

STATE OF HAWAII  
OFFICE OF THE AUDITOR  
465 S. King Street, Room 500  
Honolulu, Hawaii 96813-2917



LESLIE H. KONDO  
State Auditor  
  
(808) 587-0800  
lao.auditors@hawaii.gov

**LATE**

HOUSE COMMITTEE ON EDUCATION  
The Honorable Justin H. Woodson, Chair  
The Honorable Trish La Chica, Vice Chair

**H.C.R. NO. 192, REQUESTING THE AUDITOR TO CONDUCT AN AUDIT OF THE DEPARTMENT OF EDUCATION'S STATEWIDE BACKLOG OF CAPITAL IMPROVEMENT REPAIR AND MAINTENANCE PROJECTS.**

**H.R. NO. 172, REQUESTING THE AUDITOR TO CONDUCT AN AUDIT OF THE DEPARTMENT OF EDUCATION'S STATEWIDE BACKLOG OF CAPITAL IMPROVEMENT REPAIR AND MAINTENANCE PROJECTS.**

Hearing: Thursday, March 21, 2024, 2:00 p.m.

The Office of the Auditor offers comments on H.C.R. No. 192 and H.R. No. 172, which request the Office of the Auditor to “audit the Department of Education’s statewide backlog of capital improvement repair and maintenance projects,” the cost of which the Department of Education estimated to be more than \$1.4 billion.

The Office of the Auditor conducts performance audits that examine the efficiency and effectiveness of government programs, specifically, the activities that are key to achieving the purposes for which the Legislature created the programs. Often, the audit assesses the processes and procedures that the programs have developed to perform those key activities and whether the programs are performing the activities consistent with their respective processes and procedures. To report about things that the Legislature is interested in understanding, it is important for the Legislature to identify, specifically, the program or activity.

Neither H.C.R. No. 192 nor H.R. No. 172 identify a specific program or activity for us to audit. The requested audit identifies the concern, i.e., the department’s “backlog of capital improvement repair and maintenance projects,” which is quite broad; but it does not identify program areas or activities that may be causing the backlog or which the Legislature may be interested in having us assess. For example, we can audit the department’s processes to identify and prioritize repair and maintenance issues; we can audit the department’s Facilities Maintenance Branch’s processes relating to repair and maintenance projects, including, for instance, how the projects are initiated and managed; we can audit the department’s procurement of the services, which if performed timely may allow the department to encumber appropriations to prevent those funds from lapsing.

We request that the committee amend the resolutions to identify, specifically, the program or activities that the Legislature is interested in having us audit. We are available to discuss more appropriate language upon request.

**HR-172**

Submitted on: 3/20/2024 11:46:13 AM

Testimony for EDN on 3/21/2024 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Daniel C. Smith	Individual	Support	Written Testimony Only

Comments:

I support the passage of HCR192 and HR172 asking for an audit of the Dept. of Education's capital improvement and maintenance projects. It makes sense that legislators and the public understand the problems so corrective action can be taken.

Mahalo,

Dan Smith