

**OFFICE OF HAWAIIAN AFFAIRS**  
**Committee on Budget and Finance (BF)**  
**COMMITTEE REPORT**

March 18, 2026

The Honorable Kaiali'i Kahele, Chair  
Board of Trustees  
Office of Hawaiian Affairs

Chair Kahele,  
Your **Committee on Budget and Finance**, having met on March 18, 2026, and after full and free discussion, recommends approval of the following **two (2) actions** to the Board of Trustees:

regarding: Action Item BF #26-05

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Approval of the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Office of Hawaiian Affairs Report and the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance.

**Action 1**

- **Approve the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Office of Hawaiian Affairs Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance, at Attachment A;**
- **Approve the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance, at Attachment B; and**
- **Authorize the Administrator or designee to take all other reasonable actions necessary and appropriate to complete, issue, file, and distribute the reports.**

## **Action 2**

### **Approve FY26 Budget Realignment #1 (BR1).**

**This realignment modernizes OHA’s fiscal framework by synchronizing personnel costs with actual onboarding dates, centralizing administrative travel for better oversight, updating the organizational structure to reflect current operational needs, and related amendments to program structures and resource allocations, as summarized in Attachments #1 and #2.**

**Approve Amendment #1 authorizing the reallocation of FY26 budgeted funds, as described under Option 1 and Option 2, to support temporary staffing.**

#### **Amendment #1**

**Amend OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) - Realignment #1 – Approval of Core and Non-Core Budgetary Allocations for the proposed reallocation of funds under Option 1 and/or Option 2 to cover temporary staffing costs.**

#### **Funding Plan (Based on Estimates)**

##### **Option 1 – Internal Reallocation (\$132,800)**

**(sufficient to support 5 temporary staff)**

**Supports temporary staffing costs through August 2, 2026**

- \$28,000 HR reimbursement (NHLRF temp staffing)**
- \$44,800 – Beneficiary Services (4510) Contracts**
- \$60,000 – Board Legal Counsel FY26 Personnel Surplus**

##### **Option 2 – Supplemental Allocation (\$93,000)**

**(sufficient to support 5 temporary staff)**

**Extends temporary staffing coverage through October 26, 2026**

- \$93,000 - CFO FY26 Personnel Surplus**

## Attachments:

**No Action Items were attached in this Committee Report for reference –  
due to transfer limitations with the State Adobe eSign application.**

Please refer to the 03/18/2026 BF Electronic Meeting Packet/Folder at <https://www.oha.org/bf/>

1) **BF ROLL CALL VOTE SHEET**

Action Item BF #26-05:

Approval of the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Office of Hawaiian Affairs Report and the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance.

2) **BF ROLL CALL VOTE SHEET**

Action Item BF #26-06:

OHA Biennium Budget for Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) – Realignment #1: Approval of Core and Non-Core Budgetary Allocation

Respectfully submitted:



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Trustee John Waihe'e, IV **BF Chair**

EXCUSED

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Trustee Dan Ahuna, **BF Vice Chair**



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Trustee Kaleihikina Akaka, Member



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Trustee Keli'i Akina, Member



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Trustee Luana Alapa, Member



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Trustee Brickwood Galuteria, Member

Action 1: Virtual – Not Present at Time of Vote



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Trustee Kaiali'i Kahele, Member



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Trustee Carmen Hulu Lindsey, Member



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Trustee J. Keoni Souza, Member

Office of Hawaiian Affairs  
560 N Nimitz Hwy. Ste. 200  
Honolulu, HI 96817  
**Roll Call Vote Sheet**

**ATTACHMENT 1**

<b>COMMITTEE ON BUDGET AND FINANCE</b>	<b>DATE: March 18, 2026</b>  <b>Start: 10:43 a.m.</b> <b>Motion: 10:43 a.m.</b> <b>Vote: 10:45 a.m.</b>
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**AGENDA ITEM:**  
**III. New Business**  
**B. Action Item BF #26-05: Approval of the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Office of Hawaiian Affairs Report and the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance.**

**MOTION:**

- **Approve the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Office of Hawaiian Affairs Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance, at Attachment A;**
- **Approve the report of independent third-party auditors, N&K CPAs, regarding the annual financial statements of the Single Audit Report for the Fiscal Year ended June 30, 2025, conducted in accordance with government audit standards and uniform guidance, at Attachment B; and**
- **Authorize the Administrator or designee to take all other reasonable actions necessary and appropriate to complete, issue, file, and distribute the reports.**

TRUSTEE	1	2	‘AE (YES)	A’OLE (NO)	KANALUA (ABSTAIN)	EXCUSED
VICE-CHAIR DAN AHUNA						EXCUSED
KALEIHIKINA AKAKA			X			
KELI’I AKINA			X			
LUANA ALAPA			X			
BRICKWOOD GALUTERIA			X			
KAIALI’I KAHELE						Virtual – Not Present at Time of Vote
CARMEN HULU LINDSEY			X			
J. KEONI SOUZA			X			
CHAIR JOHN WAIHE’E	1		X			
<b>TOTAL VOTE COUNT</b>	<b>1</b>		<b>7</b>	<b>0</b>	<b>0</b>	<b>1</b>

**MOTION: [ X ] UNANIMOUS [ ] PASSED [ ] DEFERRED [ ] FAILED**

Roll Call Vote Sheet

<b>COMMITTEE ON BUDGET AND FINANCE</b>	<b>DATE: March 18, 2026</b>  <b>Start: 10:46 a.m.</b> <b>Main Motion Option #1 Only: 11:06 a.m.</b> <b>Amendment to Add Option #2 As Well Motion: 11:28 a.m.</b> <b>Amendment to Add Option #2 As Well Vote: 11:28 a.m.</b> <b>Main Motion, As Amended Vote: 11:30 a.m.</b>
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**AGENDA ITEM:**

**III. New Business**

**C. Action Item BF #26-06:**

**OHA Biennium Budget for Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) – Realignment #1: Approval of Core and Non-Core Budgetary Allocation.**

<b>COMMITTEE ON BUDGET AND FINANCE</b>	<b>DATE: March 18, 2026</b>  <b>Main Motion Option #1 Only: 11:06 a.m.</b>
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**MAIN MOTION:**

**Approve FY26 Budget Realignment #1 (BR1).**

**This realignment modernizes OHA’s fiscal framework by synchronizing personnel costs with actual onboarding dates, centralizing administrative travel for better oversight, updating the organizational structure to reflect current operational needs, and related amendments to program structures and resource allocations, as summarized in Attachments #1 and #2.**

**And approve Amendment #1 authorizing the reallocation of FY26 budgeted funds, as described under Option 1 to support temporary staffing.**

**Amendment #1**

**Amend OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) - Realignment #1 – Approval of Core and Non-Core Budgetary Allocations for the proposed reallocation of funds under Option 1 to cover temporary staffing costs.**

**Funding Plan (Based on Estimates)**

**Option 1 – Internal Reallocation (\$132,800) (sufficient to support 5 temporary staff)**

**Supports temporary staffing costs through August 2, 2026**

- \$28,000 HR reimbursement (NHLRF temp staffing)**
- \$44,800 – Beneficiary Services (4510) Contracts**
- \$60,000 – Board Legal Counsel FY26 Personnel Surplus**

		Main Motion Option #1 Only: 11:06 a.m.					
TRUSTEE		1	2	'AE (YES)	A'OLE (NO)	KANALUA (ABSTAIN)	EXCUSED
VICE-CHAIR DAN	AHUNA						EXCUSED
KALEIHIKINA	AKAKA						
KELI'I	AKINA						
LUANA	ALAPA						
BRICKWOOD	GALUTERIA						
KAIALI'I	KAHELE						
CARMEN HULU	LINDSEY						
J. KEONI	SOUZA						
CHAIR JOHN	WAIHE'E	1					
TOTAL VOTE COUNT							1

MOTION: [ ] UNANIMOUS [ ] PASSED [ ] DEFERRED [ ] FAILED

**COMMITTEE ON  
BUDGET AND FINANCE**

DATE: March 18, 2026

Amendment to Add Option #2 As Well Motion: 11:28 a.m.  
Amendment to Add Option #2 As Well Vote: 11:28 a.m.

**AMENDMENT:**

Add and approve Option 2 – Supplemental Allocation (\$93,000)  
(sufficient to support 5 temporary staff) Extends temporary staffing coverage through  
October 26, 2026

- \$93,000 - CFO FY26 Personnel Surplus

TRUSTEE		1	2	'AE (YES)	A'OLE (NO)	KANALUA (ABSTAIN)	EXCUSED
VICE-CHAIR DAN	AHUNA						EXCUSED
KALEIHIKINA	AKAKA			X			
KELI'I	AKINA			X			
LUANA	ALAPA			X			
BRICKWOOD	GALUTERIA			X			
KAIALI'I	KAHELE			X			
CARMEN HULU	LINDSEY			X			
J. KEONI	SOUZA	1		X			
CHAIR JOHN	WAIHE'E			X			
TOTAL VOTE COUNT				8	0	0	1

MOTION: [ X ] UNANIMOUS [ ] PASSED [ ] DEFERRED [ ] FAILED

**MAIN MOTION, AS AMENDED:**

**Approve FY26 Budget Realignment #1 (BR1).**

This realignment modernizes OHA’s fiscal framework by synchronizing personnel costs with actual onboarding dates, centralizing administrative travel for better oversight, updating the organizational structure to reflect current operational needs, and related amendments to program structures and resource allocations, as summarized in Attachments #1 and #2.

**Approve Amendment #1 authorizing the reallocation of FY26 budgeted funds, as described under Option 1 and Option 2, to support temporary staffing.**

**Amendment #1**

**Amend OHA Biennium Budget for the Fiscal Biennium Periods 2025-2026 (FY26) and 2026-2027 (FY27) - Realignment #1 – Approval of Core and Non-Core Budgetary Allocations for the proposed reallocation of funds under Option 1 and Option 2 to cover temporary staffing costs.**

**Funding Plan (Based on Estimates)**

**Option 1 – Internal Reallocation (\$132,800) (sufficient to support 5 temporary staff)**

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- \$60,000 – Board Legal Counsel FY26 Personnel Surplus

**Option 2 – Supplemental Allocation (\$93,000) (sufficient to support 5 temporary staff)**

**Extends temporary staffing coverage through October 26, 2026**

- \$93,000 - CFO FY26 Personnel Surplus

**Main Motion, As Amended Vote: 11:30 a.m.**

TRUSTEE		1	2	'AE (YES)	A'OLE (NO)	KANALUA (ABSTAIN)	EXCUSED
VICE-CHAIR DAN	AHUNA						EXCUSED
KALEIHIKINA	AKAKA			X			
KELI'I	AKINA			X			
LUANA	ALAPA			X			
BRICKWOOD	GALUTERIA			X			
KAIALI'I	KAHELE			X			
CARMEN HULU	LINDSEY			X			
J. KEONI	SOUZA			X			
CHAIR JOHN	WAIHE'E	1		X			
<b>TOTAL VOTE COUNT</b>		<b>1</b>		<b>8</b>	<b>0</b>	<b>0</b>	<b>1</b>

**MOTION: [ X ] UNANIMOUS [ ] PASSED [ ] DEFERRED [ ] FAILED**