

SB 2586

Late Testimony



Kanu o ka 'Aina Learning 'Ohana

Grows womb-to-tomb models of education that advance Hawaiian culture for a sustainable Hawaii

President
Kū Kahakalau Ph.D.

FEBRUARY 22, 2010

Vice President
Darryl Wise

TESTIMONY OF: Taffi Wise, Executive Director

Treasurer
Nancy Levenson

REGARDING THE FOLLOWING MEASURE: SB2586 SD1

Trustee
Guy Kaulukukui Ph.D.

BEFORE THE: COMMITTEE ON WAYS AND MEANS

DATE: WEDNESDAY, FEBRUARY 24, 2010 TIME: 10:00AM

LOCATION: Conference Room 211
State Capitol
415 South Beretania Street

Aloha Chair Mercado Kim, Vice Chair Tsutsui, and members of the committee:

My name is Taffi Wise and I am the executive director of the Kanu o ka 'Aina Learning 'Ohana (KALO), which supports thousands of lifelong learners from multiple communities across Hawaii.

KALO is encouraged by this proposal and in **support of the intent that SB2586** brings; we can support the development of a clear process and rigorous criteria for reauthorization of charter schools as well as other concepts under this proposal.

KALO can support the need for the CSAO to withhold funds from the charter school general fund appropriation for operational expenses; in addition we believe the daily operational issues should remain at the discretion of the departments.

The recommended amendments that would strengthen the goal of this proposal with regards to reauthorization and reporting methods are;

- **Criteria for Reauthorization:**
Reauthorization done through an accreditation process would provide school quality opportunities and accountability via a proven process as demonstrated with the HAIS model, while honoring the autonomy and unique characteristic of the schools.
- **Four year charter authorization term:**
A short four year authorization will cripple the schools; accreditation would provide the same accountability measures and normally runs in six year cycle.
- **Aggregate financial reporting:**
Internal control over financial reporting required by generally accepted auditing standards (GAAS) will achieve the same level of compliance and internal controls the current language looks for in a widely recognizable standard. The process recognizes and tests compliance requirements and regulated funding sources that have a direct and material effect on the

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Honoring The Past...Addressing The Present...Serving The
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www.kalo.org



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program. It also produces standardized financials which include, Statement of Net Assets, Statement of Revenue and Expenses, Statement of Changes in Net Assets, Statement of Cash flows with notes to the Financial Statements.

KALO supports and encourages changes that create equitable accountability for all public education including public charter schools.

Thank you for the opportunity to testify in **support of the intent** of this measure, respectfully submitted.

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