

ACT 275

S.B NO. 3045

A Bill for an Act Relating to the Auditor.

Be It Enacted by the Legislature of the State of Hawaii:

SECTION 1. Section 23-5, Hawaii Revised Statutes, is amended to read as follows:

“§23-5 Auditor; powers. (a) The auditor may examine and inspect all accounts, books, records, files, papers, and documents and all financial affairs of every department, office [and], agency, and political subdivision[, and may, by precept under the auditor’s hand in the form contained in section 40-93, require all such persons as the auditor may think fit to appear personally before the auditor at any time and place to be named in the precept, and to produce to the auditor all such accounts, books, records, files, papers, and documents in the possession or control of such persons as shall appear to be necessary for the purpose of examination].

(b) The auditor may cause search to be made and extracts to be taken from any account, book, file, paper, [or] record, or document in the custody of any public officer without paying any fee for the same; and every officer having the custody of the accounts, books, records, files, papers, and documents shall make such search and furnish such extracts as thereto requested.

(c) The auditor may issue:

- (1) Subpoenas compelling at a specified time and place the appearance and sworn testimony of any person whom the auditor reasonably believes may be able to provide information relating to any audit or other investigation undertaken pursuant to this chapter; and
- (2) Subpoenas duces tecum compelling the production of accounts, books, records, files, papers, documents, or other evidence, which the auditor reasonably believes may relate to an audit or other investigation being conducted under this chapter.

Upon application by the auditor, obedience to the subpoena may be enforced by the circuit court in the county in which the person subpoenaed resides or is found in the same manner as a subpoena issued by the clerk of the circuit court.¹”

SECTION 2. Section 23-10, Hawaii Revised Statutes, is amended to read as follows:

“§23-10 Penalty for violation and false evidence. Any person summoned or subpoenaed as provided in section 23-5 to give testimony or to produce any accounts, books, records, files, papers, [or other] documents, or other evidence relating to any matter under inquiry, who wilfully makes default, or who, having appeared, refuses to answer any question pertaining to the matter under inquiry, shall be fined not less than \$100 nor more than \$1,000, or imprisoned not less than one month nor more than twelve months, or both. If any person, in the course of the person’s examination before the auditor, wilfully gives false evidence, the person so

offending shall incur the same penalties as are or may be provided against persons convicted of perjury.”

SECTION 3. Statutory material to be repealed is bracketed. New statutory material is underscored.

SECTION 4. This Act shall take effect upon its approval.

(Approved June 20, 2000.)

Note

1. Comma should be underscored.