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## A BILL FOR AN ACT

RELATING TO THE CONFIDENTIALITY OF THE AUDITOR'S WORK.

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

SECTION 1. Section 23-9.5, Hawaii Revised Statutes, is amended to read as follows:

"~~[§]23-9.5[§]~~ **Confidentiality.** The auditor shall not be required to disclose any working papers~~[-]~~; provided that the auditor shall disclose information, evidence, and requested documents, including working papers, to an investigating committee established pursuant to chapter 21 after the final audit report has been issued. For the purposes of this section, "working papers" means the notes, internal memoranda, and records of work performed by the auditor on audits and other investigations undertaken pursuant to this chapter, including any and all project evidence collected and developed by the auditor."

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 Statutory material to be repealed is bracketed and stricken.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

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



H.B. NO. 2419

INTRODUCED BY: Allen R. Belotti

JAN 26 2022



# H.B. NO. 2419

**Report Title:**

Auditor; Working Papers; Disclosure; Investigating Committee

**Description:**

Requires the auditor to disclose information, evidence, and requested documents, including working papers, to an investigating committee after the final audit report has been issued.

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

