

STAND. COM. REP. NO.

547

Honolulu, Hawaii

FEB 19 2021

RE: S.B. No. 229
S.D. 1

Honorable Ronald D. Kouchi
President of the Senate
Thirty-First State Legislature
Regular Session of 2021
State of Hawaii

Sir:

Your Committee on Government Operations, to which was referred S.B. No. 229 entitled:

"A BILL FOR AN ACT RELATING TO THE OFFICE OF THE AUDITOR,"

begs leave to report as follows:

The purpose and intent of this measure is to:

- (1) Require executive departments to submit their annual reports concerning their non-general fund accounts to the Auditor, in addition to the Legislature;
- (2) Require executive departments to include the status of implementing any recommendations made by the Auditor, and detail the reasons why any recommendation has not been implemented, in the annual reports;
- (3) Require the Auditor to submit an annual compilation report for annual non-general fund account reports; and
- (4) Require 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.

Your Committee received comments on this measure from the Office of the Auditor.



Your Committee finds that requiring the Auditor to compile and submit a report on the status on implementing recommendations of each department's non-general funds is duplicative of the reports that state departments are required to provide the Legislature. Your Committee further finds that the fund recommendations from the Office of the Auditor on the departments' special, revolving, and trust funds are not subject to the general fund appropriation process and notes that the Office of the Auditor reviews each special, revolving, and trust fund every five years.

Your Committee has amended this measure by:

- (1) Removing language that would have required the Auditor to submit an annual compilation report for annual non-general fund account reports; and
- (2) Making technical, nonsubstantive amendments for the purposes of clarity and consistency.

As affirmed by the record of votes of the members of your Committee on Government Operations that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 229, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 229, S.D. 1, and be referred to your Committee on Ways and Means.

Respectfully submitted on
behalf of the members of the
Committee on Government
Operations,




SHARON MORIWAKI, Chair



The Senate
 Thirty-First Legislature
 State of Hawai'i

Record of Votes
Committee on Government Operations
GVO

Bill / Resolution No.:* SB 229	Committee Referral: GVO, WAM	Date: 2/9/21		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <input type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
MORIWAKI, Sharon Y. (C)	/			
DELA CRUZ, Donovan M. (VC)	/			
CHANG, Stanley	/			
GABBARD, Mike	/			
FEVELLA, Kurt	/			
TOTAL	5			
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy				

*Only one measure per Record of Votes