

STATE OF HAWAII
OFFICE OF HAWAIIAN AFFAIRS
560 N. NIMITZ HIGHWAY, SUITE 200
(VIRTUAL MEETING - VIA ZOOM WEBINAR)

This virtual meeting can be viewed and observed via livestream on OHA's website at www.oha.org/livestream or listened by phone using the call-in information above. A physical meeting location, open to members of the public who would like to provide oral testimony or view the virtual meeting, will be available at 560 N. Nimitz Hwy., Suite 200, Honolulu, HI 96817.

**Minutes of the Public Land Trust (PLT) Working Group
MEETING SUMMARY
January 4, 2024**

ATTENDANCE:

Sherry Broder
Dawn Chang, DLNR
Carmen Hulu Lindsey, OHA
Luis Salaveria, Dept. of Budget and Finance

ADMINISTRATIVE SUPPORT:

Stacy Ferreira, OHA CEO
Amber Kalua, OHA
Arlene Aguinaldo, OHA

The video recording of this PLT Working Group meeting can be viewed at:
https://youtu.be/y_IrUphcIxM?si=Hw0mKTKZDp2EK1xP

I. Call to Order

The Public Land Trust Working Group (PLTWG) meeting was called to order on Thursday, January 4, 2024, at 10:10am. This was a virtual meeting that could be viewed and observed via livestream at www.oha.org/livestream. The members present at the time the meeting was called to order were Sherry Broder, Dawn Chang, Hulu Lindsey, and Luis Salaveria. Ryan Kanaka'ole was absent from this meeting.

II. Approval of Meeting Summaries

1. November 20, 2023

No one signed up to provide testimony on this item. Discussion began at 10:10am. At 10:11am, the motion to approve the meeting summary for November 20, 2023 was moved by Luis Salaveria, seconded by Dawn Chang, and approved by Sherry Broder, Dawn Chang, Hulu Lindsey, and Luis Salaveria. Ryan Kanaka'ole is excused.

III. Further discussions and comments regarding the State Land Information Management System (SLIMS), the Public Land Trust Information System (PLTIS), the Department of Land and Natural Resources (DLNR) Reports to the Legislature pursuant to Act 178, Session Laws of Hawai'i 2006, and the Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a report by the Department of Land and Natural Resources to the Hawaii State Legislature on Public Land Trust Receipts for Fiscal Year ended June 30, 2016, by N&K CPAs, Inc. (2018).

No one signed up to provide testimony on this item. Discussion began at 10:12am.

IV. Action Item PLT 23-01: Review, discussion, and comments to draft letter to state agencies regarding the reporting made and supporting documentation available to finalize:

- (1) an accurate and complete inventory of ceded lands and Public Land Trust lands, including submerged lands; and**
- (2) an accurate and complete accounting of the income and proceeds from the ceded lands and the Public Land Trust lands, including submerged lands, under their jurisdiction.**

No one signed up to provide testimony on this item. Discussion began at 10:45am. A sample of the letter mailed out was distributed during the meeting and is attached to this summary, Attachment 1.

V. Discussion regarding request to the counties and federal government for information relating to the inventory and identification of ceded lands and Public Land Trust lands, including submerged lands, under their jurisdiction, and accounting of the income and proceeds derived therefrom.

No one signed up to provide testimony on this item. Discussion started 11:11am; however, this item has been deferred to the next meeting.

VI. Review and finalize draft legislation to seek appropriations to hire qualified professionals to determine accuracy and completeness of:

- (1) current state agencies reporting of income and proceeds from the public land trust; and**
- (2) current inventory of the public land trust as reported in the PLTIS.**

No one signed up to provide testimony on this item. This item came up for discussion at 10:40am. Sherry distributed a draft bill, Attachment 2, during the meeting.

VII. Discussion: Next PLT Working Group meeting

No one signed up to provide testimony on this item. Discussion began at 11:04am. The next PLTWG meeting is scheduled for Thursday, January 11, 2024, at 4:00pm.

VIII. Adjournment

At 11:13am, Luis Salaveria moved to adjourn this meeting, Sherry Broder seconded, and the motion was by approved by Sherry Broder, Dawn Chang, Hulu Lindsey, and Luis Salaveria. Ryan Kanaka'ole is excused. This meeting was adjourned at 11:13am.

PHONE (808) 594-1888
 WORKING GROUP MEMBERS
 Sherry P. Broder, Esq.
 Dawn N.S. Chang, Dept. of Land and Natural Resources
 Ryan K.P. Kanaka'ole, Dept. of the Attorney General
 Carmen Hulu Lindsey, Office of Hawaiian Affairs
 Luis P. Salaveria, Dept. of Budget and Finance
 Mililani Trask, Office of Hawaiian Affairs



FAX (808) 594-1868

STATE OF HAWAII'
OFFICE OF HAWAIIAN AFFAIRS
ACT 226 (SLH 2022) PUBLIC LAND TRUST WORKING GROUP

December 22, 2023

Sharon Hurd
 Hawai'i Department of Agriculture
 1428 South King Street
 Honolulu, HI 96814

Aloha Chair Hurd,

I. Introduction

The Public Land Trust Working Group was established by Act 226 (SLH 2022). Our specific statutory responsibilities are to:

- (1) Account for all ceded lands in the public land trust inventory;
- (2) Account for all income and proceeds from the public land trust; and
- (3) Subsequently determine the twenty per cent pro rata share of income and proceeds from the public land trust due annually to the office of Hawaiian affairs for the betterment of the conditions of Native Hawaiians.

At this time in the process, we are asking all state agencies that hold title to, maintain management control or otherwise use ceded lands, to provide information, data, documents and maps to ensure that they have completely and accurately identified and reported to the Department of Land and Natural Resources (“DLNR”) the following: (1) all ceded land parcels for the purpose of an inventory and (2) all income and proceeds collected or received from the public land trust.

II. Legal Foundation

In 1978, the people of Hawai'i ratified constitutional amendments relating to the rights, claims, culture and language of Native Hawaiians proposed by the Constitutional Convention, including but not limited to article XII, sections 4, 5, and 6, of the Hawai'i State Constitution, which established the Office of Hawaiian Affairs (“OHA”) and clarified its right to a pro rata share of the income and proceeds of the ceded lands.

Article XII, section 4 provides that the ceded lands “shall be held by the State as a public trust for native Hawaiians and the general public.”

Article XII, Section 6 provides that “[t]he board of trustees of the Office of Hawaiian Affairs shall exercise power as provided by law: to manage and administer the proceeds from the sale or other disposition of the lands, natural resources, minerals and income derived from whatever sources for native Hawaiians and Hawaiians, including all income and proceeds from that pro rata portion of the trust referred to in section 4 of this article for native Hawaiians.”

Article XVI, section 7, of the Hawai`i State Constitution requires the State to enact legislation to comply with its trust obligations. “Any trust provisions which the Congress shall impose, upon the admission of this State, in respect of the lands patented to the State by the United States or the proceeds and income therefrom, shall be complied with by appropriate legislation” This section also protects the pro rata share due to OHA, among other things. “Such legislation shall not diminish or limit the benefits of native Hawaiians under Section 4 of Article XII.”

Act 273, Session Laws of Hawai`i 1980, enacted section 10-13.5, Hawaii Revised Statutes (“HRS”), to implement OHA’s constitutionally mandated pro rata share provided “Twenty per cent of all funds derived from the public land trust, described in section 10-3, shall be expended by the office, as defined in section 10-2, for the purposes of this chapter.”

III. Accounting

Act 178, Session Laws of Hawai`i 2006, requires all state agencies that use or manage public land trust lands to provide an accounting of all receipts from lands described in section 5(f) of the Admission Act for the prior fiscal year.

Section 5 of Act 178 requires that:

Not later than January 1 of each year, the department of land and natural resources, with the cooperation of the department of budget and finance and any other state department or agency that uses or manages public lands, shall provide an accounting of all receipts from lands described in section 5(f) of the Admission Act for the prior fiscal year. With respect to each receipt, the department of land and natural resources shall identify:

- (1) The total gross amount;
- (2) The amount transferred to the office of Hawaiian affairs;
- (3) The amount retained by the State;
- (4) The account or fund in which the amount specified in paragraph (3) was transferred or deposited;
- (5) The parcel of land subject to section 5(f) of the Admission Act that generated the receipt, whether by tax map key number, department of land and natural resources inventory number, or other recognizable description; and
- (6) The state department or agency that received the total gross amount identified in paragraph (1).

The accounting shall also indicate whether any parcel of land described in section 5(f) of the Admission Act was sold or exchanged in the prior fiscal year and, if so, the amount of consideration that the State received for the respective parcels.

Please describe any and all reviews or audits to determine if the income and proceeds or receipts reported to DLNR contain any inaccuracies.

If there are any omissions from the income and proceeds reported to DLNR for inclusion in its Accountings of All Receipts from Lands Described in Section 5 (f) of the Admission Act for Fiscal Year 2021 and Fiscal Year 2022, please provide all information required by Act 178, including but not limited to the source and amount of each omitted amount.

If the Report to the Office of Hawaiian Affairs on the Accuracy and Completeness of a report by the Department of Land and Natural Resources to the Hawai'i State Legislature on Public Land Trust Receipts for Fiscal Year ended June 30, 2016, by N&K CPAs, Inc. (2018) identified any gaps in reporting for this agency, please describe the steps taken to include the income and proceeds or receipts reported as a gap.

IV. Inventory

Act 54, Session Laws of Hawai'i 2011, Section 2 (b) describes the goals of the PLTIS. "The purpose of this Act is to facilitate the establishment of a comprehensive information system to inventory and maintain information about the lands of the public land trust described in section 5(f) of the Admission Act and article XII, section 4 of the Hawaii State Constitution."

Act 54, Section 1 is clear that the PLTIS is to be a "complete and accurate inventory of all lands." "The information system shall consist of a complete and accurate inventory of all lands in the public land trust to which state agencies hold title or over which they maintain management control." Section 2 (b).

Act 54, Section 2 (g) requires "All state and county agencies shall assist the department in facilitating the establishment of the public land trust information system and shall comply with any and all requests the department of land and natural resources may make for any information and services pertinent to the completion of the information system."

Act 54, Section 2 (c) requires the DLNR to consult with the state and county agencies to develop this comprehensive and complete and accurate inventory.

At minimum, the department of land and natural resources shall determine whether the following information relating to each parcel of land in the operating inventory would be useful:

- (1) The parcel's location by metes and bounds, tax map key number, or both;
- (2) The parcel's size rounded to the nearest acre;
- (3) The date the parcel was acquired;
- (4) If conveyed out of the public land trust, the date the parcel was conveyed;

- (5) Whether the parcel was acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws;
- (6) Whether the parcel is a subdivided portion of a larger parcel acquired by the State pursuant to section 5(b) or 5(e) of the Admission Act or Public Law 88-233, or in exchange for a parcel of land acquired by the State pursuant to those laws;
- (7) Whether, the parcel or any portion of the parcel is ceded land, and the extent to which the parcel consists of ceded land;
- (8) The name of the state or county agency holding title to the parcel;
- (9) Whether the parcel has been set aside and the name of the state or county agency to which the parcel has been set aside;
- (10) The parcel's current state land use, state land classifications pursuant to section 172-10, HRS, and county zoning designations;
- (11) A description of all natural resources, including minerals and water, found on or appurtenant to the parcel;
- (12) A description of every easement, covenant, regulatory condition, or other benefit or servitude to which the parcel is entitled or subject; and
- (13) A description of all leases, uses, or other disposition to which the parcel has been put.

Please describe the information from the list of 13 above that were included in this agency information and data provided to DLNR to create and maintain the PLTIS.

Please describe any and all steps that are taken by this agency to verify your data and to determine if there are any inaccuracies in the PLTIS.

Please identify any current inaccuracies discovered in this agency information provided or otherwise available to the DLNR or now present in the PLTIS and include: (A) A description of how the inaccuracy will be corrected; and (B) Copies of all documents related to the correction of those inaccuracies.

Please describe any and all principles or guidelines utilized by this agency in its reporting. For instance, if a parcel is part ceded lands and part non-ceeded lands, how does the agency determine whether it will be included as ceded lands.

Please confirm that all conservation district lands or preservation zoned lands which this agency holds title or over which it maintains management control were included in the reporting.

Please confirm that all Public Law 88-233 transferred since August 21, 1959 from the federal government to the state and to this agency was reported to DLNR and is included in the PLTIS.

V. Submerged lands

Submerged lands are included in the Public Land Trust. The Hawai`i State Constitution, Article XV, Section 1, describes the boundaries of the State of Hawai`i and provides a basis for an identification of submerged lands that should be included in the ceded lands inventory.

[t]he State of Hawaii shall consist of all the islands, together with their appurtenant reefs and territorial and archipelagic waters, included in the Territory of Hawaii on the date of enactment of the Admission Act, except the atoll known as Palmyra Island, together with its appurtenant reefs and territorial waters; but this State shall not be deemed to include the Midway Islands, Johnston Island, Sand Island (offshore from Johnston Island) or Kingman Reef, together with their appurtenant reefs and territorial waters.” See also Admission Act, sections 2 and 5(a).

Please identify and describe any submerged lands within the jurisdiction or use of this agency and provide the information and data required by Act 54.

VI. Conclusion

This communication is without waiver of any and all rights, remedies, claims, or defenses of our any party. Nothing herein or responses hereto shall be construed to constitute an admission or waiver for any purposes.


Please respond to the Public Land Trust Working Group within 45 days to:

State of Hawai`i - Office of Hawaiian Affairs
Public Land Trust (PLT) Working Group
c/o Chair Hulu Lindsey
560 N. Nimitz Hwy, Suite 200
Honolulu, HI 96817

Or via email at pltworkinggroup@oha.org.

Thank you for your prompt attention to this matter.

Sincerely,



Carmen “Hulu” Lindsey
Signing on behalf of the Public Land Trust Working Group

____.B. NO._____

A BILL FOR AN ACT

RELATING TO THE PUBLIC LAND TRUST WORKING GROUP

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. In Act 226 (Session Laws Hawai`i 2022) (Act
2 226), legislature found the following:

3 {I}t must set right and fulfill its trust responsibilities
4 to native Hawaiians, consistent with governmental action across
5 America to address injustices against Indigenous Peoples. It is
6 incumbent upon the legislature to enact legislation that upholds
7 its trust responsibilities and duty of care to native Hawaiians
8 to:

9 (1) Account for all ceded lands in the public lands trust
10 inventory;

11 (2) Account for all income and proceeds derived from the
12 public land trust; and

13 (3) Transfer the full twenty per cent pro rata share of
14 income and proceeds from the public land trust annually to the
15 office of Hawaiian affairs (OHA) for the betterment of the
16 conditions of native Hawaiians.

17 The genesis and source of the State's public land trust
18 responsibility to native Hawaiians are the historical events

.B. NO.

1 that led to the illegal overthrow of the Kingdom of Hawaii; the
2 transfer of approximately 1,800,000 acres of crown, government,
3 and public lands to the United States under the 1898 Joint
4 Resolution of Annexation without the consent of and without
5 compensation to the native Hawaiian people or their sovereign
6 government; the admission of Hawaii as a state of the Union in
7 1959, with the explicit trust responsibility and requirement in
8 section 5(f) of the 1959 Admission Act that one of the five
9 purposes of the public land trust is that the income and
10 proceeds from the public land trust are to be used "for the
11 betterment of the conditions of native Hawaiians"; and the 1978
12 Constitutional Convention's recognition that native Hawaiians
13 are one of the beneficiaries of the public land trust and the
14 creation of OHA to manage and administer the specific allocation
15 of "all income and proceeds from that pro rata portion of the
16 [public land] trust . . . for native Hawaiians" (Article XII,
17 section 6, of the Hawaii State Constitution). The United States
18 and the courts have consistently affirmed the trust nature of
19 the government and crown lands, including large tracts of ceded
20 lands used for military or other purposes under federal control.

21 In 1959, as a condition of its admission into the Union,
22 the State of Hawaii agreed to hold certain lands granted to the

.B. NO.

1 State by the United States in a public trust for five purposes
2 delineated in section 5(f) of the Admission Act, which provides
3 in relevant part: The lands granted to the State of Hawaii by
4 subsection (b) of this section and public lands retained by the
5 United States under subsections (c) and (d) and later conveyed
6 to the State under subsection (e), together with the proceeds
7 from the sale or other disposition of any such lands and the
8 income therefrom, shall be held by said State as a public trust
9 [(1)] for the support of the public schools and other public
10 educational institutions, [(2)] for the betterment of the
11 conditions of native Hawaiians, as defined in the Hawaiian Homes
12 Commission Act, 1920, as amended, [(3)] for the development of
13 farm and home ownership on as widespread a basis as possible
14 [(4)] for the making of public improvements, and [(5)] for the
15 provision of lands for public use. Such lands, proceeds, and
16 income shall be managed and disposed of for one or more of the
17 foregoing purposes in such manner as the constitution and laws
18 of said State provide, and their use for any other object shall
19 constitute a breach of trust for which suit may be brought by
20 the United States. (Emphasis added.)

21 In 1978, the people of Hawaii affirmed the State's trust
22 obligation to native Hawaiians by ratifying constitutional

.B. NO.

1 amendments from the Constitutional Convention, including article
2 XII, sections 4, 5, and 6, of the Hawaii State Constitution,
3 which established OHA and charged it with managing income and
4 proceeds from the public land trust for the benefit of native
5 Hawaiians. Article XVI, section 7, of the Hawaii State
6 Constitution required the State to enact legislation to comply
7 with its trust obligations.

8 Thus, in 1979, legislation, codified as chapter 10, Hawaii
9 Revised Statutes, set forth the purposes of OHA and described
10 the duties of its trustees. In September 1981, an initial land
11 inventory by the department of land and natural resources listed
12 approximately 1,271,652 acres, falling woefully short of its
13 duty to provide a complete inventory of the public land trust
14 lands. Additionally, the state land information management
15 system does not include all lands held by all state entities.
16 Act 273, Session Laws of Hawaii 1980, enacted section 10-13.5,
17 Hawaii Revised Statutes, to implement OHA's pro rata share and
18 required that OHA receive "[t]wenty per cent of all funds
19 derived from the public land trust[.]" This legislative
20 directive addressing the constitutional mandate has led to a
21 series of lawsuits and legislative enactments concerning OHA's
22 constitutional pro rata share of the public land trust. The

.B. NO.

1 State and OHA have labored to resolve the political question of
2 the statutory pro rata share of income and proceeds derived from
3 the public land trust, and payment to OHA.

4 Act 178, Session Laws of Hawaii 2006, affirmed the State's
5 trust obligation to native Hawaiians by requiring that the
6 department of land and natural resources provide an annual
7 accounting of revenue-generating public trust lands and the
8 amounts derived from those lands to the legislature. The measure
9 also set a fixed amount of \$15,100,000 from the pro rata share
10 of the public land trust income and proceeds due to OHA for the
11 betterment of the conditions of native Hawaiians until further
12 action is taken by the legislature for this purpose.

13 Act 15, Session Laws of Hawaii 2012, (Act 15) was enacted
14 to address past-due amounts, which accumulated during the period
15 between November 7, 1978, up to and including June 30, 2012, of
16 income and proceeds from the public land trust owed to OHA by
17 implementing an agreement between the State and OHA for the
18 State to convey certain lands in Kakaako, Oahu, to OHA valued at
19 approximately \$200,000,000. Act 15 did not, however, address the
20 State's constitutional obligations relating to OHA's twenty per
21 cent pro rata share of the income and proceeds from the public
22 land trust generated after June 30, 2012. Notably, a 2015-2016

.B. NO.

1 financial review initiated by OHA found that the minimum amount
2 of total gross receipts from sources that OHA has historically
3 claimed was approximately \$394,322,163 in the fiscal year 2015-
4 2016. Twenty per cent of this gross amount is approximately
5 \$78,900,000. The legislature finds that to uphold its
6 constitutional trust obligation and duty to native Hawaiians, it
7 must enact another legislative measure in light of the
8 information, data, and facts provided to the legislature by
9 state agencies since the enactment of Act 178, Session Laws of
10 Hawaii 2006, more than a decade ago.

11 Act 54 (Session Laws Hawai`i 2011) mandates the
12 establishment of a comprehensive information system to inventory
13 and maintain information about the lands of the public land
14 trust as described in section 5(f) of the admission act and
15 article xii, section 4 of the Hawai`i state constitution. The
16 department of land and natural resources worked with a
17 consultant to develop a public land trust information system
18 (PLTIS) to satisfy the requirements of Act 54. the PLTIS will be
19 a GIS-based system and aims for a complete inventory of all
20 state-owned and county-owned lands, as well as a complete
21 inventory of encumbrances issued by state and county agencies
22 over these lands. in order to meet these goals, each state and

.B. NO.

1 county agency must submit comprehensive lists of their land and
2 encumbrance inventories.

3 SECTION 2. The Public Land Trust Working Group was created
4 in Act 226 and was assigned specific statutory responsibilities
5 as follows:

6 (1) Account for all ceded lands in the public land trust
7 inventory;

8 (2) Account for all income and proceeds from the public
9 land trust; and

10 (3) Subsequently determine the twenty per cent pro rata
11 share of income and proceeds from the public land trust due
12 annually to the office of Hawaiian affairs for the betterment of
13 the conditions of Native Hawaiians.

14 In December 2023, the PLTWG requested in writing to all
15 state agencies with ceded lands that they hold title to, over
16 which they maintain management control or otherwise use ceded
17 lands, to provide information, data, documents and maps to
18 ensure that they have completely and accurately identified and
19 reported to the Department of Land and Natural Resources
20 ("DLNR") the following: (1) all ceded land parcels for the
21 purpose of an inventory and (2) all income and proceeds
22 collected or received from the public land trust.

.B. NO.

1 The PLTWG found that the last financial review by an
2 outside independent CPA firm of the pro rata share was the 2015-
3 2016 financial review initiated by At that time, OHA found that
4 the minimum amount of total gross receipts from sources that OHA
5 has historically claimed was approximately \$394,322,163 in the
6 fiscal year 2015-2016. Twenty per cent of this gross amount is
7 approximately \$78,900,000. The PLTWG found that there has been
8 no new financial review since the 2015-2016. The 2016 financial
9 review cost \$145,404.

10 The PLTWG found that current annual reporting by state
11 agencies to DLNR is self-reporting. DLNR does not audit nor
12 review for accuracy. This annual reporting is for the purpose of
13 the preparation of the DLNR Annual Report Accounting of all
14 receipts from Lands Described in Section 5(F) of The Admission
15 Act. This annual accounting is submitted by Fiscal Year.

16 The PLTWG found that work began on the process to procure a
17 consultant for the PLTIS after the enactment of Act 54 and that
18 the development of the PLTIS began in 2012 and the PLTIS was
19 launched in October 2018. Act 54 appropriated up to \$360,000
20 from a land conservation fund for the work by an outside
21 independent consultant. The final amount for creation of the
22 PLTIS and training was \$340,382.

.B. NO.

1 The implementation of the PLTIS informed all State and
2 County agencies that hold title to land that they must submit
3 their entire land inventory, regardless of the public land trust
4 status, whether or not there are any encumbrances on the land,
5 and whether or not revenue is being generated on the land. The
6 goal here was to have all State-owned and County-owned land
7 represented in the PLTIS. All State and County agencies must
8 submit encumbrances that they have issued over State-owned and
9 County-owned land, regardless if they hold title to that land or
10 not. This includes all encumbrances including, but not limited
11 to, leases, permits, right-of-entries, and easements. All
12 encumbrances must be submitted, regardless if they generate
13 revenue or not. The goal here was to have all encumbrances
14 issued over State-owned and County-owned land represented in the
15 PLTIS.

16 As with the reporting to DLNR on PLT revenues, the PLTIS is
17 also based on self-reporting by state agencies and the counties.
18 There are some disclaimers about the information. DLNR has
19 encouraged all state departments and counties to regularly
20 update data in the system. Updates are also based on self-
21 reporting. Independent third party professionals are needed to
22 evaluate this practice.

.B.NO.

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PLTWG has been informed that State agencies use a "rule of thumb" to determine whether a parcel is ceded or not when it is both. When the parcel is more than 50% ceded, it is categorized as ceded. The PLTWG is not able to determine whether this disadvantages the calculation of OHA's pro rata share or not. Independent third party professionals are needed to evaluate this practice.

PLTWG found that there are many parcels without TMKs in the PLTIS and therefore may not be included in the system. This is particularly the case for the submerged lands which are generally PLT lands. Independent third party professionals are needed to evaluate how to include such parcels so that the PLTIS contains the complete and accurate inventory.

PLTWG found that the lands under federal jurisdiction are not included in the PLTIS and that the counties do not report any of the revenue from the PLT to the DLNR for its yearly Annual Report to the Legislature, Accounting Of all Receipts from Lands Described in Section 5(F) of the Admission Act.

To the knowledge of the PLTWG, there has been no third party independent audit, review or evaluation of the completeness and accuracy of the PLTIS or the current reporting

.B. NO.

1 by agencies to DLNR for the purpose of the preparation of the
2 DLNR Annual Report to the Legislature, Accounting Of all
3 Receipts from Lands Described in Section 5(F) of the Admission
4 Act nor has there been any analysis or comparison of the data in
5 the PLTIS with the data in the DLNR Annual Report.

6 The PLTWG has determined after exhaustive research that it
7 needs the services of a third party independent consultant(s)
8 with the necessary financial, accounting, land inventory
9 expertise to complete its assignment in Act 226.

10 Based on the amounts expended for the 2016 Financial Review
11 and the creation and launch of the PLTIS which was \$495,786, the
12 PLTWG has estimated that approximately \$500,000 is needed for
13 the retention of third party independent professionals.

14 SECTION 3. There is appropriated out of the general
15 revenues of the State of Hawaii the sum of \$500,000 or so much
16 thereof as may be necessary for fiscal year 2024-2025 and the
17 same sum or so much thereof as may be necessary for fiscal year
18 2025-2026 to carry out the purposes of this Act, including the
19 hiring of necessary staff, purchasing of equipment, and
20 professional services which are unique and thus shall be exempt
21 from the procurement process of Hawai`i Revised Statutes,
22 Chapter 103D.

____.B. NO.____

Report Title:

Description:

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.