

STAND. COM. REP. NO.

2981

Honolulu, Hawaii

MAR 18 2008

RE: H.B. No. 2908  
S.D. 1

Honorable Colleen Hanabusa  
President of the Senate  
Twenty-Fourth State Legislature  
Regular Session of 2008  
State of Hawaii

Madam:

Your Committee on Ways and Means, to which was referred H.B. No. 2908 entitled:

"A BILL FOR AN ACT RELATING TO AUDIT RECOMMENDATIONS,"

begs leave to report as follows:

The purpose of this measure is to ensure agency accountability regarding audit recommendations made by the Office of the Auditor.

The Office of the Auditor submitted testimony in support of this measure.

The Office of the Auditor currently publishes an annual report that includes a section listing each recommendation from every audit of the previous year and any updates on the status of the recommendation that the Auditor may receive from an audited agency. The Auditor considers these agency updates when planning follow-up audits.

Your Committee finds that this measure would compel an agency to update the Auditor regarding the agency's progress in implementing a recommendation and require the agency to submit a written report to the Auditor, President of the Senate, and Speaker of the House of Representatives explaining why an audit recommendation was not implemented. Your Committee further finds that this measure will encourage agencies to fully implement the Auditor's recommendations and provide the Legislature with greater oversight over the implementation of audit recommendations.

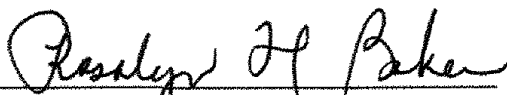
HB2908 SD1 SSCR LRB 08-2640.doc



Upon further consideration, your Committee has amended this measure by making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2908, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2908, S.D. 1, and be placed on the calendar for Third Reading.

Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,




ROSALYN H. BAKER, Chair



The Senate  
 Twenty-Fourth Legislature  
 State of Hawaii

**Record of Votes**  
**Committee on Ways and Means**  
**WAM**

Bill / Resolution No.:* <b>HB2908</b>	Committee Referral: <b>WAM</b>	Date: <b>3/14/08</b>		
<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
BAKER, Rosalyn H. (C)	/			
TSUTSUI, Shan S. (VC)	/			
CHUN OAKLAND, Suzanne	/			
ENGLISH, J. Kalani	/			
FUKUNAGA, Carol	/			
HOOSER, Gary L.	/			
INOUE, Lorraine R.	/			
KIM, Donna Mercado	/			
MENOR, Ron				/
TOKUDA, Jill N.	/			
HEMMINGS, Fred	/			
WHALEN, Paul	/			
<b>TOTAL</b>	<b>//</b>	<b>0</b>	<b>0</b>	<b>/</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
<b>Distribution:</b> Original    Yellow    Pink    Goldenrod File with Committee Report    Clerk's Office    Drafting Agency    Committee File Copy				

\*Only one measure per Record of Votes