



## **ACCESS TO AUDITEE INFORMATION**

The Auditor has broad authority to examine the books, records, files, papers, documents, and financial affairs of every agency and expects unfettered access to agency information. (See §23-5, Hawai'i Revised Statutes) (See also §§92F-19(a)(8) and (9), HRS)

We understand an audit may not be part of an agency's normal business process and will do what we can to facilitate an efficient exchange of information. Agencies can expect to receive advance notice of (1) interviews with agency personnel (other than quick follow ups), (2) requests for documents or electronic information that requires agency resources or assistance, (3) requests to access information systems, and (4) entrance and exit conferences. In addition, the Office of the Auditor is regularly asked to maintain the confidentiality of sensitive or legally confidential information. Our processes are designed to secure confidential information so that it cannot be accessed or used improperly.

Auditees should also know that:

- Agencies are not permitted to charge search or copying fees. (See §23-5, HRS)
- The Auditor has the power to summon persons to produce records and to answer questions under oath. Subpoenas issued by the Auditor are enforceable by the circuit courts. (See §23-5, HRS)
- Elected or appointed persons who fail to appear or testify may be terminated from office. Persons employed by government may also be terminated. (See §78-9, HRS)
- The Office is not required to disclose information. This includes any working papers the Office may prepare or any project evidence it may collect. (See §§23-9.5, 92F-13(3), and 92F-13(4), HRS)