

Informational Briefing  
to the  
Senate Committee on Education  
Wednesday, February 23, 2011

The Department of Education has been requested to provide an overview and analysis of the various audits and reviews that have been completed or are ongoing.

- The Department of Education is audited by Federal Agencies, State Agencies, external CPA firms, DOEs System Planning & Improvement Section, and DOEs Internal Audit Office.
  - Federal
    - USDOE – Title I, Title III, Title IV, Title VII, Title X audits, monitoring  
Approximately 18 audits between 2004 –2010
    - USDA – Western Regional Office –Office of Hawaii Child Nutrition Programs  
Approximately 7 program & fiscal evaluations between 2008 -2011
  - State
    - Office of the Auditor – Various areas of the Department  
Approximately 83 audits or reviews between 1973 -present
    - DAGS Audit Division - Local School Fund Audits – **Required by HRS 40-83**  
Approximately 276 audits between 2001 - present
  - External CPA Firms
    - Annual Financial & Single Audit - **Required annually by OMB Circular A-133**
    - Local School Fund Audits - Approximately 57 audits between 2007-2008
    - Various audits and projects - Approximately 20 plus between 2003 – 2010
  - System Planning & Improvement Section – **Required by BOE Policy 1200.1.17**
    - Program and Fiscal Evaluations – Approximately 170 reviews between 2007 – 2010
  - DOE’s Internal Audit Office
    - Local School Fund Audits – Approximately 84 audits between 2008 – 2011
    - P-Card Audits – Approximately 31 audits between 2009 – 2011
    - Leave Accounting Data Review – Approximately 20 reviews in 2010

- The Office of the Auditor performed the last Management Audit of the DOE in 1973. They performed the last Financial Audit of the DOE in 1979.
  - They have released 81 reports that have included management audits and reviews of various offices, programs and areas of the DOE between 1973 and present.
  - Although a full Management Audit has not been performed since 1973, the Department's programs have been monitored through the Office of the Auditor's efforts as well as other sources.
  
- OMB Circular A-133 required the Department to have a single audit performed each year, as the Department expenses over \$500,000 of federal funds each year.
  - Since FY 1992, DAGS has contracted the Departments annual financial and single audits at a cost of \$300,000 per year.
  - For FY 2010 – 2012, the State Auditor's office contracted KPMG to perform these audits at a cost of \$365,000 per year.
  - A management audit, depending on the depth of the scope, would easily cost several million dollars.
  
- HRS 40-83 requires that "the comptroller shall cause to be examined and audited books of accounts kept by any public school in connection with school fees and all other moneys collected by these schools." (Local School Fund Audits – Total of 360 audits)
  - DAGS Audit Division - Approximately 276 audits between 2001 - present
  - Internal Audit Office - Approximately 84 audits between 2008 – present
  
- Board of Education Policy 1200.1.17 states that, "The Department shall conduct a program and fiscal evaluation of its programs at least once every five years. Initially, the desk review will be used to screen programs for in-depth evaluations. Results from the desk review are used to determine whether an in-depth evaluation is warranted.
  - Reviews – Approximately 170 reviews between 2007 – 2010
  
- If HR 29/HCR 34 is passed, the Department will support this decision and assist the Office of the Auditor by providing all information required to perform this audit.

## Summary of DOE Audits and Reviews

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## Summary of Audits and Reviews by Office of the Auditor

Date Completed	FYE	Report #	School/Program	Performed by
N/A		73-1	Management Audit of the Department of Education	Auditor of State of Hawaii
N/A		73-3	Financial Audit of the Department of Education	Auditor of State of Hawaii
N/A		75-2	Program Audit of the School Health Services Pilot Project	Auditor of State of Hawaii
N/A		78-2	Management Audit of the Student Transportation Service Program	Auditor of State of Hawaii
N/A		79-5	Financial Audit of the Department of Education	Auditor of State of Hawaii
N/A		80-10	Evaluation of the Job Sharing Pilot Project in the Department of Education	Auditor of State of Hawaii
N/A		81-10	Job Sharing Pilot Project in the Department of Education: Final Evaluation	Auditor of State of Hawaii
February 1984	1984	84-13	Follow up budget review and analysis of lower education program	Auditor of State of Hawaii
N/A		84-14	Catalog of Legislative Requests Made to the Department of Education During the 1983 Legislative Session and Responses Thereto	Auditor of State of Hawaii
N/A		84-15	Evaluation of Job Sharing in the Department of Education: Tenured Employee Pairings and Public Librarians	Auditor of State of Hawaii
N/A		89-6	Budget Review and Analysis of the Special Education Program	Auditor of State of Hawaii
February 1989	1989	89-18	Evaluation of the Administrative Flexibility Legislation Affecting the Department of Education and the University of Hawaii, Acts 320 and 321, SLH, 1986, Final Report	Auditor of State of Hawaii
June 1989	1988-89	90-2	Operations and Financial Audit of the School Food Services Program	Auditor of State of Hawaii
January 1989	1989	90-4	Study of a New Salary Class for Teachers	Auditor of State of Hawaii
N/A		90-5	Sunrise Analysis of a Proposed Teacher Standards Board	Auditor of State of Hawaii
N/A	1987	91-2	Study of the Development of the Department of Education's Financial Management System and Student Information and Programs Management System	Auditor of State of Hawaii
N/A	1988-89	91-6	Management Audit of Hawaii's Student Transportation Safety Program	Auditor of State of Hawaii
N/A		91-8	Status Report on Administrative Flexibility Granted to the University of Hawaii and the Department of Education	Auditor of State of Hawaii
July 1990	1990	92-8	Review of Special and Revolving Funds of the Departments of Commerce and Consumer Affairs, Education, Health, and Human Services	Auditor of State of Hawaii
December 1995	1990	92-31	A Study of Curriculum, Budgeting, and Repair and Maintenance for Hawaii's Public Schools	Auditor of State of Hawaii
January 1993	1993	93-1	A Study of Memorandum of agreement for coordinating mental health services to children.	Auditor of State of Hawaii
January 1991	1991-92	93-3	An Update on the Department of Education's Financial Management System and School Information System	Auditor of State of Hawaii
December 1991	1991	93-14	Final Report on Administrative Flexibility Granted to the University of Hawaii and the Department of Education	Auditor of State of Hawaii
N/A	1993	94-1	A Review of the Educational Officer Classification and Compensation Program	Auditor of State of Hawaii
N/A	1992-93	94-6	The Feasibility of Applying the Micro-Financial Analysis Model to Expenditures for Public Education in Hawaii: What Reaches the Classroom?	Auditor of State of Hawaii
December 1994	1993-95	94-24	A Review of the Incentive and Innovation Grant Review Panel of the Department of Education	Auditor of State of Hawaii
N/A	1994	94-27	Audit of the Administration of Personal Services Contracts in the Department of Education	Auditor of State of Hawaii
January 1994	1994	95-5	Status Report on Monitoring Fiscal Accountability of the Department of Education	Auditor of State of Hawaii

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January 1995	1993	95-10	Follow-Up Report on a Study of the Memorandum of Agreement for Coordinating Mental Health Services to Children	Auditor of State of Hawaii
N/A	1992	95-14	Study of Curriculum, Budgeting, and Repair and Maintenance for Hawaii's Public Schools	Auditor of State of Hawaii
N/A	1993-95	95-19	Audit of the Temporary Classroom Program	Auditor of State of Hawaii
February 1995	1993-94	95-23	Status Report on Monitoring Fiscal Accountability of the Department of Education: Case Study - Royal Elementary	Auditor of State of Hawaii
January 1996	1994-95	96-2	Audit of the Comprehensive School Alienation Program and the Pregnant and Parenting Teen Program of the Department of Education	Auditor of State of Hawaii
N/A	1994	96-8	Financial Audit of the Public School System	Auditor of State of Hawaii
December 1994	1994	96-10	Status Report - Gaining Electronic Access to the Department of Education's Computerized Information Systems	Auditor of State of Hawaii
August 1996	1993-94	96-12	Audit of Custodial Services Programs of the Department of Accounting and General Services, the Judiciary, the Department of Education, and the University of Hawaii	Auditor of State of Hawaii
N/A	1994-95	96-15	Follow-Up Audit of the Administration of Personal Services Contracts of the Department of Education	Auditor of State of Hawaii
January 1998	1995-96	96-20	Audit of the After-School Plus (A+) Program of the Department of Education	Auditor of State of Hawaii
N/A	N/A	96-21	Review of Revolving and Trust Funds of the Office of the Governor, Office of Hawaiian Affairs, and the Department of Education	Auditor of State of Hawaii
January 1997	1995-96	97-1	Fiscal Accountability in the Department of Education: How Accurate Are Textbook Costs?	Auditor of State of Hawaii
December 1997	1995-96	97-4	Follow-Up Review of the Incentive and Innovation Grant Review Panel of the Department of Education	Auditor of State of Hawaii
N/A	1995-96	97-14	Audit of State Vocational Education Programs and Job Training Programs	Auditor of State of Hawaii
December 1997	1997	98-3	Management Audit of the Public Library System	Auditor of State of Hawaii
February 1998	1995-96	98-4	Audit of the Decentralization Efforts of the Department of Education	Auditor of State of Hawaii
February 1998	1996	98-5	Fiscal Accountability Audit of the Department of Education: The Public and the Schools Need to Know the True Costs of Education	Auditor of State of Hawaii
N/A	1996-97	98-8	Financial Audit of the Public Library System	Auditor of State of Hawaii
December 1998	1998-99	98-17	Allocation to Student-Centered Schools Project	Auditor of State of Hawaii
N/A	1997-98	98-18	Follow-Up Audit of the After-School Plus (A+) Program of the Department of Education	Auditor of State of Hawaii
December 1998	1993-94	98-20	Assessment of the State's Efforts Related to the Felix Consent Decree	Auditor of State of Hawaii
December 1998	1995-96	98-21	Management Audit of Hawaii's School-to-Work Opportunities System	Auditor of State of Hawaii
N/A	1998	99-1	Audit of Student Transportation Services	Auditor of State of Hawaii
N/A	1999	99-15	Procurement Audit of Food Purchases and Related Inventory Controls of the Department of Public Safety and the Department of Education	Auditor of State of Hawaii
N/A	1999	99-16	Fiscal Accountability of the Department of Education: Tracking Responsibility for Utility Costs	Auditor of State of Hawaii
January 2001	2000		Follow-Up Review of the State's Efforts to Comply with the Felix Consent Decree January 2001 (Conducted by Center for the Study of Youth Policy, School of Social Work, University of Pennsylvania) (Unnumbered Report)	Auditor of State of Hawaii
N/A	1999	00-04	Allocation to New Century Schools Project	Auditor of State of Hawaii
N/A	1999	00-13	Comparison Study of the Salary Structure of Educational Officers in the Department of Education	Auditor of State of Hawaii
N/A	1998-99	00-14	Fiscal Accountability Audit of the Department of Education: Analysis of Selected School Expenditures	Auditor of State of Hawaii

## Summary of Audits and Reviews by Office of the Auditor

Date Completed	FYE	Report #	School/Program	Performed by
January 2001	2000-01	01-01	Allocation to New Century Charter Schools Project - FY2000-01	Auditor of State of Hawaii
October 2001	2000	01-15	A Review and Assessment of the Department of Education's Development of Educational Standards	Auditor of State of Hawaii
December 2001	2000	01-16	Follow-Up and Management Audit of the Felix Consent Decree	Auditor of State of Hawaii
January 2002	2001	02-02	Management Audit of the Department of Education's Storeroom	Auditor of State of Hawaii
February 2002	2001-02	02-03	New Century Charter School Allocations Project - FY2001-02	Auditor of State of Hawaii
February 2002	2002	02-05	Review of Revolving Funds, Trust Funds, and Trust Accounts of the Office of the Governor, Office of the Lieutenant Governor, Department of Education and Hawaii State Public Library System, and Office of Hawaiian Affairs	Auditor of State of Hawaii
April 2002	2001-02	02-08	A Study on the Licensing of Private Trade, Vocational, and Technical Schools	Auditor of State of Hawaii
June 2002	1998-1999	02-11	Audit of the School-Based Behavioral Health Program	Auditor of State of Hawaii
September 2002	1999-2001	02-12	Audit of the Department of Education's Comprehensive Student Support System	Auditor of State of Hawaii
October 2002	1999-2002	02-16	Audit of the Department of Education's Adult Education Program	Auditor of State of Hawaii
January 2003	2002-03	03-01	New Century School Allocations Project - FY2002-03	Auditor of State of Hawaii
April 2003	2001	03-05	Evaluation of the State's Integrated Special Education Database System	Auditor of State of Hawaii
May 2003	1999-2000	03-08	Audit of the Department of Education's Special Education Equipment	Auditor of State of Hawaii
June 2003		03-09	Fiscal Accountability Audit of the Department of Education: Do Measures of Effectiveness Impact Funding Decisions?	Auditor of State of Hawaii
May 2004	2002-03	04-09	Follow-Up Audit of Custodial Services Programs of the Department of Accounting and General Services, the Judiciary, the Department of Education and the University of Hawaii	Auditor of State of Hawaii
January 2005	2002-03	05-01	Audit of Na Wai Ola Waters of Life Charter School	Auditor of State of Hawaii
July 2005	2002-03	05-06	Audit of Wai'ala'e Elementary Public Charter School	Auditor of State of Hawaii
September 2006	2005-06	06-06	Management Audit of Kailua High School	Auditor of State of Hawaii
November 2006	2001-02 to 2005-06	06-08	Review of Revolving Funds, Trust Funds, and Trust Accounts of the Office of the Governor, Office of the Lieutenant Governor, Department of Education and Hawaii State Public Library System, and Office of Hawaiian Affairs	Auditor of State of Hawaii
January 2008	2005-06 & 2006-07	08-02	Management Audit of the Department of Education's Hawaiian Studies Program	Auditor of State of Hawaii
February 2009	2006-07	09-03	Procurement Audit of the Department of Education: Part 1	Auditor of State of Hawaii
February 2009	2006-07	09-04	Procurement Audit of the Department of Education: Part 2	Auditor of State of Hawaii
February 2009		09-05	Study on the Appropriate Accountability Structure of the Hawaii Teacher Standards Board	Auditor of State of Hawaii
July 2009	Feb - May 2009	09-09	Study of the Social and Financial Impacts of Mandatory Health Insurance Coverage for the Diagnosis and Treatment of Autism Spectrum Disorders	Auditor of State of Hawaii
Date of Letter 01/05/10	2006-07 & 2007-08	--	Letter to the Senate President and the House Speaker Regarding Senate Concurrent Resolution No. 84, Requesting a Financial Statement Audit of the Waters of Life Public Charter School	Auditor of State of Hawaii and James D. Jennings, CPA
Started in February 2011			Review of Hawaii Charter Schools	Auditor of State of Hawaii

**All audits are coordinated by the Internal Audit, who ensures that each area documents a corrective action plan to each audit finding. Internal Audit will then monitor the area performing random audits to ensure that corrective action is implemented and maintained.**

## Summary of External Audits and Reviews Performed from 2005 to Present

Date	Requested by /Authority	Period of Audit/Review	School/Office	Performed by	Type of Audit/ Review	Action Plan
02/18/03	DOE		DOE	Grant Thornton	Fiscal Accountability Study at the SOH DOE	none
07/01/03			Evaluation Office- NCLB	CCSSO & Mgt of America	Program Implementation	none
10/01/04			HCPS-School Accountability	Grant Thornton	Program & Financial	none
03/31/05	Required by OMB-Circular A-133	July 1, 2003 - June 30, 2004	Department of Education	Nishihama & Kishida, CPAs	Annual Financial and Single Audit FYE 06/30/04	Internal Audit coordinated corrective action plan from each area with a finding. Presentation of report by external CPAs to BOE.
6/1/2005	Board of Education	2002-2003	278 non-federally funded programs	Price waterhouse coopers	Program Audit of the Department of Education (278 non-federally funded programs)	none
11/01/05	Dept. of Health's Alcohol & Drug Abuse Audit Division	2003-2004	DOE - Guiding Good Choices Program and sub-recipient Hawaii Community Education Association	DOH - ADAD Auditors/ Denise Yoshida	Substantiate Proper Expenditure Reimbursements	Referred to Attorney General's Office on January 20, 2006.
03/31/06	Required by OMB-Circular A-133	July 1, 2004 - June 30, 2005	Department of Education	Nishihama & Kishida, CPAs	Annual Financial and Single Audit FYE 06/30/05	Internal Audit coordinated corrective action plan from each area with a finding. Presentation of report by external CPAs to BOE.
04/17/06	USDOE	2004 - 2005	Title I, Part B - Even Start Program; Part D	FED - USDOE	Peer Review of Title I A, B and D programs and federal regulatory requirements re: NCLB Act of 2001	Special training sessions held in August and September, 2006 to address audit findings and corrective action plan. A "Hawaii Title I School Handbook" was distributed at those sessions.
06/18/06	Education Section - Office of the Inspector General (ED-OIG)/ Sacramento Audit Region	general	Review areas related to Federal Education funding and programs which may warrant future OIG audits	Karen Lyons/ Stan Karpinski	Various	none

## Summary of External Audits and Reviews Performed from 2005 to Present

Date	Requested by /Authority	Period of Audit/Review	School/Office	Performed by	Type of Audit/ Review	Action Plan
10/05/06	Patricia Hamamoto	2005 - 2006	CRCO - function statement compliance	CM&D	To review procedures and processes to ensure that the current administration is operating according to the function statement of the CRCO	Internal Audit coordinated presentation of report by consultants to BOE.
10/24/06	State Auditor's Office - per Act 240, SLH 1990; Sec 23-12, HRS	FY 2001-02 to FY 2005-06	Review of Revolving Funds, Trust Funds and Trust Accounts	State Auditor's Office	Requirement per Act 240, SLH 1990; Sec. 23-12, HRS - review revolving and trust funds at least once every five years.	To ensure that the nature of the program's fiscal needs is classified in the proper fund, we will evaluate the need to amend Section 302A-1149.5, HRS to ensure compliance with the appropriate fund requirements.
12/31/06	Patricia Hamamoto	July 1, 2005 - June 30, 2006	Office of Business Services - Capital Improvement Projects (CIP); Repairs and Maintenance (R&M);	CM&D	Project management evaluation at the one-year anniversary of DAGS de-linking to the DOE.	Internal Audit coordinated corrective action plan with a finding. Presentation of report by external consultants to BOE.
03/31/07	Required by OMB-Circular A-133	July 1, 2005 - June 30, 2006	Department of Education	Nishihama & Kishida, CPAs	Annual Financial and Single Audit fye 6/30/06	DEADLINE: MARCH 31, 2007 Internal Audit coordinated corrective action plan from each area with a finding. Presentation of report by external CPAs to BOE.
06/29/07	Assist with scope and selection committee		OHR	Accuity	OHR Assessment	Meet with auditors for each of 9 parts for feedback and scheduling with Audit Committee
07/12/07	Assist with scope and selection committee		Accounting Section	KMH, LLP	Audit Leave Accounting	None
07/02/08	Internal Audit		Internal Audit	KMH, LLP	Consulting Services Internal Audit & Framework Development -to standardize Internal Audit Methodology	Project started in January, 2009



**Summary of External Audits and Reviews Performed from 2005 to Present**

<b>Date</b>	<b>Requested by /Authority</b>	<b>Period of Audit/Review</b>	<b>School/Office</b>	<b>Performed by</b>	<b>Type of Audit/ Review</b>	<b>Action Plan</b>
08/14/08	Required by OMB-Circular A-133	July 1, 2006 - June 30, 2007	Department of Education	Grant Thornton LLP	Annual Financial and Single Audit FYE 06/30/07	DEADLINE: MARCH 31, 2008 Internal Audit coordinated corrective action plan from each area with a finding. Presentation of report by external CPAs to BOE.
	Required by OMB-Circular A-133	July 1, 2007 - June 30, 2008	Department of Education	Grant Thornton LLP	Annual Financial and Single Audit FYE 06/30/08	DEADLINE: MARCH 31, 2009
	Required by OMB-Circular A-133	July 1, 2008 - June 30, 2009	Department of Education	Grant Thornton LLP	Annual Financial and Single Audit FYE 06/30/09	DEADLINE: MARCH 31, 2010
	Required by OMB-Circular A-133	July 1, 2009 - June 30, 2010	Department of Education	KPMG LLP	Annual Financial and Single Audit FYE 06/30/10	DEADLINE: MARCH 31, 2011
<p><b><i>All audits are coordinated by the Internal Audit, who ensures that each area documents a corrective action plan to each audit finding. Internal Audit will then monitor the area performing random audits to ensure that corrective action is implemented and maintained.</i></b></p>						

**Summary of DAGS Audits  
on Cash on Hand and the Non-Appropriated Local School Funds  
FYE June 30, 2000 through June 30, 2003**

Section 40-83, HRS	Authorizes the comptroller to examine and audit the books of accounts kept by any public school in connection with school fees and all other moneys collected by these schools.		
<b>Date Completed</b>	<b>FYE</b>	<b>School</b>	<b>Performed By</b>
09/05/01	06/30/00	Ala Wai Elem	DAGS Audit Division
11/06/01	06/30/01	Kaiulani Elem	DAGS Audit Division
11/16/01	06/30/00	Anuenue	DAGS Audit Division
11/16/01	06/30/01	Fern Elem	DAGS Audit Division
11/16/01	06/30/01	Hokulani Elem	DAGS Audit Division
11/16/01	06/30/00	Kalihi Elem	DAGS Audit Division
11/16/01	06/30/00	Kapalama Elem	DAGS Audit Division
11/26/01	06/30/01	Palolo Elem	DAGS Audit Division
01/16/02	06/30/01	Kahala Elem	DAGS Audit Division
01/16/02	06/30/01	Liliuokalani Elem	DAGS Audit Division
01/16/02	06/30/01	Wailupe Valley Elem	DAGS Audit Division
01/29/02	06/30/01	Kaahumanu Elem	DAGS Audit Division
01/29/02	06/30/01	Kalihi Uka Elem	DAGS Audit Division
02/04/02	06/30/01	Koko Head Elem	DAGS Audit Division
02/05/02	06/30/01	Likelike Elem	DAGS Audit Division
02/05/02	06/30/01	Manoa Elem	DAGS Audit Division
02/06/02	06/30/01	Haleiwa Elem	DAGS Audit Division
02/06/02	06/30/01	Puuhale Elem	DAGS Audit Division
02/07/02	06/30/01	Kauluwela Elem	DAGS Audit Division
02/25/02	06/30/01	Noelani Elem	DAGS Audit Division
02/28/02	06/30/00	Aina Haina Elem	DAGS Audit Division
02/28/02	06/30/01	Kaewai Elem	DAGS Audit Division
03/01/02	06/30/01	Iliahi Elem	DAGS Audit Division
03/05/02	06/30/01	Pauoa Elem	DAGS Audit Division
04/08/02	06/30/01	Kalihi Waena Elem	DAGS Audit Division
05/07/02	06/30/01	Liholiho Elem	DAGS Audit Division
05/10/02	06/30/01	Makalapa Elem	DAGS Audit Division
05/15/02	06/30/01	Kalihi Kai Elem	DAGS Audit Division
05/15/02	06/30/01	Kamiloiki Elem	DAGS Audit Division
05/15/02	06/30/01	Nuuanu Elem	DAGS Audit Division
05/16/02	06/30/01	Kipapa Elem	DAGS Audit Division
06/07/02	06/30/01	Kuhio Elem	DAGS Audit Division
06/13/02	06/30/01	Mililani Uka Elem	DAGS Audit Division
06/24/02	06/30/01	Aiea Elem	DAGS Audit Division
06/24/02	06/30/01	Hale Kula Elem	DAGS Audit Division
06/24/02	06/30/01	Maemae Elem	DAGS Audit Division
06/24/02	06/30/01	Wahiawa Elem	DAGS Audit Division
06/25/02	06/30/01	Pearl Ridge Elem	DAGS Audit Division
07/05/02	06/30/00	Wilson Elem	DAGS Audit Division
07/08/02	06/30/01	Linapuni Elem	DAGS Audit Division
07/08/02	06/30/01	Waikiki Elem	DAGS Audit Division
07/15/02	06/30/00	Jefferson Elem	DAGS Audit Division
07/15/02	06/30/01	Kaala Elem	DAGS Audit Division
07/15/02	06/30/01	Lincoln Elem	DAGS Audit Division
07/23/02	06/30/01	Lanakila Elem	DAGS Audit Division
07/29/02	06/30/01	Helemano Elem	DAGS Audit Division
07/29/02	06/30/01	Hickam Elem	DAGS Audit Division

**Summary of DAGS Audits  
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FYE June 30, 2000 through June 30, 2003**

Section 40-83, HRS	Authorizes the comptroller to examine and audit the books of accounts kept by any public school in connection with school fees and all other moneys collected by these schools.		
<b>Date Completed</b>	<b>FYE</b>	<b>School</b>	<b>Performed By</b>
07/29/02	06/30/01	Mililani Waena Elem	DAGS Audit Division
07/29/02	06/30/01	Nimitz Elem	DAGS Audit Division
07/29/02	06/30/01	Royal Elem	DAGS Audit Division
08/14/02	06/30/01	Alvah A. Scott Elem	DAGS Audit Division
08/14/02	06/30/01	Barbers Point Elem	DAGS Audit Division
08/14/02	06/30/01	Kaleiopuu Elem	DAGS Audit Division
08/14/02	06/30/01	Webbling Elem	DAGS Audit Division
08/23/02	06/30/01	Salt Lake Elem	DAGS Audit Division
08/30/02	06/30/01	Lunalilo Elem	DAGS Audit Division
08/30/02	06/30/01	Waimalu Elem	DAGS Audit Division
09/27/02	06/30/01	Lehua Elem	DAGS Audit Division
10/02/02	06/30/01	Red Hill Elem	DAGS Audit Division
10/04/02	06/30/01	August Ahrens Elem	DAGS Audit Division
10/04/02	06/30/01	Ewa Beach Elem	DAGS Audit Division
10/11/02	06/30/01	Iroquois Point Elem	DAGS Audit Division
10/18/02	06/30/01	Kaimiloa Elem	DAGS Audit Division
10/18/02	06/30/01	Makaha Elem	DAGS Audit Division
11/01/02	06/30/01	Kailua Elem	DAGS Audit Division
11/01/02	06/30/01	Mauka Lani Elem	DAGS Audit Division
11/22/02	06/30/01	Pearl City Highlands Elem	DAGS Audit Division
11/29/02	06/30/01	Aikahi Elem	DAGS Audit Division
11/29/02	06/30/01	Kaaawa Elem	DAGS Audit Division
11/29/02	06/30/01	Parker Elem	DAGS Audit Division
11/29/02	06/30/01	Wheeler Elem	DAGS Audit Division
12/13/02	06/30/01	Honowai Elem	DAGS Audit Division
12/13/02	06/30/01	Keolu Elem	DAGS Audit Division
12/20/02	06/30/01	Kahaluu Elem	DAGS Audit Division
12/20/02	06/30/01	Waiau Elem	DAGS Audit Division
12/24/02	06/30/01	Holomua Elem	DAGS Audit Division
12/24/02	06/30/01	Mokulele Elem	DAGS Audit Division
12/24/02	06/30/01	Palisades Elem	DAGS Audit Division
01/31/03	06/30/01	Kaneohe Elem	DAGS Audit Division
01/31/03	06/30/01	Pearl Harbor Kai Elem	DAGS Audit Division
01/31/03	06/30/01	Shafter Elem	DAGS Audit Division
02/07/03	06/30/01	Kanoelani Elem	DAGS Audit Division
02/14/03	06/30/01	Momilani Elem	DAGS Audit Division
02/14/03	06/30/01	Solomon Elem	DAGS Audit Division
02/14/03	06/30/01	Waipahu Elem	DAGS Audit Division
08/25/03	06/30/01	Kapunahala Elem	DAGS Audit Division
08/25/03	06/30/01	Leihoku Elem	DAGS Audit Division
08/25/03	06/30/01	Pohakea Elem	DAGS Audit Division
09/05/03	06/30/01	Kamaile Elem	DAGS Audit Division
09/05/03	06/30/02	Kealakehe High	DAGS Audit Division
10/29/03	06/30/01	Ahuimanu Elem	DAGS Audit Division
10/29/03	06/30/01	Nanakuli Elem	DAGS Audit Division
11/03/03	06/30/01	Mililani Mauka Elem	DAGS Audit Division
11/05/03	06/30/01	Aliamanu Elem	DAGS Audit Division

**Summary of DAGS Audits  
on Cash on Hand and the Non-Appropriated Local School Funds  
FYE June 30, 2000 through June 30, 2003**

Section 40-83, HRS	Authorizes the comptroller to examine and audit the books of accounts kept by any public school in connection with school fees and all other moneys collected by these schools.		
<b>Date Completed</b>	<b>FYE</b>	<b>School</b>	<b>Performed By</b>
11/05/03	06/30/01	Manana Elem	DAGS Audit Division
11/17/03	06/30/01	Moanalua Elem	DAGS Audit Division
11/28/03	06/30/01	Sunset Beach Elem	DAGS Audit Division
12/12/03	06/30/01	Enchanted Lakes Elem	DAGS Audit Division
12/26/03	06/30/01	Heeia Elem	DAGS Audit Division
12/26/03	06/30/01	Laie Elem	DAGS Audit Division
01/28/04	06/30/01	Makakilo Elem	DAGS Audit Division
01/28/04	06/30/01	Pearl City Elem	DAGS Audit Division
01/28/04	06/30/01	Pope Elem	DAGS Audit Division
02/20/04	06/30/01	Ewa Elementary	DAGS Audit Division
02/20/04	06/30/01	Kaelepulu Elem	DAGS Audit Division
02/20/04	06/30/01	Maunawili Elementary	DAGS Audit Division
02/20/04	06/30/01	Mokapu Elem	DAGS Audit Division
07/19/04	06/30/01	Kapolei Elem	DAGS Audit Division
08/19/04	06/30/01	Kainalu Elem	DAGS Audit Division
08/24/04	06/30/01	Hauula Elem	DAGS Audit Division
09/08/04	06/30/03	Maili Elem	DAGS Audit Division
09/14/04	06/30/01	Puohala Elem	DAGS Audit Division
10/04/04	06/30/01	Waialua Elem	DAGS Audit Division
11/08/04	06/30/01	Waianae Elem	DAGS Audit Division
12/02/04	06/30/01	Nanaikapono Elem	DAGS Audit Division
12/06/04	06/30/01	Pearl Harbor Elem	DAGS Audit Division
12/28/04	06/30/01	Waiahole Elem	DAGS Audit Division

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**Summary of DAGS Audits  
on Cash on Hand and the Non-Appropriated Local School Funds  
FYE June 30, 2004**

Section 40-83, HRS	Authorizes the comptroller to examine and audit the books of accounts kept by any public school in connection with school fees and all other moneys collected by these schools.		
<b>Date Completed</b>	<b>FYE</b>	<b>School</b>	<b>Performed By</b>
01/07/05	06/30/04	Dole Middle	DAGS Audit Division
01/20/05	06/30/04	Stevenson Middle	DAGS Audit Division
01/28/05	06/30/04	Kawananakoa Middle	DAGS Audit Division
06/08/05	06/30/04	Central Middle School	DAGS Audit Division
06/30/05	06/30/04	Laupahoehoe High and Elem	DAGS Audit Division
07/06/05	06/30/04	Kaimuki Middle	DAGS Audit Division
07/21/05	06/30/04	Jarrett Middle	DAGS Audit Division
07/21/05	06/30/04	Kalakaua Middle	DAGS Audit Division
07/21/05	06/30/04	Niu Valley Middle	DAGS Audit Division
08/05/05	06/30/04	Aiea Inter	DAGS Audit Division
09/16/05	06/30/04	Moanalua Middle	DAGS Audit Division
09/27/05	06/30/04	Highlands Inter	DAGS Audit Division
10/03/05	06/30/04	Hilo High School	DAGS Audit Division
10/03/05	06/30/04	Wheeler Middle	DAGS Audit Division
10/06/05	06/30/04	Aliamanu Middle	DAGS Audit Division
10/11/05	06/30/04	Washington Middle	DAGS Audit Division
11/03/05	06/30/04	Waipahu Inter	DAGS Audit Division
11/08/05	06/30/04	Ilima Inter	DAGS Audit Division
11/08/05	06/30/04	Waianae Inter	DAGS Audit Division
11/10/05	06/30/04	Kapolei Middle	DAGS Audit Division
12/01/05	06/30/04	Kailua Inter	DAGS Audit Division
12/12/05	06/30/04	Waimanalo Elem & Inter	DAGS Audit Division
12/15/05	06/30/04	King Inter	DAGS Audit Division
01/23/06	06/30/04	Mililani Middle	DAGS Audit Division

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**Summary of DAGS Audits  
on Cash on Hand and the Non-Appropriated Local School Funds  
FYE June 30, 2006**

Section 40-83, HRS	Authorizes the comptroller to examine and audit the books of accounts kept by any public school in connection with school fees and all other moneys collected by these schools.		
<b>Date Completed</b>	<b>FYE</b>	<b>School</b>	<b>Performed By</b>
01/09/07	06/30/06	Kihei Elem	DAGS Audit Division
01/16/07	06/30/06	Kahului Elem	DAGS Audit Division
01/16/07	06/30/06	Mountain View Elem	DAGS Audit Division
01/31/07	06/30/06	Baldwin High	DAGS Audit Division
01/31/07	06/30/06	Hookena Elem	DAGS Audit Division
01/31/07	06/30/06	Konawaena Elem	DAGS Audit Division
02/08/07	06/30/06	Pahoa Elem	DAGS Audit Division
04/11/07	06/30/06	Paia Elem	DAGS Audit Division
06/07/07	06/30/06	Lihikai Elem	DAGS Audit Division
06/14/07	06/30/06	Kahakai Elem	DAGS Audit Division
06/14/07	06/30/06	Kaumana Elem	DAGS Audit Division
06/14/07	06/30/06	Kilauea Elem	DAGS Audit Division
06/14/07	06/30/06	Kohala Elem	DAGS Audit Division
06/28/07	06/30/06	Haaheo Elem	DAGS Audit Division
06/28/07	06/30/06	Keaukaha Elem	DAGS Audit Division
06/28/07	06/30/06	Nahienaena Elem	DAGS Audit Division
06/29/07	06/30/06	Kealakehe Elem	DAGS Audit Division
06/29/07	06/30/06	Waimea Canyon Elem	DAGS Audit Division
07/12/07	06/30/06	Holualoa Elem	DAGS Audit Division
07/12/07	06/30/06	Pukalani Elem	DAGS Audit Division
07/13/07	06/30/06	Waiakeawaena Elem	DAGS Audit Division
07/18/07	06/30/06	Hanalei Elem	DAGS Audit Division
07/25/07	06/30/06	Honaunau Elem	DAGS Audit Division
07/25/07	06/30/06	Koloa Elem	DAGS Audit Division
07/27/07	06/30/06	Kaumualii Elem	DAGS Audit Division
08/08/07	06/30/06	Kekaha Elem	DAGS Audit Division
08/08/07	06/30/06	Wilcox Elem	DAGS Audit Division
08/09/07	06/30/06	Haiku Elem	DAGS Audit Division
08/09/07	06/30/06	Honokaa Elem	DAGS Audit Division
08/09/07	06/30/06	Waimea Elem	DAGS Audit Division
09/07/07	06/30/06	Keonepoko Elem	DAGS Audit Division
09/19/07	06/30/06	De Silva Elem	DAGS Audit Division
09/19/07	06/30/06	Eleele Elem	DAGS Audit Division
09/19/07	06/30/06	Kamalii Elem	DAGS Audit Division
09/19/07	06/30/06	Kamehameha III Elem	DAGS Audit Division
10/04/07	06/30/06	Waihee Elem	DAGS Audit Division
10/22/07	06/30/06	Kalaheo Elem	DAGS Audit Division
10/22/07	06/30/06	Kapiolani Elem	DAGS Audit Division
10/22/07	06/30/06	Wailuku Elem	DAGS Audit Division
10/31/07	06/30/06	Waiakea Elem	DAGS Audit Division

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**Summary of DAGS Audits  
on Cash on Hand and the Non-Appropriated Local School Funds  
FYE June 30, 2007**

Section 40-83, HRS	Authorizes the comptroller to examine and audit the books of accounts kept by any public school in connection with school fees and all other moneys collected by these schools.		
<b>Date Completed</b>	<b>FYE</b>	<b>School</b>	<b>Performed By</b>
11/14/07	06/30/07	Keaau High	DAGS Audit Division
12/12/07	06/30/07	Kealakehe High	DAGS Audit Division
03/04/08	06/30/07	Hana High & Elem	DAGS Audit Division
03/04/08	06/30/07	Kapaa Elem	DAGS Audit Division
03/04/08	06/30/07	Kohala High	DAGS Audit Division
03/04/08	06/30/07	Konawaena High	DAGS Audit Division
03/04/08	06/30/07	Pahoa High & Inter	DAGS Audit Division
03/04/08	06/30/07	Waiakea High	DAGS Audit Division
03/04/08	06/30/07	Waikoloa Elem	DAGS Audit Division
03/05/08	06/30/07	Ke Kula O Ehunuikaimalino	DAGS Audit Division
03/13/08	06/30/07	Honokaa High & Inter	DAGS Audit Division
03/27/08	06/30/07	Kau High & Pahala Elem	DAGS Audit Division
05/16/08	06/30/07	Maui High	DAGS Audit Division
06/06/08	06/30/07	Molokai High	DAGS Audit Division
06/24/08	06/30/07	Waimea High	DAGS Audit Division
07/11/08	06/30/07	Kapaa High	DAGS Audit Division
07/23/08	06/30/07	Kauai High	DAGS Audit Division
07/28/08	06/30/07	Kekaulike High	DAGS Audit Division
08/14/08	06/30/07	Lanai High & Elem	DAGS Audit Division
10/14/08	06/30/07	Lahainaluna High	DAGS Audit Division

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**Summary of External Audits  
on Cash on Hand and the Non-Appropriated Local School Funds  
FYE June 30, 2007**

<b>Date Completed</b>	<b>FYE</b>	<b>School</b>	<b>Performed By</b>
11/29/07	06/30/07	Anuenue	KMH, LLP
11/29/07	06/30/07	Dole Middle	KMH, LLP
11/29/07	06/30/07	Farrington High	KMH, LLP
11/29/07	06/30/07	Jarrett Middle	KMH, LLP
11/29/07	06/30/07	Kaimuki High	KMH, LLP
11/29/07	06/30/07	Kaimuki Middle	KMH, LLP
11/29/07	06/30/07	Kaiser High	KMH, LLP
11/29/07	06/30/07	Kalakaua Middle	KMH, LLP
11/29/07	06/30/07	Kawananakoa Middle	KMH, LLP
11/29/07	06/30/07	Nanakuli Inter & High	Nishihama & Kishida, CPA's Inc.
12/11/07	06/30/07	Aiea Inter	Manoa Consulting Group, LLC
12/11/07	06/30/07	Central Middle	Manoa Consulting Group, LLC
12/11/07	06/30/07	Kalani High	Manoa Consulting Group, LLC
12/11/07	06/30/07	McKinley High	Manoa Consulting Group, LLC
12/11/07	06/30/07	Niu Valley Middle	Manoa Consulting Group, LLC
12/11/07	06/30/07	Stevenson Middle	Manoa Consulting Group, LLC
12/11/07	06/30/07	Waiialua High	Manoa Consulting Group, LLC
12/11/07	06/30/07	Washington Middle	Manoa Consulting Group, LLC
12/18/07	06/30/07	Kapolei Middle	Nishihama & Kishida, CPA's Inc.
12/21/07	06/30/07	Roosevelt High	Manoa Consulting Group, LLC
01/15/08	06/30/07	King Inter	Robert H.Y. Leong & Company
01/30/08	06/30/07	Ilima Inter	Nishihama & Kishida, CPA's Inc.
01/31/08	06/30/07	Aiea High	Grant Thornton, LLP
01/31/08	06/30/07	Aliamanu Middle	Grant Thornton, LLP
01/31/08	06/30/07	Leilehua High	Grant Thornton, LLP
01/31/08	06/30/07	Mililani High	Grant Thornton, LLP
01/31/08	06/30/07	Mililani Middle	Grant Thornton, LLP
01/31/08	06/30/07	Moanalua High	Grant Thornton, LLP
01/31/08	06/30/07	Moanalua Middle	Grant Thornton, LLP
01/31/08	06/30/07	Radford High	Grant Thornton, LLP
01/31/08	06/30/07	Wahiawa Middle	Grant Thornton, LLP
01/31/08	06/30/07	Wheeler Middle	Grant Thornton, LLP
02/01/08	06/30/07	Castle High	Robert H.Y. Leong & Company
02/01/08	06/30/07	Kailua High	Robert H.Y. Leong & Company
02/01/08	06/30/07	Kalaheo High	Robert H.Y. Leong & Company
02/01/08	06/30/07	Olomana	Robert H.Y. Leong & Company
02/11/08	06/30/07	Highlands Inter	Nishihama & Kishida, CPA's Inc.
02/15/08	06/30/07	Kahuku High & Inter	Robert H.Y. Leong & Company
02/15/08	06/30/07	Kailua Inter	Robert H.Y. Leong & Company
02/15/08	06/30/07	Waimanalo Inter & Elem	Robert H.Y. Leong & Company
03/14/08	06/30/07	Kapolei High	Nishihama & Kishida, CPA's Inc.
03/31/08	06/30/07	Waianae High	Nishihama & Kishida, CPA's Inc.
04/11/08	06/30/07	Pearl City High	Nishihama & Kishida, CPA's Inc.
04/15/08	06/30/07	Waipahu High	Nishihama & Kishida, CPA's Inc.
04/17/08	06/30/07	Waipahu Inter	Nishihama & Kishida, CPA's Inc.
04/22/08	06/30/07	Waianae Inter	Nishihama & Kishida, CPA's Inc.
04/24/08	06/30/07	Campbell High	Nishihama & Kishida, CPA's Inc.
04/30/08	06/30/07	Hickam Elem	Manoa Consulting Group, LLC
04/30/08	06/30/07	Iroquois Point Elem	Manoa Consulting Group, LLC
04/30/08	06/30/07	Mililani Waena Elem	Manoa Consulting Group, LLC



**Summary of External Audits  
on Cash on Hand and the Non-Appropriated Local School Funds  
FYE June 30, 2007**

<b>Date Completed</b>	<b>FYE</b>	<b>School</b>	<b>Performed By</b>
04/30/08	06/30/07	Solomon Elem	Manoa Consulting Group, LLC
04/30/08	06/30/07	Waianae Elem	Manoa Consulting Group, LLC
06/19/08	06/30/07	Fern Elem	Nishihama & Kishida, CPA's Inc.
06/19/08	06/30/07	Heeia Elem	Nishihama & Kishida, CPA's Inc.
06/19/08	06/30/07	Kaelepulu Elem	Nishihama & Kishida, CPA's Inc.
06/19/08	06/30/07	Kahuku Elem	Nishihama & Kishida, CPA's Inc.
06/19/08	06/30/07	Mokapu Elem	Nishihama & Kishida, CPA's Inc.

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**Summary of DAGS and DOE IA Audits  
on Cash on Hand and the Non-Appropriated Local School Funds  
FYE June 30, 2008**

Section 40-83, HRS	Authorizes the comptroller to examine and audit the books of accounts kept by any public school in connection with school fees and all other moneys collected by these schools.		
<b>Date Completed</b>	<b>FYE</b>	<b>School</b>	<b>Performed By</b>
10/14/08	06/30/08	Makawao Elem	DAGS Audit Division
10/17/08	06/30/08	Mililani Ike Elem	DOE Internal Audit
10/24/08	06/30/08	Mililani High	DOE Internal Audit
11/12/08	06/30/08	Waianae High	DOE Internal Audit
11/13/08	06/30/08	Waianae Inter	DOE Internal Audit
11/28/08	06/30/08	Kula Elem	DAGS Audit Division
11/28/08	06/30/08	Lihikai Elem	DAGS Audit Division
01/12/09	06/30/08	Wahiawa Elem	DOE Internal Audit
01/27/09	06/30/08	Honokaa Elem	DAGS Audit Division
01/27/09	06/30/08	Waikele Elem	DAGS Audit Division
02/23/09	06/30/08	Kohala Middle	DAGS Audit Division
03/02/09	06/30/08	Hilo High	DOE Internal Audit
03/02/09	06/30/08	Hilo Inter	DOE Internal Audit
03/02/09	06/30/08	Hilo Union Elem	DOE Internal Audit
03/03/09	06/30/08	DeSilva Elem	DOE Internal Audit
03/03/09	06/30/08	Kaumana Elem	DOE Internal Audit
03/03/09	06/30/08	Waiakea Elem	DOE Internal Audit
03/03/09	06/30/08	Waiakeawaena Elem	DOE Internal Audit
03/04/09	06/30/08	Keaukaha Elem	DOE Internal Audit
03/04/09	06/30/08	Mountain View Elem	DOE Internal Audit
03/04/09	06/30/08	Waiakea Inter	DOE Internal Audit
03/16/09	06/30/08	Kalihi Kai Elem	DAGS Audit Division
03/16/09	06/30/08	Kauluwela Elem	DAGS Audit Division
03/20/09	06/30/08	Hokulani Elem	DAGS Audit Division
04/07/09	06/30/08	Nuuanu Elem	DAGS Audit Division
04/15/09	06/30/08	Kapalama Elem	DAGS Audit Division
05/04/09	06/30/08	Kaahumanu Elem	DAGS Audit Division
05/04/09	06/30/08	Maemae Elem	DAGS Audit Division
05/11/09	06/30/08	Kahakai Elem	DOE Internal Audit
05/11/09	06/30/08	Konawaena Elem	DOE Internal Audit
05/11/09	06/30/08	Konawaena Middle	DOE Internal Audit
05/11/09	06/30/08	Lanakila Elem	DAGS Audit Division
05/12/09	06/30/08	Paauilo Elem & Inter	DOE Internal Audit
05/13/09	06/30/08	Honaunau Elem	DOE Internal Audit
05/13/09	06/30/08	Naalehu Elem & Inter	DOE Internal Audit
05/19/09	06/30/08	Kealakehe Inter	DAGS Audit Division
05/26/09	06/30/08	Puuhale Elem	DAGS Audit Division
05/29/09	06/30/08	Hahaione Elem	DAGS Audit Division
05/29/09	06/30/08	Jefferson Elem	DAGS Audit Division
05/29/09	06/30/08	Kalihi Elem	DAGS Audit Division
06/15/09	06/30/08	Likelike Elem	DAGS Audit Division
06/19/09	06/30/08	Kahala Elem	DAGS Audit Division
07/13/09	06/30/08	Kaewai Elem	DAGS Audit Division
07/13/09	06/30/08	Kalihi Waena Elem	DAGS Audit Division
07/13/09	06/30/08	Wilson Elem	DAGS Audit Division
07/21/09	06/30/08	Liholiho Elem	DAGS Audit Division
08/26/09	06/30/08	Anuenue Elem	DAGS Audit Division
08/26/09	06/30/08	Liliuokalani Elem	DAGS Audit Division

**Summary of DAGS and DOE IA Audits  
on Cash on Hand and the Non-Appropriated Local School Funds  
FYE June 30, 2008**

Section 40-83, HRS	Authorizes the comptroller to examine and audit the books of accounts kept by any public school in connection with school fees and all other moneys collected by these schools.		
<b>Date Completed</b>	<b>FYE</b>	<b>School</b>	<b>Performed By</b>
08/26/09	06/30/08	Palolo Elem	DAGS Audit Division
09/09/09	06/30/08	Linapuni Elem	DAGS Audit Division
09/10/09	06/30/08	Kalihi Uka Elem	DAGS Audit Division
11/19/09	06/30/08	Aliiolani Elem	DAGS Audit Division
11/30/09	06/30/08	Pauoa Elem	DAGS Audit Division
05/25/10	06/30/08	Keoneula Elem	DAGS Audit Division
-	06/30/08	Lincoln Elem	DAGS Audit Division
-	06/30/08	Royal Elem	DAGS Audit Division

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**Summary of DAGS and DOE IA Audits  
on Cash on Hand and the Non-Appropriated Local School Funds  
FYE June 30, 2009**

Section 40-83, HRS	Authorizes the comptroller to examine and audit the books of accounts kept by any public school in connection with school fees and all other moneys collected by these schools.		
<b>Date Completed</b>	<b>FYE</b>	<b>School</b>	<b>Performed By</b>
05/13/09	06/30/09	Lunalilo Elem	DOE Internal Audit
07/23/09	06/30/09	Lincoln Elem	DOE Internal Audit
08/17/09	06/30/09	Kalama Inter	DOE Internal Audit
08/17/09	06/30/09	Maui Waena Inter	DOE Internal Audit
08/17/09	06/30/09	Pomaikai Elem	DOE Internal Audit
08/18/09	06/30/09	Iao Inter	DOE Internal Audit
08/18/09	06/30/09	Kahului Elem	DOE Internal Audit
08/18/09	06/30/09	Kihei Elem	DOE Internal Audit
08/18/09	06/30/09	Lahaina Inter	DOE Internal Audit
08/18/09	06/30/09	Lokelani Inter	DOE Internal Audit
09/14/09	06/30/09	Kamakahahei Middle	DOE Internal Audit
09/14/09	06/30/09	Waimea Canyon Middle	DOE Internal Audit
09/14/09	06/30/09	Wilcox Elem	DOE Internal Audit
09/15/09	06/30/09	Eleele Elem	DOE Internal Audit
09/15/09	06/30/09	Kekaha Elem	DOE Internal Audit
09/16/09	06/30/09	Hanalei Elem	DOE Internal Audit
09/16/09	06/30/09	Kapaa Middle	DOE Internal Audit
09/16/09	06/30/09	Kilauea Elem	DOE Internal Audit
09/23/09	06/30/09	Molokai Middle	DAGS Audit Division
09/25/09	06/30/09	Makalapa Elem	DAGS Audit Division
11/09/09	06/30/09	Kaunakakai Elem	DAGS Audit Division
11/09/09	06/30/09	Maunaloa Elem	DAGS Audit Division
11/19/09	06/30/09	Aina Haina Elem	DAGS Audit Division
11/19/09	06/30/09	Kilohana Elem	DAGS Audit Division
-	06/30/09	Ala Wai Elem	DAGS Audit Division
-	06/30/09	Aliamanu Elem	DAGS Audit Division
-	06/30/09	Fern Elem	DAGS Audit Division
-	06/30/09	Hickam Elem	DAGS Audit Division
-	06/30/09	Kaiulani Elem	DAGS Audit Division
-	06/30/09	Kamiloiki Elem	DAGS Audit Division
-	06/30/09	Koko Head Elem	DAGS Audit Division
-	06/30/09	Kuhio Elem	DAGS Audit Division
-	06/30/09	Manoa Elem	DAGS Audit Division
-	06/30/09	Moanalua Elem	DAGS Audit Division
-	06/30/09	Mokulele Elem	DAGS Audit Division
-	06/30/09	Nimitz Elem	DAGS Audit Division
-	06/30/09	Noelani Elem	DAGS Audit Division
-	06/30/09	Pearl Harbor Elem	DAGS Audit Division
-	06/30/09	Pearl Harbor Kai Elem	DAGS Audit Division
-	06/30/09	Red Hill Elem	DAGS Audit Division
-	06/30/09	Salt Lake Elem	DAGS Audit Division
-	06/30/09	Waikiki Elem	DAGS Audit Division

***All local school fund audits are coordinated by the Internal Audit, who ensures that each school documents a corrective action plan to each audit finding. Internal Audit will then monitor schools by performing random audits to ensure that corrective action is implemented and maintained.***

**Summary of DAGS and DOE IA Audits  
on Cash on Hand and the Non-Appropriated Local School Funds  
FYE June 30, 2010**

Section 40-83, HRS	Authorizes the comptroller to examine and audit the books of accounts kept by any public school in connection with school fees and all other moneys collected by these schools.		
<b>Date Completed</b>	<b>FYE</b>	<b>School</b>	<b>Performed By</b>
07/22/10	06/30/10	Pearlridge Elem	DOE Internal Audit
07/22/10	06/30/10	Webbing Elem	DOE Internal Audit
07/23/10	06/30/10	Nanaikapono Elem	DOE Internal Audit
07/23/10	06/30/10	Nanakuli Elem	DOE Internal Audit
08/09/10	06/30/10	Lehua Elem	DOE Internal Audit
08/09/10	06/30/10	Momilani Elem	DOE Internal Audit
08/17/10	06/30/10	Leihoku Elem	DOE Internal Audit
08/17/10	06/30/10	Maili Elem	DOE Internal Audit
09/09/10	06/30/10	Kaala Elem	DOE Internal Audit
09/09/10	06/30/10	Kipapa Elem	DOE Internal Audit
09/10/10	06/30/10	Helemano Elem	DOE Internal Audit
09/10/10	06/30/10	Wheeler Elem	DOE Internal Audit
09/20/10	06/30/10	Aiea Elem	DOE Internal Audit
09/20/10	06/30/10	Alvah Scott Elem	DOE Internal Audit
09/20/10	06/30/10	Hale Kula Elem	DOE Internal Audit
09/20/10	06/30/10	Mililani Uka Elem	DOE Internal Audit
09/21/10	06/30/10	Iliahi Elem	DOE Internal Audit
09/21/10	06/30/10	Mililani Mauka Elem	DOE Internal Audit
09/21/10	06/30/10	Waimalu Elem	DOE Internal Audit
10/18/10	06/30/10	Campbell High	DOE Internal Audit
10/27/10	06/30/10	Kalaniana'ole Elem & Inter	DOE Internal Audit
10/27/10	06/30/10	Keaau Elem	DOE Internal Audit
10/28/10	06/30/10	Keaau Middle	DOE Internal Audit
10/28/10	06/30/10	Pahoa Elem	DOE Internal Audit
10/29/10	06/30/10	Holualoa Elem	DOE Internal Audit
11/10/10	06/30/10	Kamiloiki Elem	DAGS
12/16/10	06/30/10	Koko Head Elem	DAGS
12/16/10	06/30/10	Noelani Elem	DAGS
01/05/11	06/30/10	Hickam Elem	DAGS
01/12/11	06/30/10	Kaiulani Elem	DAGS
01/21/11	06/30/10	Kuhio Elem	DAGS
01/25/11	06/30/10	Waihee Elem	DOE Internal Audit
01/26/11	06/30/10	Kamehameha III Elem	DOE Internal Audit
01/26/11	06/30/10	Nahienaena Elem	DOE Internal Audit
01/27/11	06/30/10	Kamalii Elem	DOE Internal Audit
01/27/11	06/30/10	Wailuku Elem	DOE Internal Audit
01/28/11	06/30/10	Baldwin Elem	DOE Internal Audit
02/08/11	06/30/10	Manoa Elem	DAGS
02/11/11	06/30/10	Nimitz Elem	DAGS
	06/30/10	Ala Wai Elem	DAGS
	06/30/10	Aliamanu Elem	DAGS
	06/30/10	Fern Elem	DAGS
	06/30/10	Moanalua Elem	DAGS
	06/30/10	Mokulele Elem	DAGS
	06/30/10	Pearl Harbor Elem	DAGS
	06/30/10	Pearl Harbor Kai Elem	DAGS
	06/30/10	Red Hill Elem	DAGS
	06/30/10	Salt Lake Elem	DAGS

**Summary of DAGS and DOE IA Audits  
on Cash on Hand and the Non-Appropriated Local School Funds  
FYE June 30, 2010**

Section 40-83, HRS	Authorizes the comptroller to examine and audit the books of accounts kept by any public school in connection with school fees and all other moneys collected by these schools.		
<b>Date Completed</b>	<b>FYE</b>	<b>School</b>	<b>Performed By</b>
	06/30/10	Waikiki Elem	DAGS
Scheduled for February - March 2011			DOE Internal Audit
"	06/30/10	Kapaa High	
"	06/30/10	Kauai High	DOE Internal Audit
"	06/30/10	Kaumualii Elem	DOE Internal Audit
"	06/30/10	Kapaa Elem	DOE Internal Audit
"	06/30/10	Kalaheo Elem	DOE Internal Audit
"	06/30/10	Koloa Elem	DOE Internal Audit
"	06/30/10	Waimea High	DOE Internal Audit
"	06/30/10	Niihau High & Elem	DOE Internal Audit
Scheduled for March - April 2011			DOE Internal Audit
"	06/30/10	Laupahoehoe High & Elem	
"	06/30/10	Honokaa High & Inter	DOE Internal Audit
"	06/30/10	Kohala High	DOE Internal Audit
"	06/30/10	Kohala Elem	DOE Internal Audit
"	06/30/10	Waimea Elem	DOE Internal Audit
"	06/30/10	Waikoloa Elem & Middle	DOE Internal Audit

***All local school fund audits are coordinated by the Internal Audit, who ensures that each school documents a corrective action plan to each audit finding. Internal Audit will then monitor schools by performing random audits to ensure that corrective action is implemented and maintained.***

## Summary of Procurement Card (P-Card) Audits by Internal Audit Office

<b>Dates of Audit Field Work</b>	<b>Audit Period</b>	<b>School / Office</b>
03/04/09	07/15/07 - 12/14/08	Mountain View Elem
05/12/09	06/15/07 - 03/14/09	Kealakehe High
05/13/09	06/15/07 - 03/14/09	Konawaena Middle
08/17/09	06/15/07 - 06/14/09	Pomaikai Elem
08/19/09	06/15/07 - 06/14/09	Baldwin High
08/26/09	06/15/07 - 06/14/09	Kaiser High
08/26/09	06/15/07 - 06/14/09	McKinley High
08/27/09	06/15/07 - 06/14/09	Leihoku Elem
08/27/09	06/15/07 - 06/14/09	Waianae Elem
08/31/09	06/15/07 - 06/14/09	Hale Kula Elem
09/15/09	06/15/07 - 06/14/09	Kauai High
09/15/09	06/15/07 - 06/14/09	Kekaha Elem
09/18/09	06/15/07 - 06/14/09	Kahuku High & Inter
09/18/09	06/15/07 - 06/14/09	Waimanalo Elem & Inter
09/22/09	06/15/07 - 06/14/09	Aiea High
09/28/09	06/15/07 - 06/14/09	Network Support Services Branch
01/07/10	06/15/07 - 08/14/09	School Food Services Branch
10/18/10	06/15/08 - 07/14/10	Campbell High
10/18/10	06/15/08 - 07/14/10	Waianae High
10/19/10	07/15/08 - 07/14/10	Anuenue
10/21/10	07/15/08 - 07/14/10	Mililani Ike Elem
10/21/10	06/15/08 - 07/14/10	Safety, Security & Emergency Preparedness Branch
10/27/10	07/15/08 - 07/14/10	Hilo Community School
10/28/10	07/15/08 - 07/14/10	Pahoa Elem
10/29/10	07/15/08 - 07/14/10	Holualoa Elem
10/29/10	07/15/08 - 07/14/10	Honaunau Elem
10/29/10	07/15/08 - 07/14/10	Kahakai Elem
11/16/10	07/15/08 - 07/14/10	Hawaiian Education Program Section
11/16/10	07/15/08 - 07/14/10	School & Community Leadership Branch
01/25/11	07/15/08 - 07/14/10	Maui Personnel Regional Office
01/25/11	07/15/08 - 07/14/10	Maui Waena Inter

## Summary of School-Requested Status Reviews Performed by School Support Section from 2006 to Present

Dates of School Visits	Requested by	Period of Requested School Status Review	School/Office	Performed by	Cost	Type of Review
02/07/06 - 02/09/06	Donna Lum	various	Jarrett Middle	School Support Section	0	Status check
02/14/06	Brian Mizuguchi	various	Fern Elem	School Support Section	0	Status check
02/27/06 - 02/28/06	Vernon Young	various	Likeline Elem	School Support Section	0	Status check
05/25/06 - 05/26/06	Susan Okano	various	Aina Haina Elem	School Support Section	0	Status check
06/20/06 - 06/21/06	Valerie Kardash	various	Waialua High	School Support Section	0	Status check
08/03/06 - 08/04/06	Calvin Nomiya	various	Puuhale Elem	School Support Section	0	Status check
08/10/06 - 08/11/06	Brian Mizuguchi	various	Central Middle	School Support Section	0	Status check
08/16/06 - 08/17/06	Joyce Bellino	various	Kapunahala Elem	School Support Section	0	Status check
08/30/06 - 08/31/06	Ann Sugibayashi	various	McKinley High	School Support Section	0	Status check
09/07/06	Bryan Loo	various	Manana Elem	School Support Section	0	Status check
09/12/06 - 09/13/06	Roberta Richards	various	Pauoa Elem	School Support Section	0	Status check
10/03/06	Carol Shikada	various	Kekaha Elem (Kauai)	School Support Section	0	Status check
11/15/06 - 11/16/06	Gerald Teramae	various	Kalani High	School Support Section	0	Status check
11/20/06 - 11/21/06	Paul Taga	various	Waipahu Elem	School Support Section	0	Status check
February 2007	N/A	FY 2005-06 & Qtr 1 FY 07	Jarrett Middle	School Support Section	0	Status check
February 2007	N/A	FY 2005-06 & Qtr 1 FY 07	Kaimuki High	School Support Section	0	Status check
March 2007	N/A	FY 2005-06 & Qtr 1 FY 07	Campbell High	School Support Section	0	Status check
March 2007	N/A	FY 2005-06 & Qtr 1 FY 07	Webling Elem	School Support Section	0	Status check
May 2007	N/A	FY 2005-06 & Qtr 1 & 2 FY 07	Nanakuli High	School Support Section	0	Status check
June 2007	N/A	FY 2006-07	Olomana School	School Support Section	0	Status check
September 2007	N/A	FY 2006-07	Makawao Elem	School Support Section	0	Status check
September 2007	N/A	FY 2006-07	Kalihi Waena Elem	School Support Section	0	Status check
November 2007	N/A	FY 2006-07	Kula Elem	School Support Section	0	Status check
November 2007	N/A	FY 2006-07	Alvah Scott Elem	School Support Section	0	Status check
February 2008	N/A	various	Solomon Elem	School Support Section	0	Status check
March 2008	N/A	various	Roosevelt High	School Support Section	0	Status check
August 2008	N/A	various	Pahoa High and Inter	School Support Section	0	Status check
September 2008	N/A	various	Kapaa Middle	School Support Section	0	Status check
October 2008	N/A	various	Laupahoehoe El, Middle, High	School Support Section	0	Status check

**NOTE:** School-requested status reviews were done in response to requests from the new Principal of the school in an effort to ensure that any transitional concerns were addressed in a timely manner. This is part of school accountability to self-regulate and self-monitor.



## Summary of Office of Hawaii Child Nutrition Programs Audits and Reviews from 1992 to Present

Date of "Audit/Review"	Program Area Reviewed	Type	Purpose	Audited/Reviewed By:
July 1992	National School Lunch Program (NSLP), Summer Food Service Program (SFSP)	Management Evaluation: Program & Fiscal	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
April 1994	National School Lunch Program (NSLP), Summer Food Service Program (SFSP), Hawaii Child Nutrition Programs (CNP)	Management Evaluation: Program & Fiscal	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
September 1996	National School Lunch Program (NSLP)	Management Evaluation: Program & Fiscal	To assure the integrity of the Federal Funds that support the program	Western Regional Office (WRO)
September 2001	National School Lunch Program (NSLP), Child and Adult Care Program (CACFP), Summer Food Service Program (SFSP)	Management Evaluation: Program & Fiscal	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
April 2002	National School Lunch Program (NSLP), Food Distribution Program (FDP), Child and Adult Care Food Program (CACFP), Hawaii Child Nutrition Programs (CNP)	Management Evaluation: Program & Fiscal	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
September 2002	National School Lunch Program (NSLP), Food Distribution Program (FDP), Child and Adult Care Food Program (CACFP), Hawaii Child Nutrition Programs (CNP)	Management Evaluation: Program	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
July 2004	National School Lunch Program (NSLP), Food Distribution Program (FDP), Child and Adult Care Food Program (CACFP), Hawaii Child Nutrition Programs (CNP)	Financial Management Review	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
September 2004	Summer Food Service Program (SFSP)	Management Evaluation: Program	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
October 2004	Child and Adult Care Food Program (CACFP).	Management Evaluation: Program & Fiscal	To assure the integrity of the Federal Funds that support the program	Western Regional Office (WRO)
April 2005	National School Lunch Program (NSLP). Food Distribution Program (FDP).	Management Evaluation: Program & Fiscal	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
July 2005	Food Distribution Program (FDP)	Management Evaluation: Program	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
April 2007	Child and Adult Care Food Program (CACFP). Summer Food Service Program (SFSP).	Management Evaluation: Program & Fiscal	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)

## Summary of Office of Hawaii Child Nutrition Programs Audits and Reviews from 1992 to Present

Date of "Audit/Review"	Program Area Reviewed	Type	Purpose	Audited/Reviewed By:
August 2008	National School Lunch Program (NSLP)	Management Evaluation: Program	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
April 2009	Child and Adult Care Food Program (CACFP) Financial ME	Management Evaluation: Program & Fiscal	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
February 2010	Summer Food Service Program (SFSP)	Management Evaluation: Program	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
April 2010	American Recovery and Reinvestment Act, 2009 National School Lunch Program	Financial Management Review	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
June 2010	National School Lunch Program (NSLP)	Management Evaluation: Program	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
May 2011	Child and Adult Care Food Program (CACFP)	Targeted Management Evaluation (TME): Program	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
June 2011	National School Lunch Program (NSLP)	Management Evaluation: Program	To assure the integrity of the Federal Funds that support these programs	Western Regional Office (WRO)
Yearly A-133 Audits of the Office of Hawaii Child Nutrition Program since its inception in 2004 to present	All Child Nutrition Programs are subject to the A-133. The NSLP is frequently chosen every year because it is the largest program.	A-133 audit because funding for the Child Nutrition Program is $\geq$ \$55 million/yr	To assure compliance with OMB A-133 Circular	Various CPA firms such as Nishihama and Kishida, Grant Thornton, and KPMG

### Summary of OCISS Federal Audits

<b>Date of Audit</b>	<b>Period of Audit</b>	<b>Program/Office</b>	<b>Performed By</b>
	2003-2004	<b>Title I, Part A</b> - Improving Basic Programs Operated by Local Educational Agencies	Nishihama and Kishida
	2004-2005	<b>Title I, Part A</b> - Improving Basic Programs Operated by Local Educational Agencies	Nishihama and Kishida
04/17-21/06	Sept 2002 - April 2006	<b>Title I</b> Monitoring: <b>Part A</b> - Improving Basic Programs Operated by Local Educational Agencies; <b>Part B</b> , Subpart 3: Even Start Family Literacy; <b>Part D</b> , Prevention & Intervention Programs for Children and Youth Who Are Neglected, Delinquent or At-Risk; and <b>Title X, Part C</b> -McKinney Venito Homeless Act.	USDOE
12/15/06	2005-2006	<b>Title I, Part A</b> - Improving Basic Programs Operated by Local Educational Agencies; and <b>Title IV, Part B</b> 21st Century Community Learning Center	Nishihama and Kishida
09/01/07	2006-2007	<b>Title I, Part C</b> : Education for Migrant Children	USDOE
10/03/07	2006-2007	<b>Title I, Part A</b> - Improving Basic Programs Operated by Local Educational Agencies	Grant Thornton
12/01/07	2004-2007	<b>Title III, Part A</b> : English Language Acquisition, Language Enhancement, and Academic Achievement	USDOE
09/16/08	2007-2008	<b>Title I, Part A</b> - Improving Basic Programs Operated by Local Educational Agencies	Grant Thornton
04/20-24/09	July 2006 - April 2009	<b>Title I, Part A</b> (Basic) <b>Title I, Part D</b> (Neglected and Delinquent) <b>Title VII, Subtitle B</b> of the McKinney-Vento Homeless Assistance Act (Education for Homeless Children & Youth Program)	USDOE
10/01/09	2008-2009	<b>Title I, Part B</b> Subpart 3: Even Start Family Literacy	USDOE
04/30/09	2008-2009	<b>Title I, Part A</b> - Improving Basic Programs Operated by Local Educational Agencies	Grant Thornton
01/20/10	2008-2009	<b>Title IV, Part B</b> 21st Century Community Learning Center	USDOE
02/10/11	2009-2010	<b>Title I, Even Start</b>	USDOE

## Summary of Program & Fiscal Evaluations

by Systems Accountability Office, System Planning & Improvement Section

Description	Fiscal or Program Year	Program ID	Report Date
DOD - Communications Office	2005-2007	19019	July 2007
DOD - Accountability Framework	2005-2007	19022	July 2007
DOD - Standards & Accountability	2004-2007	19029	July 2007
DOD - Public Charter School Program Office	2004-2007	19037	July 2007
Community Use of School Facilities	2004-2007	37307	July 2007
Space-Related Activities	2004-2007	16733	August 2007
Teleschool Program	2004-2007	16772	August 2007
DOD - Military Liaison	2004-2007	19011	August 2007
DOD - Standards Based Instruction Communication	2004-2007	19017	October 2007
DOD - Food Service Costs	2006-2007	19027	October 2007
DOD - Standards Implementation	2005-2007	19030	October 2007
DOD - Information Technology Human Resources Recruiting System	2004-2006	19033	October 2007
DOD - Electricity	2006	19050	October 2007
School Inspection Program	2001-2007	37730	October 2007
Resources for New Facilities	2004-2007	12642-12646	November 2007
DOD - Litigation Related Program	2004-2007	19015	November 2007
DOD - Volunteer Program	2006-2007	19025	November 2007
DOD - Employee/School Recognition	2006-2007	19013	December 2007
DOD - Best Practices FY 05	2005-2007	19014	December 2007
DOD - National Organization Fees FY 05	2006-2007	19018	December 2007
DOD - Leadership Training FY 05	2005-2007	19016	February 2008
DOD - Holding	2007	19023	March 2008
High Core Program	2005-08	18863	November 2008
Alternative Learning Center	2005-08	18832	December 2008
Molokai Alternative Program	2005-08	18858	December 2008
Hawaii Alternative Program	2005-08	18890	December 2008
Kona Ho'oponopono	2005-2008	18861	January 2009
Hale O Ulu	2005-2008	18873	January 2009
Maui Alternative Program	2005-2008	18859	February 2009
Kauai Alternative Program	2005-2008	18860	February 2009
Hilo Hukilike	2005-2008	18862	February 2009
Hilo High Alternative Program	2005-2008	18891	February 2009
Olomana School System	2005-2008	18205, 18206, 18869	March 2009
Overview of At-Risk Programs	2005-2008	N/A	March 2009
Peer Education Program	FY08	16736	April 2009
Primary Prevention Intervention	FY08	16764	April 2009
Keakealani	FY08	16850	April 2009
AP Teacher Training & Materials	FY08	25239	April 2009
School Level Admin	FY08	46403	April 2009
Special Interest Classes	FY08	46415	April 2009
Adult Secondary	FY08	46412	April 2009
Adult Ed Revolving Fund	FY08	46413	April 2009
Youth Leadership Project	FY08	15636	May 2009
Science Textbooks & Learning Materials	FY08	12260	June 2009
Hawaii Even Start Literacy	FY08	12261	June 2009
Onizuka Memorial Space Museum	FY08	12653	June 2009
Educational Interpreters	FY08	15609	June 2009
Early Childhood Learning	FY08	15610	June 2009

## Summary of Program & Fiscal Evaluations

by Systems Accountability Office, System Planning & Improvement Section

Description	Fiscal or Program Year	Program ID	Report Date
CSSS Resource Teachers	FY08	15673	June 2009
School Based Behavioral Health	FY08	15686	June 2009
Vocational Workstudy	FY08	15848	June 2009
Vocational & Applied Technology	FY08	15849	June 2009
Drivers Education	FY08	16355	June 2009
Artmobile	FY08	16366	June 2009
Niihau School	FY08	16403	June 2009
Nanaikapono Community/School Museum	FY08	16405	June 2009
Health Career Academy	FY08	16744	June 2009
Lions Quest	FY08	16774	June 2009
Challenger Center	FY08	16791	June 2009
Hawaiian Studies	FY08	16807	June 2009
Autism Center	FY08	17203	June 2009
Jefferson Orthopedic Unit	FY08	17210	June 2009
Voc Rehab – Work Study	FY08	17229	June 2009
Special Olympics (POS)	FY08	17712	June 2009
School Health Aides	FY08	25040	June 2009
State/District Student Council	FY08	27036	June 2009
Student Conference	FY08	27042	June 2009
Sister State Student Exchange	FY08	27445	June 2009
Pacific and Asian Affairs Council (POS)	FY08	27585	June 2009
Student Awards	FY08	27886	June 2009
Families for REAL	FY08	46447	June 2009
After School (A+) Program, A+ Interdepartmental Transfers – DHS, After School Plus revolving Fund	FY08	45001, 45003, 45004	June 2009
School to Work Transition Centers	FY08	15112	July 2009
Speech Language Pathologists	FY08	15192	July 2009
Athletics Administration	FY08	15497	July 2009
Social Workers	FY08	15620	July 2009
Hawaiian Language Immersion Program	FY08	16732	July 2009
Audiovisual Centers	FY08	24319	July 2009
Instructional Development	FY08	25023	July 2009
School Library Services	FY08	25048	July 2009
Advanced Technology Research Branch	FY08	25912	July 2009
Athletics-Transportation Inter-scholastics	FY08	27000	July 2009
Athletics Salary, Supplies and Equipment	FY08	27100	July 2009
Athletics Gender Equity	FY08	27300	July 2009
Athletic Directors	FY08	27358	July 2009
Athletics-Supplies and Equipment	FY08	27400	July 2009
Athletic trainers	FY08	27480	July 2009
Non-School Hour Program	FY08	47249	July 2009
Athletics-Transportation (Maui)	FY08	27900	July 2009
Restructuring Schools	FY08	12649	August 2009
HCPS Standards Resource Development	FY08	12677	August 2009
Physical Therapists	FY08	15622	August 2009
Skilled Nursing Services	FY08	15623	August 2009
Other Curriculum Improvement	FY08	15936	August 2009
Junior Reserve Officers Training Corps	FY08	16158	August 2009
Home/Hospital Instruction	FY08	16204	August 2009
Learning Centers	FY08	16770	August 2009

## Summary of Program & Fiscal Evaluations

by Systems Accountability Office, System Planning & Improvement Section

Description	Fiscal or Program Year	Program ID	Report Date
Extended School Year	FY08	17351	August 2009
Instructional Services Branch	FY08	25024	August 2009
Arts in Public Places	FY08	25322	August 2009
District Diagnostics Services	FY08	28050	August 2009
Evaluation and IEP Services	FY08	28701	August 2009
Services for Children with Autism	FY08	15179	September 2009
Service Testing/Monitoring	FY08	15188	September 2009
Literacy Training: Focus on Special Education and 504 Students	FY08	15624	September 2009
Hawaii Content and Performance Standards Training	FY08	15655	September 2009
General Education Article VI Inclusion Teachers	FY08	15953	September 2009
Artists in the Schools-SFCA	FY08	16365	September 2009
Healthy Hawaii Initiative	FY08	16719	September 2009
Special Education in Regular Schools	FY08	17131	September 2009
Contracted Special Education Services	FY08	17170	September 2009
Transition Services	FY08	17708	September 2009
Attorney and Related Fees	FY08	17746	September 2009
Special Education Section	FY08	25037	September 2009
National Center on Education and the Economy (NCEE)-Based Reading Program	FY08	25043	September 2009
Student Support Services Group Administration	FY08	25045	September 2009
School Improvement/Community Leadership Group-Administration	FY08	25233	September 2009
Accreditation/School Improvement	FY08	25235	September 2009
Section 504 Implementation	FY08	28178	September 2009
Complaints Management	FY08	28181	September 2009
State Administrative Services	FY08	46401	September 2009
School Community Councils	FY08	47279	September 2009
Families Helping Students	FY08	47284	September 2009
Integrated Special Education Database (ISPED)	FY08	15685a	October 2009
Integrated Special Education Database (eCSSS)	FY09	15685b	October 2009
Student Support Section	FY08	25237	October 2009
CSSS Support System	FY08	28177	October 2009
OCISS General Fund Programs - Overview Report	FY08	N/A	January 2010
Advanced Placement Fee Payment	FY09	13098	March 2010
Vocational Education - Program Improvement	FY09	15764	March 2010
Vocational Education - State Administration	FY09	15765	March 2010
Vocational Education - State Leadership	FY09	15766	March 2010
GEAR UP Program FY09	FY09	17913	March 2010
NCLB 21st Century Community Learning Center Formula	FY09	18050	March 2010
Robert C. Byrd Honors Scholarship FY09	FY09	27487	March 2010
Adult Education - Administration	FY09	46980	March 2010

## Summary of Program & Fiscal Evaluations

by Systems Accountability Office, System Planning & Improvement Section

Description	Fiscal or Program Year	Program ID	Report Date
Hawaiian Studies	2005-2009	16807	April 2010
District Diagnostics Services	2005-2009	28050	April 2010
Evaluation and IEP Services	2005-2009	28701	April 2010
Special Education Pre-school Grant	FY09	17040	May 2010
Adult Education - Basic	FY09	46981	May 2010
Adult Education - Institutionalized Persons	FY09	46982	May 2010
Adult Education - State Leadership	FY09	46983	May 2010
Adult Education - English Literacy/Civics	FY09	46984	May 2010
Adult Education - English Literacy/Civics - Administration	FY09	46985	May 2010
Adult Education - Adult Secondary Education	FY09	46986	May 2010
Middle School UPLINK - DHS FY09	FY09	13084	June 2010
DHHS - HIV FY09	FY09	13094	June 2010
DHHS - Youth Behavior Risk Survey FY09	FY09	13095	June 2010
NCLB Math & Science Partnership	FY09	16150	June 2010
NCLB Ed Tech	FY09	18052	June 2010
NCLB Even Start Program	FY09	18605	July 2010
NCLB Safe and Drug-Free Schools & Communities	FY09	18470	July 2010
NCLB Migrant Education	FY09	17790	July 2010
NCLB MEP Consortium Incentive Grant	FY09	17795	August 2010
NCLB Title III - Language Instruction	FY09	18056	August 2010
NCLB Title III Immigrant Children & Youth	FY09	18066	August 2010
Title VIB Special Education Project I	FY09	17929	August 2010
NCLB Title I LEA Grant - Parent Involvement	FY09	18935	September 2010
NCLB Title I LEA Grant - Resource Teachers	FY09	18936	September 2010
NCLB - Supplemental School Improvement Grants	FY09	18061	October 2010
NCLB Title I LEA Grant - Indirect Cost	FY09	18905	October 2010
NCLB Title I LEA Grant - Private Schools	FY09	18937	November 2010
NCLB Title I LEA - Transportation & Supplemental Educational Services (SES)	FY09	52002	November 2010
NCLB Title I LEA Grant - School	FY09	18902	December 2010
NCLB Title I LEA Grant - Restructuring	FY09	18907	December 2010
NCLB Title I LEA Grant - School Improvement	FY09	18927	December 2010
NCLB Title I LEA Grant - Professional Development	FY09	52003	December 2010
NCLB Neglected & Delinquent - Olomana School	FY09	20642	December 2010
NCLB Neglected & Delinquent - Department of Public Safety	FY09	20645	December 2010