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## A BILL FOR AN ACT

RELATING TO CHARTER SCHOOLS.

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

1           SECTION 1. Section 302D-32, Hawaii Revised Statutes, is  
2 amended to read as follows:  
3           "§302D-32 Annual audit or financial review[-]; access to  
4 records. [~~Each~~] (a) The authorizer shall require each charter  
5 school [~~shall~~] to annually complete an independent financial  
6 audit that complies with the requirements of its [~~authorizer~~]  
7 charter contract and the department and is performed by an  
8 independent auditor selected and determined by the authorizer;  
9 provided that the authorizer shall have the discretion to allow  
10 a financial review in lieu of an independent financial audit.  
11           (b) Each charter school shall provide access to all of its  
12 records to its authorizer, the legislature, and other state  
13 agencies with jurisdiction over charter school funds.  
14           (c) The authorizer, the legislature, or other state  
15 agencies with jurisdiction over charter school funds may cause a  
16 search to be made from any records in the custody of a charter  
17 school, without payment of any fee.



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1        (d) Each charter school shall search and furnish its  
 2 records, or any portion thereof, upon the request of its  
 3 authorizer, the legislature, or other state agencies with  
 4 jurisdiction over charter school funds.


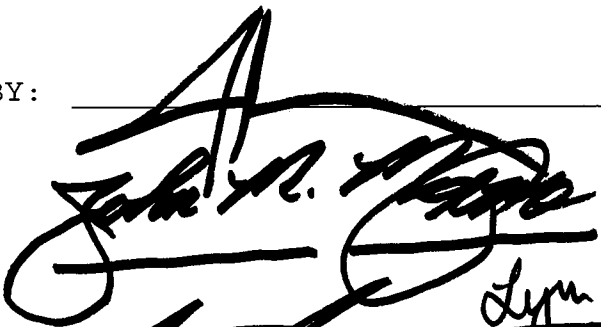

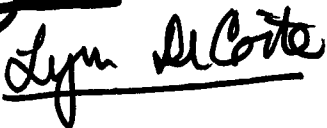
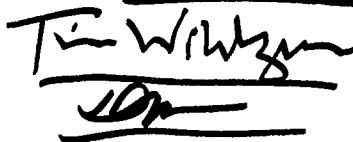

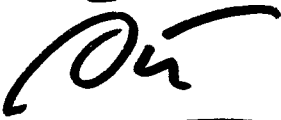
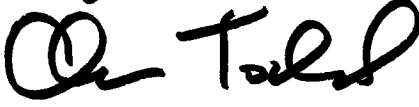



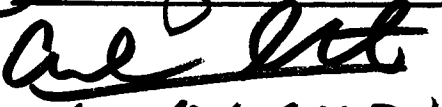


5        (e) As used in this section, "records" means financial  
 6 accounts, accounting systems, books, files, papers, and  
 7 documents."

8        SECTION 2. Statutory material to be repealed is bracketed  
 9 and stricken. New statutory material is underscored.

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

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INTRODUCED BY: \_\_\_\_\_



# H.B. NO. 1347

**Report Title:**

Charter Schools; Audit or Financial Review; Access to Records

**Description:**

Requires that annual charter school audits be performed by an auditor selected by the authorizer. Requires charter schools to provide access to all or any part of its records to its authorizer, the legislature, and other state agencies with jurisdiction over charter school funds, without payment of a fee.

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

