

MAR 16 2011

SENATE CONCURRENT RESOLUTION

REQUESTING A FISCAL AND COMPLIANCE AUDIT OF THE STATE
EDUCATIONAL FACILITIES IMPROVEMENT SPECIAL FUND.

1 WHEREAS, the Legislature created the state educational
2 facilities improvement special fund through Act 368, Session
3 Laws of Hawaii 1989, to earmark a portion of the general excise
4 tax revenues for the purpose of improving school facilities, the
5 condition of which is related to the quality of public
6 education; and
7

8 WHEREAS, pursuant to section 36-32, Hawaii Revised
9 Statutes, a portion of all general excise tax revenues collected
10 by the Department of Taxation under section 237-31, Hawaii
11 Revised Statutes, must be deposited into the state educational
12 facilities improvement special fund; and
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14 WHEREAS, the state educational facilities improvement
15 special fund is to be used solely to plan, design, acquire lands
16 for, and construct public school facilities and to provide
17 equipment and technology infrastructure to improve public
18 schools and other facilities under the jurisdiction of the
19 Department of Education, except public libraries; and
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21 WHEREAS, in addition, activities of the Department of
22 Education intended to eliminate the gap between the facility
23 needs of schools and available resources are eligible for
24 funding from the state educational facilities improvement
25 special fund; and
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27 WHEREAS, expenditures from the state educational facilities
28 improvement special fund are limited to projects authorized by
29 the Legislature and are subject to sections 37-31 and 37-33
30 through 37-40, Hawaii Revised Statutes; and
31



S.C.R. NO. 158

1 WHEREAS, appropriations or authorizations from the state
 2 educational facilities improvement special fund must be expended
 3 by the Superintendent of Education; and
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5 WHEREAS, the Legislature finds that an audit of the state
 6 educational facilities improvement special fund will be useful
 7 to determine whether the use of the funds is in compliance with
 8 state law; now, therefore,
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10 BE IT RESOLVED by the Senate of the Twenty-sixth
 11 Legislature of the State of Hawaii, Regular Session of 2011, the
 12 House of Representatives concurring, that the Auditor is
 13 requested to conduct a fiscal and compliance audit of the state
 14 educational facilities improvement special fund; and
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16 BE IT FURTHER RESOLVED that the Auditor is requested to
 17 submit findings and recommendations, including any proposed
 18 legislation, to the Legislature and the Governor no later than
 19 twenty days prior to the convening of the Regular Session of
 20 2012; and
 21

22 BE IT FURTHER RESOLVED that certified copies of this
 23 Concurrent Resolution be transmitted to the Governor, Auditor,
 24 and Superintendent of Education.
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OFFERED BY: *Michelle Tidoni*
J. Rafer

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