
A BILL FOR AN ACT

RELATING TO SPECIAL FUNDS.

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

1 SECTION 1. Section 23-12, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "§23-12 Review of revolving, special, and trust funds.

4 (a) The office of the state auditor shall report to the
5 legislature, at each regular session, a review of revolving,
6 special, and trust funds established to provide services
7 rendered by any state department or establishment to other state
8 departments or establishments or to any political subdivision of
9 the State. The review shall include but not be limited to:

- 10 (1) An evaluation of the original intent and purpose of
11 each fund, both as expressed by the legislature and as
12 understood by the expending agency;
- 13 (2) The degree to which each fund achieves the stated and
14 claimed purposes;
- 15 (3) An evaluation of performance standards established by
16 the agency; and



1 (4) A summary statement reflecting total fund transactions
2 in the preceding five fiscal years, including the fund
3 balance at the beginning of each fiscal year, total
4 deposits and withdrawals, amount of interest earned,
5 total expenditures made from the fund, and the ending
6 fund balance for each fiscal year.

7 (b) Each revolving, special, and trust fund shall be
8 reviewed every five years as follows:

9 (1) Beginning 1994 and every five years thereafter, the
10 auditor shall submit a review of the revolving,
11 special, and trust funds of the department of
12 accounting and general services; the department of
13 agriculture; the department of budget and finance; and
14 the department of land and natural resources;

15 (2) Beginning 1995 and every five years thereafter, the
16 auditor shall submit a review of the revolving,
17 special, and trust funds of the department of the
18 attorney general; the department of business, economic
19 development, and tourism; and the University of Hawaii
20 system;

21 (3) Beginning 1996 and every five years thereafter, the
22 auditor shall submit a review of the revolving,

1 special, and trust funds within the judiciary and of
 2 the department of commerce and consumer affairs; the
 3 department of Hawaiian home lands; the department of
 4 health; and the department of human services;

5 (4) Beginning 1997 and every five years thereafter, the
 6 auditor shall submit a review of the revolving,
 7 special, and trust funds of the office of the
 8 governor; the office of Hawaiian affairs; and the
 9 department of education; and

10 (5) Beginning 1998 and every five years thereafter, the
 11 auditor shall submit a review of the revolving,
 12 special, and trust funds of the department of labor
 13 and industrial relations; the department of taxation;
 14 the department of human resources development; the
 15 department of public safety; and all other moneys
 16 expended in accordance with section 37-40."

17 SECTION 2. New statutory material is underscored.

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

19

INTRODUCED BY: Y. J. Lee
 JAN 20 2010

Report Title:

Special Funds; Review; Auditor

Description:

Includes special funds in the auditors review of revolving and trust funds.

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

