STAND. COM. REP. NO. 920

Honolulu, Hawaii

FEB 2 8 2025

RE: S.B. No. 494 S.D. 2

Honorable Ronald D. Kouchi President of the Senate Thirty-Third State Legislature Regular Session of 2025 State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred S.B. No. 494, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO CHARTER SCHOOLS,"

begs leave to report as follows:

The purpose and intent of this measure is to require the Department of Budget and Finance, in collaboration with the Auditor, to conduct an audit of the public charter school system.

Your Committee received written comments on this measure from the Department of Budget and Finance, Office of the Auditor, and Hawaii State Public Charter School Commission.

Your Committee finds that the Auditor should be assigned sole responsibility for the audit required by this measure due to the lack of expertise or knowledge in the Department of Budget and Finance to conduct financial audits.

Your Committee has amended this measure by:

- (1) Making the Auditor solely responsible for the audit;
- (2) Clarifying that the scope of the financial audits shall include an audit of each charter school under the State Public Charter School Commission;

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- (3) Requiring the State Public Charter School Commission to take action based on the Auditor's recommendations; and
- (4) Changing the amount appropriated to an unspecified amount to facilitate further discussion on the measure.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 494, S.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as S.B. No. 494, S.D. 2.

> Respectfully submitted on behalf of the members of the Committee on Ways and Means,



The Senate Thirty-Third Legislature State of Hawaiʻi

Record of Votes Committee on Ways and Means WAM

Bill / Resolution No.:*	Committee Referral:		Dat	Date:	
SB494 SDI	EDU, WAM		2	2-26-2025	
The Committee is reconsidering its previous decision on this measure.					
If so, then the previous decision was to:					
The Recommendation is:					
Pass, unamended Pass, with amendments Hold Recommit 2312 2311 2310 2313					
Members		Ауе	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)		\times			
MORIWAKI, Sharon Y. (VC)		X X			
AQUINO, Henry J.C.		Х			
DECOITE, Lynn		X			
ELEFANTE, Brandon J.C.		X			
HASHIMOTO, Troy N.		X			
INOUYE, Lorraine R.		X			
KANUHA, Dru Mamo		X			
KIDANI, Michelle N.		X			
KIM, Donna Mercado		Х			
LEE, Chris		X			
WAKAI, Glenn		X			
FEVELLA, Kurt		X			
TOTAL		13	0	0	ð
Recommendation:					
Chair's or Designee's Signature:					
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy					

*Only <u>one</u> measure per Record of Votes