

JAN 17 2020

A BILL FOR AN ACT

RELATING TO THE OFFICE OF THE AUDITOR.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 23-12, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) The office of the auditor shall report to the
4 legislature, at each regular session, a review of special,
5 revolving, and trust funds established to provide services
6 rendered by any state department or establishment to other state
7 departments or establishments or to any political subdivision of
8 the State. The review shall include:

9 (1) An evaluation of the original intent and purpose of
10 each fund, both as expressed by the legislature and as
11 understood by the expending agency;

12 (2) The degree to which each fund achieves the stated and
13 claimed purposes;

14 (3) An evaluation of performance standards established by
15 the agency; [~~and~~]

16 (4) A summary statement reflecting total fund transactions
17 in the preceding five fiscal years, including the fund



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1 balance at the beginning of each fiscal year, total
 2 deposits and withdrawals, amount of interest earned,
 3 total expenditures made from the fund, and the ending
 4 fund balance for each fiscal year[-]; and

5 (5) An update, where applicable, to any recommendation
 6 made in a report transmitted to the legislature
 7 pursuant to this subsection, within the past five
 8 years, that has not been implemented."

9 SECTION 2. Statutory material to be repealed is bracketed
 10 and stricken. New statutory material is underscored.

11 SECTION 3. This Act shall take effect upon its approval.

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INTRODUCED BY:

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S.B. NO. 2079

Report Title:

Office of the Auditor; Special, Revolving, and Trust Funds;
Annual Report

Description:

Requires the Office of the Auditor to include, in its annual report to the Legislature on special, revolving, and trust funds, an update on fund recommendations made within the past five years that have not been implemented.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

