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# A BILL FOR AN ACT

RELATING TO CHARTER SCHOOLS.

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

1           SECTION 1. Section 302D-32, Hawaii Revised Statutes, is  
2 amended to read as follows:

3           "**§302D-32 Annual audit.** Each charter school shall  
4 annually complete an independent financial audit that complies  
5 with the requirements of its authorizer and the department. The  
6 authorizer shall [~~select three independent auditors,~~] provide to  
7 each charter school it oversees, a list of approved independent  
8 auditors from which the charter school shall select one  
9 independent auditor to comply with this section."

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 Statutory material to be repealed is bracketed  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

12           SECTION 3. This Act shall take effect on July 1, 2050.



# H.B. NO. 1221 H.D. 1

**Report Title:**

Charter Schools; Annual Audit; Independent Auditor

**Description:**

Requires charter school authorizers to provide a list of approved independent auditors, rather than selecting three independent auditors, from which their respective charter school is to select an independent auditor for its annual financial audit. Effective 7/1/2050. (HD1)

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

2021-1654 HB1221 HD1 HMSO

