
A BILL FOR AN ACT

RELATING TO THE OFFICE OF THE AUDITOR.

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

1 PART I

2 SECTION 1. Section 37-47, Hawaii Revised Statutes, is
3 amended to read as follows:

4 "[+]§37-47[+] Reporting of non-general fund information.

5 No later than twenty days prior to the convening of each regular
6 session, each department shall submit to the legislature a
7 report for each non-general fund account which shall include but
8 not be limited to, the following:

- 9 (1) The name of the fund and a cite to the law authorizing
10 the fund;
- 11 (2) The intended purpose of the fund;
- 12 (3) The current program activities which the fund
13 supports;
- 14 (4) The balance of the fund at the beginning of the
15 current fiscal year;
- 16 (5) The total amount of expenditures and other outlays
17 from the fund account for the previous fiscal year;



- 1 (6) The total amount of revenue deposited to the account
- 2 for the previous fiscal year;
- 3 (7) A detailed listing of all transfers from the fund;
- 4 (8) The amount of moneys encumbered in the account as of
- 5 the beginning of the fiscal year;
- 6 (9) The amount of funds in the account which are required
- 7 for the purposes of bond conveyance or other related
- 8 bond obligations;
- 9 (10) The amount of moneys in the account derived from bond
- 10 proceeds; [~~and~~]
- 11 (11) The amount of moneys of the fund held in certificates
- 12 of deposit, escrow accounts or other investments[~~-~~];
- 13 and
- 14 (12) The status of implementing any recommendation made by
- 15 the auditor per its most recent report on the
- 16 department's non-general funds, and if no action has
- 17 been taken, the detailed reasons why any
- 18 recommendation has not been implemented."

PART II

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



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

- 7 (1) An evaluation of the original intent and purpose of
8 each fund, both as expressed by the legislature and as
9 understood by the expending agency;
- 10 (2) The degree to which each fund achieves the stated and
11 claimed purposes;
- 12 (3) An evaluation of performance standards established by
13 the agency; [~~and~~]
- 14 (4) A summary statement reflecting total fund transactions
15 in the preceding five fiscal years, including the fund
16 balance at the beginning of each fiscal year, total
17 deposits and withdrawals, amount of interest earned,
18 total expenditures made from the fund, and the ending
19 fund balance for each fiscal year[-]; and
- 20 (5) An update, where applicable, to any recommendation
21 made in a report transmitted to the legislature



Report Title:

Non-general Fund Accounts; Annual Reports; Office of the Auditor; Special, Revolving, and Trust Funds

Description:

Requires departments, in their annual reports to the legislature concerning their non-general fund accounts, to include the status of implementing any recommendations made by the auditor, and if no action has been taken, to detail the reasons why any recommendation has not been implemented. 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. (SD1)

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