

## ACT 42

H.B. NO. 21

A Bill for an Act Relating to the Auditor.

*Be it Enacted by the Legislature of the State of Hawaii:*

SECTION 1. Section 23-4, Hawaii Revised Statutes, is amended by amending subsection (a) to read as follows:

“(a) The auditor shall conduct postaudits of the transactions, accounts, programs and performance of all departments, offices, and agencies of the State and its political subdivisions. The postaudits and all examinations to discover evidence of any unauthorized, illegal, irregular, improper, or unsafe handling or expenditure of state funds, or other improper practice of financial administration shall be conducted at least once in every two years after the close of a fiscal year, and at such other time or times during the fiscal year as he shall deem necessary or as may be required by the legislature for the purpose of certifying to the accuracy of all financial statements issued by the respective accounting officers and of determining the validity of expenditures of state or public funds.”

SECTION 2. This Act shall take effect upon its approval.\*

(Approved May 14, 1979.)

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\*The text has been edited pursuant to HRS §23G-16.5, authorizing omission of the brackets, bracketed material, and underscoring.