



SENATE COMMITTEE ON WAYS AND MEANS
The Honorable Jill N. Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair

LATE

H.B. 839, H.D. 1, S.D. 1, Relating to the Department of Land and Natural Resources

Hearing: Monday, April 3, 2017, 1:35 P.M.

The Office of the Auditor has **no position** regarding the performance audits of the Special Land and Development Fund and Land Conservation Fund and accounting of funds received and expenditures made by the Department of Land and Natural Resources (“DLNR”) for hosting the 2016 International Union for Conservation of Nature World Conservation Congress.

We, however, support the funding provision within the bill that will allow us to hire additional analysts to perform the requested audits and accounting in the required time.

In Stand. Com. Rep. No. 563, the House Committee on Water and Land recommended an appropriation of \$300,000 that will allow us to hire additional analysts and a consultant, as necessary, in support of the audits requested in a previous draft of this bill. We currently have 13 line staff, all of whom are assigned to audits and are concerned about our ability to perform the requested audits and accounting without additional staff.

Given the number of ongoing audits, statutorily required audits, and the additional examinations the legislature likely will request us to perform, we have concerns about our ability to commit sufficient resources to undertake what may be complex audits of DLNR’s Special Land and Development Fund and Land Conservation Fund as well as the accounting of funds received and expenditures made by DLNR for hosting the 2016 International Union for Conservation of Nature World Conservation Congress. For that reason, we feel that the additional appropriation is necessary for us to do the work required by the bill.

Thank you for considering our testimony related to H.B. No. 839, H.D. 1, S.D. 1.