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December 4, 2019

Report Exhibits

CLA – OHA & LLCs Contract and Disbursement Review – Report Exhibits

Prepared by:

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Exhibit 01

OFFICE OF HAWAIIAN AFFAIRS

CONTRACT NUMBER 3284

BETWEEN

OFFICE OF HAWAIIAN AFFAIRS

AND

CLIFTONLARSONALLEN LLP

This Contract, executed and entered into as of this ______day of _________, 2018, by and between, the Office of Hawaiian Affairs (hereinafter "OHA"), a body corporate under the Constitution of State of Hawai'i, by its Ka Pouhana, Chief Executive Officer (hereinafter "CEO") and Head of Purchasing Agency (hereinafter "HOPA") and by its Chief Procurement Officer (hereinafter "CPO") and Chairperson, Colette Y. Machado, whose principal place of business and mailing address is 560 North Nimitz Highway, Suite 200, Honolulu, Hawai'i 96817, and CLIFTONLARSONALLEN LLP (hereinafter "CONTRACTOR"), a Foreign Limited Liability Partnership, by its Principal, whose place of business and mailing address is 2210 E. Route 66, Glendora, CA 91740, Federal Tax ID No. 41-0746749.

WITNESSETH:

WHEREAS, one of the purposes for which the OHA has been established is to better the conditions of Hawaiians as defined in Section 10-2, Hawai'i Revised Statutes (hereinafter "HRS") as amended; and

WHEREAS, the OHA was established to better the conditions of native Hawaiians and Hawaiians as defined in HRS Sections 10-2 and other applicable law(s), as amended; and

WHEREAS, the expenditure of funds as proposed in this Contract is intended for the betterment of conditions of native Hawaiians and Hawaiians as set forth in Section 10-3(1) and (2), HRS, as amended, and is consistent with the purpose for which these funds were appropriated; and

WHEREAS, the OHA is in need of auditing services to identify and quantify potential areas of waste, abuse and fraud in the procurement of professional services as well as other disbursement funds for Fiscal Years (hereinafter "FY") FY2012, FY2013, FY2014, FY2015 and FY2016; and

WHEREAS, the OHA has awarded this Contract through Statement of Qualifications for professional service submitted for PS SOQ No. RM 2017- 35 pursuant to Hawai'i Revised Statutes, as amended, and its companion Hawai'i Administrative Rules; and

WHEREAS, the CONTRACTOR has been evaluated as a responsible and responsive Offeror whose Statement of Qualification is most advantageous for the OHA, evaluation factors having been considered such as capacity, qualifications and resources to perform the terms and conditions agreed to under this Contract.

NOW, THEREFORE, the parties hereto mutually agree as follows:

1. Scope of Services. The CONTRACTOR shall, in a proper and satisfactory manner as determined by the OHA, provide all the goods and services set forth in Attachment – S1 which is hereby made a part of this Contract.

2. Time of Performance. The performance period required of the CONTRACTOR under this Contract shall be completed in accordance with the time schedule set forth in Attachment – S2 which is hereby made a part of this Contract.

3. Compensation. The CONTRACTOR shall be compensated according to the Compensation provision set forth in Attachment – S3 which is hereby made a part of this Contract.

4. Standards of Conduct Declaration. The Standards of Conduct Declaration of the CONTRACTOR is attached and is made a part of this Contract.

5. CONTRACTOR's Acknowledgment Statement. The CONTRACTOR's Acknowledgment Statement is attached and is made a part of this Contract.

6. Other Terms and Conditions. The General Conditions and any Special Conditions are attached hereto and made a part of this Contract. In the event of a conflict

between the General Conditions and the Special Conditions, the Special Conditions shall control.

7. Notices. Any written notice required to be given by any party to this Contract shall be (a) delivered personally, or (b) sent by United States first class mail, postage prepaid. Notice required to be given to the Coordinator shall be sent to the Coordinator's business and mailing address as set forth in the first paragraph of this Contract. Notice to the CONTRACTOR shall be sent to the CONTRACTOR's business and mailing address as set forth in the first paragraph of this Contract. A notice shall be deemed to have been received THREE (3) days after mailing or at the time or actual receipt, whichever is earlier. The CONTRACTOR is responsible for notifying the OHA in writing of any change of address.

8. Counterpart Execution. The OHA and the CONTRACTOR agree that this Agreement may be executed in counterparts, each of which shall be deemed an original regardless of the date of its execution and deliver. All such counterparts together shall constitute one and the same document. The parties further agree to accept facsimile executed documents as if they were originally signed documents and such facsimile signatures shall be deemed to be original and effective to bind the parties. The party submitting the facsimile signature shall provide the other party with originally signed replacement documents within FIVE (5) business days from the date of receipt by the other party of the facsimile executed documents.

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COUNTERPART EXECUTION

IN WITNESS WHEREOF, the parties hereto have executed this Contract effective as of the date first above written.

OFFICE OF HAWAIIAN AFFAIRS

Date: 9/4/18, 2018

By Colette Y. Machado
COLETTE Y. MACHADO
Its CPO and Chairperson

Date: 9/4/18, 2018

By Kamanaʻopono M. Crabbe
KAMANAʻOPONO M. CRABBE
Its Ka Pouhana and CEO

"OHA"

APPROVED AS TO FORM:

By Robert G. Klein
ROBERT G. KLEIN
Its Board Counsel

Date: Aug 31, 2018

COUNTERPART EXECUTION

IN WITNESS WHEREOF, the parties hereto have executed this Contract effective as of the date first above written.

CLIFTONLARSONALLEN LLP

Date: 8/29/18, 2018

By
ERNEST C. COOPER
Its Principal

"CONTRACTOR"

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ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Los Angeles)

On August 29, 2018 before me, Leticia Calderon, Notary
(insert name and title of the officer)

personally appeared Ernest C. Cooper,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

LETICIA CALDERON
Notary Public - California
Los Angeles County
Commission # 2232448
My Comm. Expires Feb 26, 2022

Signature ______________________ (Seal)

Original is embossed

STANDARDS OF CONDUCT DECLARATION

For the purposes of this declaration:

*"Controlling interest" means an interest in a business or other undertaking which is sufficient in fact to control, whether the interest is greater or less than fifty percent (50%).

"Employee" means any nominated, appointed, or elected officer or employee of the State of Hawaiʻi (hereinafter "State") or OHA, including members of boards, commissions, and committees, and employees under contract to the State or of the constitutional convention, but excluding legislators, delegates to the constitutional convention, justices, and judges.

On behalf of **CLIFTONLARSONALLEN LLP**, CONTRACTOR, the undersigned does declare, under penalty of perjury, as follows:

1. CONTRACTOR (is) (is not) a legislator or an employee or a business in which a legislator or an employee has a controlling interest.*

2. CONTRACTOR has not been assisted or represented by a legislator or employee for a fee or other compensation to obtain this Agreement and will not be assisted or represented by a legislator or employee for a fee or other compensation in the performance of the Agreement, if the legislator or employee had been involved in the development or award of the Agreement.

3. CONTRACTOR has not been assisted or represented for a fee or other compensation in the award of this Agreement by a State or OHA employee or, in the case of the Legislature, by a legislator.

4. CONTRACTOR has not been represented or assisted personally on matters related to the Agreement by a person who has been an employee of the State or OHA within the preceding two (2) years and who participated while in state office or employment on the matter with which the Agreement is directly concerned.

5. CONTRACTOR has not been represented or assisted on matters related to this Agreement, for a fee or other consideration by an individual who, within the past twelve (12) months, has been a State or OHA employee, or in the case of the Legislature, a legislator.

6. CONTRACTOR has not been represented or assisted in the award of this Agreement for a fee or other consideration by an individual who, 1) within the past twelve (12) months, served as a State or OHA employee or in the case of the Legislature, a legislator, and b) participated while an employee or legislator on matters related to this Agreement.

CONTRACTOR understands that the Agreement to which this document is attached is voidable on behalf of the State or OHA if this Agreement was entered into in violation of any provision of chapter 84, Hawaii Revised Statutes, commonly referred to as the Code of Ethics, including the provisions which are the source of the declarations above. Additionally, any fee, compensation, gift, or profit received by any person as a result of a violation of the Code of Ethics may be recovered by the State or OHA.

CONTRACTOR

By: [signature]

Title: PRincipal

Date: 8/29/18

ATTACHMENT - S1

SCOPE OF SERVICES

Project: Auditing Services
Description: Conduct Audit for Five (5) Fiscal Years (hereinafter "FY") for FY2012, FY2013, FY2014, FY2015 and FY2016

The CONTRACTOR shall provide and perform the services set forth below in a satisfactory and proper manner as determined by the OHA, and in accordance with the terms and conditions of this Contract. The services shall include, but may not be limited to, the following:

A. The following documents, and any amendments or addenda thereto, comprise the Contract between the parties and are fully a part of this Contract governing the work to be performed by the CONTRACTOR for the Auditing Service: (1) CONTRACTOR's Proposal B-3 dated June 27, 2018, See Exhibit 1 – Proposal B-3; (2) Professional Services SOQ No. RM 2017-35 and (3) OHA Non-Grant General Conditions effective January 28, 2016; and (4) this Contract. These documents collectively comprise the "Contract".

B. The CONTRACTOR shall develop and apply such audit procedures as necessary to identify and quantify potential areas of waste, abuse, and fraud in the procurement of professional as well as other disbursements of funds. Any applicable audit materiality limits be determined in conjunction with the CONTRACTOR and specified within the contract.

C. The audit period of review shall be for FIVE (5) fiscal years, specifically state Fiscal Year (hereinafter "FY") 2012, FY2013, FY 2014, FY 2015 and FY2016. The CONTRACTOR shall conduct an audit for the OHA and its LLCs in accordance with the standards established by the American Institute of Certified Public Accountants, Inc. (hereinafter "AICPA") and Governmental Accounting Standards (hereinafter "GAS"). The audit shall include procedures for the following:

 1. The CONTRACTOR shall identify potential areas of fraud, waste, and abuse, which are defined as such:

    a. Fraud –a type of illegal act involving the obtaining of something of value through willful misrepresentation. Whether an act is, in fact, fraud is a determination to be made through the judicial or other adjudicative system and is beyond the auditor's professional responsibility.
    b. Waste – involves not receiving reasonable value for money in connection with any government funded activities due to an inappropriate act or omission by actors with control over or access to government resources (e.g. executive, judicial, or legislative branch employees, grantees, or other recipients). Importantly, waste goes beyond fraud and abuse and most waste does not involve a violation of law. Rather, waste relates primarily to mismanagement,

inappropriate actions, and inadequate oversight.

c. Abuse – involves behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances. Abuse also includes misuse of authority or position for personal interests or those of an immediate or close family member or business associate. Abuse does not necessarily involve fraud, violation of laws, regulations, or provisions of a contract or grant agreement.

The CONTRACTOR's procedures shall be designed to detect and identify possible fraud, waste, and abuse; however, the CONTRACTOR cannot provide absolute assurance that all instances of fraud, waste, and abuse shall be identified. The scope of this engagement is not to conduct an investigation of potential fraud if any indicators of fraud are identified. Investigative procedures, which shall not be performed as part of this engagement, may include, but are not limited to, undercover procedures, interviews of vendors or other third-parties/individuals external to the OHA/LLCs, review of vendor files solely in the possession of a vendor (such as payroll files), etc. To the extent that information is identified during the scope of this engagement that indicates a possibility of fraud, waste, or abuse, the CONTRACTOR shall include in its report the information identified and possible next steps should the OHA decide to conduct an investigation as part of a separate scope of work.

The CONTRACTOR's procedures shall be designed to detect red flags of fraud and transactions that appear questionable. However, the CONTRACTOR cannot render an opinion as to the existence of fraud. Additionally, fraud and irregularities by their very nature are most often hidden, and no absolute assurance can be given that all such matters shall be detected. The CONTRACTOR's engagement cannot be relied upon to disclose any irregularities or illegal acts, including fraud, which may exist.

The CONTRACTOR's procedures to determine whether the OHA/LLC contractor met the deliverables may be limited depending on the services or products being provided in each contract. The CONTRACTOR is not a subject matter expert for all goods and services; therefore, the CONTRACTOR will be limited to verifying whether the OHA/LLC contractor delivered a product based on the deliverables outlined in the contract. To the extent possible, the CONTRACTOR will inquire with OHA/LLC staff to determine whether the deliverables met the expectation(s) of staff.

2. The CONTRACTOR shall inspect financial transactions for compliance with all applicable statutory requirements and internal policies, and confirm that such transactions are free from fraud, misstatements, and misrepresentations; and

3. The CONTRACTOR shall provide recommendations on organizational, structural and procedural improvement to strengthen the Board of Trustee's fiduciary oversight of the OHA and its Limited Liability Companies (hereinafter "LLCs").

D. The CONTRACTOR shall conduct its methodology by following the testing parameters that shall include, but may not be limited to, the following:

1. Contracts:

   The CONTRACTOR shall interview the contract manager(s) responsible for each contract. To the extent a contract manager no longer works for the OHA, the CONTRACTOR may be limited in its ability to fully assess this area for each contract. Additionally, if oversight procedures are not documented in writing, the CONTRACTOR shall be limited to relying on verbal statements made by the contract manager(s).

   The CONTRACTOR shall count each contract and its related amendments as ONE (1) contract to the extent that the contract and its amendments are identified under ONE (1) contract number. Separate contracts with the same vendor shall be counted as unique contracts if they are identified with a new contract number and not an amendment number.

   a. The CONTRACTOR shall select a sample of contracts to test based on a detailed understanding of the OHA's/LLC's policies and procedures and data analytics performed on the financial activity of the OHA/LLCs. The total number of contracts that shall be tested is as follows:
      1) OHA – EIGHTY (80) and its related amendments
      2) LLCs – THIRTY (30) and its related amendments
   b. The CONTRACTOR shall review vendor contracts, other contracts for professional services or goods, and grant agreements awarded by the OHA.
   c. The CONTRACTOR shall not review payroll related contracts, employment contracts and contracts related to employee benefits.
   d. The CONTRACTOR shall not review revenue-generating contracts of the OHA and the related LLCs.

2. Financial Transactions:

   The CONTRACTOR shall interview the contract manager(s) responsible for each contract. To the extent a contract manager no longer works for the respective LLC, the CONTRACTOR may be limited in its ability to fully assess this area for each contract. Additionally, if oversight procedures are not documented in writing, the CONTRACTOR shall be limited to relying on verbal statements made by the contract manager(s).

   The CONTRACTOR shall identify the quantity of total disbursements identified for testing is in addition to disbursements tested as part of the contract testing. The total number of disbursements tested as part of the contract testing shall depend on the number of disbursements issued per contract. In some cases, the CONTRACTOR may test only a sample of disbursements pertaining to a contract. The objective of the disbursement testing shall be to identify and test disbursements not related to contracts.

a. The CONTRACTOR shall select a sample of disbursements to test based on a detailed understanding of the OHA's/LLC's policies and procedures and data analytics performed on the financial activity of the OHA/LLCs. The total number of disbursements that shall be tested is as follows:
   1) OHA – FIFTY (50) and its related disbursements
   2) LLCs – TWENTY-FIVE (25) and its related disbursements
b. Financial transactions are herein defined as disbursements (e.g., checks, wire transfers, electronic fund transfers, etc.).
c. Financial transactions exclude revenue/income related transactions of the OHA and the related LLCs.
d. The selection of disbursements tested shall exclude disbursements already tested as part of the contract testing.

E. The CONTRACTOR shall develop and apply specific audit procedures to inspect transactions for the following areas:

1. Contracts:

   a. Approval and execution in accordance with HRS Chapter 103D Hawai'i Procurement Code, and HRS Chapter 84 Standards of Conduct, and the OHA's applicable internal policies and procedures;
   b. Sufficiency of contract oversight provided appropriately by the assigned contract manager/monitor;
   c. Determine all deliverables were met by the contractor; and
   d. Determine no fraudulent or wasteful disbursements were made.

2. The CONTRACTOR shall review all other disbursements of funds that shall include, but may not be limited to, those disbursements made under the following OHA policies and funds: Hawaii Direct Investment Policy, Native Hawaiian Trust Fund Spending Policy, and the Fiscal Reserve Withdrawal Guidelines, Trustee Sponsorship and Annual Allowance Fund; but excluding payroll and Native Hawaiian Trust Fund transactions of marketable securities:

   a. All disbursements reviewed are Compliant with HRS Chapter 103D Procurement Code and HRS Chapter 84 Standards of Conduct and the OHA's applicable internal policies and procedures;
   b. All disbursements reviewed are Compliant with budget restrictions; and
   c. Determine no fraudulent or wasteful disbursements were made.

3. Annual reports to the Board of Trustees (hereinafter "BOT")

   The CONTRACTOR shall verify sufficient internal controls are in place to ensure the integrity of the performance indicators as reported in the annual report to the BOT.

F. For the LLC's, the CONTRACTOR shall develop and apply specific audit procedures to inspect contracts, and other financial transactions for the following areas:

1. Contracts:

   a. Sufficiency of contract/grant oversight provided appropriately by the assigned contract manager/monitor;
   b. Deliverables were met by the contractor;
   c. Conflict of interest with LLC managers and directors; and
   d. No fraudulent or wasteful disbursements were made.

2. All other disbursements of funds, excluding payroll:

   a. Conflict of interest with LLC managers and directors;
   b. Compliance with internal policies and procedures; and
   c. No fraudulent or wasteful disbursements were made.

3. Quarterly reports to the BOT:

   Sufficient internal controls are in place to ensure the integrity of the performance indicators as reported in the quarterly reports to the BOT.

G. Any and all additional services shall be approved by the OHA BOT prior to conducting any additional services and subject to the availability of funds.

H. The CONTRACTOR shall meet the following deliverables that shall include, but may not be limited to, the following:

1. Deliverable 1 – Develop and Submit Document Request List to OHA/LLCs

   a. Prepare document list;
   b. Conduct phone interviews to assess available electronic data (purchasing, accounting, IT); and
   c. Submit document list to OHA/LLCs.

2. Deliverable 2 - Reviewing and Conducting Testing for Sample Selection

   a. Review documents provided;
   b. Prepare for process and risk assessment interviews;
   c. Preliminary data analytics;
   d. Conduct process and risk assessment interviews;
   e. Document interviews;
   f. Perform additional data analytics; and
   g. Select sample of contracts and disbursements for testing.

3. Deliverable 3 – LLC Disbursements

    a. On site testing of LLC disbursements.

4. Deliverable 4 – OHA Contracts

    a. On site testing of OHA contracts;
    b. Close out open items;
    c. Review of work;
    d. Finalize testing and results; and
    e. Prepare draft report.

5. Deliverable 5 – Issue Final Report

    a. Coordinator to review draft report;
    b. Discuss draft report with Coordinator;
    c. Finalize report; and
    d. Presentation to the OHA Board.

I. The Resource Management Committee Chair (hereinafter "Coordinator") shall act as the contract monitor and principal liaison between the CONTRACTOR and the OHA and assisted by the Resource Management Vice- Chair. The Coordinator and the Resource Management Vice-Chair shall work together in resolving policy questions expediting decisions and the review of the work performed. See Attachment – S4 General Conditions Page 2, Number 1, Coordination of Reports.

J. The CONTRACTOR shall report directly to the Coordinator, Board Chair and Board Counsel any violations that may be identified through this audit.

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TIME OF PERFORMANCE

Project: Auditing Services
Description: Conduct Audit for Five (5) Fiscal Years (hereinafter "FY") for FY2012, FY2013, FY2014, FY2015 and FY2016

A. The CONTRACTOR shall perform the services required under this Contract upon execution by the OHA through and including April 30, 2019 unless this Contract is sooner terminated.

B. The manner in which the services are to be performed and the specific hours to be worked by the CONTRACTOR shall be determined by the CONTRACTOR, limited, however, to the maximum amount payable as specified in ATTACHMENT-S3 of this Contract.

C. This Contract may be modified, amended, or extended due to such factors as a delay in obtaining records requested, circumstances outside of either parties control, or other unforeseeable factors upon mutual agreement of the parties hereto. Any modification, amendment or extension shall be contingent upon satisfactorily performance by CONTRACTOR and subject to the availability of funds for compensation payable for services performed and costs and expenses incurred, if any, beyond the initial term of this Contract. The CONTRACTOR agrees to notify the Contractor Coordinator of any delays in obtaining requested records or gaining access to the OHA and or LLC staff for interviews and/or questions.

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ATTACHMENT - S3

COMPENSATION

Project: Auditing Services
Description: Conduct Audit for Five (5) Fiscal Years (hereinafter "FY") for FY2012, FY2013, FY2014, FY2015 and FY2016

A. The OHA agrees to pay the CONTRACTOR, subject to the availability of funds, a maximum amount not to exceed FIVE HUNDRED THOUSAND AND NO/100 DOLLARS ($500,000.00) inclusive of all actual reasonable ordinary necessary costs and expenses, including general excise tax currently at the rate of 4.712% for services satisfactorily rendered under this Contract.

B. The fee shall be payable upon presentment of monthly invoices specifying to the satisfaction of the OHA's Contract Coordinator (hereinafter "Coordinator") and who is identified in Section Four of this Contract, that the services rendered have been performed in conformance with the Contract. The invoices shall include a detailed breakdown of CONTRACTOR's time charges attributable to the particular billing period and shall be supported by statements specifying the type of work activities, tasks, and/or work product completed. All reimbursable costs and expenses shall be actual reasonable ordinary necessary costs and/or expenses incurred in conjunction with the services rendered under ATTACHMENT – S1 SCOPE OF SERVICES herein and shall be approved by the Coordinator. The Coordinator's written approval shall also be required prior to CONTRACTOR's incurring any exceptional costs and/or expenses.

C. The CONTRACTOR shall obtain advance written approval from the Coordinator for travel. Travel shall be by the most economical means consistent with time available and the urgency of the trip. Travel accommodations shall be reasonable. The CONTRACTOR shall be entitled to reimbursement for airfare and stipend for meals and lodging at the rate not to exceed the current per diem afforded State of Hawai'i employees for similar travel. Subject to the approval of the Coordinator, other necessary reasonable expenses that meet certain stipulated conditions and are supported by receipts issued in the normal course of business may be allowed in addition to air transportation and stipend.

D. The OHA shall withhold TEN PERCENT (10%) equal to FIFTY THOUSAND AND NO/100 DOLLARS ($50,000.00) including general excise tax currently at the rate of 4.712% of the total Contract amount as the final payment under this Contract. Payment of the retained amount shall be made upon the completion and approval by the OHA of deliverables as stated in the payment.

E. Said withheld amount shall be subject to the CONTRACTOR's satisfactory reconciliation and submittal of all reports and tax clearances from the Director of Taxation and the Internal Revenue Service. Any debt owed to the State Department of

Taxation shall be offset first. The CONTRACTOR shall still be required to submit copies of valid tax clearances to the OHA within THIRTY (30) days of the termination date of this Contract. A certificate of vendor compliance issued by the Hawaii Compliance Express may be submitted in lieu of the tax clearance certificate.

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Office of Hawaiian Affairs
GENERAL CONDITIONS
(NON-GRANT GOODS AND SERVICES)
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PAGE(S)

1. COORDINATION AND REPORTS

The work performed under this Contract shall be coordinated with OHA's "head of purchasing agency" or Designee as listed in the Scope of Services (Attachment - S1) hereinafter referred to as "Coordinator", who will act as the contract monitor and principal liaison between the CONTRACTOR and OHA and who will assist in resolving policy questions, expediting decisions, and the review of the work performed.

It shall be the responsibility of the CONTRACTOR to maintain close and frequent communication with the Coordinator at all stages of the work required under this Contract. The CONTRACTOR shall inform the Coordinator of all scheduled contacts made by the CONTRACTOR with public agencies or individuals on matters relating to work performed under this Contract.

The CONTRACTOR shall submit to the Coordinator upon request written progress reports on the performance of services, expenditure reports, and/or any other information required by Coordinator. The CONTRACTOR shall submit these reports in the appropriate formats and within the deadlines specified by the Coordinator.

The CONTRACTOR may be requested to discuss any work or reports with OHA's Board of Trustees or Chief Executive Officer.

2. RECORDS MAINTENANCE, RETENTION, AND ACCESS

The CONTRACTOR shall, in accordance with generally acceptable accounting practices, maintain fiscal records and supporting documents and related files, papers and reports that adequately reflect all direct and indirect expenditures and management and fiscal practices related to the CONTRACTOR's performance of services under this Contract. OHA, the comptroller of the State of Hawai'i, and any of its authorized representatives, the committees (and their staff) of the Legislature of the State of Hawai'i, and the Legislative Auditor of the State of Hawai'i shall have the right of access to any book, document, paper, file or other record of the CONTRACTOR (and of any of its subcontractors) that is related to the performance of services under this Contract in order to conduct an audit or other examination or to make excerpts and transcripts for the purposes of monitoring and evaluating the CONTRACTOR's performance of services and the CONTRACTOR's program, management and fiscal practices to assure the proper and effective expenditure of funds under this Contract.

The right of access shall not be limited to the required retention period but shall last as long as the records are retained. The CONTRACTOR shall retain all records related to the CONTRACTOR's performance of services under this Contract at least THREE (3) years after the date of submission of the CONTRACTOR's final expenditure report, except that if any litigation, claim, negotiation, investigation, audit or other action involving the records has been started before the expiration of the THREE (3) year period, the CONTRACTOR shall retain the records until completion of the action and resolution of all issues that arise from it, or until the end of the regular three-year retention period, whichever occurs later.

3. ADDITIONAL COMPENSATION AND PAYMENT TERMS

All costs and expenses shall be actual reasonable ordinary necessary costs and/or expenses incurred in conjunction with the services provided under SCOPE OF SERVICES herein and shall be approved by the Coordinator. The Coordinator's approval shall also be required prior to the CONTRACTOR incurring any exceptional costs and/or expenses.

Should inter-island or out-of-state travel be required, the CONTRACTOR shall obtain advance written approval from the Coordinator for such travel. Travel shall be by the most economical means consistent with time available and the urgency of the trip. Travel accommodations (airfare, subsistence and lodging) shall be reasonable considering all relevant circumstances. The CONTRACTOR shall be entitled to reimbursement for air fare and stipend for meals and lodging at a rate not to exceed the current per diem rates afforded State employees for similar type travel and shall be uniform and equitable for all travelers in all cases. Subject to the approval of the Coordinator, other necessary reasonable expenses which meet certain stipulated conditions which OHA shall make known to the CONTRACTOR and are supported by receipts issued in the normal course of business may be allowed in addition to airfare and stipend. The CONTRACTOR shall submit a written reimbursement request, certified by the CONTRACTOR to be the actual travel costs and expenses incurred in conjunction with the Scope of Services herein, to the Coordinator for Coordinator's review and approval. Each reimbursement request shall be accompanied by original receipts/invoices evidencing the actual expenditures incurred for which reimbursement is being claimed. Photocopies or faxed copies of receipts or invoices may be acceptable in exceptional circumstances when properly justified in writing. Credit card receipts are unacceptable for purposes of reimbursement herein.

Fees shall be payable as described in this section with incremental payments and final payment to be made upon presentment of original invoices specifying to the satisfaction of OHA's Coordinator, who is identified in Scope of Services (Attachment - S1) of this Contract, the amount due and owing and certifying that the services requested under the Contract have been satisfactorily performed in conformance with this Contract. Each invoice shall include a detailed breakdown of the CONTRACTOR's time charges attributable to the particular billing period and shall be accompanied by a written activity report as required by OHA identifying the type of work activities, tasks, and/or work product completed. Original receipts evidencing actual costs and expenditures shall accompany each monthly invoice presented for payment whenever possible. Expenditure details and related original receipts for any travel shall be for actual travel expenses incurred and shall also accompany monthly invoices presented for payment.

All payments shall be made in accordance with and subject to Chapter 40, HRS, which specifies the accounting procedures and controls applicable to payments out of the Treasury of the State of Hawaiʻi. Final payment in final settlement of this Contract shall be subject to §103-53 and 103D-328, Hawaiʻi Revised Statutes (HRS), as amended, respectively which requires a tax clearance from the Director of Taxation, State of Hawaiʻi, stating that all delinquent taxes, if any levied or accrued under state statutes against the CONTRACTOR has been paid.

Upon termination of this Contract, payments under this section shall cease, provided however, that the CONTRACTOR shall be entitled to payments for work performed prior to the date of termination, provided hereinafter, and for which the CONTRACTOR has not yet been paid.

4. OTHER CONDITIONS OF USE OF FUNDS

The CONTRACTOR shall not use any funds involved in this Contract for purposes of entertainment or perquisites and shall comply with any and all conditions applicable to the funds to be paid under this Contract, including those conditions made applicable by provisions of appropriation acts of the Legislature or by administrative rules adopted pursuant to law.

5. RESPONSIBILITY FOR ACCURACY, COMPLETENESS, AND ADEQUACY

The CONTRACTOR shall be responsible and accountable for accuracy, completeness, clarity, and adequacy of the work performed including work performed by agents and employees and any subcontractors the CONTRACTOR may retain with OHA's approval. The CONTRACTOR agrees to perform the work in a professional manner with a professional attitude that shall involve a personal desire to place the OHA's interest above other considerations and to accept the professional responsibility for the services to be rendered.

6. INDEPENDENT CONTRACTOR STATUS AND RESPONSIBILITIES, INCLUDING TAX RESPONSIBILITIES

In the performance of the services required under this Contract, the CONTRACTOR shall be an "independent contractor" with the authority to control and direct the performance and details of the work and services required under this Contract; however, OHA shall have a general right to inspect the work in progress to determine whether, in OHA's opinion, the services are being performed by the CONTRACTOR in accordance with the provisions of this Contract. The CONTRACTOR shall insure that all person(s) hired or used by the CONTRACTOR as agents and employees are experienced and fully qualified to engage in the activity and services in which they participate. The CONTRACTOR's agents and employees shall also be bound by the provisions of this Contract. At the request of OHA, the CONTRACTOR shall provide adequate evidence that such persons are the CONTRACTOR's agents or employees.

Any work under this Contract shall not be construed as employment with OHA and shall not entitle the CONTRACTOR or the CONTRACTOR's agents and employees to vacation, sick leave, retirement, or other benefits afforded OHA employees.

The CONTRACTOR shall insure that all applicable licensing and operating requirements of the State, Federal, City and County governments and all applicable accreditation and other standards of quality generally accepted in the field of the CONTRACTOR's business activities are complied with and satisfactorily met.

The CONTRACTOR shall also be responsible for payment of all applicable federal, state, city and county taxes and fees which may become due and owing by the CONTRACTOR by reason of this Contract, including but not limited to, (i) income taxes, (ii) employment related fees, assessments, and taxes, and (iii) general excise taxes. The CONTRACTOR also is responsible for obtaining all licenses, permits, and certificates that may be required in order to perform this Contract.

The CONTRACTOR shall also be responsible for securing all employee-related insurance coverage for the CONTRACTOR and the CONTRACTOR's employees and agents that is or may be required by law, and for payment of all premiums, costs, and other liabilities associated with securing the insurance coverage.

The CONTRACTOR shall obtain a general excise tax license from the Department of Taxation, State of Hawai'i, in accordance with section 237-9, HRS, and shall comply with all requirements thereof. The CONTRACTOR shall obtain a tax clearance certificate from the Director of Taxation, State of Hawai'i, and the Internal Revenue Service, U. S. Department of the Treasury, showing that all delinquent taxes, if any, levied or accrued under state law and the Internal Revenue Code of 1986, as amended, against the CONTRACTOR have been paid and submit the same to OHA prior to commencing any performance under this Contract. The CONTRACTOR shall also be solely responsible for meeting all requirements necessary to obtain the tax clearance certificate required for final payment under sections 103-53 and 103D-328, HRS, and paragraph 3 of these General Conditions.

The CONTRACTOR shall also obtain a certificate of compliance issued by the Department of Labor and Industrial Relations, State of Hawai'i and a certificate of good standing issued by the Department of Commerce and Consumer Affairs, State of Hawai'i, in accordance with section 103D-310, HRS, and section 3-122-112, Hawai'i Administrative Rules (HAR), respectively, that is current within six months (two months for final payment) of the date of issuance.

In lieu of the above certificates from the Department of Taxation, the Department of Labor and Industrial Relations, and the Department of Commerce and Consumer Affairs, the CONTRACTOR may submit proof of compliance through the State Procurement Office's designated certification process, Hawai'i Compliance Express.

7. SUBCONTRACTS AND ASSIGNMENTS

The CONTRACTOR shall not subcontract, assign, or transfer any right, title, interest, duties or obligations or any services to be performed under this Contract, in whole or in part, without prior written consent and approval of OHA. OHA may condition any consent and approval upon such terms and provisions that OHA may deem necessary. Furthermore, no assignment of claims for money due or to become due to the CONTRACTOR under this Contract shall be effective unless such assignment is first approved by OHA.

8. INDEMNIFICATION AND INJURIES

The CONTRACTOR shall defend, indemnify and hold harmless OHA, its Trustees, officers, employees and agents, from and against any and all liability, loss, damage, cost, expense, including all attorneys' fees, claims, suits, demands and judgments arising, either directly or indirectly, out of or resulting from the errors, omissions or acts of CONTRACTOR or CONTRACTOR's officers, employees, agents or subcontractors occurring during or in connection with the performance of CONTRACTOR's services under this Contract. Furthermore, nothing herein contained shall excuse the CONTRACTOR from compliance with any State, Federal or County law, rule, regulation, or ordinance. The provisions of this paragraph shall remain in full force and effect notwithstanding the expiration or early termination of this Contract.

The CONTRACTOR intentionally, voluntarily, and knowingly assumes the sole and entire liability for any of its agents and employees, and to third parties for all loss, cost, damage, or injury caused, either directly or indirectly, by CONTRACTOR or CONTRACTOR's agents and employees in the course of their employment.

The CONTRACTOR waives any rights to recovery from OHA for any injuries that the CONTRACTOR or CONTRACTOR's employees or agents may sustain while performing services under this Contract and that are a result of the negligence of CONTRACTOR or CONTRACTOR's employees or agents.

Should OHA, without any fault on its part, be made a party to any litigation commenced by or against the CONTRACTOR, the CONTRACTOR shall, in connection with this Contract, pay all costs and expenses incurred by or imposed on OHA, including attorneys' fees.

9. INSURANCE

A. INSURANCE REQUIREMENT: At all times during the term of this Contract, CONTRACTOR shall obtain and maintain in full force and effect, any and all insurance to cover CONTRACTOR's operations under this Contract that may be required under all applicable federal, state, and city laws and ordinances including, but not limited to, worker's compensation coverage, commercial general liability insurance, and automobile liability insurance coverage.

Prior to commencing work pursuant to this Contract, the CONTRACTOR shall provide evidence that the CONTRACTOR has in full force and effect the following policies:

1. Commercial Liability Insurance: The CONTRACTOR shall maintain commercial general liability (CGL) and if necessary commercial umbrella insurance with a limit of not less than $1,000,000.00 per occurrence and $ 2,000,000.00 general aggregate. OHA shall be included as an insured under the CGL, using ISO additional insured endorsement CG 20 10 (or equivalent), and under the commercial umbrella, if any. Policy shall be an "Occurrence" form of policy, unless otherwise specifically approved by OHA.

2. Automobile Liability Insurance: Automobile Liability Policy shall have a combined single limit of $1,000,000.00 for each accident or equivalent and shall cover owned, hired, and non-owned vehicles.

3. Workmen's Compensation Coverage: Policy shall include coverage required by State of Hawai'i and include Part B coverage as follows: Employers Liability with limits of $100,000.00 for each accident, $500,000.00 disease policy limit, and $100,000.00 disease policy limit per employee.

4. Professional Liability Insurance: CONTRACTOR shall maintain professional liability insurance (PU) with a limit of not less than $1,000,000.00 per occurrence and $2,000,000.00 general aggregate which shall provide coverage for losses as a result of the CONTRACTOR's negligent acts, errors or omissions.

5. Other insurance as required by OHA.

B. OTHER TERMS. All policies of insurance described above shall:

1. Name the State of Hawai'i, OHA and its Trustees, OHA's employees, representatives and agents as Additional Insureds, by endorsement.

2. Provide that the insurance is Primary with respect to all insureds for claims arising out of the CONTRACTOR's negligent acts and/or omissions or misconduct, and that any insurance (or self-insurance) carried by OHA or the State of Hawai'i shall be excess and non-contributing.

3. Be provided by insurers authorized to do business in the State of Hawai'i, and with a current Best's rating of not less than A-VII, or otherwise as approved by OHA.

C. EVIDENCE OF INSURANCE: The CONTRACTOR shall provide to OHA and maintain current certificates of insurance, prepared by a duly authorized agent, and copies of the policies, evidencing the insurance in effect at all times during the term of this Contract. OHA shall be listed as the Certificate Holder on all such certificates.

D. NOTICE OF CANCELLATION: The CONTRACTOR, through its insurance broker, will provide OHA with THIRTY (30) days written notice prior to cancellation, termination, lapse, non-renewal or material change to the insurance policy.

E. Should any of the insurance required above be cancelled before the CONTRACTOR's work under this Contract is complete as determined by OHA, the CONTRACTOR shall immediately procure replacement insurance that complies in all respects to the requirements of this section.

F. Nothing in the insurance requirements of this Contract shall be construed as limiting the extent of CONTRACTOR's responsibility for payment of damages resulting from its operations under this Contract including the CONTRACTOR's separate and independent duty to defend, indemnify, and hold OHA, its Trustees, officers, employees and agents harmless pursuant to other provisions of this Contract.

10. CONFIDENTIALITY OF MATERIAL

Any information, data, report, record or material given to or prepared or assembled by CONTRACTOR under this Contract shall be confidential and shall not be made available to any individual or organization by CONTRACTOR without prior written approval of OHA. This shall also include requests tendered to CONTRACTOR by individuals and organizations pursuant to Chapter 92F, Uniform Information Practices Act, Hawai'i Revised Statutes, as amended; provided however, that such documents that are otherwise by law made public, shall not be subject to this provision. In addition, no information data, report, record or material given to or prepared or assembled by CONTRACTOR shall be used by the CONTRACTOR for his or her personal gain and/or for any other purposes, except those purposes explicitly stated in this Contract. A violation of this Section shall be a material violation of this Contract.

If it appears that CONTRACTOR has disclosed (or has threatened to disclose) information and or has used such information for purposes in violation of this Contract, OHA shall be entitled to an injunction to restrain CONTRACTOR from disclosing and/or using, in whole or in part, such information, or from providing any services to any party to whom such information has been disclosed or may be disclosed. OHA shall not be prohibited by this provision from pursuing other remedies, including a claim for losses and damages.

The confidentiality provisions of this Contract shall remain in full force and effect after termination of this Contract.

11. CONFLICT OF INTEREST AND DISCLOSURE

The CONTRACTOR represents that the CONTRACTOR or any employee or agent of the CONTRACTOR presently has no interest and/or has no interest in another company, corporation, partnership, joint venture, organization, or entity of similar type and nature, direct or indirect, that would conflict in any manner or degree with the performance of the services under this Contract. The CONTRACTOR promises that he/she shall not acquire any interest, direct or indirect, that would conflict in any manner or degree with the performance of the services under this Contract.

The CONTRACTOR is required to disclose any outside activities or interests, including ownership or participation in any activity that conflict or may conflict with the best interest of OHA. Prompt disclosure is required under this section if the activity or interest is related, directly or indirectly, to any activity that the CONTRACTOR may be involved with on behalf of OHA.

The conflict of interest/disclosure provisions of this Contract shall remain in full force and effect for the entire duration of this Contract and/or extensions under this Contract.

12. RETURN OF RECORDS/PROPERTY OF OHA

Upon expiration or termination of this Contract, as provided hereinafter, the CONTRACTOR shall deliver and/or surrender all finished or unfinished documents, reports, summaries, lists, charts, graphs, maps, records, notes, data, memorandum, photographs, photographic negatives, videos, or other materials prepared by the CONTRACTOR and any discoveries, inventions or developments produced in whole or in part under this Contract (which shall become OHA's property) together with all information, data, reports, records, maps, and other materials provided to the CONTRACTOR by OHA, to OHA on or before the expiration date or date of sooner termination. OHA shall have complete ownership of all material, both finished and unfinished that is developed, prepared, assembled, or conceived by the CONTRACTOR pursuant to this Contract, and all such material shall be considered "works made for hire." OHA, in its sole discretion, shall have the exclusive right to copyright any product, concept, or material developed, prepared, assembled, or conceived by the CONTRACTOR pursuant to this Contract. The CONTRACTOR shall not be required, however, to deliver or surrender any licenses to proprietary software used in CONTRACTOR's normal course of business.

13. DISPUTES

Disputes shall be resolved in accordance with section 103D-703, HRS, and chapter 3-126, HAR, as the same may be amended from time to time. To the extent not inconsistent with the above, the CONTRACTOR and OHA also agree to the following.

NEGOTIATION. In the event of any dispute, claim, question, or disagreement arising out of or relating to this Contract or the breach, termination, or validity thereof, OHA and the CONTRACTOR agree to use their best efforts to settle such dispute, claim, question, or disagreement. To this effect, upon notice of the dispute, claim, question or disagreement, OHA and the CONTRACTOR agree to consult and negotiate with each other in good faith to reach a just and mutually satisfactory solution.

MEDIATION. If OHA and the CONTRACTOR do not reach a negotiated solution within TWENTY-ONE (21) days of written notice of the dispute, claim, question or disagreement, OHA and the CONTRACTOR agree next to try in good faith to settle the dispute by mediation before resorting to arbitration. The mediation shall be administered by a mediator mutually agreed upon by OHA and the CONTRACTOR in accordance with the Dispute Prevention and Resolution, Inc., Mediation Rules and Guidelines.

ARBITRATION. Thereafter, any unresolved dispute, claim, question or disagreement arising out of or relating to this Contract (including whether such dispute, claim, question or disagreement is arbitral), or breach, termination or validity thereof, shall be settled by binding arbitration before one arbitrator, and judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction thereof. The arbitration shall be administered and conducted in accordance with the Dispute Prevention and Resolution, Inc., Arbitration Rules and Guidelines in effect at the time a request for arbitration of the dispute is made. A decision and award of the arbitration made under the said rules shall be exclusive, final, and binding upon all parties, their agents, employees, successors, and assigns. The costs and expenses of the arbitration shall be borne equally by the parties. Pending final decision of a dispute hereunder, the CONTRACTOR shall proceed diligently with the performance of services under this Contract. The selection of the arbitrator shall be mutually agreed to by OHA and the CONTRACTOR. OHA and the CONTRACTOR understand that by choosing arbitration for its dispute, OHA and CONTRACTOR are waiving its right to trial by jury.

The negotiation, mediation, or arbitration shall be conducted in Honolulu, Hawaiʻi.

14. TERMINATION OF CONTRACT

If, for cause, the CONTRACTOR fails to satisfactorily fulfill in a timely and proper manner the CONTRACTOR's obligation under this Contract or breaches any promises, terms or conditions of this Contract and having been given reasonable notice of an opportunity to cure any such default and not having taken satisfactory corrective action with the time specified by OHA, OHA shall have the right to terminate this Contract by giving written notice to the CONTRACTOR of such termination at least SEVEN (7) calendar days before the effective date of such termination. The particular acts which shall constitute cause and justify termination include but are not limited to poor performance, disloyalty or self-dealing, disclosure of confidential information, or other acts of similar kind and nature. Furthermore, OHA may terminate this Contract in whole or in part, for the convenience of OHA without statement of cause at any time by giving written notice to the CONTRACTOR of such termination and the effective date of the termination.

In the final settlement of this Contract, OHA shall determine the amount of unexpended and unobligated funds to be refunded to OHA by the CONTRACTOR. If the termination is for cause, any other provision to the contrary notwithstanding, the CONTRACTOR shall not be relieved of liability to OHA for damages sustained because of any breach of this Contract by the CONTRACTOR.

15. WAIVER OF VIOLATIONS

It is expressly understood and agreed that no waiver granted by OHA on account of any violation of any promise, term, or condition of this Contract shall constitute or be construed in any manner as a waiver of the promise, term, or condition or of the right to enforce the same as to any other or further violation.

16. SEVERABILITY

If any provision of this Contract shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Contract is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed and enforced as so limited.

17. WAIVER OF CONTRACTUAL RIGHT

The failure of either party to enforce, or the granting of a waiver of, any provision of this Contract shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this Contract.

18. AMENDMENT

This Contract may be modified, amended or extended, if the amendment is made in writing and is signed by both parties. This Contract may be extended on condition of satisfactory performance by the CONTRACTOR as determined by the Coordinator and shall be contingent upon the availability of funds for compensation payable for services performed and for cost and expenses incurred beyond the initial term of this Contract.

19. ENTIRE CONTRACT

This Contract contains the entire Contract of the parties and there are no other promises or conditions in any other Contract whether oral or written relative to this Contract. This Contract supersedes any prior written or oral Contracts, conditions, understandings, promises, warranties or representations whether express or implied between parties.

20. APPLICABLE LAW

This Contract shall be governed by the laws of the State of Hawai'i. Any action at law or in equity to enforce or interpret the provisions of this Contract shall be brought in a state court of competent jurisdiction in Honolulu, Hawai'i.

ATTACHMENT - S5

SPECIAL CONDITIONS

Project: Auditing Services
Description: Conduct Audit for Five (5) Fiscal Years (hereinafter "FY") for FY2012, FY2013, FY2014, FY2015 and FY2016

I. Sections 1,8,9,10 and 12 of ATTACHMENT – S4 General Conditions effective January 26, 2016 are hereby amended and shall read as follows:

1. COORDINATION AND REPORTS

The work performed under this Contract shall be coordinated with OHA's Chairperson of the Resource Management Committee of the Board of Trustees (hereinafter referred to as "Coordinator") who shall be assisted by the Vice Chairperson of that Committee. The Coordinator with the assistance of the Vice Chairperson, will act as the contract monitor and the principal liaison between the CONTRACTOR and OHA and will assist in resolving policy questions, expediting decisions, and the review of the work performed.

It shall be the responsibility of the CONTRACTOR to maintain close and frequent communication with the Coordinator at all stages of the work required under this Contract. The CONTRACTOR shall inform the Coordinator of all scheduled contacts made by the CONTRACTOR with public agencies or individuals on matters relating to work performed under this Contract.

The CONTRACTOR shall submit to the Coordinator upon request written progress reports on the performance of services, expenditure reports, and/or any other information required by Coordinator. The CONTRACTOR shall submit these reports in the appropriate formats and within the deadlines specified by the Coordinator.

The CONTRACTOR may be requested to discuss any work or reports with OHA's Board of Trustees.

8. INDEMNIFICATION AND INJURIES

The CONTRACTOR shall defend, indemnify and hold harmless OHA, its Trustees, officers, employees and agents, from and against any and all liability, loss, damage, cost, expense, including all attorneys' fees, claims, suits, demands and judgments arising, either directly or indirectly, out of or resulting from the errors, omissions or other wrongful acts of CONTRACTOR or CONTRACTOR's officers, employees, agents or subcontractors occurring during or in connection with the performance of CONTRACTOR's services under this Contract. Furthermore, nothing herein contained shall excuse the CONTRACTOR from compliance with any State, Federal or County law, rule, regulation, or ordinance. The provisions of this paragraph shall remain in full force and effect notwithstanding the expiration or early termination of this Contract.

The CONTRACTOR intentionally, voluntarily, and knowingly assumes the sole and entire liability for any of its agents and employees, and to third parties for all loss, cost, damage, or injury caused, either directly or indirectly, by CONTRACTOR or CONTRACTOR's agents and employees in the course of their employment.

The CONTRACTOR waives any rights to recovery from OHA for any injuries that the CONTRACTOR or CONTRACTOR's employees or agents may sustain while performing services under this Contract and that are a result of the negligence of CONTRACTOR or CONTRACTOR's employees or agents.

Should OHA, without any fault on its part, be made a party to any litigation commenced by or against the CONTRACTOR, the CONTRACTOR shall, in connection with this Contract, pay all costs and expenses incurred by or imposed on OHA, including attorneys' fees.

9. <u>INSURANCE</u>

A. INSURANCE REQUIREMENT: At all times during the term of this Contract, CONTRACTOR shall obtain and maintain in full force and effect, any and all insurance to cover CONTRACTOR's operations under this Contract that may be required under all applicable federal, state, and city laws and ordinances including, but not limited to, worker's compensation coverage, commercial general liability insurance, and automobile liability insurance coverage. Prior to commencing work pursuant to this Contract, the CONTRACTOR shall provide evidence that the CONTRACTOR has in full force and effect the following policies:

1. Commercial Liability Insurance: The CONTRACTOR shall maintain commercial general liability (CGL) and if necessary commercial umbrella insurance with a limit of not less than $1,000,000.00 per occurrence and $ 2,000,000.00 general aggregate. OHA shall be included as an insured under the CGL, using ISO additional insured endorsement CG 20 10 (or equivalent), and under the commercial umbrella, if any. Policy shall be an "Occurrence" form of policy, unless otherwise specifically approved by OHA.

2. Automobile Liability Insurance: Automobile Liability Policy shall have a combined single limit of $1,000,000.00 for each accident or equivalent and shall cover owned, hired, and non-owned vehicles.

3. Workmen's Compensation Coverage: Policy shall include coverage required by State of Hawai'i and include Part B coverage as follows: Employers Liability with limits of $100,000.00 for each accident, $500,000.00 disease policy limit, and $100,000.00 disease policy limit per employee.

4. Professional Liability Insurance: CONTRACTOR shall maintain professional liability insurance with a limit of not less than $1,000,000.00 per occurrence and $2,000,000.00 general aggregate which shall provide coverage for losses as a result of the CONTRACTOR's negligent acts, errors or omissions.

5. Other insurance as required by OHA.

B. OTHER TERMS. All policies of insurance described above shall:

1. Name the State of Hawai'i, OHA and its Trustees, OHA's employees, representatives and agents as Additional Insureds except for Professional Liability Insurance, by endorsement.

2. Provide that the insurance is Primary with respect to all insureds for claims arising out of the CONTRACTOR's negligent acts and/or omissions or misconduct, and that any insurance (or self-insurance) carried by OHA or the State of Hawai'i shall be excess and noncontributing.

3. Be provided by insurers authorized to do business in the State of Hawai'i, and with a current Best's rating of not less than A-VII, or otherwise as approved by OHA.

C. EVIDENCE OF INSURANCE: The CONTRACTOR shall provide to OHA and maintain current certificates of insurance, prepared by a duly authorized agent, and copies of the policies, evidencing the insurance in effect at all times during the term of this Contract. OHA shall be listed as the Certificate Holder on all such certificates.

D. NOTICE OF CANCELLATION: The CONTRACTOR, through its insurance broker, will provide OHA with THIRTY (30) days written notice prior to cancellation, termination, lapse, non-renewal or material change to the insurance policy.

E. Should any of the insurance required above be cancelled before the CONTRACTOR's work under this Contract is complete as determined by OHA, the CONTRACTOR shall immediately procure replacement insurance that complies in all respects to the requirements of this section.

F. Nothing in the insurance requirements of this Contract shall be construed as limiting the extent of CONTRACTOR's responsibility for payment of damages resulting from its operations under this Contract including the CONTRACTOR's separate and independent duty to defend, indemnify, and hold OHA, its Trustees, officer s, employees and agents harmless pursuant to other provisions of this Contract.

10. <u>CONFIDENTIALITY OF MATERIAL</u>:

Any information, data, report, record or material given to or prepared or assembled by CONTRACTOR under this Contract shall be confidential and shall not be made available to any individual or organization by CONTRACTOR without prior written approval of OHA or as required by law. This shall also include requests tendered to CONTRACTOR by individuals and organizations pursuant to Chapter 92F, Uniform Information Practices Act, Hawaiʻi Revised Statutes, as amended; provided however, that such documents that are otherwise by law made public, shall not be subject to this provision. In addition, no information data, report, record or material given to or prepared or assembled by CONTRACTOR shall be used by the CONTRACTOR for his or her personal gain and/or for any other purposes, except those purposes explicitly stated in this Contract. A violation of this Section shall be a material violation of this Contract. All information, data, report, record or material given to, or prepared, or assembled by CONTRACTOR under this Contract shall remain the property of OHA and shall be returned to OHA at the conclusion of this engagement.

If it appears that CONTRACTOR has disclosed (or has threatened to disclose) information and or has used such information for purposes in violation of this Contract, OHA shall be entitled to seek an injunction to restrain CONTRACTOR from disclosing and/or using, in whole or in part, such information, or from providing any services to any party to whom such information has been disclosed or may be disclosed. OHA shall not be prohibited by this provision from pursuing other remedies, including a claim for losses and damages. The confidentiality provisions of this Contract shall apply to the CONTRACTOR, its employees and agents. CONTRACTOR shall ensure its employees and agents review and expressly agree to be bound by these confidentiality provisions before any work is performed pursuant to this Contract. The confidentiality provisions of this Contract shall remain in full force and effect after termination of this Contract.

12. <u>RETURN OF RECORDS/PROPERTY OF OHA</u>

Upon completion of the services under this Contract, the CONTRACTOR shall deliver to OHA a final report containing relevant schedules and exhibits to support the conclusions made by the CONTRACTOR. It is understood that the final report will include a detailed account of the work performed and results of testing, including findings and recommendations. OHA shall have complete ownership of the final report and its schedules and exhibits, and all such material shall be considered "works made for hire." If this Contract is terminated for convenience or cause prior to the completion of CONTRACTOR's scope of work, at the request of OHA, the CONTRACTOR will make available for review by any successor firm hired by OHA all finished or unfinished documents, reports, summaries, lists, charts, graphs, maps, records, notes, data, memorandum, photographs, photographic negatives, videos, or other materials prepared by CONTRACTOR pursuant to this Contract. The successor firm will not be permitted to take copies of any documents created or prepared by CONTRACTOR without the CONTRACTOR's prior permission. All hours incurred by CONTRACTOR to comply with the terms of this section will be billable to OHA at the CONTRACTOR's standard billing rates, subject to the fee limits identified in Attachment S3 - Compensation.

II. Except as amended in this Attachment - S5 Special Conditions, all of the terms, and conditions set forth in Attachment S4 General Conditions shall remain unchanged and in full force and effect.

III. In the event of a conflict between Attachment – S4 General Conditions and the Attachment – S5 Special Conditions, the Special Conditions shall prevail.

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PROPOSAL B-3

Proposal B-3 includes the procedures outlined in SOQ No. RM 2017-35; however, we have eliminated the dollar and percentage thresholds presented in RM#17-02. Instead, CLA is proposing that a smaller sample of contracts and disbursements be selected for testing based on the development of a detailed understanding of the OHA's/LLC's processes and procedures and data analytics performed on the financial activity of the OHA/LLCs. This approach will allow CLA to identify the areas and transactions that are of higher-risk to the organizations and select a sample for testing based on those risks. We believe this approach will have the following benefits compared to Proposal A:

- Reduced volume of testing which will save costs and time for the OHA and LLCs
- Will focus on those areas and transactions of higher risk to the organizations
- Will still allow for CLA to address the areas of concern expressed by the OHA, which includes 1) the identification of possible fraud, waste, and abuse and 2) the development of recommendations on organizational, structural, and procedural improvements to strengthen the BOT's fiduciary responsibility of the OHA and its LLCs

This proposal limits the volume of testing to achieve the dollar limit requested by the OHA of approximately $500,000.

Estimated Hours and Costs:[1]

Proposal B-3: Reduced Quantity Scope		
Description	**Total Estimated Hours**	**Total Estimated Cost**
Testing of OHA transactions	861	$ 246,580
Testing of LLC transactions	354	81,090
Project oversight, meetings, status briefings	180	49,840
Report of findings and recommendations	346	86,360
Travel: 50% of actual travel time	130	38,773
Subtotal of professional hours	1,871	$ 502,643
Travel: out-of-pocket costs	N/A	31,470
Total with hours and travel costs	1,871	$ 534,113
	Less Estimated Professional Discount:	(34,113)
	OHA's Not-to-Exceed Cost:	**$ 500,000**
	Estimated blended rate (excludes OOP travel costs):	$ 267

[1] CLA will be responsible for paying General Excise Tax to the state of Hawaii, and this cost will not be billed to the OHA.

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Estimated total contracts tested:[2]

- OHA – 80
- LLCs – 30

Estimated total disbursements tested (in addition to disbursements tested as part of contracts):[3]

- OHA – 50
- LLCs - 25

Detailed Scope of Work:

1) The Consultant shall develop and apply such audit procedures as necessary to identify and quantify potential areas of waste, abuse, and fraud in the procurement of professional as well as other disbursements of funds. Any applicable audit materiality limits be determined in conjunction with the Consultant and specified within the contract.

2) The audit period of review shall be for five (5) fiscal years, specifically state Fiscal Year (hereinafter "FY") 2012, FY2013, FY 2014, FY 2015 and FY2016.[4] The Consultant shall conduct an audit for the OHA and its LLCs in accordance with the standards established by the AICPA and GAS. The audit shall include procedures for the following:
   a) Identifying potential areas of fraud, waste, and abuse, which are defined as such:[5]
      i) Fraud –a type of illegal act involving the obtaining of something of value through willful misrepresentation. Whether an act is, in fact, fraud is a determination to be made through the judicial or other adjudicative system and is beyond the auditor's professional responsibility.[6]

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[2] A contract and its related amendments will be counted as one contract to the extent that the contract and its amendments are identified under one contract number. Separate contracts with the same vendor will be counted as unique and separate contracts if they are identified with a new contract number and not an amendment number.

[3] The quantity of total disbursements identified here for testing is in addition to disbursements tested as part of the contract testing. The total number of disbursements tested as part of the contract testing will depend on the number of disbursements issued per contract. In some cases, CLA may test only a sample of disbursements pertaining to a contract. The objective of the disbursement testing will be to identify and test disbursements not related to contracts.

[4] For more thorough coverage within a particular fiscal year, the OHA may opt to conduct the testing for only three fiscal years (FY2013, FY2014, and FY2015).

[5] CLA's procedures will be designed to detect and identify possible fraud, waste, and abuse; however, we cannot provide absolute assurance that all instances of fraud, waste, and abuse will be identified. The scope of this engagement is not to conduct an investigation of potential fraud if any indicators of fraud are identified. Investigative procedures, which will not be performed as part of this engagement, may include, but are not limited to, undercover procedures, interviews of vendors or other third-parties/individuals external to the OHA/LLCs, review of vendor files solely in the possession of a vendor (such as payroll files), etc. To the extent that information is identified during the scope of this engagement that indicates a possibility of fraud, waste, or abuse, CLA will include in its report the information identified and possible next steps should the OHA decide to conduct an investigation as part of a separate scope of work.

[6] CLA's procedures will be designed to detect red flags of fraud and transactions that appear questionable. However, CLA cannot render an opinion as to the existence of fraud. Additionally, fraud and irregularities by their very nature are most often hidden, and no absolute assurance can be given that all such matters will be detected. Our engagement cannot be relied upon to disclose any irregularities or illegal acts, including fraud, which may exist.

ii) Waste –involves not receiving reasonable value for money in connection with any government funded activities due to an inappropriate act or omission by actors with control over or access to government resources (e.g. executive, judicial, or legislative branch employees, grantees, or other recipients). Importantly, waste goes beyond fraud and abuse and most waste does not involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions, and inadequate oversight.

iii) Abuse–involves behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate. Abuse does not necessarily involve fraud, violation of laws, regulations, or provisions of a contract or grant agreement.

b) Inspecting financial transactions for compliance with all applicable statutory requirements and internal policies, and confirm that such transactions are free from fraud, misstatements, and misrepresentations; and

c) Providing recommendations on organizational, structural and procedural improvement to strengthen the BOT's fiduciary oversight of the OHA and its LLCs.

3) For the OHA, the Consultant shall develop and apply specific audit procedures to inspect transactions for the following areas:
   a) Contracts:[7]
      i) Approval and execution in accordance with HRS Chapter 103D Hawai'i Procurement Code, and HRS Chapter 84 Standards of Conduct, and the OHA's applicable internal policies and procedures;
      ii) Sufficiency of contract oversight provided appropriately by the assigned contract manager/monitor;[8]
      iii) <u>Deliverables were met by the contractor;[9] and</u>
      iv) <u>No fraudulent or wasteful disbursements were made.[10]</u>

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[7] Contracts <u>will include</u> vendor contracts, other contracts for professional services and/or goods, and grant agreements awarded by the OHA. Contracts <u>will exclude</u> all payroll and employee benefit related contracts and/or agreements.

[8] In order to test this area, CLA will need to interview the contract manager(s) responsible for each contract. To the extent a contract manager no longer works for the OHA, CLA may be limited in its ability to fully assess this area for each contract. Additionally, if oversight procedures are not documented in writing, CLA will be limited to relying on verbal statements made by the contract manager(s).

[9] CLA's analysis and conclusions for this area may be limited depending on the services or products being provided in each contract. CLA representatives are not subject matter experts for all goods and services; therefore, we will be limited to verifying whether the vendor/contractor delivered a product based on the deliverables outlined in the contract. To the extent possible, CLA will inquire with staff of the OHA to determine whether the deliverables met the expectation(s) of staff.

[10] CLA's procedures will be designed to detect and identify possible fraud, waste, and abuse; however, we cannot provide absolute assurance that all instances of fraud, waste, and abuse will be identified.

b) All other disbursements of funds, including but not limited to those disbursements made under the following OHA policies and funds: Hawaii Direct Investment Policy, Native Hawaiian Trust Fund Spending Policy, and the Fiscal Reserve Withdrawal Guidelines, Trustee Sponsorship and Annual Allowance Fund; but excluding payroll and Native Hawaiian Trust Fund transactions of marketable securities:[11]
   i) Compliance with HRS Chapter 103D Procurement Code and HRS Chapter 84 Standards of Conduct and the OHA's applicable internal policies and procedures;
   ii) Compliance with budget restrictions; and
   iii) No fraudulent or wasteful disbursements were made.[10]

c) Annual reports to the BOT
Sufficient internal controls are in place to ensure the integrity of the performance indicators as reported in the annual report to the BOT.

4) For the LLC's, the Consultant shall develop and apply specific audit procedures to inspect contracts, and other financial transactions for the following areas:

   a) Contracts: [12]
      i) Sufficiency of contract/grant oversight provided appropriately by the assigned contract manager/monitor;
      ii) Deliverables were met by the contractor/grant recipient;[13]
      iii) Conflict of interest with LLC managers and directors;[14] and
      iv) No fraudulent or wasteful disbursements were made.[15]

   b) All other disbursements of funds, excluding payroll:[16]
      i) Conflict of interest with LLC managers and directors;
      ii) Compliance with internal policies and procedures;[17] and

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[11] All payroll and employee benefit related disbursements will be excluded from the scope of work.

[12] Contracts will include vendor contracts, other contracts for professional services and/or goods, and grant agreements awarded by the OHA. Contracts will exclude all payroll and employee benefit related contracts and/or agreements.

[13] In order to test this area, CLA will need to interview the contract manager(s) responsible for each contract. To the extent a contract manager no longer works for the respective LLC, CLA may be limited in its ability to fully assess this area for each contract. Additionally, if oversight procedures are not documented in writing, CLA will be limited to relying on verbal statements made by the contract manager(s).

[14] CLA will use interviews and, to the extent allowable by Hawaii state law, public record searches, to attempt to identify relationships that may present a possible conflict of interest between the LLC managers/directors and contractors. CLA will define a conflict of interest using the written policies and procedures of the OHA/LLCs that address conflict of interest (to the extent they exist), guidelines published by the Association of Certified Fraud Examiners (ACFE) and American Institute of Certified Public Accountants (AICPA), available legal authority within the state of Hawaii, and best business practices.

[15] CLA's procedures will be designed to detect and identify possible fraud, waste, and abuse; however, we cannot provide absolute assurance that all instances of fraud, waste, and abuse will be identified.

[16] All payroll and employee benefit related disbursements will be excluded from the scope of work.

[17] This step will include an analysis to assess compliance with the operating agreements between OHA and the related LLCs.

iii) No fraudulent or wasteful disbursements were made.[15]

c) Quarterly reports to the BOT:
Sufficient internal controls are in place to ensure the integrity of the performance indicators as reported in the quarterly reports to the BOT.

5) Approval of additional services shall be at the discretion of the OHA BOT, and subject to the availability of funds.

Testing Parameters:

1) Contracts:
   a) CLA will select a sample of contracts to test based on a detailed understanding of the OHA's/LLC's policies and procedures and data analytics performed on the financial activity of the OHA/LLCs. The total number of contracts that will be tested is as follows:
      i) OHA – 80
      ii) LLCs - 30
   b) Contracts reviewed will include vendor contracts, other contracts for professional services or goods, and grant agreements awarded by the OHA.
   c) Contracts reviewed will not include payroll related contracts, including employment contracts and contracts related to employee benefits.
   d) Contracts reviewed will not include revenue-generating contracts of the OHA and the related LLCs.
   e) A contract and its related amendments will be counted as one contract to the extent that the contract and its amendments are identified under one contract number. Separate contracts with the same vendor will be counted as unique contracts if they are identified with a new contract number and not an amendment number.

2) Financial Transactions:
   a) CLA will select a sample of disbursements to test based on a detailed understanding of the OHA's/LLC's policies and procedures and data analytics performed on the financial activity of the OHA/LLCs. The total number of disbursements that will be tested is as follows:
      i) OHA – 50
      ii) LLCs - 25
   b) Financial transactions is herein defined as disbursements (e.g., checks, wire transfers, electronic fund transfers, etc.).
   c) Financial transactions excludes revenue/income related transactions of the OHA and the related LLCs.
   d) The selection of disbursements that will be tested will exclude disbursements already tested as part of the contract testing.

Exhibit 02

Office of Hawaiian Affairs

FISCAL PROCEDURES MANUAL

June 2008

List of Effective Page Change

Original publication date……………..…….*June 1, 2008*

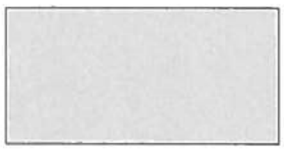
Change 1, page(s) 4, dated *August 19, 2008*
insert……….................... *pages 122a, 122b, 122c, 122d*
delete…………………..*section 2.3.2 PETTY CASH and the two paragraph following, page 122*
delete…………........................ *figure 2.3.2.1., page 123*

Change 2, page(s) 17, dated January 7, 2009
replace…................... *pages 61-64,93-94, 115-120*
replace……………….. *Tab 13, 2 pages*
insert…………………. *Tab 14, 3 pages*
replace………………. *Tab 27, 1 page*
replace………………….. *Tab 28, 1 page*

Change 3, page(s) 31, dated March 2, 2009
replace…................... *pages 49-52, 55-60, 69-72, 91-96, 101-108*
replace……………….. *Tab 13, 2 pages*
replace……………… .. *Tab 14, 1 pages*

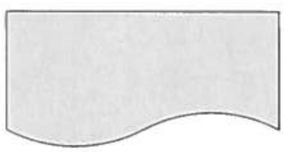
Fiscal Procedures Manual
Table of Contents

FLOW CHART KEY



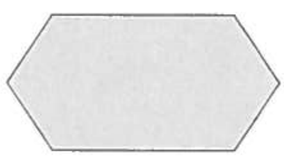
Process

Predefined Process



Document

Decision



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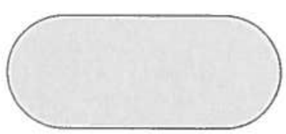

Terminator

ACRONYMS

Accounting Check List (ACL)
American Institute of Certified Public Accountants (AICPA)
Asset Resource Management Committee (ARM)
Bank of Hawai'i (BOH)
Beneficiary, Advocate, and Empowerment Committee (BAE)
Budget Journal Entry (BJE)
Board of Trustees (BOT)
Community Based Economic Development (CBED)
Certified Public Accountant (CPA)
Chief Financial Officer (CFO)
Chief Procurement Officer (CPO)
Consumer Micro Loan Program (CMLP) (CRC)
Financial Accounting Standards Board (FASB)
Generally Accepted Accounting Principles (GAAP)
Government Accounting Standards Board (GASB)
General Fund Reimbursement Interface (FAMIS)
Hawai'i Administrative Rules (HAR)
Hawai'i Electronic Procurement System (HePS)
Hālawa-Luluku Interpretive Development (HLID)
Hawai'i Revised Statutes (HRS)
House Finance Committee (FIN)
Invitation for Bids (IFB)
Journal Voucher (JV)
Native Hawaiian Revolving Loan Fund (NHRLF)
Native Hawaiian Trust Fund (NHTF)
Office of Board Services (OBS)
OHA Office of Board Services (OBS)
Procurement Check List (PCL)
Purchasing Card Request & Authorization (PCRA) Procurement Reporting System (PRS)
Public Information Office (PIO)
Purchase Order (PO)
Purchase Requisition (PR)
Request for Proposal (RFP)
Request for Information (RFI)
Senate Ways and Means Committee (WAM)
State Department of Administration and General Services (DAGS)
Summary Warrant Voucher (SWV)
Travel Allowance Authorization (TAA) TOS Credit Collections Specialist (CCS)
Total Operating Budget (TOB)
Travel Order (TO)
Treasury and Other Services (TOS)
United States of America Generally Accepted Auditing Standards (US GAAS)

INTRODUCTION

PURPOSE

The purpose of this Fiscal Procedures Manual is to document the principles and procedures governing OHA's fiscal operations. The principles and procedures provide:

- A foundation for a system of internal controls
- Guidance in current financial operations
- Criteria for decisions to assure appropriate accounting treatment
- Direction and guidance in connection with those accounting transactions, procedures and reports that should be uniform throughout OHA

When consistently applied, these principles and procedures assure that the various financial statements issued by the agency accurately reflect the results of OHA's operations.

Internal controls provide a system of checks and balances intended to identify irregularities, prevent waste, fraud and abuse from occurring, preclude improper accounting practices, and assist in resolving discrepancies that are inadvertently introduced in the operations of the organization.

SCOPE

The Fiscal Procedures Manual is an official directive of the Administrator. It is published and maintained by the Chief Financial Officer as part of the general responsibility for OHA accounting policy assigned to the Treasury and Other Services (TOS) Hale.

RESPONSIBILITY

The procedures stated in this Fiscal Procedures Manual apply to all operations and activities at OHA. It is the responsibility of all managers to help implement and maintain the procedures specified in this Manual and to ensure all processes conform to these requirements.

It is the responsibility of all employees to follow procedures that implement these policies and to help strive for continuous improvement in all activities and processes of OHA. The goal is to make this Fiscal Procedures Manual as clear and useful as possible. All users are encouraged to contact the CFO with any suggestions for revising or improving the Manual.

MANAGEMENT RESPONSIBILITY

The OHA accounting department is part of the TOS Division and is headed by the Chief Financial Officer (CFO).

ACCOUNTING ORGANIZATION

Treasury and Other Services are organized into three main divisions: Finance and Treasury, General Accounting, and Operations. TOS Operations consists of the Internet Technology (IT) functions and will be covered under a separate manual. The organizational framework provides the foundation for coordinating and administrating the accounting management system. An overview of the roles and responsibilities of the accounting staff are provided and responsibilities specific to certain procedures and tasks are presented in the related procedures.

FINANCE AND TREASURY RESPONSIBILITIES

Finance & Treasury responsibilities are focused on cash management, treasury investments, and fund balances. The CFO is responsible to the Administrator for all long-range financial matters and establishing agency-wide financial and administrative objectives, policies, programs, and practices, which insure the agency maintains a continuously sound financial structure.

The Chief Financial Officer controls the flow of cash through the organization and maintains the integrity of funds, securities and accounting documents.

CONTROLLER RESPONSIBILITIES

The Controller directs accounting and control functions, reports the results of operations and controls the production schedule. The Controller is accountable to the CFO and supervises the general accounting, accounts payable, and accounts receivable staff.

ACCOUNTING STAFF RESPONSIBILITIES

Accounting staff responsibilities are focused on accurately documenting OHA's financial transactions, collecting all money owed to OHA, and responsibly disbursing money owed to vendors.

CHECK SIGNING AUTHORITY

BOT Policy Delegation of Signatory Authority to the Administrator[1] provides check signing authority to the Administrator who may further delegate this authority to an appropriate staff person. However, internal TOS controls shall be implemented to insure appropriate protections are in place to assure the integrity of trust assets. The Administrator's electronic signature is maintained by the Controller. It is stored on a computer in the Controller's office that is a secured room. Currently the Accounting Assistant III and Budget Analyst are the only staff members authorized to print checks. The Oracle Systems Administrator can authorize additional staff to print checks.

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[1] BOT Policy Delegation of Signatory Authority to the Administrator, paragraph 3.10.k, page 24, approved November 2007.

MANAGEMENT COMMITMENT

Senior Management at OHA guides and directs the accounting management process through the development and implementation of this Fiscal Procedures Manual. Furthermore specific objectives are met through Management Review Meetings and by providing the resources needed to meet objectives for continually improving the effectiveness of agency's operations and accounting system.

The management team consisting of the Administrator and all Deputy Administrators and Hale Directors is responsible to ensure the accounting management system meets beneficiary as well as statutory and regulatory requirements

MANAGEMENT ACCOUNTING POLICY

OHA has established this Fiscal Procedures Manual that is appropriate to the organization and meets the practices of the Generally Accepted Accounting Principles (GAAP). This policy is communicated throughout OHA. Hale Directors and supervisors are responsible for ensuring their employees understand the policy and conform to it.

THE OHA ACCOUNTING POLICY

- It is the policy of OHA to design and produce financial statements in conformity with accounting principles generally accepted in the United States of America, which includes the application of relevant announcements issued by the Financial Accounting Standards Board (FASB) as well as the Government Accounting Standard Board (GASB).

- It is the policy of OHA to record transactions in accordance with federal and state laws, rules and regulations, and policies and procedures.

- OHA strives to continually improve the effectiveness of the Accounting Management System by monitoring performance against established objectives and through leadership that promotes employee involvement. This concept represents OHA's commitment to quality accounting and the increasing need to better serve the Trustees, beneficiaries, employees, and other stakeholders.

WORKING HOURS AND TIMES

Standard departmental work hours are the same as the rest of the agency: 7:45AM through 4:30PM. The standard lunch period is forty-five minutes and must be used. Lunch time is not eligible for flex time, unless prior approval is granted.

Exceptions to starting and ending times may be made with prior agreement when circumstances require variant times. The Information Technology division must be staffed at all times during normal working hours.

BUSINESS CONDUCT

Unethical business conduct, actions or even the appearance of unethical behavior is unacceptable under any conditions. The reputation of OHA depends on each employee applying common sense in situations when specific rules of conduct may be insufficient to provide clear direction.

All employees should comply with the ethical standards of the organization as set forth in this Fiscal Procedures Manual. If a situation raises an ethical concern, then the employees should ask themselves:

- Is my action legal and ethical?
- Does my action comply with OHA policy?
- Is my action appropriate in the situation?
- My action would not be an embarrassment to OHA?
- Does my action agree with my personal ethics?

An employee should be able to answer "yes" to all of these questions before taking action or compromising themselves in the situation.

MANUAL REVISIONS

Manual revisions will be proposed by the CFO and approved by the Administrator. Approved revisions will be assigned a sequential number and duly recorded in the Revision History table found at the end of this manual. The CFO will be responsible for the numbering of any new or revised TOS forms.

The Office of Board Services (OBS) is responsible for the initial distribution and updating changes to the manual.

MANUAL LAYOUT

The Fiscal Procedures Manual is presented in three major sections:

1. Planning and Budgeting
2. Accounting Functions
3. Management Reporting

1. PLANNING AND BUDGETING

The Biennium Planning and Budget Process supports OHA's Strategic Plan. Preparation of the OHA Total Operating Budget requires development of the following plans and budgets:

1. Spending Limit Schedule
2. Hale Personnel and Overhead Budgets
3. Hale Project Based Budgets
4. Legislative Budget

2. ACCOUNTING FUNCTIONS

The OHA accounting functions are presented in three distinct sections:

1. Accounts Receivable
2. Accounts Payable
3. General Accounting

Each section provides an explanation of the main intake documents required for the accounting function and detailed procedures for each process that makes up the function.

3. MANAGEMENT REPORTING

TOS generates a number of reports, on a periodic basis, for the Trustees, Administrator, and Deputy Administrator and Hale Directors to help ensure the organization is achieving its goals and strategies in an efficient and effective manner. These reports are prepared and distributed as follows:

Report	Monthly	Quarterly	Semi-Annual	Annual	Distribution
Budget Variance	✓	✓		✓	Trustees, Administrator/Deputy Administrator, and Hale Directors
Financial Statements	✓	✓		✓	Trustees, Administrator/ Deputy Administrator, and Hale Directors
Expenditure Plan		✓			Administrator/ Deputy Administrator, and Hale Directors
Trustee Travel			✓		Trustees/Administrator
Grant Balances	When considering grant funding requests				Administrator, Deputy Administrator BAE
CFO Certification of Funding	When considering budget changes				Administrator or as part of Action Item
Ad Hoc Request	At the request of Trustee/ Administrator				Administrator and all Trustees

1. PLANNING AND BUDGETING

OHA planning and budgeting are ongoing activities consisting of two main processes:

1. Budget Preparation process
2. Budget Implementation process

This Fiscal Procedures Manual outlines the procedures for each of these planning and budgeting processes.

The Budget Preparation process arises from the OHA Strategic Plan and supporting Administrative Work Plans. OHA prepares a six year Strategic Plan and a Biennium Budget, known as the Total Operating Budget (TOB) based on project related activities deemed necessary to achieve OHA strategic goals. The Work Plans articulate specific projects within the outline of annual objectives, activities, and expected outputs and outcomes.

Budget Implementation is dynamic and involves ongoing assessment and updating of the Administrative Work Plans and the OHA Strategic Plan, and the realignment of the TOB in line with changes or adjustments. Review, assessment, evaluation, and updates to the Administrative Work Plans are central to the preparation and realignment of the Total Operating Budget (achievement of OHA's goals and strategies).

Ongoing monitoring and updating of OHA's goals and the Administrative Work Plans produces budget realignments of the Total Operating Budget at key points in the Biennium Budget cycle. Budget realignments are made to adjust to an upcoming annual budget for the purpose of reallocating funds based on changing needs in achieving goals and strategies, or due to unplanned or unforeseen expenditures that may occur at anytime during a budget cycle and cannot be otherwise funded by shifting funds from within the existing TOB but instead require an infusion of external funds. These realignments may also occur due to the need for new personnel positions.

Budget adjustments are completed throughout the budget cycle for a number of reasons as follows:

1. Under-budgeted needs requiring a 10%, or less, shift in funds between cost centers.
2. An adjustment within a cost center.
3. At fiscal year end to ensure the maximum capture of general funds.

1.1 PLANNING AND BUDGETING GOVERNING DOCUMENTS

The OHA Strategic Plan and the Biennium Budget are prepared and updated pursuant to the following OHA policies and the Hawai'i Revised Statues (HRS), as amended:

1. BOT OHA Strategic Plan Executive Policy, November 2006
2. BOT Budget Preparation Policy, November 2006
3. Chapter 10, HRS as amended

1.1.1 BOT OHA STRATEGIC PLAN EXECUTIVE POLICY

The OHA Strategic Plan is prepared pursuant to BOT OHA Strategic Plan Executive Policy, November 2006, as follows:

> *Administration, in consultation with the Board of Trustees, shall set program priorities through an integrated process of strategic planning, community input, and statistical research. Administration shall establish the process and procedures for developing and updating the comprehensive Strategic Plan and the Administrator will be responsible for keeping the Trustees updated on its progress.*
>
> *Administration shall develop the agency comprehensive Strategic Plan, pursuant to Chapter 10, Hawai'i Revised Statures, as amended, in an open, transparent, and collaborative manner, which establishes priorities and long-range goals (six-year scope), updated every two years, based on the best available demographic, physical, sociological, psychological, economic, and other data that reflects beneficiary well being. The comprehensive Strategic Plan will list at least one strategic goal and no less than one corresponding objective for each of the designated program areas.*

This BOT Executive Policy also requires Administrative Work Plans to be prepared to implement the OHA Strategic Plan:

> *Administration shall prepare separate operational and program work plans that forecast two-years of objectives and activities, consistent with the biennial budget, that articulate a course of action toward the achievement of the comprehensive Strategic Plan goals. These work plans shall be revisited on an annual basis and updated when necessary.*

1.1.2 BOT BUDGET PREPARATION POLICY

OHA prepares a Biennium Budget and Supplemental Budgets in accordance with the BOT Biennium Budget Preparation Policy, November 2006 and Chapter 10, HRS, as amended.

The Biennium Budget process is guided by BOT Biennium Budget Preparation Policy, November 2006, as follows:

> *The Board, pursuant to Chapter 10, Hawai'i Revised Statutes, as amended, will provide opportunity for the public to comment on the Biennium Budget through a number of means to include public meetings, publications and announcements in local media, and through the use of the Internet. A public input plan will be developed by the Administrator, in consultation with the Board Chair, prior to each budget development cycle. The BOT shall take the public input gained from these various means into its budget preparation.*
>
> *The BOT shall approve a timetable, recommended by the Administrator in consultation with the ARM Committee Chair, for the preparation and submission of the Total Operating Budget (TOB) to the Asset Resource Management (ARM) Committee. The TOB timetable shall provide ample opportunities for staff,*

constituencies and the Board to consider all relevant data, parameters, and issues prior to the Board's approval and adoption at a regularly scheduled BOT meeting.

The Administrator shall prepare a final OHA Biennium Budget in accordance with the BOT approved timetable and established formal budget preparation instructions and timeline prescribed by the Hawai'i State Legislature.

The proposed comprehensive Biennium Budget shall address, in sufficient detail, planning, programming, and financing to support OHA's strategic plan goals and to adequately meet the financial requirements of OHA's programs and operations.

1.1.3 CHAPTER 10, HRS

The Chapter 10, HRS as amended, sections guiding the Biennium Budget preparation include §10-14.5 and §10-14.6 as follows:

[§10-14.5] Budget preparation and submission; auditing. (a) The budget, six-year program and financial plan, and the Variance Report of the office of Hawaiian affairs shall be submitted by the board to the legislature and to each member thereof in accordance with the budget submission schedule specified for the governor in chapter 37 and shall contain the program information specified in that chapter that is applicable to the office of Hawaiian affairs. Not less than twenty days prior to the convening of each regular session of the legislature, the office of Hawaiian affairs shall submit to the legislature an accounting of the expenditures made in the prior fiscal year, by account code and budget program. By November 1 of each year preceding a legislative session in which a budget is to be submitted, the board shall provide written notification to the governor of the proposed total expenditures, by cost categories and sources of funding, and estimated revenues of the office of Hawaiian affairs for each fiscal year of the next fiscal biennium. (b) The board shall provide opportunities for beneficiaries in every county to participate in the preparation of each biennial and supplemental budget of the office of Hawaiian affairs. These opportunities shall include an accounting by trustees of the funds expended and of the effectiveness of programs undertaken. (c) The office shall be subject to governmental audit.

[§10-14.6] Legislative review: The legislature shall consider the board's proposed program and financial plan; evaluate alternatives to the board's recommendations; and appropriate any general fund portion of the budget and any matching special fund appropriations.

1.2 BUDGET PREPARATION

The OHA Strategic Plan is the basis for the preparation of the Biennium Budget. OHA Strategic Plans, pursuant to BOT Executive Policy approved November 2006, are to be prepared by Administration to cover a six year period and updated every two years in line with the biennium budget cycle. The current Strategic Plan was approved by the BOT in 2002 and updated in August 2005 as follows:

- The OHA 2002 to 2007 Strategic Plan was approved by the BOT April 2002
- In August 2005, the BOT approved the OHA Strategic Plan Update FY 2006-2011

The OHA Strategic Plan may be accessed at www.oha.org at the "About OHA/Strategic Plan" page.

The Administrative Work Plans, more commonly referred to as the Program and Operations Hale Biennium Work Plans, are prepared for each of OHA's program and operation divisions to implement the OHA Strategic Plan and prepare the Biennium Budget. The Program and Operations Hale Biennium Work Plans operationalize the Strategic Plan by addressing each goal and strategy in a project framework. The Program and Operations Hale Biennium Work Plans are comprised of project plans for each of OHA's program and operation Hales and include the following information:

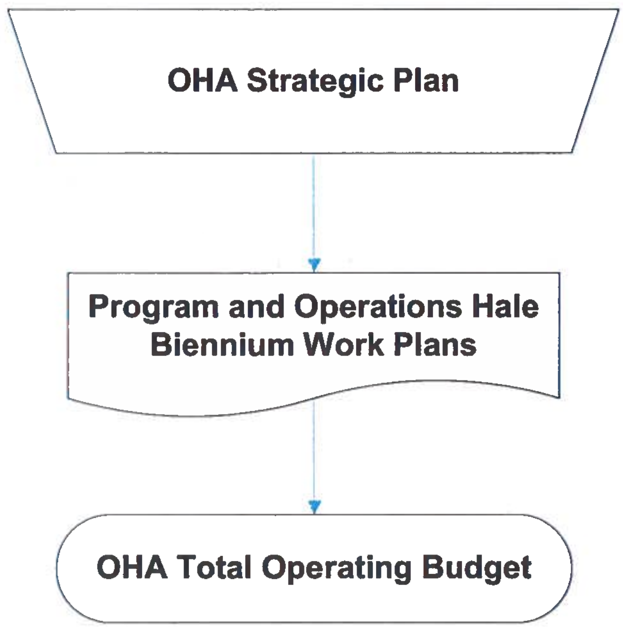
- Goal and Strategy Number
- Sub Strategy Number if appropriate
- Project Name – name of the project activity
- Project Type - examples of program project types include Communication, Coalition Building, Research, Education, Outreach, Legislative Advocacy, Networking
- Lead – staff person(s) responsible for leading the project
- Project Period – period covered by the project
- Advocacy Statement – statement on how the project relates to OHA's advocacy work
- Activities – the activities to be carried out by the project
- Outputs - Processes deliver outputs. In other words, the end result of a process is an output. Outputs can usually be seen, felt, or moved. A staff recruitment process results in the output of a newly appointed person
- Outcomes - An outcome is a level of performance, or achievement. It may be associated with the process, or the output. Outcomes imply quantification of performance.
- Project Timeframe - indicate when a project activity will take place, on a quarterly basis, by completing the quarterly timeline

A sample Program Hale Biennium Work Plan can be found in **<u>tab 1</u>.**

The Total Operating Budget (TOB) is prepared based on the activities outlined in the Program and Operations Hale Biennium Work Plans.

The overview of the planning and budgeting process is follows:

1.2.1 PLANNING AND BUDGETING OVERVIEW

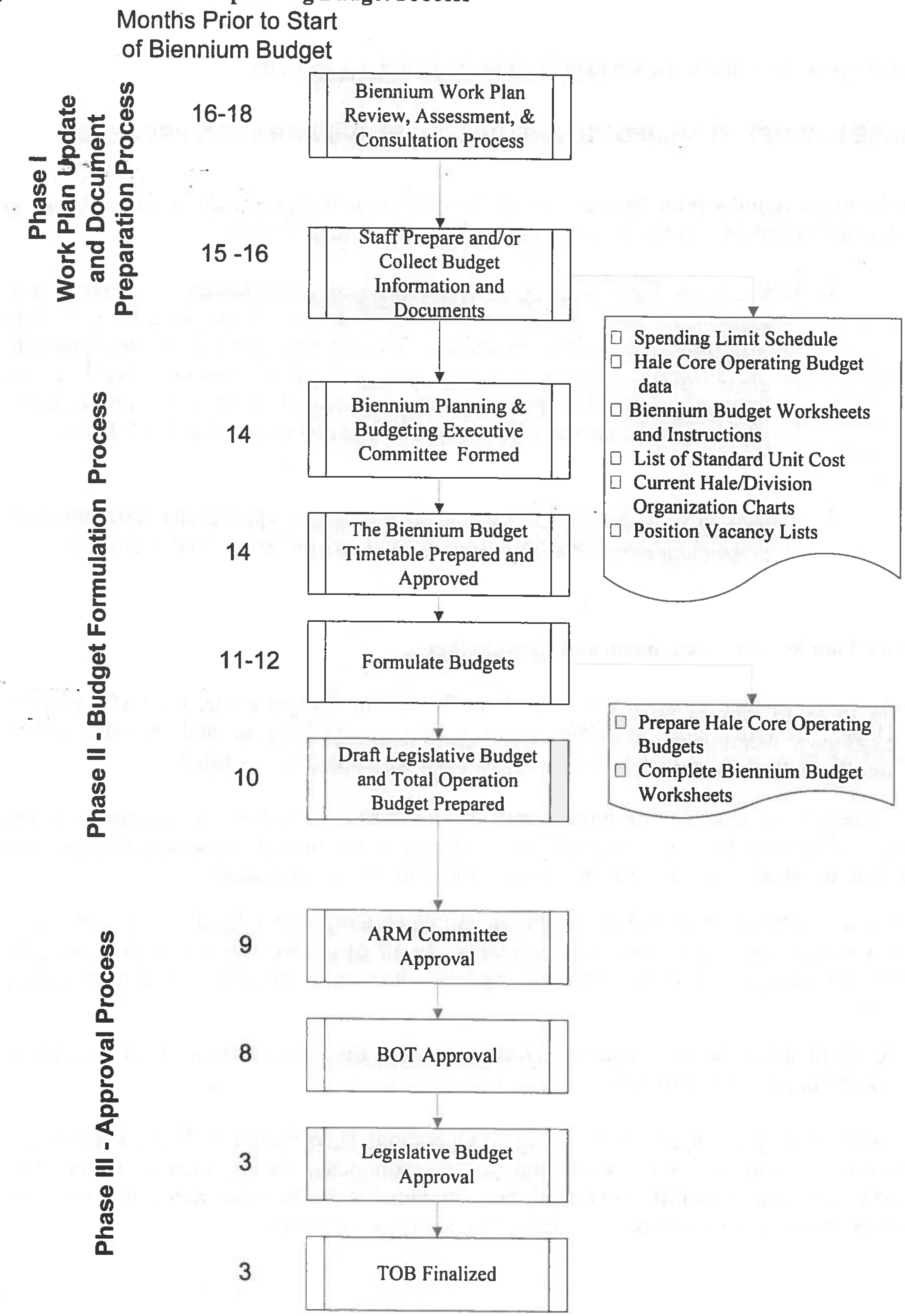


The preparation of the Total Operating Budget is conducted in three main phases:

- Work Plan Update and Document Preparation
- Budget Formulation
- Approval Process

The TOB processes are outlined in the following flowchart with timelines for the overall budget process:

Figure 1.2.1 OHA Total Operating Budget Process



Each of these processes and steps are explained in the following sections.

1.2.2 PHASE I – WORK PLAN UPDATE AND DOCUMENT PREPARATION PROCESS

Between 16 to 18 months prior to the start of the Biennium Budget, staff members begin to organize for the formulation of the Biennium Budget in two principle ways:

1. OHA Work Plan Review, Assessment, and Consultation – a review and assessment of each Hale's goals and strategies is conducted by Deputy Administrators and Hale Directors, to identify changes and or adjustments to goals, strategies, and/or activities that will affect funding levels in the upcoming budget. This process requires consultation with the Administrator for any major changes or adjustments, and results in updated Work Plans.

2. Budget Information and Document Preparation – appropriate staff members collect and prepare budget information and any budget related documents.

1.2.2.1 Work Plan Review, Assessment, and Consultation

Between 16 to 18 months prior to the start of the Biennium Budget cycle, the OHA Planner provides Deputy Administrators and Hale Directors with current Program and Operations Hale Biennium Work Plans and the Biennium Work Plan Assessment Form - **tab 2**.

The Hale Directors, in consultation with Deputy Administrators, conduct an assessment of the work plans to determine the status of goals and strategies and to identify necessary changes and adjustments to the strategies, and/or activities to achieve the assigned goal(s).

This process is conducted in consultation with the Administrator, especially if a Hale anticipates changes to strategies or major changes in activities. In all cases, written justification must be provided for any changes, indicating the spending level changes and/or adjustments to strategies and activities.

The end result of this process is updated Work Plans and the identification of all cost items associated with Hale project activities.

The OHA Planner prepares updated Program and Operations Hale Biennium Work Plans based on the review, assessment, and consultation process conducted during months 16-18. The updated plans are used to identify personnel, non-personnel and cost items associated with the project activities needed to implement Strategic Plan strategies and goals.

1.2.2.2 Budget Information and Document Preparation

Approximately 15 to 16 months prior to the start of the Biennium Budget, appropriate staff members prepare and compile the following budget information and documents. The documents are transmitted to the Administrator for review and/or approval:

Document	Responsible Person
Spending Limit Schedule	CFO
Hale Core Operating Budget Data (average core operating costs for each Hale)	CFO/Budget Analyst
Biennium Budget Worksheets and Instructions	CFO/Budget Analyst
List of Standard Unit Costs	CFO/Budget Analyst
Current Organization Charts for each Division/Hale	Director of HR
Updated Position Vacancy Lists	Director of HR

Spending Limit Schedule

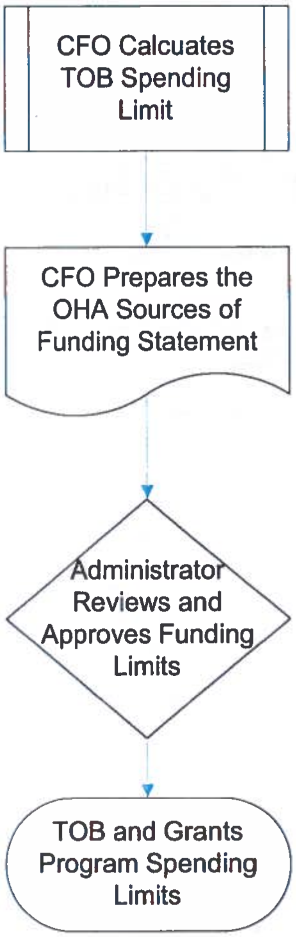
Calculation of the spending limit, using the OHA Spending Limit Worksheet, and the preparation of the OHA Sources of Funding Statement – **tab 3**, is completed by the CFO and approved by the Administrator. The Spending Limit Worksheet provides the organization with the TOB annual expenditure limits, which is calculated based on the value of the OHA Native Hawaiian Trust Fund, Ceded Lands Revenue, and the General Fund appropriation approved by the State Legislature.

The OHA Native Hawaiian Trust Fund Spending Policy - **tab 4**, approved by the BOT in July, 2008 provides the formula for calculating the spending limit on the Native Hawaiian Trust Fund (NHTF), based on a 36 month rolling average market value. The OHA Spending Limit Schedule is prepared based on the following revenue sources:

1. A fixed amount of no more than five percent (5%) of the Native Hawaiian Trust Fund's average market value based on a 36-month rolling average of OHA's portfolio, using the March immediately preceding the start of the new fiscal year as the end point.
2. The Ceded Lands Revenue payments (as established by Act 178 of the 2006 state legislative session). Currently at $15.1 million per year.
3. General fund appropriations from the state, which has averaged approximately $3 million per year.

The spending limit amount is also used to calculate the amount budgeted for OHA grants programs each year, which is based on 10% of the spending limit pursuant to BOT Community Grants Program Policy, BOT Executive Policy, November 2006.

Figure 1.2.2.2 Preparation of the Spending Limit Schedule



1. Prior to the start of preparing the biennium budget the CFO calculates the spending limit for the TOB using the OHA Spending Limit Worksheet. The limit is based on OHA's core funding sources to include, the General Fund (provided through the State Legislature), Ceded Lands Receipts, and 5% of the Native Hawaiian Trust Fund.

2. The CFO prepares the OHA Sources of Funding Statement - <u>**tab 3**</u>, which provides a breakdown of funding amounts from each of the core funding sources.

3. The OHA Sources of Funding Statement is submitted to the Administrator for review and approval.

4. The approved OHA Sources of Funding Statement provides the spending limits for the Legislative and TOB budgets and is also used to calculate the grants budget amount, which is established at 10% of the spending limit.

Hale Core Operating Budget Data

TOS staff compiles information on previous years` expenditures to establish spending patterns for the preparation of each Hale Core Operating Budget. The Hale Core Operating Budget is comprised of fixed costs and/or recurring line items. Fixed costs are items such as utilities, legislative provisos, rent, etc. Recurring line items are items that occur annually (such as the repair and upkeep of equipment or the printing of *Ka Wai Ola*), but don't necessarily have a stable fixed cost associated with them.

Biennium Budget Worksheets and Instructions

TOS staff members, in consultation with the Planning and Budgeting Executive Committee, prepare:

- Biennium Budget Worksheets and instructions for use by staff in requesting and justifying additions/changes to the Hale Core Operating Budgets.
- Project Based Budget Worksheets and instructions for use by staff in identifying and requesting project funds.

List of Standard Unit Cost

The CFO compiles a list of standard costs including:

- Furniture, Fixture & Equipment for Staff
- Basic workstation for new employees (Software and Computer Equipment)
- Furniture, Fixtures & Equipment for Managers
- Standard travel costs.

Current Division/Hale Organization Charts

The Director of HR prepares updated organization charts for each OHA Division and Hale for use in preparing budgets.

Updated Position Vacancy Lists

The Director of HR prepares an updated vacancy list for each OHA Division and Hale for use in budget preparation.

1.2.3 PHASE II – BUDGET FORMULATION PROCESS

1.2.3.1 Planning and Budgeting Executive Committee

The Biennium Budget formulation process taking approximately 14 months, is directed by the Administrator, and starts with the formation of a Planning and Budgeting Executive Committee. The Committee is established to ensure organization wide coordination and cooperation in the preparation of the budget. The Executive Committee may be comprised of, but not limited to, the following individuals and responsibilities:

Member	Responsibility
Administrator	Manage and oversee the budget process.
Deputy Operations	Coordinate the Operation Hales planning and budgeting activities through the formation and management of a planning and budget working group. Accurate preparation and timely submission of all Operation Hale work plans and budgets. Review and approval of all Operation Hale budget submissions. Coordinate beneficiary budget input process.
Deputy BAE	Coordinate the Program Hales planning and budgeting activities through the formation and management of a planning and budget working group. Accurate preparation and timely submission of all BAE Hale work plans and budgets. Review and approval of all BAE Hale budget submissions.
Senior Legal Off	To advise on all planning and budgeting legal matters.
CFO	Accurate and timely preparation of TOS Hale budget Prepare Spending Limit Schedule Compile historical data for Core Operating budgets for each Hale. Prepare Project Based Budget templates and Instructions Prepare Project Based Expenditure Plan forms and Instructions Provide list of Standard Unit Costs Prepare draft Total Operating Budget Prepare draft Legislative Budget
Director of HR	Provide current organization charts for each Division/Hale Provide updated vacancy lists Review new position requests and make recommendation to the Administrator
Special Assistant	Coordinate the planning function with the budgeting process.
OHA Planner	Coordinate the updating of the Biennium Work Plans

1.2.3.2 Budget Timetable

The first task of the Planning and Budgeting Executive Committee is to prepare a timetable, in consultation with the ARM Committee Chair, for the preparation and submission of the Biennium Budget. The timetable is based on the following two main processes:

- TOB and Legislative Budget preparation
- TOB and Legislative Budget approval

Beneficiary Input Plan

The budget timetable should also include opportunities for beneficiaries in every county to participate in the preparation of the Budget pursuant to §10-14.5 HRS, as amended. This may include, but is not limited to:

- Publishing the draft TOB in the Ka Wai Ola newspaper for comment and input.
- Publishing a notice in the Ka Wai Ola newspaper for beneficiaries to obtain a copy of the draft TOB for comment and input. Copies may be downloaded from the OHA website or obtained from any OHA offices.
- Conducting community meetings.
- Consulting individually with Native Hawaiian community members, groups, and leaders.

The recommended timetable is approved by the Administrator and submitted to the BOT for approval. This process is outlined in flowchart 1.2.4.3.

1.2.3.3 Budget Timetable Process

The Biennium Budget timetable is prepared by the Planning and Budgeting Executive Committee to outline the entire 14-month process in the biennium planning and budget process, and preparation of the Total Operating Budget.

Figure 1.2.3.3 Biennium Budget Timetable Preparation

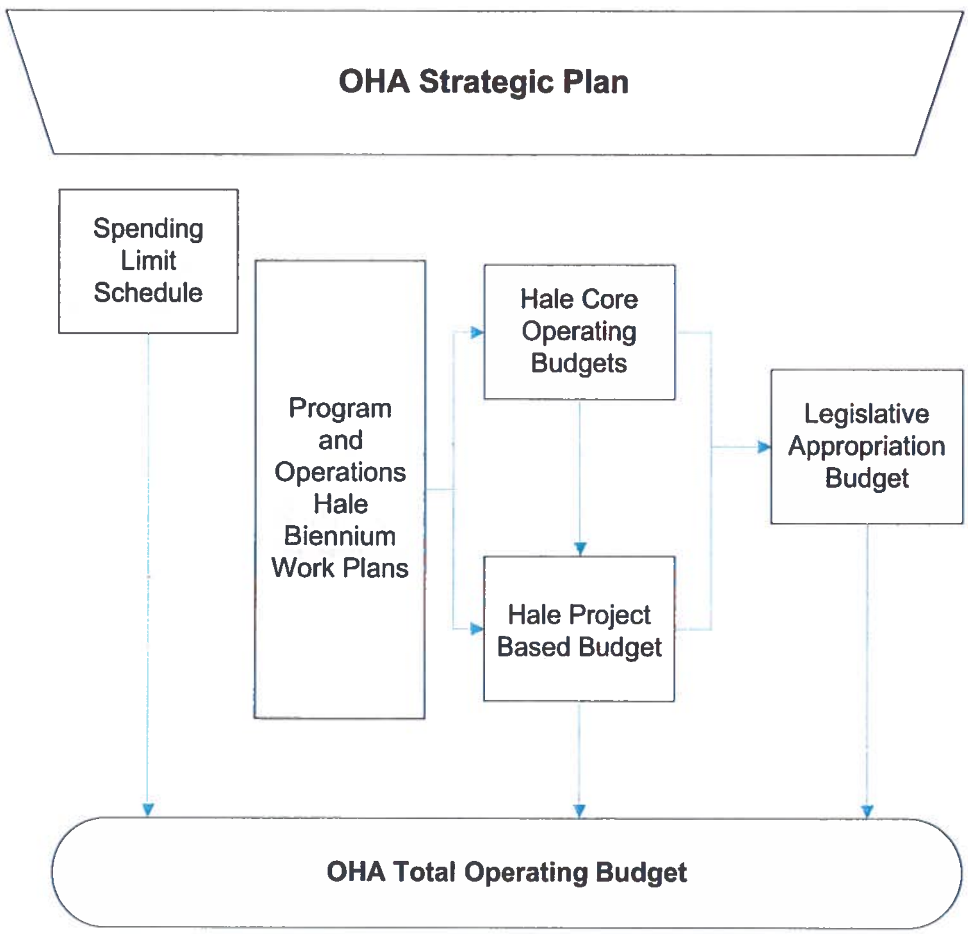
1. The Administrator establishes the Planning and Budgeting Executive Committee 14 months prior to the start of the Biennium Budget.
2. The Executive Committee prepares a draft Biennium Budget Timetable, in consultation with the ARM Committee Chair, outlining the preparation process for the biennium budget.
3. The Executive Committee transmits the draft Biennium Budget Timetable to the Administrator for review and approval.
4. The Biennium Budget Timetable is presented to the ARM Committee, by the Administrator, for review and approval.
5. The Biennium Budget Timetable is presented to the BOT, by the Administrator, for review and approval.
6. The Executive Committee implements the timetable that will result in the preparation of the Total Operating Budget.

1.2.3.4 TOB Preparation

Upon BOT approval of the timetable, the Planning and Budgeting Executive Committee coordinates the biennium planning and budget process, which supports OHA's Strategic Plan and results in the preparation of the OHA Total Operating Budget. The process incorporates the following plans and budgets outlined in the flowchart 1.2.2.4.

1. Program and Operations Hale Biennium Work Plans
2. Hale Core Operating Budgets
3. Hale Project Based Budgets
4. Legislative Budget

Figure 1.2.3.4 TOB Preparation Overview



The Biennium Budget preparation process takes approximately four months and is conducted between 10 to 14 months prior to the start of the Biennium Budget. The timeline for this process is below, followed by an outline of each of the steps in the planning and budgeting process.

1.2.3.5 OHA Planning and Budgeting Process Timeline

Budget Preparation Timeline				
Months Prior to Start of Biennium Budget	**14 May**	**12 July**	**11 Aug**	**10 Sept**
Prepare Hale Core Operating Budgets				
Prepare Hale Project Based Budgets				
Prepare Draft TOB and Legislative Budgets				
Administrator Review /Approval				

1.2.3.6 Hale Core Operating and Project Based Budget Formulation Process

12 – 14 Months Prior to the Start of the Biennium Budget
Prepare Hale Core Operating and Project Based Budgets

Approximately 12 to 14 months prior to the start of the Biennium Budget the Executive Committee and Hale Directors begin the TOB process by determining funding amounts for the Hale Core Operating and Project Budgets.

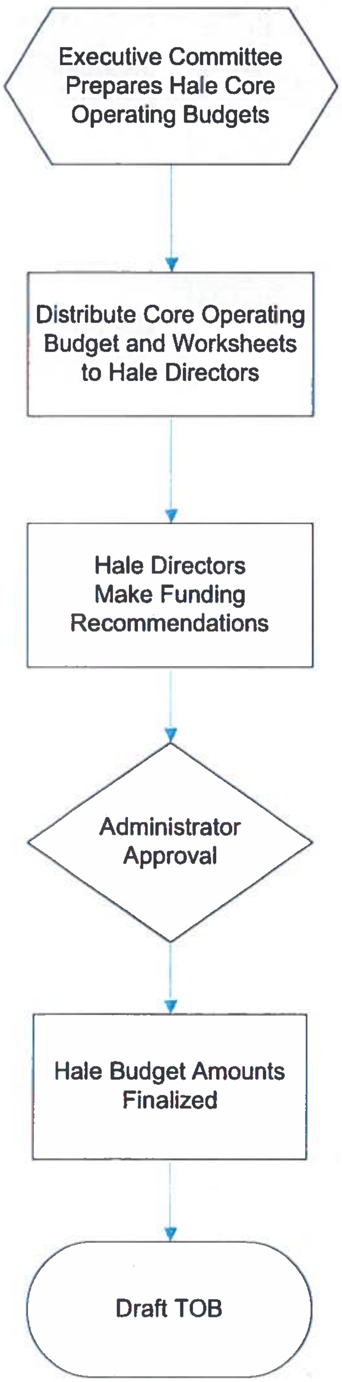
The first step in preparing the TOB is the formulation of the Hale Core Operating Budgets for each Hale. The Hale Core Operating Budget is comprised of fixed costs and/or recurring line items. Fixed costs are items such as personnel, utilities, legislative mandates, rent, etc. Recurring line items are items that occur annually (such as the repair and upkeep of equipment or the printing of *Ka Wai Ola*), but don't necessarily have a stable, fixed cost associated with them.

The Planning and Budgeting Executive Committee, in consultation with the Administrator, compiles the Hale Core Operating Budgets using the historical data provided by TOS, and the Hale Work Plans assessment process, conducted during month 18.

The proposed Hale Core Operating Budgets are provided to Hale Directors for review. During this process the Hale Directors have an opportunity to request additional personnel and other expenditures and are provided with the Biennium Budget Worksheets and Instructions. Justifications and explanations of requested initiatives should contain measures that support quantifiable outcomes in direct support of the Strategic Plan. Using the Biennium Program and Operations Work Plans and the Hale Core Operating Budget, Hale Directors recommend funding amounts for the TOB. If additional positions are being requested, Hale Directors must submit an OHA Position Request and Justification Form - **tab 5.**

Hale Directors are also provided with the Project Based Budget Worksheets and instructions for use in recommending funding amounts for projects based on the updated Biennium Program and Operations Work Plans.

Figure 1.2.3.6 Hale Core Operating and Project Based Budget Formulation Process



1. 12 – 14 months prior to the start of the biennium budget the Planning and Budgeting Executive Committee prepares Hale Core Operating Budgets.
2. TOS distributes the Core Operating Budgets and core operating and project budget worksheets, instructions, and other documents to Hale Directors for use in making budget funding recommendations.
3. Using the Biennium Program and Operations Hale Work Plans and the Core Operating Budget, provided by the Executive Committee, the Hale Directors complete the budget worksheets and may request additional personnel and related cost using the OHA Position Request and Justification Form - **tab 5**.
4. The completed budget worksheets are transmitted to the Administrator and Executive Committee for review and approval.
5. Hale budget amounts are finalized by the Administrator and Executive Committee which may include consultation with Hale Directors.
6. TOS uses the Hale budgets in preparing a draft Total Operating Budget (TOB).

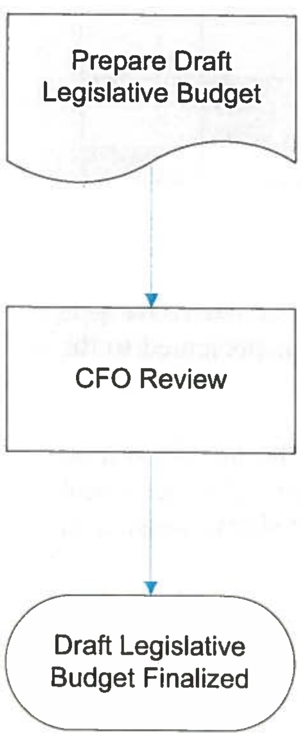
1.2.3.7 Legislative Budget

10- 11 -Months Prior to the Start of the Biennium Budget
Prepare Legislative Budget

OHA receives an annual appropriation from the Hawai'i State Legislature. The appropriation amount is based on the OHA staffing level and programs at the time the appropriation was first provided in 1978 as follows:

1. Approximately $617,000 in personnel cost to pay a portion of the 62 FTE positions at OHA at the time the first appropriation was provided.
2. Approximately $1.5 million for contracts for Native Hawaiian programs in the three areas of:
    - Multi-service Social Service Programs
    - Legal Advocacy Programs
    - Education Enrichment Programs
3. Approximately $900,000 in other operating cost.

Figure 1.2.3.7 Legislative Budget Process



1. Based on the draft TOB, TOS prepares the Legislative Budget to include the mandates, and to allocate a portion of the personnel and operating cost for 62 FTE positions.

2. The draft legislature budget is submitted to the CFO for review.

3. The draft legislative budget is finalized.

1.2.4 PHASE III - BUDGET APPROVAL PROCESS

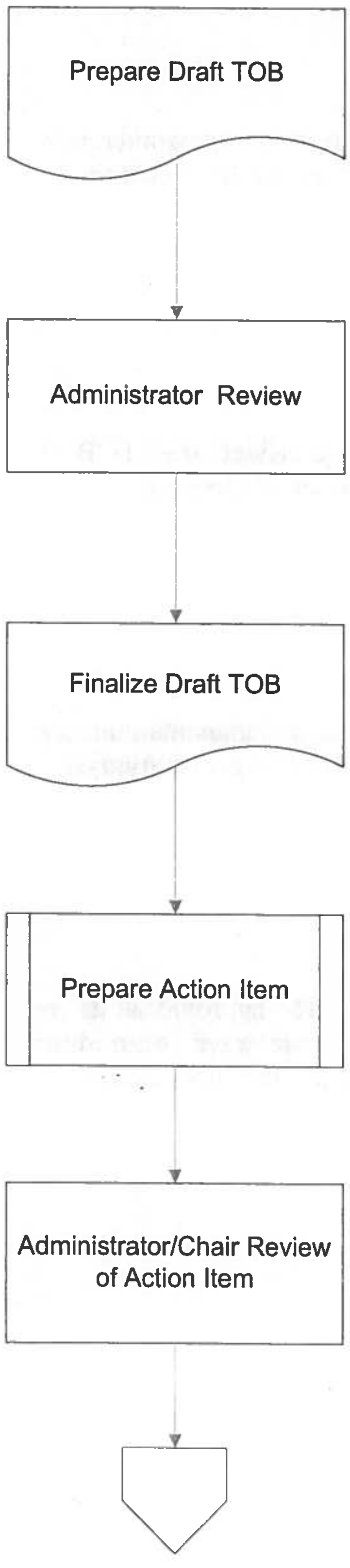
1.2.4.1 OHA Planning and Budgeting Approval Process Timeline

Budget Approval Timeline							
Month Prior to Start of Biennium Budget	10 Sept	9 Oct	8 Nov	7 Dec	6 Jan	3 April	2 May
Draft TOB finalized							
Prepare Action Item							
ARM Committee TOB Approval							
Submit Written Notification to the Governor							
BOT TOB Approval							
Submit Leg. Budget Package							
Leg. Budget Approved							
Governor Approval							

The Total Operating Budget (comprised of the OHA budget and the approved legislative budget) is compiled and presented to the Administrator for review before a final draft is presented to the ARM committee and BOT for approval.

Pursuant to Chapter 10-14.5, HRS, as amended, the Governor is notified of the proposed total expenditures by cost categories and sources of funding and the estimated revenues for each fiscal year of the next fiscal biennium, by November 1 of each year preceding a legislative session in which a budget is to be submitted.

Figure 1.2.4.1 Total Operating Budget Approval Process



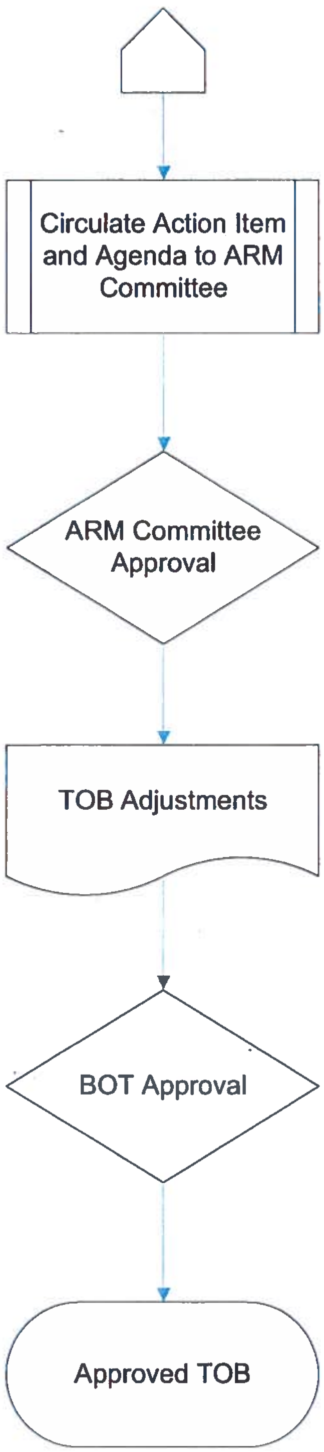
1. In mid August, prior to the biennium budget period, the TOS Budget Analyst prepares the draft TOB using the Hale Core Operating Budgets, Project Based Budgets, and the Legislative Budget.

2. During the first week of September the draft TOB is submitted to the Administrator for review and possible adjustments. Meetings with managers may take place during the review phase to discuss funding needs.

3. The draft TOB is finalized by the end of September.

4. The CFO prepares an Action Item for presentation of the TOB no later than the last week in September.

5. The TOB Action Item is submitted to the Administrator and Committee Chair for review no later than the first week of October.



6. The TOB Action Item along with the meeting agenda is circulated to ARM committee members no later than the second week of October.

7. The ARM committee members consider the TOB Action Item no later than the third week of October.

8. ARM committee changes and adjustments are incorporated into the TOB by the TOS Budget Analyst.

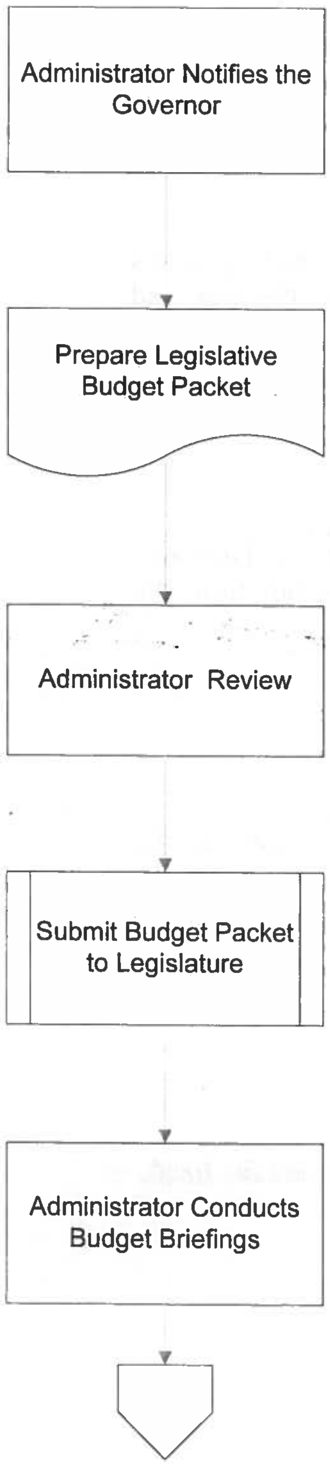
9. The TOB is presented to the BOT for approval at its next scheduled meeting, but no later than mid November. This may be delayed until December during a Trustee election year.

10. Approved TOB.

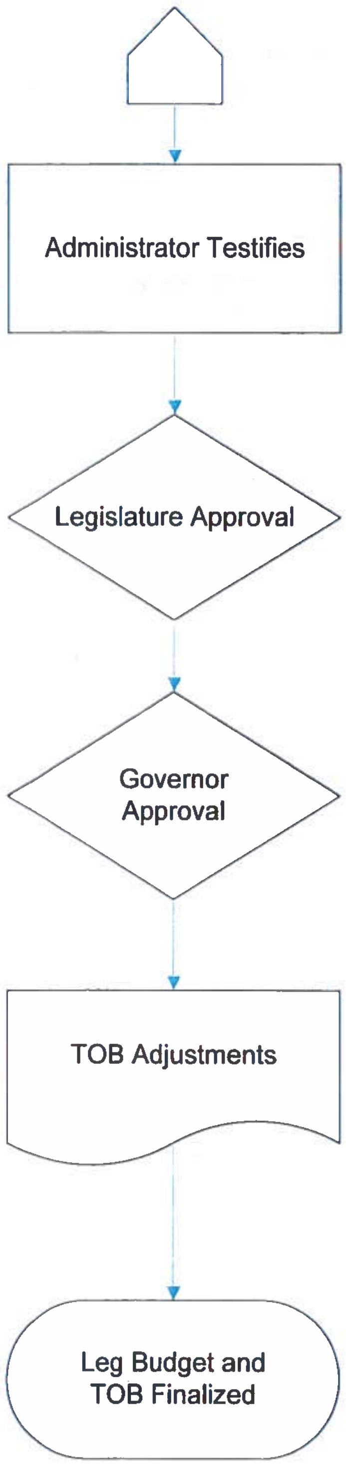
1.2.4.2 Legislative Budget Approval Process

The State appropriation is approved by the State Legislature and the Governor through the following process.

Figure 1.2.4.2 Legislative Budget Approval Process



1. The Administrator notifies the Governor of the proposed total expenditures, by cost categories and sources of funding, by November 1.
2. The CFO prepares the Legislative Budget packet to include the Legislative Budget, supporting testimony, and State Budget Form A, CIP upon BOT approval of the TOB, but no later than the end of December.
3. The Administrator reviews and approves the Legislative Budget testimony no later than the first week in January.
4. The Administrator submits the budget and testimony to the Finance (FIN) and Ways and Means (WAM) Committee clerks, and the State Budget Forms to FIN and WAM Budget Analysts, no later than 20 days before the start of the legislative session.
5. The Administrator conducts detailed budget briefings for both the FIN and WAM Committees in January.



6. The Administrator testifies at FIN and WAM Committees and all subject matter hearings as scheduled between January and April.

7. The State Legislature considers and approves the OHA Budget with or without changes and adjustments in April.

8. The Governor approves the budget no later than 45 days after receipt of the budget bill from the legislature.

9. Corresponding adjustments are made to the OHA TOB.

10. The legislative and TOB Budgets are finalized.

1.3 BUDGET IMPLEMENTATION

Budget implementation begins with the approval of the TOB, by the Board of Trustees, and consists of the preparation and ongoing review and assessment of Hale Expenditure Plans and Hale Work Plans to ensure the efficient and effective implementation of OHA's goals and strategies.

Prior to the start of a Biennium Budget, Hale Directors prepare Expenditure Plans based on the TOB and Biennium Program and Operations Hale Work Plans. The Expenditure Plans outlines a Hale's goals, strategies, and activities, indicating anticipated expenditures on a quarterly basis for the Biennium Budget period. The Expenditure Plans are used by TOS to determine quarterly cash management needs and for senior management to monitor the implementation of the TOB and the OHA Strategic Plan. The Expenditure Plans are routinely monitored through the preparation of quarterly Variance Reports used to identify TOB or Strategic Plan discrepancies.

The review, assessment, and evaluation of Biennium Program and Operations Work Plans are conducted semi-annually using the Biennium Work Plan Assessment Form - **tab 2**. The review and assessment process may be conducted more often if the monthly Expenditure Plan monitoring reveals any significant TOB or Strategic Plan discrepancies. In this case, a Hale Director will conduct a review and assessment of Work Plans and Expenditure Plans using the Biennium Work Plan Assessment Form. This process may result in Work Plan and/or Expenditure Plan changes, which could result in a TOB budget adjustment or realignment.

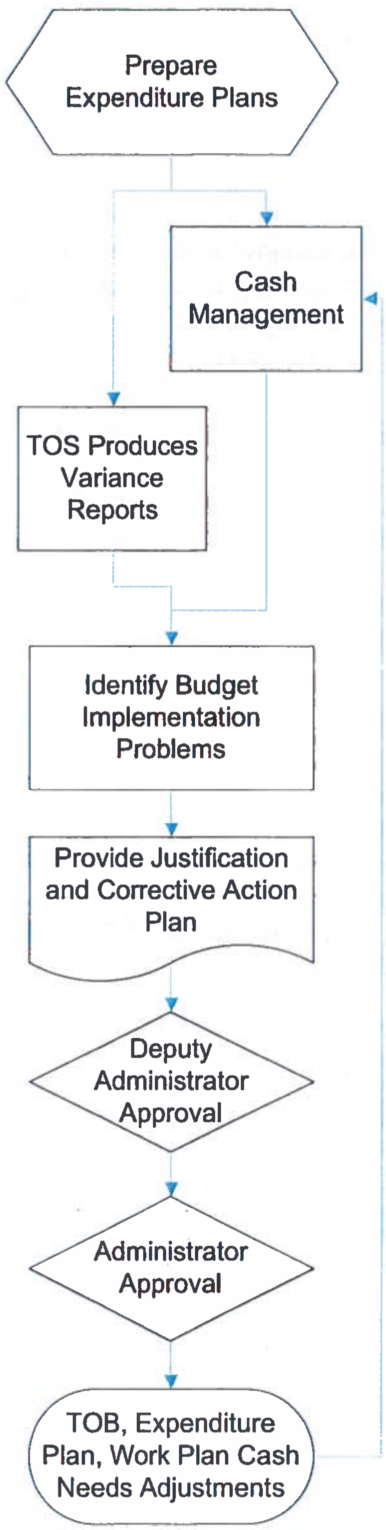
Budget realignments are made to adjust an upcoming annual budget for the purpose of reallocating funds based on changing needs in achieving goals and strategies, or due to unplanned or unforeseen expenditures that may occur at anytime during a budget cycle and cannot be otherwise funded by shifting funds from within the existing TOB but instead require an infusion of external funds. These realignments may also occur due to the need for new personnel positions.

Budget adjustments are completed throughout the budget cycle for a number of reasons as follows:

1. Under-budgeted needs requiring a 10%, or less, shift in funds between cost centers.
2. An adjustment within a cost center.
3. At fiscal year end to ensure the maximum capture of general funds.

Recommended changes to Expenditure Plans, Biennium Program and Operations Work Plans, and/or TOB must be prepared in consultation with Deputy Administrators and approved by the Administrator.

Figure 1.3.1 Budget Implementation Process



1. Hale Directors prepare Expenditure Plans - **tab 6,** based on the TOB and Biennium Program and Operations Hale Work Plans indicating anticipated expenditures on a quarterly basis

2. The Treasury Division of TOS uses the Expenditure Plans to determine cash needs throughout the budget cycle.

3. TOS prepares quarterly Variance Reports for distribution to the Administrator, Deputy Administrators, and Hale Directors.

4. Hale Directors use the Variance Reports to identify budget implementation problems.

5. Hale Directors provide explanation for the budget problem and recommended a course of action to correct it. This process may include completion of a Biennium Work Plan Assessment Form - **tab 2**.

6. The Deputy Administrator reviews and approves the course of action or the Biennium Work Plan Assessment Form.

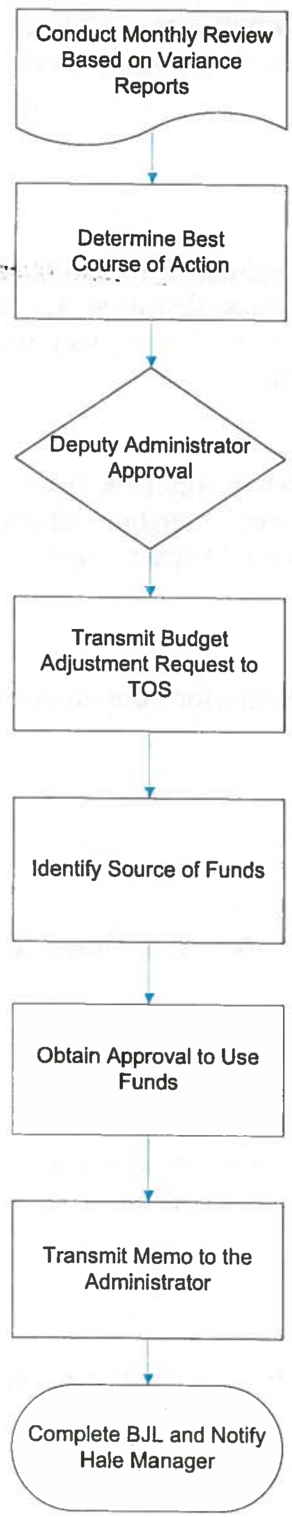
7. The Administrator reviews and approves the course of action or the Biennium Work Plan Assessment Form.

8. Appropriate adjustments are made to the Expenditure Plan, Hale Work Plan, and TOB. Treasury cash needs may also be adjusted.

1.3.2 Budget Adjustments

A Budget Journal Entry (BJE) is used to record adjustments as follows:

Figure 1.3.2 Budget Adjustments Process



1. TOS provides monthly Variance Reports to Hale Directors for review, assessment, and evaluation of Work Plans and Expenditures Plans.

2. Hale Directors, in consultation with the appropriate Deputy Administrator, determine the best course of action to address any deficiencies in Work or Expenditure Plans.

3. Hale Directors complete and transmit a Budget Adjustment Request Form – **tab 7,** to their Deputy Administrator for approval.

4. The Budget Adjustment Request Form is transmitted to TOS.

5. The TOS Budget Analyst runs a Variance Report to identify potential sources of funds for the adjustment request including the requestor's own cost center.

6. If funds are not available in the requestor's cost center the TOS Budget Analyst contacts and obtains verbal approval from a director who may have the funds available.

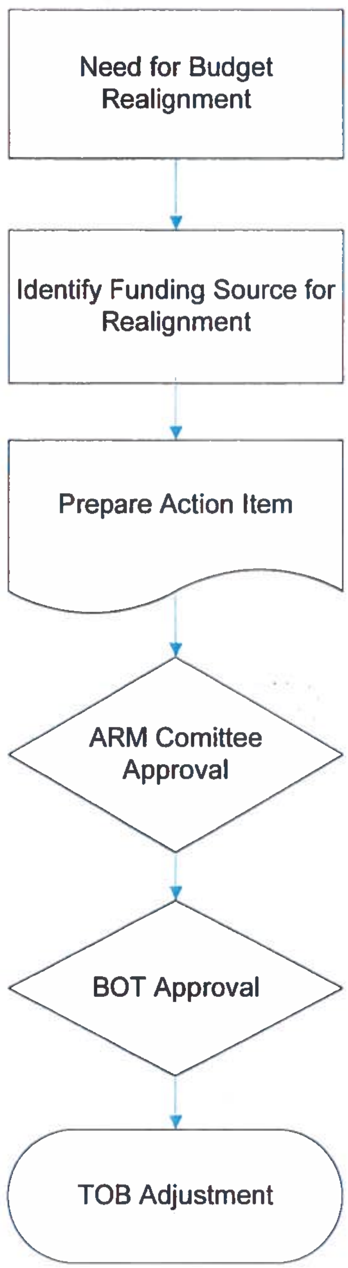
7. The CFO transmits the Budget Adjustment Request Form - **tab 7,** to the Administrator for approval, outlining the Budget Journal Entry, purpose of the adjustment, and cost centers affected.

8. The TOS Budget Analyst completes the Budget Journal Entry and notifies the Hale Director when the funds are available.

1.3.3 Budget Realignments

Budget realignments are made to adjust an upcoming annual budget for the purpose of reallocating funds based on changing needs in achieving goals and strategies, or due to unplanned or unforeseen expenditures that may occur at anytime during a budget cycle and cannot be otherwise funded by shifting funds from within the existing TOB but instead require an infusion of external funds. These realignments may also occur due to the need for new personnel positions.

Figure 1.3.3 Budget Realignment Process



1. In consultation with Deputy Administrators, CFO, and Hale Directors, the Administrator determines the need for a budget realignment indicating the amount of funds required and the justification for the realignment.

2. The CFO identifies the funds for the realignment from a number of sources including updated spending limits, unanticipated receipts, budget savings, and fiscal reserves.

3. The CFO prepares an Action Item for the budget realignment.

4. The Action Item is presented to the ARM Committee for approval.

5. The Action Item is presented to the BOT for approval. A super majority vote is required if the funds are to be taken from the fiscal reserve.

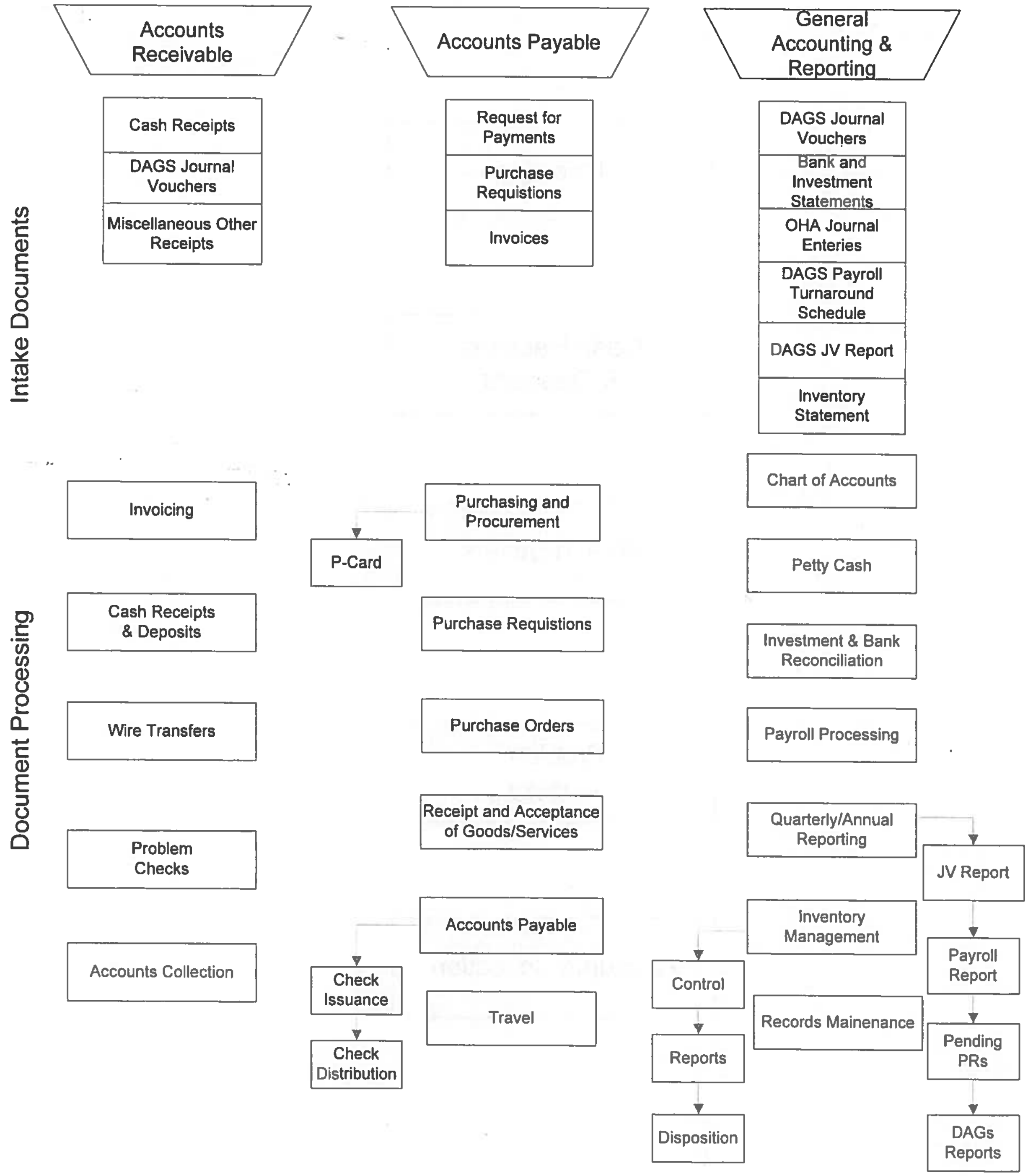
6. The adjustment is made by the TOS Budget Analyst in the Oracle Accounting System.

2. ACCOUNTING FUNCTIONS

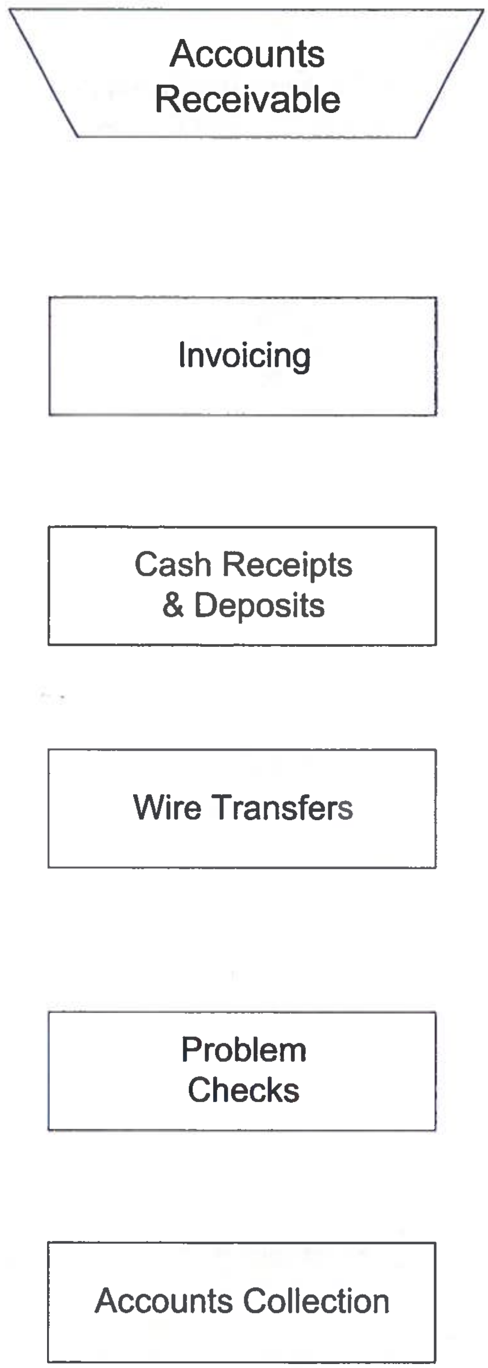
The OHA accounting functions are presented in three sections as follows:

1. Accounts Receivable
2. Accounts Payable
3. General Accounting

Each section provides information on the main intake documents required for the accounting function along with the document processing necessary to complete each function.



2.1 ACCOUNTS RECEIVABLE



The accounts receivable function includes the following intake and document processing:

Intake Documents	Document Processing
Cash Receipts	Invoicing Cash Receipts and Deposits Wire transfers Problem Checks Accounts Collection
Other Receipts	
DAGS Journal Vouchers	

2.1.1 INVOICING

TOS is responsible for the timely preparation and distribution of invoices to optimize cash flow. TOS also maintains accurate records over Accounts Receivable establishes proper internal controls.

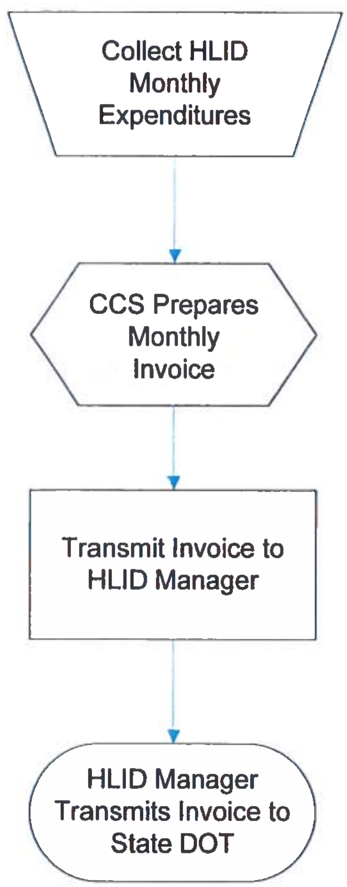
Invoices are prepared monthly for a number of programs and projects as follows:

- HLID Project
- Kai Wai Ola advertisements
- Waialua Court House

2.1.1.1 HLID Project Invoicing

The Hālawa-Luluku Interpretive Development (HLID) Project is federally funded through the State Department of Transportation (DOT) grant for the purpose of establishing an interpretive development plan for areas affected by the construction of H-3 that will preserve and interpret the history, culture and traditions of these lands in perpetuity. The project is implemented by a project manager and two staff members. Project expenditures are reimbursed by the State of Hawai'i DOT on a monthly basis as follows:

Figure 2.1.1.1 HLID Project Invoice Processing



1. The TOS Credit Collections Specialist (CCS) obtains monthly expenditures for all HLID activities including payroll expenses, from OHA's accounting software program.

2. The TOS CCS prepares the monthly HLID invoice used to claim program reimbursements.

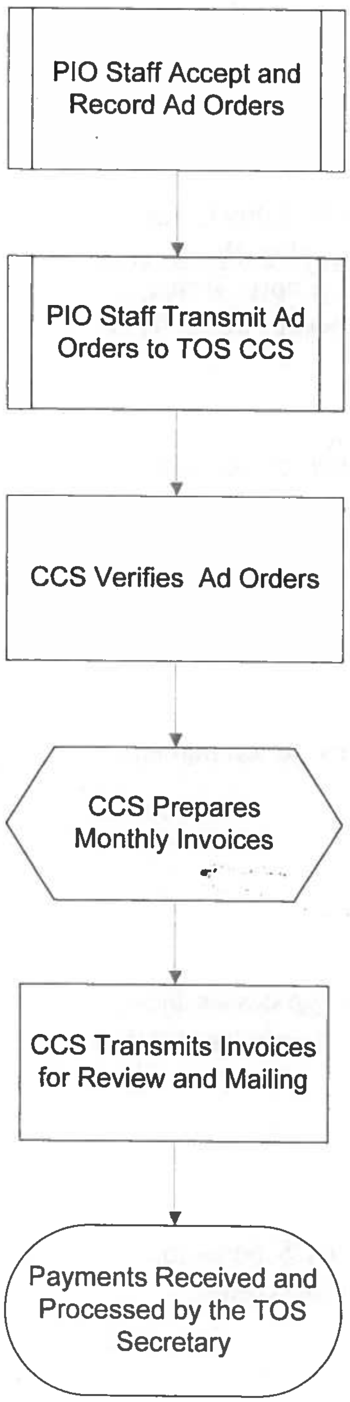
3. The invoice is transmitted to the HLID Program Manager for review, approval, and signature.

4. The HLID Program Manager transmits the approved invoice to the State Department of Transportation for reimbursement.

2.1.1.2 Ka Wai Ola Advertisement Invoicing

Ka Wai Ola is published monthly and sells advertising space in the paper with advertisers that are invoiced within 5 days of the paper's publication.

Figure 2.1.1.2 Ka Wai Ola Invoice Processing



1. Pubic Information Office (PIO) staff accepts advertisement orders from customers and records all orders on the Ad Placement Order Log.

2. PIO staff transmits copies of insertion orders and the Ad Placement Order Log to the TOS CCS on a monthly basis.

3. The TOS CCS ensures there is an advertisement order for each of the ads in the newspaper by verifying the actual ads against the Ad Placement Order Log.

4. The TOS CCS prepares monthly invoices for all Ka Wai Ola insertions.

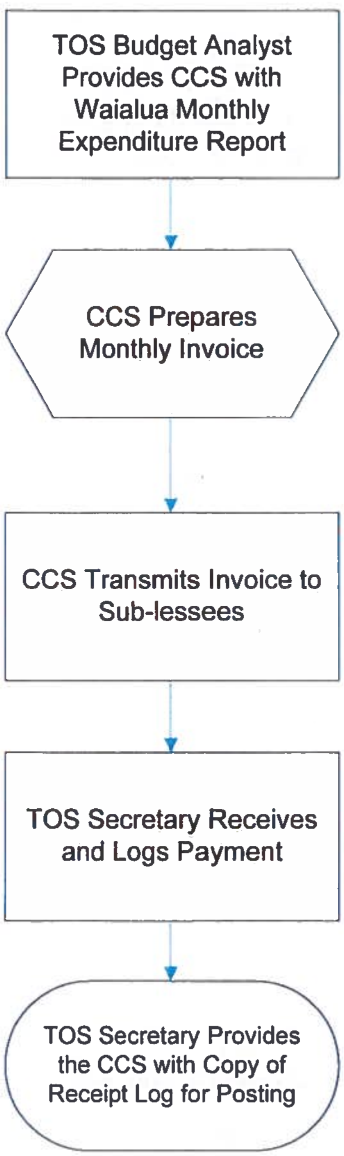
5. The TOS CCS transmits the invoices to PIO for review and mailing to clients.

6. Payments are received and processed by the TOS Secretary in the normal manner.

2.1.1.3 Waialua Court House Invoicing

The Waialua Court House has been designated a historical site and leased to OHA by the State of Hawai'i, for public use and preservation. OHA allows sub-lessees to use part of the Court House for a pro-rata share of the operating cost (utilities, yard maintenance, trash collection, etc.) based on the amount of space utilized. Invoices for the Court House costs are submitted to the OHA Lands Management Division which reviews, approves, and transmits the invoices to the TOS Accounts Payable Unit for processing.

Figure 2.1.1.3 Waialua Court House Invoice Processing



1. The TOS Budget Analyst runs the Waialua Court House expenditure report 10 days after the end of each month, capturing all Court House expenditures and transmits the report to the TOS CCS.

2. TOS CCS prepares a monthly invoice for sub-lessees based on the pro-rata share of operating costs for the month based on the Court House expenditure report.

3. TOS CCS transmits the invoices to the sub-lessees for payment.

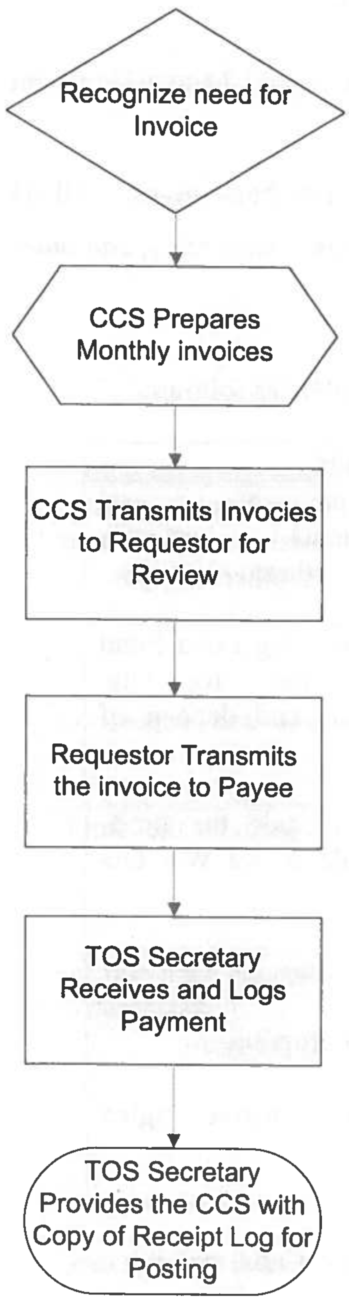
4. TOS Secretary receives, logs, and processes the payments. A copy of the log is provided to the TOS CCS.

5. Upon receipt of the log the TOS CCS posts the amounts to the appropriate expense accounts.

2.1.1.4 Miscellaneous Invoicing

Miscellaneous invoicing results from the need to provide invoices for such items as conference sponsors, donors requiring an invoice for the release of funds, former employees that need to be invoiced for outstanding charges, and other miscellaneous items.

Figure 2.1.1.4 Miscellaneous Invoice Processing



1. An OHA staff member recognizes the need to create an invoice and notifies TOS.
2. TOS CCS prepares the invoice based on the information provided by the requestor.
3. TOS CCS transmits the invoice to the requester for review and approval.
4. The requestor transmits the invoice to the individual or organizations for payment.
5. TOS Secretary receives, logs, and processes the payments. A copy of the log is provided to the TOS CCS.
6. Upon receipt of the log the TOS CCS posts the amounts to the appropriate accounts.

2.1.2 CASH RECEIPTS AND DEPOSITS

The following outlines the methods to be followed for receiving, applying, and depositing cash receipts. This applies to all cash receipts received by OHA. Accurate internal control of cash receipts and deposits should be maintained at all times. Cash receipts fall into one of the following categories:

- Public Land Trust Payments
- General Fund Reimbursements
- Loan Re-payments - Consumer Micro Loan Program and Native Hawaiian Revolving Loan Program Payments
- Other Receipts – Trustee and employee reimbursements, HLID reimbursements, Kai Wai Ola advertisement payments, t-shirt sales, and other miscellaneous payments

Deposits are made into one of five main bank accounts maintained by OHA as follows:

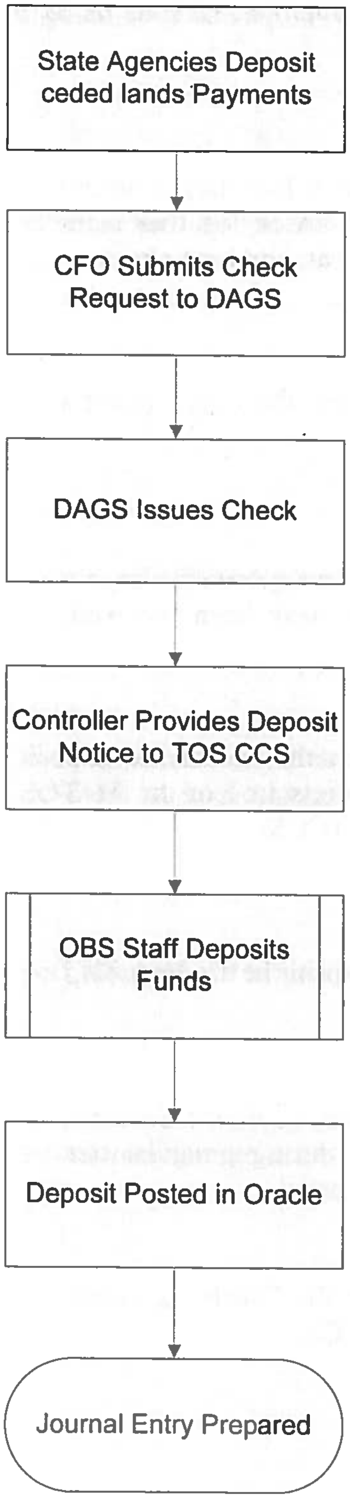
Account	Funds
1. OHA Operating Account – general operating checking account.	Public land trust payments, general funds reimbursements, Consumer Micro-loan payments, other receipts.
2. NHRLF Account	Native Hawaiian Revolving Loan Fund checking account use for the disbursement of loans and deposit of loan payments.
3. Projects Account	Special projects to include the funds received from the sale of Ka Wai Ola advertisements.
4. Federal Account	Federally funded programs such and the Hālawa-Luluku Interpretive Development (HLID) program.
5. Native Rights Account	Payments for various native rights settlements.

The following Cash Procedures should be utilized to control the flow of cash through the organization.

2.1.2.1 Public Land Trust Payments

Public Land Trust payments are processed by the various State agencies on a quarterly basis and deposited into the OHA DAGS 901 Account. OHA transfers the funds from the DAGS 901 account to its Bank of Hawai'i (BOH) Operating Account on a regular basis.

Figure 2.1.2.1 Public Land Trust Receipts Processing



1. The State agencies calculate and deposits ceded lands payments in the OHA DAGS 901 account, through a Journal Voucher on a quarterly basis.

2. The Chief Financial Officer (CFO) monitors OHA funding needs and directs the TOS Accounting Assistant to run the General Fund Reimbursement Interface (FAMIS) to identify funds available for transfer from the DAGS 901 account into the OHA Operating Account. The CFO issues a check request for the amount of funds to be transferred from the OHA DAGS 901 account to the OHA Operating Account.

3. DAGS issues a check for the requested amount.

4. The Controller provides the check to the TOS Credit and Collections Specialist (CCS) who prepares a deposit slip and records the deposit in the Deposit Log - **tab 8**.

5. Office of Board Services (OBS) staff makes the deposit in the OHA Operating Account, during a daily courier run.

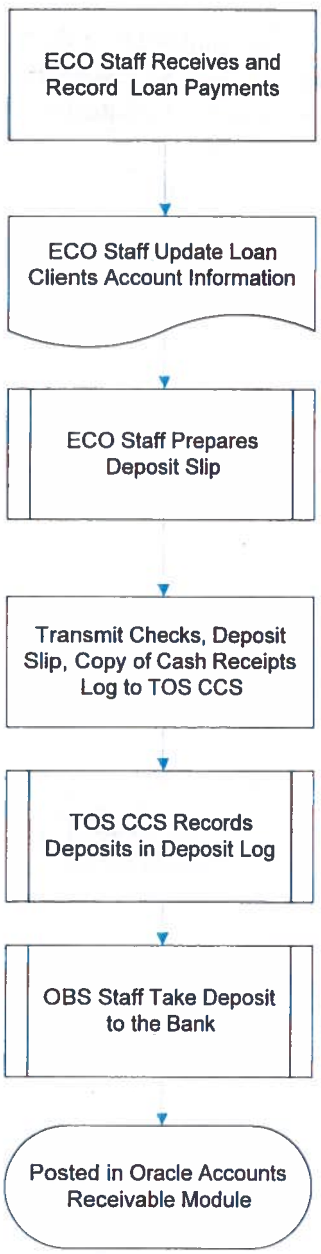
6. Information from the deposit log is posted in the Oracle Account Receivables module by the TOS CCS.

7. An Accounting Assistant prepares a journal entry for the deposit.

2.1.2.2 Loan Payments

The OHA Economic Development Hale operates two main loan programs; Consumer Micro Loan Program (CMLP), and the OHA Mālama Loan Program, which evolved out of the Native Hawaiian Revolving Loan Fund (NHRLF). The Mālama Loan Program was established in November, 2007 and is administered by First Hawaiian Bank with all payments collected and processed by the bank. Outstanding (pre November 2007) Native Hawaiian Revolving Loan Fund loans will continue to be processed by OHA staff until all existing loans are retired under the program. Payments are received and recorded by Economic Development Hale using loan tracking software, with payments turned over to TOS for deposit.

Figure 2.1.2.2 Loan Payment Processing

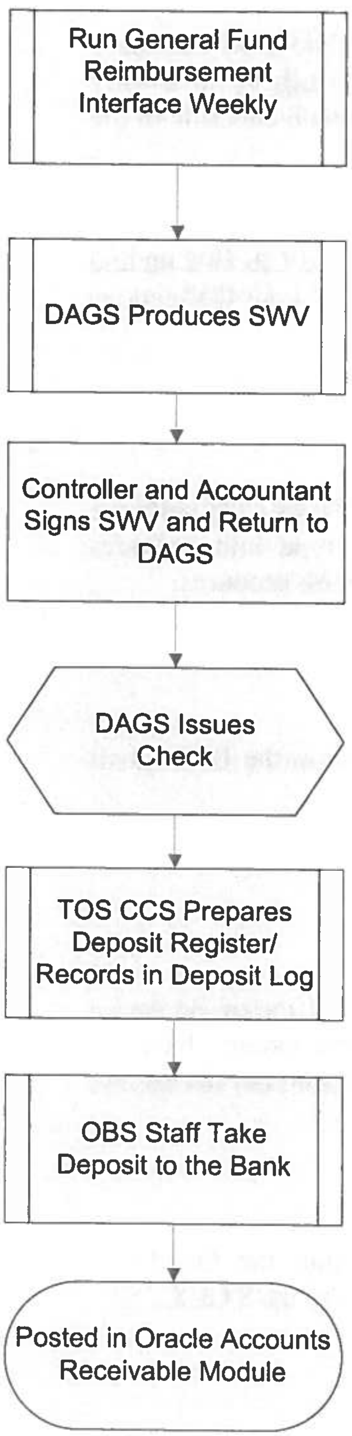


1. Economic Development receives a loan payment and enters the information into a check log that includes the date, payment amount, client, and loan number.
2. Economic Development updates the loan client's account.
3. Economic Development prepares a deposit slip, once a significant number of payments have been received, but no less than once a week.
4. Economic Development forwards the checks, deposit slip, and copy of the Cash Receipts Log to the TOS Credit and Collections Specialist (CCS).
5. The TOS CCS records the deposit in the Deposit Log - **tab 8.**
6. The deposits are made by Office of Board Services (OBS) into the bank account during a regular courier run, but no less than once a week.
7. The cash receipts are recorded in the Oracle Accounts Receivable module by the TOS CCS.

2.1.2.3 Funds Reimbursement

The Office of Hawaiian Affairs receives an annual appropriation from the State of Hawai'i to fund a portion of its staff, operating, and program costs. The funds are provided from the State, on a reimbursement basis, which are processed as follows:

Figure 2.1.2.3 General Funds Reimbursement Process

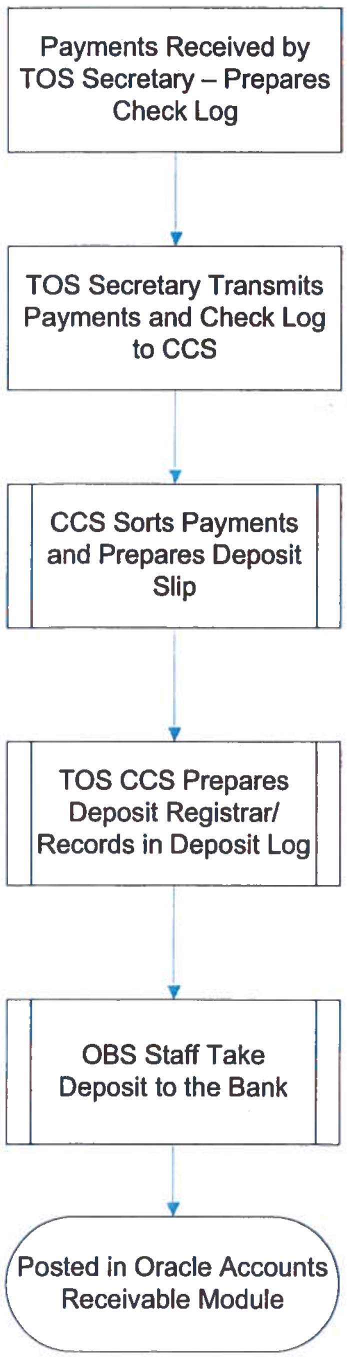


1. TOS Accounting Assistant runs the General Fund Reimbursement Interface FAMIS on a weekly basis. All General Fund expenditures that have not been claimed for reimbursement are identified.
2. During the next business day, Department of Accounting and General Services (DAGS) produces a Summary Warrant Voucher (SWV) including all General Fund expenditure lines for reimbursement.
3. The Controller and Accountant sign the SWV and return it to DAGS for processing.
4. DAGS issues a voucher (check) for the reimbursement amount.
5. The TOS CCS prepares a deposit slip and records the deposit in the Deposit Log - <u>**tab 8**</u>.
6. The deposits are made by OBS (into the operating account) during a regular courier run, but no less than once a week.
7. The cash receipt is recorded into the Oracle Accounts Receivable module by the TOS CCS.

2.1.2.4 Other Receipts

Figure 2.1.2.4 Other Receipts Processing

Other receipts include payments from the State Department of Transportation for the reimbursements for HLID program expenses, Kai Wai Ola advertisement payments, reimbursements from Trustee and employees for costs not covered by OHA as official business, payments for lost key cards, t-shirt sales, and other miscellaneous payments.



1. All payments are received by the TOS Secretary who prepares a Check Log - <u>tab 9,</u> on a daily basis and stamps the back of each check with the endorsement stamp.

2. The TOS Secretary transmits the Check Log and payments to the TOS Credit and Collections Specialist (CCS) daily.

3. No less than once a week the TOS CCS sorts the payments by bank account type and prepares deposit slips for each of the bank accounts.

4. The TOS CCS records the deposit in the Deposit Log - <u>tab 8</u>.

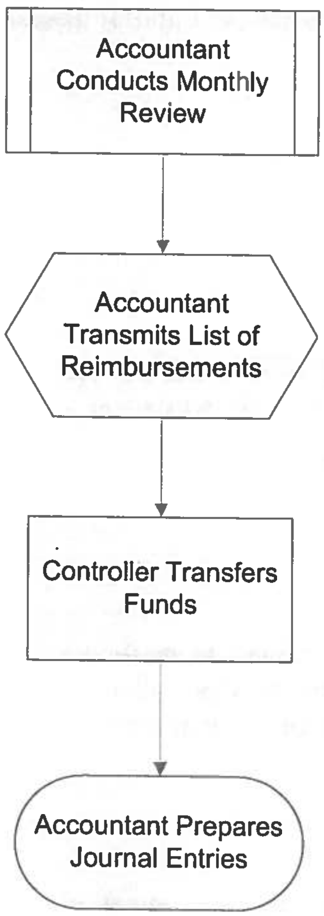
5. The deposits are made by OHA Office of Board Services (OBS), into the appropriate bank accounts during a regular courier run, but no less than once a week.

6. The cash receipts in recorded into the Oracle Accounts Receivable module by the TOS CCS.

2.1.2.5 Monthly Operating Account Reimbursements

All payments and checks are issued from the OHA BOH Operating Account. Reimbursements to the operating account from the other bank accounts (NHRLF, Projects, Federal, and Rights accounts) are done monthly. The process for reimbursement is as follows:

Figure 2.1.2.5 Monthly Operating Account Reimbursement



1. On a monthly basis the Accountant reviews all disbursements made from the general operating account to identify those disbursements that require reimbursement from another account.

2. The list of amounts and related accounts is transmitted to the Controller.

3. The Controller reviews and approves the list and makes the necessary transfers on-line.

4. The Controller notifies the Accountant of the transfers and the Accountant makes the necessary Journal Entries.

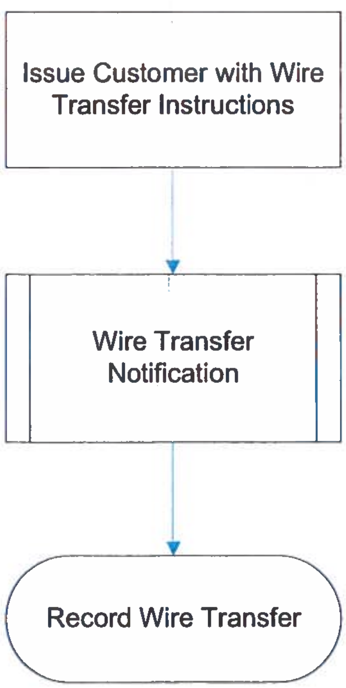
2.1.3 WIRE TRANSFERS

OHA uses wire transfers to move funds between its five main bank accounts and provides additional payment/funds transfer options to its investment managers and other vendors. Wire transfers should be treated with special care and accuracy to prevent loss to OHA or the vendor.

The following ensure proper procedures are followed when processing wire transfer requests. This applies to individuals who are sending or receiving wire transfers and the financial institutions, which process these requests.

2.1.3.1 Incoming Wires

Figure 2.1.3.1 Incoming Wire Transfer Procedures



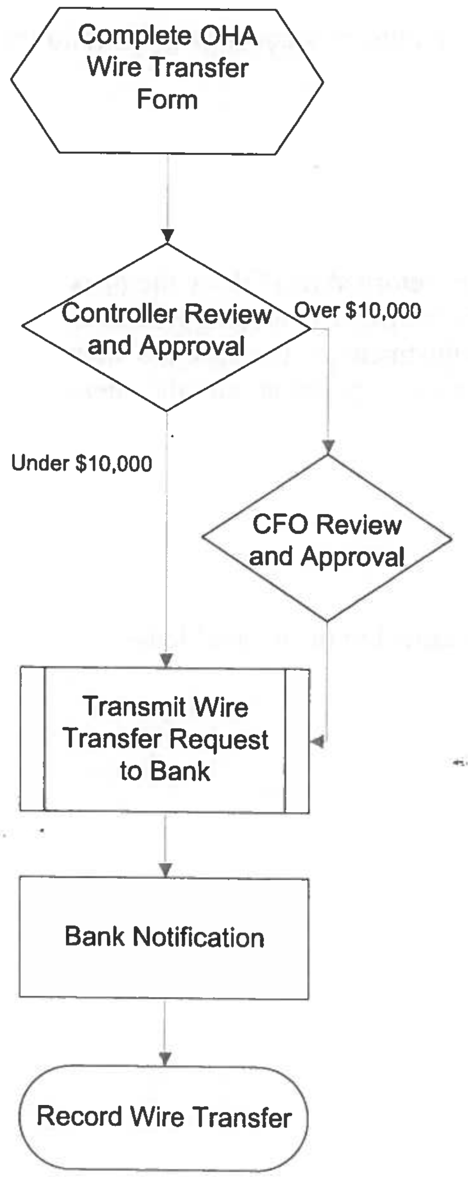
1. Customers who prefer to pay by wire transfer are issued a Bank Wire Instructions document - **tab 10**.

2. Wire transfer notification is received from the vendor by TOS and provided to the Controller. Notification can be in the form of a phone call, e-mail, or mailed notice.

3. The Accountant V enters the payment information in Oracle via journal entry at months end.

2.1.3.2 Outgoing Wires

Figure 2.1.3.2 Outgoing Wire Transfer Procedures



1. The requester must complete an OHA Wire Transfer Form - <u>**tab 10,**</u> in order to complete the wire transfer request.

2. The completed Wire Transfer form is submitted to the Controller for review and approval.

3. Transfers of $10,000 or more must be submitted to the CFO for review and approval.

4. Submit Wire Transfer request to appropriate bank for processing.

5. Obtain bank notification that the funds have been transferred.

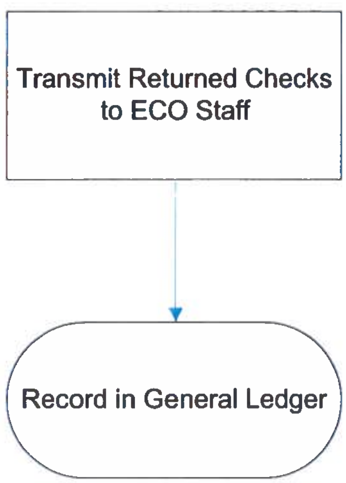
6. The Accountant V makes an appropriate entry in Oracle via journal entry.

2.1.4 PROBLEM CHECKS

2.1.4.1 Loan Payment Checks

Problem checks for loan payments are handled differently from other payments as outlined in the following procedures.

Figure 2.1.4.1 Loan Payment Checks



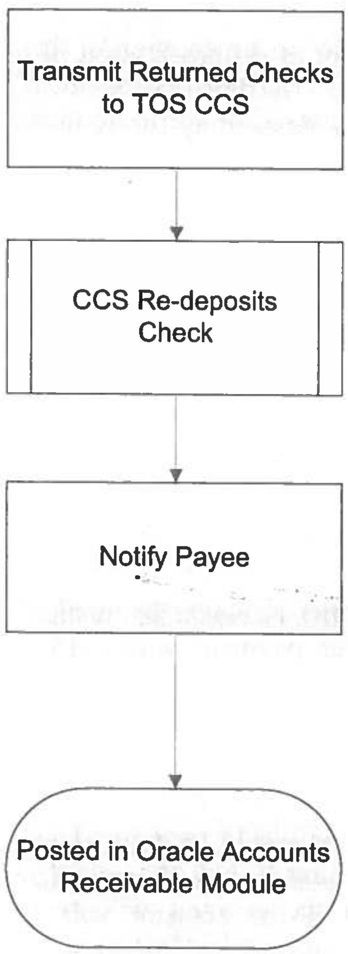
1. Loan payment checks are returned to TOS by the bank and turned over to the Economic Development Hale to make an appropriate adjustment to the Client's loan account and to take the necessary action with the client to correct the problem.

2. The returned check is recorded in the general ledger.

2.1.4.2 Other Payment Problem Checks

Problem checks include those that have stale dates, are returned for insufficient funds, and are submitted to OHA unsigned.

Figure 2.1.4.2 Other Payment Problem Checks



1. Non-loan payment checks that are returned to TOS by the bank are turned over to the TOS Credit and Collections Specialist (CCS).

2. The returned check is re-deposited. If the check clears there is no further action.

3. If the check does not clear on redeposit, the payee is contacted by phone or in writing for more serious issues, using the OHA Bad Check Notice Form - **tab 11**. For checks returned due to insufficient funds the payee is advised of a $20 returned check fee and is provided a corrective action deadline date, which if not met may result in legal or other action.

4. A corresponding adjustment is made to the Oracle Accounts Receivable module by the OHA Accountant.

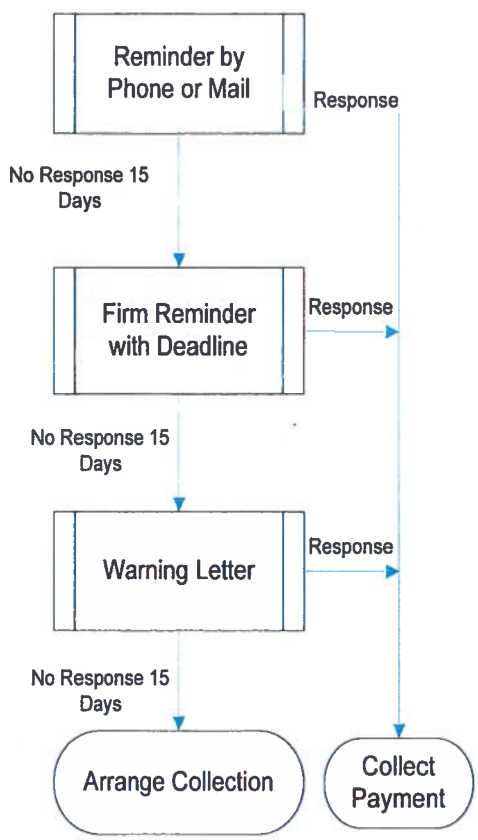
2.1.5 ACCOUNTS COLLECTION

All open accounts receivable with late or delinquent payment activity will be handled in a timely and effective manner. An account is normally considered delinquent when payment is 30 or more days overdue. However, good judgment should be exercised with regular paying customers and accounts that are not often late.

The Economic Development Hale issues monthly statements to its loan clients and is responsible for monitoring delinquent accounts. The Economic Development Hale will provide the initial follow-up on late accounts and once an account is over 60 days the TOS Credit and Collections Specialist (CCS) is notified if further action is required.

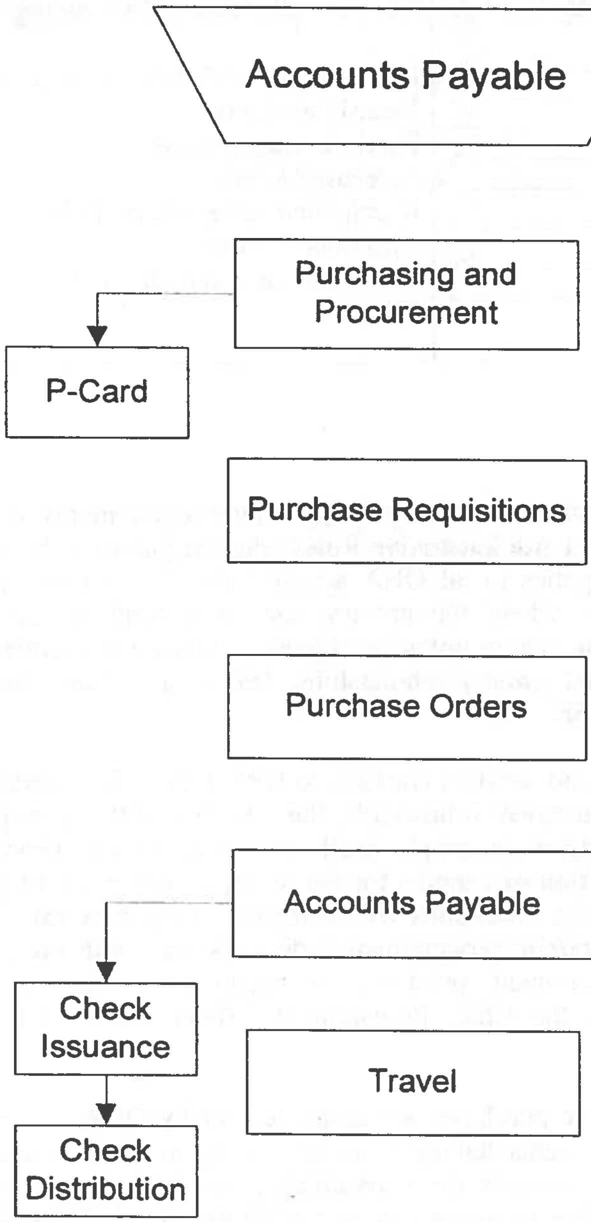
A log of all telephone conversations and correspondence shall be kept as documentation of the collection efforts. All correspondence shall have the notation 'ADDRESS SERVICE REQUESTED". Guidelines for collection efforts when a receivable is outstanding for more than 30 days are as follows:

Figure 2.1.5.1 Collection Process for Delinquent Accounts



1. Send a reminder by mail or telephone.
2. After 15 days, send a firmer reminder by mail, establishing a deadline for payment within 15 days.
3. If no response is received within 15 days, send a final warning by mail, stating that if immediate payment is not received the account will be assigned to a collection agency, and/or litigation.
4. If no response is received, forward the account to a collection agency.

2.2 ACCOUNTS PAYABLE



The accounts payable function includes the following intake documents and document processing:

Intake Documents	Document Processing
Request for Payments	Procurement of Goods and Services P-card Payments
Purchase Requisitions	Purchase Requisitions Purchase Orders Receipt and Acceptance of Goods/Services Accounts Payable
Invoices	Check Issuance and Distribution Travel

2.2.1 PROCUREMENT

The procurement of goods and services by OHA is subject to the requirements of Chapter 103D, HRS, as amended, and the Hawai'i Administrative Rules adopted pursuant thereto (Chapter 3-120 to 3-132). This procedure applies to all OHA acquisitions of goods and services unless specifically excluded. Situations where the procurement of a good or service through a competitive means is either not practical or not advantageous to OHA and exempt from Chapter 103D. Grants, subgrants, tutorial grants, scholarships, leases, and loans for example are generally exempt from Chapter 103D.

OHA ensures purchased products and services conform to HRS 103D. This starts with selection of the appropriate method of procurement followed by the selection of the appropriate suppliers that have the capability and systems to supply products, materials and services to OHA's specified requirements. The selection of vendors for the timely procurement of goods, services and construction necessary for OHA operations will be based on the best value that comports with the spirit and intent of the public procurement code consistent with the goals of public accountability and public procurement practices to encourage a fair and competitive environment. The BOT Chair is the Chief Procurement Officer (CPO), for the Office of Hawaiian Affairs.

All capital assets and theft sensitive purchases are accounted for by OHA. Capital assets are defined as tangible or intangible items having a useful life of more than one year and an acquisition cost which equals or exceeds the capitalization level of $1,000. Theft sensitive property is defined as a tangible item having a unit cost of $250 through $999.99 with a useful life of more than one year. Each capital asset and theft sensitive item acquired shall be assigned a serially numbered OHA identification tag. The identification tag shall be affixed in a conspicuous area of the item and in a manner such that the identification tag is attached with relative permanence.

2.2.1.1 Procurement Methods

Goods and services can be procured by OHA, pursuant to Chapter 103D as follows:

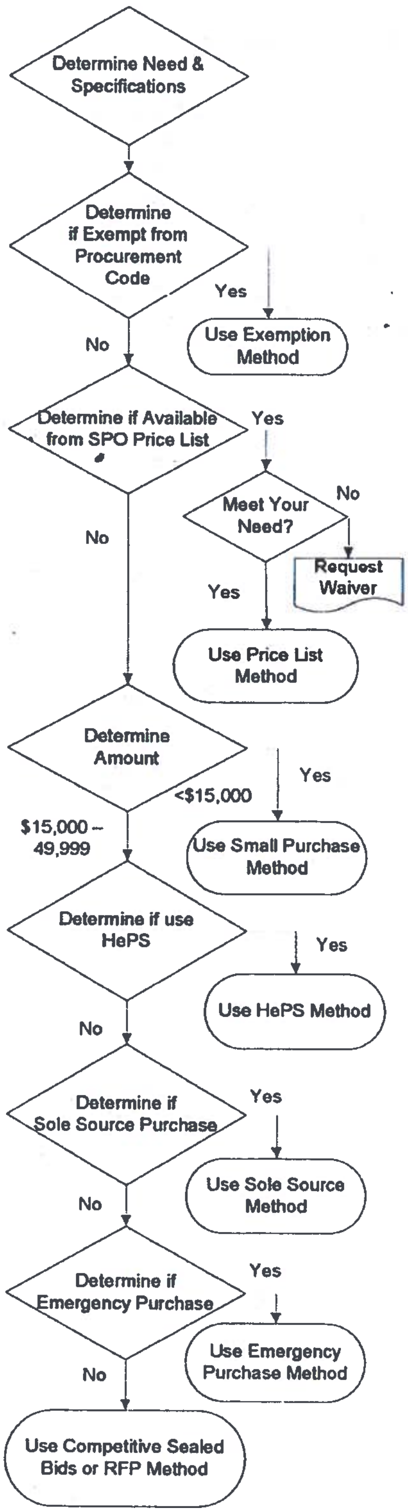
Method	Reason for Method	Reference
Exempt Purchase	Purchases exempt from HRS Chapter 103D.	HRS 103D-102; Exhibit A "Procurements Exempt From HRS §103D, HAR Chapter 3-120"
Price List	The State of Hawai'i maintains a number of price lists for commonly used items or services which are competitively bid to set prices for a specific time. Price lists for the State of Hawai'i can be viewed at **http://www4.hawaii.gov/priceapps/ShowPrice.cfm**	
Small Purchase	Goods, services, or construction less than $15,000.	HRS § 103D-305
Hawaii Electronic Procurement System (HePS)	Small Purchases of goods, services, or construction between $15,000 to $49,999.	HRS § 103D-305 HAR Chapter 3-122-73 HAR Chapter 3-122-78
Sole Source	A good or service that has a unique feature, characteristic, or capability that is essential for OHA to accomplish its work and there is only one source or supplier.	HRS §103D-306
Emergency	An emergency situation that may affect the health, safety, or welfare of any person.	HRS § 103D-307
Invitation for Bid (IFB)	The IFB is used when the specifications are clear—you know what your needs are and you can spell them out. Award is made on the basis of lowest bid price, provided the bidder is responsive and responsible.	HRS §103D-302 HAR Chapter 3-122, Subchapter 5.
Request for Proposal (RFP)	The RFP is used when you know what your objective is but don't know how best to meet that objective. The process gives you the opportunity to evaluate several approaches to meet your needs and to request price offers from acceptable offerors only. Also, factors other than price may be important to you. This process allows you to award to other than the lowest bidder.	HRS §103D-303 HAR Chapter 3-122, Subchapter 6.
OHA Professional Services	Selection of consultants made from a list of pre-qualified individuals.	HRS §103D-304 or HRS §464.

(Revised 2/09)

2.2.1.2 Selecting the Procurement Method

If the goods or services required cannot be procured from the OHA Professional Services List, the following flow chart should be used by purchasers to evaluate the best method of procurement that does not violate or circumvent state law.

Figure 2.2.1.2 Selecting the Procurement Method



1. Determine what goods or services need to be purchased and the specifications.

2. Determine if the goods or services are exempt from the procurement code, HRS chapter 103D §103D-102.

3. Determine if the goods or services are available from the State Procurement Office (SPO) Price list. If yes, purchase from the applicable SPO Price list. If the good or service on the price list does not meet the needs, request a waiver to purchase outside of the price list using SPO Form-05.

4. If the good or service is not available from the SPO Price list, determine the estimated dollar amount of the purchase. If the amount is less than $15,000 use the Small Purchase procedures.

5. The State of Hawaii requires all small purchases between $15,000- $49,999 be conducted through the Hawaii Electronic Procurement System (HePS).

6. Determine if the purchase qualifies as a sole source purchase - justify that the needs can be met by purchase from one source only and no other.

7. Determine if the purchase qualifies as an Emergency Procurement - if you don't act immediately and an emergency condition that is a threat to public health, welfare, or safety would result, seek an emergency procurement approval.

8. Competitive sealed bids or proposals ($50,000+). If none of the above methods apply to the purchase, you must use either the competitive sealed bids process or the competitive sealed proposal process.

Information and procedures on each of the procurement methods is outlined in the following sections. The first step in the procurement process is identification of the procurement need. Each purchaser must determine their specific needs and identify the proper method of procurement. The process should establish the degree of competition, sources, price, and degree of difficulty in administering the contract.

The next step in the process is to determine if the procurement is exempt from Chapter 103D, HRS or HAR Chapter 3.120.

2.2.1.3 Exempt Procurements

The following procurements are exempt from Chapter 103D, by law:

- Grants or subsidies as those terms are defined in section 42F-101, made by the State in accordance with standards provided by law as required by article VII, section 4, of the State Constitution; or by the counties pursuant to their respective charters or ordinances;
- To make payments to or on behalf of public officers and employees for salaries, fringe benefits, professional fees, or reimbursements;
- Obligations that the State is required to pay by law, including paying fees, permanent settlements, subsidies, or other claims, making refunds, and returning funds held by the State as Trustee, custodian, or bailee;
- Entitlement programs, including public assistance, unemployment, and workers' compensation programs, established by state or federal law;
- Dues and fees of organizations of which the State or its officers and employees are members, including the National Association of Governors, the National Association of State and County Governments, and the Multi-State Tax Commission;
- For the deposit, investment, or safekeeping, including expenses related to their deposit, investment, or safekeeping;
- Awards to governmental bodies of the State;
- Loans, under loan programs administered by a governmental body;
- Contracts awarded in accordance with Chapter 103F, HRS;

- Goods, services, or construction from a governmental body other than the University of Hawaiʻi Bookstores, from the federal government, or from another state or its political subdivision;
- Services of expert witnesses for potential and actual litigation of legal matters involving the State, its agencies, and its officers and employees, including administrative quasi-judicial proceedings;
- Works of art for museum or public display;
- Research and reference materials including books, maps, periodicals, and pamphlets, which are published in print, video, audio, magnetic, or electronic form;
- Meats and foodstuffs for the Kalaupapa Settlement;
- Opponents for athletic contests;
- Utility services whose rates or prices are fixed by regulatory processes or agencies;
- Performances, including entertainment, speeches, and cultural and artistic presentations;
- Goods and services for commercial resale by the State;
- Services of printers, rating agencies, support facilities, fiscal and paying agents, and registrars for the issuance and sale of the State's or Counties' bonds;
- Services of attorneys employed or retained to advise, represent, or provide any other legal service to the State or any of its agencies, on matters arising under laws of another state or foreign country, or in an action brought in another state, federal or foreign jurisdiction, when substantially all legal services are expected to be performed outside this state;
- Financing agreements under chapter 37D,HRS; and
- Trade agreements, including the Uruguay Round General Agreement on Tariffs and Trade (GATT) which requires certain non-construction and non-software development procurements by the comptroller to be conducted in accordance with its terms.

Additional items have been exempt from Chapter 103D, HRS, by the Hawaiʻi Administrative Rules Section 3-120-4 – Exhibit A, Procurements Exempt from Chapter 103D as follows:

"EXHIBIT A"

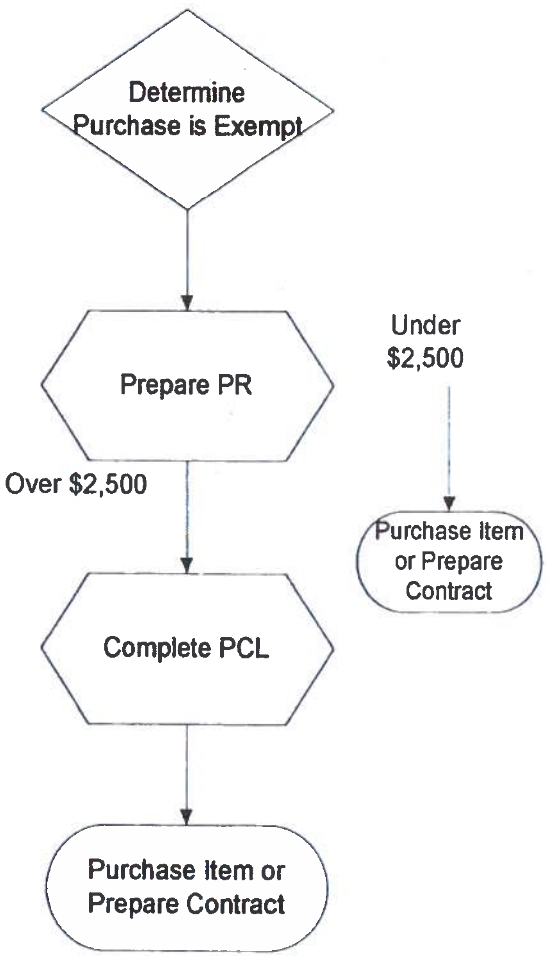
PROCUREMENTS EXEMPT FROM CHAPTER 103D, HRS Chapter 3-120 07/17/08

Exemptions are in section 103D-102(b) (4), HRS. The following is a list of additional exemptions which the procurement policy board has also determined to be exempt from chapter 103D, HRS:

Exemption Number	Exemption
1.	Research, reference, and educational materials including books, maps, periodicals, and pamphlets, which are published or available in print, video, audio, magnetic, or electronic form, including web-based databases;
2.	Services of printers, rating agencies, support facility providers, fiscal and paying agents, and registrars for the issuance and sale of the State's or counties' bonds;
3.	Services of lecturers, speakers, trainers, facilitators and scriptwriters, when the provider possess specialized training methods, techniques or expertise in the subject matter;
4.	Services of legal counsel, guardian ad litem, psychiatrists, psychologists, receivers and masters when required by court order;
5.	Fresh meats and produce;
6.	Insurance to include insurance broker services;
7.	Animals and plants;
8.	New or used items which are advantageous and available on short notice through an auction, bankruptcy, foreclosure, etc;
9.	Food and fodder for animals;
10.	Facility costs for conferences, meetings, and training sessions;
11.	Advertisements in specialized publications, such as in ethnic or foreign language publications, trade publications, professional publications;
12.	Arbitrator and mediator services;
13.	Interpreter services;
14.	Procurement of repair services when dismantling is required to assess the extent of repairs;
15.	Burial services consisting of mortuary, crematory, cemetery, and other essential services for deceased indigent persons or unclaimed corpses; and
16.	Radio and television airtime when selection of station is based on the targeted audience (i.e. ethnic or age group, gender, etc.);
17.	Subscription costs and registration or workshop fees for conferences or training; and
18.	Court reporter services.

Allowable exemptions are subject to changes made by the State Policy Procurement Board and will be periodically updated to reflect any changes made.

Figure 2.2.1.3 Exempt Purchase Procedure



1. The purchaser determines if the purchase is exempt from HRS Chapter 103D.

2. Prepare Purchase Requisition (PR) following the procedures outlined in 2.2.2.1 Purchase Requisitions Process.

3. If the purchase is under $2,500 purchase goods or service, complete purchase as outlined in 2.2.1.5a Small Purchase Procurement Process – Under $2,500.

4. If the goods or service is over $2,500 the purchaser completes the **Procurement Check List (PCL) – tab 13**, indicating the appropriate statutory or rule exemption, and completes the review process outlined in 2.2.4.4 Purchase Review Process for Contracts and Grants.

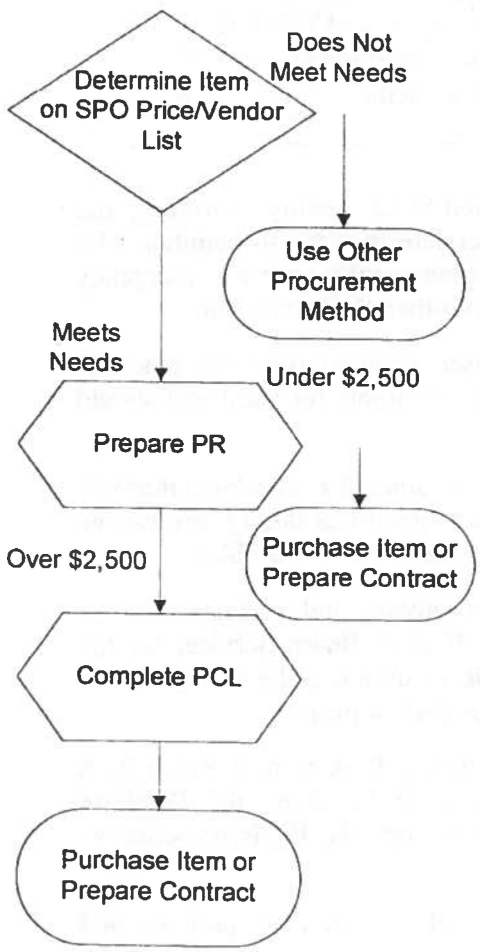
5. The item(s) is purchased or in the case of a service a contract is prepared.

2.2.1.4 Price List Procurement

It is mandatory that purchasers check the price list found at **http://www2.hawaii.gov/priceapps/**, before proceeding with a procurement of goods or services. Price lists are established to obtain more favorable prices through volume purchasing and to reduce procurement lead time and administrative effort.

If the good or service on the price list does not meet your needs you may request a waiver to purchase outside of the price list by submitting SPO Form 5 to the CPO, or the CPO's designee, for review and consideration.

Figure 2.2.1.4 Procuring Items from the SPO Price/Vendor List



1. The purchaser determines if the good or service is on a **State SPO Price/Vendor List - tab 12**.
2. If the **SPO Price/Vendor List** does not meet the purchaser's need, utilize other appropriate procurement method.
3. If the good or service is on the **SPO Price/Vendor List** the purchaser follows the specific procurement directions on the price/vendor list. Then the purchaser prepares a Purchase Requisition (PR), following the procedures outlined in 2.2.2.1 Purchase Requisitions Process.
4. If the good or service is over $2,500 the purchaser completes the **Procurement Check List (PCL) - tab 13,** indicating the Price/Vendor List number, and completes the review process outlined in 2.2.4.4 Purchase Review Process for Contracts and Grants.
5. The item(s) is purchased or in the case of a service a contract is prepared.

2.2.1.5 Small Purchases

Hawai'i law does not require purchasers to use a competitive bid or conduct a competitive negotiation on the purchase of goods or services which fall within the dollar threshold of a small purchase. As outlined in the table below, OHA utilizes these dollar threshold amounts for small purchases:

Value of Goods or Services	Requirement
Small Purchases up to $2,499	Reasonable and adequate competition is recommended. Award to most advantageous
Small Purchases from $2,500 to less than $15,000	At least three (3) verbal quotations. Award to most advantageous
Small Purchases from $15,000 to less than $50,000	The State of Hawaii requires all small purchases between the amounts of $15,000 and $49,999 be conducted through an electronic procurement system.

The award for the goods or service must take into consideration price, quality, warranty, and delivery and be made to the most advantageous offer. Purchasers are required to maintain files of quotations and/or justification explaining insufficient sources, sole source, emergency procurement decisions and reason why an award was made to other than the lowest bid.

In order to obtain consistency in the quotation response, purchasers should ensure that potential suppliers are given identical information. These records must be available for audit and should be kept with your copy of the purchase order.

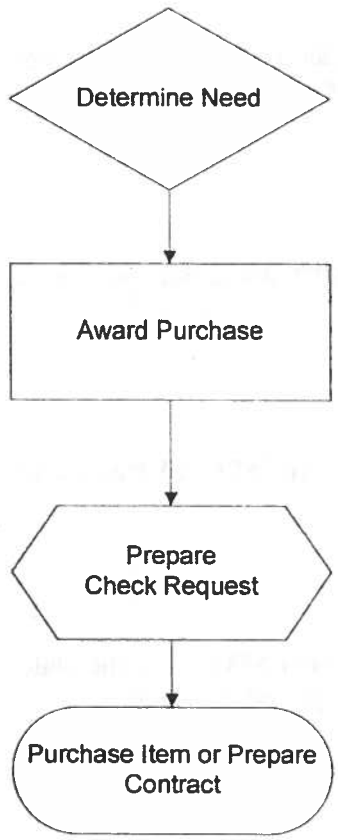
Small purchases shall not be parceled by dividing the purchases of same, like, or related items of goods, services, or construction into several purchases of smaller quantities during any twelve month period to evade the competitive sealed process pursuant to Section 3-131-2 HAR.

OHA staff will be assigned the responsibility of procuring goods and services by the Administrator. This can be on an ongoing basis, as with the Office of Board Services for the procurement of office supplies, computers, and other daily needs, or on a case by case basis for the procurement of professional services or goods for a specific project or purpose.

The staff member assigned to conduct the purchase will work with a Procurement Requisition Representative who will be responsible for the Oracle data input to create the Purchase Requisition (PR), and subsequent Purchase Order (PO). In some cases the PR Representative will be the purchaser.

The assigned purchaser is responsible for compliance with all procurement policies and procedures, the timely and accurate delivery of the goods or services, and the preparation of the Procurement Check List (PCL) and all supporting documents.

Figure 2.2.1.5.a Small Purchase Procurement Process – Under $2,500



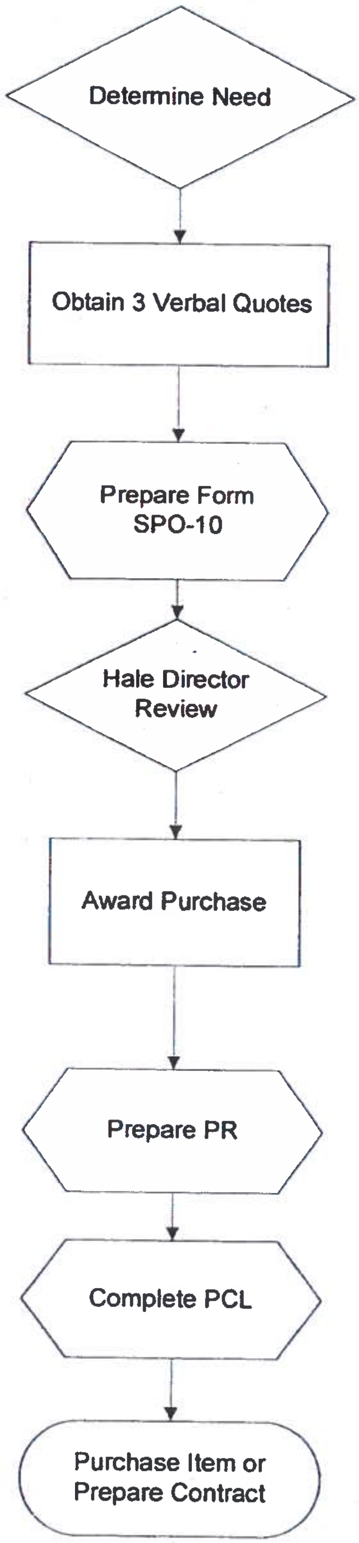
1. The purchaser determines the good or service needed and prepares the specifications.

2. The purchaser awards purchase to the vendor most advantageous to OHA.

3. The purchaser prepares and submits a check request.

4. The item(s) is purchased or in the case of a service a contract is prepared.

Figure 2.2.1.5.b Small Purchase Procurement Process –$2,500 to less than $15,000



1. The purchaser determines the good or service needed and prepares the specifications.

2. The purchaser identifies suppliers and obtains at least 3 verbal quotes.

3. The purchaser prepares Form **SPO-10 Record of Procurement - <u>tab 14</u>**.

4. The purchaser submits **Form SPO 10** to the Hale Director for review and approval of vendor.

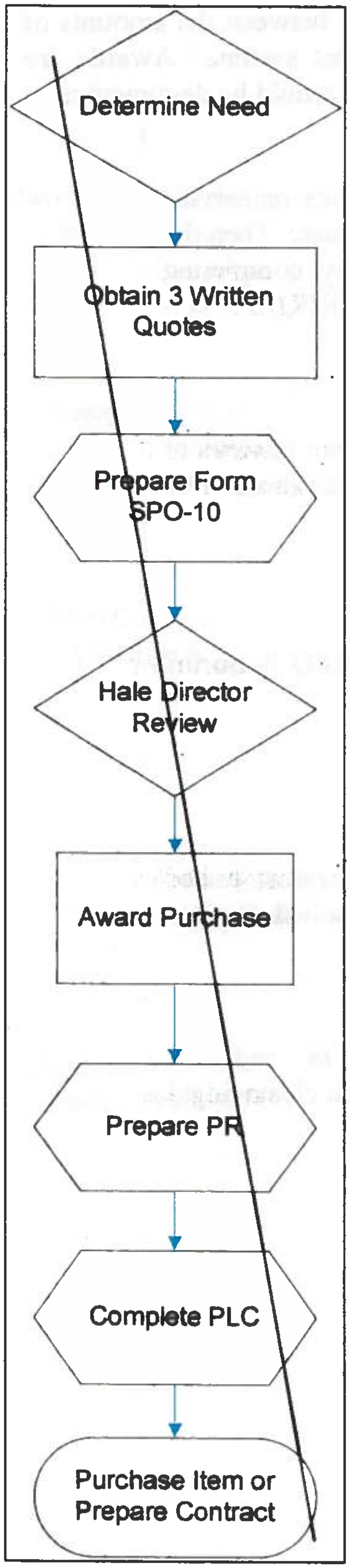
5. The purchaser awards purchase to the approved vendor.

6. An assigned PR Representative prepares a PR following the procedures outlined in 2.2.2.1 Purchase Requisition Process.

7. The purchaser completes **Procurement Check List (PCL)** – <u>tab 13,</u> and completes the review process outlined in 2.2.4.4 Purchase Review Process for Contracts and Grants.

8. The item(s) is purchased or in the case of a service a contract is prepared.

Figure 2.2.1.5.e Small Purchase Procurement Process $15,000 to $24,999



~~1. The purchaser determines the goods or service needed and prepares the specifications.~~

~~2. The purchaser identifies suppliers and obtains at least 3 written quotes.~~

~~3. The purchaser prepares Forms SPO-10 Record of Procurement and SPO-10A Small Purchase Written Quotations.~~

~~4. The purchaser submits Form SPO-10 and 10A to Hale Director for review and approval of the vendor.~~

~~5. The purchaser awards purchase to the approved vendor.~~

~~6. PR Representative prepares the purchase requisition following the procedures outlined in 2.2.2.1 Purchase Requisitions Process.~~

~~7. The purchaser completes Procurement Check List (PCL) and completes the review process outlined in 2.2.4.4 Purchase Review Process for Contracts and Grants.~~

~~8. The item(s) is purchased or in the case of a service a contract is prepared.~~

2.2.1.6 Sole Source Procurement

Pursuant to Chapter 3-122-81, HAR, as amended, sole source procurement shall be in accordance with section 103D-306, HRS, with the exception of sole source procurement subject to section 103D-305, HRS. A sole source purchase may be made when only one source is available for a purchase, unless the expenditure is expressly exempt from public bidding by law or rule.

Justification for sole source purchase must establish that a good, service, or construction has a unique feature, characteristic, or capability essential to the agency to accomplish its work and is available from only one supplier or source. Examples are:

- Proprietary item; or
- Compatibility to existing equipment.
- Public utility repair or construction that can only be provided by the utility company.

A sole source purchase can be made from the State Procurement Office approved sole source items list known as " EXHIBIT A PROCUREMENTS APPROVED FOR SOLE SOURCE , JANUARY 2007", which is provided below.

Sole source procurement of items not on "Exhibit A" requires approval by the Chief Procurement Officer and must be documented by an end user on two forms. The end user must submit a "Request for Sole Source (SPO Form 1) to the CPO and publicly post for seven days the "Notice of Sole Source" (SPO Form 1A). The CPO may approve the request after notice has been given.

Any objections to the request for sole source shall be submitted in writing and received by the Chief Procurement Officer within seven days from the date the notice was posted. The Chief Procurement Officer shall place a sole source request on hold, review the objections, and provide a written determination to the person submitting the objections. All documents relating to the objection, including written summary of the disposition of the objections, shall be kept with the sole source file.

The answers to the following questions will help a purchaser determine if there is justification for sole source procurement:

- Do other companies make similar commodities that will do the same job or meet the same goal?
- How is this item unique from all others?
- Can other items do the same or similar thing?
- Is there a copyright or patent on the commodity?
- Is this item available from other distributors?

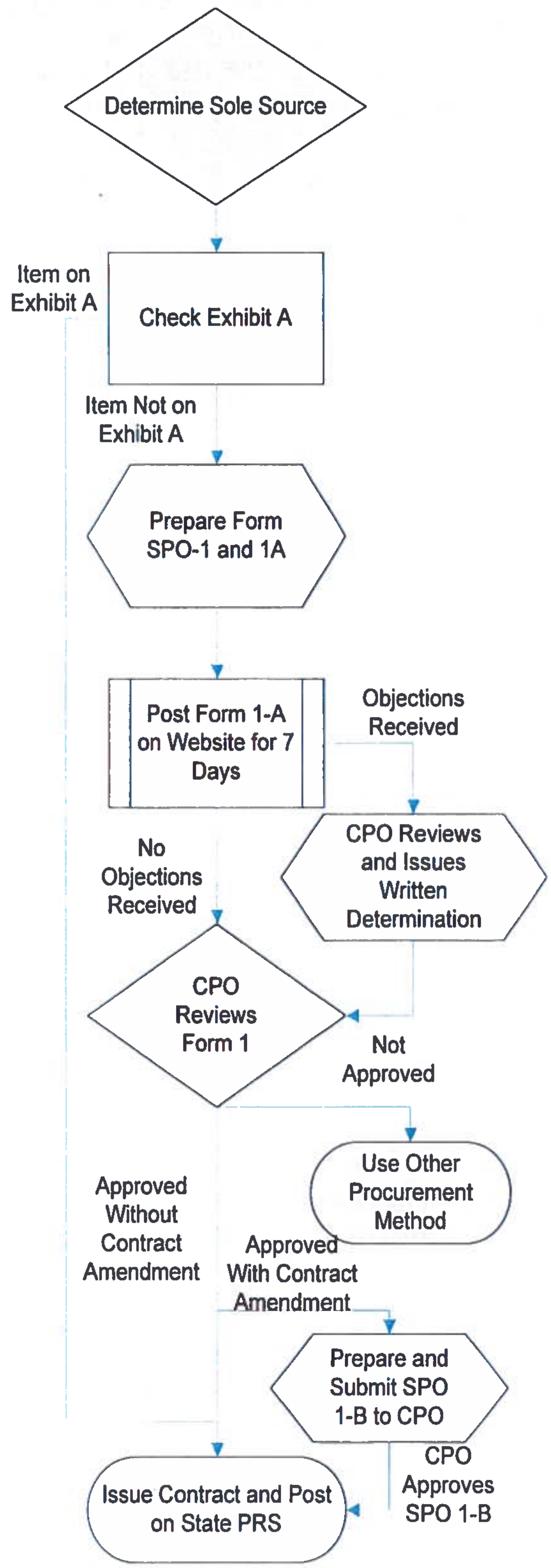
Amendments to a contract that would change the original scope of the contract, or increase the original scope of the contract, or increase the original contract price by ten per cent or more, may only be made with the approval of the Chief Procurement Officer. The annual renewal of a sole source contract for services shall not be submitted as an amendment, but as a new request. To amend a sole source contract, the purchasing agency shall complete and submit a "Notice of Amendment to Sole Source Contract" (SPO Form 1B) to the chief procurement officer and a copy shall be posted in a designated area accessible to the public.

EXHIBIT A
PROCUREMENTS APPROVED FOR SOLE SOURCE
JANUARY 2007

The following procurements are not subject to the procedure for obtaining sole source approval, APM Section A8.255.2:

SOLE SOURCE NUMBER	SOLE SOURCE
1.	Rental of booth space for exhibits at conventions and trade shows when organized by a single sponsor. Criteria: When rental is available only through a single organizer or sponsor of the convention or trade show.
2.	For the repair, replacement, installation (connection, activation or hookup), or relocation of public utility company equipment or facilities. Criteria: When the equipment or facilities are owned or controlled by utility companies such as an electric, telephone, gas or Cable Television Company.
3.	Annual license renewal and maintenance for computer software. Criteria: When the license renewal and maintenance can be obtained from only a single source, normally the developer of the software.
4.	Procurement of computer software conversions, modifications, and maintenance for existing programs from the manufacturer of the software. Criteria: When the conversion, modification, or maintenance can only be obtained from the manufacturer of the software.
5.	Transcripts of court proceedings. Criteria: When the transcripts of court proceedings are only available from the respective assigned court reporter provided by the Judiciary.
6.	Repair and maintenance services and supplies from the original equipment manufacturer of its designated representative; when the manufacturer or its designated representative is required to provide the services and supplies to retain the manufacturer's warranty or guarantee. Criteria: When the services or supplies can only be obtained from the manufacturer or its designated representative to retain the manufacturer's warranty or guarantee.
7.	Procurement of equipment upgrades from the original manufacturer to existing equipment and information technology hardware, when the upgrades can only be obtained from the manufacturer. Criteria: When the upgrades are available only from the manufacturer.

Figure 2.2.1.6 Sole Source Procurement Process



1. Hale Director determines there is only one source able to supply the service or good needed.

2. The Hale Director checks "Exhibit A Procurement Approved for Sole Source". If the item is on the list the Hale Director assigns a staff member to purchase the item or issue a contract and posts the procurement on the State Procurement Reporting System (PRS).

3. If the item is not on "Exhibit A" the Hale Director prepares SPO Form-1 Notice and Request for Sole Source - **tab 16**.

3. SPO Form-1 is posted for seven days at http://www.hawaii.gov/spo2/solesource/.

4. Objections to the sole source procurement are received by the chief procurement officer (CPO) within seven days of the public notice and the sole source request is put on hold until determination.

5. The CPO reviews the objection and issues a written determination

6. The CPO reviews SPO Form 1.

7. If the CPO does not approve the request for sole source purchase the Hale Director uses other source of selection method (i.e. IFB, RFP).

8. If the CPO approves the request and there is no need to amend the contract terms the Hale Director issues the contract and post on Procurement Reporting System (PRS).

9. If need to amend contract terms the purchasers prepares form SPO 1-B Notice of Amendment to Sole Source Contract - **tab 17**, and submits to the CPO.

10. CPO approves SPO 1-B the Hale Director issues the contract and post on PRS.

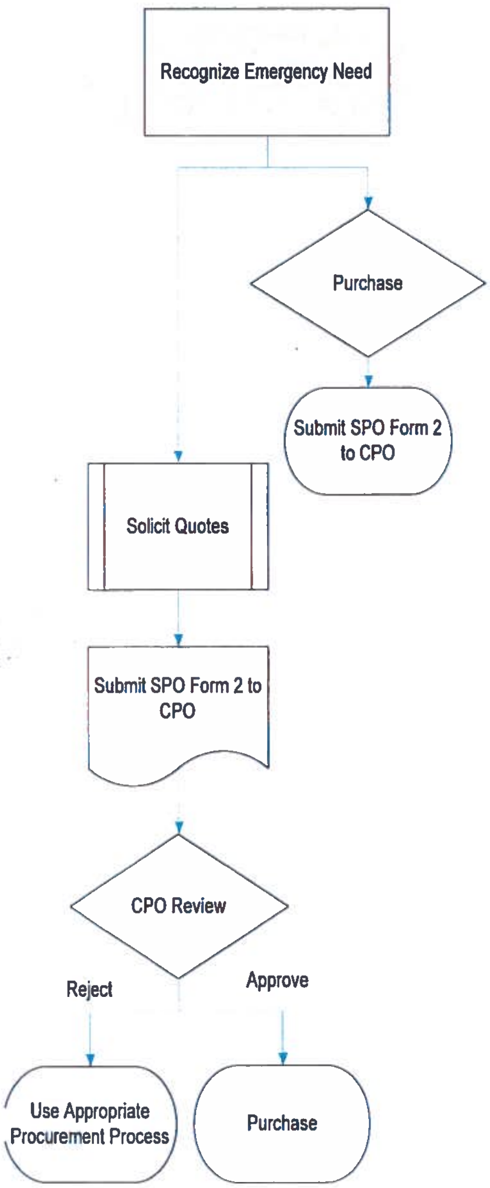
2.2.1.7 Emergency Procurement

An emergency condition means a situation which creates a threat to public health, welfare, or safety that may arise by reason of major natural disaster, epidemic, riot, fire, or other reason as may be proclaimed by the Administrator. The emergency condition creates an immediate and serious need for goods, services or construction that cannot be met through normal procurement methods, the lack of which would seriously threaten the continued function of OHA, the preservation or protection of property, or the health or safety of any person.

Emergency procedures may be utilized only to purchase that which is necessary to cover the emergency. Subsequent requirements shall be obtained using normal purchasing procedures. Purchasers must document an emergency procurement before it takes place, or as soon after as possible. To further assess justification for an emergency procurement, purchasers should answer the following:

- What happened to cause the emergency?
- What would be the negative consequences of following normal procedures?

Figure 2.2.1.7 Emergency Procurement Process



1. Hale Director determines immediate need for service or good(s) due to an emergency situation that may affect the health, safety, or welfare of any person.

2. Hale Director procures from the best available source.

3. Hale Director prepares SPO Form 2 Emergency Procurement Request - **tab 18,** and submits to the Chief Procurement Officer (CPO) after the fact.

4. Hale Director solicits quotes when appropriate

5. Hale Director prepares SPO Form 2 and submits to the CPO.

6. CPO Reviews request.

7. If approved the goods or services are purchased. If rejected an appropriate procurement process is followed.

2.2.1.8 Professional Services

Professional services, may be procured in accordance with Sections 103D-302, 103D-303, 103D-304, 103D-305, 103D-306, or 103D-307, HRS. Professional services anticipated to cost in excess of $50,000, shall be procured in accordance with Sections 103D-302, 103D-303, 103D-304, 103D-306, or 103D-307, HRS. However, professional services are generally procured through the Section 103D-304, HRS, process, which requires the development of a list of individuals to perform a particular service for OHA. Pursuant to Section 103D-304, HRS, at least annually OHA must generate a list of anticipated professional needs and ask for statements of qualifications from potential providers.

Supplemental notices shall be given if:

1. The response to the initial notice is inadequate;
2. The response to the initial notice does not result in adequate representation of available sources;
3. New needs for professional services arise; or

The selection criteria employed in selecting service providers in descending order of importance shall be:

1. Experience and professional qualifications relevant to the project type:
2. Past performance on projects of similar scope for public agencies or private industry; including corrective actions and other responses to notices of deficiencies;
3. Capacity to accomplish the work in the required time; and
4. Any additional criteria determined in writing by the selection committee to be relevant to the purchasing agency's needs or necessary and appropriate to ensure full, open, and fair competition for professional services contracts.

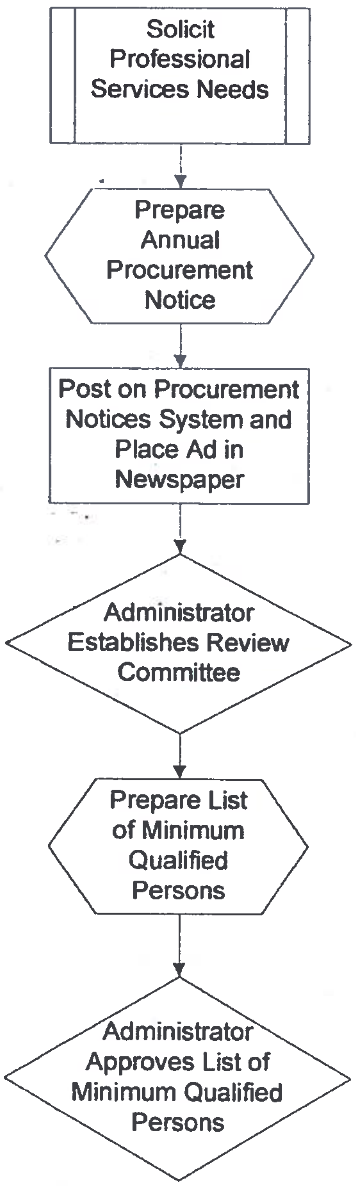
Pursuant to §103D-701 any actual or prospective bidder, offeror, or contractor who is aggrieved in connection with the solicitation or award of a contract may protest to the Chief Procurement Officer (CPO), or a designee as specified in the solicitation. A protest shall be submitted in writing within five working days after the aggrieved person knows or should have known of the facts giving rise thereto; provided that a protest of an award or proposed award shall be submitted in writing within five working days after the posting of award of the contract, if no request for debriefing has been made, as applicable; provided further that no protest based upon the content of the solicitation shall be considered unless it is submitted in writing prior to the date set for the receipt of offers.

The Chief Procurement Officer or a designee, prior to the commencement of an administrative proceeding under section 103D-709 or an action in court pursuant to section 103D-710, may settle and resolve a protest concerning the solicitation or award of a contract. This authority shall be exercised in accordance with rules adopted by the policy board. If the protest is not resolved by mutual agreement, the chief procurement officer or a designee shall promptly issue a decision in writing to uphold or deny the protest. The decision shall:

(1) State the reasons for the action taken; and
(2) Inform the protestor of the protestor's right to an administrative proceeding as provided in this part, if applicable.

A copy of the decision shall be mailed or otherwise furnished immediately to the protestor and any other party intervening and shall be final and conclusive, unless any person adversely affected by the decision commences an administrative proceeding under section 103D-709.

Figure 2.2.1.8 Professional Services Procurement Process



1 No later than May of each year, TOS solicits anticipated needs for professional services from each Division and Hale Director.

2 Based on the organization's professional services needs, TOS prepares an Annual Procurement Notice requesting proposals from appropriate service providers.

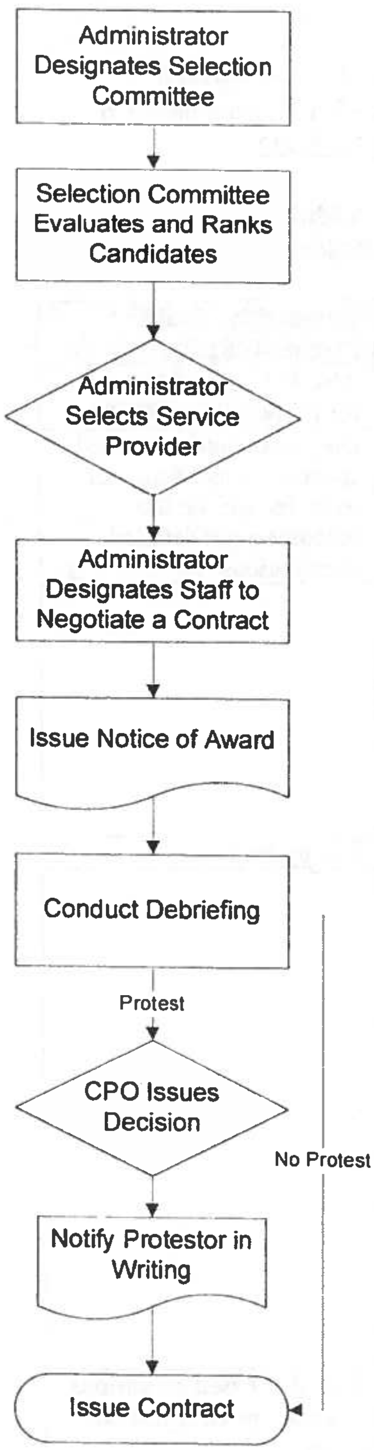
3 TOS posts the notice on the Procurement Notices System (PNS) and places the notice in major newspaper(s) directing potential service providers to the PNS notice.

4 The Administrator designates Review Committees, for each respective category, with a minimum of three persons with sufficient education, training, licenses and credentials for each type of professional service being reviewed.

5 The Review Committee reviews and evaluates all submissions and prepares a list of minimum qualified persons that is transmitted to the Administrator.

6 The Administrator approves the Qualified List of Professional Service Providers.

If the need for a particular professional service arises, the Administrator designates a selection committee with a minimum of three persons.



7. The Administrator designates a Selection Committee.

8. The Selection Committee evaluates the statements of qualifications and ranks a minimum of three providers using the selection criteria.

9. The Selection Committee makes a recommendation to the Administrator.

10. The Administrator designates a staff person to negotiate a contract with the first ranked provider.

11. The notice of award is issued to the provider.

12. Conduct debriefing within 7 working days with non-selected provider(s) that submitted written requests. Protests are received within 5 working days after last debriefing, during which time the purchase is put on hold.

13. The Chief Procurement Officer issues a decision on protest in writing.

14. The protestor is notified of the decision in writing, accepts the decision or proceeds to an administrative hearing.

15. Issue contract.

2.2.1.9 Competitive Sealed Bids or Proposals ($50,000+)

The competitive procurement process consists of:

- Invitations for Bids (IFB) HRS §103D-302, HAR §3-122, Subchapter 5
- Request for Proposals (RFP) HRS §103D-303, HAR §3-122, Subchapter 6
- Combination IFB and RFP HRS §103D-302, HAR §3-122-22

There are several major differences between a Competitive Sealed Bid, a Multi-Step Competitive Sealed Bid, and Competitive Sealed Proposals. Some of their characteristics have been provided below:

Competitive Sealed Bid (IFB)	Multi-Step Competitive Sealed Bid	Competitive Sealed Proposal (RFP)
Also known as "Invitation for Bid" or "IFB"	Combination of IFB and RFP	Also known as "Request for Proposal" or "RFP"
Detailed specifications that allow objective measurements of what is being offered between competing responses	It is not practical to prepare initially a definitive purchase description which will be suitable to permit an award based on price	Does not contain detailed specifications. Scope of work focuses on the outcomes, not detailed explanations.
	Phase 1: • Step 1: bidders submit un-priced technical offers to be evaluated • Step 2: those bidders whose technical offers are determined to be acceptable during the first phase, have their price bids considered.	
No discussions	Discussions	Discussions
There is a public opening of bids	• The CPO shall examine written requests of confidentiality for trade secrets and proprietary data in the technical offer of the successful bidder to determine the validity of any such requests. If the parties do not agree as to the disclosures of data, the CPO shall reject the offer. Such technical offer shall be open to public inspection subject to any continuing prohibition on the disclosure of confidential data. • Un-priced technical offers of bidders who are not awarded the contract shall not be open to public inspection.	
Award is made to the lowest responsive and responsible bidder meeting specifications.	Phase 2: • Award is made to the lowest responsive and responsible bidder meeting specifications.	Award is based on various criteria – price is just one factor.

2.2.1.9.1 Invitation for Bid (IFB)

Pursuant to §103D-302 Contracts shall be awarded by competitive sealed bidding except as otherwise provided in section 103D-301. Awards of contracts by competitive sealed bidding may be made after single or multi-step bidding. Competitive sealed bidding does not include negotiations with bidders after the receipt and opening of bids. Award is based on the criteria set forth in the invitation for bids.

When using a competitive sealed bid process, the goods, services or construction must be described in a way so the bids can be submitted by suppliers and evaluated against the description set forth in the Invitation to Bid (IFB).

An invitation for bids shall be issued, and shall include a purchase description and all contractual terms and conditions applicable to the procurement. If the invitation for bids is for construction, it shall specify that all bids include the name of each person or firm to be engaged by the bidder as a joint contractor or subcontractor in the performance of the contract and the nature and scope of the work to be performed by each. Construction bids that do not comply with this requirement may be accepted if acceptance is in the best interest of the State and the value of the work to be performed by the joint contractor or subcontractor is equal to or less than one per cent of the total bid amount.

Adequate public notice of the invitation for bids shall be given a reasonable time before the date set forth in the invitation for the opening of bids. In the competitive bid process, bids must be opened publicly, in the presence of one or more witnesses, at the time, date and place designated in the IFB. The open bids are available for inspection by the public at the time of opening and award is made to the lowest responsive and responsible offeror

Bids are evaluated based on the requirements set forth in the invitation for bids. These requirements may include criteria to determine acceptability such as inspection, testing, quality, workmanship, delivery, and suitability for a particular purpose. Those criteria that will affect the bid price and be considered in evaluation for award shall be objectively measurable, such as discounts, transportation costs, and total or life cycle costs. The invitation for bids shall set forth the evaluation criteria to be used. No criteria may be used in bid evaluation that is not set forth in the invitation for bids.

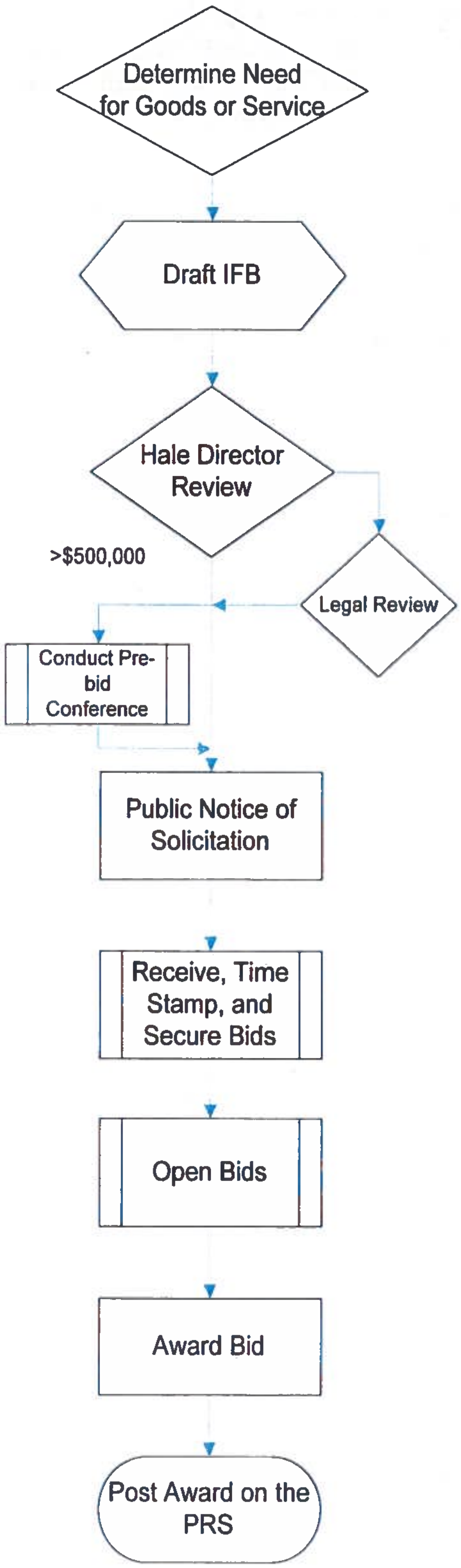
The opened bids shall be made available for public inspection at the time of opening except to the extent that the bidder designates trade secrets or other proprietary data to be confidential as verified by the procurement officer or designee. The bidder must submit a written nondisclosure of trade secrets and other proprietary information with the bid.

A person who is aggrieved by an award of a contract may protest a purchasing agency's failure to follow procedures established by HAR §103F-501 The protest shall be submitted to the head of the purchasing agency, in writing, within five working days after the postmark date on the notice of award. The head of the purchasing agency, or a designee, may settle and resolve a protest by one or more of the following means:

(1) Amending or canceling a request for proposal;
(2) Terminating the contract which was awarded;
(3) Initiating a new process to award a contract;
(4) Declaring the contract null and void from the time of its award; or
(5) Affirming the purchasing agency's contract award decision.

A copy of the written decision shall be mailed or otherwise furnished to the person who initiated the protest.

Figure 2.2.1.9.1 Invitation for Bid (IFB) Process



1. Determine need for good, service, or construction.

2. A designated staff prepares draft IFB in accordance with HAR §3-122-21.

3. Hale Director reviews draft IFB and if legal issues, submits to Legal Office for review.

4. A pre-bid conference is conducted for construction or design-build projects, total estimated contract of $500,000 or more.

5. Public notice of the solicitation is provided pursuant to HAR §3-122-16.03.

6. Bid proposals are received and time is stamped by the designated staff person and un-opened bids are turned over to the designated procurement officer for safe keeping.

7. Bids are opened publicly in the presence of one or more witnesses at the time, date, and place designated in the IFB. Name, price(s), and other information deemed appropriate by the procurement officer are read aloud.

8. The procurement officer makes the award to the lowest responsive bidder based on the criteria set forth in the IFB. If two bids are identical in price and meet all other requirements and criteria of the IFB, the procurement officer uses the criteria in HAR §3-122-34 to make the award.

9. The award is posted on the Procurement Reporting System (PRS) for 5 working days.

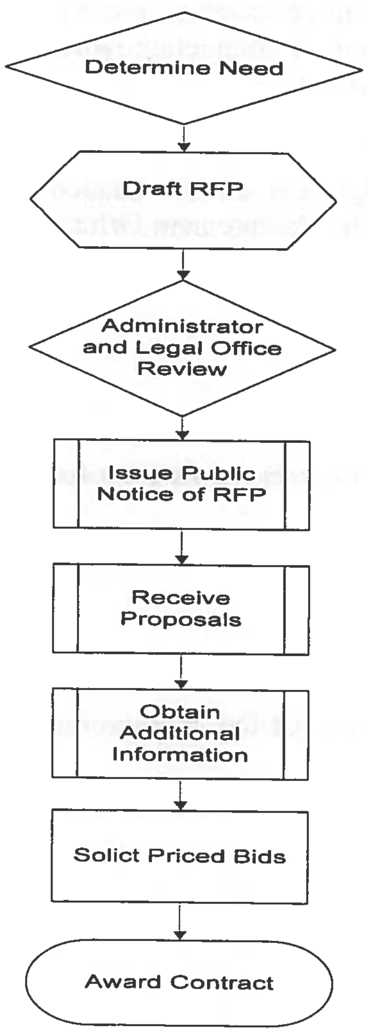
2.2.1.9.2 Multi-step Competitive Sealed Bid

Purchasers can also choose to use the multi-step competitive sealed bid process, which is a combination of the IFB and RFP. When using a multi-step competitive sealed bid process, purchasers should think in terms of two steps. This method is a combination of the competitive sealed bid proposal process (Step 1) and the competitive sealed bidding process (Step 2), and is desirable to use when it is not practical to initially prepare a definitive purchase description upon which an award would be made based on price.

In Step 1, the purchaser is given the flexibility to do the following prior to soliciting the priced bids in Step 2:

- Receive technical proposals to be evaluated to determine acceptability;
- Enter into discussions, if necessary, to clarify the technical proposals received;
- Request supplemental information; allow changes to the technical offer; and
- Amend the purchase description.

Figure 2.2.1.9.2 Multi-step Competitive Sealed Bid Process



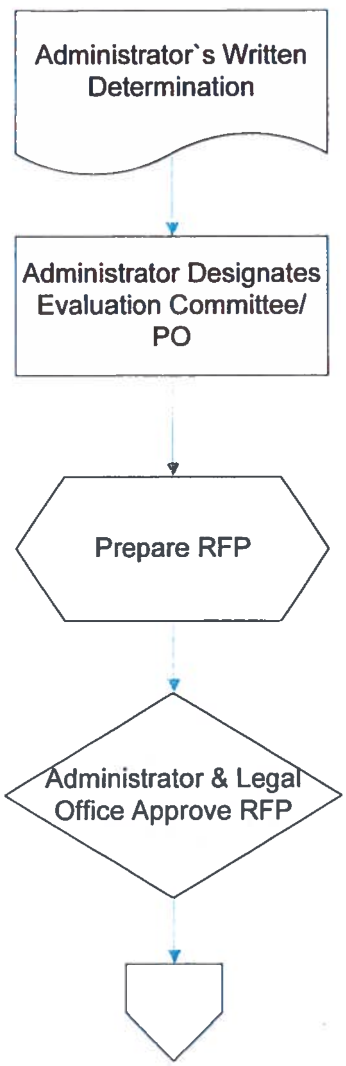
1. Determine need for goods, service, or construction.
2. The Hale Director prepares draft RFP.
3. The Administrator and Legal Office review draft RFP.
4. The notice of RFP is issued.
5. Vendors submit proposals.
6. Additional information is obtained from bidders.
7. Solicit priced bids.
8. Award contract.

2.2.1.9.3 Request for Proposal (RFP)

Competitive sealed proposals are used when it is not practicable or not advantageous to use competitive bidding. Competitive proposals provide flexibility in describing what is wanted in general terms and the opportunity through negotiations to change the content of the offer and pricing after the opening. The negotiation step allows the purchaser and supplier an opportunity to mediate differences and arrive at an agreement acceptable to both.

Once the Administrator approves the use of the RFP process for procurement, a written Request for Proposal (RFP) is generated and it describes in general terms what is to be procured. It must contain the specific terms that will be used to evaluate the proposals and should contain other applicable contractual terms and conditions.

Figure 2.2.1.9.3 Request for Proposal (RFP) Process

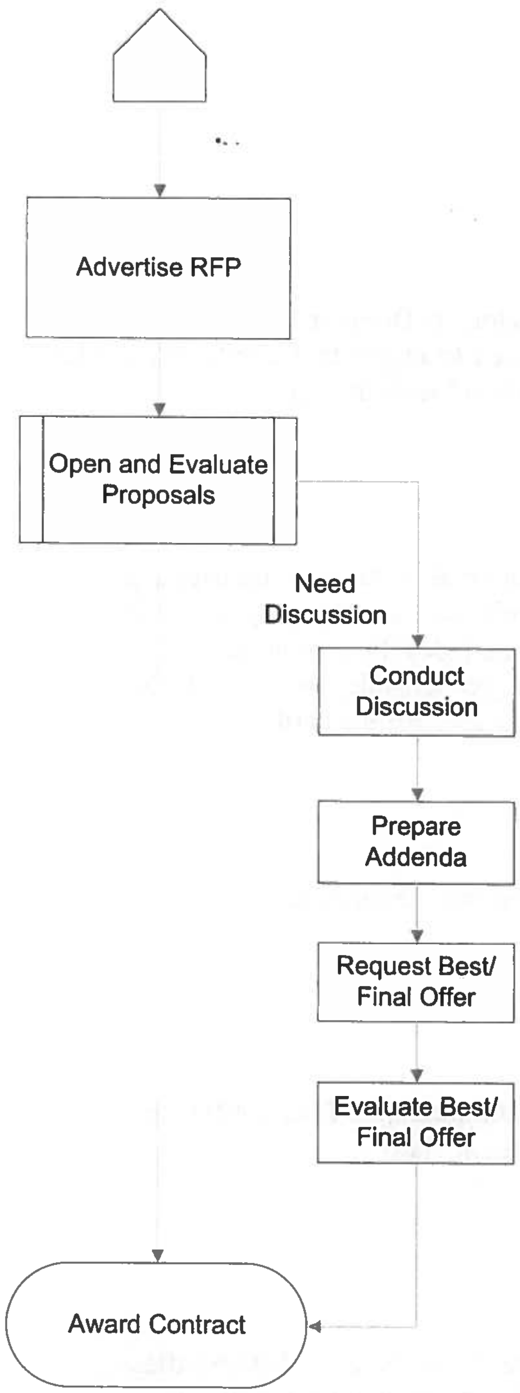


1. A written determination is made by the Administrator that a competitive sealed proposal is the more appropriate method of contracting rather than competitive sealed bidding.

2. The Administrator designates an Evaluation Committee or designates the Procurement Officer to conduct the evaluation.

3. The Procurement Officer prepares the Request for Proposal (RFP).

4. The Administrator and Legal Office approve the RFP.



5. The RFP is advertised in major newspaper(s) and on the OHA website.

6. The Evaluation Committee or the procurement officer opens and evaluates the proposals. If discussion is not necessary, award contract.

7. If discussion is needed generate a priority list from the acceptable and potentially acceptable offers.

a. Conduct discussion with priority listed offerors.

b. Prepare addenda, if required and distribute to priority listed offerors.

c. Request best and final offers if required.

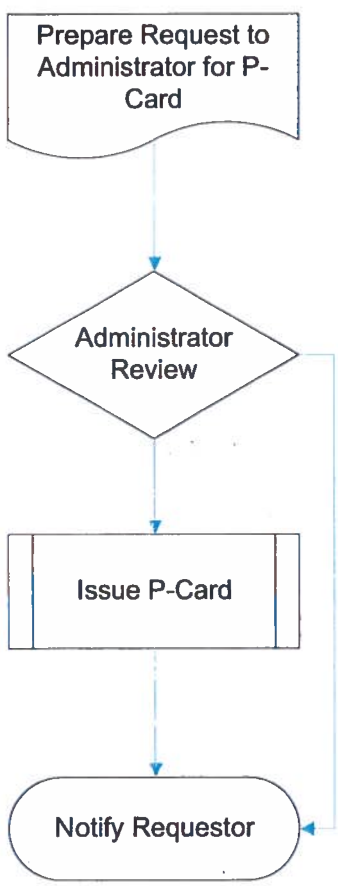
d. Evaluate best and final offers, if any.

8. Award the contract.

2.2.1.10 P-Cards

P-Cards are issued, through the approval of the Administrator, to Directors for the purchase of goods and services up to a specified limit. The P-Card is used to insure that goods and services needed for the efficient opearation of OHA can be procured in a timely maner.

Figure 2.2.1.10.1 Procedure for Obtaining a P-Card



1. Deputy Administrator or Hale Director transmits a request to the Administrator for the issuance of a P-Card. The request includes the reason the card is needed, staff person responsible for use of the card, and security measures for the card.

2. The Administrator reviews the request.

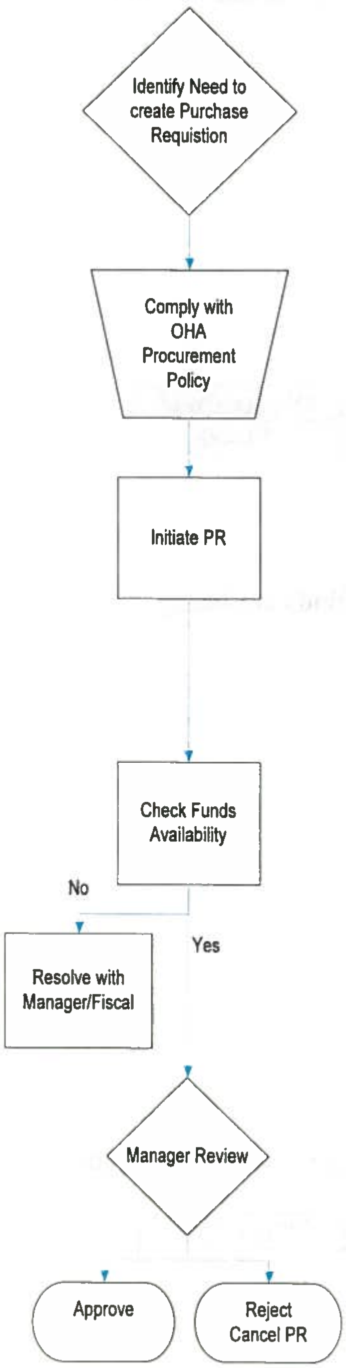
3. If approved by the Administrator, TOS notifies the requestor and issues the P-Card.

4. If not approved by the Administrator, TOS notifies the requestor indicating the reason for the denial.

2.2.2 PURCHASE REQUISITIONS

Purchase Requisitions (PR) are created by designated and trained staff in all OHA Departments, for the purpose of ensuring funds are available, encumbering those funds, and creating a Purchase Order (PO) for the procurement and payment of goods and services needed by OHA. PRs are created online using the Oracle accounting system. The procedure for creating a Purchase Requisition is as follows:

Figure 2.2.2.1 Purchase Requisition Procedure



1. The need to create a PR for the procurement of goods or services is identified by a Hale Director or Deputy Administrator.

2. The Director or Division Head directs the appropriate staff member to initiate the procurement process in-line with OHA Procurement Policy and Guidelines - **tab 19**.

3. The designated PR representative is instructed to enter the initial information in the online Oracle Purchase Requisition form in a three step process outlined below.
   - Step 1 -Completing the Header lines
   - Step 2 -Completing the Requisition Lines
   - Step 3- Creating Distribution Expense Codes

   Instructions and examples for these and the additional steps in the process can be found in section 2.2.3 - Creating a Purchase Requisition.

4. The PR representative checks if funds are available for the procurement by following Step 4 - Check the Availability of Funds.

5. If funds are not available, the issue will need to be resolved with the appropriate manager and/or TOS.

6. If funds are available the PR is sent to the appropriate manager for review. Every requisition has to be approved before it can be turn it into a Purchase Order. All requisitions have to be routed through the Purchasing system for the proper approvals following Step 5 – Approving a Requisition, which is printed on colored paper and submitted to TOS for approval.

7. PRs are routed to the appropriate Manage or Division Head who will approve or reject the PR using the Manager/Division Head PR Approval Process. If rejected the PR rep cancels the PR.

Individuals preparing Purchase requisitions need to enter the OHA Account Code String and the OHA Goal and Strategy number. Information on how to obtain these numbers is provided in the following section.

2.2.2.2 Account Code String

OHA Account Code Strings are comprised of four components, detail of which can be found in **tab 20**, and are as follows:

1. Appropriation
2. FY Year Budget
3. Cost Center
4. Object Code

An example Account Code String is:

Appropriation	FY Year Budget	Cost Center	Object Code
100	2008	100	54460

1. Appropriation

The Appropriation number indicates the source of funds from which the funds are being appropriated. Some of these accounts are:

- 100 – General Fund
- 910 – Trust Fund Match (State of Hawai'i Appropriation)
- 930 – Public Land Trust Fund
- 320 – Hawaiian Projects
- 321 – Hawaiian Rights
- 202 - NHRLF

A complete listing of Appropriation Codes can be found in **tab 20**.

In our example Account Code String the funds are appropriated from the General Fund budget.

Appropriation	FY Year Budget	Cost Center	Object Code
100	2008	100	54460

2. FY Year Budget Code

The next component in the Account Code String is the "FY Year Budget Code", which refers to the fiscal year budget from which the funds will be appropriated. In our example the funds are being appropriated from the FY2008 budget.

Appropriation	**FY Year Budget**	Cost Center	Object Code
100	**2008**	100	54460

3. Cost Center Code

The Cost Center Code refers to the Division budget from which the funds will be appropriated. The Division codes are as follows:

- Board of Trustees – 100 series
- Support Services – 200 series
- Beneficiary, Advocacy and Empowerment– 300 & 400 series

In our example the funds are being appropriated from the BOT Division budget.

Appropriation	FY Year Budget	**Cost Center**	Object Code
100	2008	**100**	54460

A complete listing of Cost Center Codes can be found in **tab 20**.

4. Object Code

An Object Code is a five digit number representing the specific purpose or account group each expenditure is associated with. A complete listing of Object Codes can be found in **tab 20**.

In our example the funds are being appropriated from the out-of-state travel budget line.

Appropriation	FY Year Budget	Cost Center	**Object Code**
100	2008	100	**54460**

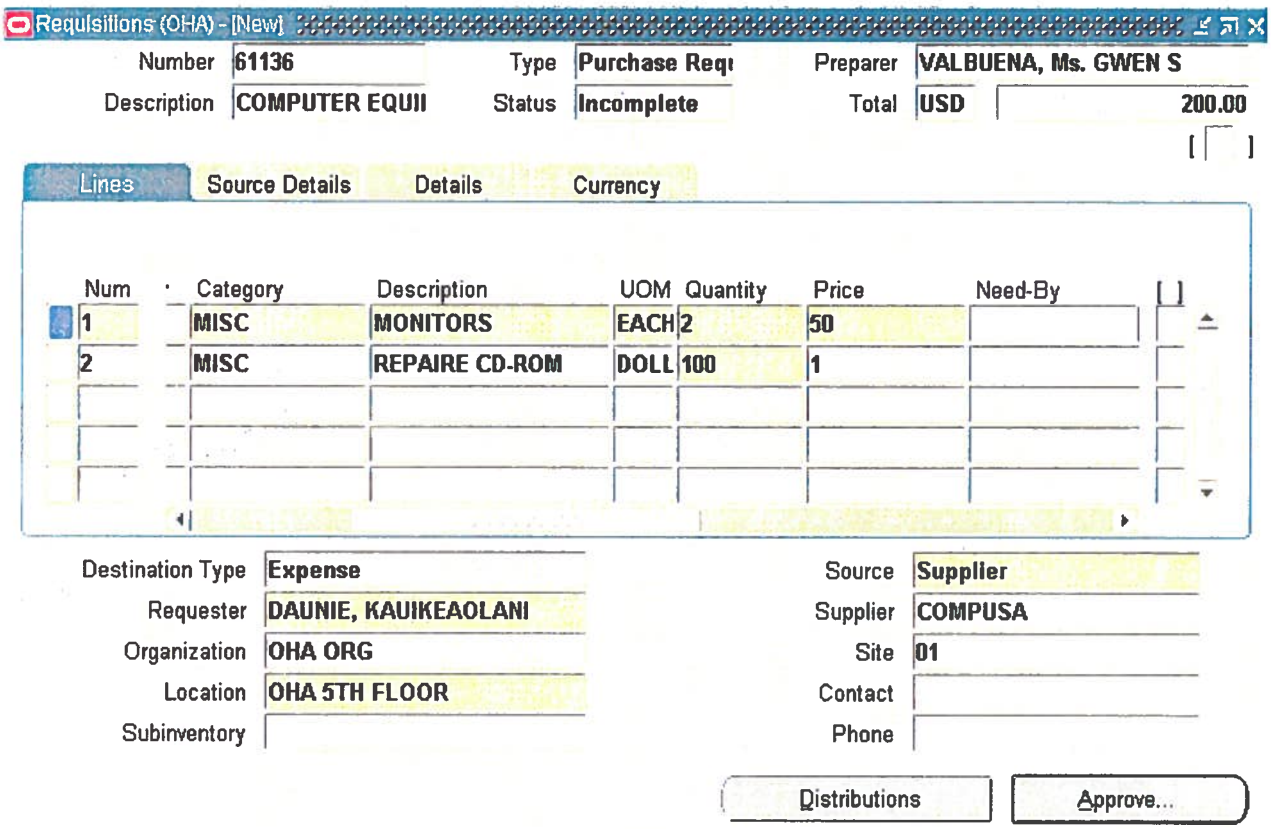
2.2.2.3 OHA Goals and Strategies

In order for Hale Directors to control and monitor their budgets all expenditures need to be allocated to the proper OHA goal and strategy. When preparing Purchase Requisitions or other financial documents, staff should refer to the OHA Goals and Strategy Designation table to determine the appropriate Goal and Strategy to be allocated to the expenditure. A listing of the OHA Goals and Strategies – can be found in **tab 21**.

2.2.3 CREATING A PURCHASE REQUISITION

Step 1 – Completing the Header Lines

1. The **Requisition Number** will automatically populate when the document is saved.
2. The **Type** will default to *Purchase Requisition*. DO NOT CHANGE!
3. Enter a **Description** for this requisition that you will be able to use to find the requisition later in the Requisition Summary. Use all capital letters.
4. The **Preparer Name** will automatically default to your name.
5. The **Status** will say *Incomplete* until some action is taken on this document.
6. The currency will automatically default to *USD*.
7. The **Total** field will increase as you key each line item of the requisition.
8. Hit the **TAB** key to take you to the requisition lines.



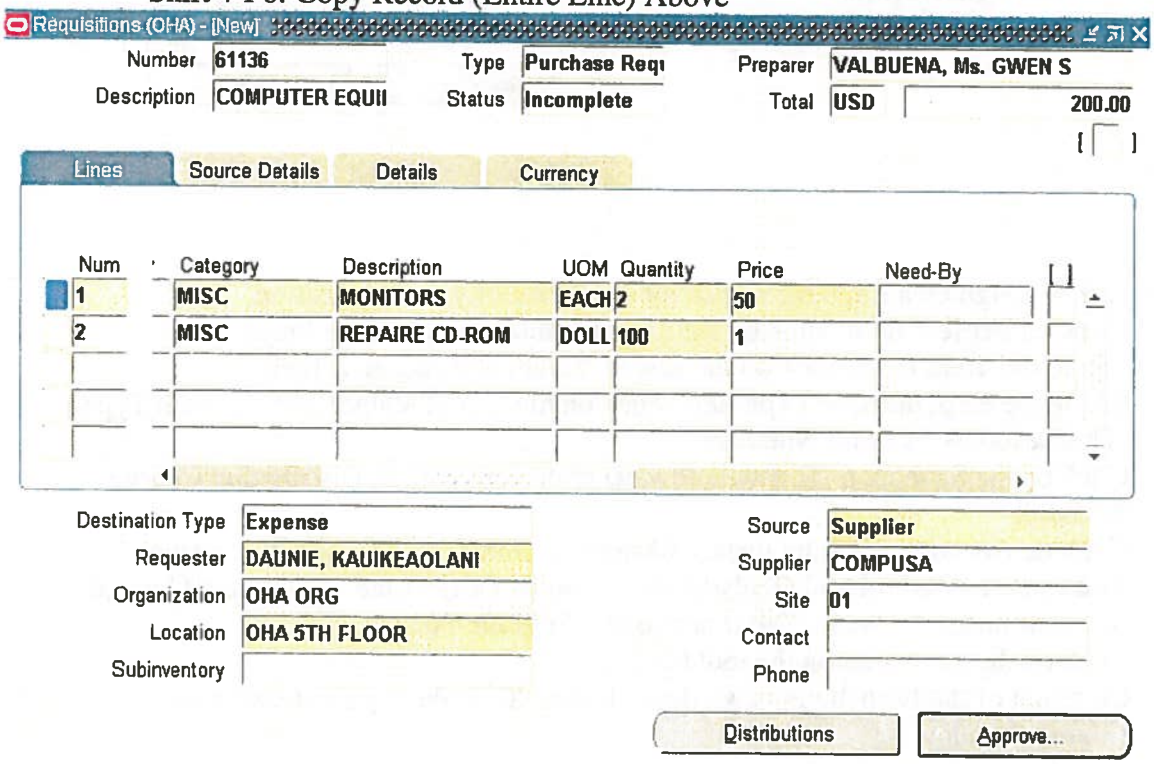
Creating a Purchase Requisition

Step 2 - Completing the Requisition Lines

1. The system will number the requisition line number.
2. A line **Type** of *Services* will default. Keep this if ordering items by Quantity (Tangible goods). If ordering *Services*, click on the List of Values (1-2-3 icon) and choose *Services*.
3. **Note:** You may use both Goods and Services on a requisition.
4. The Category will default to MISC. DO NOT CHANGE!
5. In the Description field, enter a detailed description of the item you wish to order.
6. Enter the Quantity and Price you are requesting.
   - If Type is Goods then enter both Quantity and Price.
   - If Type is Services then enter a dollar amount into Quantity field.
7. When you tab, the quantity will multiply with the dollar amount and update the requisition Total amount in the top right hand corner of the form.
8. Update Requester if necessary.
9. Select Supplier and Site from the List of Values.

Notes: Requester, Supplier, Site are dependent on Requisition Line. In other words, you can assign different suppliers to each Requisition Line if necessary.

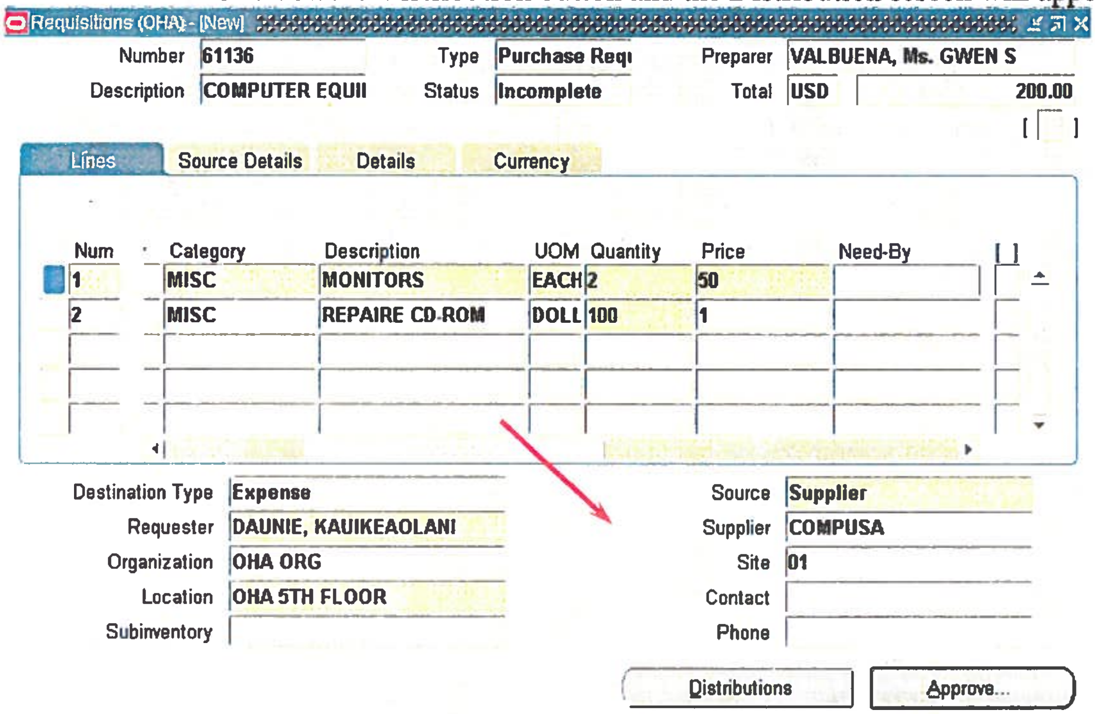
Short Key: Shift + F5: Copy Field Above
Shift + F6: Copy Record (Entire Line) Above



Creating a Purchase Requisition

Step 3 - Creating Distribution Expense Codes for your Item

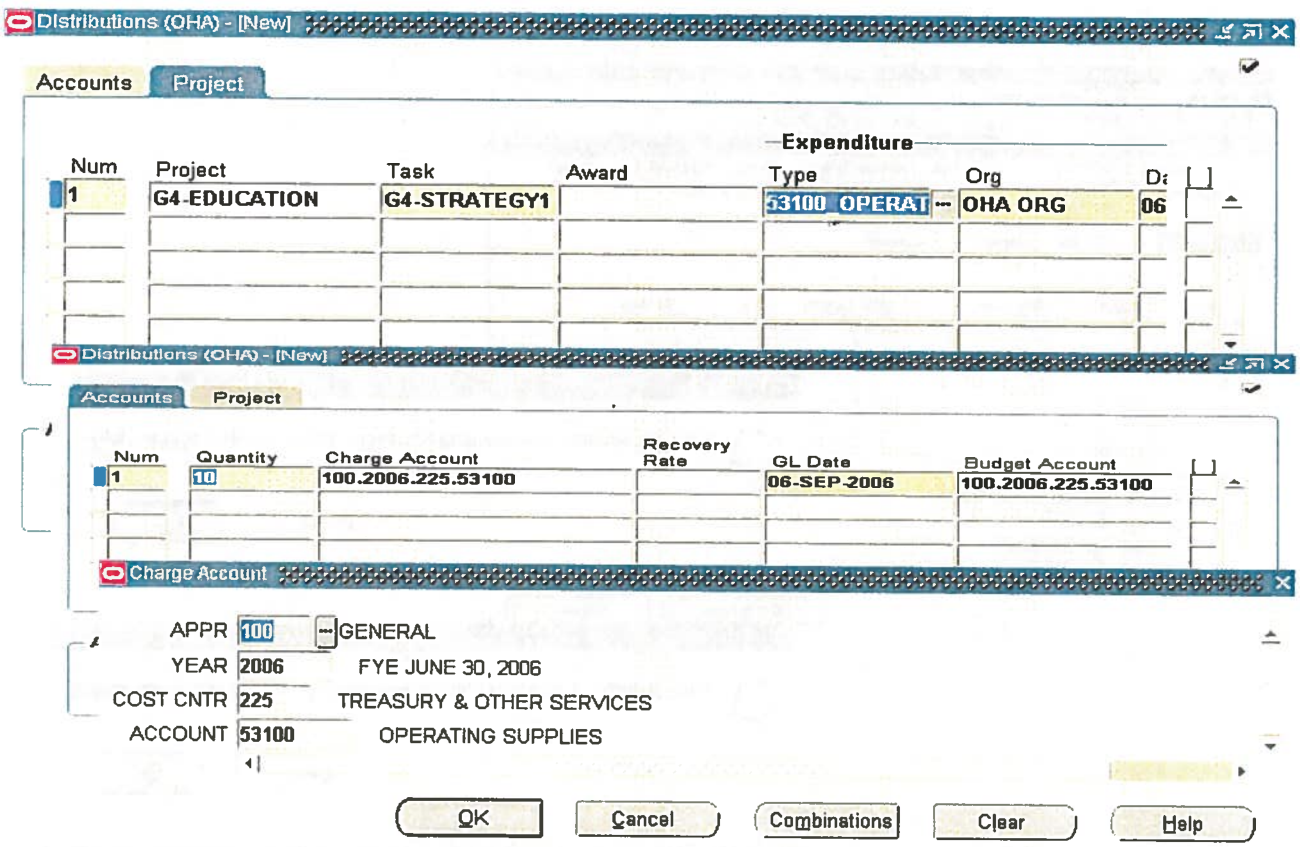
1. You have to assign Distribution Expense Codes for every line of your Requisition
   - Click on the Distribution button and the Distribution screen will appear.



2. You now have to assign Goals and Strategies for every line of your Requisition.
   - Click on **Project** field, click on the List of Values and choose a Project.
   - Tab to the **Task** field, click on the List of Values and choose a Task.
   - Tab to the **Expenditure Type** field, click on the List of Values and choose a Type (This becomes Account Number).
   - Click on the Save icon. This will now generate your default Distribution Charge Account.
   - Click on Accounts Tab and update **Charge Account** or **Quantity** if necessary.
   - You can create additional Goals/Strategies under **Project** tab and update **Charge Account** under Accounts Tab if necessary.(Splitting Funds)
   - Click on the Save icon on the tool bar.
   - Close out of the Distributions window. (Little "X" in the top right corner of either/or window)

Notes:

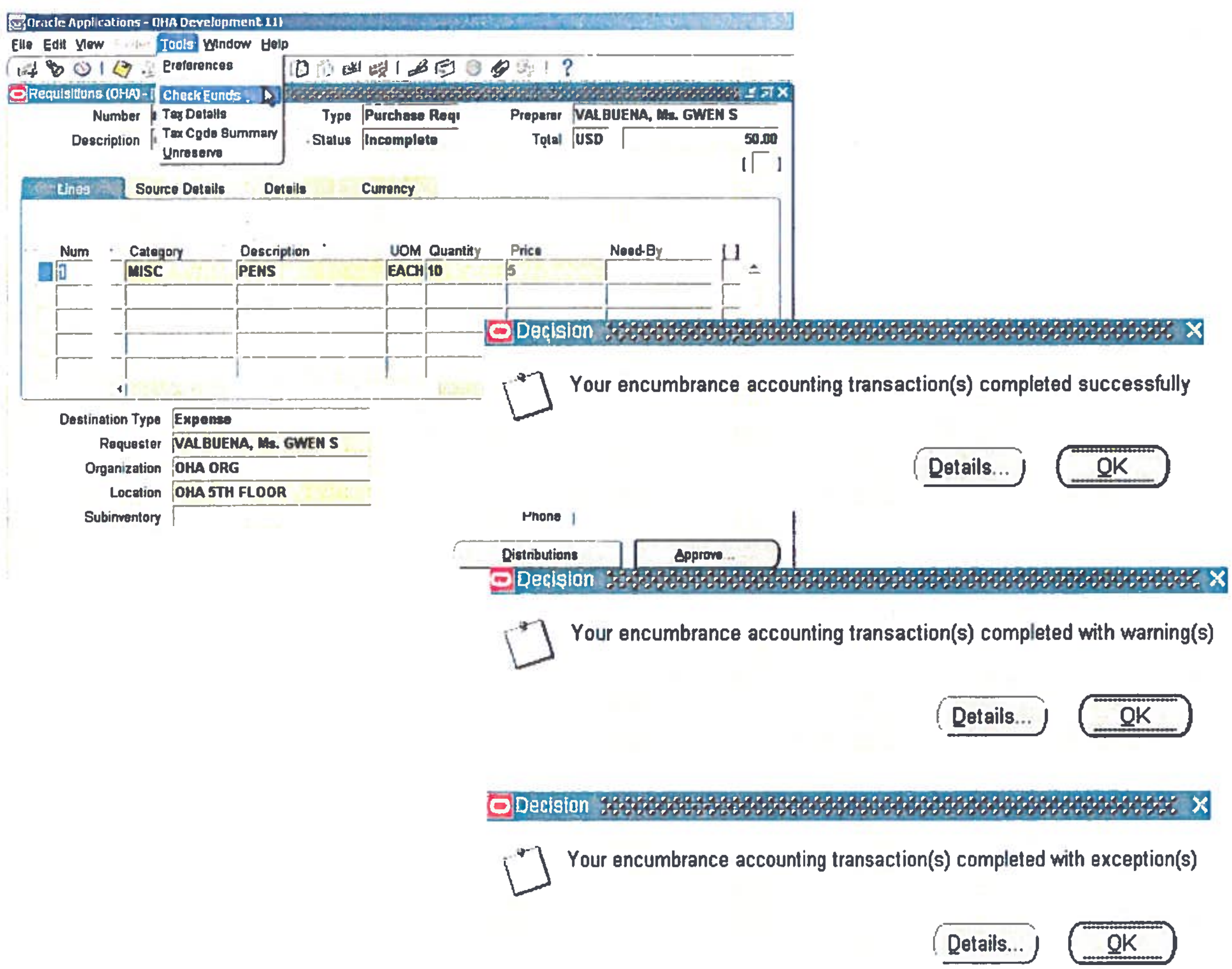
- Each Requisitioner is only authorized to charge items to their own Cost Centers.
- The default Charge Accounts are generated based on the employees' default PO account code and Expenditure Type entered in Distribution Window. Upon changes in Expenditure Type, the Account Value in the Charge Account will be updated and other segment values in the Charge Account will remain the same.



Creating a Purchase Requisition

Step 4 – Check the Availability of Funds

1. **Go to Tools and click on Check Funds.**
2. **One of three messages will appear.**
   - Your encumbrance accounting transaction(s) completed successfully. **It's OK to submit the PR for Approval.**
   - Your encumbrance accounting transaction(s) completed with warning(s). **It's OK to submit the PR for Approval.**
   - Your encumbrance accounting transaction(s) completed with exceptions(s). **Contact your manager to resolve insufficient fund.**



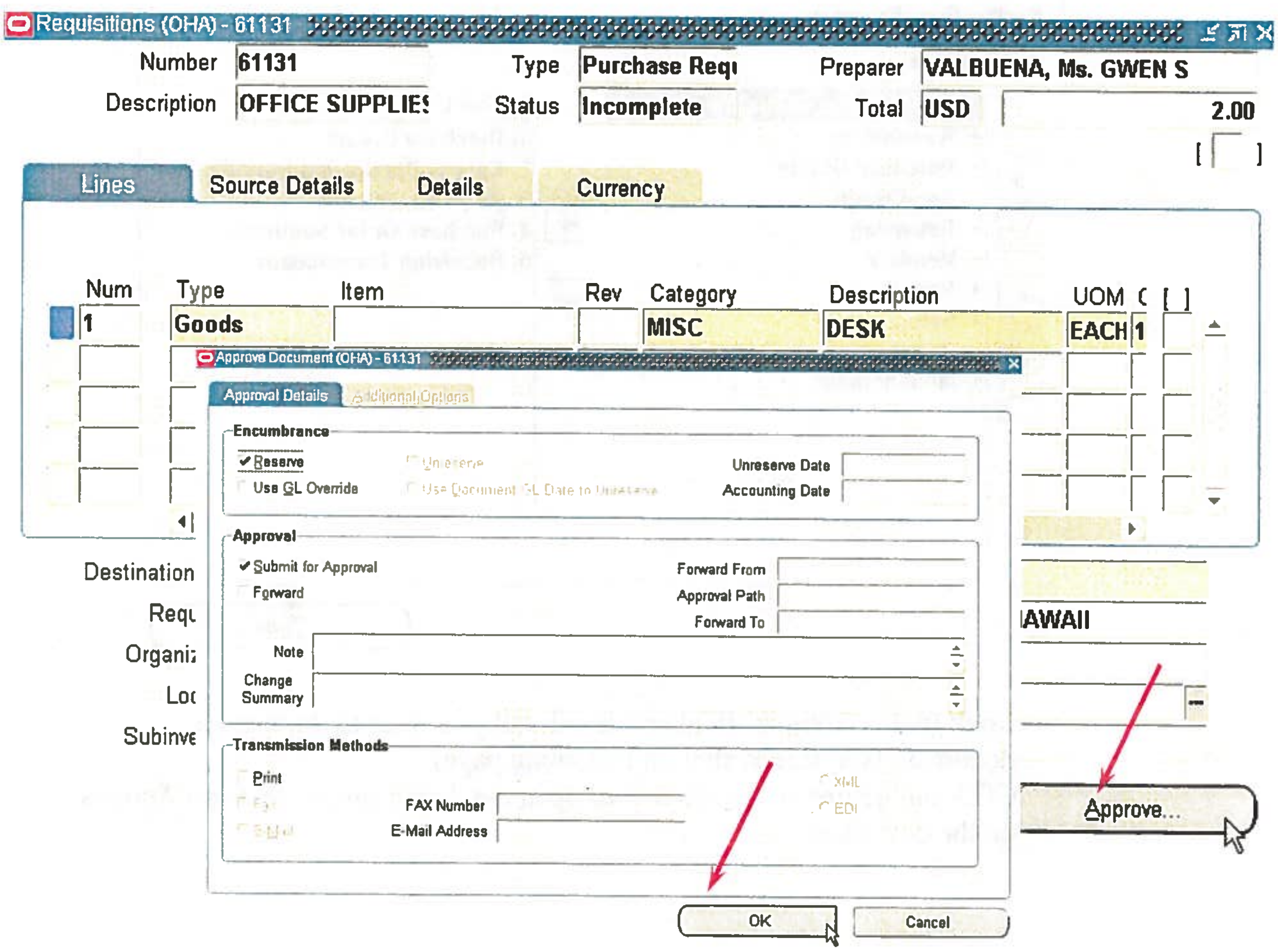
Creating a Purchase Requisition

Step 5 – Approving a Requisition

Every requisition has to be approved before Purchasing can turn it into a Purchase Order. All requisitions have to be routed through the Purchasing system for the proper approvals.

- Click on the Approve button and an Approve screen will appear.
- Click on the **Reserve** box and the **Submit for Approval** box.
- Optionally, you can click on the **Forward** box and forward the PR to other manager for approval when your manager is not available.
- Optionally type a note in the **Note** field for the next approver to see.
- Click OK to start the Requisition through the approval process.
- Once the PR is submitted, it is out of your hands and you are not able to make any changes after this.

Notes: If the PR needs to be corrected, ask your manager to reject the PR so that you can make corrections.



Approving a Purchase Requisition

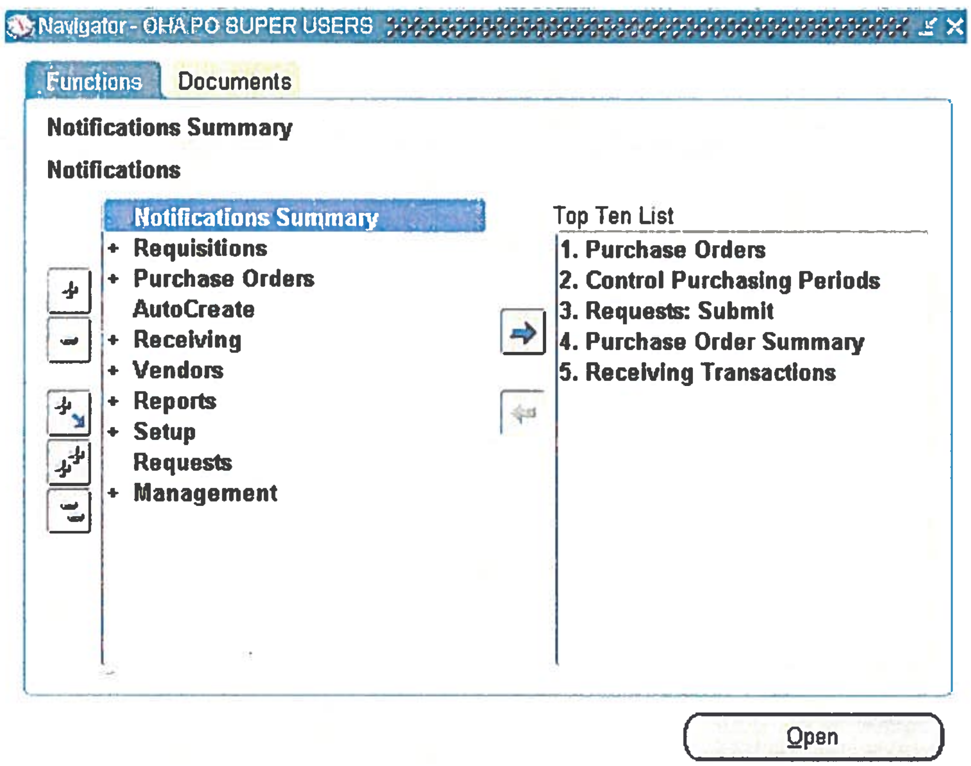
Manager Division Head Approval Process

1. Manager Division Head Notification

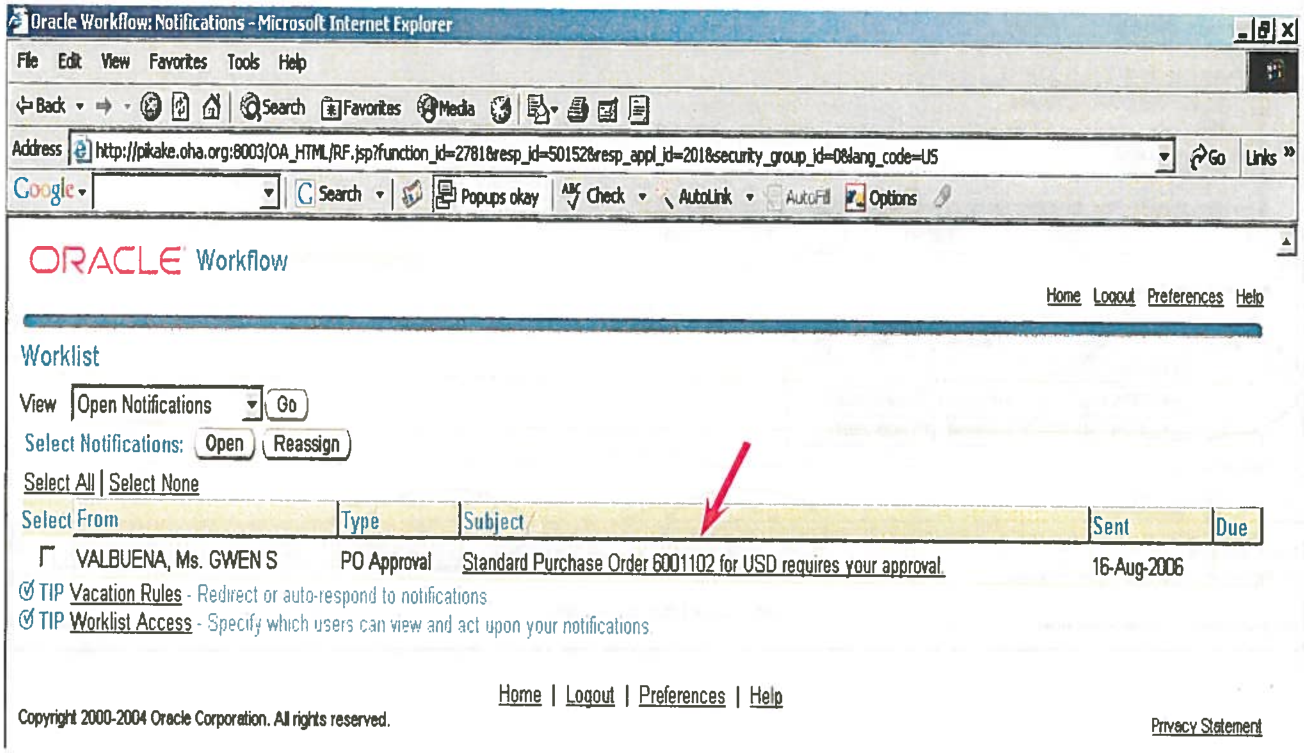
This window is used by Managers and Division Heads to view and approve purchase requisitions.

This window is also used by the PR Rep to view and modify the purchase requisitions that have been rejected back to them.

- Start from the Navigator menu and click on Notifications to open this window.



- Look in the 'Subject' field and it will tell you what to do with the document (see screen shot on following page).
- Click on the line in the Subject to open the details and to perform Actions on the document.



- After reviewing the Purchase Requisition click on **Approve** button in order to approve the PR.
- Click on **Reject** button to reject the Purchase Requisition after entering into Note field why you are rejecting the Purchase Requisition.
- If you want to review more details, click on Open Document link and this will open Purchase Requisition Window and you can review the Requester, Charge Account, Goals/Strategies, etc.

ORACLE Workflow

Home Logout Preferences Help

Worklist >

Standard Purchase Order 6001102 for USD requires your approval.

Approve | Approve And Forward | Forward | Reject | Reassign | Request Information

From VALBUENA, Ms. GWEN S
To STEWART, BARRIE
Sent 16-Aug-2006 11:40:38
ID 73347
Standard Purchase Order 6001102 for USD requires your approval..

PO Amount: USD 2.00

Forwarded From: VALBUENA, Ms. GWEN S
Preparer: VALBUENA, Ms. GWEN S
Note:

Purchase Order Lines

Line	Item Number	Rev.	Item Description	UOM	Quantity	Unit Price	Line Amount
1			test	EACH	2	1	2.00

Approval Sequence

Sequence	Who	Action	Date	Note
2	STEWART, BARRIE			
1	VALBUENA, Ms. GWEN S	Forward	16-AUG-2006	
0	VALBUENA, Ms. GWEN S	Submit	16-AUG-2006	

References

Open Document

Return to Worklist

Display next notification after my response

Approve | Approve And Forward | Forward | Reject | Reassign | Request Information

Home | Logout | Preferences | Help

Privacy Statement

2.2.4 GRANTS, PROCUREMENT, AND CONTRACTS REVIEW PROCESS

The acquisition process for the procurement of goods and services $2,500.00 or more, is reviewed to ensure compliance with Chapter 103D, HRS, as amended, and the Hawai'i Administrative Rules adopted pursuant thereto (Chapter 3-120 to 3-132). Grants are statutorily exempt from 103D (Hawai`i Public Procurement Code). The review process for both the purchases of goods and services and grant awards may include any or all of the following documents:

Document	Purpose	Prepared/Submitted By
Purchase Requisition (PR) printed on TOS designated color paper	To temporarily reserve budgeted funds while the grant or contract is under review	Designated PR Representative
Accounting Checklist (ACL)	To verify and certify funds	Staff person responsible for procuring the goods or services and/or drafting the grant agreement or contract. Funds verified by the Budget Analyst and certified by the CFO
Tax Clearance (for all non-grant procurements $25,000 or more)[2]	To demonstrate a vendor is in good standing with the State Department of Taxation and IRS	Vendor supplying goods or providing services
Procurement Document Checklist (PCL) signed by Hale Manager	To validate the procurement method used and supporting documentation as identified on the PCL	Staff person responsible for procuring the goods or services
DCCA verification of business registration and standing with the State of Hawai'i	To demonstrate that the grantee or contractor is registered to conduct business in Hawai'i and to glean general information about the standing of the entity	Owners of all forms of business except sole proprietorship, charitable organizations, unincorporated associations, and foreign insurance companies
CFO Certification	Certify the availability of funds	CFO
Standard Long Form Grant Agreement or Contract for Purchase of Services	Document legal relationship with the Grantee or Contractor has with OHA for BOT Initiatives and the purchase of services	Hale managers procuring services and Grants staff or assigned grants monitor.
Grant Agreement Form GA-1 Grant Agreement Form CGA-1[3]	Kaiaulu grants up to $100,000 CBED grants up to $50,000 Kauhale grants up to $24,999	Grants staff or assigned grants monitor.
'Ahahui Agreement Form	'Ahahui grants up to $10,000	Grants staff or assigned grants monitor.
Small Grants Award Letter	Hawaiian Governance grants	Hawaiian Governance staff.

[2] Tax Certificates are not required for grants pursuant to Chapter 103D-328 and 103D-53.
[3] Used for University of Hawaii grants.

2.2.4.1 Grants Review Process

Grants staff is responsible for coordinating the preparation and review of all grants and BOT Initiatives using the OHA Long Contract, GA-1, and CGA-1 agreements. Hale staff members are responsible for grant agreement preparation for assigned grants and for all Program Hale based grants using the respective Grant Agreement template.

Staff assigned to prepare grant agreements normally only need to complete the following sections unless otherwise specified by the grants hale staff:

- Scope of Work
- Compensation and Payment
- Reporting Requirements

Hale staff should not alter any sections of the agreement without first consulting with the OHA grant staff. BOT Initiatives, Kaiaulu, Kauhale, and CBED grants use standard contract agreement forms including the OHA standard (long) contract, Grant Agreement GA-1, Grant Agreement CGA-1, and the ʻAhahui form (GP-1). Any questions staff may have regarding the grants process, forms, and procedures should be directed to the grants staff.

For the ʻAhahui grants and Hawaiian Governance Small Grants program, staff utilizes a standard agreement format. The Small Grants Award Letter includes standard contract provisions which OHA deems accepted by the grantee upon receipt of the award letter and negotiation of the accompanying check by the grantee. The ʻAhahui grants utilize a one page agreement, GP-1, that only requires the grantee signature. Agreements for these types of grants are retained and maintained by the grant monitors and not the Legal Office. When requesting the PO, it is necessary to submit proof of award to TOS with the PR. Proof of award includes the grant award letter, Board minutes, or copy of the approved Administrative Memo. Should the senior staff attorney's signature be required on a PCL ($2,500 or more), proof of award (i.e. the grant award letter, Board minutes, or copy of the approved Administrative Memo) must accompany the PCL.

2.2.4.2 Purchase of Goods and Services Review Process

The acquisition process for the procurement of goods and services must comply with Chapter 103D, HRS and the Hawaiʻi Administrative Rules adopted pursuant thereto (Chapter 3-120 to 3-132), as respectively amended. The staff person assigned to procure the goods or services in his or her respective Hale is responsible for procuring the purchase and preparing the required documents.

Procurement questions should be directed to the staff's Hale manager. The Hale manager may consult with the staff attorney if legal advice is required on issues pertaining to procurement law that arise from any purchase of goods or services.

For the purchase of services, staff must use the standard contract template provided by the Legal office. Each contract should include the following provisions:

- Scope of Service
- Time and Manner of Performance
- Compensation and Method of Payment
- Coordination and Reports
- Records Maintenance, Retention, and Access
- Responsibility for Accuracy, Completeness and Adequacy
- Independent Contractor
- Subcontracts and Assignments
- Indemnification and Injuries
- Insurance
- Other Conditions of Use of Funds
- Confidentiality of Materials
- Conflict of Interest and Disclosure
- Return of Records/Property of OHA
- Notices
- Dispute
- Termination of Agreement
- Waiver of Violations
- Severability
- Waiver of Contractual Rights
- Entire Agreement
- Applicable Law

Contract numbers will be issued by the Legal Office after the agreement is fully executed (and notorized as applicable) by all parties to the agreement. At the time staff presents the original contract to the Legal Office for numbering, staff should not only ensure that he or she has a copy of the original contract to note the contract number assigned, but has also retained a copy of the supporting documents for their files. The original contract and all supporting documents will be left with the Legal Office at that point. The Legal Office, as the agency's central respository for all original numbered agreements, will maintain the original agreement along with the original Accounting Checklist (ACL), and Procurement Checklist (PCL) and the validated tax clearance when required.

2.2.4.3 Review Documentation

To ensure compliance with State Procurement laws, all purchases $2,500 or more, require an initial review of the Procurement Check List by the AP Supervisor before being forwarded to the senior staff attorney for signature. Contracts must be submitted to the Legal Office for legal review (see legal review process Figure 2.2.3.4) and approval as to form by the senior staff attorney in the Legal Office to ensure compliance with contract laws.

The documents to be submitted for the review process for grants and the purchase of goods and services varies depending on the type of purchase as indicated in the following table

Document Procurement Type		Purchase Requistion (PR)	Accounting Checklist (ACL)	Tax Clearance* (non-grant $25,000 or more)	Procurement Document Checklist (PCL)	Proof of Good Standing	Contract or Agreement* (if applicable)
Exempt Purchase	Goods & Services	✓	✓	✓	✓	✓	✓
	Non-Goods or Service	✓	✓		✓		✓
Grants using the OHA Long Contract	Grants	✓	✓		✓		✓
Grants using GA-1 CGA-1	Grants	✓					✓
Price List Method		✓	✓		✓		✓
Small Purchase $2,500 to $14,999	Goods	✓	✓		✓		✓
	Services	✓	✓		✓		✓
HePS Small Purchase $15,000 to $49,999	Goods & Services	✓	✓	✓	✓	✓	✓
Sole Source	Goods & Services	✓	✓	✓	✓	✓	✓
Emergency Purchase	Goods & Services	✓	✓		✓		✓
Comp Sealed Bid/RFP $50,000+	Goods & Services	✓	✓	✓	✓	✓	✓
Professional Services List	Goods & Services	✓	✓	✓	✓	✓	✓

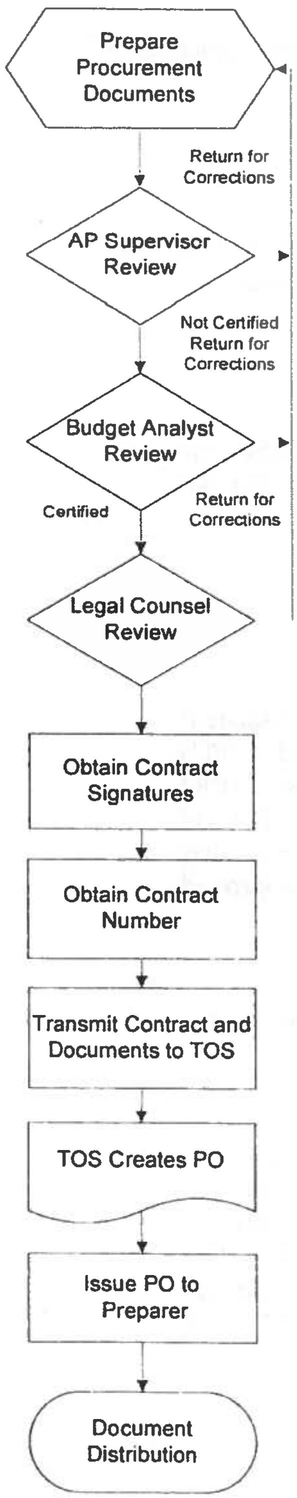
(Revised 2/09)

The GA-1 and CGA-1 agreements also require CFO Certification of Funding Availability. The availability of funding is certified by the CFO on the Accounting Checklist for all other purchases.

*Tax clearances, unless not required by statute, must be sumbitted by the contractor to OHA **prior to entering into a contract** with the State of Hawai'i or any of its four counties. This requirement is in addition to the tax clearance certificate **required before final payment** is made by the contracting agency upon completion of the contract. Tax clearance certificates are valid for 6 months for bidding purposes or prior to entering into a contract. However, a tax clearance obtained for final payment is valid for 2 months.

The review process is conducted as outlined in the following flowchart:

Figure 2.2.4.4 Purchase Review Process for Contracts and Grants



1. Purchaser prepares the appropriate procurement documents for review.

2. The AP Supervisor conducts an initial review of the **Procurement Check List (PCL)** for purchases of $2,500 or more.

3. The **Accounting Check List (ACL)** is submitted to the Budget Analyst to ensure availability of funding, correct coding has been used, and installment payments coincide with the contract language.

4. The senior staff attorney reviews the **final** form (not drafts) of contracts. If corrections are required or the contract has not been approved as to content by the respective Hale director, the contract will be returned to the responsible staff person for corrections and/or content approval. If corrections are not required, the senior staff attorney will sign the contract and the **Procurement Check List (PCL)** and return to the responsible staff person to secure the other required signatures to the contract. For contract amendments presented to the Legal Office for the senior staff attorney for approval, the original contract and amendments, if any, should be included for review.

5. Obtain other appropriate signatures on the contract.

6. Obtain contract number from Legal when contract is fully executed and notarized as appropriate. The original numbered contract and required supporting documents are submitted to the Legal Office at this time.

7. Purchaser creates a PR and then submits the PR, ACL, Tax Clearance, final signed copy of PCL, and final signed copy of the contract to TOS.

8. TOS converts the PR information into a Purchase Order (PO) and will add the contract number assigned by Legal.

9. The original and one copy of the PO are issued by TOS to the preparer for their files and to indicate the contract encumbrance process is complete.

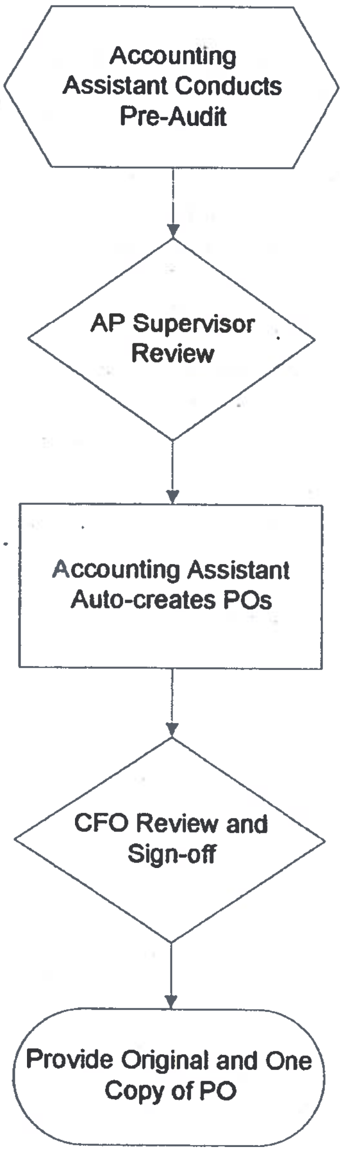
10. Purchaser submits original copies of the PCL, ACL, Tax Clearance Certificate, and contract to the Legal Services Hale. Copies are provided to TOS.

2.2.5 PURCHASE ORDERS

2.2.5.1 Auto-create Purchase Order Process

The Purchase Order is auto-created in Oracle as part of the Purchase Requisition process.

Figure 2.2.5.1 Auto-create Purchase Order Process



1. The Accounting Assistant II conducts a pre-audit of the PR and attachments.

2. The Accounting Assistant II transmits the PR and attachments, in a folder, for AP Supervisor review.

3. Upon approval the Accounting Assistant II auto-creates the Purchase Order (PO) from the Purchase Requisition (PR) prepared in Oracle. The PO is transmitted to the CFO. (Please note that POs $15,000 or more must be approved by the CFO in Oracle.)

4. The PO is reviewed and signed by the CFO.

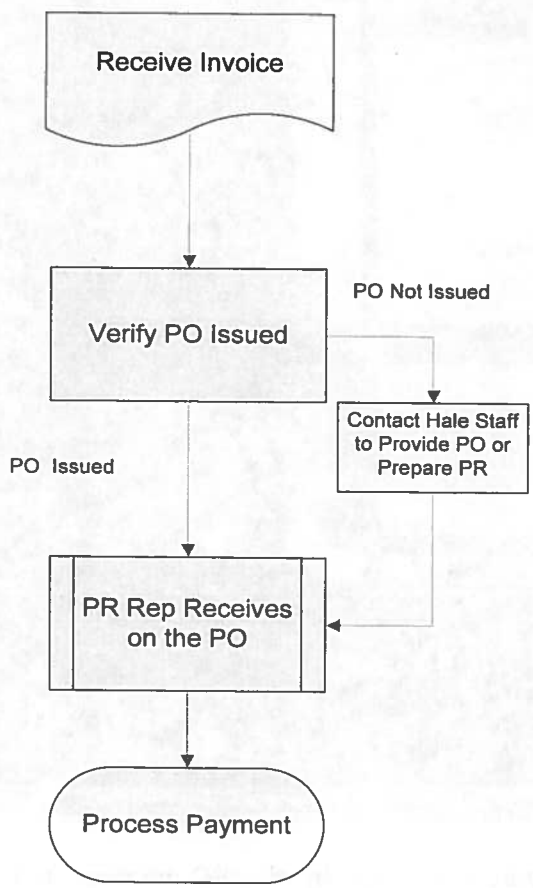
5. The Accounting Assistant II provides the appropriate PR Representative with the original and one copy of the PO. The original is mailed to the vendor and the copy is maintained for the PR reps records.

2.2.5.2 Receiving on a Purchase Order Process

All goods, materials, supplies and services should be received in an organized manner and inspected for conformance with the original PO. Staff members preparing PRs are responsible for monitoring their POs. Managers should be notified when the goods or services are not delivered in a timely manner or incorrectly delivered, for corrective action.

Purchase Orders cannot be processed without authorization which can be in the form of a "Request for Contract Payment", signed by the Hale Director for contracts, or by receiving on a PO for goods. This is normally completed upon receipt of an invoice against a specific PO as follows:

Figure 2.2.5.2 Receiving on a Purchase Order Process

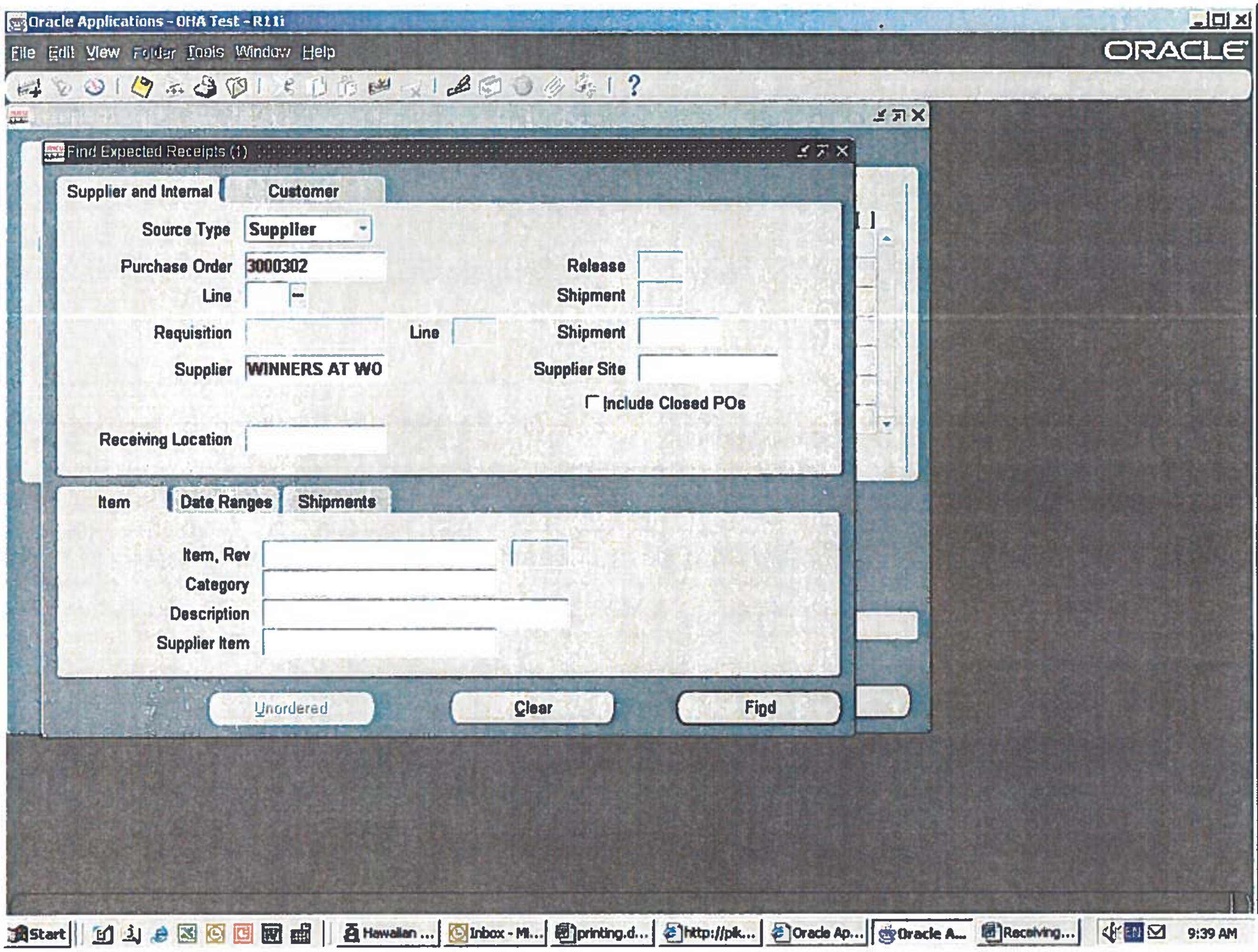


1. TOS receives an invoice.
2. The Accounting Assistant II verifies that a PO has been issued. If a PO cannot be identified, the appropriate Hale staff person is contacted to provide the PO or generate a PR.
3. The PR rep receives on the PO in Oracle (see slides in the next section below).
4. The payment is processed as outlined in 2.2.7.2.

Receiving Goods/Services on PO Lines

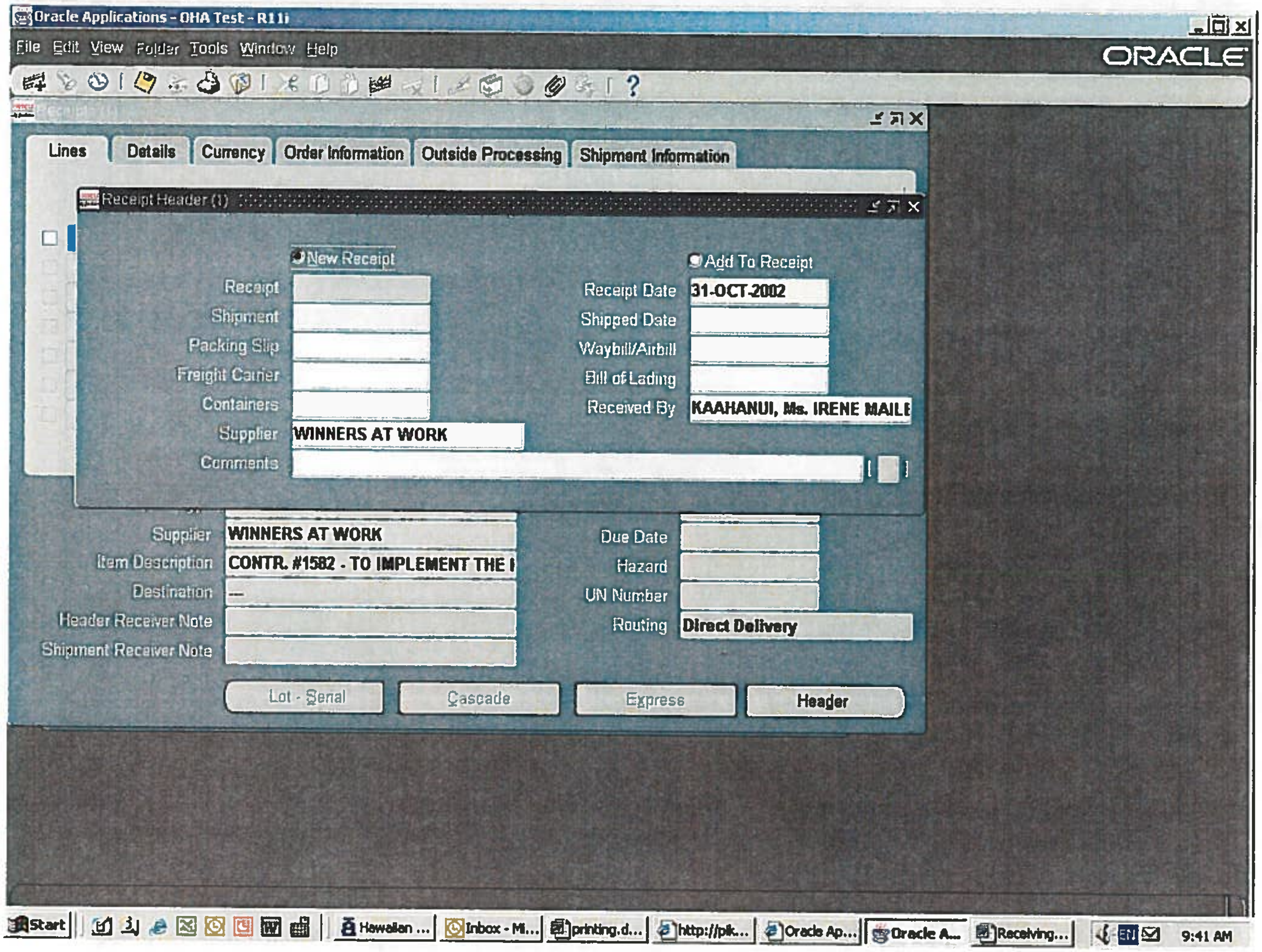
All Purchase Orders require receipt of goods/services in order to process invoices for payment. Creating receipt transactions is the responsibility of the individual for whom the purchase order was produced, which at OHA is the PR Rep or CRC.

In order to access PO lines for receiving, log into the Oracle Purchasing module and select Receiving: Receipts.



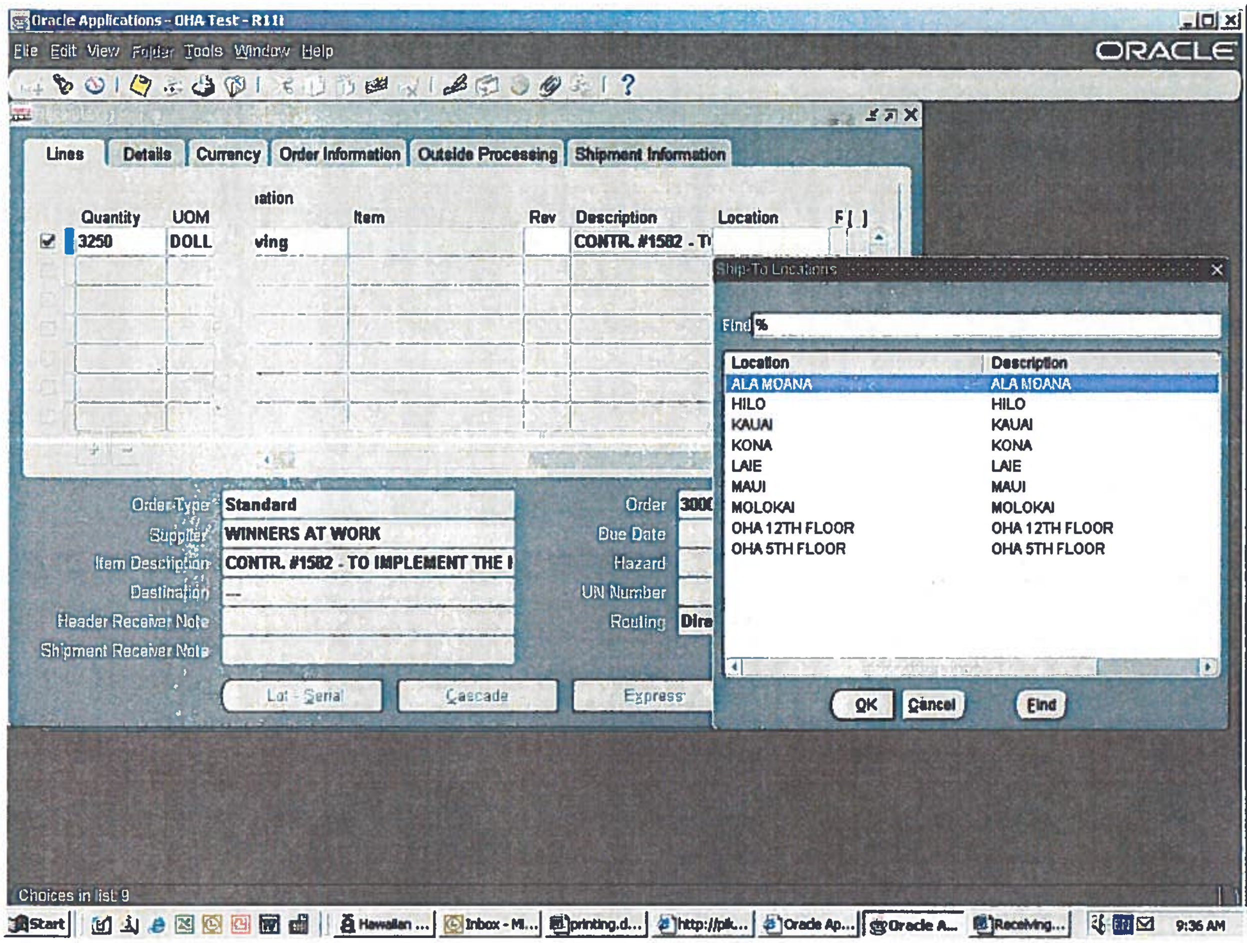
Once inside the Receipts window, query a specific purchase order by the PO number, the Requisition number or the Supplier. All of these fields have selection lists available in order to help locate existing purchase orders. Click on Find after completing one or more of these fields.

Receiving Goods/Services on PO Lines



Close the Receipts Header window that initially opens and you will see the lines of the purchase order that are available for receipt.

Receiving Goods/Services on PO Lines

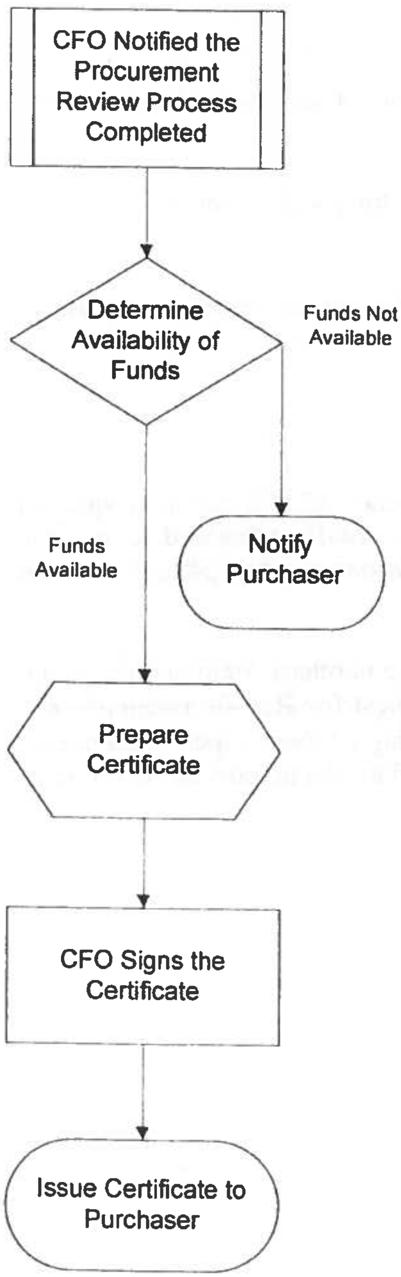


Click in the box next to the line you wish to receive against, enter the quantity or amount to be received, and select the Location of the receipt. The quantity or amount entered as received should be only that which has truly been received. Receipts can be for a portion of the amount ordered, and multiple receipts can be made for a PO line item depending on the delivery schedule. Matching of invoice amounts to PO lines for payment can only take place for received quantities or amounts. Click on the yellow diskette at the top of the screen in order to save your receipt entry.

2.2.6 GRANTS CONTRACT FUNDING CERTIFICATION

The CFO is responsible for certifying the availability of funds for any procurement that requires a contract, before the contract can be issued. This is normally completed using the Accounting Check List (ACL), except in the case of grants that utilize the Grant Agreement GA-1 and CGA-1 formats. The process for certifying the availability of funding for these two types of agreements is as follows:

Figure 2.2.6.1 CFO Certification of Funding Availability for Grants



1. The CFO is notified, by an OHA staff person responsible for the preparation of a contract for goods or service, the procurement review process has been completed.
2. The TOS Budget Analyst determines if funds are available for the contract through the review and assessment of the OHA TOB.
3. If funds are not available the purchaser is notified and alternative funding sources may be suggested.
4. If funds are available the TOS Budget Analyst prepares the **Certificate of Funding Availability** - **<u>tab 23,</u>** for signature by the CFO.
5. The CFO signs the Certificate of Funding Availability.
6. The purchaser is provided with the Certificate of Funding Availability.

2.2.7 ACCOUNTS PAYABLE AND CASH DISBURSEMENTS

Internal controls are required to ensure that only valid and authorized payables are recorded and paid. Accounting procedures are implemented to ensure the accuracy of amounts, coding of general ledger accounts, and appropriate timing of payments.

Accounts payable are processed as follows:

- Check Requests/Per Diem – non-contract payment for goods, services, and per diem valued at less than $2,500.
- Purchase Order payments – non-contract payments for goods or services valued at $2,500 or greater.
- Contract Payments – all contract payments, including grants, regardless of value.

2.2.7.1 Payment Requests

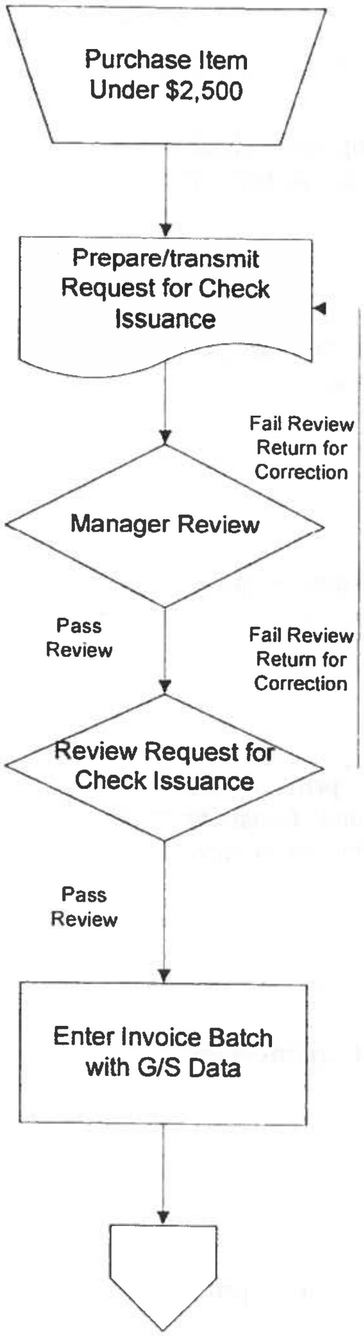
Procurement of goods or services or payments of per diem under $2,500 can be requested through a check request or the reimbursement request process. Staff authorized to make a purchase or receive per diem complete the **Request for Check Issuance** - <u>tab 24,</u> and transmit the form to TOS for processing.

From time to time it is necessary for staff to use their own funds to purchase approved items and to request reimbursement which requires transmission of the **Request for Reimbursement** - <u>tab 25,</u> to TOS along with original receipts for processing. Processing of these types of payments normally take eight business days and requires a number of standard documents as attachments including:

- Original invoice or receipt
- Meeting agendas or conference/workshop flyers

Both of these processes are outlined below:

Figure 2.2.7.1.a Request for Check Issuance



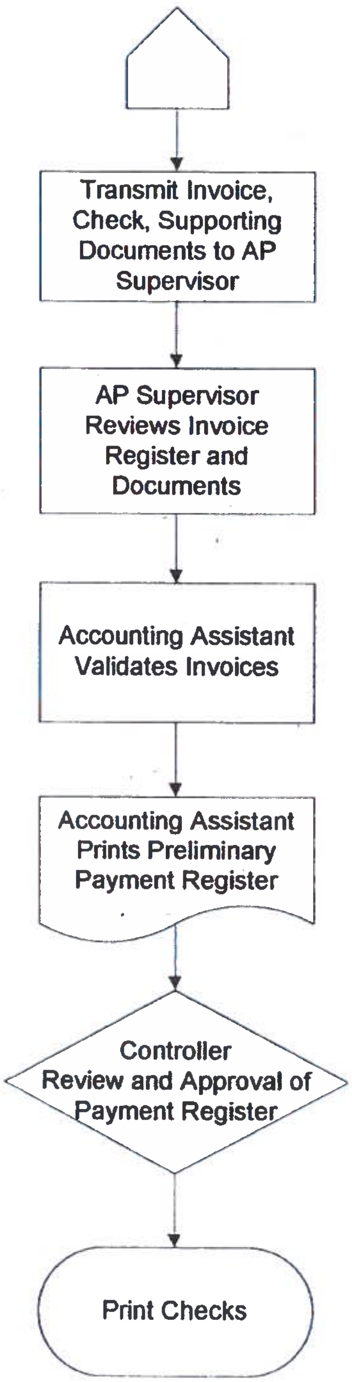
1. An OHA Trustee or employee purchases an authorized item or incurs per diem costs under $2,500.

2. The Trustee or employee prepares and transmits a **Request for Check Issuance** - **tab 24,** to the appropriate manager(s) for review and signature.

3. Manager reviews, approves, and transmits a **Request for Check Issuance** to TOS with receipts and supporting documentation. If necessary the request is returned to the preparer for corrections.

4. TOS Accounting Assistant II reviews the check request for authorized signatures, correct coding, original invoices and/or receipts and sufficient supporting documents to ensure validity of the request.

5. TOS Accounting Assistant II enters an invoice batch with G/S data and proper description.



6. Print and transmit invoice along with check request and supporting documents to the AP Supervisor for review.

7. The AP Supervisor reviews the invoice register and supporting documents.

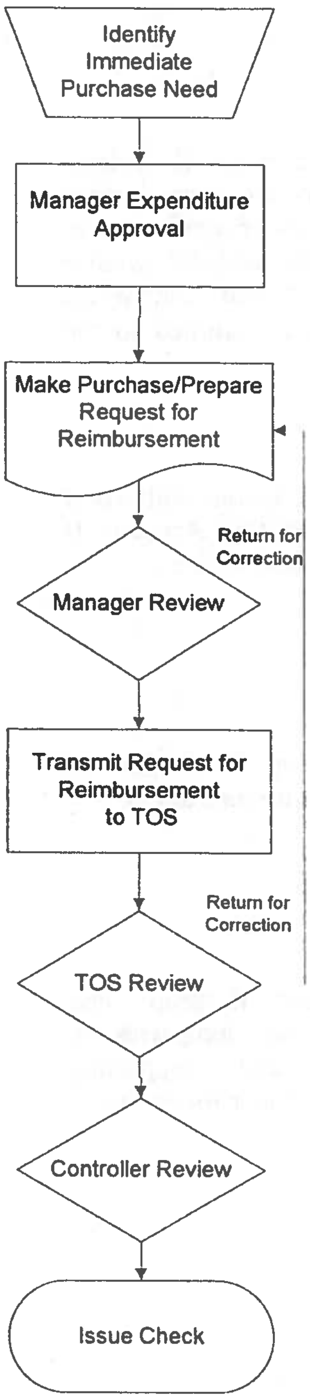
8. Accounting Assistant III validates invoices upon approval of invoice register.

9. Accounting Assistant III prints the preliminary payment register and transmits payment batch to the Controller for review and approval.

10. Controller or CFO reviews and approves of preliminary payment register.

11. Accounting Assistant III is directed to print check(s).

Figure 2.2.7.1.b Request for Reimbursement Payment Process



1. A staff member recognizes immediate need to purchase an item such as an airline ticket.

2. The staff member obtains approval from the appropriate manager to make the purchase.

3. The staff member makes the necessary purchase and completes the **Request for Reimbursement** - **tab 25,** and transmits it to the appropriate Managers with original receipts.

4. Cost Center Manager reviews and approves request. If the Cost Center Manager is the individual requesting reimbursement, then his/her manager must approve the request.

5. The staff member transmits **Request for Reimbursement** to TOS for processing.

6. TOS Accounting Assistant II audits the reimbursement request for authorized signatures, correct coding, original invoices and/or receipts and sufficient supporting documents to ensure validity of the request.

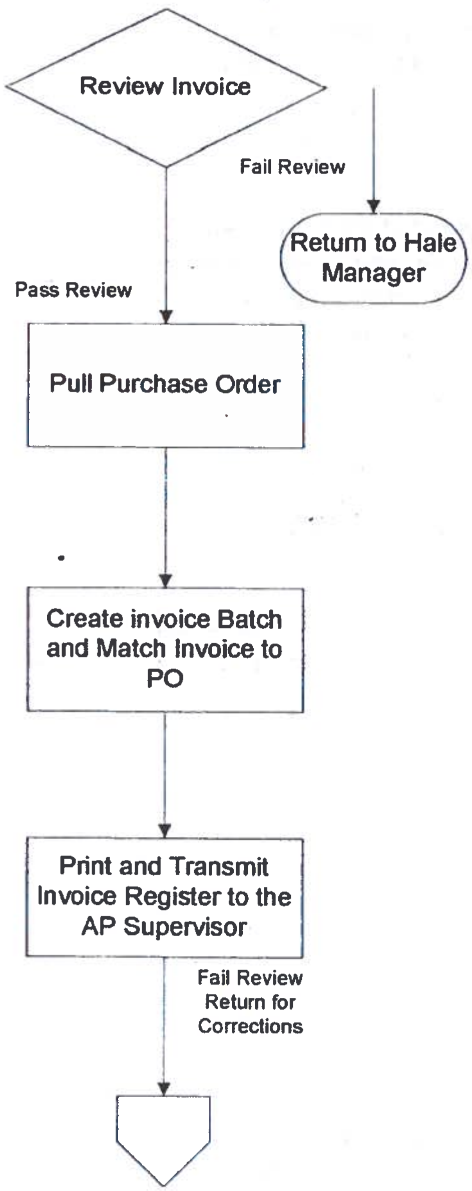
7. Controller or CFO reviews and approves preliminary payment register.

8. The checks are printed and distributed as outlined in 2.2.7.4 – Check Issuance and Distribution Process.

2.2.7.2 Purchase Order Payments

Payments against Purchase Orders over $2,500 are completed as follows:

Figure 2.2.7.2 Purchase Order Payment Process

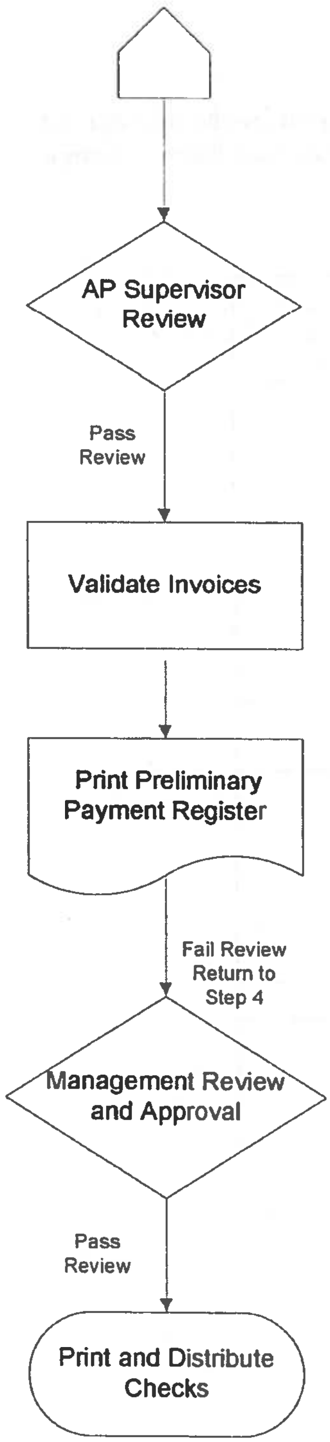


1. The TOS Accounting Assistant II reviews invoices to ensure the invoice is an original and accurate and the goods or services have been received. If not the original invoice and/or it does not contain authorized signatures the invoice(s) is returned to the appropriate Hale Director.

2. If invoice is original and contains authorized signatures, the TOS Accounting Assistant II pulls the appropriate Purchase Order.

3. The Accounting Assistant II creates an invoice batch and matches invoice to PO.

4. The Accounting Assistant II prints and transmits the invoice register along with the invoice and PO/PR and supporting documents to the AP Supervisor for review.



5. The AP Supervisor reviews and approves the invoice register and supporting documents.

6. Accounting Assistant III validates invoices upon approval of invoice register.

7. Accounting Assistant III prints preliminary payment register and transmits payment batch to the Controller for review and approval.

8. The Controller or CFO reviews and approves the preliminary payment register. If the review fails the Payment Register is returned to the Accounting Assistant for correction.

9. The checks are printed and distributed as outlined in 2.2.7.4 – Check Issuance and Distribution Process.

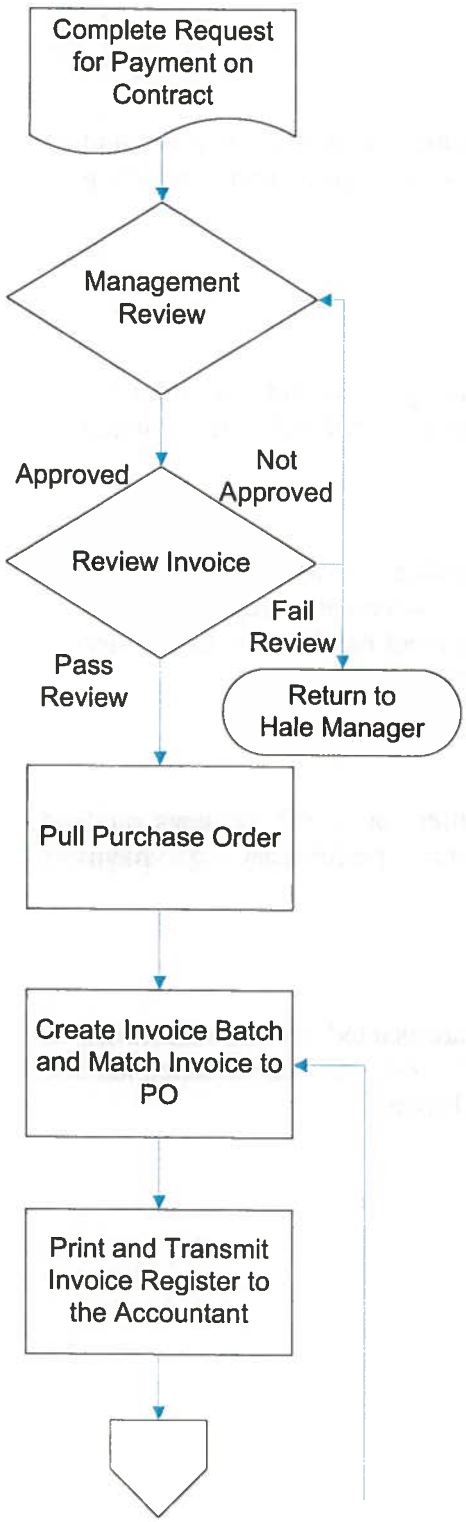
2.2.7.3 Contract Payments

Contract payments are requested by the assigned contract monitor, reviewed by the appropriate Hale Director, and approved by a Deputy Administrator or the Administrator for hales reporting directly to the Administrator as follows:

Hale	Final Approver
Government Relations and Legislative Affairs	Administrator
Human Resources	
Land Management	
Legal Services	
Planning, Research, and Evaluation	
Treasury and Other Services	
Washington DC Bureau	
Community Resource Coordinators	Deputy Administrator Operations
Office of Board Services	
Public Information Office	
Economic Development	
Education	Deputy Administrator BAE
Grants	
Hawaiian Governance	
Health, Human Services, and Housing	
Native Hawaiian Revolving Loan Fund	
Native Rights and Culture	

The contract payment process is outlined in the following section:

Figure 2.2.7.3 Contract Payment Process



1. The contract monitor ensures the goods or a service has been received and completes and transmits a Request for Payment on Contract - **tab 26.**

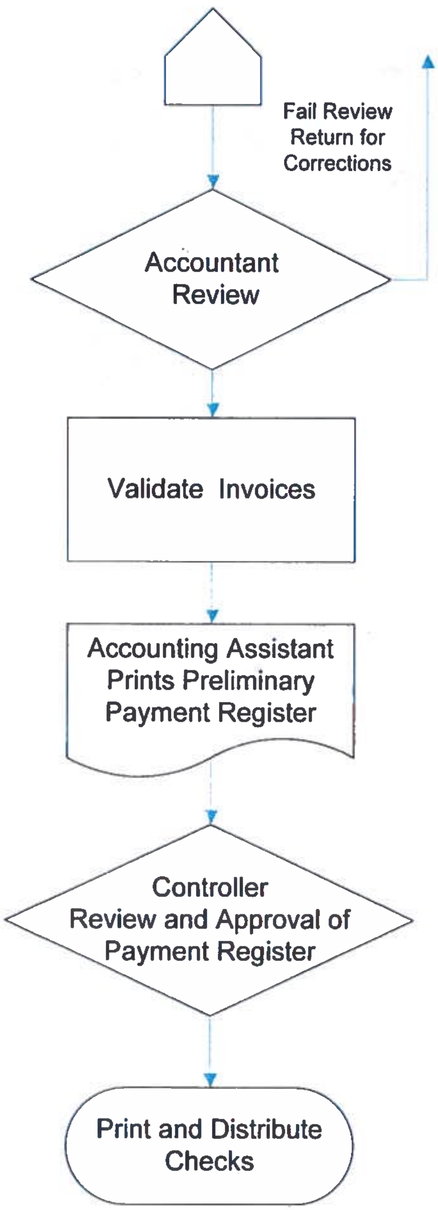
2. Request for Payment on Contract is transmitted to the Hale Director and Administrator, or Deputy Administrator, as noted in the table above, for review and approval.

3. Approved requests are transmitted to TOS for processing. The TOS Accounting Assistant II receives and reviews the invoice for authorized signatures. Requests not approved are returned to the contract monitor for correction.

4. The TOS Accounting Assistant II pulls the appropriate Purchase Order.

5. Accounting Assistant II creates an invoice batch and matches the invoices to the PO.

6. Print and transmit the invoice register along with the invoice, PO/PR, and supporting documents to the Accountant for review.



7. The Accounting Assistant IV reviews and approves invoice register and supporting documents.

8. The Accounting Assistant III validates invoices upon approval of invoice register.

9. The Accounting Assistant III prints preliminary payment register and transmits payment batch to the Controller for review and approval.

10. The Controller or CFO reviews and approves the preliminary payment register.

11. The checks are printed and distributed as outlined in 2.2.7.4 – Check Issuance and Distribution Process.

2.2.7.4 Grants Payment Processing

A Purchase Requisition (PR) is created for all approved grants during the grant agreement preparation process, which also encumbers the grant funding. A Grants Program PR representative prepares the PRs for all Community Grants Program grants and PRs for all other grants are prepared by a designated PR representative from the Hale administering the funding. PR representatives must confirm or create vendor set-up for grantees as part of the PR process.

Grant payments are usually processed based on a 12 month payment schedule as outlined in the grant agreement. PR representatives are required to include the detailed payment schedule when creating the PR.

The initial payment is normally processed upon execution of the grant agreement. Intermediate payments are usually processed at the end of quarters 1, 2, and 3, with the final payment shortly after the end of quarter 4. The following table summarizes the grant payment process and includes the responsibilities of the grantee as well as the grant monitor.

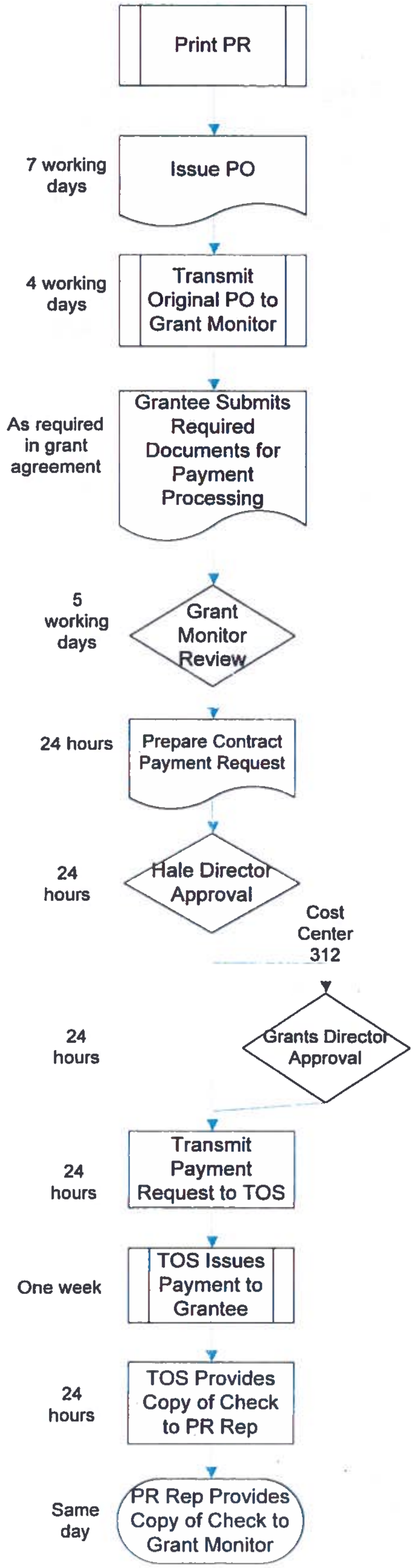
Payment	Grantee Requirement	Grant Monitor Requirement
Initial	Press release, work plan, or other agreement requirements	Verifies all agreement requirements are satisfied.
Intermediate Usually end of quarters 1, 2, and 3.	Progress report, other agreement requirements	Verifies all agreement requirements are satisfied and reviews payment request submissions
Final	Final report, other agreement requirements	Verifies all agreement requirements are satisfied and reviews payment request submissions Prepares Close-out Report and submits to Grants Program staff.

The grant monitor and PR representative should maintain copies of all grant related documents while the Legal Office maintains all original copies of all contract agreements, ACL, and PCL documents.

Grant payment processing should take approximately 3 weeks from the time the grantee submits a payment request, provided all documentation is in order.

The grants payment process is as follows:

Figure 2.2.7.4 Grants Payment Process



1. The PR representative transmits the PR (printed on TOS designated color paper) with fully executed documents to TOS for PO issuance.

2. TOS generates and issues a Purchase Order (PO) to the PR representative within 7 working days of receiving the PR.

3. The PR representative transmits the original PO to the grant monitor within 4 working days of its receipt.

4. The grantee provides the grant monitor with required payment documents as per grant agreement schedule which may include:
   - Initial payment - press release, work plan
   - Intermediate payments – progress reports – within specified reporting due dates
   - Final payment - final report. Grant monitor also provides a close-out report. Within specified reporting due date

5. The Grant monitor reviews and approves the required grantee reports.

6. The grant monitor prepares a Contract Payment Request form with grantee invoice as required.

7. Hale Director reviews and signs off on the Contract Payment Request.

8. If using Cost Center 312 funds, the Contract Payment Request with the grant monitor report, is transmitted to the Grants Hale Director for review and approval.

9. The grant monitor transmits the Contract Payment Request to TOS for Controller approval and processing.

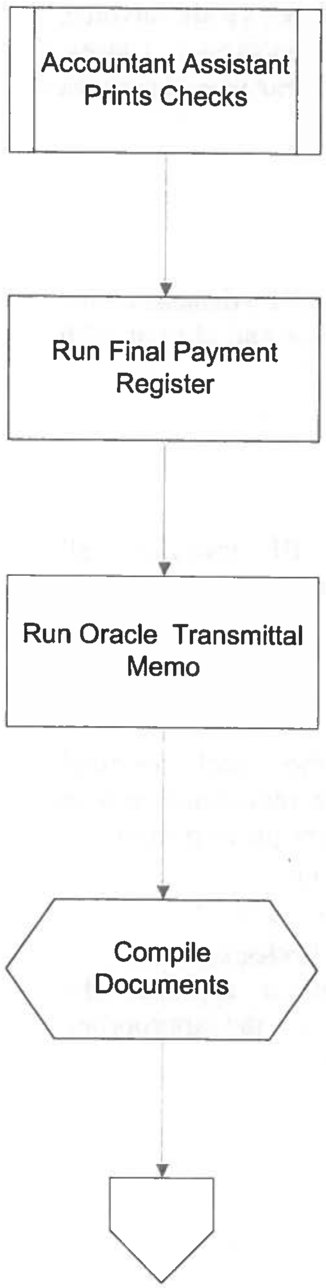
10. TOS issues and transmits payment to the grantee within 7 business days.

11. TOS provides a copy of the payment check to the PR representative.

12. PR rep provides a copy of the payment check to the grant monitor.

2.2.7.5 Check Issuance and Distribution

Figure 2.2.7.5 Check Issuance and Distribution Process

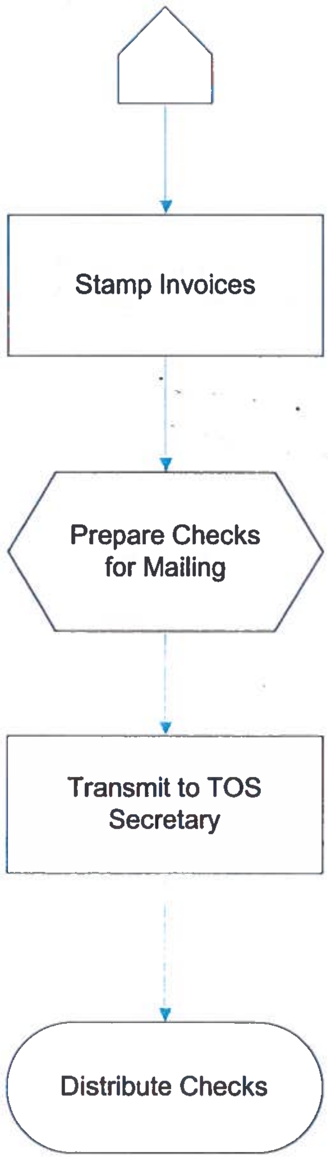


1. On a daily basis the Accounting Assistant III prints checks listed on the payment register.

2. The Accounting Assistant III runs a final payment register.

3. The Accounting Assistant III runs the Oracle transmittal memo which lists batch number by cost center.

4. The Accounting Assistant III compiles the following documents for each payment:
   - Original check and one copy
   - Original and one copy of the transmittal memo for each cost center



5 The Accounting Assistant III stamps each invoice paid, indicating the check number on the invoice, and checks the address for correctness. Address corrections are noted and included with the check for payment.

6. The Accounting Assistant III detaches the remittance stub from the invoice and clips it with the check for mailing.

7. The Accounting Assistant III transmits all documents to the TOS Secretary.

8. The TOS Secretary mails the check, original transmittal memo, and invoice remittance stub to the appropriate payee or arranges pick-up from:
   - Staff requesting pick-up
   - OHA intern payments
   - OHA staff per diem checks

   The TOS Secretary provides a copy of the transmittal memo and check to the appropriate Hale Director for each payment.

2.2.8 TRAVEL

When OHA staff, Trustees, and non-employees are required to travel on official OHA business the travel must be approved as follows:

Traveler	In-State	Out-of-State
Trustees	Administrator	Chair
Administrator	Chair	Chair
OHA Staff	Hale Directors and Deputy Administrators or Administrator (for Departments reporting directly to the Administrator)	Hale Directors and Deputy Administrator and Administrator
Non-OHA Employees	Hale Directors and Deputy Administrator and Administrator	Hale Directors and Deputy Administrator and Administrator

All required and approved travel request forms must be submitted to the Travel Services Unit in a timely manner to obtain the best price for air fare as follows:

- In-State travel – a minimum of 10 working days before the date of travel
- Out-of-state travel- a minimum of 30 working days before the date of travel
- Exceptions must be approved by the Chair or Administrator

If it becomes necessary for a traveler to cancel a trip the Travel Services Unit must be notified immediately. If a trip is cancelled after close of business, on the day of travel, the traveler is responsible for contacting all vendors to cancel travel arrangements to avoid any penalties or losses to OHA (i.e. ticket use, refund of accommodations).

Travel arrangements are processed by the Travel Services Unit and require an approved Travel Allowance Authorization (TAA) form and completed Travel Order (TO) form for OHA Trustees and staff, before any travel arrangements can be made. Non-employees requiring official OHA travel must submit an approved Purchasing Card Purchase Request & Authorization form for each type of purchase (air, car, hotel, etc.), along with a completed Travel Order form.

All requests from staff, Trustees, and non-employees, must be accompanied by supporting documentation justifying the travel (conference/event invitation, event flyer or notice, event agenda, etc). Once travel arrangements have been completed, the Travel Services Unit will provide the traveler with a Travel Confirmation form indicating confirmation numbers for all aspects of the travel.

Travelers requiring changes to any reservations must submit a Travel Order form to the Travel Services Unit indicating change(s) and the justification for the change, which may result in penalty cost born by the traveler. If it is necessary to make substantial travel changes, before travel begins, the traveler is required to submit a new TAA.

If travel is for the purpose of attending a training program, the Director of Human Resources must first approve the training before any travel arrangements can be processed. Travel arrangements are then made in collaboration with the Human Resources Department to ensure the traveler is enrolled in the training program before flights, hotel, etc. are finalized.

Travelers are provided with per diem to cover expenses for lodging, meals and incidentals. Travel per diem is based on a quarter-day system and commences in the quarter-day that authorized travel begins, and ends in the quarter-day the travel is completed for in-state travel. For out-of-state travel the beginning quarter-day is calculated at one hour prior to departure time and ends in the quarter-day the travel is completed. The quarters of the day and computation of quarter-day credit are:

Time	Departure Date PD Credit	Return Date PD Credit
12:01 A.M. to 6:00 A.M.	1 Day	¼Day
6:00 A.M. to noon	¾Day	½Day
noon to 6:00 P.M.	½Day	¾Day
6:00 P.M. to midnight	¼Day	1 Day

Per Diem rates are separated into two categories, in-state travel and out-of-state travel. The application of each is as follows:

- In-state travel per diem – base amount is $80 per day for overnight travel, earned in equal increments based on the 4 quarters of the day. If OHA is paying directly for overnight lodging, a standard $50 is deducted per night of lodging. If the travel is same day roundtrip, per diem is still passed on quarter day increments, but is subject to a maximum of 2 quarters or $40. Official travel time begins at time of ticketed departure and ends upon reaching the employees' home airport. Same day in-state per diem travel payments are considered taxable income.

- Out-of-state per diem: base amount is $130 per day earned in equal increments based on 4 quarters of the day. If OHA is paying directly for lodging, a standard $85 is deducted per night of lodging. Official travel time begins one hour prior to ticketed departure and ends upon reaching the employees' home airport.

The travel per diem rate is subject to review by the Administrator and advance payments may be authorized for extended travel.

Meals included as part of a trip or conference fee will be deducted from the travel per diem payment as follows:

- breakfast 8% of total per diem,
- lunch 12% of total per diem,
- and dinner 20% of total per diem, all rounded to the nearest whole dollar.

Airline meals and continental breakfasts will not be deducted. In cases where neighbor island staff travel is for the sole purpose of attending a banquet or reception, per diem will not be provided.

Other allowable expenses must be supported by receipts, where receipts are issued. Itemize each charge by date and explain in the comments section on the Statement of Completed Travel form. Other allowable expenses include:

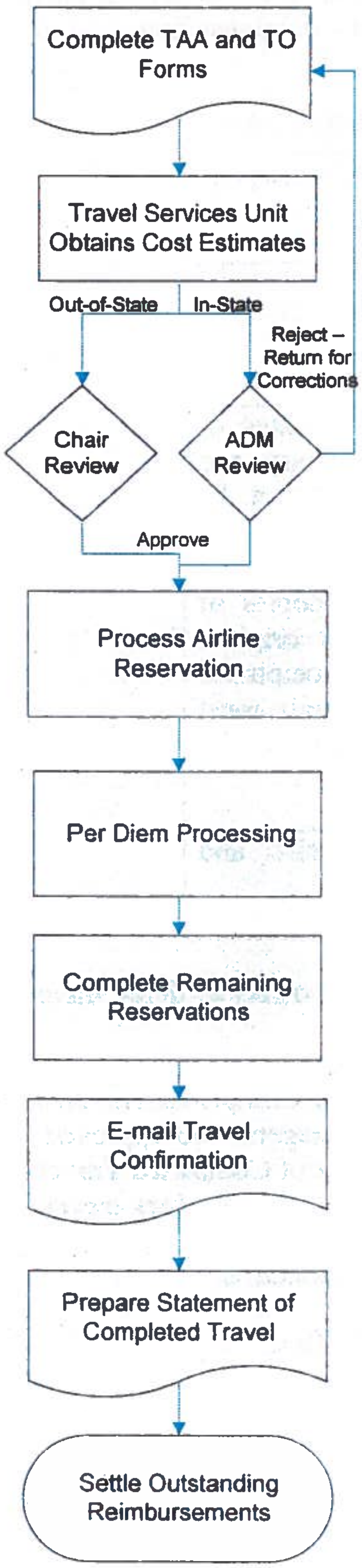
Expense	Description
Baggage Expense	Itemize by date and explain whether charge is for storage or transportation.
Currency exchange fees and Traveler's Checks	For out-of-state travel to the extent that the currency or checks do not exceed the amount of per diem and allowable expenses.
Passport and visa fees	Includes cost of photograph, certificates of birth, health, cost of affidavits necessary, and charges for inoculations which cannot be obtained through state facilities.
Registration fees	If no official receipt is provided, copies of both sides of cancelled checks or original credit card carbons are acceptable receipts for registration fees. Conference materials must be submitted with the Statement of Completed Travel form.
Telephone and Internet	Itemize OHA-related business calls and Internet Charges by date.

Travelers on official OHA business are not allowed to accept airline offers to delay travel in exchange for compensation of any kind.

Travelers are responsible for completing and submitting a Statement of Completed Travel, with original receipts (hotel, car, air) for review and signatures of all managers who approved the travel on the TAA. Travel expenses must be itemized on the Statement of Completed Travel for any out-of-pocket expenses. By signing the Statement the employee acknowledges travel has been completed and signifies that the listed expenses are correct and complete and will not be claimed for reimbursement from any other source or claimed as a tax deduction.

Travel procedures for Trustees, OHA employees and non-employees follow:

Figure 2.2.8.1 OHA Trustee Travel Procedures



1. The Trustee or designated staff person completes and transmits the In-State Travel Allowance Authorization (TAA) – tab 27, or Out-of-State Travel Allowance Authorization (TAA) – tab 28, and the Travel Order (TO) – tab 29 forms, and supporting documents to the Travel Services Unit.

2. The Travel Services Unit obtains estimated costs for the travel, enters the information on the TAA and transmits it to the Administrator for review and approval.

3. The Chair or Administrator reviews and approves the TAA or it is returned for corrections.

4. The Travel Services Unit processes the airline reservations.

5. The Travel Services Unit transmits the original TAA and airline reservation confirmation to TOS for processing the travelers per diem.

6. The Travel Services Unit completes the remaining reservations per TO form.

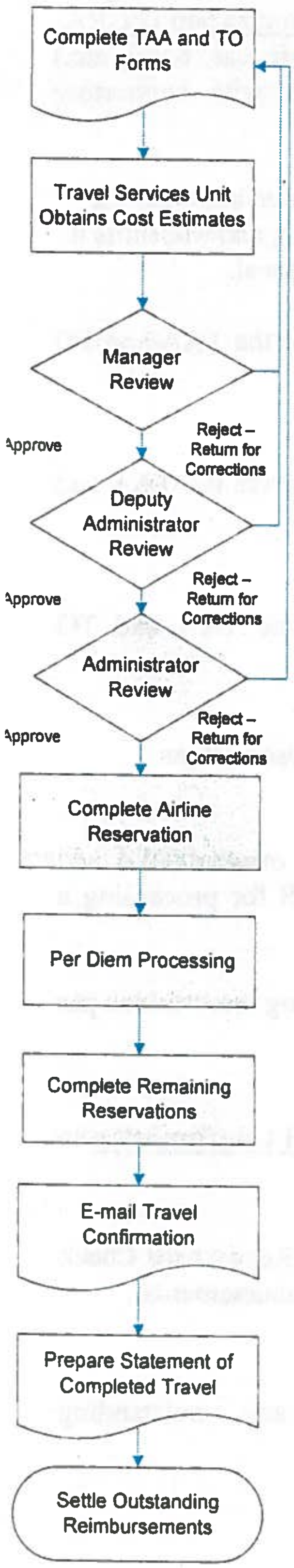
7. The Travel Services Unit e-mails the Travel Confirmation– tab 30, to the Trustee's Aide and Secretary.

8. Within 5 days of return a signed Statement of Completed Travel– tab 31, with original receipts is submitted to the Administrator by the traveler.

9. The Travel Services Unit transmits the Statement of Completed Travel to TOS for processing to settle any outstanding reimbursement with the traveler.

Change date: January 7, 2009

Figure 2.2.8.2 OHA Employee Travel Procedures



1. The Trustee or designated staff person completes and transmits the In-State Travel Allowance Authorization (TAA) – tab 27, or Out-of-State Travel Allowance Authorization (TAA) – tab 28, and the Travel Order (TO) – tab 29 forms, and supporting documents to the Travel Services Unit.

2. The Travel Services Unit obtains estimated costs for the travel, enters the information on the TAA and transmits it to the Hale Manager for review and approval.

3. The Hale Director reviews and approves the TAA and TO form.

4. The Deputy Administrator reviews and approves the TAA and TO form.

5. The Administrator approves travel for staff in divisions reporting directly to the Administrator and for **all** out-of-state travel.

6. The Travel Services Unit processes the airline reservation.

7. The Travel Services Unit transmits the original TAA and airline reservation confirmation to TOS for processing per diem.

8. Travel Services Unit completes the remaining reservations per TO form.

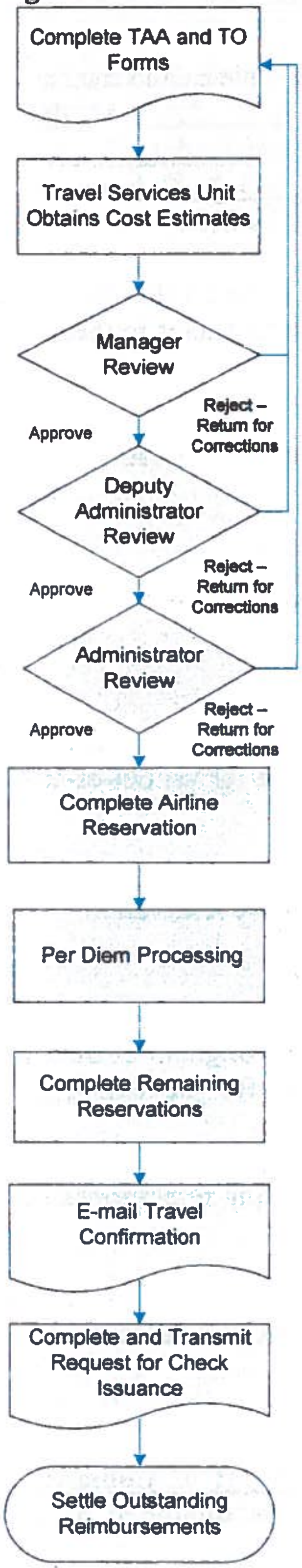
9. The Travel Services Unit e-mails the Travel Confirmation– tab 30, to the Trustee's Aide and Secretary.

10. Within 5 days of return a signed Statement of Completed Travel– tab 31, with original receipts is submitted to the Administrator by the traveler.

11. The Travel Services Unit transmits the Statement of Completed Travel to TOS for processing to settle any outstanding reimbursement with the traveler.

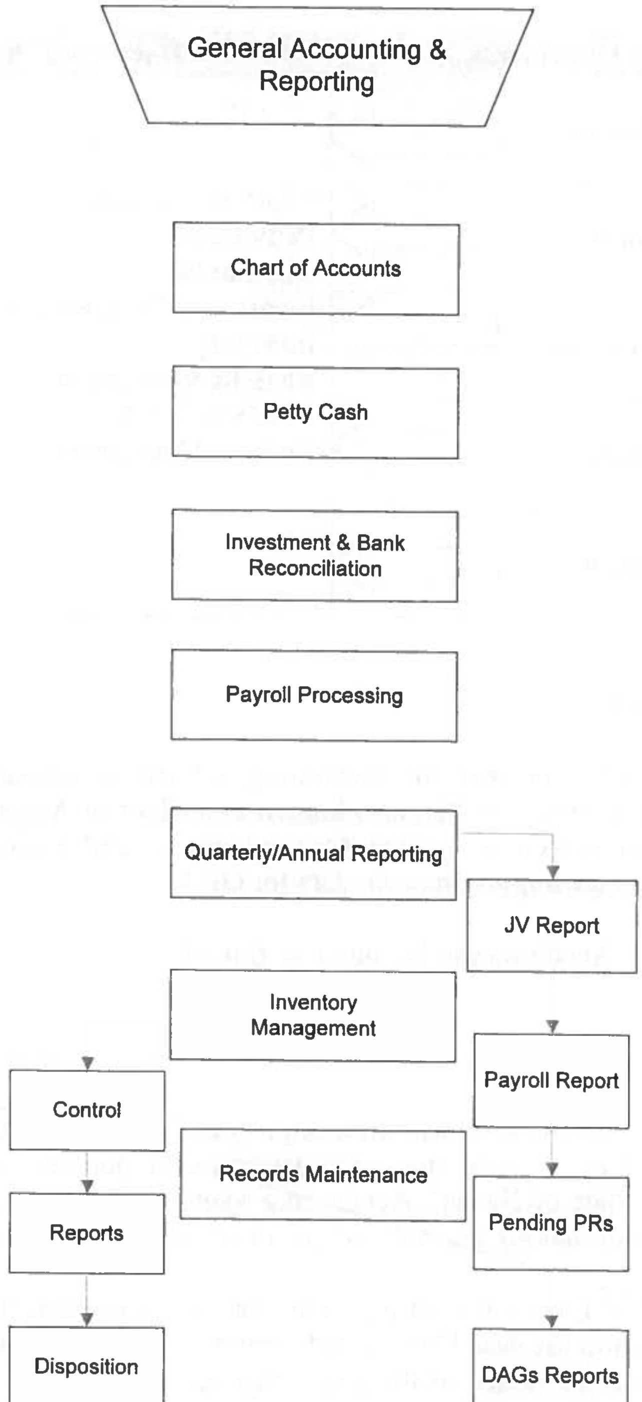
Change date: January 7, 2009

Figure 2.2.8.3 OHA Non-Employee Travel Procedures



1. The traveler or designated staff completes and transmits the Purchasing Card Request & Authorization (PCRA) – tab 32 for each travel transaction (air, car, hotel, etc.) and Travel Order – tab 29, forms with supporting documents, to the Travel Services Unit.
2. The Travel Services Unit obtains estimated costs for the travel, enters the information on the TAA and transmits it to the Hale Director for review and approval.
3. The Hale Director reviews and approves the TAA and TO form.
4. Deputy Administrator reviews and approves the TAA and TO form.
5. Administrator reviews and approves the TAA and TO form.
6. Travel Services Unit processes airline reservations.
7. The Travel Services Unit transmits the original TAA and airline reservation confirmation to TOS for processing a per diem.
8. Travel Services Unit completes remaining reservations per TO form.
9. Travel Services Unit e-mails the Travel Confirmation to the preparer.
10. The traveler completes and transmits a Request for Check Issuance to TOS for any authorized reimbursements.
11. A check is issued to settle any outstanding reimbursements.

2.3 GENERAL ACCOUNTING



The general accounting function includes the following intake documents for document processing:

<table>
<tr><th>Intake Documents</th><th>Document Processing</th></tr>
<tr><td>Bank and Investment Statements</td><td rowspan="5">Chart of Accounts
Petty Cash
Gift Cards
Investment Fund Reconciliation
Inventory
Bank Reconciliation
DAGS Reports
Records Management</td></tr>
<tr><td>OHA Journal Entries</td></tr>
<tr><td>DAGS Journal Vouchers</td></tr>
<tr><td>DAGS Payroll Turn Around Schedule</td></tr>
<tr><td>Inventory Statements</td></tr>
</table>

2.3.1 CHART OF ACCOUNTS

To facilitate the record keeping process for accounting, all ledger accounts are assigned a descriptive account title and account number, also known as a Chart of Accounts. The Chart of Accounts provides the organization a method for assignment and maintenance of ledger accounts, in order to produce meaningful financial data for OHA.

A copy of the OHA Chart of Accounts can be found at- **tab 20**.

~~**2.3.2 PETTY CASH**~~

The following are procedures for the administration of petty cash funds ~~as~~ authorized by Section 40-84, Hawai'i Revised Statutes. State rules, regulations, and policies are provided under sections 823 and 824 of the State of Hawai'i Accounting Manual, Volume II. These petty cash procedures establish a means of making prompt cash payments of $25.00 or less.

The petty cash account is used for small cash payments that are made directly from a cash box that is held at OHA. At all times the cash balance and receipts should be the amount of cash that was originally advanced to the custodian of the petty cash account. The petty cash account is ~~currently maintained with a balance of $100 with a maximum of $25 per disbursement~~.

2.3.2 PETTY CASH

General

The following are procedures for the administration of petty cash funds as authorized by Section 40-84, Hawai'i Revised Statutes. State rules, regulations, and policies are provided under sections 823 and 824 of the State of Hawai'i Accounting Manual, Volume II. These petty cash procedures establish a means of making prompt cash payments or reimbursements for incidental costs of $50.00 or less.

The petty cash account is used for small cash reimbursement payments for incidental costs that are made directly from cash boxes held at the OHA main office and in each of the Community Resource Coordinator (CRC) offices on the neighbor islands.

Limitation of Amount

Each cash box is currently maintained with a balance of $100, with a maximum of $50 per disbursement.

Custodian

The petty cash fund maintained at each island's OHA office shall be maintained in the custody of the office's Community Resources Coordinator (for neighbor island offices) or Accountant or Accounting Assistant (for the main office) who shall be designated the Custodian of the fund.

Petty cash account custodians are as follows:

Office	Custodian
OHA Main Office	Accounting Assistant III - Gwen Valbuena
Kona Office	CRC Ruby McDonald
Kauai Office	CRC Kaliko Santos
Lana'i Office	CRC Pearl Ah Ho
Maui Office	CRC Thelma Shimaoka
Molokai Office	CRC Irene Kaahanui
Hilo Office	CRC Lukela Ruddle

Imprest System

Each petty cash fund shall be maintained under an imprest system whereby the total of petty cash on hand plus the amount of petty cash vouchers at any time must equal the amount of cash that was originally advanced to the custodian of the petty cash fund. In order to preserve the accountability of the original amount, petty cash must not be commingled with other collections, except that collections may be included in petty cash funds used exclusively for making change during the periods between deposits.

Disbursements

Disbursements may be made from the petty cash fund by the Custodian only in order to achieve operational efficiency and functional practicality. Each disbursement must be supported by a petty cash voucher form and each such petty cash voucher must in turn be supported by the related cash receipt, cash register tape, invoice, freight bill, or other original documentary evidence of disbursement.

A single disbursement from a petty cash fund shall not exceed $50.00 and can be processed through one of the following means:

- General Reimbursement - Request for Reimbursement is prepared and submitted to TOS when an employee is requesting reimbursement for a purchase of $50 or less.

- Travel Related Reimbursements – reimbursement of $50 or less for authorized incidental items purchased during travel are processed with a Statement of Completed Travel.

Expenditures Not Authorized

When payments are made out of petty cash funds, there is a practical difficulty in correcting or otherwise adjusting the payment subsequently if it was initially made improperly. For this reason, the following types of expenditures are not allowed to be made via the petty cash fund:

1. Any expenditure relating to payroll
2. Any expenditure for training courses
3. Any expenditure for contract or other agreement-type payments
4. Any expenditure generally held to be questionable

Replenishments

At the end of each month and as often as may be necessary within the month, petty cash funds must be replenished by claiming reimbursements of all disbursements made from the petty cash fund. Such claims shall be prepared on the petty cash vouchers and submitted to TOS for approval: the vouchers must be supported by signed receipts attached to the voucher.

Upon receipt of the reimbursement, the Custodian, to whom the check is payable, shall cash the check and place the cash in the petty cash fund.

Internal Controls

The internal control procedure shall include, as appropriate, periodic unannounced cash counts, and regular reviews that would disclose unauthorized items.

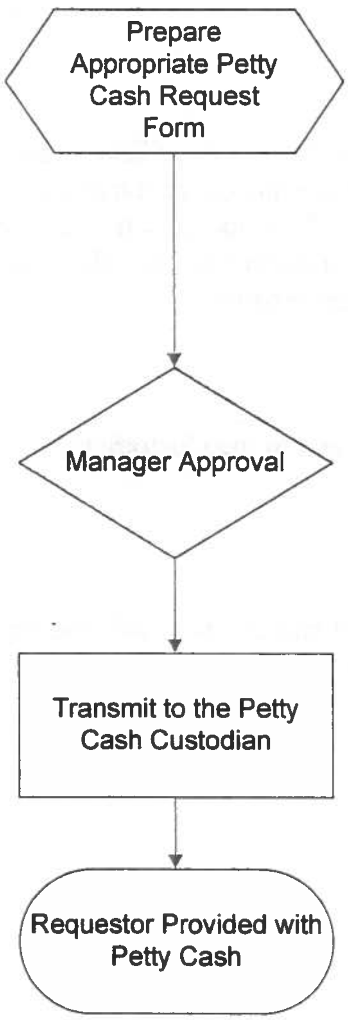
Security

Each Custodian must provide adequate security for physically safeguarding its petty cash funds (i.e. locked cash box). Only the Custodian shall have access to the petty cash fund.

Losses

Any loss from a petty cash fund must be immediately reported to the CFO. The Custodian will be required to submit a statement describing the circumstances of the loss and any action taken.

Figure 2.3.2.1 Petty Cash Request Procedure



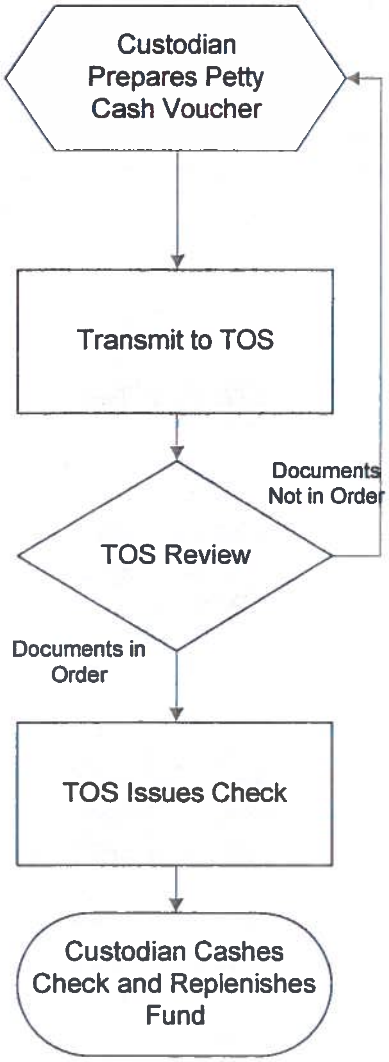
1. Prepare **Request for Reimbursement** with original proof of payment documents, for reimbursement requests. Incidental travel cost, under $50, will be automatically processed for petty cash reimbursement by TOS staff from the Statement of Completed Travel form, provided there are no accompanying expenditures such as per diem.

2. Submit the request to your immediate supervisor for approval.

3. Transmit the request to the appropriate petty cash custodian for payment.

4. The petty cash Custodian will provide you with the cash.

Figure 2.3.2.2 Petty Cash Replenishment Procedure



1. The petty cash Custodian prepares a Petty Cash Voucher whenever all funds are depleted or at the end of each month. Original documentary evidence of all purchases listed on the voucher are attached to the voucher.

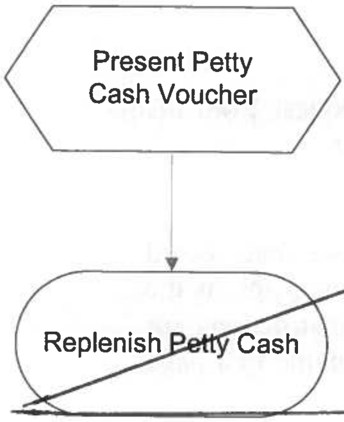
2. Submit the Petty Cash Voucher and original documentary evidence to TOS.

3. TOS reviews the Petty Cash Voucher. If additional documents are required the Custodian is contacted. If all documents are in order the voucher is transmitted to the Accounting Assistant for processing.

4. A check is issued to the Custodian.

5. The Custodian cashes the check and replenishes the petty cash fund.

Figure 2.3.2.1 Petty Cash Procedures



1. A Request for Petty Cash Payment - **tab 33**, indicating the amount and purpose of the expenditure is presented to the petty cash custodian.

2. On a monthly basis, the Accounting Assistant II totals the petty cash vouchers to determine the amount that needs to be replenished and the petty cash reimbursement is processed as an invoice.

2.3.3 GIFT CARDS

PURPOSE:
Gift Cards are purchased from various vendors, for the purpose of providing meals/snacks for Kau Inoa and other outreach events that could not be processed through OHA's normal Purchase Order process due to time constraints or the tepidness of the event.

RESTRICTIONS:
All purchases shall follow State, Federal and OHA's purchasing policies. **There shall be no alcoholic beverages or no personal items purchased using Gift Cards.**

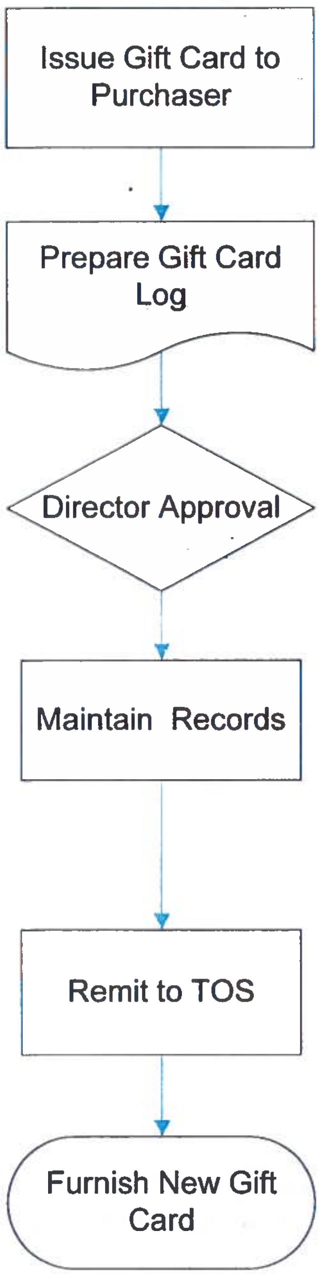
CUSTODIAN:
The Hale Director shall act as the custodian of the Gift Card and shall be held responsible for the Gift Card, Gift Card Log, original receipts and maintaining adequate controls against misappropriation (theft, fraud) of OHA's assets. When the Gift Card is not being used, the Gift Card and related documents shall be placed in a safe and secured (locked) location.

CONTROLS TO SAFEGUARD OHA'S PROPERTY:
Since Gift Cards are like cash, they will be handled in the same fashion as petty cash. As appropriate, periodic unannounced review of Logs, Receipts, and Gift Cards may be conducted to ensure that logs have been adequately maintained, purchases are properly supported by receipts, and the Log balance agrees to the Gift Card balance. At all the times, the total of receipts plus the remaining gift card balance should equal the original balance of the card.

LOSSES:
In case of lost or stolen Gift Cards, please immediately report it to your Director and TOS. TOS will contact the vendor to deactivate the card.

Please note that the Gift Cards are treated like cash and vendors will not reimburse OHA for any lost or stolen cards.

Figure 2.3.3.1 Gift Card Procedures



2. TOS issues a Gift Card upon request from the Governance or other Hale Director.

3. Following each event, the purchaser shall record all purchases the gift card was used for in the Gift Card Log - **tab 34**. The instructions for completing the log can be found on the first page of the Gift Card Log.

4. Forward the Gift Card Log along with the applicable receipts (organized and manually assigned a number that corresponds to the Log's "Receipt No."), to the Hale Director for his/her review and final approval of purchases made.

5. The Director shall place his/her initials in the "Director's initial column" and retain custody of the Log, Receipts, and Gift Card. The Hale Director shall place the card and documents in a safe and secure location until prearranged use is made to the Director for the next event.

6. When the Gift card has been fully utilized, or at the end of each fiscal year, whichever is sooner, transmit it to TOS the completed Gift Card Log along with original receipts in a timely manner.

7. Upon receipt of the above, TOS will furnish a new Gift Card, if needed, to be used and accounted for in the same manner as described above.

2.3.4 INVESTMENT RECONCILIATION

The investment reconciliation is completed monthly and at the end of the fiscal year to ensure accurate recording and monitoring of OHA's investments. The investment reconciliation is conducted in a two step process as follows:

1. Investment Rollforward Schedule – used to prepare investment Journal Entries so the General Ledger will reflect the investment transactions for the current month.
2. Investment Schedules – used to prepare a number of investment schedules for the purpose of ensuring accurate recording, reporting, and monitoring of OHA investment funds. The investment schedules include:

    - Unrealized Gain/Loss in Investments
    - Cash Short Term Investments
    - Investment in Stocks and Mutual Funds
    - Investments in Partnerships
    - Unsettled Trades
    - Accrued Interest and Dividends
    - Investment Policy Analysis

Monthly Custodian Investment Statements are provided to OHA by the custodian management agency no later than the 10th working day of each month, reporting all investment transactions for the previous month. OHA's investment managers and custodian management agency provide information on all OHA's investment transactions as well as the management fees for the preparation of the monthly Custodian Investment Statement and also provide copies of all call letters to the OHA CFO.

TOS staff completes the investment reconciliation and all journal entries to the general ledger no later than fifteen working days in the month following the statement ending period. The annual reconciliation is completed no later than four months following the end of the fiscal year.

Custodian management agency fees are deducted from the custodian management agency Money Market account on a monthly basis after submitting a Custodian Management Fee Invoice that is approved and signed by the CFO and Administrator. The investment management firms deduct the management fees from the investment accounts based on contractual agreement, which are monitored by TOS staff.

2.3.5 BANK RECONCILIATION

OHA prepares monthly bank reconciliations for all of its bank accounts to ensure the accuracy of its bank account records by comparing the bank activity and balance with that of OHA's General Ledger balances.

TOS staff prepares the monthly bank reconciliations for OHA's five bank accounts as follows:

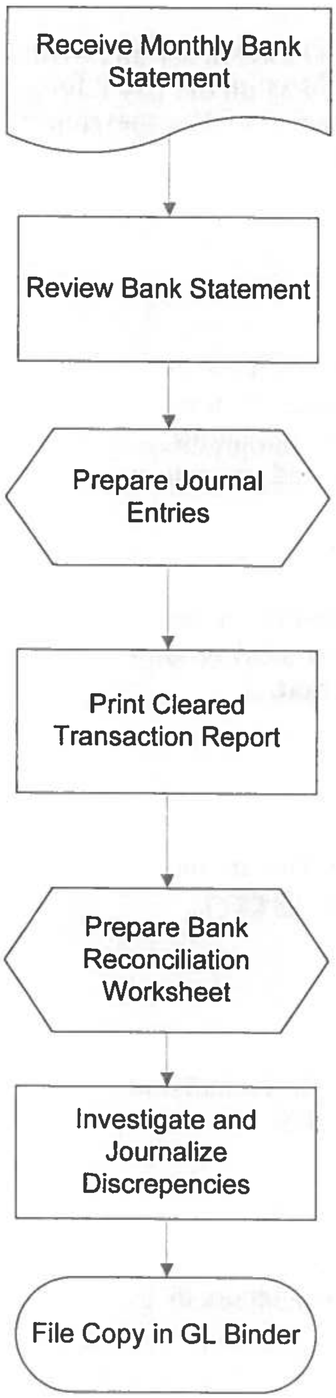
Account	Funds
1. OHA Operating Account – general operating checking account.	Public Land Trust payments, general fund reimbursements, Consumer Micro-loan payments, other receipts.
2. NHRLF Account	Native Hawaiian Revolving Loan Fund checking account use for the deposit of loan payments.
3. Hawaiian Projects Account	Special projects to include the funds received from the sale of Ka Wai Ola advertisements.
4. Federal Funds Account	Federally funded programs such and the Hālawa-Luluku Interpretive Development (HLID) program.
5. Native Hawaiian Rights Account	Payments for various native rights settlements.

The main OHA bank account is the OHA Operating Account; all payments are processed through this checking account. Transfers from the other four bank accounts are made monthly to reimburse the OHA Operating Account for checks issued on behalf of the various projects resulting in a minimum number of checks drawn on these accounts and a simple bank reconciliations process.

The Operating Account involves a much more complicated bank reconciliation process. On a weekly basis the Accountant logs onto the Bank of Hawaiʻi website to obtain the cleared transactions (checks, deposits, transfers), which are used to update cleared transactions in Oracle.

The Accountant V prints the Cleared Transaction Report, Transaction Available for Reconciling, and the Discoverer Report: OHA ADMIN GL_JEs, OHA ADMIN GL_Payment Check which provides the A/P disbursement total by account for the month; status of each disbursement after paid checks for the month have been updated in Oracle from the BOH online statements; and a detailed listing of outstanding checks. These reports are used in completing the bank reconciliation worksheet to reconcile all of OHA's bank accounts.

Figure 2.3.5.1 OHA Bank Account Reconciliation



1. The Accountant V receives the monthly bank statement for the OHA Operating and other bank accounts.

2. The Accountant V reviews the bank statements for any unrecorded transactions in Oracle such as bank fees or transfers between accounts.

3. Any unrecorded transactions are corrected through a Journal Entry completed by the Accountant V.

4. The Accountant V prints the Cleared Transaction report for the month and runs the Discovery Report: OHA Admin GL Payment Check.

5. The Accountant V completes the Bank Reconciliation Worksheet using the information from the Cleared Transaction and Discoverer reports.

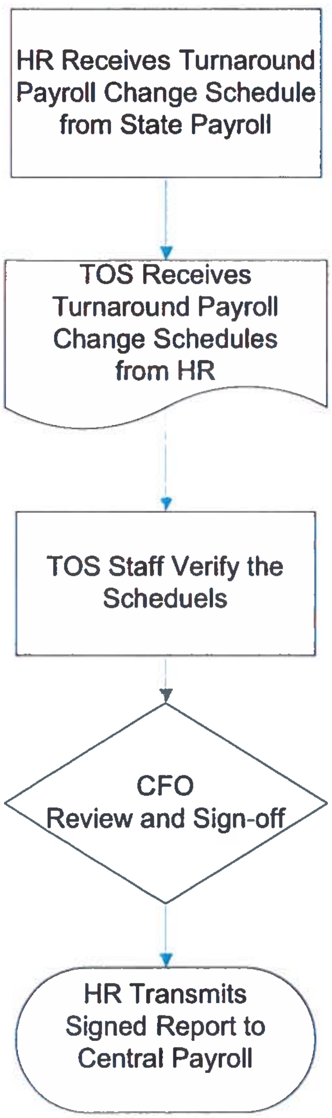
6. Any discrepancies are investigated and if required journalized by the Accountant V, and if needed the Accounting Manager and Controller.

7. The final bank reconciliation is filed in a manila folder and a copy is placed in the GL binder for the month.

2.3.6 TOS PAYROLL PROCESSING

TOS is responsible for issuing the payroll payment check to State Central Payroll for all payroll cost. The payroll check must be received by DAGS, no later than 4:30 PM on the pay day for which the funds are required. TOS is also responsible for preparing all journal entries for payroll. TOS staff coordinates this process with Human Resources (HR) staff as follows:

Figure 2.3.6.1 Payroll Time Reporting



1. One day prior to pay day, the Director of HR receives the Payroll Turnaround Report from State Central Payroll, which lists employee pay rates, appropriations, total pay, etc, along with the pay stubs and payroll register.

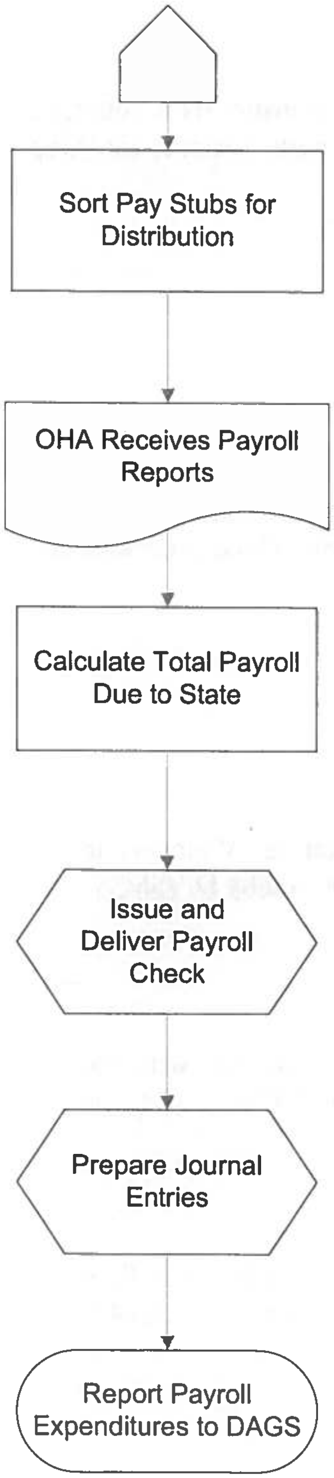
2. The Director of HR reviews and signs-off on the Payroll Turnaround Report and transmits to TOS with any changes made for the current payroll period.

3. TOS staff verifies the changes on the Turnaround Payroll Change Schedule and transmits to the CFO.

4. The CFO reviews and signs-off on the Turnaround Payroll Change Schedule and returns it to HR.

5. The Director of HR transmits the signed report to Central Payroll.

Figure 2.3.6.2 Payroll Check Distribution and Reimbursement to the State



1. The Accountant Assistant III sorts the pay stubs for distribution on the pay day.

2. On pay day OHA receives the following reports from Central Payroll:
   - PRE 321 – expenditure report for personnel services (total payroll)
   - PRE 314 – employer share payroll contributions
   - PRE 315 – payroll expenditure distribution, breakdown by cost center and appropriation

3. The TOS Budget Analyst uses PRE-321 to calculate the total amount due to the State for payroll. The calculation is the total payroll minus any salaries and wages paid from OHA's general fund appropriation.

4. The Accounting Assistant III issues the payroll check, which is delivered to DAGS by the OBS courier before 4:30 PM on pay day.

5. The TOS Budget Analyst prepares the payroll journal entries as follows:
   - Gross Payroll and OT – from payroll register.
   - Fringe Benefits – PRE-314
   - Non-impose Fringe – PRE 321

6. Payroll expenditures are reported back to DAGS via State of Hawaii journal voucher which is prepared quarterly.

2.3.7 INTERNAL REPORTING

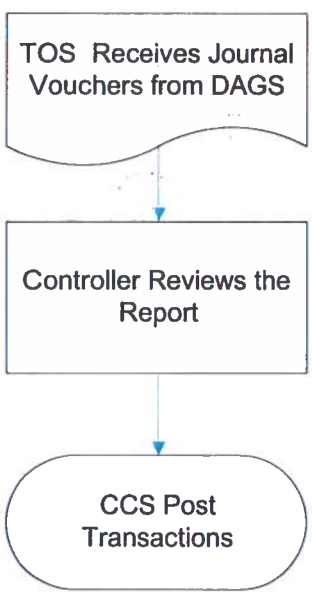
TOS is required to prepare or review a number of reports or documents to insure its accounting records are current and in concert with Department of Accounting and General Services (DAGS) records. The reports include the following:

- Journal Voucher
- DAGS Reports
- Review of Pending Purchase Requisition (PR) Report

2.3.7.1 State of Hawai'i Journal Vouchers

Various state departments and agencies use the State of Hawai'i Journal Voucher to remit payments to OHA, primarily for Public Land Trust (ceded land) payments. Once processed by DAGS, a copy is sent to OHA for informational purposes.

Figure 2.3.7.1 Journal Voucher Process



1. DAGS transmits the monthly Journal Vouchers to OHA as they are processed and posted by DAGS.

2. The Controller reviews the JVs and instructs the Credit and Collections Specialist (CCS) to post the appropriate transactions.

3. The CCS post transactions in Oracle to reflect payments made by other departments to OHA's appropriation at the State Treasury.

2.3.7.2 DAGS Reports

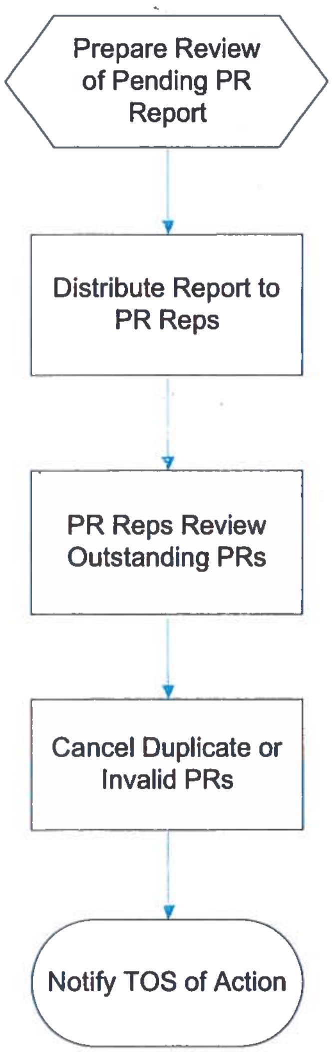
DAGS provides OHA with a number of regular reports for verification of transactions between OHA and the State. Most reports require verification of transactions to insure accurate accounting, but several require reconciliation. The reports are as follows:

Number	Name	Frequency
MBP 430-B CM	Status of Appn Acct Balances	Semi-monthly
MBP 425-B	Appropriation Symbol Transaction Analysis	Monthly
MBPD 09-B	CC Transaction Register	Monthly
MBP 420-B	Statement of Subsidiary Acct Balances	Monthly
MBP 422-B	Subsidiary Leger Acct Analysis	Monthly
MBP 452-B	Monthly Source of Receipts Register	Monthly
MBP 453-B	Source of Receipt Ledger Status	Monthly
MBP 454-B	Comparison of Receipt Source	Monthly
MBP 477-B	Status of Cash Balance	Monthly
MBPD 10-B	Dept. Object of Expenditure Report	Monthly
MBP 405-B	Daily Detail of Transactions Posted	Daily
MBP 498-B	Departmental Contract Ledger Report	Monthly
MBPE 02-B	Object by Expenditure Report	Monthly
MBP 080-2	Standard Interface Transaction Report	After Interface with FAMIS
MBP 440-B	Department Budget by Object	Monthly
MBPD 34-B	Department Budget & Expenditure by Activity, Cost Center, and Object	Monthly
MBP 490-B	Outstanding Encumbrance Report by Department	Monthly
MBSA 151 R	Central Warrant Register	Monthly
MBPD 36 - B	Department Object of Expenditure Report by Activity	Monthly

2.3.7.3 Review of Pending PR Report

The pending PR report is prepared quarterly and provided to PR representatives to identify and take action on any outstanding or overdue PRs. The process for preparing the report is as follows:

Figure 2.3.7.3 Review of Pending PR Report Process



1. The TOS Accounting Assistant prepares the Review of Pending PR Report at the end of each quarter. The report lists all outstanding PRs.

2. The TOS Secretary distributes the report to all PR representatives.

3. PR representatives review their outstanding PRs to verify if they are still valid.

4. Duplicate PRs or PRs no longer valid are cancelled.

5. PR reps notify TOS of action they have taken.

2.3.8 INVENTORY MANAGEMENT

OHA manages, controls, and disposes of property pursuant to Section 103D-1202, HRS, and Section 3-130, HAR. The BOT Chair is the OHA Chief Procurement Officer and responsible for accountability of all OHA property in the possession, custody, control, or use of OHA. The BOT Chair has designated the Administrator as the property custodian responsible for establishing, maintaining, and enforcing internal control procedures to insure accountability for all OHA property.

The Chief Financial Officer (CFO) is responsible for establishing, managing, and maintaining a centralized property inventory record file for all equipment and real property in the possession, custody, and control of OHA. The file shall consist of the following information for each property:

1. Office or agency having the responsibility of accountability of the property;
2. Physical location of the property;
3. Type of property, which includes land, building, improvements to land, vehicles, and equipment;
4. Description of property, which includes land tax map key, and for a vehicle or equipment the manufacture, model, and serial number;
5. Date of acquisition;
6. Acquisition cost of property; and
7. OHA identification number.

Each Hale Director or Program Manager is responsible for the care, maintenance, records, physical inventory, and control of property assigned to their program.

The TOS Accounting Assistant is responsible for maintaining the accounting records related to the capital assets and theft sensitive items of OHA under the review and supervision of the Controller.

In accordance with HRS 103D-1206 an annual inventory is to be conducted and submitted by all state entities of inventory on hand as of June 30. The Annual Summary of Inventories Report (17-B), which is an annual inventory return of property in possession, custody, or control shall be submitted before September 15th of each year.

All capital assets and theft sensitive items are accounted for by OHA. Capital assets are defined as a tangible or intangible item having a useful life of more than one year and an acquisition cost which equals or exceeds the capitalization level of $1,000. Theft sensitive property is defined as a tangible item having a unit cost of $250 through $999.99 with a useful life of more than one year. Each capital asset and theft sensitive item acquired shall be assigned a serially numbered OHA identification tag. The identification tag shall be affixed in a conspicuous area of the item and in a manner such that the identification tag is attached with relative permanence.

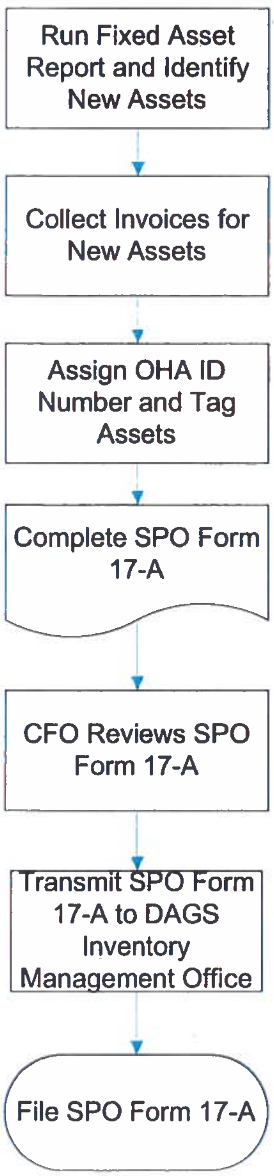
The theft of OHA property shall be immediately reported to the appropriate law enforcement agency and any stolen, lost, or damaged property reported to the designated property custodian who shall conduct an investigation of the incident and initiate the appropriate action to prevent future loss pursuant to HAR §3-130-8

2.3.8.1 Inventory Control

OHA controls its fixed assets and theft sensitive items through quarterly and annual monitoring and reporting.

Capital assets and theft sensitive items purchased by OHA are assigned a serially numbered OHA identification tag and recorded as inventory through quarterly reporting to DAGS on SPO Form 17-A "Detail Inventory of Property". SPO Form 17-A is completed by the Accounting Assistant and reviewed by the Controller and reflects all additions, disposals, and transfers of assets and theft sensitive items which occurred in the previous quarter. SPO Form 17-A is to be submitted to DAGS not later than the 15th of the month following the end of the reporting quarter. The process for completing the quarterly report follows:

Figure 2.3.8.1 Quarterly Inventory Reporting



1. At the end of every quarter the Accounting Assistant runs a report of all equipment under fixed asset object codes 57710 and 57720 to identify any new inventory items.

2. The Accounting Assistant collects copies of the invoices for each of the new inventory items as back-up documentation.

3. New assets or theft sensitive items are assigned an OHA identification number and where appropriate tagged by the Accounting Assistant or in the case of computer related equipment the IT staff.

4. The Accounting Assistant completes SPO Form 17-A listing the new assets and theft sensitive items as well as any transfers or disposals.

5. SPO Form 17-A is transmitted to the CFO for review and approval.

6. The Accounting Assistant transmits SPO Form 17-A to the DAGS Inventory Management Office for processing no later than the 15th of the month following a quarter end.

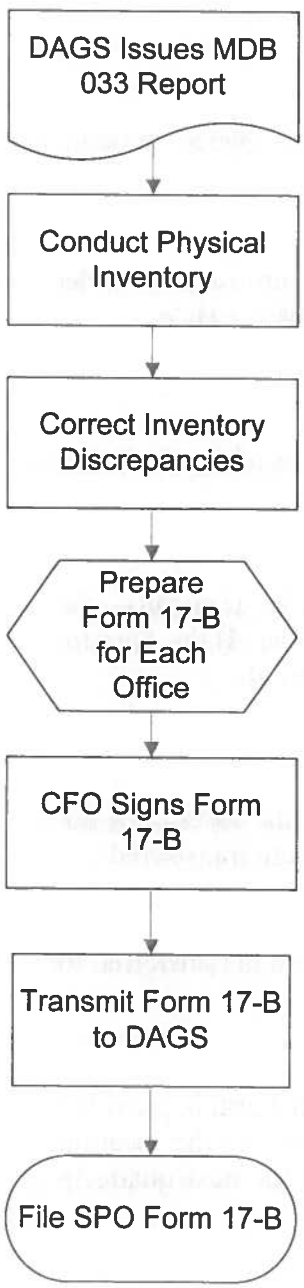
7. The Accounting Assistant files SPO Form 17-A with back-up documents in the Quarterly Inventory Report file.

2.3.8.2 Annual Inventory Reporting

In accordance with HRS 103D-1206, an annual reporting of all property on hand as of June 30 is due to DAGS by September 15. OHA physically locates and identifies all items listed on the "Detailed Inventory of Property" (MDB 033) provided by DAGS in February of each year. In July the DAGS generated "Annual Inventory Report of Property" (MDB 020), is received by TOS for annual inventory reporting purposes.

SPO Form 17-B "Annual Summary of Inventories Report" is prepared, notarized, and submitted to DAGS for each OHA office, which shows the total amount of property, buildings, and land purchased and disposed of during the year. The annual reporting process is outlined below.

Figure 2.3.8.2 Annual Inventory Reporting



1. In February DAGS issues OHA the MDB 033, as of the last day in January for use in conducting a physical inventory.
2. The Accounting Assistant physically locates and identifies all items listed on MDB 033.
3. The Accounting Assistant corrects any inventory discrepancies on SPO Form 17-A for the quarter ending June 30 (see Figure 2.3.8.1)
4. In July TOS receives the "Annual Inventory Report of Property" (MDB 020) as of June 30. Prior to September 15 the Accounting Assistant prepares SPO Form 17-B for each OHA office.
5. SPO Form 17-B is transmitted to the CFO for notarized signature.
6. The Accounting Assistant transmits SPO Form 17-B to the DAGS Inventory Management Office for processing no later than September 15.
7. The Accounting Assistant files SPO Form 17-B with back-up documents in the Annual Inventory Report file.

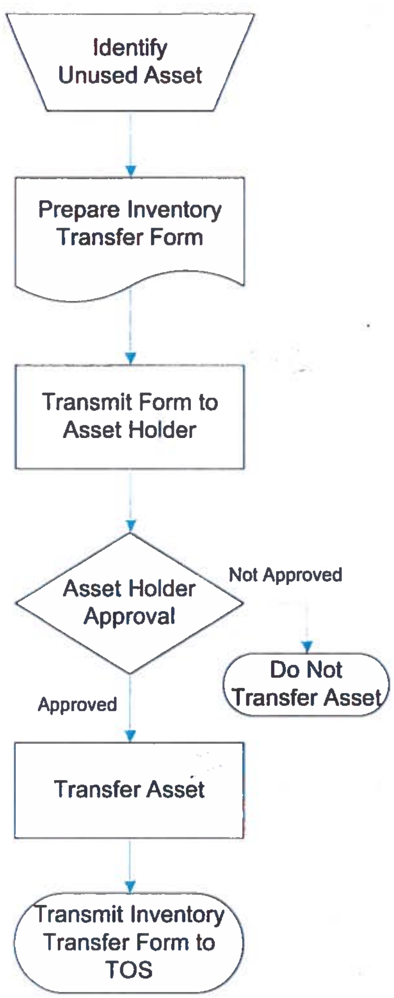
2.3.8.3 Inventory Disposition

No OHA property shall be sold, traded, destroyed, or otherwise disposed of, except in accordance with the rules outlined in HAR §3-130 found at HAR §3-130 Inventory Management. Equipment can be disposed of in the following manners:

1. Transfer to OHA department or individual.
2. Trade-in for new equipment.
3. Sold by competitive sealed bidding, public auction, or posted prices.
4. Donated to a charitable organization.
5. Sold for recycling, salvaging, or scrap.
6. Discarded.
7. Lost, stolen, or damaged items.

Figure 2.3.8.3.1 Transfer of Inventoried OHA Asset

The transfer of an asset to another OHA department or individual is completed through the following process:



1. A Hale Director identifies an un-used or under utilized asset that is needed by his/her Hale.

2. The Hale Director prepares Inventory Transfer Form - **tab 35.**

3. The requesting Hale Director transmits the Inventory Transfer Form to the Hale Director possessing the item to be transferred.

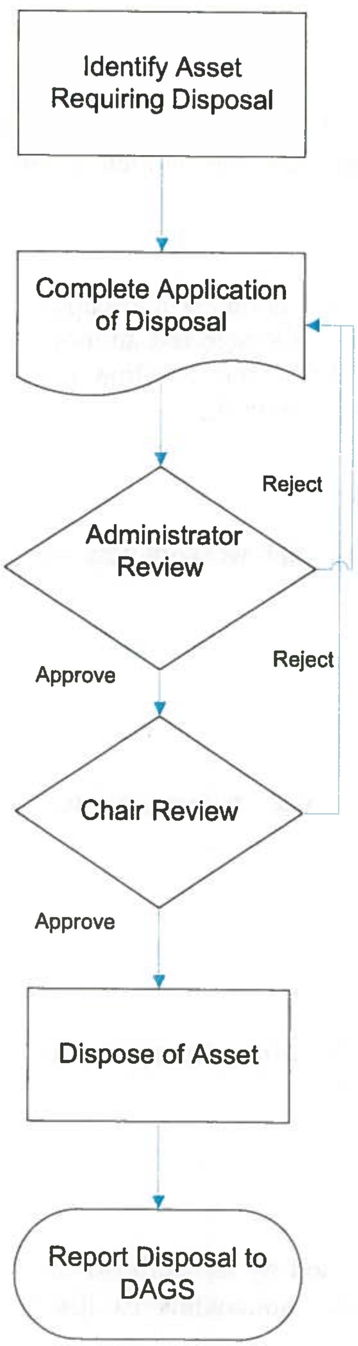
4. If the Hale Director possessing the asset does not approve the request the assets is not transferred.

5. If the request is approved the item is transferred to the requesting Hale.

6. A copy of the Inventory Transfer Form is provided to the TOS Accounting Assistant and the location change is reported to DAGS on the next quarterly SPO Form 17-A.

Figure 2.3.8.3.2 Disposal of Equipment

The most common assets requiring disposal at OHA are computer equipment and office furniture. The items in working condition are usually donated to private tax-exempt charitable organizations and items not in working condition are discarded. However, all disposal methods require application and approval of the Administrator and Chief Procurement Officer (Chair). The disposal process is as follow:



1. Hale Director identifies an asset(s) requiring disposal.

2. In consultation with the Deputy Administrators the Hale Director completes an Application of Disposal of Government Property to a Non-State Agency - **tab 36**. The appropriate schedule is completed as part of the application.

3. The Application of Disposal is transmitted to the Administrator for review and approval. If not approved a more appropriate disposal method is used and the process starts again.

4. If approved by the Administrator the Application of Disposal is transmitted to the Chair for review and approval. If not approved a more appropriate disposal method is used and the process starts again.

5. If approved by the Chair the asset is disposed in the prescribe manner. If not approved a more appropriate disposal method is used.

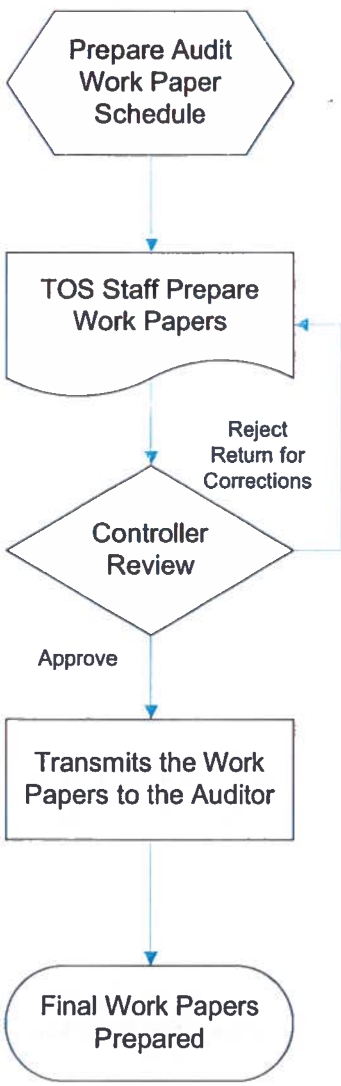
6. A copy of the approved/signed Application of Disposal is provided to the TOS Accounting Assistant and the asset disposal is reported to DAGS on the next quarterly SPO Form 17-A.

2.3.9 AUDIT PREPARATION

An independent Certified Public Accountant or accounting firm licensed to practice public accounting in Hawai'i shall be employed by the Board of Trustees to annually audit the agency's financial statements, internal control structure, and compliance with laws and regulations. The audit shall be conducted in accordance with the United States of America Generally Accepted Auditing Standards (US GAAS) established by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA), and with the AICPA Audit and Accounting Guide entitled Audits of State and Local Governments (GASB 34 Edition).

Figure 2.3.9.1 Audit Preparation Process

Audit preparation is conducted to confirm the validity and accuracy of OHA financial accounts and statements and begins shortly after the end of the fiscal year with the audited annual financial statements completed by December 1, as follows:



1. The Controller prepares an audit work paper schedule, in consultation with the selected auditor, identifying staff responsibilities and timeline for completing the audit preparation work.
2. TOS staff members prepare the work papers as assigned
3. Transmit the completed work papers to the Controller for review.
4. The Controller transmits the work papers to the auditor for testing and review.
5. The final work papers are used by the auditors to prepare the audited financial statements for the fiscal year being audited.

2.3.10 RECORDS MAINTENANCE

OHA accounting and procurement records are currently retained in accordance with General Records Schedules Number 1-11, 2002, Revised through May, 2006, issued by the State Comptroller to provide retention and disposition standards for state agencies.

Schedules specific to OHA accounting and procurement records are as follows:

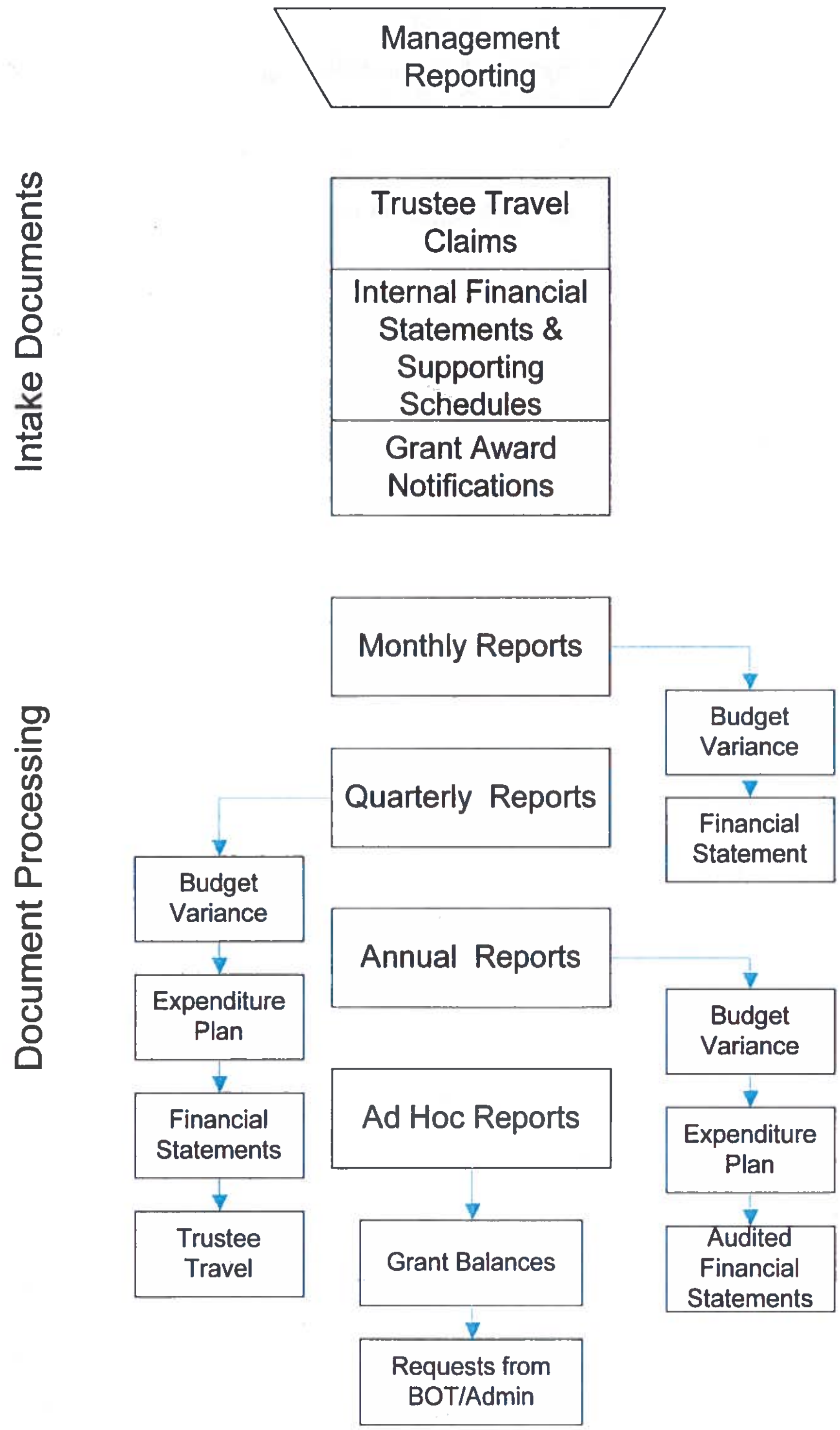
1. General Records Schedule No. 2, 2002
    - Budget Planning Records

2. General Records Schedule No. 3, 2002
    - A – Collection & Deposit
    - B – Appropriation & Allotments
    - C – Expenditures
    - D – Accounting Reports

3. General Schedule No. 6, 2002
    - Procurement and Property Management Records

3. MANAGEMENT REPORTING

TOS generates a number of reports, on a monthly, quarterly, and annual basis, for the Trustees, Administrator, Deputy Administrator, Managers, and Hale Directors to help ensure the organization is achieving its goals and strategies in an efficient and effective manner in addition to monitoring the financial condition of the organization. These reports are outlined in the following flowchart.



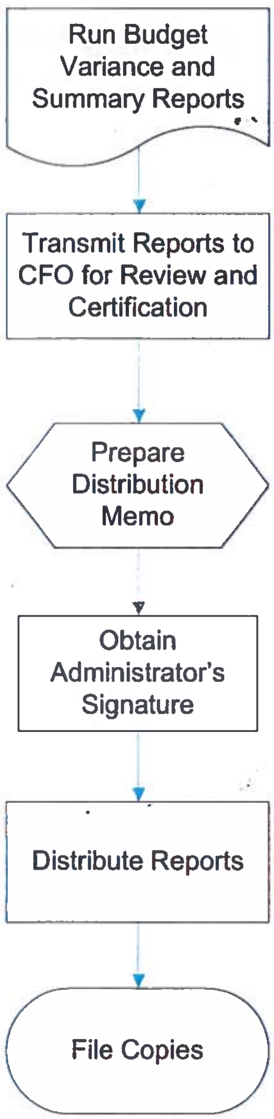
These reports are prepared and distributed as follows:

Report	Monthly	Quarterly	Semi-Annual	Annual	Distribution
Budget Variance	✓	✓		✓	Trustees, Administrator/ Deputy Administrator, and Hale Directors
Financial Statements	✓	✓		✓	Trustees, Administrator/ Deputy Administrator, and Hale Directors
Expenditure Plan		✓			Administrator/ Deputy Administrator, and Hale Directors
Trustee Travel			✓		Trustees/Administrator
Grant Balances	When considering grant funding requests				Administrator, Deputy Administrator BAE
CFO Certification of Funding	When considering budget changes				Administrator or as part of Action Item
Ad Hoc Request	At the request of a Trustee or the Administrator				Administrator and all Trustees

3.1 BUDGET VARIANCE REPORT

The Budget Variance report is prepared by the TOS Budget Analyst on a monthly, quarterly, and annual basis. The report tracks actual spending against budgets for the BOT, Administration, and Hales and is distributed no later than the 10th of the month following the reporting period for monthly reports, and the no later than the 30th following the end of the reporting period for quarterly or annual reports. The process for generating and distributing the budget variance report is outlined below:

Figure 3.1 Budget Variance Report Preparation



1. At the end of a reporting period the Budget Analyst runs a detailed Budget Variance Report and Summary Report for the BOT, Administration, and each Hale, using the Oracle ADI program.

2. The Budget Variance and Summary reports are transmitted to the CFO for review and certification.

3. The TOS Secretary prepares a distribution memo for the Reports.

4. The TOS Secretary obtains the Administrator's signature on the distribution memo.

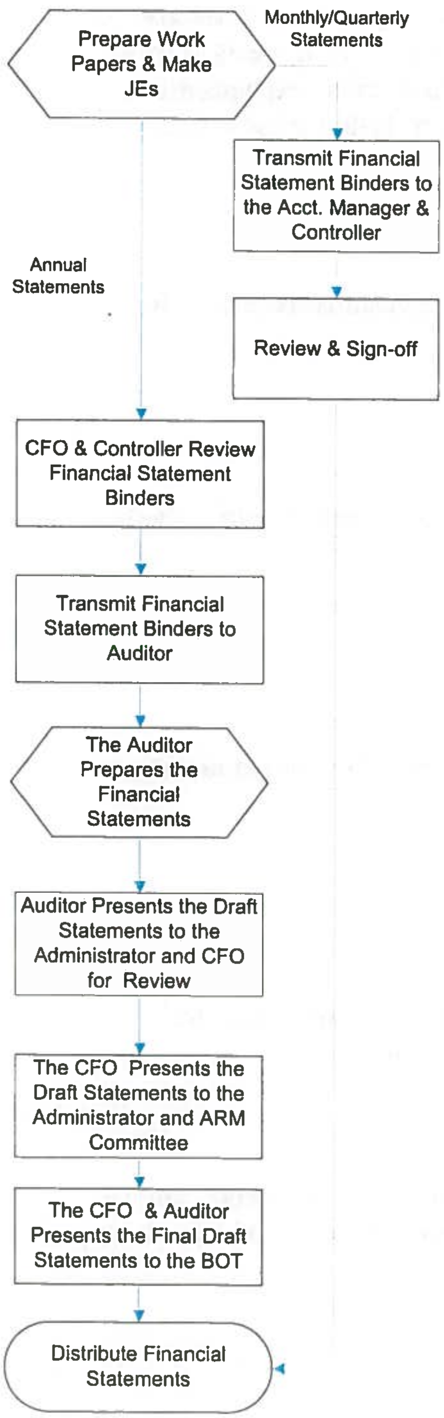
5. The CFO transmits the approved reports to the TOS Secretary for distribution with the memo signed by the Administrator.

6. Copies of the reports are filed by the TOS Secretary.

3.2 FINANCIAL STATEMENTS

Financial statements including the Income and Expenditure Statement and the Balance Sheet are prepared monthly, quarterly, and annually. The annual financial statements are audited by an independent Certified Public Accountant (CPA) or accounting firm licensed to practice public accounting in Hawai'i through an RFP process.

Figure 3.2 Financial Statement Preparation



1. At the end of a financial reporting period (monthly, quarterly, annually) the Accounting Assistant IV and Accountant V prepare end of period Work Papers and make all necessary Journal Entries using the Monthly Journal Entry and Schedule Check List - <u>**tab 37**</u>.

2. For monthly and quarterly financial statements the financial statement binders are transmitted to the Accounting Manager and Controller for review and sign-off.

3. For annual audited financial statements the financial statement binders are reviewed by the Controller and CFO and transmitted to the authorized CPA firm for auditing.

4. The financial statement binders are used by the CPA firm to prepare the annual financial statements.

5. The Auditor prepares the draft financial statements.

6. The CPA firm presents the financial statements for review by the CFO and Administrator.\

7. The CFO presents the draft financial statements to the Administrator and ARM Committee.

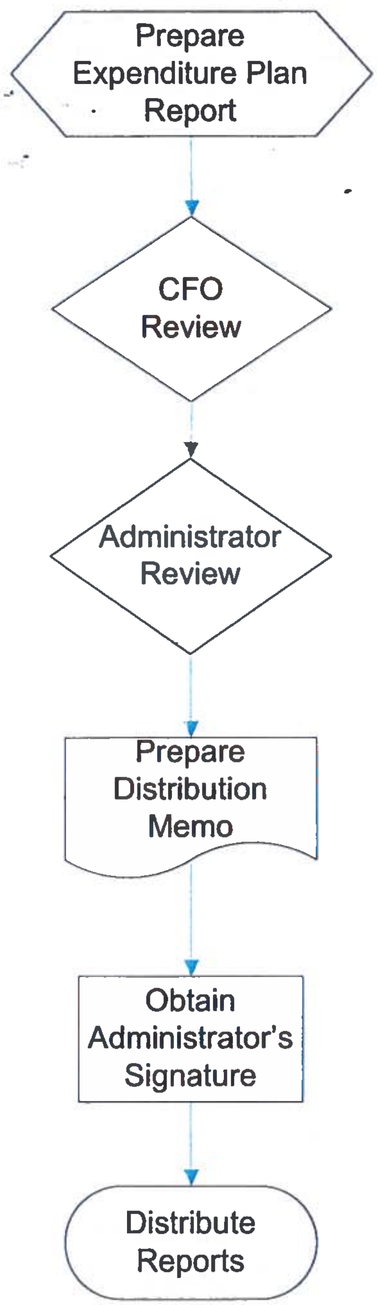
8. The CFO and CPA firm present the final draft to the BOT.

9. Copies of the financial statements are distributed to the Trustees, Administrator, Deputy Administrators, and Hale Directors and to PIO for publication in the OHA Annual Report. A copy is also transmitted to the Federal Clearinghouse to distribute to ANA.

3.3 QUARTERLY CASH PLANNED VS. ACTUAL EXPENDITURE REPORT

The Administrator will provide management with a quarterly expenditure plan report on budget versus actual cash expenditures. Each quarterly report will include year-to-date expenditure totals.

Figure 3.3 Expenditure Plan Report Preparation

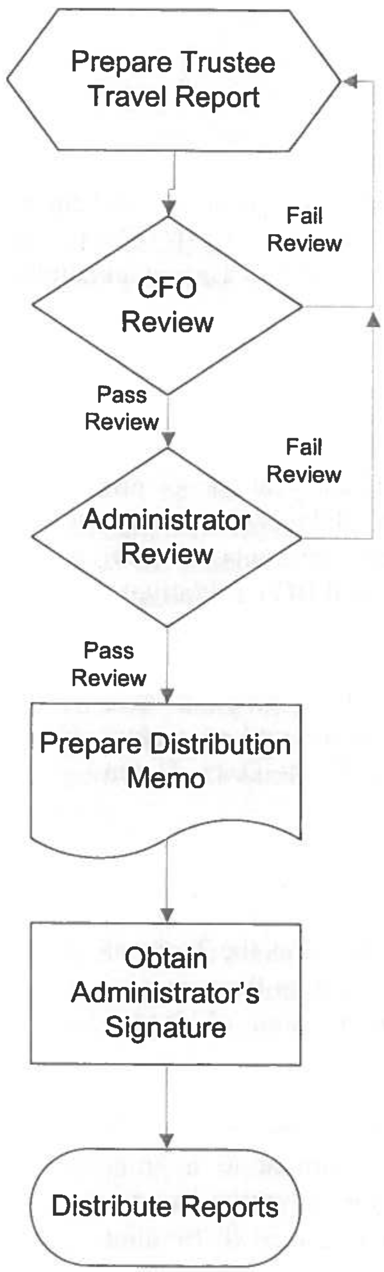


1. The TOS Budget Analyst prepares the quarterly Cash Planned vs. Actual Expenditure Report - **tab 38** indicating actual cash expenditures compared to budget for each Hale for the quarter and YTD.
2. The TOS Budget Analyst transmits the report to the CFO for review.
3. The CFO transmits the report to the Administrator for review.
4. The TOS Secretary prepares a distribution memo for the Reports.
5. The TOS Secretary obtains the Administrator's signature on the distribution memo.
6. The appropriate Expenditure Reports are distributed by the TOS Secretary to Division and Hale Directors.

3.4 TRUSTEE TRAVEL REPORT

The Administrator provides Trustees with a detailed report on Trustee travel and related cost, on a semi-annual basis. The report details all in-state and out-of-state travel cost to include airfares, car rental, accommodation costs and per diem.

Figure 3.4 Trustee Travel Report Process



1. Within 15 days of the end of the second and fourth financial quarters, the TOS Budget Analyst will prepare the Trustee Travel Report - **tab 39.**

2. The TOS Budget Analyst transmits the report to the CFO for review and approval.

3. The CFO will transmit the report to the Administrator for review and approval.

4. The TOS Secretary prepares a distribution memo for the Reports.

5. The TOS Secretary obtains the Administrator's signature on the distribution memo.

6. The approved report will be transmitted to all Trustees.

3.5 AD HOC REPORTS

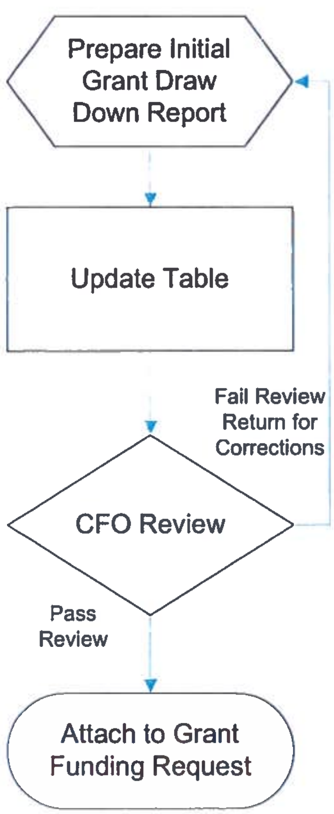
Ad hoc reports are prepared when Trustees or management require financial information for decision making and/or allocating funds for grants, new personnel positions, or other expenditures important to OHA. Ad hoc special reports may also be requested by a Trustee or the Administrator for general information or analysis on past expenditures and/or performance. The two main types of ad hoc reports are as follows:

- Grant Drawdown Report
- Special Report

3.5.1 GRANT DRAWDOWN REPORT

The Grant Drawdown is prepared by the TOS Budget Analyst and is used as an attachment to any new grant funding request under consideration by the Administrator or the BOT. The report indicates the amount of grant funding committed and the balances available for new grants under consideration. The report is prepared as follows:

Figure 3.5.1.1 Grant Drawdown Report Preparation



1. At the beginning of the fiscal year the Grant Drawdown Report (Table of Balances) - **tab 40,** is prepared indicating budgeted amounts for each grant category (Admin, BOT, and BOT Initiative).

2. Grants provides TOS with grant awards notification, as grants are approved and expended, which are used to update the Grant Draw Down report.

3. The TOS Budget Analyst prepares the Table of Grant Balances Report and transmits the report to the CFO and Deputy Administrator BAE for review.

4. The Table of Grant Balances Report is provided to Grants as an attachment to a grant funding request submitted to the Administrator for approval or an Action Item for a BOT funding approval.

3.5.2 CFO CERTIFICATE OF FUNDING AVAILABILITY REPORT

The CFO is required to certify the availability of funding for:

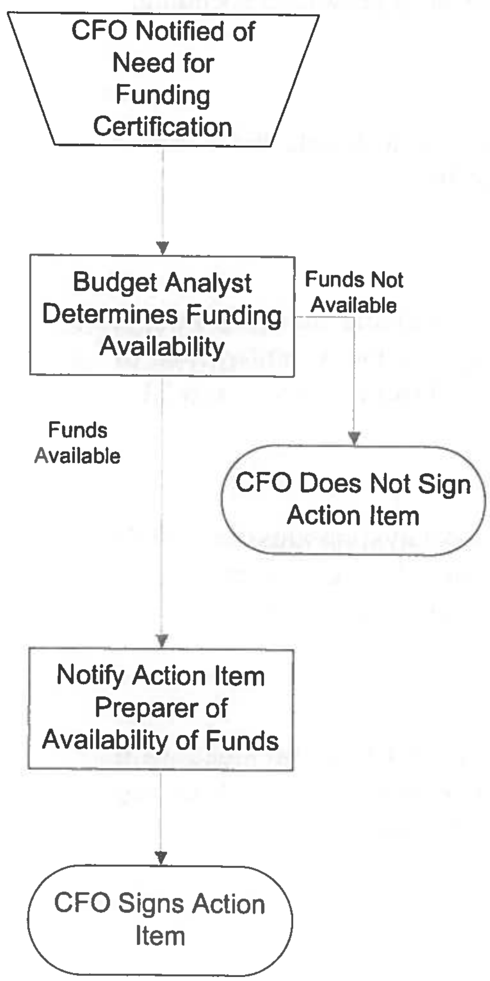
- Action Items requiring funding
- Contracts for grants, goods, or services
- New personnel positions

The CFO certification is provided to insure the funds are available for the Action Items, grants, contracts, and in the case of new personnel there is adequate savings in the personnel budget to fund the new position.

3.5.2.1 Action Item Funding Certification

Funding availability for Action Items is certified by the CFO by signing off on the Action Item.

Figure 3.5.2.1 CFO Certification of Funding Availability for Action Items



1. The CFO is notified, by the OHA staff person responsible for preparing the Action Item, of the need for the certification of funding availability.

2. The TOS Budget Analyst determines if funds are available for the Action Item through the review and assessment of the OHA TOB.

3. If funds are not available The CFO does not sign-off on the Action Item and may suggest an alternative source of funding.

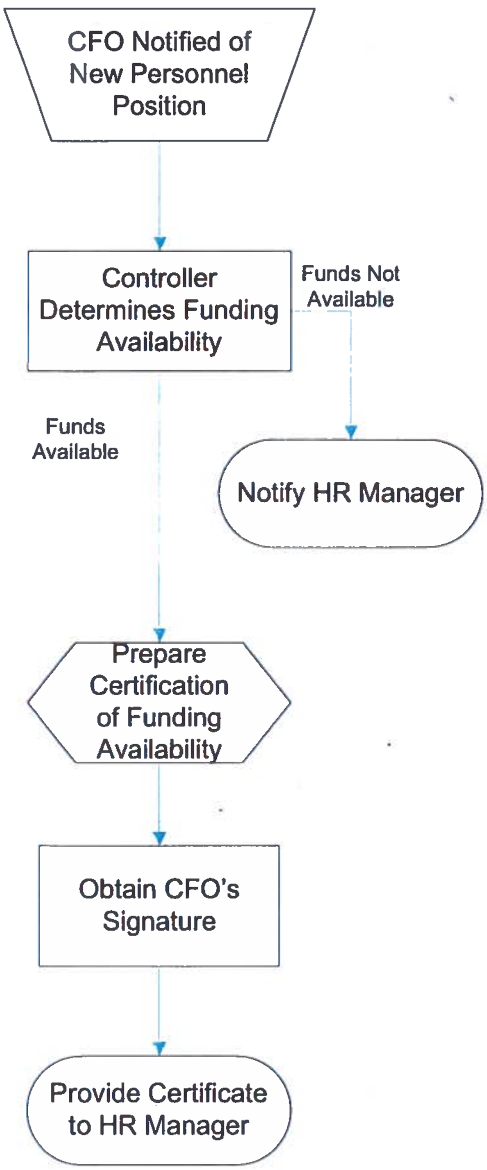
4. If funds are available the Action Item preparer is notified of the availability of funds and includes the CFO as a signatory to the Action Item.

5. The CFO signs the Action Item.

3.5.2.2 Personnel Position Funding Certification

Funding availability for new personnel positions is certified by the CFO on the Certification of Funding Availability Form. The availability of funding is determined through the analysis, by position within each OHA Division to identify personnel savings.

Figure 3.5.2.2 CFO Certification of Funding Availability Report for New Personnel Positions

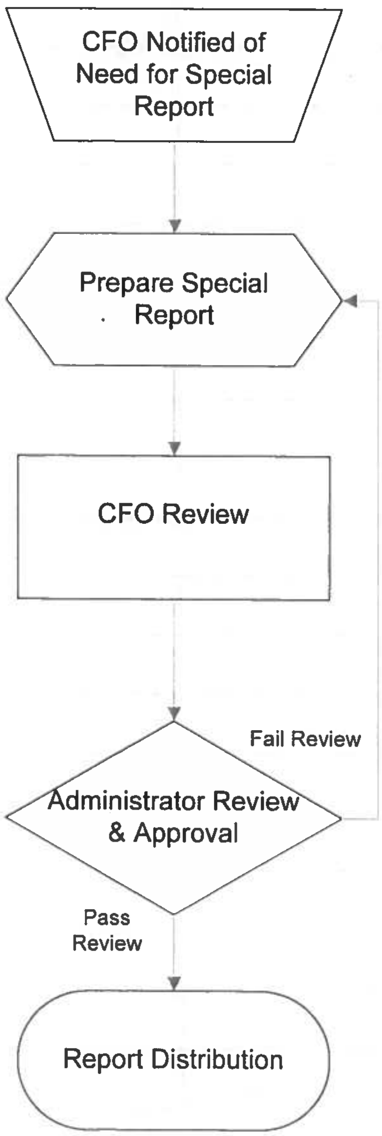


1. The CFO is notified by the OHA Director of HR that a new personnel position is being created.
2. The TOS Controller conducts a review and assessment of personnel spending.
3. If funds are not available the Director of HR is notified.
4. If funds are available the TOS Budget Analyst prepares the Certification of Funding Availability Form – **tab 23**.
5. The Budget Analyst obtains the CFO's signature on the Certification of Funding Availability Form.
6. The Director of HR is provided with the Certification of Funding Availability Form.

3.5.3 SPECIAL REPORTS

Special reports can be requested by the Trustees or Administrator for general information or analyzing past expenditures such as spending by division, area, vendor, issue, etc.

Figure 3.5.3.1 CFO Certification of Funding Availability Special Report



1. The CFO is notified by the OHA Administrator of the need for a special report.

2. The appropriate TOS staff person collects the requested information and prepares the special report for transmission to the CFO.

3. The CFO reviews and approves the special report.

4. The special report is transmitted to the Administrator for review.

5. The special report is distributed to staff as designated by the Administrator.

FISCAL PROCEDURES MANUAL - REVISION HISTORY

Revision	Date	Description of changes	Requested By	Administrator Approval/Date	Manual Updated By/Date
0	6.6.08	Initial Release		6.6.08	

TABLE OF ATTACHMENTS AND FORMS

Exhibit 03

OFFICE OF HAWAIIAN AFFAIRS

Office of the Chief Executive Officer
Interoffice Memorandum

DATE: February 9, 2010

TO: All OHA

FROM: Clyde W. Nāmu'o, Chief Executive Officer

SUBJECT: Operational Authority Delegation Hierarchy

In an effort to streamline operations, I have approved the following operational authority delegation hierarchy in the following categories:

1. Grants
2. Purchase Requests
3. Disbursements
4. Vacation Requests
5. Travel

1. Grants:

Grants	Transitional Assistance Program	Community Relations Director	CEO	BOT
Grant Approvals (up to $24,999)	1st	2nd	*Final*	
Grant Approvals ($25,000 or more)	1st	2nd	3rd	*Final*
Note: Grants are now centralized within the Community Relations Line of Business. Also, Procurement Unit approval needed prior to contracting. See Procurement Unit for further details.				

2. Purchase Requests:

Purchase Requests (Purchase Requisitions in Oracle)	Staff	Program Manager	LOB Director	CFO
Program Purchases (from $2,500 and up to $49,999)	1st	*Final*		
Program Purchases (from $50,000 to $99,999)	1st	2nd	*Final*	
Program Purchases ($100,000 or more)	1st	2nd	3rd	*Final*
LOB Purchases (from $2,500 and up to $99,999)			*Final*	
LOB Purchases ($100,000 or more)			1st	*Final*
Note: Budget Analyst approval needed on all purchases of $2,500 or more. See Budget Analyst for further details.				

3. Disbursements:

Disbursements	Staff	Program Manager	LOB Director	COO	CEO
Contract Payments (up to $49,999)	1st	2nd	*Final*		
Contract Payments (from $50,000 to $99,999)	1st	2nd	3rd	*Final*	
Contract Payments ($100,000 or more)	1st	2nd	3rd	------	*Final*
Sponsorships (up to $9,999)	1st	2nd	3rd	*Final*	
Sponsorships (from $10,000 and up to $24,999)	1st	2nd	3rd	------	*Final*
Requests for Check Issuance (any amount)	Appropriate budget authority				
Mileage Reimbursements (any amount)	1st	2nd/1st	*Final*	Final for LOB	Final for COO
Requests for Reimbursement (any amount)	Payee must obtain approval of Manager one level up				

4. Vacation Requests:

Vacation Requests	Staff	Program Manager	LOB Director	CEO	Trustee
Program-Level Staff (up to 40 consecutive hours)	1st	*Final*			
Program-Level Staff (more than 40 consecutive hours)	1st	2nd	*Final*		
BOT Staff (up to 40 consecutive hours)					*Final*
BOT Staff (more than 40 consecutive hours)				*Final*	
All Other Staff				*Final*	

5. Travel:

Travel - Board of Trustees	Trustee	CEO	BOT Chair
In-State travel	1st	*Final*	
Out-Of-State travel	1st		*Final*
BOT Chair travel	1st	*Final*	

Travel - BOT Staff	Aide/Staff	Trustee	CEO
In-State travel	1st	2nd	*Final*
Out-Of-State travel	1st	2nd	*Final*

Travel - Non-BOT	Staff	Program Manager	LOB Director	COO	CEO	BOT Chair
Program-Level In-State travel	1st	2nd/1st	*Final*			
Program-Level Out-Of-State travel	1st	2nd/1st	3rd/Next	------	*Final*	
LOB-Level & COO-Level travel			1st	1st	*Final*	
CEO travel					1st	*Final*

Clyde W. Nāmu'o

FEB 19 2010

Clyde W. Nāmu'o
Chief Executive Officer

Date

CWN/rp:ha

OHA

OFFICE OF HAWAIIAN AFFAIRS
Interoffice Memorandum

DATE: December 12, 2012

TO: ALL OHA

FROM: Kamana'opono Crabbe, Ka Pouhana, Chief Executive Officer

CC: Aedward Los Banos, Chief Operating Officer

SUBJECT: **Revised Operational Authority Delegation Hierarchy**

This revised authority delegation hierarchy takes effect as of the date of my signature on page 3 and supersedes the one dated February 9, 2010.

1. Grant & Sponsorship Approvals
2. Budget Approvals
3. Contract Executions
4. Disbursements
5. Purchase Requests
6. Travel Approvals
7. Vacation Requests

1. Grant & Sponsorship Approvals:

	Transitional Assistance Program	CFO	COO	CEO	BOT
Sponsorship Approvals (up to $10,000)	*Initiates*	1st	FINAL		
Grant & Sponsorship Approvals (up to $25,000)	*Initiates*	1st	2nd	FINAL	
Grant Approvals ($25,001 or more)	*Initiates*	1st	2nd	3rd	FINAL

2. Budget Approvals:

	CFO	COO	CEO	BOT
Budget Proposals to BOT			FINAL	
Final Budget Approval				FINAL
Budget Adjustment Requests (regardless of amount) within the <u>same</u> program	FINAL			
Budget Adjustment Requests (up to $25,000) <u>across</u> programs	FINAL			
Budget Adjustment Requests ($25,001 or more) <u>across</u> programs		FINAL		

3. Contract Executions:

	Program Manager	LOB Director	Corp Counsel	COO	CEO
	Content approval		Form approval	Execution	
Program-Level Contracts & Amendments (up to $150,000)	1st	2nd	3rd	FINAL	
Program-Level Contracts & Amendments ($150,001 or more)	1st	2nd	3rd	3rd	FINAL
LOB-Level Contracts & Amendments (regardless of amount)		*Initiates*	1st	2nd	FINAL
COO-Level Contracts & Amendments (regardless of amount)			1st	*Initiates*	FINAL
All Corporation Counsel Contracts & Amendments (regardless of amount)			*Initiates*	1st	FINAL
All Grant Agreements (regardless of amount)	1st	2nd	3rd	FINAL	
All Other Agreements (regardless of amount)	1st	2nd	3rd	4th	FINAL
Note: All Contracts & Amendments are subject to Procurement Code and/or Guidelines					

4. Disbursements:

	Staff	Program Manager	LOB Director	COO	CEO
Contract Payments (up to $100,000)	*Initiates*	1st	FINAL		
Contract Payments ($100,001 or more)	*Initiates*	1st	2nd	FINAL	
Sponsorships (up to $25,000)	See Grant & Sponsorship Approval requirements above				
Requests for Check Issuance (any amount)	Appropriate budget authority				
Mileage Reimbursements (any amount)	*Initiates*	1st/ *Initiates*	FINAL	FINAL for LOB	FINAL for COO
Requests for Reimbursement (any amount)	Payee must obtain approval of Manager one level up				

5. Purchase Requests:

	Staff	Program Manager	LOB Director	CFO
Program Purchases (from $2,500 and up to $49,999)	*Initiates*	FINAL		
Program Purchases (from $50,000 to $99,999)	*Initiates*	1st	FINAL	
Program Purchases ($100,000 or more)	*Initiates*	1st	2nd	FINAL
LOB Purchases (from $2,500 and up to $99,999)			FINAL	
LOB Purchases ($100,000 or more)			1st	FINAL
Note: Budget Analyst approval needed on all purchases of $2,500 or more				

6. Travel Approvals:

Travel - Board of Trustees	Trustee	COO	CEO	BOT Chair
In-State travel	*Initiates*	FINAL		
Out-Of-State travel	*Initiates*			FINAL
BOT Chair travel	*Initiates*		FINAL	

Travel - BOT Staff	Aide/ Staff	Trustee	COO	CEO
In-State travel	*Initiates*	1st	FINAL	
Out-Of-State travel	*Initiates*	1st		FINAL

Travel – Non BOT	Staff	Program Manager	LOB Directo r	COO	CEO	BOT Chair
Administrative Staff In-State travel	*Initiates*	1st/ *Initiates*	FINAL	FINAL for LOB	FINAL for COO	FINAL for CEO
Administrative Staff Out-Of-State travel	*Initiates*	1st/ *Initiates*	2nd/1st	FINAL	FINAL for COO	FINAL for CEO
Non-employee (e.g., NHHPC member, NHRLF Board member, etc.)	*Initiates*	1st	2nd	FINAL		

7. Vacation Requests:

	Next-Level Manager	Manager of Next-Level Manager	Trustee	COO	BOT Chair
Administrative Staff (up to 40 consecutive hours)	FINAL				
Administrative Staff (more than 40 consecutive hours)	1st	FINAL			
BOT Staff (up to 40 consecutive hours)			FINAL		
BOT Staff (more than 40 consecutive hours)			1st	FINAL	
CEO (regardless of hours)					FINAL

Kamana'opono M. Crabbe
Kamana'opono M. Crabbe, Ka Pouhana
Chief Executive Officer

12/14/12
Date

OHA

OFFICE OF HAWAIIAN AFFAIRS
Interoffice Memorandum

DATE: May 19, 2015

TO: ALL OHA

FROM: Kamana'opono M. Crabbe, Ph.D., Ka Pouhana, Chief Executive Officer KL

SUBJECT: Revised Interim Operational Authority Delegation Hierarchy

This interim authority delegation hierarchy is effective immediately and until further notice. It extends to electronic and automated approvals in KII, Oracle, and SharePoint; Admin Services, HR, and ISRM are instructed to adjust the authority hierarchy within these systems accordingly.

1. GRANTS & SPONSORSHIPS

	Transitional Assistance Program	CFO	CEO	BOT
Sponsorship Approvals (up to $10,000)	*Initiates*	1st	FINAL	
Grant & Sponsorship Approvals (up to $25,000)	*Initiates*	1st	FINAL	
Grant Approvals ($25,001 or more)	*Initiates*	1st	2nd	FINAL

2. BUDGET APPROVALS

	CFO	CEO	BOT
Budget Proposals to BOT		FINAL	
Final Budget Approval			FINAL
Budget Adjustment Requests (regardless of amount) within the *same* program	FINAL		
Budget Adjustment Requests (up to $25,000) *across* programs *(Not to exceed 10% of total budget w/in span of control)*	FINAL		
Budget Adjustment Requests ($25,001 or more) *across* programs *(Not to exceed 10% of total budget w/in span of control)*		FINAL	

3. CONTRACT EXECUTION

	Program Manager	LOB Director	Corp Counsel	CFO	CEO
	Content Approval		Form Approval	Execution	
Program-Level Contracts & Amendments (up to $150,000)	1st	2nd	3rd	FINAL	
Program-Level Contracts & Amendments ($150,001 or more)	1st	2nd	3rd	4th	FINAL
LOB-Level Contracts & Amendments (regardless of amount)		*Initiates*	1st	2nd	FINAL
All Corporation Counsel Contracts & Amendments (regardless of amount)			*Initiates*	1st	FINAL
All Grant Agreements and Amendments (regardless of amount)	1st	2nd	3rd	FINAL	
All Other Agreements (regardless of amount)	1st	2nd	3rd	4th	FINAL
Note: All Contract & Amendments are subject to Procurement Code and/or Guidelines					

4. DISBURSEMENTS

	Staff	Program Manager	LOB Director	CFO	CEO	BOT Chair
Contract Payments (up to $100,000)	*Initiates*	1st	FINAL			
Contract Payments ($100,001 or more)	*Initiates*	1st	2nd	FINAL		
Sponsorships (up to $25,000)	See Grant & Sponsorship Approval requirements above					
Requests for Check Issuance (any amount)	Appropriate budget authority					
Mileage Reimbursements (any amount)	*Initiates*	1st/Initiates	FINAL	FINAL for LOB	FINAL for CFO	FINAL for CEO
Request for Reimbursement (any amount)	Payee must obtain approval of Manager one level up					

5. PURCHASE REQUESTS

	Staff	Program Manager	LOB Director	CFO
Program Purchases (from $2,500 and up to $49,000)	*Initiates*	FINAL		
Program Purchases (from $50,000 and up to $99,999)	*Initiates*	1st	FINAL	
Program Purchases ($100,000 or more)	*Initiates*	1st	2nd	FINAL
LOB Purchases from (from $2,500 and up to $99,999)			FINAL	
LOB Purchases ($100,000 or more)			1st	FINAL
Note: Budget Analyst approval needed on all purchases of $2,500 or more				

6. TRAVEL APPROVAL

Travel - Board of Trustees	Trustee	CFO	CEO	BOT Chair
In-State Travel	*Initiates*	FINAL		
Out-of-State Travel	*Initiates*			FINAL
BOT Chair Travel	*Initiates*		FINAL	

Travel - BOT Staff	Aide/ Staff	Trustee	CFO	CEO
In-State Travel	*Initiates*	1st	FINAL	
Out-of-State Travel	*Initiates*	1st		FINAL

Travel - Non BOT	Staff	Program Manager	LOB Director	CFO	CEO	BOT Chair
Administrative Staff In-State Travel	*Initiates*	1st/Initiates	FINAL	FINAL for LOB	FINAL for CFO	FINAL for CEO
Administrative Staff Out-of-State Travel	*Initiates*	1st/Initiates	2nd/1st	FINAL	FINAL for CFO	FINAL for CEO
Non-employee (e.g., NHHPC member, NHRLF Board Member, etc.)	*Initiates*	1st	2nd	FINAL		

7. VACATION REQUESTS

	Program Manager	LOB Director	Trustee	CEO	BOT Chair
Administrative Staff (up to 40 consecutive hours)	FINAL				
Administrative Staff (more than 40 consecutive hours)	1st	FINAL			
Managers and EAs (regardless of hours)		FINAL			
LOB Directors (regardless of hours)				FINAL	
BOT Staff (up to 40 consecutive hours)			FINAL		
BOT Staff (more than 40 consecutive hours)			1st	FINAL	
CEO (regardless of hours)					FINAL

"Any vacation request up to 40 consecutive hours for nonexempt employees must be approved by your Program Manager in advance of its scheduled date. Any vacation request for more than 40 consecutive hours, and one or more weeks for nonexempt and exempt employees, must also be approved by your LOB Director in advance of its scheduled date."
Ref. OHA Employee Handbook (Approved September 8, 2010), page 21

Kamana'opono M. Crabbe, Ph.D.
Ka Pouhana, Chief Executive Officer

5/26/15
Date

KC:ml

OHA

OFFICE OF HAWAIIAN AFFAIRS
Interoffice Memorandum

DATE: October 21, 2015

TO: ALL OHA

FROM: Kamana'opono M. Crabbe, Ph.D., Ka Pouhana, Chief Executive Officer

CC: Lisa Victor, Ka Pou Nui, Chief Operating Officer

SUBJECT: **Revised Operational Authority Delegation Hierarchy**

This revised authority delegation hierarchy takes effect as of the date of my signature on page 3 and supersedes versions dated December 12, 2012 and May 19, 2015.

1. GRANTS & SPONSORSHIPS

	Program	LOB Director	COO	CEO	BOT
Sponsorship Approvals (up to $10,000)	*Initiates*	1st	FINAL		
Grant & Sponsorship Approvals (up to $25,000)	*Initiates*	1st	FINAL		
Grant Approvals (over $25,000)	*Initiates*	1st	2nd	3rd	FINAL

2. BUDGET APPROVALS

	LOB Director	CFO	COO	CEO	BOT
Budget Proposals to BOT	1st	2nd	3rd	FINAL	
Final Budget Approval					FINAL
Budget Adjustment Requests (regardless of amount) within the **same** program	1st	FINAL			
Budget Adjustment Requests (up to $25,000) **across** programs (Not to exceed 10% of total budget w/in span of control)	1st	FINAL			
Budget Adjustment Requests (over $25,000) **across** programs (Not to exceed 10% of total budget w/in span of control)	1st	2nd	FINAL		

Note: Adjustment requests must not exceed 10% of the total budget within management's span of control. OHA's Budget Analyst tracks all requests for compliance.

3. PURCHASE REQUESTS

	Staff	Program Manager	LOB Director	CFO
Program Purchases (from $2,500 and up to $49,999)	*Initiates*	FINAL		
Program Purchases (from $50,000 to $99,999)	*Initiates*	1st	FINAL	
Program Purchases ($100,000 or more)	*Initiates*	1st	2nd	FINAL
LOB Purchases (from $2,500 and up to $99,999)			FINAL	
LOB Purchases ($100,000 or more)			1st	FINAL
Note: Budget Analyst approval required on all purchases of $2,500 or more				

4. CONTRACT EXECUTIONS

	Program Manager	LOB Director	Corp Counsel	COO	CEO
	Content approval		Form approval	Execution	
Program-Level Contracts & Amendments (up to $150,000)	1st	2nd	3rd	FINAL	
Program-Level Contracts & Amendments (over $150,000)	1st	2nd	3rd	4th	FINAL
LOB-Level Contracts & Amendments (regardless of amount)		*Initiates*	1st	2nd	FINAL
COO-Level Contracts & Amendments (regardless of amount)			1st	*Initiates*	FINAL
All Corporation Counsel Contracts & Amendments (regardless of amount)			*Initiates*	1st	FINAL
All Grant Agreements (regardless of amount)	1st	2nd	3rd	FINAL	
All Other Agreements (regardless of amount)	1st	2nd	3rd	4th	FINAL
Note: All Contracts & Amendments are subject to Procurement Code and/or Guidelines					

5. DISBURSEMENTS

	Staff	Program Manager	LOB Director	COO	CEO
Contract Payments (up to $150,000)	*Initiates*	1st	FINAL	FINAL for COO staff	FINAL for CC
Contract Payments (over $150,000)	*Initiates*	1st	2nd	FINAL	FINAL for CC
Sponsorships (up to $25,000)	See Grant & Sponsorship Approval requirements above				
Requests for Check Issuance (any amount)	Appropriate budget authority				
Mileage Reimbursements (any amount)	*Initiates*	1st/*Initiates*	FINAL	FINAL for LOB	
Requests for Reimbursement (any amount)	Payee must obtain approval of Manager one level up				

Note: All disbursements are subject to certifications made by the requestor prior to issuance of any disbursement. Certifications vary for each type of disbursement and are clearly noted on each request.

6. TRAVEL APPROVALS

Travel - Board of Trustees	Trustee	COO	CEO	BOT Chair
In-State Travel	*Initiates*	FINAL		
Out-Of-State Travel	*Initiates*			FINAL
BOT Chairperson Travel	*Initiates*		FINAL	

Travel - BOT Staff	Aide/ Staff	Trustee	COO	CEO
In-State Travel	*Initiates*	1st	FINAL	
Out-of-State Travel	*Initiates*	1st		FINAL

Travel – Non BOT	Staff	Program Manager	LOB Director	COO	CEO	BOT Chair
Administrative Staff In-State Travel	*Initiates*	1st/*Initiates*	FINAL	FINAL for LOB	FINAL for COO	FINAL for CEO
Administrative Staff Out-of-State Travel	*Initiates*	1st/*Initiates*	2nd/1st	FINAL	FINAL for COO	FINAL for CEO
Non-employee (e.g., NHHPC member, NHRLF Board member, etc.)	*Initiates*	1st	2nd	FINAL		

7. VACATION REQUESTS

	Program Manager	LOB Director	Trustee	COO	CEO	BOT Chair
Administrative Staff (up to 40 consecutive hours)	FINAL					
Administrative Staff (more than 40 consecutive hours)	1st	FINAL				
Managers and EAs		FINAL				
LOB Directors (regardless of hours)				FINAL		
BOT Staff (up to 40 consecutive hours)			FINAL			
BOT Staff (more than 40 consecutive hours)			1st	FINAL		
COO (regardless of hours)					FINAL	
CEO (regardless of hours)						FINAL

Kamana'opono M. Crabbe — 10/22/15

Kamana'opono M. Crabbe, Ph.D., Ka Pouhana
Chief Executive Officer

Date

OHA

OFFICE OF HAWAIIAN AFFAIRS
Interoffice Memorandum

DATE: July 3, 2018

TO: All OHA

FROM: Kamana'opono M. Crabbe, Ph.D., Ka Pouhana, Chief Executive Officer KC

SUBJECT: **Revised Operational Authority Delegation Hierarchy**

Pursuant to the OHA Board of Trustees Executive Policy Manual, paragraph 1.3.1, as amended, the CEO delegates certain signatory authorities to designees, as identified, below. Effective July 1, 2018, this revised authority delegation hierarchy supersedes versions dated December 12, 2012, May 19, 2015, and October 21, 2015. This current revised Operational Authority Delegation Hierarchy should be used to update all KII workflows.

1. GRANTS, INCLUDING SPONSORSHIP APPROVALS

	Program	Director	COO	CEO	BOT
Grant & Sponsorship Approvals (up to $10,000)	*Initiates*	1st	FINAL		
Grant & Sponsorship Approvals (up to $25,000)	*Initiates*	1st	FINAL		
Grant Approvals (over $25,000)	*Initiates*	1st	2nd	3rd	FINAL

Note: In Action Item BOT #18-01, the BOT approved a moratorium, effective February 27, 2018, on the use of Trustee Sponsorship and Allowance Fund (TSAAF) and CEO-initiated Sponsorships. The moratorium shall remain in effect until the Ad Hoc Committee on Grants and Sponsorships recommends policies and procedures to the BOT for its approval. The moratorium excludes sponsorships approved in the OHA FY2018-2019 Biennium Budget in Action Item RM #17-07 for Community Outreach & Engagement; Federal Advocacy; Papahānaumokuākea; Legacy Land Manager; Land Stewardship; Strategic Priorities & Results Initiatives; and Legacy Sponsorships – Prince Lot Hula Festival.

2. BUDGET APPROVALS

	Director	CFO	COO	CEO	BOT
Budget Proposals to BOT	1st	2nd	3rd	FINAL	
Final Budget Approval					FINAL
Budget Adjustment Requests (regardless of amount) within the same expenditure category	1st	2nd	FINAL		
Budget Adjustment Requests between expenditure categories (≤ *$100,000 or 5% of expenditure category*)*	1st	2nd	FINAL		
Budget Adjustment Requests between expenditure categories (> *$100,000 or 5% of expenditure category*)*	1st	2nd	3rd	4th	FINAL
Budget Adjustment Requests for Grants and Sponsorships (regardless of amount)	1st	2nd	3rd	4th	FINAL

***Budget Adjustments are tracked on a cumulative basis. Cumulative Budget Adjustments between expenditure categories that exceed the lesser of $100,000.00 or 5% of each expenditure category require Board approval. Expenditure categories are defined as follows: Personnel, Program, Contracts, Travel, Equipment, Overhead, and Debt Service Budgets as included in the approved Total Operating Budget. Budget adjustments in and out of the Grants Budget and between the Core Operating, Fiscal Reserve, Commercial Properties, Legacy Properties, and Special Programs Budgets must be approved by the BOT and shall be presented to the BOT in Action Item format. *See* Action Item RM #18-01, amending OHA Board of Trustees Executive Policy Manual section 3050 Fiscal – Biennium Budget Realignment and Adjustments paragraph 3.5.f. OHA's Budget Analyst tracks all requests for compliance.**

3. PURCHASE REQUESTS

	Staff	Program Manager	Director	CFO
Program Purchases (from $2,500 and up to $49,999)	*Initiates*	FINAL		
Program Purchases (from $50,000 to $99,999)	*Initiates*	1st	FINAL	
Program Purchases ($100,000 or more)	*Initiates*	1st	2nd	FINAL
Division Purchases (from $2,500 and up to $99,999)			FINAL	
Division Purchases ($100,000 or more)			1st	FINAL
Note: Budget Analyst approval required on all purchases of $2,500 or more				

4. CONTRACT EXECUTIONS

	Program Manager	Director	Corp Counsel	COO	CEO
	Content approval		Form approval	Execution	
Program-Level Contracts & Amendments (up to $150,000)	1st	2nd	3rd	FINAL	
Program-Level Contracts & Amendments (over $150,000)	1st	2nd	3rd	4th	FINAL
Division-Level Contracts & Amendments (regardless of amount)		*Initiates*	1st	2nd	FINAL
COO-Level Contracts & Amendments (regardless of amount)			1st	*Initiates*	FINAL
All Corporation Counsel Contracts & Amendments (regardless of amount)			*Initiates*	1st	FINAL
All Grant Agreements (regardless of amount)	1st	2nd	3rd	FINAL	
All Other Agreements (regardless of amount)	1st	2nd	3rd	4th	FINAL
Note: All Contracts & Amendments are subject to Procurement Code and/or Guidelines					

5. DISBURSEMENTS

	Staff	Program Manager	Director	COO	CEO
Contract Payments (up to $150,000)	*Initiates*	1st	FINAL	FINAL for COO staff	FINAL for CC
Contract Payments (over $150,000)	*Initiates*	1st	2nd	FINAL	FINAL for CC
Sponsorships (up to $25,000)	See Grant & Sponsorship Approval requirements above				
Requests for Check Issuance (any amount)	Appropriate budget authority				
Mileage Reimbursements (any amount)	*Initiates*	1st/*Initiates*	FINAL	FINAL for Director	
Requests for Reimbursement (any amount)	Payee must obtain approval of Manager one level up				
Note: All disbursements are subject to certifications made by the requestor prior to issuance of any disbursement. Certifications vary for each type of disbursement and are clearly noted on each request.					

6. TRAVEL APPROVALS

Travel - Board of Trustees	Trustee	COO	CEO	BOT Chair
In-State Travel	*Initiates*	FINAL		
Out-Of-State Travel	*Initiates*			FINAL
BOT Chairperson Travel	*Initiates*		FINAL	

Travel - BOT Staff	Aide/ Staff	Trustee	COO	CEO
In-State Travel	*Initiates*	1st	FINAL	
Out-of-State Travel	*Initiates*	1st		FINAL

Travel – Non BOT	Staff	Program Manager	Director	COO	CEO	BOT Chair
Administrative Staff In-State Travel	*Initiates*	1st/*Initiates*	FINAL	FINAL for Director	FINAL for COO	FINAL for CEO
Administrative Staff Out-of-State Travel	*Initiates*	1st/*Initiates*	2nd/1st	FINAL	FINAL for COO	FINAL for CEO
Non-employee (e.g., NHHPC member, NHRLF Board member, etc.)	*Initiates*	1st	2nd	FINAL		

7. VACATION REQUESTS

	Program Manager	Director	Trustee	COO	CEO	BOT Chair
Administrative Staff (up to 40 consecutive hours)	FINAL					
Administrative Staff (more than 40 consecutive hours)	1st	FINAL				
Managers and EAs		FINAL				
Directors (regardless of hours)				FINAL		
BOT Staff (up to 40 consecutive hours)			FINAL			
BOT Staff (more than 40 consecutive hours)			1st	FINAL		
COO (regardless of hours)					FINAL	
CEO (regardless of hours)						FINAL

Kamana'opono M. Crabbe

Kamana'opono M. Crabbe, Ph.D.
Ka Pouhana-Chief Executive Officer

July 3, 2018
Date

Exhibit 04

Procedure: From the areas listed on the website referenced above, CLA identified those areas most applicable to contracts and disbursements and extracted the definition of the area (e.g., Billing Manipulation) and the list of fraud indicators.

Billing Manipulation

Billing Fraud: Person causes employer to issue payment by submitting invoices for fictitious goods or services, inflated invoices, or invoices for personal purchases. (Source: Navy Exchange Service Command, Office of Internal Audit).

Fraud indicators relating to billing fraud include, but are not limited, to:

1. Employee creates a shell company and bills employer for services not actually rendered.
2. Employee purchases personal items and submits invoice to employer for payment.
3. Unclear reasons for particular supplies or few details concerning service provided.
4. Suppliers not generally known to staff, not handled in normal way, or dealt with exclusively by a director or manager.
5. Suppliers with post office box addresses, residential addresses or the same address as another supplier, or the same address as an employee or relative.
6. Invoices which are soiled, incomplete (i.e. no phone number), on odd sized paper or altered in some way.
7. Unfolded invoices may indicate that they have not been mailed.
8. Invoices from various suppliers on similar stationary.
9. Large number of invoices for a particular supplier just beneath approval thresholds.
10. Numerous entries or other adjustments on purchase ledger.
11. Numerous entries in suspense accounts during the year.
12. Supplier doesn't offer usual discounts or terms.
13. Recurring identical amounts from same vendor that is not under contract.
14. Multiple remittance addresses for the same vendor.
15. Payments to a vendor increase dramatically for no apparent reason
16. Duties are not segregated between processing of invoices and updates to vendor master files, between check preparation and posting to vendor account, and between check preparation and mailing of signed checks.
17. No proper documentation of additions, changes, or deletions to vendor master file.
18. Excessive credit adjustments to a particular vendor and/or credit issued by unauthorized department.
19. False email payment request combined with a hard copy printout with forged approval signatures.
20. Employee takes advantage of the lag time which typically occurs during book closing to get false invoices approved and paid.
21. Recording of false credits, rebates or refunds to customers.
22. Pay and return schemes (occur when an employee creates an overpayment to a supplier and pockets the subsequent refund).

Bribery and Kickbacks

Bribery: Occurs when a Government employee or contractor accepts something of value in exchange for preferential treatment. An example of bribery is if money is accepted in exchange for the awarding of a contract. (Source: Defense Acquisition University, "Procurement Fraud Indicators Training Module")

Kickback: An amount of money that is given to someone in return for providing help in a secret and dishonest business deal. (Source: Merriam Webster Online Dictionary)

Fraud indicators related to bribery and kickbacks include, but are not limited to:

1. Overly friendly interaction between Government employee and contractor.
2. Unexplained increase in wealth of Government employee.
3. Government official's acceptance of inappropriate gifts or entertainment.
4. Government official has an undisclosed outside business.
5. Quality Assurance Representative/Inspector progress reports do not match contractor invoices.
6. Inadequate documentation of contract violations by contracting personnel.
7. Supplier has reputation in the industry for paying kickbacks.
8. Unnecessary middleman or broker involved in contracts or purchases.
9. Requests for sole source procurements when there is an available pool of vendors to compete the contract.
10. Questionable, undocumented or frequent requests for change orders awarded to particular contractor.
11. Industry or country has a reputation for corruption.
12. Unexplained or unjustified favorable treatment of a particular supplier.
13. Questionable, improper (noncompetitive) or repeated selection of a particular supplier.
14. Employee sells company-owned property at less than market value to receive a kickback or to sell the property back to the company at a higher price in the future.
15. Lengthy, unexplained delay between the announcement of winning bidder and signing of the contract (may indicate contractor refuses to pay or is negotiating bribe demands).
16. Payment of unjustified high prices, purchase of unnecessary or inappropriate goods/services, or continued acceptance of late delivery, high-priced, low-quality work.
17. Unusually high volume of purchases.
18. Vendor address, telephone number, or zip code matches employee's address, outside business, or relative.
19. Vendor address is incomplete.
20. Vendor identification number matches employee's identification number.

Change Order Abuse

Change Order Abuse: A contractor, in collusion with a procurement official, can submit a low bid to insure winning a contract, and then increase its price and profits by submitting change order requests after the contract is awarded.

A dishonest contractor, acting alone or in collusion with contract personnel, can submit unjustified or inflated change order requests to increase profits, or, as the result of corruption, use the change order process to extend a contract that should be re-bid. (Source: International Anti-Corruption Resource Center, 2014)

Fraud indicators related to change order abuse include, but are not limited to:

1. Weak internal controls and procedures regarding review or need for change orders.
2. Numerous, unusual or unexplained change orders for a specific contractor approved by the same employee.
3. Pattern of low bid award followed by change orders that increase the price or scope of the contract, or extend the contract period.
4. Vague contract specifications followed by change orders.
5. Poorly documented change orders, or change order requests in round number amounts, if that is unusual for the job.
6. Pattern of change orders just below upper level approval limit.
7. High-level Government personnel involved in change order decisions, especially for specific contractors.
8. Purchase orders of contracts extended by change order rather then re-bidding of contract.

Collusive Bidding

Collusive Bidding: Collusive Bidding is defined as bidders secretly agreeing to submit complementary high bids to allow preselected contractors to win. Suppliers and contractors agree to prohibit or limit competition and manipulate prices to increase the amount of business available to each participant. (Source: Defense Acquisition University," Procurement Fraud Indicators Training Module")

Fraud indicators related to collusive bidding include, but are not limited to:

1. Winning bid is high compared to cost estimates, published price lists, similar jobs, or industry averages.
2. Pattern of rotating winning bidders by job, type of work, or geographical area.
3. Apparent connections between bidders: common addresses, personnel, phone numbers, etc.
4. Fewer competitors than normal bid on a contract. This situation may indicate a deliberate scheme to withhold bids.
5. Correspondence or other indications that contractors exchanged pricing information, divided territories, or otherwise established informal agreements.
6. Joint venture bids by firms that usually bid alone.
7. Qualified contractors fail to bid and become subcontractors, or low bidder withdraws and becomes a subcontractor.
8. Certain contractors repeatedly win contracts at one agency or company, but not elsewhere for similar goods or services.
9. Bid prices drop when a new bidder enters the competition.
10. Losing bids by unqualified, inappropriate, or unknown bidders.

11. Losing bids do not comply with the bid specification, or only one bid is competitive while the others are poorly prepared.
12. Losing bidder cannot be located in business directories, have nonexistent address, etc.
13. Unusual bid pattern which show bids are consistently too high, too close, or too far apart; or have round numbers; are incomplete; or have other anomalies.
14. Losing bidders submit identical bids on different jobs.
15. Losing bidder hired as subcontractor.
16. Bidders who are qualified and capable of performing but who fail to bid, with no apparent reason. A situation where fewer competitors than normal submit bids typifies this situation.
17. Certain contractors always bid against each other or, conversely, certain contractors do not bid against one another.
18. The successful bidder repeatedly subcontracts work to companies that submitted higher bids, or to companies that received bid packages and could have bid as a prime contractor, but did not.
19. There is an apparent pattern of low bids regularly occurring, such as corporation "X" always being the low bidder in a certain geographical area, or in a fixed rotation with other bidders.
20. Failure of original bidders to re-bid, or an identical ranking of the same bidders upon re-bidding, when original bids were rejected as being too far over the Government estimate.
21. A certain company appears to be bidding substantially higher on some bids than on other bids with no logical cost difference to account for the increase.
22. Bidders frequently change prices at about the same time and to the same extent.
23. Identical bid amounts on a contract line item by two or more contractors. Some instances of identical line item bids are explainable, as suppliers often quote the same prices to several bidders. However, a large number of identical bids on any service-related item should be viewed critically.
24. Any incidents suggesting direct collusion among competitors, such as the appearance of identical calculations or spelling errors in two or more competitive bids.
25. Bid prices appear to drop whenever a new or infrequent bidder submits a bid.
26. Any reference by bidders to "association price schedules," "industry price schedules," "industry suggested prices," or "industry wide prices."
27. Any statements by a representative of a contractor that his company "does not sell in a particular area" or that "only a particular firm sells in that area".

Conflict of Interest

Conflict of Interest: Conflicts of interest can arise if personnel have undisclosed interests in a supplier or contractor by: accepting inappropriate gifts; favors; or kickbacks from vendors; and engaging in unapproved employment discussions with current or prospective contractors or suppliers. (Source: Air Force Office of Special Investigations)

Personal conflicts occur when an individual is in a position to perform his or her job and make decisions in ways that may enhance their financial standing.

Organizational conflicts occur when a company is part of the development or specifications process for a product and another part of the company then tests or evaluates that product. (Naval Sea Systems Command, Office of Inspector General)

Fraud indicators related to conflicts of interest include, but are not limited to:

1. Vendors' information is vague, missing, or matches employees' address, phone number or zip code.
2. Vendor Employer Identification Number matches employee Social Security Number.
3. Vendor address is a mail drop or is only a post office box with no telephone number or street address.
4. Keen interest of an employee with a particular vendor.
5. Unexplained or unusual favoritism of particular contractor.
6. Contracting employee has a side business.
7. Company receiving Government contracts is also hired by Government personnel to perform work on their personal property.
8. Government personnel responsible for awarding contracts are living beyond their personal means.
9. Government employee buys stock with the contractor they are working with.
10. Government personnel providing proprietary information (company bid and proposal information) or source selection information, to one or a few competitors.
11. Numerous sole source contracts awarded to the same contractor.
12. Poor or incomplete performance, but contractor continues to receive payments, more contracts, and positive past performance ratings.
13. Complaints from unsuccessful bidders that a particular bidder is being favored over others.
14. One bidder appears to be always close to the independent Government estimate. This may indicate that the bidder is receiving inside information relative to the Government estimate.
15. Quality assurance progress reports do not match contractor invoices. For example, quality assurance reports indicate contractor progress is greater than it actually is.
16. Inadequate documentation of contract violations by contracting personnel.
17. Payment of unjustified high prices.
18. Purchase of unnecessary or inappropriate goods or services.
19. Procurement official fails to file conflict of interest or financial disclosure forms.
20. Lack of segregation of duties to ensure a single Government employee is not responsible for: initiation of a requirement award of a contract/order; and receipt, inspection, and acceptance of supplies and services.
21. Continued acceptance of high-priced, low-quality work.

Contract Documentation

Contract Documentation Fraud: Dishonest individuals may attempt to hide evidence of fraudulent activity by omitting certain documents from a contract file or including outdated information.

Fraud indicators relating to contract documentation include, but are not limited to:

1. A pattern of missing documents or documentation with outdated information in the contract file.
2. Contract documents that are altered, backdated, or modified to cover deficiencies;
3. Contract awards made without adequate documentation of all pre-award and award actions.
4. Invoices that do not have adequate supporting documentation or supporting documentation is incomplete.

Contract Financial Management

Contract Financial Management Fraud Indicators: Fraud indicators relating to contract financial management include, but are not limited to:

Fraud indicators related to contract oversight and surveillance include, but are not limited to:

1. The contractor submitting invoices or claims without detail or supporting documentation to the Government
2. Excess profits on a specific contract, product line, or division.
3. Later contractor billings showing a downward adjustment in material costs as labor/overhead costs increase.
4. The Government paying contractors twice for the same items or services without an attempt to recoup the overpayments.
5. The Government not regularly reconciling contract payments, daily transactions, and inventory.
6. The contractors' failure to correct known system deficiencies.
7. Contractors or suppliers complaining that they are not being paid in a timely manner. These situations may indicate fraudulent manipulations and diversion of Government resources through supply or finance operations.
8. The Government's failure to de-obligate funds

Contract Oversight and Surveillance

Contract Oversight and Surveillance Fraud: Shortages in quality assurance and surveillance staffing is a major challenge to DOD. The increasing level of contract support along with urgencies of the war efforts has spread the availability of quality assurance and surveillance staff thin. Failure to properly monitor contract performance enables fraud.

Fraud indicators related to contract oversight and surveillance include, but are not limited to:

1. Contractors awarding subcontracts to unsuccessful bidders.
2. The Government providing materials or services to contractors even though contractors are being paid to provide the materials or services.
3. The administrative contracting officer approving modifications.
4. Contractors failing to meet terms but no compliance efforts are undertaken.
5. The Government certifying receipt of goods without performing inspections.

6. The user frequently complaining of poor quality of supplies or services provided under a contract - this may indicate that contractors are delivering something less than what you are paying for.
7. Untimely and inappropriate closeout of contracts

Contract Requirements

Contract Requirements Fraud: The potential for fraud is created when the needs assessment is not adequately or accurately developed. Sloppy or carelessly written specifications make it easy for a contractor to overcharge or deliver less than expected.

Fraud indicators related to requirements fraud include, but are not limited to:

1. Failing to state requirements functionally to the maximum extent possible (specifications that are vague make it difficult to reasonably compare estimates).
2. Defining statements of work and specifications to fit products or capabilities of a single contractor, which effectively excludes competition.
3. Splitting requirements to use simplified acquisition procedures in order to avoid review and approval.
4. Modifying the contract shortly after award in order to make material changes in the requirements or statement of work

Cross Charging (Comingling of Contracts)

Cross Charging (Comingling of Contracts): Dishonest contractors can submit multiple bills on different contracts or work orders for work performed or expense incurred only once. A contracting official can facilitate the scheme and share in the profits by writing similar work orders under different contracts and accepting the multiple billings. (Source: International Anti-Corruption Resource Center, 2014)

Fraud indicators related to cross charging (comingling of contracts) include, but are not limited to:

1. Multiple awards for similar work are given to the same contractor.
2. The contractor submits several invoices for the same or similar expense or work under different jobs or contracts.
3. The contractor submits the same or similar documentation to support billings on different contracts.
4. Similar work orders are issued to the same contractor under more than one contract.
5. Contractor receives multiple awards for similar work.
6. Frequent errors/corrections of errors on invoices and other documents.
7. Contractor costs on fixed priced contract are unusually low.
8. Costs on the cost plus contract are considerably higher than those expected or budgeted.
9. Same employee billed to more than one job for the same time period.

Excluding Qualified Bidders

Excluding Qualified Bidders: A dishonest procurement employee, probably in collusion with a corrupt bidder, can use a variety of tactics to exclude other qualified bidders, including arranging narrow or unduly burdensome pre-qualification criteria, establishing unreasonable bid specifications, splitting purchases to avoid competitive bidding, making unjustified sole source awards, and so on. (Source: International Anti-Corruption Resource Center, 2014)

Fraud indicators related to excluding qualified bidders include, but are not limited to:

1. A significant number of qualified bidders failing to bid.
2. Fewer than normal or required minimum number of bidders responding to request for bids.
3. Allowing an unreasonably short time limit to bid.
4. Adopting unreasonable “pre-qualification” procedures.
5. Splitting purchases or otherwise limiting contract amounts.
6. Unreasonably narrow contract specifications or short time limit to bid.
7. Failing to adequately publicize requests for bids.
8. Indications of unjustified source awards.

Failure to Meet Contract Specifications

Failure to Meet Contract Specifications: A contractor that knowingly delivers works, goods or services that do not meet contract specifications may be guilty of fraud if it falsely represents that it has complied with the contract or deliberately conceals its failure to do so. If it has not made fraudulent representations or concealed its acts, the contractor would be liable for breach of contract rather than fraud. (Source: International Anti-Corruption Resource Center, 2014)

Fraud indicators related to failure to meet contract specifications include, but are not limited to:

1. Discrepancy between test and inspection results or contract and actual product.
2. Absence of test or inspection documentation.
3. Low quality, poor performance, or high volume of user complaints.
4. Pattern of failed tests or inspections.
5. Absent or inadequate test or inspection reports.
6. Inspectors socialize with or accept gifts or favors from contracting personnel.
7. Contractor resists audit or audit clause provision in the contract or purchase order.
8. Indications from contractor's expense records, payroll, or other records that it did not comply with contract specifications. For example, the contractor did not:
9. Purchase materials required under the contract.
10. Own or lease equipment required to do work.
11. Have necessary labor on job site

False, Inflated, or Duplicate Invoices

False, Inflated, or Duplicate Invoices: A contractor or supplier can commit fraud by knowingly submitting false, inflated or duplicate invoices, acting alone or in collusion with contracting personnel as the result of corruption.

"False invoices" refer to invoices for goods or services not rendered. "Duplicate invoices" are fraudulent if issued knowingly with the intent to defraud.
"Knowingly" typically is defined as:

Actual knowledge of falsity
Deliberate ignorance of truth or falsity ("willful blindness")
Reckless disregard of truth or falsity
(Source: International Anti-Corruption Resource Center, 2014)

Fraud indicators related to false, inflated, or duplicate invoices include, but are not limited to:

1. Missing or copied purchase order or receiving documentation for invoiced goods/services.
2. Submission of other than original or verified invoices.
3. Invoice payment is a round number or is unusual in its circumstances.
4. Total payment to vendor exceeds total purchase order or contract amounts.
5. Unusually high volume of purchases from one vendor.
6. Invoiced goods or services cannot be located in inventory or accounted for.
7. Multiple payments invoiced in the same timeframe: same/similar goods or services.
8. Multiple invoices with the same description of goods or services (amount, invoice or purchase order number, date) or submission at the same time of more than one invoice for the same work.
9. Weak or not enforced internal controls in the receipt of goods and payment of invoices.
10. Questionable or missing purchase order for invoiced goods or services.
11. Inadequate, copied or apparently altered supporting documents.
12. Missing or questionable receiving or purchasing documentation for invoiced goods/services
13. Contractor's records do not show work was done or costs incurred.
14. Invoice information does not agree to contract terms, purchase order, receiving records, or inventory/usage records.
15. Multiple invoices with the same description of goods or services (amount, invoice or purchase order number, date) or submission at the same time of more than one invoice for the same work.

Fictitious Vendor

Fictitious Vendor: In a weakly controlled environment, an employee with procurement responsibilities, or in accounts payable, or an outsider, can submit bills from a non-existent vendor. Normally fictitious vendors claim to provide services or consumables, rather than goods or works that can be verified. Dishonest bidders also can submit "bids" from fictitious bidders as part of bid rigging schemes. (Source: International Anti-Corruption Resource Center, 2014)

Fraud indicators related to fictitious vendors include, but are not limited to:

1. Paid vendors are not on the approved vendor list or listed in business or telephone directories.
2. Invoiced goods or services cannot be located or verified.
3. Inadequate vendor identification information.
4. Incorrect or non-existent address or phone number.
5. Vendor address or telephone number is the same as an employee's.
6. Small initial purchase from vendor, followed by much larger purchases.
7. Payment provided without an invoice.
8. Copied or unusual supporting documents, such as purchase order or receiving document submitted with invoice.
9. No other Government organization is involved in business with the company.
10. Multiple companies that have the same address/telephone numbers.
11. Purchases unrelated to the Government organization's mission.

Manipulation of Bids

Manipulation of Bids: A procurement employee, probably as the result of corruption, can manipulate the bidding process in a number of ways to benefit a favored contractor or supplier. These include leaking information regarding competing bids, accepting late bids, changing bids, re-bidding work and so on. A contractor can also submit a "low" bid with the understanding that the corrupt procurement official will approve later contract amendments and price increases. (Source: International Anti-Corruption Resource Center, 2014)

Fraud indicators related to manipulation of bids include, but are not limited to:

1. Poor internal controls and inadequate bidding procedures.
2. Winning bid voided for errors and job is re-bid or awarded to somebody else.
3. Acceptance of late bids or award to a non-responsive bidder.
4. Contracts are changed after receipt of bids and the contract is re-bid and awarded to a different contractor.
5. A qualified bidder disqualified for questionable reasons.
6. Indications of changes to bids after received.
7. Bids are "lost."
8. Contract is not re-bid even though fewer than the minimum number of bids are received.
9. Requests for bids sent to unqualified vendors or vendors that previously declined to bid.

Progress Payment Fraud

Progress Payment Fraud: Submission of contract progress payment requests based on falsified direct labor charges, material costs for items not purchased, or a falsified certification of a stage of completion attained, or work accomplished. (Source: DOD OIG, "Indicators of Fraud in Defense Procurement")

Fraud indicators related to progress payment fraud include, but are not limited to:

1. Contractor submits documentation to support higher progress payments than justified.
2. Contractor submits false/altered documentation with the progress payment request.
3. Submitted claims are missing supporting documentation or contain errors or missing information. For example, receipts from vendors which contain mathematical errors or missing information such as delivery dates.
4. Progress payment request reflects costs for work not yet completed.
5. Subcontractors/vendors complaint they were not paid by the prime contractor for work/items delivered on the contract. Frequently, when a prime contractor authorizes progress payments and has cash flow problems, the prime will attempt to use progress payments as a financial bailout. The prime contractor will submit a request for progress payments and when payment is received, will not pay subcontractors for the work they have done.
6. Contractor submits documentation to support higher progress payments than justified by actual contract progress. When reviewing contract files where progress payments are authorized, it is important to look for documentation to ensure the quality assurance representative has verified contract progress before progress payment is authorized by the contracting officer. In some instances this task is not completed, or the contractor is able to falsely mislead the quality assurance representative into believing the work has reached a completion stage.
7. Contractor is significantly behind schedule relative to completing the Government contract.

Purchasing and Billing

Purchasing and Billing Fraud: Employer's funds are stolen by intercepting, forging or altering a check drawn on one of the organizations bank accounts. (Source: Navy Exchange Service Command, Office of Internal Audit)

Fraud indicators relating to purchasing and billing fraud include, but are not limited, to:

1. Employee submits invoices for payment from a fictitious company.
2. Employee arranges for overpayment of vendor and pockets overpayment when returned to company.
3. Employee submits invoices or uses company credit card for personal purchases.
4. Vendor makes undisclosed payments to employees of purchasing companies in order to aid in overbilling schemes.
5. Overbilling of a company for goods or services by a vendor in which an employee has a financial interest.
6. No segregation of duties between processing accounts receivable invoices and posting to the sub ledger.
7. Lack of policies and procedures regarding write-offs.
8. Frequent, undocumented and/or unapproved adjustments, credits, and write-offs to accounts receivable sub ledger.
9. No reconciliation of accounts receivable sub ledger to general ledger control account.
10. Insufficient supervisory review of accounts receivable aging schedule.
11. Unrestricted access to sub and general ledgers

Rigged Specifications

Rigged Specifications: An employee with procurement responsibilities, probably in collusion with a supplier or contractor, drafts a request for bids or proposals that contain specifications that are either too narrow or too broad. Unduly narrow specifications allow only a favored contractor to qualify, and unduly broad specifications can be used to qualify an otherwise unqualified contractor to bid. Broad specifications can also be used in connection with later contract amendments and change orders to facilitate a corruption scheme. (Source: International Anti-Corruption Resource Center, 2014)

Fraud indicators related to rigged specifications include, but are not limited to:

1. Similarity between specifications and winning contractor's product or services.
2. Specifications are significantly narrower or broader than similar previous requests for bids.
3. Unusual or unreasonable specifications for the type of goods or services being procured.
4. Unexplained changes in contract specifications from prior request for proposals or similar items.
5. High number of change orders with one contractor.
6. Splitting requirement into two or more purchase orders or contracts, each below upper level review or competitive bidding thresholds, to avoid review or competitive selection.
7. Only one or a few bidders respond to request for bids.
8. Requirement specifies brand name rather than generic description.
9. Including items or services in requests for bids that will not actually be required.
10. Inadequate analysis or documentation to support the need to acquire goods in the quantities purchased

Source Selection

Source Selection Fraud: The contracting officer is required to select the proposal that represents the best value to the Government. While the contract award process has been designed to efficiently ensure the delivery of goods and services, the complex procedures involved in source selection may provide an opportunity for fraud to exist.

Fraud indicators relating to source selection include, but are not limited to:

1. Improper relationships between Government and contractor personnel.
2. The Government's failure to perform market research to determine evaluation factors, contracting method, or whether commercial items or non-developmental items would meet the Government's needs.
3. The Government restricting procurement to exclude or hamper any qualified contractor.
4. The Government revealing information about procurements to one contractor that is not revealed to another.
5. The Government accepting late or nonresponsive proposals, or accepting proposals from non-responsible offerors.
6. The Government improperly disqualifying offerors.
7. The Government exercising favoritism towards a particular contractor during the evaluation process.

8. The Government awarding contracts to contractors with poor records of performance.
9. The Government awarding contracts that include items other than those contained in the bid specifications.
10. The Government's approval of a justification for less than full and open competition based on improper reasons or inaccurate facts.

Split Purchases

Split Purchases: A single procurement can be split into two or more purchase orders or contracts, each below upper level review or competitive bidding thresholds, to avoid review or competitive selection. Repetition of this scheme, favoring the same parties, can be a strong indicator of corruption. (Source: International Anti-Corruption Resource Center, 2014)

Fraud indicators related to split purchases include, but are not limited to:

1. Two or more similar procurements from the same supplier in amounts just under competitive bidding or upper level review limits.
2. Unjustified separation of purchases, e.g. separate contracts for labor and materials, each of which is below competitive bidding limits, but when combined is over such limits.
3. Sequential purchase orders or invoices under upper level review or competitive bidding limits.
4. Contracts under the competitive bid limit followed by change orders that increase amounts of the contract

Unjustified Sole Source

Unjustified Sole Source: Unjustified sole source is defined as a fraudulent act involving procurement personnel who, in collusion with a supplier, improperly award a contract without competition or prior review. (Source: Defense Acquisition University," Procurement Fraud Indicators Training Module")

Fraud indicators related to unjustified sole source include, but are not limited to:

1. Sole source award above or just below competitive bidding limit.
2. Request for bids is mailed to only one vendor.
3. Previously competitive procurements become non-competitive.
4. Vague justification or documentation requesting a non-competitive award.
5. Split purchases to avoid competitive bidding limits.
6. Awards made below the competitive bid limits that are followed by change orders that exceed such limits.
7. Contract requirements were not reviewed and validated by management.
8. Contract requirements appear to be tailored to a specific contractor.

Exhibit 05

2016 Hawaii Revised Statutes

TITLE 1. GENERAL PROVISIONS

10. Office of Hawaiian Affairs

PART I. GENERAL PROVISIONS

§10-1 Declaration of purpose.

(a) The people of the State of Hawaii and the United States of America as set forth and approved in the Admission Act, established a public trust which includes among other responsibilities, betterment of conditions for native Hawaiians. The people of the State of Hawaii reaffirmed their solemn trust obligation and responsibility to native Hawaiians and furthermore declared in the state constitution that there be an office of Hawaiian affairs to address the needs of the aboriginal class of people of Hawaii.

(b) It shall be the duty and responsibility of all state departments and instrumentalities of state government providing services and programs which affect native Hawaiians and Hawaiians to actively work toward the goals of this chapter and to cooperate with and assist wherever possible the office of Hawaiian affairs. [L 1979, c 196, pt of §2]

§10-2 Definitions. In this chapter, if not inconsistent with the context:

"Administrator" means the administrator of the office of Hawaiian affairs.

"Beneficiary of the public trust entrusted upon the office" means native Hawaiians and Hawaiians.

"Board" means the board of trustees.

"Grant" means an award of funds by the office to a specified recipient to support the activities of the recipient for activities that are consistent with the purposes of this chapter.

"Hawaiian" means any descendant of the aboriginal peoples inhabiting the Hawaiian Islands which exercised sovereignty and subsisted in the Hawaiian Islands in 1778, and which peoples thereafter have continued to reside in Hawaii.

"Native Hawaiian" means any descendant of not less than one-half part of the races inhabiting the Hawaiian Islands previous to 1778, as defined by the Hawaiian Homes Commission Act, 1920, as amended; provided that the term identically refers to the descendants of such blood quantum of such aboriginal peoples which exercised sovereignty and subsisted in the Hawaiian Islands in 1778 and which peoples thereafter continued to reside in Hawaii.

"Office" means the office of Hawaiian affairs.

"Recipient" means any organization or person receiving a grant. [L 1979, c 196, pt of §2; am L 1990, c 304, §§3, 16; am L 1992, c 318, §2; am L 1997, c 350, §§14, 15; am L 2002, c 182, §2]

§10-3 Purpose of the office. The purposes of the office of Hawaiian affairs include:

(1) The betterment of conditions of native Hawaiians. A pro rata portion of all funds derived from the public land trust shall be funded in an amount to be determined by the legislature for this purpose, and shall be held and used solely as a public trust for the betterment of the conditions of native Hawaiians. For the purpose of this chapter, the public land trust shall be all proceeds and income from the sale, lease, or other disposition of lands ceded to the United States by the Republic of Hawaii under the joint resolution of annexation, approved July 7, 1898 (30 Stat. 750), or acquired in exchange for lands so ceded, and conveyed to the State of Hawaii by virtue of section 5(b) of the Act of March 18, 1959 (73 Stat. 4, the Admissions Act), (excluding

therefrom lands and all proceeds and income from the sale, lease, or disposition of lands defined as "available lands" by section 203 of the Hawaiian Homes Commission Act, 1920, as amended), and all proceeds and income from the sale, lease, or other disposition of lands retained by the United States under sections 5(c) and 5(d) of the Act of March 18, 1959, later conveyed to the State under section 5(e);

(2) The betterment of conditions of Hawaiians;

(3) Serving as the principal public agency in this State responsible for the performance, development, and coordination of programs and activities relating to native Hawaiians and Hawaiians; except that the Hawaiian Homes Commission Act, 1920, as amended, shall be administered by the Hawaiian homes commission;

(4) Assessing the policies and practices of other agencies impacting on native Hawaiians and Hawaiians, and conducting advocacy efforts for native Hawaiians and Hawaiians;

(5) Applying for, receiving, and disbursing, grants and donations from all sources for native Hawaiian and Hawaiian programs and services; and

(6) Serving as a receptacle for reparations. [L 1979, c 196, pt of §2; am L 1990, c 304, §§4, 16]

§10-4 Office of Hawaiian affairs; established; general powers. There shall be an office of Hawaiian affairs constituted as a body corporate which shall be a separate entity independent of the executive branch. The office, under the direction of the board of trustees, shall have the following general powers:

(1) To adopt, amend, and repeal bylaws governing the conduct of its business and the performance of the powers and duties granted to or imposed upon it by law;

(2) To acquire in any lawful manner any property, real, personal, or mixed, tangible or intangible, or any interest therein; to hold, maintain, use, and operate the same; and to sell, lease, or otherwise dispose of the same at such time, in such manner and to the extent necessary or appropriate to carry out its purpose;

(3) To determine the character of and the necessity for its obligations and expenditures, and the manner in which they shall be incurred, allowed, and paid, subject to provisions of law specifically applicable to the office;

(4) To enter into and perform such contracts, leases, cooperative agreements, or other transactions with any agency or instrumentality of the United States, or with the State, or with any political subdivision thereof, or with any person, firm, association, or corporation, as may be necessary in the conduct of its business and on such terms as it may deem appropriate;

(5) To execute, in accordance with its bylaws, all instruments necessary or appropriate in the exercise of any of its powers;

(6) To issue revenue bonds pursuant to this chapter to finance the cost of an office project or to fund a loan program, and to provide for the security thereof, in the manner and pursuant to the procedure prescribed in part II;

(7) To lend or otherwise apply the proceeds of the bonds issued for an office project or a loan program either directly or through a trustee or a qualified person for use and application in the acquisition, purchase, construction, reconstruction, improvement, betterment, extension, or maintenance of an office project or the establishment, funding, and administration of a loan program, or agree with the qualified person whereby any of these activities shall be undertaken or supervised by that qualified person or by a person designated by the qualified person;

(8) With or without terminating a project agreement or loan agreement, as applicable, to exercise any and all rights provided by law for entry and re-entry upon or to take possession of an office project or enforce a loan agreement at any time or from time to time upon breach or default by a qualified person under a project agreement or loan agreement, including any action at law or in equity for the purpose of effecting its rights of entry or re-entry or obtaining possession of the project or enforcing the loan agreement or for the payments of rentals, user taxes, or charges, or any other sum due and payable by the qualified person to the office pursuant to the project agreement or loan agreement; and

(9) To take such actions as may be necessary or appropriate to carry out the powers conferred upon it by law. [L 1979, c 196, pt of §2; am L 1994, c 283, §3; am L 2009, c 146, §4; am L 2013, c 171, §2]

§10-4.5 Authority over disbursements.

(a) Except as provided in subsection (b), and notwithstanding any other law to the contrary, the office shall have and exercise the power to make all necessary and appropriate disbursements of its moneys by issuing checks in its own name and by any other means.

(b) The office shall have and exercise the power to deposit any of its moneys in any banking institution within or outside the State, to the extent necessary to implement subsection (a).

(c) The department of accounting and general services, with the approval of the office of Hawaiian affairs, may continue to perform the payroll function of the office, including the issuance of salary checks for the office's employees. [L 2005, c 107, §1]

§10-5 Board of trustees; powers and duties. The board shall have the power in accordance with law to:

(1) Manage, invest, and administer the proceeds from the sale or other disposition of 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 10-3;

(2) Exercise control over real and personal property set aside to the office by the State of Hawaii, the United States of America, or any private sources, and transferred to the office for native Hawaiians and Hawaiians;

(3) Collect, receive, deposit, withdraw, and invest money and property on behalf of the office;

(4) Formulate policy relating to the affairs of native Hawaiians and Hawaiians, provided that such policy shall not diminish or limit the benefits of native Hawaiians under article XII, section 4, of the state Constitution;

(5) Otherwise act as a trustee as provided by law;

(6) Delegate to the administrator, its officers and employees such powers and duties as may be proper for the performance of the powers and duties vested in the board;

(7) Provide grants to individuals, and public or private organizations to better the conditions of native Hawaiians and Hawaiians consistent with the standards set forth in section 10-17;

(8) Make available technical and financial assistance and advisory services to any agency or private organization for native Hawaiian and Hawaiian programs, and for other functions pertinent to the purposes of the office of Hawaiian affairs. Financial assistance may be rendered through contractual arrangements as may be agreed upon by the board and any such agency or organization; and

(9) Adopt and use a common seal by which all official acts shall be authenticated. [L 1979, c 196, pt of §2; am L 1990, c 304, §§5, 16; am L 1996, c 240, §1; am L 2002, c 182, §3]

§10-6 General duties of the board.

(a) The general duties of the board shall be:

(1) To develop and continually update a strategic plan for the office that shall include, but not be limited to, the following:

(A) Compilation of basic demographic data on native Hawaiians and Hawaiians;

(B) Identification of the physical, sociological, psychological, and economic needs of native Hawaiians and Hawaiians;

(C) Establishment of long-range goals for the office's programs and services for native Hawaiians and Hawaiians;

(D) Establishment of priorities and alternatives for the office's program and service implementation; and

(E) Organization of the office's administrative and program structure, including the use of facilities and personnel;

(2) To assist in the development of state and county agency plans for native Hawaiian and Hawaiian programs and services;

(3) To maintain an inventory of federal, state, county, and private programs and services for Hawaiians and native Hawaiians and act as a clearinghouse and referral agency;

(4) To advise and inform federal, state, and county officials about native Hawaiian and Hawaiian programs, and coordinate federal, state, and county activities relating to native Hawaiians and Hawaiians;

(5) To conduct, encourage, and maintain research relating to native Hawaiians and Hawaiians;

(6) To develop and review models for comprehensive native Hawaiian and Hawaiian programs;

(7) To act as a clearinghouse for applications for federal or state assistance to carry out native Hawaiian or Hawaiian programs or projects;

(8) To apply for, accept and administer any federal funds made available or allotted under any federal act for native Hawaiians or Hawaiians; and

(9) To promote and assist the establishment of agencies to serve native Hawaiians and Hawaiians.

(b) The board shall have any powers which may be necessary for the full and effective performance and discharge of the duties imposed by this chapter, and which may be necessary to fully and completely effectuate the purposes of this chapter. [L 1979, c 196, pt of §2; am L 2006, c 2, §1]

§10-7 Board of trustees. The office of Hawaiian affairs shall be governed by a board to be officially known as the board of trustees, office of Hawaiian affairs. Members of the board shall be elected in accordance with chapter 13D, with reference to sections 11-15, 11-25, 12-5, 12-6, and vacancies shall be filled in accordance with section 17-7. [L 1979, c 196, pt of §2]

§10-8 Organization; quorum; meeting. The board, at its first meeting after an election, shall elect from its own membership a chairperson and a vice-chairperson who shall serve at the pleasure of the board. Their election shall be immediately certified by the board to the lieutenant governor.

A majority of all members to which the board is entitled shall constitute a quorum to do business. The concurrence of a majority of all members to which the board is entitled shall be necessary to make any action of the board valid; provided that due notice shall be given to all members.

Meetings shall be called and held at the call of the chair or by a quorum, as often as may be necessary for transaction of the board's business. The board shall meet at least once annually on each of the islands of Hawaii, Maui, Molokai, Lanai, Kauai, and Oahu. [L 1979, c 196, pt of §2; am L 1985, c 158, §1]

§10-9 Salaries; benefit; expenses. Members of the board:

(1) Shall receive an annual salary which shall be paid:

(A) Exclusively from revenue under section 10-13.5; and

(B) In equal amounts, beginning with the first pay period for state employees in November of the year the member of the board is elected.

Effective July 1, 1993, and until the salary commission makes recommendations for salary, the salary of the chairperson of the board shall be $37,000 a year and the salary of other members of the board shall be $32,000 a year. Any provision of law to the contrary notwithstanding, all members of the board shall be included in any benefit program generally applicable to officers and employees of the State;

(2) Shall be allowed transportation fares between islands and abroad;

(3) Shall be allowed personal expenses at the rates specified by the board while attending board meetings or while on official business as authorized by the chairperson, when those board meetings or official business shall require a member to leave the island upon which the member resides; and

(4) Shall be allowed a protocol allowance to cover expenses incurred in the course of a member's duties and responsibilities. [L 1979, c 196, pt of §2; am L 1981, c 148, §1; am L 1989, c 290, §1; am L 1993, c 358, §3; am L 2002, c 148, §1 and c 183, §3]

§10-9.5 Salary commission; established.

(a) There is established a salary commission for the members of the board of trustees for the office of Hawaiian affairs. The salary commission shall consist of seven members appointed by the governor on or before August 31, 1999, and every four years thereafter. The members of the salary commission shall be selected from nominations submitted by native Hawaiian organizations as defined in section 673-2(c). The members shall serve without compensation, but shall be entitled to reimbursement for necessary expenses while in the discharge of their duties and responsibilities.

(b) Before the twentieth legislative day of the regular session of 2000 and every four years thereafter, the salary commission shall study and make recommendations for the salary of the members of the board of trustees for the office of Hawaiian affairs, and then shall be dissolved. The recommended salary shall be effective as of the date of the recommendations unless the legislature disapproves the recommendation by adoption of a concurrent resolution prior to adjournment sine die of the legislative session in which the recommendation is submitted. [L 1993, c 358, pt of §2; am L 1999, c 191, §2]

§10-10 Administrator; appointment, tenure, removal. The board by a majority vote, shall appoint an administrator who shall serve without regard to the provisions of chapter 76 for a term to be determined by the board. The board, by a two-thirds vote of all members to which it is entitled, may remove the administrator for cause at any time. [L 1979, c 196, pt of §2; am L 2000, c 253, §150]

§10-11 Salary of the administrator. The salary of the administrator shall be established by the board; provided that such salary shall not exceed the salary of department heads or executive officers established by law. The administrator shall be included in any benefit program generally applicable to officers and employees of the State. [L 1979, c 196, pt of §2; am L 1981, c 130, §2]

§10-12 Assistant; staff. The administrator may employ and retain such officers and employees as may be necessary to carry out the functions of the office. Such officers and employees may be hired without regard to chapter 76, and shall serve at the pleasure of the administrator. Officers and employees of the office of Hawaiian affairs shall be included in any benefit program generally applicable to officers and employees of the State. [L 1979, c 196, pt of §2; am L 1990, c 231, §1; am L 2000, c 253, §150]

§10-13 Appropriations; accounts; reports. Moneys appropriated by the legislature for the office shall be payable by the director of finance, upon vouchers approved by the board, or by any officer elected or appointed by the board and authorized by the board to approve such vouchers on behalf of the board. All moneys received by or on behalf of the board shall be deposited with the director of finance and kept separate from moneys in the state treasury; except that any moneys received from the federal government or from private contributions shall be deposited and accounted for in accordance with conditions established by the agencies or persons from whom the moneys are received; and except that with the concurrence of the director of finance, moneys received from the federal government for research, training, and other related purposes of a transitory nature, and moneys in trust or revolving funds administered by the office, shall be deposited in depositories other than the state treasury and shall be reported on to the state comptroller under section 40-81, and rules prescribed thereunder.

Income derived from the sale of goods or services and income from lands and property as described in section 10-3, shall be credited to special or other funds; provided that upon the recommendation of the office, the comptroller shall establish such other separate accounts or special funds for other designated revenues as may be directed by the board or its authorized representative. [L 1979, c 196, pt of §2; am L 1981, c 37, §2; am L 1990, c 304, §§6, 16]

§10-13.3 Interim revenue. Notwithstanding the definition of revenue contained in this chapter and the provisions of section 10-13.5, and notwithstanding any claimed invalidity of Act 304, Session Laws of Hawaii 1990, the income and proceeds from the pro rata portion of the public land trust under article XII, section 6 of the state constitution for expenditure by the office of Hawaiian affairs for the betterment of the conditions of native Hawaiians for each of fiscal year 1997-1998 and fiscal year 1998-1999 shall be $15,100,000. [L 1997, c 329, §2]

§10-13.5 Use of public land trust proceeds. 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. [L 1980, c 273, §1; am L 1990, c 304, §§7, 16]

§10-13.6 Public land trust conveyed for the development of housing projects.

(a) This section applies to the revenue derived from land of the public land trust as designated in subsection (e) that is conveyed by the department of land and natural resources to the Hawaii housing finance and development corporation for the development of housing projects as defined under section 201H-1. The amount due to the office shall be determined by multiplying the fair market value of the land by twenty per cent. For the purpose of this section:

"Fair market value" means the amount of money that a purchaser willing but not obliged to buy the land would pay to an owner willing but not obliged to sell it, taking into consideration the highest and best use of the land.

"Highest and best use" means the most profitable, probable, and legal use to which the land can be put.

(b) Fair market value shall be determined on a per acre basis pursuant to appraisals performed in conformance with the uniform standards of professional appraisal practice as adopted by the department of commerce and consumer affairs, not more than ninety days before the conveyance of the land to the Hawaii housing finance and development corporation. The appraisals shall be performed by two disinterested appraisers each of whose services shall be contracted by the department of land and natural resources and the office, respectively. If the land is of the public land trust and sugarcane lands, as defined by article XII, section 1 of the state constitution, the office and the department of Hawaiian home lands shall contract the services of one appraiser. The parties shall contract the services of the appraisers within thirty business days after the department of land and natural resources gives written notice to the office, together with the department of Hawaiian home lands if the land is of the public land trust and sugarcane lands, of the proposed conveyance of the land to the Hawaii housing finance and development corporation.

If any party fails or refuses to contract the services of an appraiser, then the other party may petition the circuit court in the county where the land is located to appoint the other of the two appraisers. If the two appraisers are unable to agree on a fair market value, then within thirty days thereafter, the department of land and natural resources and the office, together with the department of Hawaiian home lands if the land is of the public land trust and sugarcane lands, shall contract for the services of a mutually agreed upon third appraiser and the decision of the majority of the appraisers shall be final with respect to determination of the fair market value of the land. If the department of land and natural resources and the office, together with the department of Hawaiian home lands if the land is of the public land trust and sugarcane lands, are unable to agree on the selection of the third appraiser, any party may petition the circuit court in the county where the land is located to appoint the third appraiser.

(c) The amount due to the office shall be due and payable by the State on the date of conveyance of the land to the Hawaii housing finance and development corporation. Payment to the office may be in the form of public lands or moneys. If payment is to be in the form of public lands, the lands shall be mutually agreed upon by the department of land and natural resources and the office, and shall be of value comparable to the amount due to the office. Any monetary payment shall be an obligation of the Hawaii housing finance and development corporation. Any portion of that amount that is not paid on the date of conveyance shall be subject to simple interest annually, established pursuant to the fifteen year treasury rate at the time of the conveyance and payable annually by the State to the office.

(d) Twenty per cent of the revenue received by the Hawaii housing finance and development corporation from commercial, industrial, or other nonresidential use of the land shall be paid annually to the office; provided that:

(1) The office shall not receive payment under this subsection until the Hawaii housing finance and development corporation recovers all moneys previously paid to the office for that portion of land used for commercial, industrial, or other nonresidential purposes;

(2) If borrowed moneys are used to finance the development of land for commercial, industrial, or other nonresidential purposes, annual payments due to the office under this subsection shall be made pursuant to the following order of priority:

(A) The Hawaii housing finance and development corporation satisfies as a first priority the amount computed annually on the pro rata portion (not the total debt service over the life of the debt) of its total debt service on the borrowed moneys;

(B) The Hawaii housing finance and development corporation satisfies as a second priority its operating expense obligations directly incurred from the development and operation of land used for commercial, industrial, or other nonresidential purposes in an amount not exceeding one per cent of the revenues for the project; and

(C) After the first and second priorities are satisfied, the Hawaii housing finance and development corporation shall make annual payments due to the office under this subsection from any remaining revenues; and

(3) In the event of a sale of land used for commercial, industrial, or other nonresidential purposes, the office shall receive twenty per cent of the revenue received by the Hawaii housing finance and development corporation.

(e) This section shall only apply to the Hawaii housing finance and development corporation's developments known as the villages of Leali i, Maui, and villages of La i opua, Hawaii. [L 1992, c 318, §1; am L 1997, c 350, §§14, 15; am L 2005, c 196, §26(b); am L 2006, c 180, §16; am L 2007, c 249, §2]

§10-14.5 Budget preparation and submission; auditing.

(a) The budget, six-year program and financial plan, and the variance report of the office of Hawaiian affairs shall be submitted by the board to the legislature and to each member thereof in accordance with the budget submission schedule specified for the governor in chapter 37 and shall contain the program information specified in that chapter that is applicable to the office of Hawaiian affairs. Not less than twenty days prior to the convening of each regular session of the legislature, the office of Hawaiian affairs shall submit to the legislature an accounting of the expenditures made in the prior fiscal year, by account code and budget program. By November 1 of each year preceding a legislative session in which a budget is to be submitted, the board shall provide written notification to the governor of the proposed total expenditures, by cost categories and sources of funding, and estimated revenues of the office of Hawaiian affairs for each fiscal year of the next fiscal biennium.

(b) The board shall provide opportunities for beneficiaries in every county to participate in the preparation of each biennial and supplemental budget of the office of Hawaiian affairs. These opportunities shall include an accounting by trustees of the funds expended and of the effectiveness of programs undertaken.

(c) The office shall be subject to governmental audit. [L 1990, c 221, pt of §2]

§10-14.55 Audit and report. The auditor shall conduct an audit of the office at least once every four years and shall submit a report on findings and recommendations to the governor and the legislature on or before the convening of the next immediate legislative session. The first audit report shall be submitted no later than January 15, 1996. [L 1993, c 358, pt of §2]

§10-14.6 Legislative review. The legislature shall consider the board's proposed program and financial plan; evaluate alternatives to the board's recommendations; and appropriate any general fund portion of the budget and any matching special fund appropriations. [L 1990, c 221, pt of §2]

§10-15 Annual report. The board shall prepare and make public their annual report which shall include an enumeration of their activities, income, and expenditures during the year. The annual report for the previous fiscal year shall be submitted to the governor and the legislature ten days prior to the convening of each regular session of the legislature. The board shall prepare and submit special reports as may be required by the legislature. [L 1979, c 196, pt of §2; am L 1990, c 221, §3]

§10-16 Suits.

(a) The office may sue and be sued in its corporate name. The State shall not be liable for any acts or omissions of the office, its officers, employees, and the members of the board of trustees, except as provided under subsection (b).

(b) In matters of tort, the office, its officers and employees, and the members of the board shall be subject to suit only in the manner provided for suits against the State under chapter 662.

(c) In matters of misapplication of funds and resources in breach of fiduciary duty, board members shall be subject to suit brought by any beneficiary of the public trust entrusted upon the office, either through the office of the attorney general or through private counsel.

(d) In matters involving other forms of remedies, the office, its officers and employees, and the members of the board shall be subject to suit as provided by any other provision of law and by the common law. [L 1979, c 196, pt of §2]

§10-17 Grants; conditions and qualifications.

(a) Applications for grants shall be made to the office and contain such information as the office shall require. At a minimum, the applicant shall show:

(1) The name of the requesting organization or individual;

(2) The purpose for the grant;

(3) The service to be supported by the grant;

(4) The target group to be benefited;

(5) The cost of the grant; and

(6) That the grant shall be used for activities that are consistent with the purposes of this chapter.

(b) Grants shall only be awarded if:

(1) The applicant has applied for or received all applicable licenses and permits, when such is required to conduct the activities or provide the services for which a grant is awarded;

(2) The applicant agrees to comply with applicable federal, state, and county laws;

(3) The grant shall not be used for purposes of entertainment or perquisites;

(4) All activities and improvements undertaken with funds received shall comply with all applicable federal, state, and county statutes and ordinances, including applicable building codes and agency rules; and

(5) The applicant will indemnify and hold harmless the office, the State of Hawaii, its officers, agents, and employees from and against any and all claims arising out of or resulting from activities carried out or projects undertaken with funds provided hereunder, and procure sufficient insurance to provide this indemnification if requested to do so by the office.

(c) To receive a grant, an applicant shall:

(1) Be:

(A) A for-profit subsidiary of a nonprofit organization incorporated under the law of the State;

(B) A nonprofit community-based organization determined to be exempt from federal income taxation by the Internal Revenue Service;

(C) A cooperative association; or

(D) An individual, who in the board's determination, is able to provide the services or activities proposed in the application for a grant;

(2) In the case of a nonprofit organization, have a governing board whose members have no material conflict of interest and serve without compensation, have bylaws or policies that describe the manner in which business is conducted and policies relating to nepotism and management of potential conflict of interest situations, and employ or contract with no two or more members of a family or kin of the first or second degree of consanguinity unless specifically permitted by the office;

(3) Agree to make available to the office all records the applicant may have relating to the operation of the applicant's activity, business, or enterprise, to allow the office to monitor the applicant's compliance with the purpose of this chapter; and

(4) Establish, to the satisfaction of the office, that sufficient funds are available for the effective operation of the activity, business, or enterprise for the purpose for which the grant is awarded.

(d) Every grant shall be:

(1) Monitored by the office to ensure compliance with this chapter and the purposes and intent of the grant; and

(2) Evaluated annually to determine whether the grant attained the intended results in the manner contemplated.

(e) Grants made by the office under this chapter may be made without regard to chapters 103D and 103F. [L 2002, c 182, §1; am L 2003, c 9, §2]

§10-18 Hui Imi advisory council.

(a) There is established a Hui Imi advisory council, to be placed within the office of Hawaiian affairs for administrative purposes only. The advisory council shall consist of representatives from the following:

(1) Office of Hawaiian affairs;

(2) Department of education;

(3) Department of Hawaiian home lands;

(4) Department of health;

(5) Department of human services;

(6) Department of business, economic development, and tourism;

(7) Department of land and natural resources;

(8) University of Hawaii;

(9) House of representatives standing committee with primary jurisdiction over Hawaiian affairs;

(10) Senate standing committee with primary jurisdiction over Hawaiian affairs;

(11) Alu Like, Inc.;

(12) The Association of Hawaiian Civic Clubs;

(13) E Ola Mau;

(14) The Kamehameha Schools;

(15) The Lunalilo Home;

(16) The Native Hawaiian Culture and Arts Program of the Bernice Pauahi Bishop Museum;

(17) The Native Hawaiian Legal Corporation;

(18) Papa Ola Lokahi;

(19) The Queen Lili uokalani Children's Center;

(20) Council for Native Hawaiian Advancement; and

(21) Any other agency, organization, or entity that expresses interest to participate in fulfilling the advisory council's mandate.

The advisory council shall make a good faith effort to include as members other public and private agencies, organizations, or entities that express interest in fulfilling the advisory council's mandate.

(b) Each member shall be appointed by the director or other chief executive of the member's organization within forty-five days following July 1, 2003. The advisory council members shall select a chairperson and establish procedural rules for its internal administration. The rules shall be exempt from the public notice and hearing provisions of chapter 91. Administrative expenses of the advisory council, such as photocopying, postage, stationery, and office supplies incidental to the performance of members' duties may be reimbursed out of appropriations made to the advisory council, but members of the advisory council shall otherwise serve without compensation and without reimbursement for travel expenses.

(c) The Hui Imi advisory council shall:

(1) Serve as a liaison between public and private entities serving the Hawaiian community in the planning and development of collaborative public and private endeavors;

(2) Investigate the issues described in the Hui Imi task force report volumes I and II and such other issues affecting Hawaiians as the advisory council shall designate; and

(3) Submit a report of its findings and recommendations, which report shall include an action plan for the implementation of the Hui Imi task force report volumes I and II, with a view toward incorporating the action plan into the state general plan. The report shall be submitted to the governor and the legislature no later than twenty days prior to the convening of the regular session of 2005. [L 2003, c 42, §2]

§10-19 Hawaiian registry. The office shall establish and maintain a registry of all Hawaiians wherever such persons may reside. Inclusion of persons in the Hawaiian registry shall be based upon genealogical records sufficient to establish the person's descent from the aboriginal peoples inhabiting the Hawaiian Islands in 1778. [L 2003, c 217, §1]

§ 10-20 Taro security; funding.

(a) The office may seek available federal, state, county, or private funding to restore taro and lo`i cultivation. The office shall cooperate with other public and private agencies, as appropriate, in applying for funds pursuant to this section.

(b) The office may use and distribute funds received pursuant to subsection (a) for projects that use taro for:

(1) Flood control;

(2) Wetland restoration and preservation;

(3) Food security;

(4) Community economic development;

(5) Job creation;

(6) Education; and

(7) Water-quality protection. [L 2010, c 196, §2]

PART II. REVENUE BONDS

This part not produced for this copy. See online for statute.

PART III. TRAINING; CERTAIN BOARDS, COMMISSIONS, AND COUNCILS; NATIVE HAWAIIAN AND HAWAIIAN TRADITIONAL AND CUSTOMARY RIGHTS, NATURAL RESOURCE PROTECTION AND ACCESS RIGHTS, AND THE PUBLIC TRUST

§10-41 Training; applicability.

(a) The training required by this part shall apply to members of the land use commission, board of land and natural resources, commission on water resource management, environmental council, board of directors of the agribusiness development corporation, board of agriculture, legacy land conservation commission, natural area reserves system commission, Hawaii historic places review board, and board of health.

(b) Members of any state council, board, or commission, and any officer, representative, or employee of the State or counties not subject to the training required in subsection (a) may request to enroll in the training course administered by the office of Hawaiian affairs pursuant to section 10-42. [L 2015, c 169, pt of §2]

§10-42 Training relating to native Hawaiian and Hawaiian traditional and customary rights, natural resources and access rights, and the public trust.

(a) All council, board, and commission members identified in section 10-41(a) shall complete the training course administered by the office of Hawaiian affairs pursuant to this section within twelve months of the date of the member's initial appointment.

(b) The office of Hawaiian affairs, at its own expense, shall establish, design, and administer a training course relating to native Hawaiian and Hawaiian traditional and customary rights, native Hawaiian and Hawaiian natural resource protection and access rights, and the public trust, including the State's trust responsibility. The training course shall include:

(1) Historical information, explanations, and discussions of key state laws, state constitutional provisions, and court rulings that reaffirm and provide for the protection of native Hawaiian and Hawaiian rights; and

(2) A discussion of the importance of public trust resources and various programs to native Hawaiian and Hawaiian rights.

(c) The office of Hawaiian affairs, at its own expense, shall develop the methods and prepare any materials necessary to implement the training course, administer the training course, and notify each council, board, and commission identified in section 10-41(a) that attendance in a training course is mandatory.

(d) The office of Hawaiian affairs shall offer the training course at least twice per year.

(e) The governor shall provide to the office of Hawaiian affairs the names of persons required to take the training course pursuant to this part within thirty calendar days of their initial appointment by the governor. [L 2015, c 169, pt of §2]

Exhibit 06

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning , 2011, and ending , 20

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending

C Name of organization AHA KANE - FOUNDATION FOR THE

Doing Business As ADVANCE OF NATIVE HAWAIIAN MAL

Number and street (or P O box if mail is not delivered to street address) / Room/Suite: PO BOX 31303

City or town, state or country, and ZIP + 4: HONOLULU HI 96820-1303

D Employer identification number: 27-0502942

E Telephone number: 808-524-9560

G Gross receipts $ 11194.

F Name and address of principal officer GORDON U KAI
3372 KILAUEA A HONOLULU HI 96816

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? If "No", attach a list (see instructions) ☐ Yes ☐ No

H(c) Group exemption number ▶

I Tax-exempt status ☒ 501(c)(3) ☐ 501(c)( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.AHAKANE.ORG

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 2009

M State of legal domicile HI

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
STRENGTHEN NATIVE HAWAIIAN COMMUNITY THRU NURTURING & PERPETUATING TRADITIONAL MALE ROLES/RESPONSIBILITIES, CONTRIBUTING TO THEIR PHYSICAL,MENTAL,SPIRITUAL & SOCIAL WELL-BEING AND THEIR FAMILIES

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	3
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	3
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	
6	Total number of volunteers (estimate if necessary)	6	34
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	
b	Net unrelated business taxable income from Form 990-T, line 34	7b	

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			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	322850.	440.
	9	Program service revenue (Part VIII, line 2g)	19507.	10754.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	342357.	11194.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses, (Part IX, column (D), line 25) ▶ 3202.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	278009.	44612.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	278009.	44612.
	19	Revenue less expenses Subtract line 18 from line 12	64348.	-33418.
Net Assets or Fund Balances			**Beginning of Current Year**	**End of Year**
	20	Total assets (Part X, line 16)	116371.	84954.
	21	Total liabilities (Part X, line 26)		2000.
	22	Net assets or fund balances Subtract line 21 from line 20	116371.	82954.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

▶ Signature of officer — Gordon U. Kai — Date May 18, 2012

▶ GORDON U KAI SECRETARY/TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
SUSAN M SOWDERS	Susan M. Sowders	04/21/2012	☒	P00825225

Firm's name ▶ DBA SUECANDO — Firm's EIN ▶ 06-1703431

Firm's address ▶ 92-551 UHIUALA ST KAPOLEI HI 96707-1011 — Phone no 808-230-7395

May the IRS discuss this return with the preparer shown above? (See instructions) ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2011)

BCA US990$$1

SCANNED JUN 24 2013

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III . . . ☐

1 Briefly describe the organization's mission

STRENGTHEN THE NATIVE HAWAIIAN COMMUNITY THRU NURTURING & PERPETUATING TRADITIONAL MALE ROLES/RESPONSIBILITIES CONTRIBUTING TO THEIR PHYSICAL MENTAL, SPIRITUAL AND SOCIAL WELL-BEING, THEIR FAMILIES & COMMUNITIES

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code ______) (Expenses $ 26296. including grants of $ ______) (Revenue $ ______)

AHA KANE WORKSHOPS 2010 ATTRACTED OVER 500 KANE FROM KEIKI TO KUPUNA, FOR A MULTI-FACETED, 3 DAY CONFERENCE WITH OVER 50 CULTURAL PRACTITIONERS SHARING THEIR WEALTH OF KNOWLEDGE, SKILLS AND EXPERIENCE THRU DEMONSTRATIONS, WORKSHOPS, PANELS & EXCURSIONS - 2011 WAS SPENT EVALUATING THE 2010 CONFERENCE ACCOMPLISHMENTS AND STATISTICS AND PLANNING THE 2012 CONFERENCE SEARCHING FOR SITE, TOPICS, PRACTITIONERS TO INVITE, COSTING, ETC

4b (Code ______) (Expenses $ 10050. including grants of $ ______) (Revenue $ ______)

DC WORKSHOP WAS INITIATED BUT CANCELLED DUE TO EXCESSIVE COSTS FOR TRAVEL AND SHIPPING

4c (Code ______) (Expenses $ ______ including grants of $ ______) (Revenue $ ______)

4d Other program services (Describe in Schedule O)

(Expenses $ ______ including grants of $ ______)(Revenue $ ______)

4e **Total program service expenses ▶** 36346.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a		X
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12a		X
b	Was the organization included in consolidated, independent audited financial statement for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III and IV	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Form **990** (2011)

Part IV Checklist of Required Schedules (continued)

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	***Section 501(c)(3) and 501(c)(4) organizations*** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes", complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country ▶				
	See the instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8		X
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?		9a		X
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9b		X
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note. See the instructions for additional information the organization must report on Schedule O				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		14b		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions

Check if Schedule O contains a response to any question in this Part VI ☐

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 3			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	1b 3			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6	Did the organization have members or stockholders?		6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a		X
b	Each committee with authority to act on behalf of the governing body?		8b		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code)

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? If "No", go to line 13	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c		X
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ HI

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶DENISE KEKUNA 1018 LUNAL HONOLULU HI 96822 808-538-9839

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☒ Check this box if neither the organization nor any related organizations compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) K CRABBE PRESIDENT	5	X		X				0	0	0
(2) W RICHARDS VICE PRES	5	X		X				0	0	0
(3) U GORDON KAI SECY/TREAS	5	X		X				0	0	0
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total ▶								0	0	0
c Total from continuation sheets to Part VII, Section A ▶								0	0	0
d Total (add lines 1b and 1c) ▶								0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶

		Yes	No
3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? If "Yes," complete Schedule J for such individual	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 440.				
	g Noncash contributions included in lines 1a-1f	$				
	h **Total.** Add lines 1a-1f ▶		440.			

		Business Code	(A)	(B)	(C)	(D)
Program Service Revenue	2a DC WORKSHOP		10054.	10054.		
	b HALEMUA		700.	700.		
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f ▶		10754.			

		(i)	(ii)	(A)	(B)	(C)	(D)
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶						
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
		(i) Real	(ii) Personal				
	6a Gross rents						
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss) ▶						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss) ▶						
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c) See Part IV, line 18 . a						
	b Less direct expenses . b						
	c Net income or (loss) from fundraising events ▶						
	9a Gross income from gaming activities See Part IV, line 19 a						
	b Less direct expenses . b						
	c Net income or (loss) from gaming activities ▶						
	10a Gross sales of inventory, less returns and allowances a						
	b Less cost of goods sold b						
	c Net income or (loss) from sales of inventory ▶						
	Miscellaneous Revenue	Business Code					
	11a						
	b						
	c						
	d All other revenue .						
	e **Total.** Add lines 11a-11d ▶						
	12 **Total revenue** See instructions ▶			11194.	10754.		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A) but are not required to complete columns (B), (C) and (D)

Check if Schedule O contains a response to any question in this Part IX . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a SEE STMT	10050.			
b	142.			
c	25.			
d	3141.			
e All other expenses	31254.			
25 **Total functional expenses.** Add lines 1 through 24e	44612.	36346.	5064.	3202.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	116371.	1	84954.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Sch L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B) and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D — 10a			
	b	Less accumulated depreciation — 10b		10c	
	11	Investments - publicly traded securities		11	
	12	Investments - other securities See Part IV, line 11		12	
	13	Investments - program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11		15	
	16	**Total assets** Add lines 1 through 15 (must equal line 34)	116371.	16	84954.
Liabilities	17	Accounts payable and accrued expenses		17	2000.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26	**Total liabilities** Add lines 17 through 25		26	2000.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	60442.	27	26088.
	28	Temporarily restricted net assets	55929.	28	56866.
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	116371.	33	82954.
	34	Total liabilities and net assets/fund balances	116371.	34	84954.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11194.
2	Total expenses (must equal Part IX, column (A), line 25)	2	44612.
3	Revenue less expenses Subtract line 2 from line 1	3	-33418.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	116371.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	82953.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☒ Cash ☐ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selected process during the tax year, explain in Schedule O	2c		
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements of the year were issued on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
AHA KANE - FOUNDATION FOR THE

Employer identification number
27-0502942

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)** Enter the hospital's name, city, and state
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II.)
9 ☒ An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)** (Complete Part III.)
10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section **(see instructions)**)	(iv) Is the organization in col (i) listed in your governing document? Yes	No	(v) Did you notify the organization in col (i) of your support? Yes	No	(vi) Is the organization in col (i) organized in the U S ? Yes	No	(vii) Amount of support
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II
If the organization fails to qualify under the tests listed below, please complete Part II)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")				192658.		192658.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose				20394.	11194.	31588.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5				213052.	11194.	224246.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						224246.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6				213052.	11194.	224246.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30,1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)				213052.	11194.	224246.

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☒

Section C. Computation of Public Support Percentage

15	Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	0.00 %
16	Public support percentage from 2010 Schedule A, Part III, line 15	16	0.00 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2011** (line 10c, column (f) divided by line 13, column (f))	17	0.00 %
18	Investment income percentage from **2010** Schedule A, Part III, line 17	18	0.00 %

19a **33 1/3 % support tests - 2011.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3 % support tests - 2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization: AHA KANE - FOUNDATION FOR THE

Employer identification number: 27-0502942

PART VI, SECTION B, LINE 11B - THE BOARD OF DIRECTORS REVIEW AND APPROVE THE FORM 990 BEFORE IT IS SIGNED AND FILED.

PART VI, SECTION B, LINE 12B,C -THE BYLAWS OF T HE ORGANIZATION CONTAIN THE CONFLICT OF INTEREST POLICY. THE BOARD CONSISTS OF ONLY THREE DIRECTORS AND ALL THREE OF THEM ARE INTIMATELY INVOLVED IN ALL TRANSACTIONS OF THE ORGANIZATION AND ARE FAMILIAR WITH ONE ANOTHER SO THAT THEY ARE AWARE OF ANY CONFLICTS OF INTEREST. HOWEVER, THE BOARD IS STILL IN THE PROCESS OF AMENDING THEIR CONFLICT OF INTEREST POLICY TO REQUIRE AN ANNUAL SIGN-OFF OF EACH DIRECTOR THAT THEY HAVE READ AND UNDERSTOOD THE CONFLICT OF INTEREST POLICY AND HAVE DISCOSED ANY POTENTIAL CONFLICTS THAT MIGHT EXIST. THE BOARD AGREES THIS PROCESS WILL HELP THEM TO CONSISTENTLY MONITOR AND ENFORCE COMPLIANCE WITH THE POLICY BUT ARE CONSIDERING ANY OTHER BYLAW CHANGES THAT MIGHT BE NECESSARY SO THAT THEY DO IT ONLY ONCE.

PART VI, SECTION B, LINE 13 - THE ORGANIZATION IS VERY SMALL AND HAS NO EMPLOYEES, AND HAS NOT FELT THE NEED FORA WHISTLEBLOWER POLICY. HOWEVER, WHEN AND IF THE ORGANIZATION HIRES EMPLOYEES, THEY WILL CREATE SUCH A POLICY.

PART VI, SECTION B, LINE 15 - THE ORGANIZATION DOES NOT HAVE ANY EMPLOYEES AND NONE OF THE DIRECTORS RECEIVE ANY COMPENSATION FOR THEIR SERVICES. AS SUCH, THEY HAVE NOT CREATED ANY COMPENSATION POLICIES. HOWEVER, WHEN AND IF THE ORGANIZATION HIRES EMPLOYEES OR DECIDES TO

Name of the organization	Employer identification number
AHA KANE - FOUNDATION FOR THE	27-0502942

COMPENSATE ANY DIRECTORS, THEY WILL CREATE SUCH A POLICY.

PART VI, SECTION C, LINE 19 - THE ORGANIZATION HAS A WEBSITE, BUT HAS NOT PUT THEIR GOVRNING DOCUMENTS, CONFLICT OF INTEREST POLICY OR FINANCIAL STATEMENTS ON THE SITE. THESE DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST. IN ADDITION, THE FINANCIAL STATEMENTS, VIA THE FORM 990, ARE AVAILABLE TO THE PUBLIC ON THE INTERNET VIA WWW.GUIDESTAR.ORG

US 990 Other Functional Expenses: Page 10, Line 24 2011

Description of the Asset	Total	Program Services	Management and General	Fundraising
DC WORKSHOP	10,050.	10,050.		
POSTAGE	142.		142.	
STATE FEES	25.		25.	
WEBSITE SERVICES	3,141.	1,047.	1,047.	1,047.
ACCOUNTING	427.	43.	341.	43.
OUTSIDE CONTRACTORS	22,359.	21,600.	759.	
DUES & SUBSCRIPTIONS	369.	300.	35.	34.
SUPPLIES	2,542.	635.	1,272.	635.
ANNUAL MAKAHIKI NUI	950.	950.		
PAPA KOMIKE	160.	160.		
MEETINGS	56.	56.		
OTHER	4,329.	1,443.	1,443.	1,443.
HALEMUA	62.	62.		
	44,612.	36,346.	5,064.	3,202.

Form **8868**
(Rev January 2011)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions) For more details on the electronic filing of this form, visit www irs gov/efile and click on e-file for Charities & Nonprofits

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Type or print	Name of exempt organization	Employer identification number
File by the due date for filing your return See instructions	AHA KANE - FOUNDATION FOR THE	27-0502942
	Number, street, and room or suite no If a P O box, see instructions PO BOX 31303	
	City, town or post office, state, and ZIP code For a foreign address, see instructions HONOLULU HI 96820-1303	

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ DENISE KEKUNA
  Telephone No ▶ 808-538-9839 FAX No ▶
- If the organization does not have an office or place of business in the United States, check this box ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ If this is for the whole group, check this box ▶ ☐ If it is for part of the group, check this box ▶ ☐ and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until AUG 15 , 20 12 , to file the exempt organization return for the organization named above The extension is for the organization's return for
▶ ☒ calendar year 2011 or
▶ ☐ tax year beginning ______ , 20 ___ , and ending ______ , 20 ___

2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return
☐ Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	3a	$
b	If this application is for Form 990-PF or 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit	3b	$
c	**Balance due.** Subtract line 3b from line 3a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	3c	$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

Exhibit 07

Hawaii State Ethics Commmission Received
4/28/2016 12:55:45 PM

HAWAII STATE ETHICS COMMISSION
SHORT FORM DISCLOSURE OF FINANCIAL INTERESTS

FILER

Crabbe	Kamana'opono	Kamaı
Last Name	First Name	M.I.

FOR STATE EMPLOYEES

Office of Hawaiian Affairs
Department

Executive Office
Division

Ka Pouhana, Chief Executive Officer
Position

FOR STATE BOARD/COMMISSION MEMBERS

Board/Commission Name

BEGIN **END**
Term of Office (mm/dd/yyyy)

Check either number 1 or 2. If you check number 2, provide the relevant information.

1. ☐ **I HAVE NO CHANGES TO REPORT SINCE MY LAST FILING.**

2. ☑ **I HAVE THE FOLLOWING CHANGES TO REPORT SINCE MY LAST FILING.** For each addition, deletion, or other change of a financial interest: (1) Indicate who holds the interest, by checking one of the following: "Filer," if you hold the interest; "Spouse," if your spouse holds the interest; "Dependent Child," if your dependent child holds the interest; or "Jointly," if you and your spouse jointly hold the interest; (2) Check "Addition," to indicate the addition of an interest; "Deletion," to indicate the deletion of an interest; or "Change," to indicate any other change of an interest; (3) Describe the interest by following the "ITEM BY ITEM INSTRUCTIONS" in the "Short Form Disclosure Instructions." Also, provide the appropriate item number for the interest you are describing.

Check One:	Check One:	Item
☑ Filer ☐ Spouse ☐ Dependent Child ☐ Joint	☐ Addition ☐ Deletion ☑ Change	ITEM #__5__ (Follow the "ITEM BY ITEM INSTRUCTIONS" in the "Short Form Disclosure Instructions.") 'Aha Kane Foundation, for the advancement of native Hawaiian males. No longer the President of the foundation. Currently the Advisory Board Chair.
☐ Filer ☐ Spouse ☐ Dependent Child ☐ Joint	☐ Addition ☐ Deletion ☐ Change	ITEM #______ (Follow the "ITEM BY ITEM INSTRUCTIONS" in the "Short Form Disclosure Instructions.")
☐ Filer ☐ Spouse ☐ Dependent Child ☐ Joint	☐ Addition ☐ Deletion ☐ Change	ITEM #______ (Follow the "ITEM BY ITEM INSTRUCTIONS" in the "Short Form Disclosure Instructions.")
☐ Filer ☐ Spouse ☐ Dependent Child ☐ Joint	☐ Addition ☐ Deletion ☐ Change	ITEM #______ (Follow the "ITEM BY ITEM INSTRUCTIONS" in the "Short Form Disclosure Instructions.")

Check One:	Check One:	ITEM #______ (Follow the "ITEM BY ITEM INSTRUCTIONS" in the "Short Form Disclosure Instructions.")
☐ Filer ☐ Spouse ☐ Dependent Child ☐ Joint	☐ Addition ☐ Deletion ☐ Change	
Check One: ☐ Filer ☐ Spouse ☐ Dependent Child ☐ Joint	Check One: ☐ Addition ☐ Deletion ☐ Change	ITEM #______ (Follow the "ITEM BY ITEM INSTRUCTIONS" in the "Short Form Disclosure Instructions.")
Check One: ☐ Filer ☐ Spouse ☐ Dependent Child ☐ Joint	Check One: ☐ Addition ☐ Deletion ☐ Change	ITEM #______ (Follow the "ITEM BY ITEM INSTRUCTIONS" in the "Short Form Disclosure Instructions.")
Check One: ☐ Filer ☐ Spouse ☐ Dependent Child ☐ Joint	Check One: ☐ Addition ☐ Deletion ☐ Change	ITEM #______ (Follow the "ITEM BY ITEM INSTRUCTIONS" in the "Short Form Disclosure Instructions.")
Check One: ☐ Filer ☐ Spouse ☐ Dependent Child ☐ Joint	Check One: ☐ Addition ☐ Deletion ☐ Change	ITEM #______ (Follow the "ITEM BY ITEM INSTRUCTIONS" in the "Short Form Disclosure Instructions.")
Check One: ☐ Filer ☐ Spouse ☐ Dependent Child ☐ Joint	Check One: ☐ Addition ☐ Deletion ☐ Change	ITEM #______ (Follow the "ITEM BY ITEM INSTRUCTIONS" in the "Short Form Disclosure Instructions.")

FILER

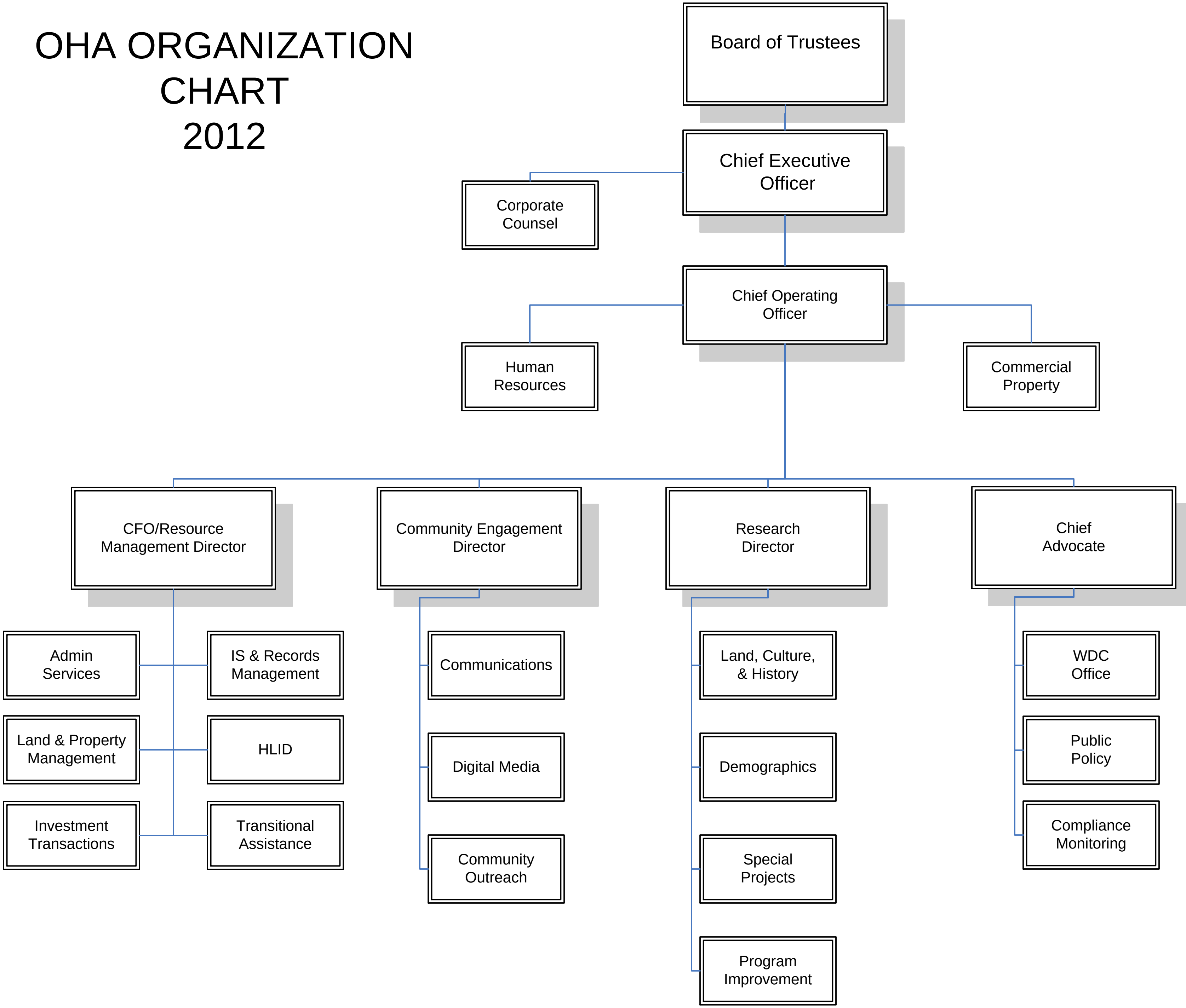
Kamana'opono Matthew Crabbe — 04/28/2016

Print Name of Filer *(First M.I. Last)* — Date *(m/d/yyyy)*

☑ **CERTIFICATION:** By checking this box, you signify and affirm that you are the person whose name appears as the "Filer" above and the information contained in the form is true, correct and complete to the best of your knowledge and belief. You further certify that you understand that there are statutory penalties for failing to report the information required by Hawaii law.

Exhibit 08

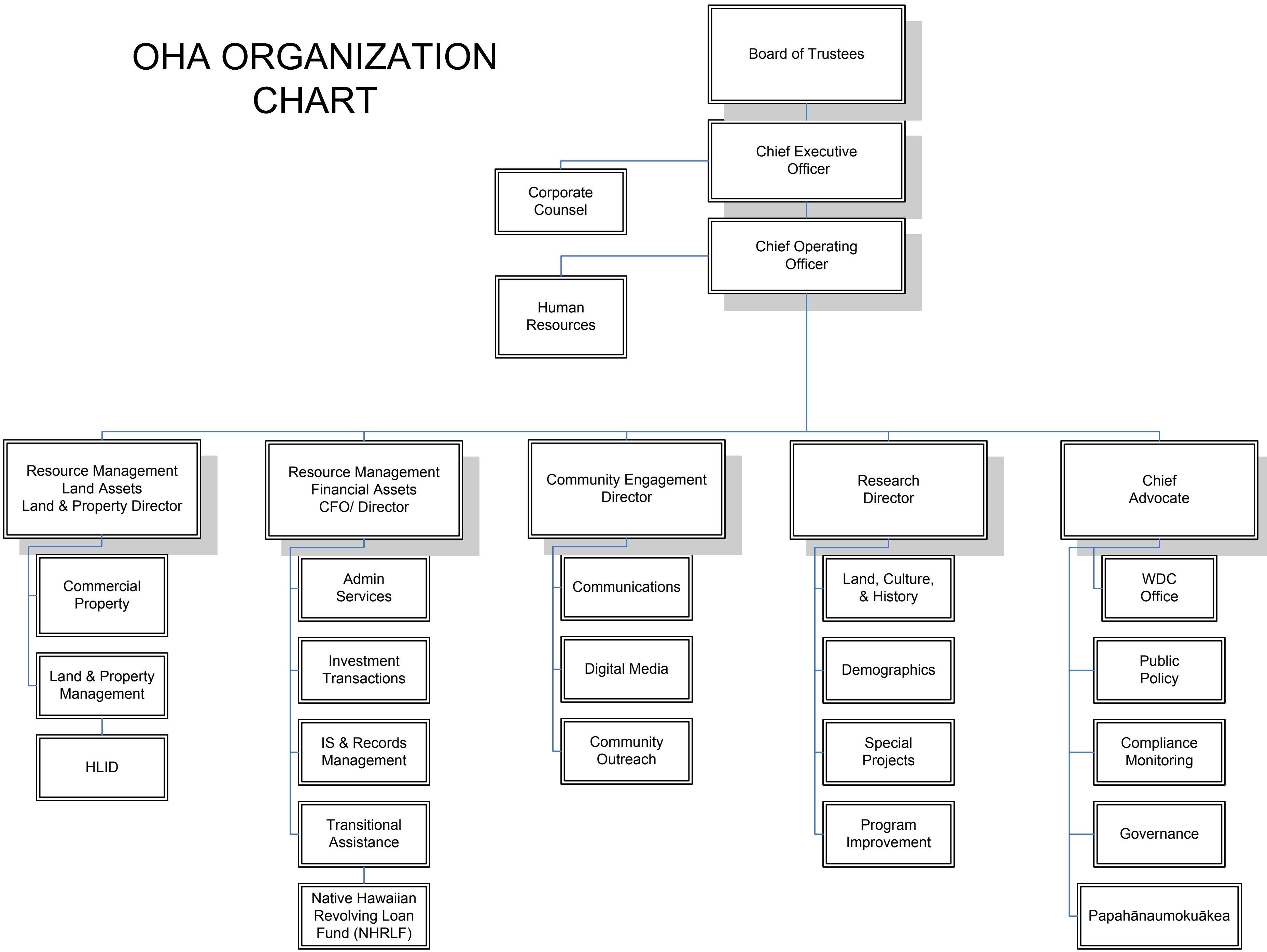
OHA ORGANIZATION CHART 2012



OHA ORGANIZATION CHART PROPOSED - 2013

- Board of Trustees
  - Chief Executive Officer
    - Corporate Counsel
    - Chief Operating Officer
      - Human Resources
      - CFO/Resource Management Director
        - Admin Services
        - Investment Transactions
        - IS & Records Management
        - Transitional Assistance
        - Native Hawaiian Revolving Loan Fund (NHRLF)
      - Land Director
        - Cultural Resources
        - Commercial Property
        - Cultural Mitigation (HLID)
      - Community Engagement Director
        - Communications
        - Digital Media
        - Community Outreach
      - Research Director
        - Land, Culture, & History
        - Demographics
        - Special Projects
        - Program Improvement
      - Chief Advocate
        - WDC Office
        - Public Policy
        - Compliance Monitoring
        - Papahānaumokuākea

OHA ORGANIZATION CHART



OHA ORGANIZATION CHART

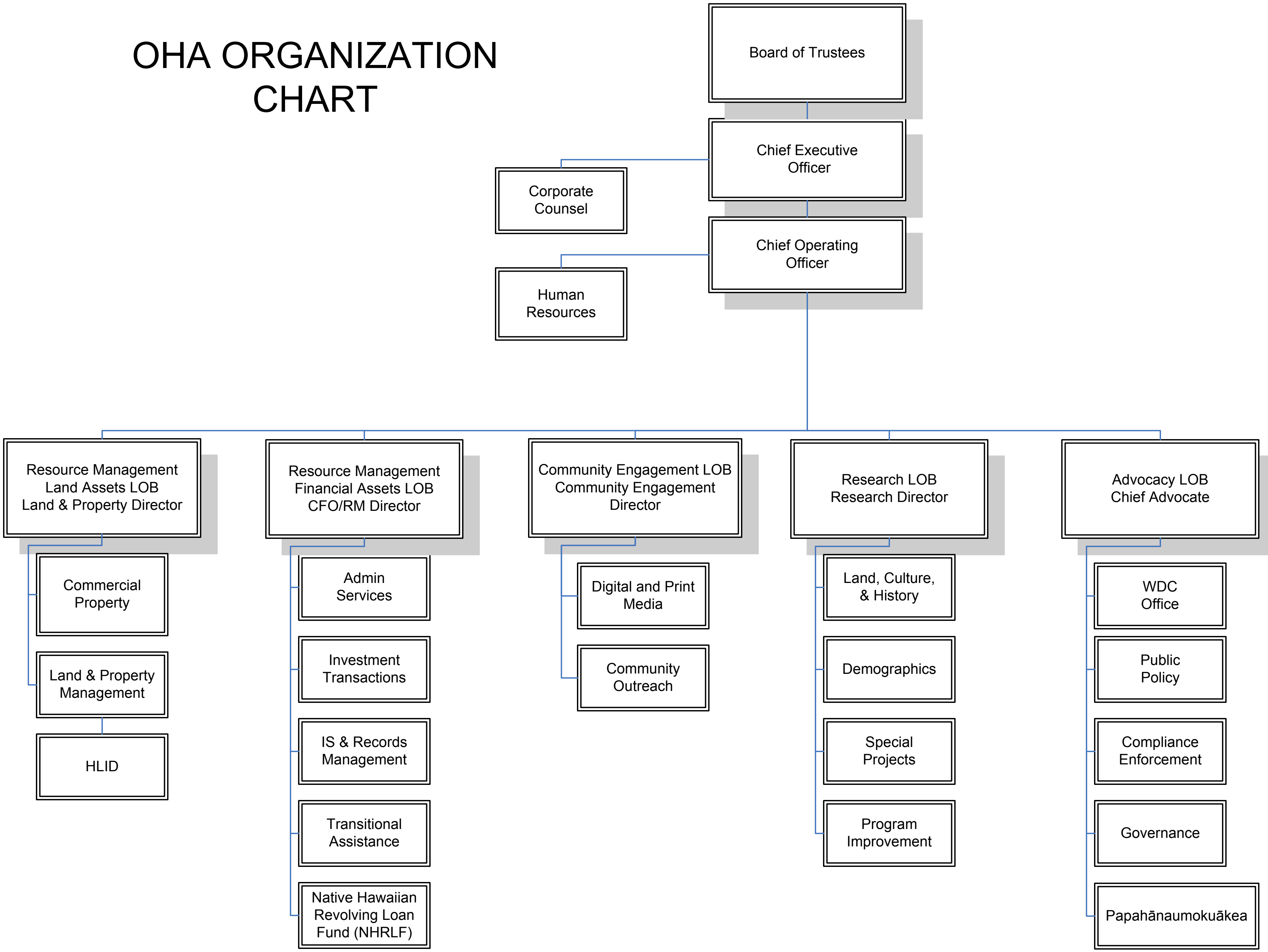


Exhibit 09

NA'I AUPUNI

NEWS RELEASE

FOR IMMEDIATE RELEASE
Tuesday, December 15, 2015

Media Contact: Lloyd Yonenaka
(808) 543-3554
info@naiaupuni.org

NAʻI AUPUNI TERMINATES ELECTION PROCESS

ʻAha Will Go Forward

All Registered Candidates Will Be Offered Seat As Delegates

HONOLULU – Naʻi Aupuni announced today that it has terminated the Native Hawaiian election process but will go forward with a four-week-long ʻAha in February. All 196 Hawaiians who ran as candidates will be offered a seat as a delegate to the ʻAha to learn about, discuss and hopefully reach a consensus on a process to achieve self-governance.

Naʻi Aupuni President Kuhio Asam said Naʻi Aupuni's goal has always been to create a path so Native Hawaiians can have a formal, long-overdue discussion on self-determination. "Our goal has always been to create a path so that Hawaiians can gather and have a serious and much-needed discussion about self-governance," Asam said. "We anticipated that the path would have twists and turns and even some significant obstacles, but we are committed to getting to the ʻAha where this long-overdue discussion can take place."

He said due to the delays caused by the ongoing litigation – that could continue for years – it was decided that the most effective route at this point would be to offer to convene all of the remaining delegate candidates and allow them to an opportunity to organize Hawaiians and achieve self-governance.

Naʻi Aupuni said Election-America has been informed to stop the receipt of ballots, to seal ballots that have already been received, and to prevent anyone from counting the votes.

(more)

Na‘i Aupuni attorney William Meheula said consistent with offering to seat all candidates, Na‘i Aupuni has decided that the election votes will never be counted. “Thus, the Akina litigation, which seeks to stop the counting of the votes, is moot, and Na‘i Aupuni will take steps to dismiss the lawsuit,” he said. “To be clear, Na‘i Aupuni does not know and will never learn the election results.”

Asam said Na‘i Aupuni will manage the process of the ‘Aha but not the substance of the discussions. “We have retained Peter Adler and Linda Colburn of The Mediation Center of the Pacific to serve as facilitators to lead the instruction week and to thereafter assist in organizing the delegates,” he said. “They will contact the candidates who decide to participate in the ‘Aha.”

The confirmation deadline to participate in the ‘Aha is Dec. 22, 2015. An email will request that the candidates confirm whether they intend to accept the terms and attend the ‘Aha that runs the month of February 2016 and will be held at a meeting facility in Kailua, Oahu. On Dec. 23, 2015, Na’i Aupuni will post the list of delegates on its website.

Asam said a key component of the ‘Aha is the education and information the delegates will receive during the first week regarding constitution building, federal Indian law, international law regarding de-occupation, decolonization, the rights of indigenous people, U.S. Constitution issues that relate to Native Hawaiian self-governance, the ceded lands claim, background on Hawaiian Home Lands, Kingdom Law and constitutions drafted by sovereignty groups.

<u>About Na‘i Aupuni</u>

Na‘i Aupuni is an independent organization made up of a volunteer board of directors from the Hawaiian community. It exists solely to help establish a path to an ‘Aha, or constitutional convention, where Hawaiians can discuss and explore various options of self-determination. Na‘i Aupuni was formed in December 2014 and is separate and independent from the Office of Hawaiian Affairs and the State of Hawaii. For further information about Na‘i Aupuni and a list of the 196 candidates who will be seated as delegates can be found at http://www.naiaupuni.org/.

#####

Exhibit 10

SEE MORE PHOTOS FROM OUR WORKSHOP IN WAIMEA. 3

ISSUE 1 | FALL 2009 | SEPTEMBER 12, 2009

ʻimi ke ola mau

PROMOTING CULTURALLY BASED SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES FOR NATIVE HAWAIIANS,THEIR FAMILIES AND COMMUNITIES

2009 ʻIMI KE OLA MAU WORKSHOP

Agents of Change

A workshop aimed at agency "change agents" was held on May 13, 2009, at Waimea Valley. Our own kūpuna, Aunty Betty Jenkins and Aunty Honey Lennox, along with Makua ʻOʻo Aunty Maile Agader hosted ʻImi Ke Ola Mau at the valley site. The event was approved by the State Department of Health, Alcohol and Drug Abuse Division for 5.5 CSAC CEU. The one day event was attended by approximately eighty-three individuals representing the islands of Oʻahu, Molokaʻi, and Hawaiʻi Island. Keynote lunch speaker, Aunty Ulu Garmon from Hawaiʻi island's Hui Hoʻola O Na Nahulu O Hawaiʻi, spoke on spirituality and recovery. During the morning registration, participants were entertained by the musical talents of Aunty Kanani Awai and Aunty Queenie Freitas. Palama Lee of Papa Ola Lōkahi and BSW student Shannon del Rosario

SEE CHANGE, PAGE 3

LEADERSHIP TEAM

Ed Gomes of the National Methamphetamine Training and Technical Assistant Center of Hawaiʻi, has joined the ʻImi Ke Ola Mau Leadership Team. Ed rounds out the team, which includes; Palama Lee, Linda Rich, Lisa Cook and Jackie Hong. The team meets monthly to discuss fiscal, strategic direction and operation areas for ʻImi Ke Ola Mau. Any member of ʻImi Ke Ola Mau is welcome to contact any team member to serve on the Leadership Team. Without paid staffing, the leadership team is an important component of the partnership.

CULTURAL INTEGRATION PROCESS BEGINS

BY LINDA RICH,
EXECUTIVE DIRECTOR,
SALVATION ARMY FAMILY TREATMENT SERVICES

There are many new sights and sounds around The Salvation Army Family Treatment Services' Women's Way Program. You can hear the staff practicing "E Ho Mai", or the women learning an oli aloha. You can see a small garden, inspired by working the ʻāina at Hoʻoululu ʻĀina, being planted by the residents, or women practicing a hula taught by Kumu hula Kilohana Silve. In the morning business meeting, Malina Kaulukukui, MSW, Kumu hula, and lua practitioner is listening carefully to the women's feelings about their culture and their hopes for themselves and their children. As she joins the clinical staff meeting, she shares thoughts of how to weave moʻolelo, values, and genealogy into the curriculum and how to incorporate principles of ho'oponopono into our conflict resolution process and build our sense of community. Training opportunities for staffs have explored the concept of historical cultural trauma and the process of change at FTS. Family Treatment Services has begun its journey into the indigenization of its addiction treatment and recovery support programs. Talents, skills and knowledge among the staff and clients are emerging. Creative thinking abounds. We are exploring sense of place, learning the value of sweet potato leaves for pregnant women and finding an amazing number of plants on our campus that can be woven into lei. We are discovering how working together in the garden

SEE FAMILY, PAGE 3

National Meth Center Partnership

Under the leadership of Ed Gomes, Regional Center Coordinator of the National Meth Center, the Center has joined as a IKOM member and designated IKOM as a Meth Team. IKOM has received a $1,000 in funding which supported planning of Waimea Workshop and other IKOM meetings. As a Meth Team, we will also be open to apply for an additional $10,000. The IKOM Leadership Team hopes to offer these funds to member agencies to support building their culturally based programs.

Members of IKOM, our kupuna, Aunties Betty, Maile and Honey, Uncle Jack, Kimo Alameda, Kelau Carter,Kaipo Like, Aunty Ulu, Shannon del Rosario, Jackie Hong, staff from IKOM members, Hale Naʻau Pono and Koʻolauloa Health Center, joined in a Meth 360 Training on Aug 31 at the Sheraton Waikiki sponsored by the National Meth Center. In addition, IKOM members, Kamanaʻopono Crabbe, Nikki Wright of the Waianae Comprehensive Health Center, our IKOM/ Hoʻomau Ke Ola Kupuna, Alan Johnson of Hina Mauka, Irene Carpenter of Koʻolauloa Health Center and Jackie Hong, were invited to attend congressional meetings with Mazie Hirono and Neil Abercrombie which were arranged by the Center staff and Ed Gomes.

GRANT PARTNERSHIP

ʻImi Ke Ola Mau (IKOM) and three IKOM members partnered with the Coalition For a Drug Free Hawaii to submit a U.S. Dept. of Education youth prevention grant. The grant provides prevention services to high risk Native Hawaiian youth and families. The two IKOM partner sites are; Koʻolauloa Community Health Center and Kū Aloha Ola Mau, Hui Hoʻola O Na Nahulu O Hawaiʻi. ʻI Ola Lāhui, another IKOM member, provided the evaluation component for the grant. Mahalo to the Coalition For a Drug Free Hawaii's executive director, Alan Shinn and staff member, Cheryl Kameoka, for their direction and expertise in developing the grant. Cheryl first authored the grant in two and a half weeks! If successful, the Coalition will serve as fiscal and administrative entity for the grant. IKOM will provide the cultural direction and connectivity between all the grant partners.

2010 International Indigenous Conference

The 6th gathering of Healing Our Spirit Worldwide will be hosted by Papa Ola Lōkahi at the Hawai'i Convention Center September 3-10, 2010. The conference will focus on best practices and common issues in HEALTH, healing and addictions within indigenous populations. Registration deadline is April 30, 2010. Discounts are available for groups of 10 or more. For more information, please contact Papa Ola Lōkahi at (808) 597-6550, or visit the Healing Our Spirit Worldwide 2010 website at www.HOSW.com

FAMILY CONTINUED FROM PAGE 2

builds relationships and a sense of responsibility as well as a connection to the aina. We are discovering how learning the oli and mo'olelo and going to Haiku Valley to gather 'ili 'ili guided by Kumu hula Maile Beamer Loo and Uncle Calvin Hoe bring a sense of cultural identity and connection that supports recovery. We understand that perseverance, responsibility, mutual support, and openness to correction are required to prepare a hula performance and we see how these lessons translate into recovery skills. FTS is on an exciting journey that has just begun! We are grateful for the support and encouragement of kupuna, leadership and members of 'Imi Ke Ola Mau as we move forward.

2009 'IMI KE OLA MAU WORKSHOP

CHANGE

CONTINUED FROM PAGE 1

conducted the cultural protocol on behalf of 'Imi Ke Ola Mau. The program began with a Ho'olauna led by Aunty Betty Jenkins and Noelani Wicox. Palama Lee, moderated the program and afternoon panel which consisted of Lisa Cook, Kaipo Like, Linda Rich, and Likeke Teanio. A tour of the valley and its sites was offered by the Waimea Valley staff. Primary sponsors were 'Imi Ke Ola Mau, the Coalition For a Drug-Free Hawai'i, State Department of Health Alcohol and Drug Abuse Division, the National Methamphetamine Training and Technical Assistance Center, and Hina Mauka. Other participating volunteers were provided by The Institute for Family Enrichment, Native Hawaiian Health Scholarship Program, Big Island Substance Abuse Center, Kū Aloha Ola Mau and Hui Ho'ola O Na Nahulu O Hawai'i, and Salvation Army Family Treatment Services.

An evaluation report of the event will be available for e-mail distribution upon request to Jackie Hong at jackiehong64@hotmail.com.

FROM LEFT: AUNTY BETTY JENKINS, PALAMA LEE, AND AUNTY KANANI AWAI

‘Imi Ke Ola Mau
c/o Kū Aloha Ola Mau
1130 North Nimitz Hwy, Ste. C-302
Honolulu, Hawai‘i 96817

A Gathering of the Minds

‘Imi Ke Ola Mau members; Kimo Alameda, Margaret Tom, Kamanaopono Crabbe, Aukahi Austin, Kaipo Like, and Linda Rich participated in a panel of experts at the international NIDA conference held on May 10-11th at the Ala Moana Hotel. Attendees were offered 1.5 CME for the workshop. Mahalo to all the IKOM panelists and moderator Kimo Alameda, who did a great job in addressing the areas of culturally based recovery programs, evaluation, and the use of Native Hawaiian practices, values and beliefs in recovery services. The workshop was attended by approximately 40-50 individuals. This year’s conference focused on communities. Planning for the panel was conducted by Velma Kameoka of the University of Hawai‘i Social Science Research Institute and Jackie Hong of IKOM.

Financial Matters

The Coalition for a Drug-Free Hawaii has agreed to be a fiscal agent for ‘Imi Ke Ola Mau. Executive Drector, Alan Shinn has opened an ‘Imi Ke Ola Mau checking account with American Savings. Existing partnership funds were deposited into the account. The Leadership team has developed a procedure for approving and accessing funds. Since ‘Imi Ke Ola Mau is not a legal entity or 501(c)3, we are grateful that the Coalition For a Drug- Free Hawaii has agreed to oversee the funds for ‘Imi Ke Ola Mau. The Coalition provides check writing and book keeping functions for the partnership.

‘imi ke ola mau

For information and subscription to the newsletter contact:

‘Imi Ke Ola Mau Newsletter
The Coalition For A Drug-Free Hawaii
1130 North Nimitz Hwy.,
Ste. C-302
Honolulu, HI 96817

e-mail: shannon@nhhsp.org

Nā Limahana o Lonopūhā Native Hawaiian Health Consortium

Proposed Agenda for a Joint Informational Briefing to the House & Senate Hawaiian Affairs Committees
Monday January 23, 2012
State Capitol-Room 224

I. Ho`olauna & Introductions
   a. Background history of *Nā Limahana o Lonopūhā Native Hawaiian Health Consortium* (see Limahana o Lonopūhā Native Hawaiian Health Consortium June 2011 Compendium)
   b. Consortium members (see Key Partner Biographical Information 2011)
   c. Current Status
      i. Formalizing partnerships among consortium members
      ii. Action plan to address health disparities among Native Hawaiians
      iii. Federal efforts & advocacy

II. Legislative support & advocacy
   a. Health Connector – Hawaii Health Exchange re: Medicare/Medicaid & impact on Native Hawaiians
   b. State recognition of Nā Limahana o Lonopūhā Native Hawaiian Health Consortium as the premier Native Hawaiian Health Advocacy entity concerning improving Native Hawaiian health disparities
   c. Federal recognition of Nā Limahana o Lonopūhā Native Hawaiian Health Consortium (see Native Hawaiian & Pacific Islander Federal & Non-Federal Liaison structure)
   d. Data cooperation & retrieval from Department of Health, Department of Human Services.

III. Questions & answers, discussion

IV. Ua pau

NĀ LIMAHANA O LONOPŪHĀ
Native Hawaiian Health Consortium

Key Partner Biographical Information
June 2011

Kamanaʻopono M. Crabbe, Ph.D.
Research Director
Office of Hawaiian Affairs (OHA)

Bio Statement

Dr. Crabbe is a Native Hawaiian Health Scholarship recipient who received his doctoral degree in clinical psychology from the University of Hawai'i at Mānoa in 2002. He completed a pre-doctoral internship in clinical psychology and post-doctorate fellowship in behavioral medicine-health psychology at Tripler Army Medical Center in Honolulu, Hawai'i from 2001-2003. His research interests have focused on the etiology of depression, particular syndromes of Hawaiian states of depressive illness, and implications of acculturative processes that influence cultural identity among Native Hawaiians. Additionally, he has a particular passion for cultural competency and social determinants as barriers to improved health and well-being in the Native Hawaiian community. Dr. Crabbe is a licensed Clinical Psychologist and was previous Director of Psychology Training at the Wai'anae Coast Comprehensive Health Center. He is also a ho'oponopono practitioner trained by kupuna Abbie Napeahi and Howard Pe'a from Keaukaha, Hawai'i and chanter under the tutelage of Kumu Hokiilani Holt-Padilla from Paukiikalo, Maui.

Current Role

He currently serves as the Research Director for the Office of Hawaiian Affairs (OHA). His three Research Division sections focus efforts on demography, land, culture, history, and special projects. One of the six major strategic priorities at OHA is Mauli Ola, or Health. OHA seeks to improve the quality and longevity of life where Native Hawaiians will enjoy health lifestyles and experience reduced onset of chronic diseases. Specifically, strategic results focus efforts on decrease chronic disease rates equal or less than the general population of Hawaiʻi for cardiovascular disease, diabetes, asthma, cancer, and obesity.

JoAnn ʻUmilani Tsark, M.P.H.
Project Director
ʻImi Hale, a program of Papa Ola Lōkahi

Bio Statement

Received a Masters in Public Health from the University of Hawaiʻi at Mānoa in 1984 and focused her tenure in Public Health on Native Hawaiian community health and wellness. Prior to joining Papa Ola Lōkahi, she served as Director of Research Education and Training at the Rehabilitation Hospital of the Pacific and Director of the Governor's Pacific Health Promotion and Development Center which focused on health disparities in Hawaiʻi and the U.S. Affiliated Pacific. At Papa Ola Lōkahi since 1999, she has spearheaded over $14 million in federal funds from NCI, HRSA and CDC to support programs for cancer prevention and control research and education, and diabetes prevention and control in Hawaiian and Pacific Islander communities. Additionally, she has supported efforts in cardiovascular risk factor research with Dr. Emmett Aluli and Na Puʻuwai, Inc. and worked with the Molokaʻi community as a grants writer and program developer to launch their Native Hawaiian Health Care System.

Current Role

She is the Research Director for Papa Ola Lōkahi and Project Director of ʻImi Hale Native Hawaiian Cancer Network (U01CA114630; U54CA153459), one of 23 National Cancer Institute-funded Community Network Program Centers. ʻImi Hale is a community-placed, community driven initiative that provides a robust infrastructure to support increasing the number of Native Hawaiian in cancer prevention and control research and, building the capacity through training and education in our Hawaiian health agencies and communities to address cancer health disparities. As a founding member and Project Director of ʻImi Hale Native Hawaiian Cancer Network she and her team have mentored and supported over 50 Native Hawaiians to win and lead (as PIs and Co-investigators) cancer research grant awards, developed the largest body of culturally tailored cancer education materials for Hawaiian and Pacific audiences, established the Hoʻokele i ke Ola Cancer Patient Navigation Training Program in Hawaiʻi and trained 130 Navigators, and assisted The Queen's Medical Center in attaining their designation as one of 30 NCI Community Cancer Center Program. ʻImi Hale programs and research incorporate community-based participatory principles community leadership, capacity building and community participation (www.imihale.org).

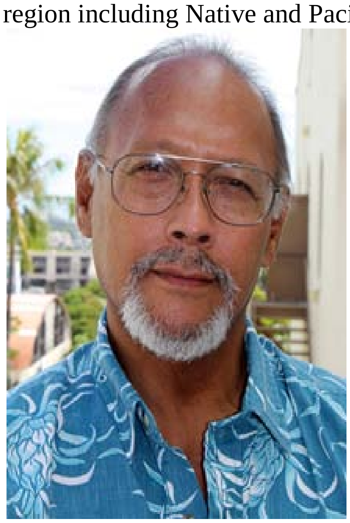
NĀ LIMAHANA O LONOPŪHĀ
Native Hawaiian Health Consortium

Key Partner Biographical Information
June 2011

Joseph Keawe'aimoku Kaholokula, Ph.D.
Chair and Associate Professor of Native Hawaiian Health
Department of Native Hawaiian Health, John A. Burns School of Medicine,
University of Hawai'i at Mānoa

Bio Statement
Keawe'aimoku Kaholokula received his doctoral degree in clinical psychology from the University of Hawai'i at Mānoa in 2003. He completed a pre-doctoral internship in clinical psychology and a post-doctorate fellowship in clinical health psychology at Tripler Army Medical Center in Honolulu, Hawai'i from 2002-2004. His research interests include 1) examining the effects of biological, psychological, and socio-cultural factors (and their interplay) on the etiology and management of chronic illnesses among Native Hawaiians and other Pacific Islanders, 2) identifying the role of acculturative stress and ethnic discrimination on Native Hawaiian health, and 3) designing and testing culturally-informed and community-based health promoting interventions for Native Hawaiians and other Pacific Islanders using community-based participatory research (CBPR) approaches. He is also a State of Hawaii licensed clinical psychologist and have practiced on both Maui and O'ahu islands. He has worked in the area of Native Hawaiian and Pacific Islander health for over 17 years, resulting in the development of obesity and diabetes interventions and many scientific publications related to obesity, diabetes, hypertension, heart disease, and tobacco use in Native Hawaiians and Pacific Islanders. Finally, he is also a senior member of Halemua o Kuali'i – a cultural group dedicated to the perpetuation of traditional Hawaiian cultural beliefs and practices.

Current Role
He is currently an Associate Professor and the Chair for the Department of Native Hawaiian Health (DNHH) and Deputy Director for the Center for Native and Pacific Health Disparities Research (Center) in the John A. Burns School of Medicine at the University of Hawai'i at Mānoa. He is also the Principal Investigator of a National Institute on Minority Health and Health Disparities funded CBPR project called, the PILI 'Ohana Project: Partnerships to Overcome Obesity Disparities in Hawai'i and the Pacific. The mission of the DNHH is to be an academic center of excellence committed to optimal health and wellness for Native Hawaiians and other health disparate Pacific-based populations through research, education, and quality health practices. To accomplish this mission, the department actively seeks partnerships with others in the community who share its mission and vision. The Center's serves as a regional focal point for research designed to eliminate health disparities and improve health outcomes for populations in the Pacific region including Native and Pacific Peoples.



Henry Halenani Gomes, M.S.
Director, Office of Native Hawaiian Partnerships
Chaminade University of Honolulu

Bio Statement
Henry has worked at Chaminade University for 33 years. He holds master degrees in Biology and Horticulture and holds the academic rank of Associate Professor. He taught in the Biology Department for 23 years, developing such courses as Ethnobotany, before assuming a larger administrative role at the university. He has held positions of Department Chair, Dean of Sciences, and Associate Provost before assuming his current position. A 30 year member of the Hawaiian Civic Club movement he was president of Hawai`i Maoli, the nonprofit arm of the Association of Hawaiian Civic Clubs, for six years. During his tenure as president the organization sought and was awarded funding that led to the construction of the first Hawaiian civic club building in the 93 year history of the movement. He serves as the incoming chair for the Hawai`i Council for the Humanities and is involved in a number of other community boards. Henry descends from the Pililaau and Poepoe family lines.

Current Role
He currently directs all Native Hawaiian and Pacific Island initiatives for Chaminade University of Honolulu. He coordinates Native Hawaiian scholarships directed at four target populations, i.e., Association of Hawaiian Civic Clubs, Department of Hawaiian Home Lands, Hawaiian based Charter schools and Immersion schools. As a Native Hawaiian Serving Institution retention of Hawaiian students is of major concern. He directs retention initiatives and constantly looks for new partnerships through grants and other programs. Finally, he is Chaminade's primary liaison with the Hawaiian and other Pacific serving organizations.

NĀ LIMAHANA O LONOPŪHĀ
Native Hawaiian Health Consortium

Key Partner Biographical Information
June 2011

Mary Frances Oneha, A.P.R.N., Ph.D.
Chief Operating Officer
Waianae Coast Comprehensive Health Center (WCCHC)

Bio Statement

Dr. Oneha received her Bachelor's degree from the University of Hawaii School of Nursing & Dental Hygiene, her Master's in Nursing from the University of Washington, and her doctorate in Nursing from the University of Colorado. She has practiced in acute and critical care hospital settings from Hawaii to Ohio. The past 20 years of her practice have been in the Leeward community. Dr. Oneha is a community-based researcher. Her studies, in partnership with the University of Hawaii, Arizona State University, and the Association of Asian Pacific Community Health Organizations (AAPCHO) have focused on understanding cultural perceptions regarding intimate partner violence, implementing a perinatal risk reduction intervention with Native Hawaiian women, and working to prove the value of enabling services. Dr. Oneha's interest is in supporting community based and community initiated research leading to improved well-being for Native Hawaiian communities – *E Ola Pono*.

Current Role

She currently serves as the Chief Operating Officer for the Waianae Coast Comprehensive Health Center. Among her departments, primary care and specialty services are delivered through eight clinics from Waipahu to Waianae, utilizing a multi-professional team of support staff. In addition, Preventive Health and Community Health Services departments deliver supportive services, from eligibility to homeless outreach, case management, and exercise/fitness training, to high risk populations which assist in decreasing barriers and increasing access to health care. Clinical quality reporting, medical records, and research are also supported under her direction. The unique population residing on the Waianae Coast has long been a popular focus among researchers. In an effort to protect the community and provide a consistent framework for research, the Health Center has formalized processes and policies, including an established Institutional Review Board (IRB).

Noreen Mokuau, D.S.W.
Interim Dean and Professor
Myron B. Thompson School of Social Work, University of Hawaiʻi at Mānoa

Bio Statement

Dr. Noreen Mokuau is Interim Dean and Professor at the University of Hawai`i at Mānoa, Myron B. Thompson School of Social Work. She is a graduate of the Kamehameha Schools, the University of Hawai`i (BA-Psychology; MSW-Social Work) and the University of California, Los Angeles (DSW-Social Welfare). Since 1983, she has served as Assistant Dean, Chair of the BSW Program, Chair of the PhD Program, and Interim Chair of the MSW Program at UHM. She has received the UH Regents Excellence in Teaching Award and the UH Community Service Award. She has served as principal investigator on grants focusing on health disparities among Native Hawaiians, with an emphasis on cancer; and as co-principal investigator and director of Hā Kūpuna: National Resource Center for Native Hawaiian Elders. Dr. Mokuau has edited three books; published numerous journal articles, book chapters and technical reports; and given many presentations on cultural competency and social services for Native Hawaiians, other Pacific Islanders and Asian Americans. Among her many community contributions, she has served on the editorial board of the professional journal, *Social Work*; national advisory council for the Susan G. Komen for the Cure; and is currently the presiding chair of the trustees for the Queen's Medical Center in Honolulu.

Current Role

The Interim Dean is a key member of the University of Hawaiʻi at Mānoa's executive leadership team. She is charged with providing academic, administrative and professional leadership for the Myron B. Thompson School of Social Work. The MBTSSW seeks to provide educational excellence that advances social work with its focus on social justice, and is responsible for social work knowledge for the global enterprise with special attention to Native Hawaiian, other Pacific Islander, and Asian populations in our state and region. Dr. Mokuau represents the School of Social Work and the University of Hawai`i in social work education nationally and internationally. The dean is also involved with the social work community in Hawaiʻi.

Key Partner Biographical Information
June 2011

Richard Pezzulo, M.B.A.
Chief Operating Officer
Office of Hawaiian Affairs (OHA)

Bio Statement
Richard Pezzulo has been the Chief Operating Officer at the Office of Hawaiian Affairs since March 2011. Before that, he spent the three previous years as the Chief Financial Officer at OHA, where his responsibilities included overseeing resource management. He has more than 20 years of operations and fiscal management experience with strengths in general and project management. He has managed multi-million dollar contracts to promote the business sector in Papua, New Guinea and the Solomon Islands. He also served as the executive director at Empower Oʻahu, where he assisted economically distressed communities on Oʻahu. In addition, he earned a Master of Business Administration (MBA) from Southern Cross University in Australia. He received an undergraduate degree in marketing from the University of Connecticut.

Current Role
As chief operating officer for the Office of Hawaiian Affairs, he is responsible for providing strategic planning, performance management, operations management, and knowledge-management services to the CEO, the executive team and program managers. He plays a key role in efforts at OHA to align performance to the strategic plan, continuously share information, make timely decisions, achieve respective program results, and influence the strategic results.

Jill Oliveira Gray, Ph.D.
Director of Research and Evaluation, I Ola Lāhui, Inc.
Licensed Psychologist, Waimānalo Health Center

Bio Statement
Dr. Oliveira Gray is a Native Hawaiian Health Scholarship recipient who received her doctoral degree in clinical psychology from the University of Hawaii at Mānoa in 2001 and completed post-doctoral training in health psychology/behavioral medicine at the Tripler Army Medical Center in 2002. She is licensed in the state of Hawaiʻi and her clinical work has focused on integrating behavioral health services within primary care clinics, or, community health centers, to improve systems of care for Native Hawaiians and other medically underserved populations, as well as, to increase the workforce capacity of psychologists serving in rural, medically underserved areas across the state of Hawaiʻi. She worked as the Director of Behavioral Health Services at Nā Puʻuwai Native Hawaiian Health Care System clinic on the island of Molokaʻi from 2003-2010 and joined the Integrated Behavioral Health Services staff at Waimānalo Health Center in 2008. She was a member of the Committee on Rural Health within the American Psychological Association from 2003-2006 and is the immediate past-president of the Hawaii Psychological Association. Since 2007, she has served on the the Board of Directors for Alu Like, Inc., a non-profit organization dedicated to improve the social and economic self sufficiency for Native Hawaiians.

Current Role
She is a staff psychologist at the Waimānalo Health Center and the Director of Research and Evaluation at I Ola Lāhui, Inc., a non-profit organization and psychology training program that is responsive to the needs of medically underserved and predominantly Native Hawaiian rural communities, and, to increasing the number of doctoral level behavioral health providers available in these areas. Her current roles in both of these settings encompass clinical and research work to improve systems of care focused on and dedicated to reducing physical and behavioral health disparities amongst Native Hawaiians, particularly in the areas of chronic disease (obesity, cardiovascular, diabetes), substance use (nicotine, illicit substances); as well as, addressing psychosocial determinants of health and how they impact access to care, treatment engagement, and overall health outcomes.

NĀ LIMAHANA O LONOPŪHĀ
Native Hawaiian Health Consortium

Key Partner Biographical Information
June 2011

David D. Derauf, M.D., M.P.H.
Executive Director
Kōkua Kalihi Valley Comprehensive Family Services (KKV)

Bio Statement

Dr. Derauf received his medical training at the University of Minnesota and worked from 1987-1988 as the Assistant Director of Public Health in the Thai Highland Project on the border of Thailand and Burma. He moved to Hawaiʻi in 1989 to pursue public health training and received his MPH from the University of Hawaiʻi at Mānoa in 1995, with a focus on epidemiology. He is board certified in General Preventive Medicine. Dr. Derauf has served as Assistant Clinical Professor of Public Health, Medicine, and Nursing at the University of Hawaiʻi. He serves as a board member of the Association of Asian and Pacific Island Community Health Organizations (AAPCHO), the Hawaii Primary Care Association, and Aloha Care, a Hawaii Medicaid Managed Care Corporation. Dr. Derauf has served on numerous committees, including the Hawaii Advisory Committee for the Elimination of Tuberculosis, the Hawaii Advisory Committee for Hepatitis C, the AAPCHO Advisory Committee for Genetics in Primary Care, and the Hawaii Legislative Task Force on Health Insurance Planning, and as clinical lead for the Holomua project, a 5 year AHRQ funded effort to improve transitional care between tertiary care settings and FQHC's in Hawaiʻi. In 2009, he was chosen by the Director of Health to represent Hawaiʻi on the inaugural California-Hawaii Public Health Leadership Institute Team. In December of 2009, Dr. Derauf was invited to the White House to be present at the signing of Federally Qualified Health Center Legislation.

Current Role

Dr. Derauf has been with Kōkua Kalihi Valley Comprehensive Family Services, a federally qualified community health center in Honolulu for the last 22 years. In 1989, he was hired as KKV's first Clinical Director and remained in this position until being named as KKV's Executive Director in October, 2003. Under his leadership, Kōkua Kalihi Valley accepted stewardship for a 100 acre parcel of land in the back of the valley, where for the last 6 years people of all cultures have been working together to sustain and propagate the connections between the health of the land and the health of the people. A portion of this work, focusing on Pacific Island patients with Diabetes addressing their chronic illness through traditional gardening practices was featured in the CDC's NDEP annual report. Under his direction, KKV was named a Center of Excellence in Women's health care by the Federal Government in 2002. In 2008 KKV was honored by HRSA with its Special Populations Service Award, recognizing KKV's excellence in service to minority populations.

Loreeta J. Fuddy, A.C.S.W., M.P.H.
Director of Health
Hawaiʻi State Department of Health

Bio Statement

Ms. Loretta Fuddy holds degrees in sociology, social work, and public health from the University of Hawaii and Johns Hopkins University. She has made numerous national and international professional presentations regarding the subject of maternal and child health prevention programs. She has co-authored 27 peer review journal articles. Ms. Fuddy has been the Past President of the Hawaii Public Health Association, the Association of State and Territorial Public Health Social Workers, and has served as the Treasurer and now the Secretary of the Association of Maternal and Child Programs. She has received numerous awards and honors most recently the Director's Award from the Maternal and Child Health Bureau, HRSA, the Hawaii's 2009 Outstanding Advocate for Children and Youth, and the Hawaii Chapter of National Association of Social Workers Life Time Achievement Award.

Current Role

Ms. Fuddy has served as first the Deputy Director then the Director of Hawaii State Department of Health since January 2011; prior to that she served for eight years as the Chief of the Family Health Services Division. Her area of expertise for thirty five years has been in the promotion of health and social services for women and children throughout the State of Hawaii. She has been involved with several inter-departmental and private sector collaboratives that address the issues of vulnerable populations, including young children and the uninsured.

Key Partner Biographical Information
June 2011

A. Aukahi Austin, Ph.D.
Executive Director, I Ola Lāhui, Inc.
Licensed Psychologist, Waimānalo Health Center

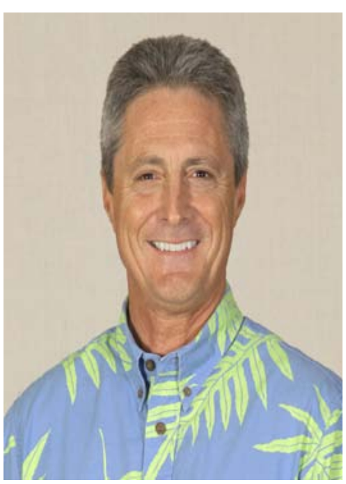
Bio Statement

Dr. Austin received her Ph.D. in clinical psychology from the Clinical Studies Program at the University of Hawaiʻi at Mānoa in 2004. She completed a pre-doctoral internship at Tripler Army Medical Center (TAMC) with an emphasis in Community and Health Psychology and a post-doctoral fellowship at the University of Hawai`i at Mānoa Department of Psychology in Child and Adolescent Evidence Based Practice. She is currently a Licensed Clinical Psychologist at the Waimānalo Health Center where she works with Native Hawaiians and other underserved populations in a small, rural Oʻahu community. She is interested in conducting ongoing research on Native Hawaiian health and the effectiveness of interventions for rural and medically underserved populations.

Current Role

Dr. Austin is a founding member of I Ola Lāhui (IOL) and now serves as the Executive Director. She has been integral to the rapid growth of the non-profit organization and has allowed it to flourish to include 3 strong branches of service: (1) a psychology training program providing pre-doctoral internships and post-doctoral fellowships in Hawaiʻi's rural communities (2) a direct service provider to Native Hawaiians and other underserved individuals, and (3) A community resource for research, evaluation, and consultation that benefits other Native Hawaiian serving organizations. IOL is unique in that our faculty contain doctoral level psychologists with expertise in research methodology as well as cultural and behavioral health practices with a specific emphasis on Native Hawaiians and other medically underserved groups. This combination of skills makes us well suited to play a role in larger efforts to conduct research and evaluation of indigenous health service delivery across a wide variety of problem areas. *I ola lāhui* expresses our intent to improve the health and well being of our people. It means, "So that the people will live and thrive." The I Ola Lāhui mission is to provide culturally-minded evidence-based behavioral health care that is responsive to the needs of medically underserved and predominantly Native Hawaiian rural communities. In recognition of Hawai'i's urgent need for more quality mental health care, I Ola Lāhui is committed not only to providing services, but also to investigating the effectiveness of the services we provide and to training future providers with the hope of making a substantial contribution to the health and well being of our lāhui.

Timothy E. Johns, J.D.
Senior Vice President
Hawaii Medical Service Association (HMSA)



Bio Statement

Mr. Johns currently serves as the Chair of the Northwestern Hawaiian Islands Coral Reef Ecosystem Reserve Advisory Committee which provides advice to the National Oceanic and Atmospheric Administration regarding the long-term conservation and protection of the coral reef ecosystem and related marine resources of the northwestern Hawaiian Islands. Mr. Johns previously served as Director and Chair of the Hawaii Department of Land and Natural Resources (DLNR), where he oversaw all programs conducted to protect and manage the natural and cultural resources of the state, including aquatic resources. During his tenure with DLNR, he served on the Western Pacific Regional Fishery Management Council, the U.S. Coral Reef Task Force, and the Kahoolawe Island Reserve Commission. Mr. Johns' education includes a Juris Doctorate degree, a Master's degree in Economics, and a Bachelor's degree in History and Business Economics. In his previous position he was President and Chief Executive Officer of the Bishop Museum, the leading natural and cultural history museum in the Pacific, and remains on its Board of Directors.

Current Role

Mr. Johns currently serves as the Senior Vice President of the Hawaii Medical Service Association (HMSA)--a non-profit organization and the largest health care insurer in the state of Hawaii. His areas of responsibility include the offices of strategy management and privacy, government relations, and legal services.

NĀ LIMAHANA O LONOPŪHĀ
Native Hawaiian Health Consortium

Key Partner Biographical Information
June 2011

Robin E. S. Miyamoto, Psy.D.
Director of Training
I Ola Lāhui, Inc.

Bio Statement
Dr. Miyamoto completed her Psy.D. in clinical psychology at Argosy University, Honolulu campus in 2000. She completed a post-doctoral fellowship in Health Psychology at Tripler Army Medical Center (TAMC) and continued on to serve as a TAMC clinical supervisor at the Integrated Behavioral Health Program at Waimānalo Health Center for 5 years and eventually Director of Fellowship Training until 2008. She maintains a part-time clinical hospital based practice at Hawai`i Medical Center. Her areas of interest include diabetes, renal disease, and cancer. She has served on the American Psychological Association's (APA) Committee of State Leaders (2006-2008), is a Past-President of the Hawai`i Psychological Association (HPA), and co-chair of the RxP Task Force.

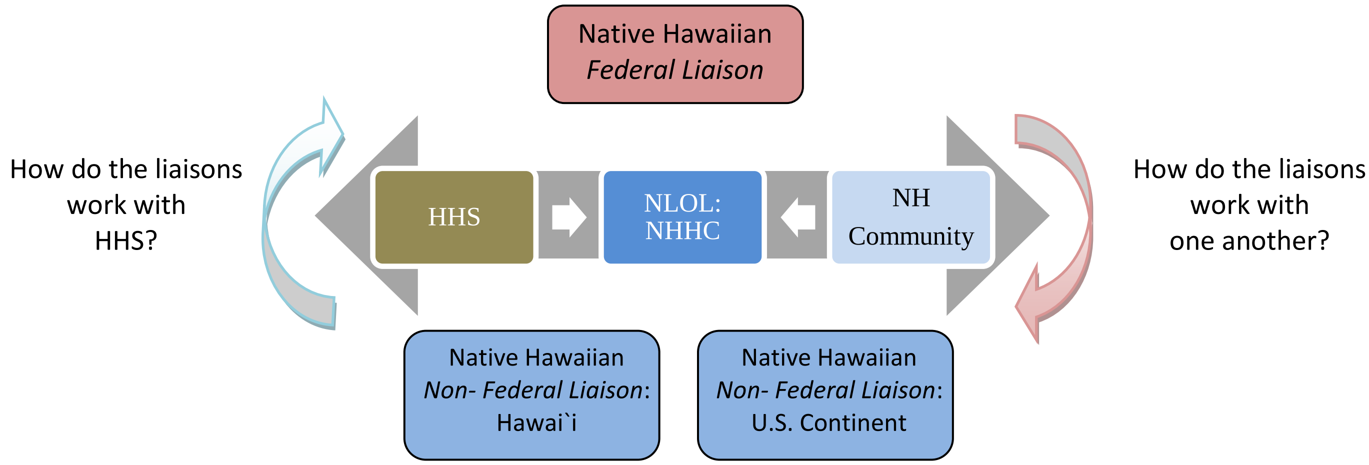
Current Role
Dr. Miyamoto is a founding member of I Ola Lāhui (IOL) and now serves as the Director of Training. IOL's psychology training program's aim is to provide training to practicum, pre-doctoral interns, and post-doctoral fellows in effective, culturally-minded interventions for use in Hawai'i's rural and medically underserved communities. The goal of the program is to increase Hawai'i's capacity to address the growing mental and behavioral health needs through training in behavioral health care and chronic disease management, psychopharmacology, and more traditional mental health concerns such as anxiety and mood disorders. We provide pre- and post-doctoral psychologists with internship and fellowship training experiences where they learn to provide services within rural community health center and Native Hawaiian Health Care Systems clinics. In this way, the trainees provide a needed service to communities most in need while being trained in the use specific, culturally appropriate strategies for working with Native Hawaiian and rural populations. The vision of this branch is to increase the number of mental health professionals working in medically underserved areas and to provide training tailored specifically to the needs of professionals working in these settings. In 5 short years, we have trained 9 psychologists who are all living and working in rural and underserved communities.

Diane S.L. Paloma, M.B.A., Ph.D. (abd)
Director, Native Hawaiian Health Program
The Queen's Health Systems

Bio Statement
She is a current PhD candidate (all but dissertation) in Healthcare Administration and holds an MBA degree from the University of Hawai'i and BS degree in Physiological Science from UCLA. She has over 15 years in the healthcare industry focusing on Native Hawaiian Health. She has spent those years working for a private physician, Hawai'i Medical Service Association (HMSA), the John A. Burns School of Medicine and has been at The Queen's Health Systems for the past 4.5 years. She is a member of the Bishop Museum Association Council, 'Ahahui Ka'ahumanu society member, and on the community advisory board for Papakōlea's Kawaihonaakealoha Project and The Department of Native Hawaiian Health's PILI 'Ohana Project. She is a past board member and current Credit Committee member of the Prince Kūhiō Federal Credit Union. Diane has also achieved the rank of 'ōlapa in her hālau, Ka Pā Hula O Ka Lei Lehua, going through a formal 'ūniki process. She is married with three daughters. Her Hawaiian 'ohana hails from Kea'anae, Maui and Laupāhoehoe, Hawai'i.

Current Role
She currently serves as the Director for The Queen's Health Systems, Native Hawaiian Health Program. The Native Hawaiian Health Program seeks to enhance the *ola pono* of Native Hawaiians to ensure comparability of their health status with other ethnic groups in Hawai'i. They hope to achieve this by making a long term commitment to provide, in perpetuity, health care services by aligning Queen's strengths with Native Hawaiians' health priorities. The areas she coordinates are clinical outcomes in patient care areas, healthcare training, research (via extramural funding), access & outreach to the Native Hawaiian community.

Nā Limahana o Lonopūhā: Native Hawaiian Health Consortium–
Visualization of roles and recommendations

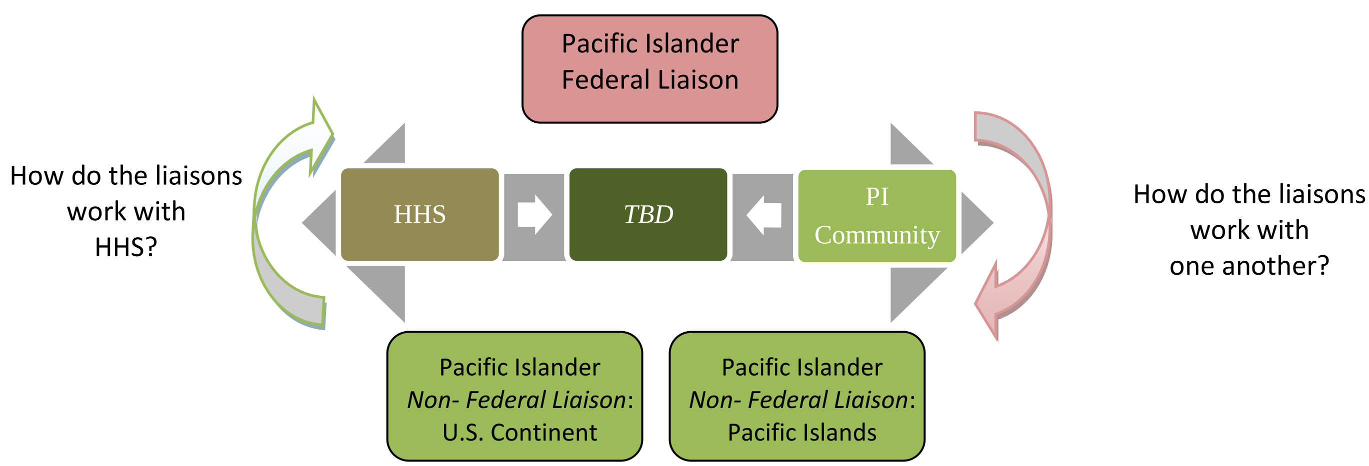


NH/PI Federal Liaison(s) Roles & Responsibilities:

OUT (of HHS)	IN (to HHS)
• Serve as main point of contact for HHS and its agencies to NH/PI liaisons and stakeholders	• Articulate our NH/PI health population needs, wants, and concerns to HHS
• Facilitate, coordinate, educate, and inform NH/PI Non-Federal Liaisons of federal health agency initiatives that address racial and ethnic health disparities	• Conduit for the NH/PI community for facilitating and assisting in the development of health policies that support the interests of NH/PI populations
• Support NH/PI Non-Federal Liaisons and community stakeholders of the HHS action plan and how to best accomplish such goals by building partnerships and collaborative efforts	• Facilitate, coordinate, educate, and inform federal health agencies of NH/PI communities initiatives that address health disparities
• Overseeing alignment within the NH/PI community of HHS, goals, results and outcomes.	• Serve as conduit and main point of contact to NH/PI liaison(s)

NH/PI Non- Federal Liaison(s) Roles & Responsibilities:

OUT (of community)	IN (to Community)
• Articulate our NH/PI health population needs, wants, and concerns to the NH/PI Federal Liaison(s) to HHS and their agencies	• Serve as main point of contact, as well as represent, the concerns interests, and needs of the NH/PI community to NH/PI Federal Liaison(s) to HHS and their agencies
• Facilitate and educate between NH/PI Federal Liaison(s) and NH/PI community stakeholders of the HHS action plan and how to best accomplish such goals by building partnerships and collaborative efforts	• Work directly with the NH/PI Federal Liaison(s) who facilitates, coordinates, educates, and informs federal health agencies of NH/PI health disparities and federal initiatives that offer opportunities for improving the health and well-being
• Serve as conduit and main point of contact to NH/PI Federal Liaison(s) for the NH/PI community for facilitating and assisting in the development of health policies that support the interests of NH/PI populations	• Oversee alignment of HHS goals, results and outcomes within the NH/PI community and their programs and services
• Serve as conduit and main point of contact from communities to NH/PI Non-Federal Liaison(s)	• Serve as conduit and main point of contact to NH/PI communities and branches of service



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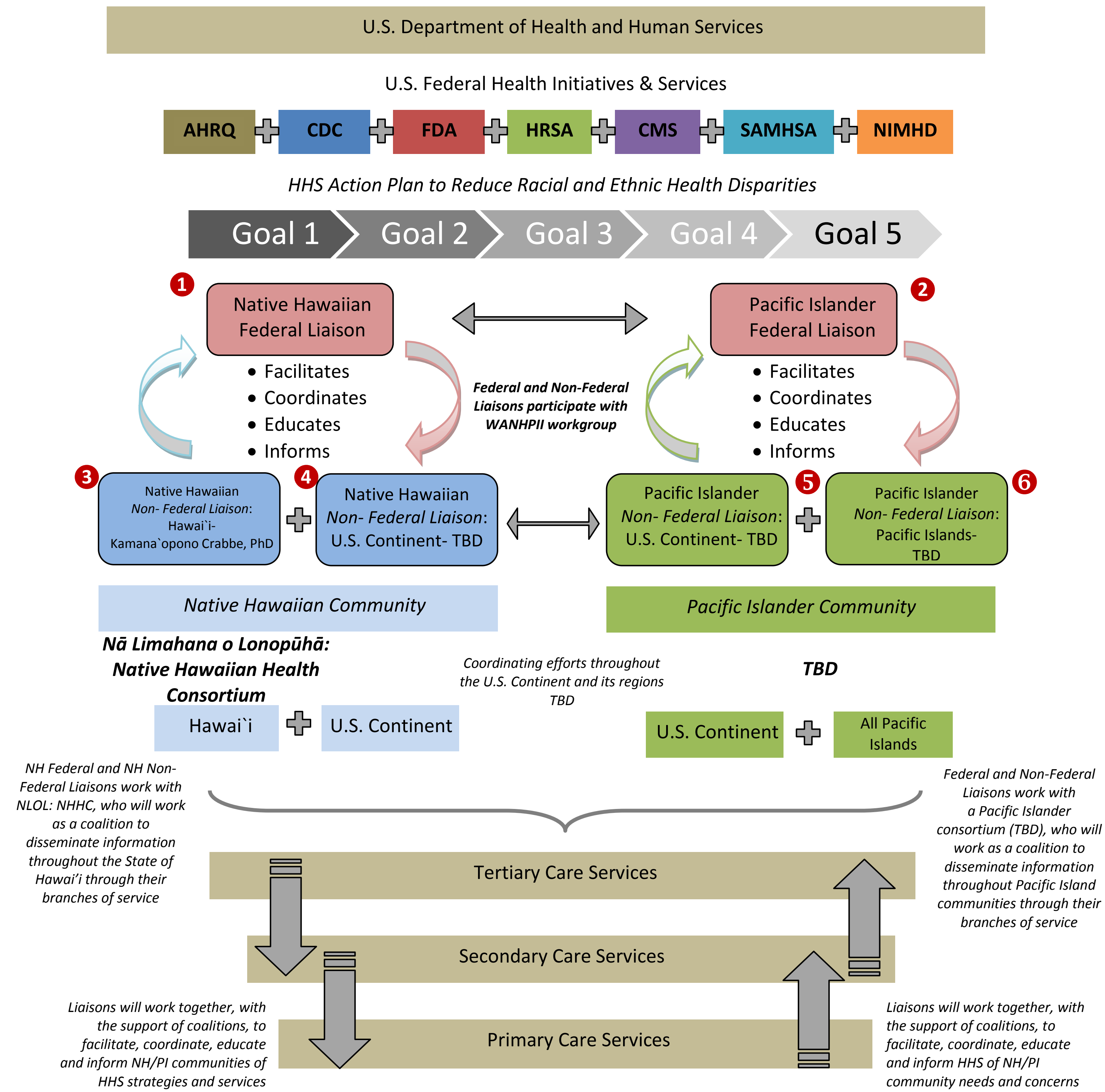
Nā Limahana o Lonopūhā: Native Hawaiian Health Consortium–
Visualization of roles and recommendations

How will the liaisons work each other, with HHS, and with NH/PI communities?



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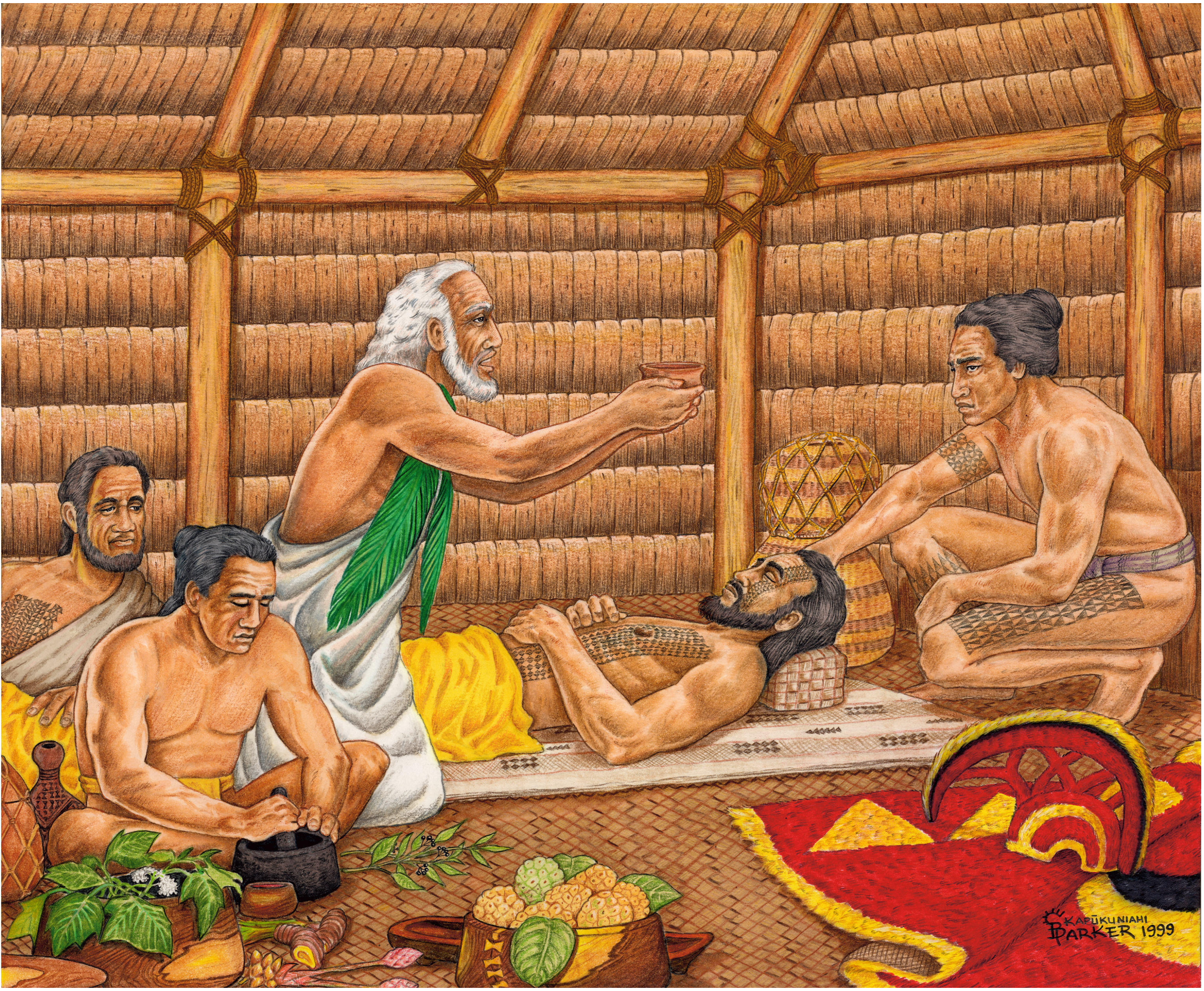

Nā Limahana o Lonopūhā

Native Hawaiian Health Consortium June 2011 Compendium

ON THE COVER

KAHUNA LĀʻAU LAPAʻAU. A high chief injured in battle has been taken by his son and a close confidant to a Kahuna Lāʻau Lapaʻau or (Medical Doctor). The title "Kahuna" refers to someone who is a master in a particular craft or vocation. They are veterans of many years of training and are experts held in high regard for their knowledge, wisdom and proficiency. A Kahuna Lāʻau Lapa'au's knowledge encompassed three disciplines, botany, pharmacology and medicine.

As a botanist they needed to identify and recognize plants knowing their characteristics. In preparing the plants they needed to know their proper maturity and season to harvest. They functioned as a pharmacist in mixing them in proper proportion. In prescribing and administering them, they served as physicians.

The Kahuna portrayed here offers a prayer to Lono, patron spirit of healing. He is accompanied by an "haumāna" or apprentice. The apprentice might be the son of the Kahuna Lā'au Lapa'au or an aliʻi child who has shown unusual talent for learning the skills of the practitioner. The student was expected to be a fast learner for instructions were almost never given more than once or twice. The boy would never question the healing instructions and was expected to learn all the healing skills over a number of years.

The apprentice is assisting in preparing an infusion of herbs to facilitate the healing process. These remedies were gathered from the mountain forest to the ocean (sea salt and different species of seaweed.) Some of the remedies pictured are kukui leaves (candlenut tree, Aleurites moluccana), used as a purgative or laxative corms of ʻōlena (tumericr Curcumo longa), used in healing nasal passage abnormalities. The ʻōlena was also used in a purification ceremony.

At the close of a prayer to Lono the Kahuna stirred small pieces of ʻōlena into a bowl containing salt water. After dipping a ti leaf into the mixture the Kahuna would proceed to sprinkle the liquid onto the patient and the walls, floor and ceiling of the room. Also shown are the ʻawapuhi (Zingiber zerumbet) or ginger plant used as a remedy for cub and sores; a sprig of pōpolo (glossy nightshade, Solanum omericanum) whose juice of the leaves and black berries were used for wounds, skin disorders and digestive problems. Also pictured is a bowl containing noni (indian mulberry, Morinda citrifolia), very important in the healing process. For deep cuts the Kahuna Lāʻau Lapaʻau would squeeze the juice of a slightly ripe noni onto the wound. The juice from the noni fruit would tend to pull the flesh together. This was a very painful treatment but the wound would heal quickly. If conscious, the wounded high chief would drink a mixture of ʻawa prepared by the Kahuna to deaden the intense pain.

The History of Lonopūhā and his Relationship to the Consortium

WE SET THE FOUNDATION of our consortium by beginning with an account into the genealogy and successive depth that root the ancient Hawaiian health system and traditional Hawaiian healing professions. This cultural basis builds a path and process in understanding the significance placed on relationships, its dependent nature that built a collaborative system focused on preventive and acute care in the history of all Native Hawaiians.

Relationships between healing professions are pillars to the overall system of traditional Hawaiian healthcare. This value was forged through time amongst two particular gods, Kamakaokūkoaʻe and his younger brother Kamakanuiʻāhaʻilono, who symbolize the customary balance to illness and healing (Chun, 1986). Kamakanuiʻāhaʻilono later meets his student and protégée Lonopūhā and begins to train him in the disciplines of healing. This passing of knowledge, skill and practice transfers from Kamakanuiʻāhaʻilono to Lonopūhā who receives his education in healing from this school of learning. Lonopūhā develops so strongly from his teachings that his ingenuity and proficiency in assessing, diagnosing and restoring health becomes famed throughout the land where more schools were formulated to share these methods of practice. His method becomes the base for all healing practices that rely on addressing both physiological and metaphysical approaches to follow; integrating to anchor the system where proper treatment equated to a revitalized individual, land division, and nation.

A major historical landmark occurred in 1804 when King Kamehameha I reestablished the ancient order of Lonopūhā, the art of healing. It was during this time when trained practitioners were once again utilized for their skills to address the state of Native Hawaiian health during this period of native contact with foreign disease (Bushnell, 1993). The revival of the Lonopūhā kāhuna was the king's best practice to contend with the flurry of new illnesses infecting Native Hawaiians. Their restoration was recommended due to the kāhuna's highly developed skills of assessment and diagnostics to make definitive treatment plans for the ailing. Specifically, research indicates that descendants of Lonopūhā were engaged in a pedagogy that reestablished balanced wellness within the individual, family, and larger community.

In the early 19th century, Native Hawaiian leaders were adept to use the strength of the past to blend with the hope of a healthier future while addressing the needs of the present as diseases spread. Today, we look to these cultural strengths and the resilience of our ancestors to rebuild Native Hawaiian health in the 21st century while addressing chronic disease.

Overview of the federal inception of E Ola Mau and its Native Hawaiian health recommendations

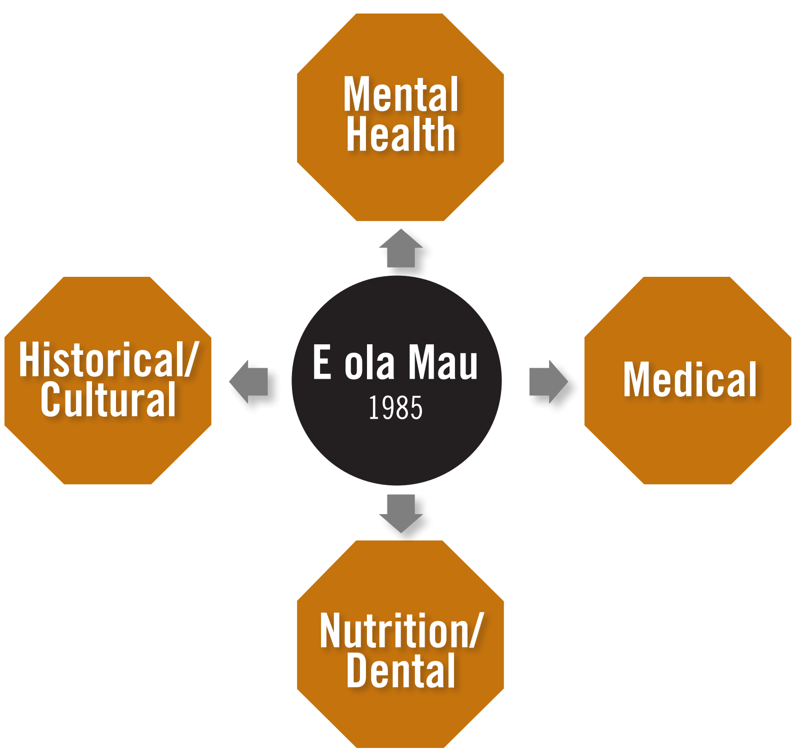

Figure 1. E Ola Mau Task Forces.

IN FY1984 the U.S. Senate Appropriations Committee included a directive in the Supplemental Appropriations Bill for the U.S. Department of Health and Human Services (HHS) to conduct a comprehensive health needs study of Native Hawaiians. The contract called for a comprehensive review of existing health data on Native Hawaiians. The entire project was to be completed within a six-month time period. In order to accomplish the study within this short time-frame, the Hawaiian Health Research Consortium decided to organize the project around five task forces. Each task force was responsible for health data within its assigned area (E Ola Mau, 1985, p. i-ii).

The five task forces included:

1) Mental Health Task Force
2) Medical Task Force
3) Nutrition/Dental Task Force
4) Historical/Cultural Task Force, and
5) Strategic Health Plan Task Force.

In December 1985, the incorporated E Ola Mau Task Force produced seven reports to include an Executive Summary, Preliminary Plan and Medical Appendices.

The Native Hawaiian Health Consortium seeks to redress many of the recommendations from this cornerstone project that have gone under or unimplemented. One of the most significant outcomes of the study are the programmatic and research recommendations that laid the ground work for all Native Hawaiian health programs and research that have since followed. We look to these recommendations and the work of our predecessors as we move forward in unison to continue to improve the health outcomes of Native Hawaiians.

NATIVE HAWAIIAN HEALTH CONSORTIUM: Unique Dynamics of Change

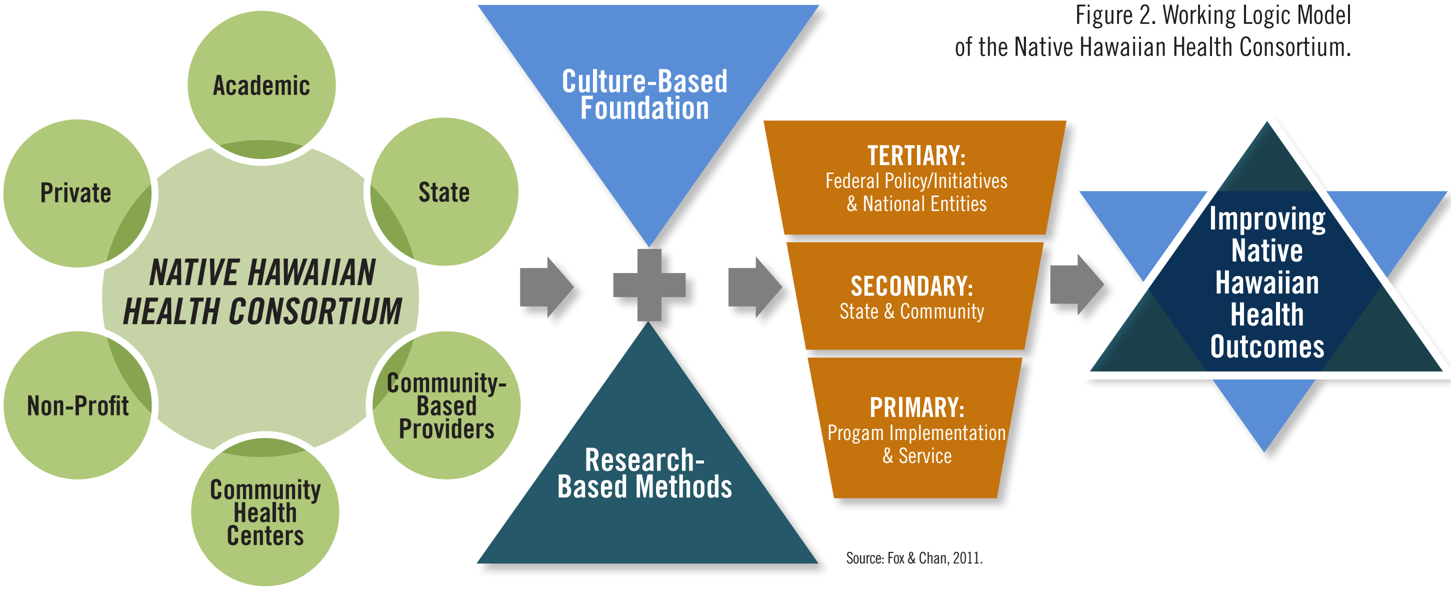

Figure 2. Working Logic Model of the Native Hawaiian Health Consortium.

Source: Fox & Chan, 2011.

NĀ LIMAHANA O LONOPŪHĀ, the Native Hawaiian Health Consortium, is an integrated network of leading senior executives and health care providers committed to addressing the status of Native Hawaiian health throughout the State of Hawai'i. This consortium proposes progressive models of culture and research-based methods in implementing prevention and treatment programs focused on systemic outcomes among the various levels of Native Hawaiian health and wellness. The consortium comprises private, non-profit, state, academic, community health centers and community-based providers with direct and indirect services throughout Native Hawaiian communities. This collaborative network is established to exemplify a multi-level approach to improving Native Hawaiian health outcomes in the 21st century, specifically as those outcomes relate to chronic diseases.

Creating a Native Hawaiian health network of partners is our chosen strategy to generate sustainable solutions to development challenges and addressing gaps by combining the distinct interests and resources of different organizations. The combined sectors of consortium health include:

NON-PROFIT- another key strand are tax exempt 501(c)(3) organizations dedicated to community outreach services, program development, and independent research. **I Ola Lāhui** serves Native Hawaiians and other medically underserved groups predominantly in rural Native Hawaiian communities. **Papa Ola Lōkahi** (including **'Imi Hale, Native Hawaiian Cancer Network**) adds to our dynamic by advocating for, initiating, and maintaining culturally appropriate health strategies through physical, mental, and spiritual health avenues.

STATE- The **Office of Hawaiian Affairs (OHA)** is committed to addressing chronic disease rates among Native Hawaiians via evidence-based Research, political Advocacy, and financial Transitional Assistance. Additionally, the consortium looks forward to improve partnerships with the **Hawai' i State Department of Health** and its divisions to make the best use of local resources in positively impacting chronic disease prevalence and incidence rates among Native Hawaiian adult males and females, children and adolescents.

COMMUNITY-BASED PROVIDERS- our network is unique in its ability to incorporate community-based providers from multi-faceted health backgrounds whose foci is caring for special populations and improving health on a daily basis. Direct services include prevention, wellness maintenance, treatment, and referral across health modalities to include traditional healing, substance abuse, prenatal care, and behavioral health, among others.

ACADEMIC- one major strand of our network comprises academic institutions, including the University of Hawai'i at Mānoa John A. Burns School of Medicine, **Department of Native Hawaiian Health**, within the State of Hawai'i's only medical school. Within the same university system, we include the **Myron B. Thompson School of Social Work**, one of the premier schools of social work in the Pacific-Asia region. Further, we incorporate **Chaminade University**, a private institution serving high proportions of Native Hawaiian undergraduate and graduate degree-seeking students. These scholarly organizations support formal education, preeminent scientists and health providers, and professional research capacity.

PRIVATE- the next major strand is supported by private, self-sustaining organizations to include nonexempt charitable trusts. The **Hawaii Medical Service Association** (HMSA) is Hawai'i's largest private health insurance entity with a commitment to addressing Native Hawaiian health through their foundation. The **Queen's Health Systems/Queen's Medical Center** serves as both Hawai'i's largest private hospital and the leading medical referral center in the Pacific Basin entrusted to perpetuate quality health care services to improve Native Hawaiian well-being as instituted by the Hawaiian monarchy in 1859.

COMMUNITY HEALTH CENTERS- balancing our consortium are community health centers such as the **Kōkua Kalihi Valley Comprehensive Family Services**, **Wai'anae Coast Comprehensive Health Center** and **Waimānalo Health Center** who provide comprehensive primary medical care services at affordable costs via commitment to transforming the way our communities reach health care programs and providers. Recent initiatives to expand health centers, including a review of the process used to identify new grantees, an assessment of remaining gaps in capacity, an exploration of continuing challenges, and a discussion of unresolved policy questions are key components to us reaching the needs of these communities and future disparate projections.

FEDERAL- as a cooperative, we seek support and collaborative partnerships to continue our work with major federal health agencies under the **U.S. Department of Health and Human Services (HHS)**, to include the **Centers for Disease Control and Prevention (CDC)**, **Health Resources and Services Administration (HRSA)**, **National Institutes of Health (NIH)**, and the **Office of Minority Health (OMH)** and other divisions as applicable to maximize improved health opportunities and benefits for Native Hawaiians.

NĀ LIMAHANA O LONOPŪHĀ: Our Cornerstones to Support Rebuilding Native Hawaiian Health

Cultural Foundation: Practices, Values, Customs, and Beliefs

In congruence with the E Ola Mau recommendations and evidence-based cultural resiliency studies, we build this cooperative acknowledging and drawing from our cultural practices, values, customs, and beliefs as the indigenous people of Hawaiʻi. Through this foundation we assemble with the ability to integrate our unique cultural heritage with conventional Western medicine, practice and research to provide Native Hawaiians optimal health opportunities.

TRADITIONAL HEALTH AND HEALING

Part of our cultural foundation looks to the historical and cultural context of health among Native Hawaiians, specifically the energy in our traditional healing practices, such as hāhā (assessment and diagnosis), hoʻoponopono (conflict resolution), lomilomi (physical therapy), ʻai kūpele (therapeutic nutrition), and lāʻau lapaʻau (herbal medicine). These multi-disciplinary arts address the physical, emotional, and spiritual well-being in the healthy balance of our people.

Integrated Services

A problem analysis on the health conditions and needs of Native Hawaiians reveal a need for better access to wellness support and social services for Native Hawaiians. A great need for superior integrative and supportive educational guidelines and improved economic policies for Native Hawaiians is evident across the health spectrum. Our consortium will specifically utilize our knowledge and expertise in the integration of substance use, prenatal care, mental and behavioral health influences to impact chronic disease based on these model methods.

Multi-tiered Approaches: Prevention, Management, and Treatment creating systemic change

Social health determinants, or risk factors, that consist of individual behaviors, family or peer influences, community and environmental factors, and government or systemic policies and norms are uncovered through our partnerships. Consequences of risk factors can be plotted across a similar spectrum, ranging from impacts on individual lives, families, groups, and the community as a whole. This kind of problem analysis draws upon historical/ cultural research, quantitative data, and intimate knowledge of the target population and community. Mapping the range of systemic barriers in this manner aide in highlighting patterns as well as possible points of intervention to address either the causes or impacts of our direction.

Progressive Directions: Working together to focus on Native Hawaiian chronic disease - Obesity

Obesity was selected as a target indicator for the consortium as obesity further exacerbates or contributes to other related chronic diseases. Being obese puts you at a higher risk for health problems such as heart disease, stroke, high blood pressure, diabetes and more. We acknowledge the obesity prevalence rates within our Native Hawaiian community and will relate obesity research and services to addressing other chronic diseases: cardiovascular disease, cancer, asthma, and diabetes as we move forward.

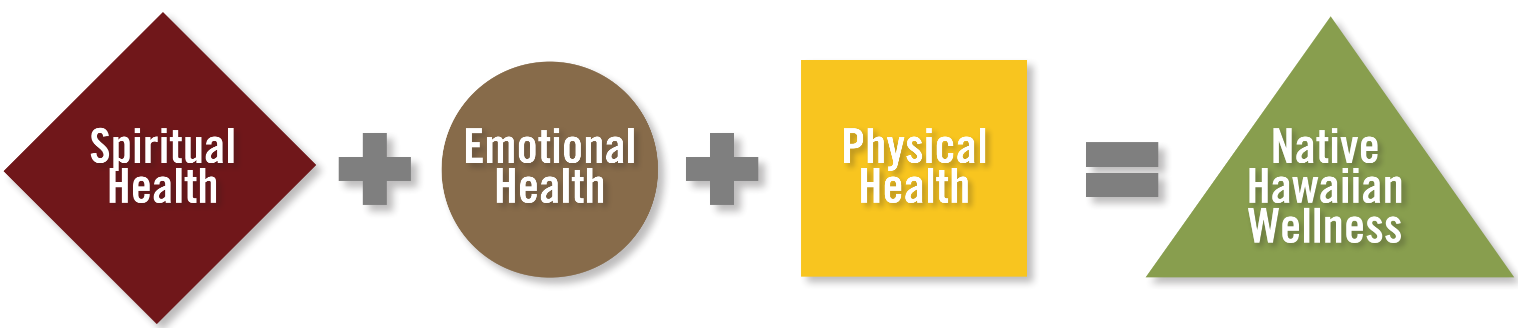

Figure 3. Multi-Level Native Hawaiian Wellness.

Ako ʻe ka hale a paʻa, a i ke komo ana mai o ka hoʻoilo, ʻaʻole kulu i ka ua Hilinehu.

Thatch the house beforehand so when winter comes it will not leak in the shower of Hilinehu.
Do not procrastinate; make preparations for the future now

(Pukui, 1983, #100).

NATIVE HAWAIIAN HEALTH CONSORTIUM: Operative Methods of Collaborative Effect

WE OUTLINE the following manners in how the consortium will work together to address the three hierarchical layers (primary, secondary, tertiary) of systemic change for Native Hawaiian health: research, direct service programs, community outreach, education and training, prevention programs and services, and policy recommendations.

RESEARCH
We move to increase the capacity of reliable Native Hawaiian health data and research through organizational and community partnership. We seek to better describe, understand, and address the growing health concerns of our Native Hawaiian elders, men, women, children, and infants. This will be addressed by improved data collecting, tracking, reporting, and projections by disaggregated race/ethnicity by committed consortium partners.

> **>>** This should include computer-based data systems and models to link network partners and monitor/track efficacy in accordance with race/ethnicity reporting standards under OMB Directive No. 15.

>> **>>** Including support of GIS mapping technology of chronic disease incidence and prevalence and documentation for underserved Native Hawaiians.

We commit our network to report and publish findings related to identified strengths, evidence-based programs, and best-practice models for sharing, communication, and transparency of partnering in the use of resources for the benefit of the Native Hawaiian community at-large.

> **>>** This will include tracking and reporting clinical outcomes and the specific impact to reduce chronic disease disparities.

DIRECT SERVICE PROGRAMS
We desire to work with HHS to improve coordination of obesity prevention efforts of the Hawai'i State Department of Health targeting Native Hawaiian population through an inter-sectoral approach.

COMMUNITY OUTREACH
We commit to medically underserved communities in the Hawai'i: specifically, Kalihi, Waimānalo and Wai'anae on the island of O'ahu, who demographically comprise large concentrations of Native Hawaiians.

HEALTH MANAGEMENT EDUCATION AND TRAINING
We promote increased access to nutritionally healthy foods and prevent childhood obesity starting with youth and targeting families.

We promote increased access to physical exercise starting with weight management and decreased BMI.

PREVENTION PROGRAMS AND SERVICES
We aspire to build capacity within communities, both rural and urban, to conduct prevention programs and provide services.

HEALTH POLICY RECOMMENDATIONS
We seek focused advocacy efforts on policy and environmental change to enhance prevention and control of chronic disease and associated risk factors specific to Native Hawaiians within the federal, state, and community levels.

Figure 4. Methods of Effect.

E 'imi i ke ola mawaho.

Seek life outside.
Consult a kahuna to see what is causing the delay in healing.
Said when a person lies sick, and recovery is slow.

(Pukui, 1983, #311).

NĀ LIMAHANA O LONOPŪHĀ: Progressive Steps for Systemic Change

NEXT STEPS

- **Continue building strategic partnerships at the community, state, and federal levels;**
- **Convene bi-monthly meetings of Nā Limahana o Lonopūhā Native Hawaiian Health Consortium to build intergroup collaboration and build capacity of support staff to assist executive leaders within each partner organization;**
- **Consortium approval to adopt John A. Burns School of Medicine, Department of Native Hawaiian Health initiative to eliminate health disparities among Native Hawaiians;**
- **Consortium approval to partner with the Pacific Islander Alliances (Sela Panapasa, University of Michigan);**
- **Consortium review of "Native Hawaiian and Other Pacific Islander Health Data Act of 2011" proposed in January 2011;**
- **Convene Native Hawaiian Health Summit.**

OUR NEXT STEPS AND GOALS will be aligned to influence change through top-down and bottom-up design. We recognize the nested layers of impact in the processes of both decomposition and synthesis modeling to impact the status of Native Hawaiian health. In these ways, we will work to address individuals, families, communities, and overall Native Hawaiian wellbeing. Through these layers, we emphasize interconnectedness, active wellness, shared decision making, and higher levels of Native Hawaiian vitality for all. Our next steps and goals will work to maximize our actions and harness resources to create progressive turning points for our health in the 21st century.

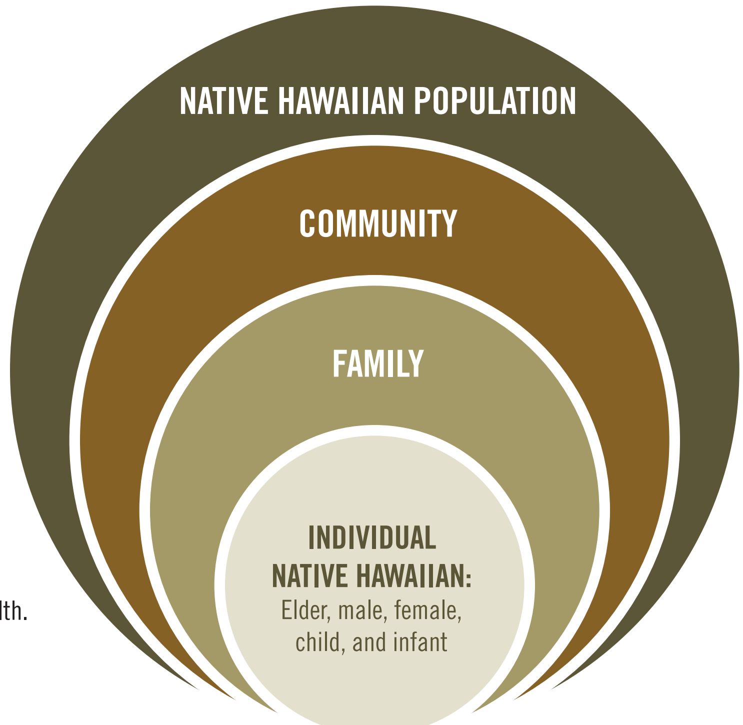

Figure 5. Nested layers of impact on Native Hawaiian Health.

TARGETED GOALS OF CONSORTIUM

- **Solidified MOA between organizations under Nā Limahana o Lonopūhā Native Hawaiian Health Consortium;**
- **Signed Declaration of Mauli Ola between organizations under Nā Limahana o Lonopūhā Native Hawaiian Health Consortium;**
- **Collaborate with HHS Workgroup for federal consultation regarding the implementation targets of HHS Asian American, Native Hawaiian and Pacific Islander Plan;**
- **Increase outreach to Native Hawaiian/Pacific Islander populations in the SAMHSA's Minority Fellows Program (MFP), which provides stipends to doctoral level students to increase the number of culturally competent behavioral health professionals;**
- **Planning for federal liaison for Native Hawaiian/Pacific Islander health initiatives within a federal health agency;**
- **Begin data systems development planning with federal agencies for consistency and comparability across entities and geographics.**

RECOMMENDATION

*We recommend a **federal liaison** for Native Hawaiian/Pacific Islander health initiatives within a **federal health agency.***

Nā Limahana o Lonopūhā Native Hawaiian Health Consortium

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No kahi ka pilikia, pau a pau. | *When one is in trouble, all [give aid]* | (Pukui, 1983, #2332).

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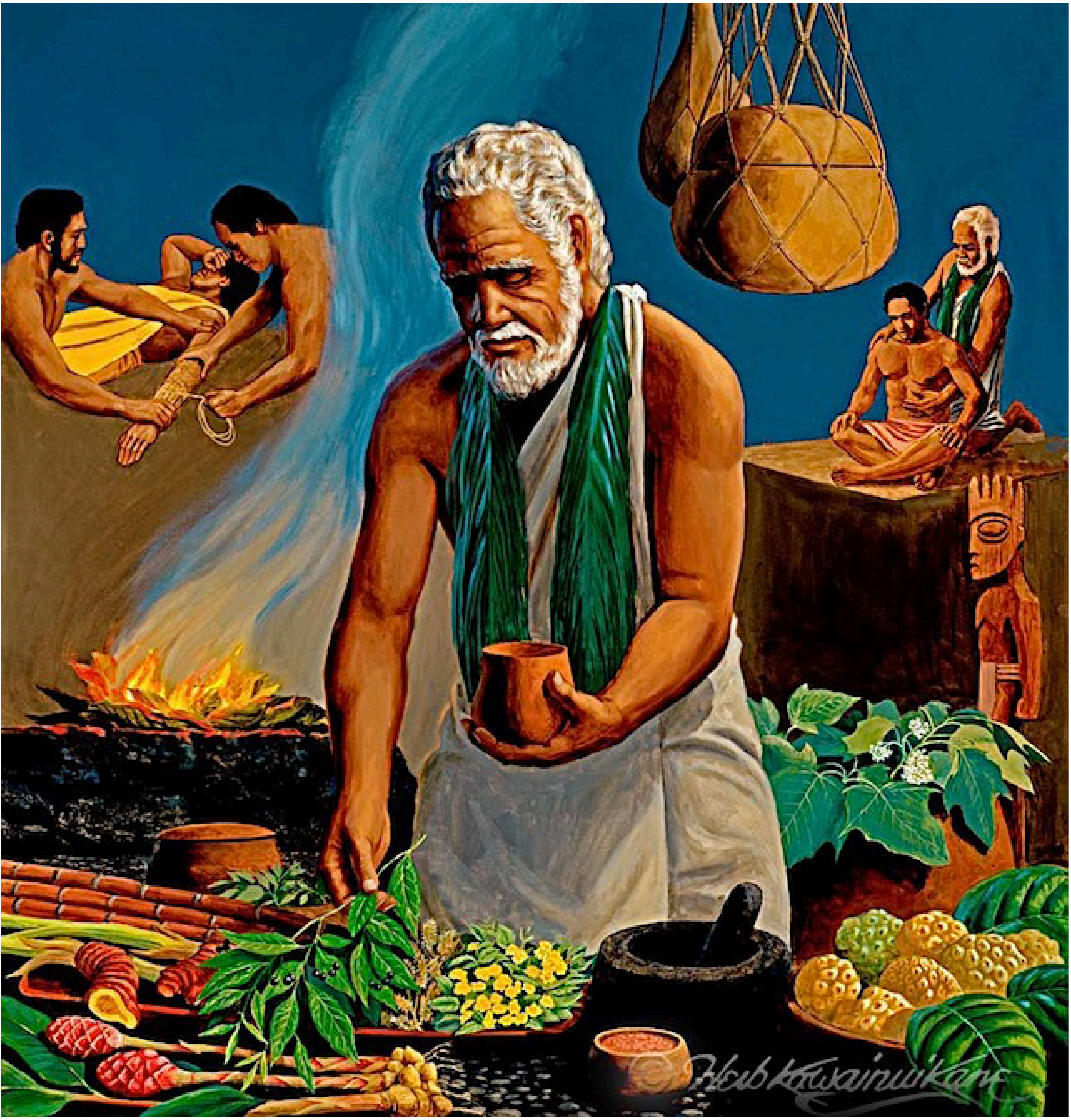


Native Hawaiian

Health Fact Sheet 2011

OVERVIEW OF NATIVE HAWAIIAN HEALTH

Research shows that in present day there is a Native Hawaiian public health crisis when analyzing chronic disease indicators, specifically cardiovascular disease, obesity, diabetes, asthma, and cancer. We report these statistics in order to shed light on this issue and applicable contextualized determinants of health status rates.

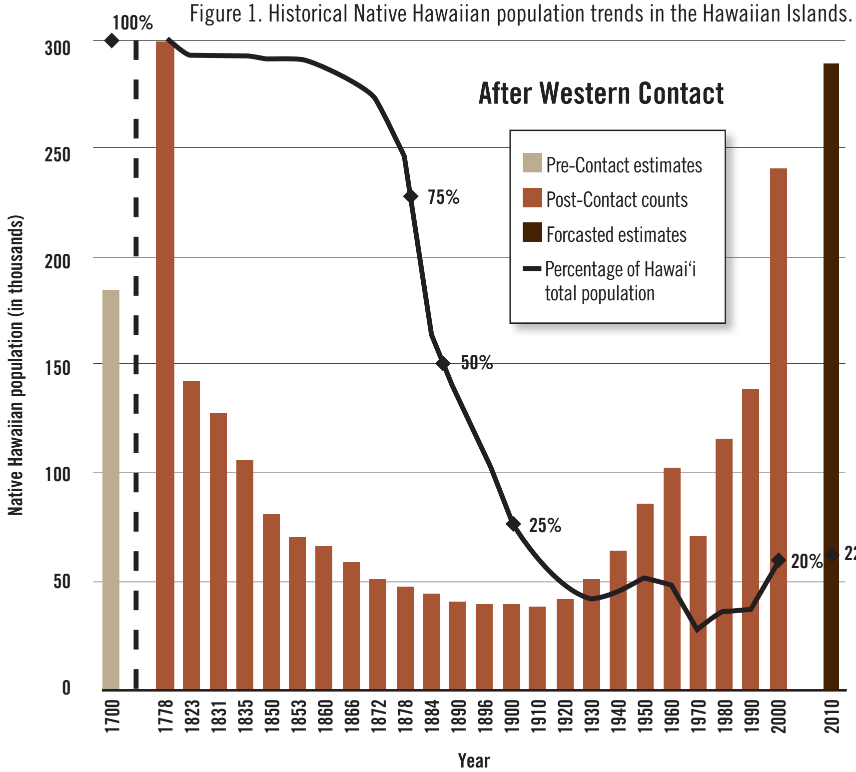
NATIVE HAWAIIAN POPULATION

The Native Hawaiian population makes up approximately **22%** (305,838) of the State of Hawaiʻi total population (see Figure 2). This number has been slightly increasing over the past 10 years (DOH, 2008). In the Census 2000, 161,507 Native Hawaiians lived in the Continental U.S. (2001). Today, over 40% of the Native Hawaiian population resides off the Hawaiian Islands.

THE HISTORICAL AND CULTURAL LINKS TO NATIVE HAWAIIAN HEALTH OF THE PAST

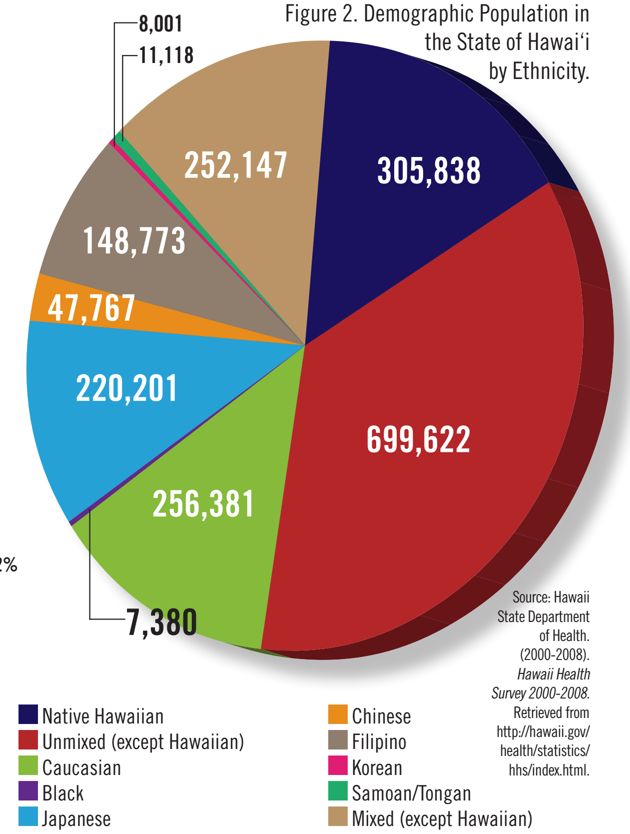
To fully comprehend the state of the contemporary health status of Native Hawaiians, it is essential to explicate the foundations of traditional Hawaiian health practices that lead to a thriving society of physically adept people. Critical to the well-being and vigor of Native Hawaiians was a highly structured system of ancient medical art forms of preventive health, acute care, and holistic healing. From 1776 to 1893, a 90% depopulation of the Native Hawaiian community took place due to severe biological, psychological, and physical displacements Native Hawaiians faced within their own homes (Blaisdell, 1998) (see Figure 1). Thus, to contextualize the plight of Hawaiʻi's indigenous people, it is important to acknowledge the structure of ancient Hawaiian healing and the state of wellness prior to foreign contact.

Figure 1. Historical Native Hawaiian population trends in the Hawaiian Islands.



Source: Hsu, P., & Nielson, J. (2010). *Population update 2010: The R&E annual update series.* Honolulu: Kamehameha Schools Research & Evaluation, p. 1.

Figure 2. Demographic Population in the State of Hawaiʻi by Ethnicity.



Source: Hawaii State Department of Health. (2000-2008). *Hawaii Health Survey 2000-2008.* Retrieved from http://hawaii.gov/health/statistics/hhs/index.html.

NATIVE HAWAIIANS ENROLLED IN HEALTH CARE MAJORS

It is important to track the post-secondary enrollment rates of Native Hawaiians pursuing majors in applicable health care fields. These rates will directly link to current and future Native Hawaiian capacity to prevent and treat fellow Native Hawaiian infants, youth, adults, and seniors who suffer from physical and emotional diseases and disorders.

- There is but one School of Medicine in Hawaiʻi – just **8%** (39 students) of John A. Burns enrollment is of Native Hawaiian ethnicity (UH IRO, 2009).

Figure 3. Comparing Native Hawaiian Post-Secondary Enrollment Rates in Health Fields.

Indicator	University of Hawaiʻi at Mānoa (N)	Native Hawaiians Majored in College / School (N)	Native Hawaiians Majored in College / School (%)
School of Medicine	479	39	8
Psychology Department	294	25	8.5
School of Human Nutrition, Food & Animal Sciences	185	23	12
School of Nursing & Dental Hygiene	665	96	14
School of Social Work	301	63	21

Source: University of Hawaiʻi, IRO, 2010.

MATERNAL AND CHILD HEALTH STATUS OF NATIVE HAWAIIANS

In an average year in Hawai'i, 18,350 babies are born; being of Native Hawaiian race represents just over a *quarter* of all births. Native Hawaiian mothers have some of the greatest health inequities compared to other ethnicities and State of Hawai'i rates in 16 measured indicators (PRAMS, 2010). **48%** of deaths in Hawai'i, *originating from perinatal period*, are accounted by the Native Hawaiian ethnic group (Office of Health Status Monitoring, 2009).

Figure 4. Comparing Native Hawaiian Health by Maternal and Child Health Indicators.

Indicator	State of Hawai'i (2004-2008 Average)	Native Hawaiian (2004-2008 Average)	Healthy People 2010 Objective
Unintended Pregnancy	45.3%	54.1%	30.0%
Inadequate Preconception Vitamin Use	63.4%	73.3%	20.0%
First Trimester Prenatal Care	82.2%	78.7%	90.0%
Smoking During Pregnancy	8.5%	13.9%	0.0%
Drug Use During Pregnancy	2.7%	3.9%	0.0%
Breastfeeding at Eight Weeks	71.0%	62.6%	75.0%

Source: PRAMS, 2010: USDHHS, 2009

CHRONIC DISEASE STATUS OF NATIVE HAWAIIANS

Research and data indicate that Native Hawaiians suffer some of the worst health inequities in the State of Hawai'i and rival disparate health conditions across the Continental U.S. Figure 5 compares chronic Native Hawaiian disease rates to those of the State of Hawai'i and national prevalence statistics. These indicators call for a plan of action to seriously address the critical state of current Native Hawaiian health and chronic disease prevalence among our people.

Figure 5. Comparing Native Hawaiian Health by Chronic Disease Indicators.

Chronic Disease Indicator (2009)	United States	State of Hawai'i	Native Hawaiians in Hawai'i
Heart Attack	11.4	2.9	6.0
High Blood Pressure	28.7	30.2	36.3
Obesity	26.9	22.9	49.3
Diabetes	8.3	8.5	13.4
Asthma	13.4	16.9	26.5
Prostate Cancer	2.2	3.8	3.6

Source: BRFSS, 2009; CDC/NCHS National Health Survey, 2009; HBRFSS, 2009; Health USA, 2009.

Specifically, (Papa Ola Lōkahi, N.D.; WHIAAPI Fact Sheet, N.D.)

- Native Hawaiians are over 5 times as likely to experience diabetes between the ages of 19-35 (11% vs. 2%) compared to non-Hawaiians.
- Native Hawaiians have the highest rate of deaths due to cancer compared to any other ethnic group in Hawai'i.

A FURTHER LOOK AT NATIVE HAWAIIAN OBESITY

- **75.5%** of Native Hawaiians are at risk for being *overweight or obese*, compared to 57.2% in the State (HBRFSS, 2010).
    - Healthy People 2010 objective was to *lower* Obesity prevalence to 15%.
- **23.3%** of Native Hawaiian mothers are categorized with *Preconception Obesity* compared to 15.8% in the State of Hawai'i (PRAMS, 2010).
- **19%** of Native Hawaiian *youth* are Obese, according to their BMI levels, compared to 14.5% in the State of Hawai'i and 12.0% in the U.S. (BRFSS, 2009; CDC, 2008).
- In 2006, **39.4%** of Native Hawaiians were Obese, in 2007, **43.2%**. This is a 10% increase in Native Hawaiian Obesity in 3 years (2009, 49.3%) (HBRFSS, 2006; HBRFSS, 2007).
- Comparatively, 36.8% of Non-Hispanic Blacks and 30.7% of Hispanics were nationally classified as Obese in 2010 (BRFSS, 2010).
    - The two U.S. regions with the highest rates of Obesity prevalence were the South (28.4%) and the Midwest (28.2%). The State of Hawai'i has higher rates of Obesity (30.2%) than either of these two regions (BRFSS, 2010; MedNews, 2011).

OTHER VALUABLE NATIVE HAWAIIAN HEALTH INDICATORS:

- **5.8%** of Native Hawaiians *do not have any* kind of health care coverage (HBRFSS, 2010).
    - **9.5%** of Native Hawaiians *have not had* a routine checkup visit to a doctor in over 5 years, the highest of all ethnicities in the state (HBRFSS, 2010).
- **17%** of Native Hawaiians rate their general health status as "fair" or "poor", the highest of all ethnicities in the state (HBRFSS, 2010).
- Among the Top 10 leading causes of death among Native Hawaiians: *accidents, diabetes, cardiovascular disease, cancer, and inflammation of the kidneys* (Office of Health Status Monitoring, 2009).
- **60%** of Native Hawaiian youth in Grade 12 have a lifetime prevalence of any illicit drug use compared to 53% in the Nation and 47% for the State of Hawai'i sample in the same grade (Pearson, 2004).
- **8.9%** of Native Hawaiian adults reported lifetime methamphetamine use - higher compared to any other ethnic group in the state (Hawai'i State Treatment Needs Assessment dataset, 2004).
    - The highest adult prevalence rates of methamphetamine use in the state are found in *Kaua'i County* (UH Center on the Family, 2007).

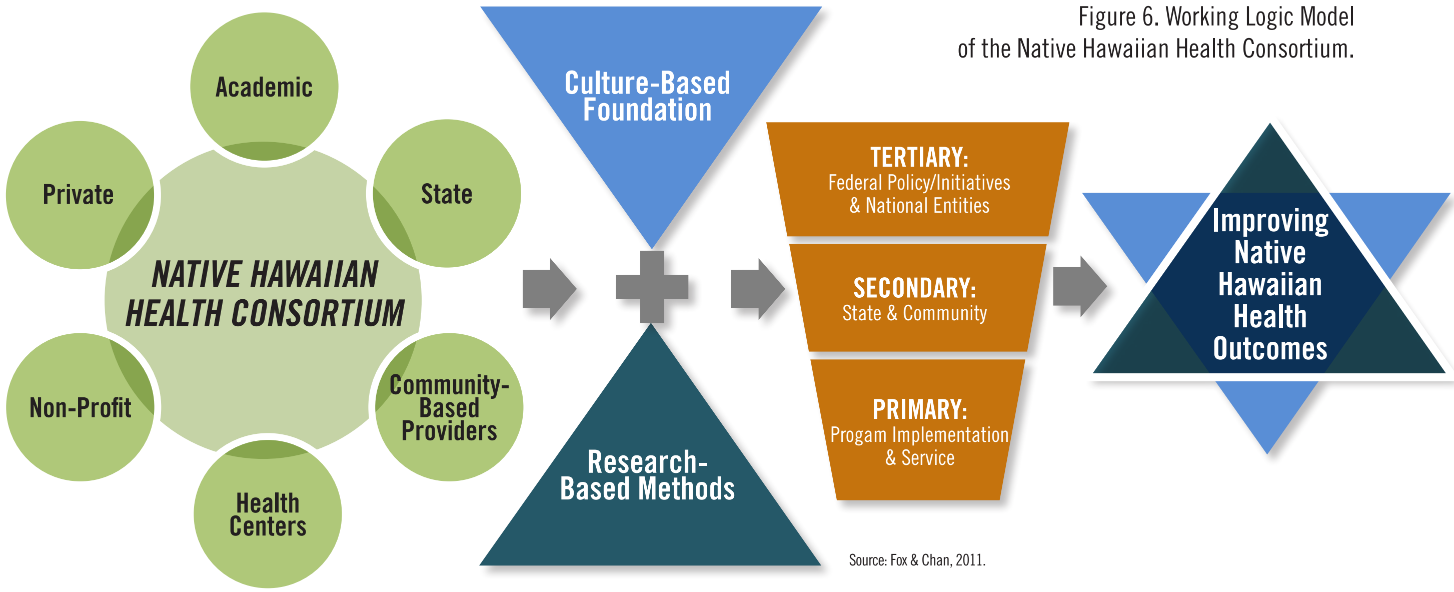
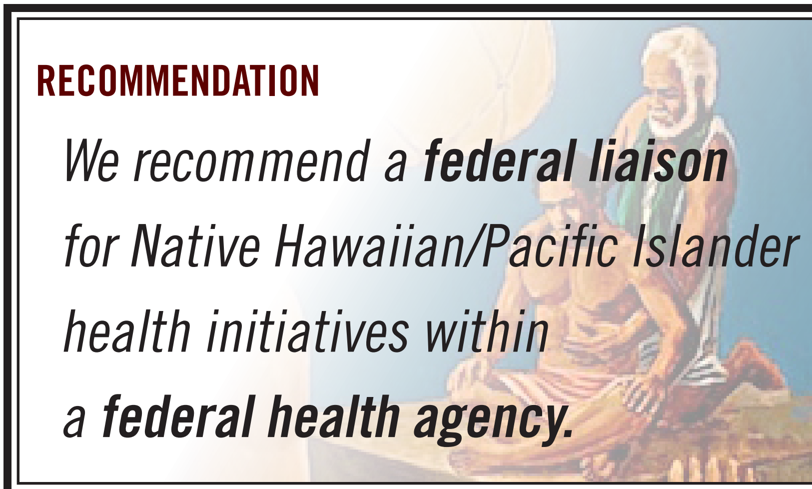


Figure 6. Working Logic Model of the Native Hawaiian Health Consortium.

Source: Fox & Chan, 2011.

Nā Limahana o Lonopūhā, the Native Hawaiian Health Consortium, is an integrated network of leading senior executives and health care providers committed to addressing the status of Native Hawaiian health throughout the State of Hawai‘i. This consortium proposes progressive models of culture and research-based methods of implementing prevention and treatment programs focused on systemic outcomes among the various levels of Native Hawaiian health and wellness. The consortium comprises private, non-profit, state, academic, health centers and community-based entities with direct and indirect services throughout Native Hawaiian communities. Such collaboration is critical to a multi-level approach to addressing health care in the 21st century among indigenous peoples.



RECOMMENDATION

*We recommend a **federal liaison** for Native Hawaiian/Pacific Islander health initiatives within a **federal health agency.***

The Office of Hawaiians Affairs (OHA) was established to help provide the opportunity for a better life and future for all Native Hawaiians. In 2010, OHA was reorganized with a specific role focused on research and results to guide its efforts and actions. This new era of OHA has a particularly strategic strand focused on improving Native Hawaiian health for its beneficiaries. Part of this health effort has determined a strong need for leadership capacity to address Native Hawaiian health issues between and within the social layers of influence. Through institutional partnership, the Native Hawaiian Health Consortium was formed to increase organizational coordination, collaboration, and comprehensiveness to seek support from federal agencies on Native Hawaiian health issues for the common health interests of these partners and their networks.

ON THE COVER

WEARING A *LEI* of shredded ti leaves, a *kahuna lapa‘au* prepares an infusion of herbs, some to be ground up in the stone mortar near his knee. Many remedies were gathered from the sea to the mountain forests, and some were cultivated. Smoke curls up behind him from a small fire over which *noni* leaves are being charred for use in a preparation.

He holds a sprig of *pōpolo*, perhaps the most important of all medicinal plants. The juice of the leaves and the black, sweet berries was used in treatments for skin disorders, wounds, and digestive problems. In the bowl at lower right are fruit and leaves of *noni*, perhaps the second most important plant in healing. Leaves of *kukui*, in the basket at right, were used as a laxative or a purge. A small bowl (lower center) holds red salt (*pa‘akai ‘alaea*) evaporated from seawater steeped in red ocherous earth. On the platter, right to left, are yellow-blossomed *‘ilima*, the seaweed *limu kala*, and the corms of *‘ōlena* (tumeric). Behind the platter are stalks of *kō* (Polynesian sugar cane). At lower left is the ginger *‘awapuhi*.

At left, a broken bone is being set. It is said that specialists in bone setting went through a lengthy apprenticeship from which they graduated only after breaking and successfully setting a bone in a member of their family. At right, a physician manipulates the body of a patient with varying pressures calculated to help him make his diagnosis.

Physicians observed rituals expressing respect toward Lono, patron spirit of healing, and strived to emulate their ancestral *‘aumakua*, conducting their lives in a manner that would make them worthy of receiving *mana*.

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Exhibit 11

A testament to resiliency and rainbows

apa.org/pi/oema/resources/communique/2013/09/resiliency-rainbows

Since the days when foreigners first arrived on her beautiful shores, Hawai'i has been a multicultural community and home to many different ethnic populations. For the once vigorous and physically robust Native (Indigenous) Hawaiians, however, the arrival of foreigners marked a dramatic shift in their well-being, economic prosperity and social status as sovereign citizens. Thankfully, changing times have finally begun to reveal the latent strengths inherent in Hawaiian culture and values, and those who are advocates of the Native community have taken up the task of healing the Hawaiian people by helping to revitalize their homelands and working to re-traditionalize their culture. These important endeavors, however, are all too often eclipsed by media stereotypes, tourism propaganda or simple misinformation.

Aiming to highlight authentic Hawaiian culture from a strengths based perspective, with an intent to inform and celebrate all that is admirable about it, Wendy Peters, PhD, who is Native Hawaiian and the president of Section 6: Indigenous Women (Div. 35), led a small, dedicated committee of volunteers from Div. 35, 45 and 17 to accomplish just that by hosting an educational enrichment event celebrating the Hawaiian culture. Members of the committee were Susana Ming-Lowe, PhD (Div. 35, Sec. 5), Julii Green, PhD (Div. 35, Sec. 1), Vanessa Li (Div. 45, Adelphi University), Div. 17 Leadership Development Institute Fellows Phillip Keck (Ball State University) and Anita Mihecoby (AI Numunu Comanche, New Mexico State University) and Monique Macalinao (event planner).

Overcoming innumerable challenges, with team members spanning the country and working across an ocean with no capital to speak of, the plans eventually fell into place and 250 tickets were sold after only two weeks of promotion. To the team's surprise, they were subsequently besieged with email requests to make more tickets available. Despite the monetary and logistical considerations that weighed heavily upon them to accomplish that, the Hawaiian spirit of resilience prevailed and the end result was that over 500 guests were able to attend the festivities.

L to R: Photo 1:(L to R) M. Duarte, A. Austin, B. Kaapeha-Tanner, K Crabbe; Photo 2: Halau o ke 'A'ali'i Ku Makani performing hula kahiko (ancient style hula); Photo 3: A view of Kualoa Ranch from the Ranch House patio - a sacred place overlooking the ocean.

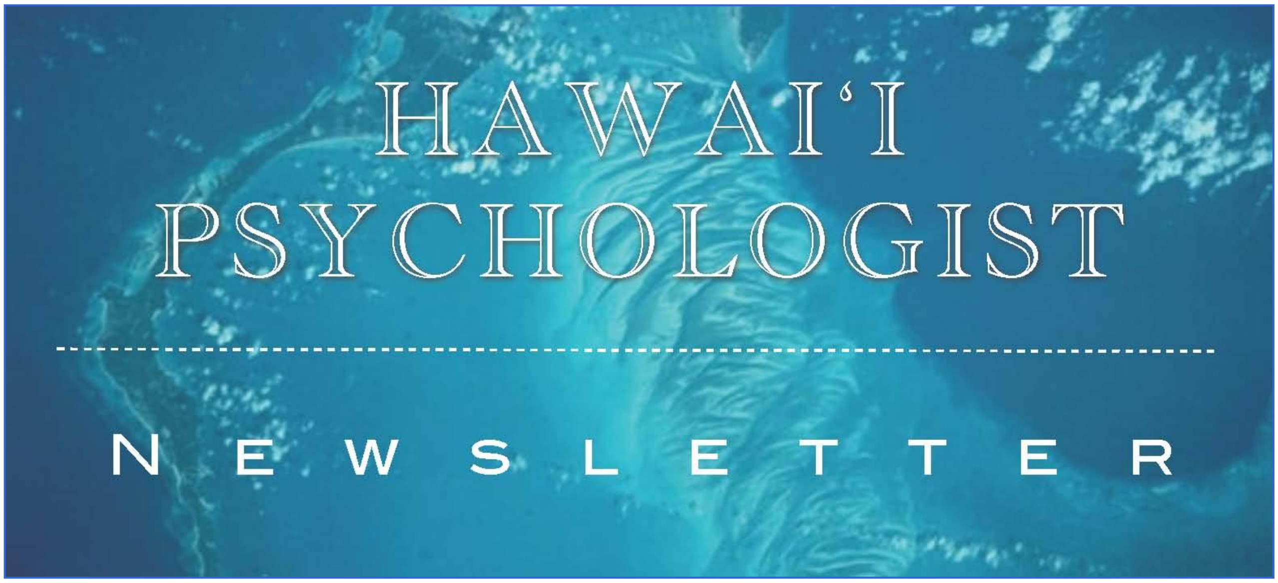
The challenges, however, did not stop once the tickets were sold out. Just days before the APA convention, the threat of a hurricane wreaked havoc with travel schedules or worse, cancelled them entirely and the volunteer helpers for the luau were no exception. Making matters even more hectic, a traffic accident caused the venue to be without power on the day of the event. Nonetheless, even in the unusually oppressive heat of the stormy weather front, everyone involved pulled together to stage this unprecedented APA event.

In addition to a number of Peters' own family members, the student volunteers who were actually able to get to Hawai'i, along with a few others who pitched in at the last minute, saved the day by helping with all the tasks necessary to host 10 busloads of attendees. Many thanks go out to Laura Straughn, PhD (Georgia State University), Melissa Wheeler, Monica Slinky, Royleen Ross (University of North Dakota), Kayi Hui, Minji Yang (University of Maryland), Holis Tsoi, Joe Nee (CSPP, Alliant International University, Los Angeles), Wells Ling (St. Louis University), Anne Scott (Julii Green's mom) and Arielle Smith. The preceding list of helpers is by no means exhaustive, as many others also rolled up their sleeves to lend a hand wherever one was needed. Likewise, thanks are owed to a number of organizational sponsors whose generosity made the event possible: Div. 35 Society for the Psychology of Women, the Society of Indian Psychologists, Women's Caucus of Council, Argosy University Hawaii, Ball State University, Ethnic Minority Issues Caucus of Council, Div. 17 Society of Counseling Psychology, Div. 52 International Psychology, and the Hawaii Psychological Association. After expenses, the sponsorship and other proceeds raised were donated to benefit worthy Native Hawaiian serving community organizations that included Halau Ku Mana Charter School, I Ola Lāhui Rural Hawai'i Behavioral Health, and Kako'o O'iwi (a community participatory project for sustainable culture).

Featuring eminent Native Hawaiians who cordially spoke about their specific endeavors, the event was conducted according to traditional Hawaiian protocols and values. It was an evening packed with culturally enriching education and art forms. First to address the group was Mahina Paishon Duarte, the principal of Halau Ku Mana, a charter school focused on retraditionalization with a curriculum steeped in Hawaiian culture and courses such as aquaculture, sustainable agriculture and ocean voyaging. Bonnie Kahape'a-Tanner, also affiliated with Halau Ku Mana, is a teacher of Polynesian canoeing and celestial navigation. Mentoring the Native youth, her work is helping to re-affirm their connection to the land and ocean, as well as instilling in them a sense of caring for Hawaiian traditions. Aukahi Austin, PhD, executive director of I Ola Lāhui Rural Hawai'i Behavioral Health and APA member, was also present to impart her knowledge. Austin’s organization provides culturally-minded, evidence-based behavioral health care that is responsive to the needs of medically underserved and predominantly Native Hawaiian rural communities. Last to address the attendees was the keynote speaker and CEO for the Office of Hawaiian Affairs, Kamana'opono Crabbe, PhD. Also a member of APA, Crabbe shared some of his experience with traditional healing practices that are being incorporated to help Native men. After the presentations, a traditional luau dinner buffet was served and guests were entertained by the 2013 Na Hoku Hanohano (Rising Stars) award winning band, Na Hoa. Under the direction of Kumu Hula Manu Boyd, and a fitting conclusion to a wonderful day’s celebration of culture, Halau o ke 'A'ali'i Ku Makani at last took center stage dancing the hula under the moonlit Hawaiian night (because the spotlight was broken too).

Yes folks, it was a challenging day that exacted patience, understanding and resiliency from all concerned, but in the end everyone went home feeling it all was worth it. On that day, a Hawaiian rainbow did indeed shine through the stormy weather showcasing Hawaii’s legacy in the wisdom of her progeny. Best of all, it was those who came to learn, share and enjoy the event that were the most beautiful rainbow of diversity to be seen at this year’s APA convention. With attendees representing almost every APA organization and coming from all corners of the globe, it was a multi-cultural gathering exemplary of diversity itself. The evening was undoubtedly a testament best described by the Hawaii state motto: "Ua Mau ke Ea o ka Aina i Ka Pono," the life of the land is perpetuated in righteousness.

For more information or questions about the event contact Wendy Peters.



Winter 2015

A Message from Our President, Dr. Nancy Sidun

By Nancy Sidun, Psy.D., ABPP, ATR

I want to thank you for the honor of serving as your president this past year. Due to our strong and growing membership, our Board, and our Executive Director, HPA accomplished several meaningful endeavors in 2014. I would like to highlight just a few.

In HPA's continued effort and interest in supporting and promoting Hawaii's psychology students and early career psychologists a number of meaningful activities occurred and will continue to occur. During our most recent HPA Annual Convention, we offered our inaugural student-specific event, the "Practicum, Internship, Post-Doc Symposium & Networking Hour." All local training sites offering practicum, internship, and/or post-doctoral fellowships were invited to present their programs, followed by a question and answer period; a student and HPA Board member, Ms. Julie Takishima, moderated this. Approximately 50 students were able to benefit from this. In HPA's tradition of supporting all students, regardless of HPA membership, having the opportunity to attend our convention, significant non-member and member student discounts were offered. And on a more personal note, one of my presidential initiatives was to increase membership; I am pleased to announce that HPA's current active student membership has tripled since 2013 as well as membership in general has increased.

Through the amazing work of the Diversity Committee, the Continuing Education Committee and the student representatives, we were able to offer multiple professional trainings featuring prominent psychologist in our field; many of these training were offered free of charge to students (non-members and members), ECPs, and HPA members. These training opportunities included:

- Our diversity conference. *Cultural Diversity and Disabilities;* Drs. Steven Brown, David Leake, and Kathleen Brown

Please see *President's Message* on page 6

Inside This Issue

The mission of the Hawai'i Psychological Association is to enhance the quality of life for the people of Hawai'i by encouraging, integrating, applying, and communicating the contributions of Psychology in all its branches. HPA seeks to strengthen public relations, advocate for a psychologically healthy community, develop solutions for mental health care, be responsive to the multiple cultures in Hawai'i, promote the highest standards of professional ethics and to diffuse psychological knowledge through meetings, conventions and publications.

Pat DeLeon, Former APA President

Colleagues Making a Real Difference

The Affordable Care Act (ACA): With the steady implementation of President Obama's Patient Protection and Affordable Care Act (ACA), psychology's practitioners and nursing's Doctors of Mental Health Nursing Practice (DNP) are increasingly being held to the requirements of the more generic healthcare system. This evolution is especially relevant to integrated care models; for example, the Accountable Care Organizations and Patient-Centered Medical Homes fostered by the Act. Central to this evolution is the necessity of appreciating the common procedural terminology (CPT) system which has become the most widely accepted nomenclature used in the reporting and reimbursement of health services under public and private health reimbursement programs. From a policy perspective, it is evident that the CPT system is just beginning to address the complexity involved in recognizing that mental health and physical health are intimately intertwined, as well as the critical contributions of the psychosocial-economic-cultural gradient to "quality" health care.

Tony Puente has been working at the interface of practice and policy with the CPT system since the late 1980s. He served as APA's first representative to AMA and for 15 years has been working with them. He is presently a voting member of their CPT Editorial Panel. Tony's report: "The CPT was developed almost 50 years ago by surgeons and physicians and today is copyrighted by the AMA and owned by the Centers for Medicare and Medicaid Services (CMS). A new code for psychological services would be developed by a Health Care Professional Advisory Committee, all non-physicians, then is edited and researched by a selected work group and referred to the CPT panel on which I serve for review and possible approval. If successful, this process can take anywhere from two years to twelve years.

"Out of the approximately 8,000 codes, around 60 are possible codes for psychologists to utilize. These fall within a few major categories including Psychiatric/Mental Health, Central Nervous System Assessment, and Health and Behavior. Miscellaneous codes also cover preventive measures, evaluation and management (E&M), and telehealth. Psychiatric/Mental Health codes were added in the 1970s, testing codes 20 years later, and Health and Behavior codes soon thereafter. Biofeedback codes have also been included. Due to changes in practice patterns and increasing recognition of co-morbidities, codes established for psychotherapy underwent major changes last year. Most current procedure codes reimburse for 'silo' or non-interactive procedures, such as psychotherapy. There is an expanding vision to create codes that financially incentivize professionals to integrate health services. APA is well represented by Neil Pliskin and James Georgoulakis in the AMA process and Randy Phelps as Director of APA's new Office of Healthcare Financing." Tony ran for APA President in 2014 and we fully expect he will be on the ballot for 2015.

Being at the Table: At the annual APA State Leadership Conferences (SLC), Katherine Nordal has consistently stressed the importance of psychology becoming actively involved in policy discussions at the local and national level -- "If we're not at the table, it's because we're on the menu." A Longtime Friend to Hawaii, now in our Nation's Capital: Diane Elmore: "After spending summers in Hawaii as a child and completing my Islands Division, I moved to Washington, DC in 2002 to pursue a career in health policy. I spent nearly a decade at the APA where I served as Associate Executive Director of the Public Interest Government Relations Office, Director of the APA Congressional Fellowship Program,

Please see *Aloha from Pat* on Page 7

2014 Hawaiʻi Psychological Association Award Winners

Deborah Ullman
Daniel K. Inouye Award
(Non-Psychologist Award)

Denise Lau
Media Award

Bradley T. Klontz, Psy.D., CFP®
Significant Professional
Contribution Award

Sandra Takamine, Ph.D.
Provision of Psych
Services to a Rural
Community Award

A. Aukahi Austin, Ph.D.
Outstanding Teacher
Award

Julie Y. Takishima-Lacasa, MA
Outstanding Student Award

Brian Potts
Student Research Award

Dr. Kamana'opono M. Crabbe
Lifetime Achievement (Pat Deleon Award)

Some of the Things I am Thinking About: Psychology and the Mental Health Workforce

By Lesley A. Slavin, Ph.D., HPA President Elect

Why do the most vulnerable youth with the most challenging emotional and behavioral difficulties end up being treated by the least-trained, least-experienced therapists? Is there some way of luring highly skilled and experienced doctoral level psychologists into working with “high-end” youth? Are there unexplored opportunities for public-private partnerships to improve mental health services for the neediest families? What role should doctoral-level psychologists play in the training and supervision of lower-cost masters-prepared therapists? I have been working for the Hawaii State Department of Health’s Child and Adolescent Mental Health Division (CAMHD) for more than eleven years now, and these are some of the questions that trouble me.

A lot of my work over the years at CAMHD has involved training the folks we call our “providers.” Generally these are Master’s level therapists who work for the agencies with whom CAMHD has contracts to provide services to youth with severe emotional or behavioral difficulties (e.g. Catholic Charities, Hale Kipa, Hawaii Behavioral Health, The Institute for Family Enrichment, etc.). CAMHD staff have been trying in various ways over the years to help improve the skill sets of these folks who work with very challenging youth and families, and to support the clinicians who supervise these therapists. I have found this to be a very daunting task given the scarcity of training resources and the abundance of training needs.

CAMHD’s Evidence-Based Services committee did some research on the training content of various university training programs producing mental health professionals in Hawaii by surveying graduate students and faculty. The results made it clear that many of our Master’s prepared therapists get very little training in providing the most effective, research- based therapy approaches (Okamura et. al., 2014). Compared to doctoral-level psychologists, many of them don’t get exposed to a lot of coursework or supervision during their training programs. Nonetheless, few of CAMHD’s contracted agencies can afford to hire psychologists, and if they do, the psychologists typically are doing supervision with a fleet of less-trained therapists –they are not seeing youth and families directly.

What I have observed is that new professionals with relatively scanty training come and work in public sector/non-profit agency jobs in our system right after grad school. Eventually many of them find ways of being helpful with youth and families, develop some skills, and then - if they stay in the field and can get licensed - they go off to work in private practice. Part of what makes this problematic, from my perspective, is that private practitioners often end up working mostly with relatively high-functioning clients. Often, they can’t afford to take QUEST/Medicaid insurance so they don’t work with poor people. Often, the liability of working with more volatile clients and/or the lack of reimbursement for the case management time required by high-end youth is untenable for private practitioners. The end result for the Child Mental Health System is that our most vulnerable “high end” youth are treated by the least experienced, least skilled therapists. Don’t get me wrong, I am not saying that this is because the individuals who choose private work are greedy or don’t care about poor kids with serious mental health challenges. I am saying the healthcare system is structured in such a way that this is the logical, perhaps inevitable result.

Is there any solution? Perhaps groups of private psychologists could work together with public sector psychologists to develop contracts that would allow them offer their expertise to high need clients and even to partner with state-employed case managers. I think it is a given that the public mental health system will not be able to afford to employ doctoral level practitioners to provide the majority of direct care to clients with severe disturbances. Psychologists working in public mental health will continue to be in roles that emphasize supervision, training and consultation with young master's-prepared therapists. Doctoral-level expertise needs to be diffused across relatively large numbers of master's-prepared staff if mental health care is to be affordable and accessible. If the public sector could pay strong psychologists fair salaries for providing this kind of expertise, it could be a partial solution. As far as our state system is concerned this will require advocating for real changes in the personnel system. The civil service classification series for psychologists could be changed or "re-priced", or clinical psychologists could be made "exempt" from civil service salary constraints and other regulations by statute as psychiatrists have been for several years. All of this could be expedited by getting a different bargaining unit for psychologists employed by the state. Nurses were able to do this a number of years ago, and they are now much better paid than psychologists by the state.

Could HPA play a role in advocating for changes in state personnel policies related to psychologists? Could HPA play a role in promoting collaboration between private practitioners and the public mental health system? I hope so. And I hope to dialogue with many of you about these issues during the next few years.

References

Okamura, K H, Izmirian, S. H., Orimoto, T.E., Nakamura, B.J., Higa McMillan, CK & Slavin, L (November, 2014). Does the Evidence-Base Matter? Self-Reported Practice Element Training across Educational Degrees. Poster Presented at Association for Behavioral and Cognitive Therapies Annual Conference in Philadelphia PA.

APA Accredits a New Pre-Doctoral Internship Program Sponsored by the State of Hawaii

By Lesley A. Slavin, Ph.D.

The Hawaii Psychology Internship Consortium (HI-PIC) has been granted accreditation by the American Psychological Association. The consortium brings together three departments of the Hawaii State Executive Branch – Dept. of Health (DOH), Dept. of Education (DOE) and Dept. of Public Safety (DPS) – to provide pre-doctoral training slots for psychology trainees. This year, its second year of operations, HI-PIC is training 7 interns on 3 islands – Oahu, Hawaii, and Kauai.
The development of the HI-PIC program involved a partnership between the State of Hawaii and the Western Interstate Commission for Higher Education (WICHE). WICHE provided expert consultation and support to help local psychologists design the program, write the self-study and organize the site visit. Particular recognition is also due to the director of Training, Jenna Symons, Psy.D. of DOH who led the program through the accreditation process. Other members of the

faculty include the following doctoral-level Hawaii psychologists: Jeffrey Cumes (DOH Kona), Lori Boulton (DOE Kona), Alex Bivens (DOE Kauai), Brad Klontz (DOE Kauai), Donna Macri (DOE Oahu), Abby Royston (DOE Oahu), Stanley Luke (DPS Oahu), and Marie Vorsino (DOH Oahu).
The program is listed in the latest Newsletter from the APA Committee on Accreditation as "Accredited on Contingency." This is a new designation granted only to new programs that meet all the accreditation standards except that they are too new to be able to include the required outcome data on interns completing the program. The HI-PIC program submitted its self-study and had its site visit while training its first cohort of interns.

Message from Our President, continued from page 1

- *Challenges and Opportunities for Psychologist in the Era of Health Care Reform;* Dr. Barry Anton
- *Integrating Identities: Ethics and Ethical Challenges for Graduate Students and Early Career Psychologist;* Drs. Stephen Behnke & Nabil El-Ghoroury
- *The Citizen Psychologist: Serving as Leaders and Collaborators;* Dr. Jessica Henderson Daniel
- Our HPA Convention*: Opportunities and Challenges in Psychology and Mental Health; keynote presenter:* Dr. Lynn Bufka

Additionally, our Executive Director, Alex Santiago, conducted training on the overview of the legislative process; this was open to all HPA members.

We have also paid attention to increasing our proficiency with technology this past year and as a result we are working to revive our inactive HPA Facebook page (be on the lookout as that should be up and running soon). I am hopeful that members have noticed our improved HPA website (hawaiipsychology.org). It is now hosted on the Wild Apricot service, which supports a variety of tools both for members and the public. The primary benefits include the ability for individual HPA members to manage their HPA memberships online. Members can now edit their own public-facing business contact information, payment of dues, and sign-up/payment for CE programs. Also membership-wide announcements, newsletters, invitations, polls can be communicated, regardless of whether an individual member participates in the HPA listserv. The online directory is now an up-to-date, searchable reference for all members and for clinical members, this is the primary method the HPA Office uses for referrals. The online directory can be queried by several options, such as treatment method, treatment issues, assessment types, populations served, locations, and insurances accepted. Lastly, in the near future the entire site will be searchable (not just the directory). This will allow us to maintain an easy-to-use online resource for both consumer and provider information. For these amazing improvements, I need to acknowledge Dr. Greg Turnbull who's graciously gave of his time and expertise to enhance our website for our members.

Another major accomplishment HPA was directly involved with this past year was the Mandatory Continuing Education Law. With the direction of our past HPA president, Dr. Jeffrey Stern, the Hawaii legislation passed a mandatory CE law (SB2465, SD2) for psychologists. This law requires all licensed psychologists to obtain a minimum of 18 CE credit hours beginning with the renewal for the licensing biennium July 1, 2016 through June 20, 2018.

Another important initiative in 2014 was to establish a Task Force on Rural Heath to address the unique needs of our members that are working in rural parts of our State. A very active task force has been seated and they are energetically working on gathering information about the needs of members in rural health. Two questionnaires have been distributed to our members and the analysis the data is underway. I trust we'll be hearing from the Task Force, chaired by Dr. Adrianna Flavin, soon.

Lastly, I want to say I truly have enjoyed serving our association and am grateful that as past-president I will still have the opportunity to engage and work along the side of so many outstanding psychologists and psychologists in training that are a part of the Board and HPA, in general.

I wish everyone a peaceful and grand new year.

Warmly,
Nancy Sidun, HPA President 2014

Aloha from Pat, continued from page 2

and Coordinator of APA's military and Veterans activities. During my tenure at APA, I worked on key federal legislation focused on the needs of underserved/priority populations, including indigenous populations, older adults, survivors of trauma across the lifespan, and military service members and Veterans. As a member of the APA health care reform policy team, I helped to successfully secure key provisions in the ACA related to issues including integrated health care, prevention and wellness, and workforce development.

"As the former Director of the APA Congressional Fellowship Program, I served as a mentor to dozens of psychologists who came to Washington, DC to experience the policymaking process up close and personal. My own experience as an APA Congressional Fellow inspired me to help other Fellows navigate and adjust to the fast-paced and exhilarating landscape on Capitol Hill. I served in the Office of then-U.S. Senator Hillary Rodham Clinton, where I was a member of the health team working on a range of health policy issues. Among the federal policies the Senator helped to advance were new mental health initiatives for older adults (as part of the reauthorization of the Older Americans Act) and federal legislation to address the needs of family caregivers across the lifespan (Lifespan Respite Care Act), which both became law in 2006. I helped to share scientific/clinical expertise on timely initiatives related to the mental health of military service members and Veterans and the psychological consequences of terrorism, in the aftermath of 9/11.

"My passion for engaging scientists and practitioners in policy and advocacy efforts led to a multi-year collaboration with colleagues in the APA Education Government Relations Office to develop the *APA PsycAdvocate® Series*, which is available on the APA Continuing Education website. This series of training modules provides psychologists, psychology students/trainees, and others with the skills to become effective public policy advocates at the federal, state, and local levels.

“Last year, I joined the UCLA/Duke University National Center for Child Traumatic Stress as its Washington, DC-based Policy Program Director. In this role, I help to lead the National Child Traumatic Stress Network (NCTSN) efforts to educate and inform federal, state, and local policymakers about the critical issue of child trauma. Today, nearly two-thirds of children in the U.S. are exposed to a traumatic event before age 16. The cost of child trauma is not only felt in human terms (e.g., physical and mental health effects), but also in billions of dollars in estimated associated costs.

“The NCTSN was created by Congress in 2000 to raise the standard of care and increase access to services for children and families who experience or witness traumatic events. Our policy team works closely with current NCTSN grantees and affiliates (formally funded centers) working in hospitals, universities, and community based programs in 43 states across the U.S. Included among the NCTSN affiliate programs is Catholic Charities Hawaii, Youth Enrichment Services Division. NCTSN grantees and affiliates provide clinical services, develop and disseminate new interventions and resource materials, offer education and training programs, collaborate with established systems of care, engage in data collection and evaluation, and inform public policy and awareness efforts. Please visit http://www.nctsn.org/.”

With the future stressing integrated and interprofessional care, it is exciting that nursing’s leadership is strategically implementing a vision similar to that proposed by Katherine and Diane. The American Academy of Nursing has announced their participation in the Nurses on Boards Coalition, which is a group of national nursing organizations dedicated to increasing nurses’ presence on corporate and non-profit health-related boards of directors throughout the nation. The coalition is working on implementing a national strategy to bring nurses’ valuable perspective to governing boards, as well as to state-level and national commissions with an interest in health. Their goal is to put 10,000 nurses on boards by the year 2020, pursuant to the recommendations of the Institute of Medicine (IOM) report *The Future of Nursing: Leading Change, Advancing Health* (2011). This effort is being supported by the Robert Wood Johnson Foundation and AARP. Pursuant to this challenge the Nursing Campaign for Action, which has coalitions in all 50 states and the District of Columbia, is actively seeking to promote healthier lives, supported by a system in which nurses are essential partners in providing care and promoting health.

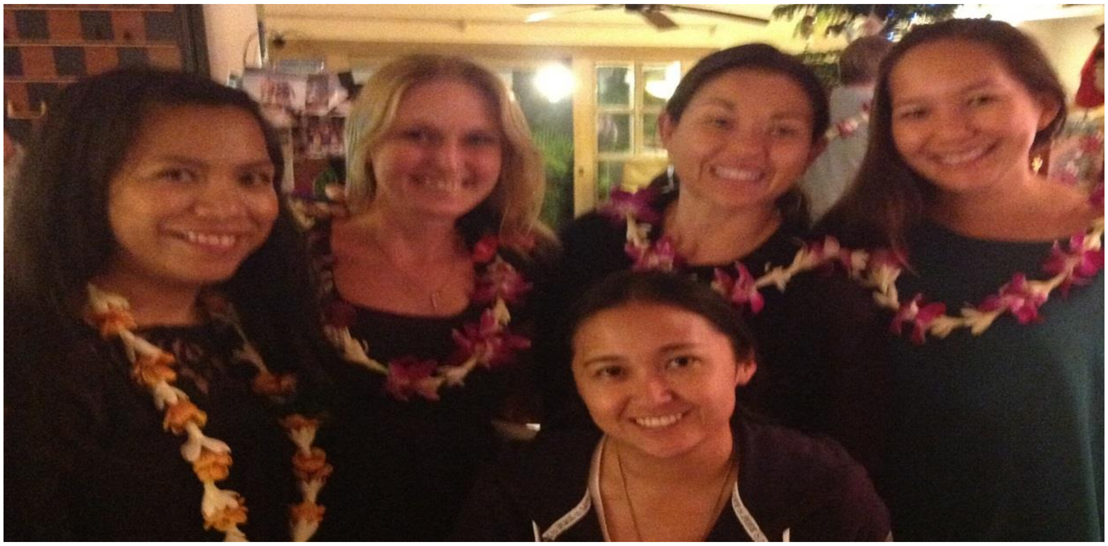
True Quality Care: Mike Sullivan, who was instrumental in passing psychology’s earlier RxP bills in his APA Practice Directorate State Leadership role: “The September Monitor’s article ‘On the Reservation’ about the Crow/Northern Cheyenne Indian Health System hospital in Montana with RxP is outstanding! Marie Greenspan’s quote ‘We maintain a policy of no pills without skills. If we’re giving medication, people also need to come in and talk with us and learn non-pharmacological ways of managing their issues as well.’ That’s psychology’s contribution to prescribing in a nutshell. Especially when these services would otherwise be unavailable.”

Aloha,

Pat DeLeon, former APA President – Hawaii Psychological Association – December, 2014

How Students Are Getting Involved in HPA

By Julie Y. Takishima-Lacasa



Pictured left to right is Madelyn Butac-Roeske, New HPA Student Representative (2015); Mariah Shaver, Outgoing Student Representative; Julie Takishima-Lacasa, Outgoing Student Representative; Puanani Hee, New HPA Student Representative (2015); and Adrienne Kadooka (middle), Student Representative (since 2014).

As a student representative to HPA's Board of Directors over the past several years, I have talked with many local psychology students about what they know (or don't know) about what HPA does and the many opportunities for students to get involved in the organization. Generally, many students I spoke with expressed that they had little awareness of these opportunities, or the benefits of getting involved in their local professional organization.

The importance of becoming an active student member of your local professional organization includes not only the advantages of membership, but also what you can contribute to your professional community as a result (which, in turn, is also a benefit!). On a basic level, when you join the organization, your student membership dues serve to support HPA's overall mission to *promote the health and wellbeing of Hawai'i and its people through the science and practice of Psychology*. HPA does this in many ways, including providing resources to the community (like a searchable online listing of local psychologists); leading political advocacy that shapes the future of our profession, here in Hawaiʻi and at the national level; disseminating important news and encouraging discourse on issues that impact our field through the maintenance of a very active list serve; and offering local CE workshops, professional trainings, Annual Conventions, and yearly Diversity Conferences that bring relevant topical experts to our islands, serve to showcase the significant work and research being conducted here at home, and provide opportunities for us to network with one another. Taking it to the next level and becoming an *actively* involved member affords one a *voice* in, and an opportunity to *contribute* to, the many important initiatives of HPA.

As I've experienced through my involvement in HPA, investing my time and energy in my local professional association offers benefits that extend far beyond the satisfaction gained by doing truly meaningful and impactful work. I have broadened my professional network exponentially, and have developed lasting and treasured relationships. These connections provide invaluable mentorship and collegiality, which will continue to be a source of support and collaboration as I build my career after graduation. Perhaps most gratifying, these experiences have invigorated, solidified, and blossomed my deep passion for the varied roles in which I will serve as a psychologist in our community.

So, as I conclude my term as student representative (but continue my commitment to serving my professional community through my work with the organization), I leave my fellow students with the strong encouragement to get *actively* involved in HPA, starting with any of the following student-specific initiatives:

- HPA Board of Directors has three voting student Board member positions, filled by elected student representatives from our local doctoral-level graduate programs (University of Hawai‘i and Argosy University). These student members attend all Board meetings with full voting rights and privileges. HPA plans to expand the number of student Board positions in 2015 to include masters program representatives from Chaminade University and Hawai‘i Pacific University.
- HPA has numerous committees and task forces dedicated to advocacy for and development of the psychology community in the state of Hawai‘i. The chairs and members of these committees strongly encourage and mentor students in becoming involved in these committees. Currently there are student members serving on and actively contributing to the CE/Convention Committee (CE workshop and Annual Convention programming and coordination); the Diversity Committee (currently planning the annual Diversity Conference); the Legislative Committee (currently working to introduce a Prescriptive Authority bill in the upcoming legislative session); and the Rural Health Task Force (currently surveying our rural psychologists to assess their needs).
- At the most recent HPA Annual Convention, HPA offered a student-specific session, planned and coordinated by the student representatives with extensive support from the Board: "Practicum, Internship, Post-Doc Symposium & Networking Hour." During this session, all local training sites offering practicum, internship, and/or post-doctoral fellowships were invited to present on their programs. These presentations were followed by a Q&A session, moderated by a student representative. The session concluded with a Networking Hour, providing an opportunity for prospective candidates to talk with training directors, staff, and current trainees of the training programs. HPA provided free food, refreshments, and a raffle prize for the Networking Hour. Nearly 50 students attended (with some even flying over from the outer islands), in large part due to 20 student scholarship registrations that HPA subsidized to foster student attendance.
- HPA offers a significant non-member student discount for convention registration, to promote attendance and involvement of all students. This registration fee is further reduced for

student members; neighbor-island registrations are offered further discounts to help offset travel costs.

- HPA Annual Convention has a poster session that highlights research of local students and professionals. This year, 13 of the 15 posters presented were authored or co-authored by students.
- HPA presents two separate student awards at every Annual Convention. The Student Research Award recognizes an outstanding student for significant scholarly contributions to graduate research in psychology and the Outstanding Student Award recognizes an outstanding local student in the field of psychology. Student award plaques are presented during the convention luncheon alongside the annual professional awards, providing an opportunity for students to be recognized by and to connect with psychologists in the community. Applications for these awards are usually accepted during the summer.
- HPA regularly offers professional trainings featuring prominent psychologist in our field, free of charge to students and ECPs. For example, HPA sponsored a seminar series over this last summer, including:
    - *Challenges and Opportunities for Psychologist in the Era of Health Care Reform;* Dr. Barry Anton
    - *Integrating Identities: Ethics and Ethical Challenges for Graduate Students and Early Career Psychologist;* Drs. Stephen Behnke & Nabil El-Ghorowry
    - *The Citizen Psychologist: Serving as Leaders and Collaborators;* Dr. Jessica Henderson Daniel
- The HPA Executive Director conducts an annual training at a Board meeting, open to all HPA members, which provides an overview of the legislative process, and serves to inspire all of the student members to pursue further involvement in leadership and advocacy.
- This legislative training prompted a HPA student initiative, under the mentorship of the Diversity Committee chair. An HPA Student Leadership Group (HPA-SLG) was recently created to increase student exposure to leadership experiences. The objectives of this group include utilizing HPA resources and support to (a) increase student involvement in HPA, (b) actively engage students in legislative advocacy, (b) involve students in planning and coordination of workshops and convention activities, (c) to promote student research and professional presentation, and (d) expand student collaboration across graduate programs. Contact Adrienne Kadooka at kadooka.chu@gmail.com if interested in joining the HPA-SLG!
- Students are welcome to submit articles on student-relevant topics and events to every newsletter.
- The current student representatives, under the mentorship of the ECP Committee chair, are working to revive the inactive HPA Facebook page, which will serve as a relevant platform from which to disseminate important information and news about our field to Hawai‘i psychology students.

If you have any questions about, suggestions for, or interest in, any of these existing initiatives or to propose new student-specific activities, please contact the author of this article at yuriet@hawaii.edu*. Any comments or inquiries.*

Scholarly Contributions of HPA Members

Thanks to David Cicero, our Training, Research, and Educational Representative, below is a listing of scholarly contributions of our HPA Community. We are listing new publications in each issue of *Hawai'i Psychologist*. If you have work you would like highlighted, please feel free to send them to dcicero@hawaii.edu.

Brad Nakamura

Nakamura, B. J., Selbo-Bruns, A., Okamura, K. H., Chang, J. P., Slavin, L., & Shimabukuro, S., (2014). Developing a systematic evaluation approach for training programs within a train-the-trainer model for youth cognitive behavior therapy. *Behaviour Research and Therapy*, 53, 10-19.

Nakamura, B. J., Mueller, C. W., Higa-McMillan, C., Okamura, K., H., Chang, J. P., Slavin, L., & Shimabukuro (2013). Engineering youth service system infrastructure: Hawaii's continued efforts at large-scale implementation through knowledge management strategies. *Journal of Clinical Child and Adolescent Psychology*.

Yurie Julie Takishima

PUBLICATIONS

Takishima-Lacasa, J. Y., Higa-McMillan, C. K., Ebesutani, C., Smith, R. L. & Chorpita, B. F. (2014). Self-consciousness and anxiety in children and adolescents: The revised self-consciousness scales for children. *Psychological Assessment*.

Townsend, C., Takishima-Lacasa, J. Y., Latner, J., Grandinetti, A., & Kaholokula, J.K., (2014) Ethnic and Gender Differences in Ideal Body Size and Related Attitudes between Asians, Native Hawaiians, and Whites. *Hawai'i Journal of Medicine & Public Health.*

Higa-McMillan, C. K. & Takishima, J. Y. (2010). Self-consciousness. In R.J.R. Levesque (Ed.), *Encyclopedia of Adolescence.* New York, NY: Springer.

PROFESSIONAL PRESENTATIONS/WORKSHOPS

Poster Presentation

Oct 25, 2014 Girl Power Hawai‘i: Adaptation of an Evidence-Based STI-Prevention Intervention for Native Hawaiian, Pacific Islander, and Asian Teen Girls in Hawai‘i
Hawai‘i Psychological Association, Honolulu, HI
Takishima-Lacasa, J. Y., Kameoka, V. A., Stueber, K. L., Papin, J. R., & Joseph, R.

Poster Presentation
Aug 3, 2013 Local Adaptation Procedures (LAPs): Adapting Interventions for Native Hawaiian, Pacific Islander, and Asian Teen Girls in Hawai‘i
American Psychological Association, Honolulu, HI
Kameoka, V. A. & Takishima-Lacasa, J. Y.

Symposium
Aug 3, 2013 Can Psychology Accommodate Divergent Views on Size? Barriers to a Nuanced Understanding of Obesity
American Psychological Association, Honolulu, HI
Austin, A. A. & McHugh, M., Co-Presenters
Williams, J., Discussant

Paper Presentation
Oct 8, 2011 Ethnic Differences in Ideal Body Type and Related Attitudes Between Asians, Native Hawaiians, and Whites
Cross-Cultural Health Care Conference, Honolulu, HI
Kaholokula, J. K. & Townsend, C., Co-Presenters

Paper Presentation
Aug 31, 2010 Three Site Cultural Evaluation Project: Research Methods and Findings from an Evaluation of Three Culturally-Based Substance Abuse Programs
‘Imi Ke Ola Mau Annual Meeting, Honolulu, HI
Austin, A. A. & Gray, J. O., Co-Presenters

CE Workshop
Nov 9, 2009 Why Exposure? A Brief Look at the Evidence-based Theoretical Foundations of Emotion Processing Theory & How To Do Exposure
Hawai‘i Psychological Association, Honolulu, HI
Austin, A. A. & Nakamura, B., Co-Presenters

William T. Tsushima

Tsushima, W.T. & Siu, A.M. (2014).Neuropsychological test performance of Hawai‘i high school athletes: Updated Hawai‘i immediate post-concussion assessment and cognitive testing data. *Hawaii Journal of Medicine & Public Health.*

Jim Spira

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2. Bray, R.M., J.L. Spira, and K.L. (2009). Rae Olmsted Conference on defining total fitness for the 21th century. The contribution of behavioral and occupational health to total fitness. Document prepared for the Chairman, Joint Chiefs of Staff Instruction on Total Fitness, Bethesda, MD, (Dec, 2009).

3. McLay RN, Spira JL. (2009). Use of a Portable Biofeedback Device to Improve Insomnia in a Combat Zone. *Applied Psychophysiol & Biofeedback*. 34:319-21.
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5. Wood DP, Murphy J, McLay R, Koffman R, Spira J, Obrecht RE, Pyne J, Wiederhold BK. (2009). Cost effectiveness of virtual reality graded exposure therapy with physiological monitoring for the treatment of combat related PTSD. *Stud Health Technol Inform*. 2009; 144:223-9.
6. Spira, J., McLay, R., Murphy-Web, J (2010). Virtual Reality Facilitated Prolonged Exposure Procedural Manual. MMRC Army Funded Research Study, Naval Medical Center San Diego.
7. Spira, J. Controlling Distress: Somatic Self-Comforting, Attentional Absorption, Distancing Distress, and Prolonged Exposure (2010): CD Commissioned by Gottman Institute: Center for Military Relationship Functioning.
8. Bray, R., Spira, J., & Rae-Olmsted, K. (2010). The Role of Behavioral and Occupational Health in Total Fitness: Formal Instruction, commissioned by the Chairman of the Joint Chief's of Staff. 02/01/10.
9. Bray, R., Brown, J., Williams, J., Spira, J., Olmsted, K (2010). The Effectiveness of Resiliency Training for Reduced PTSD and Improved Performance in Army Recruits. Final Report for the US Army.
10. Reyes, CM, Bray, RM, Williams, J, & Spira, JL (2010). Effects of Tobacco and Alcohol Abuse on Posttraumatic Stress Disorder in Active Duty and Reserve Component Military Personnel. Final Report for the US Army.
11. Brown, J.,. Bray, R., Williams, J., Lane, M., Reyes, C., Spira, J., Anderson, E., Rae Olmsted, K. (2010). Basic Combat Training Mental Fitness Study; Contract No. W81XWH-09-P-0548 for the Walter Reed Army Institute of Research (WRAIR), March 2010.
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14. Brown, J., Bray, R., Williams, J., Lane, M., Reyes, C., Spira, J., Anderson, E., Rae Olmsted, K. (2010). Basic Combat Training Mental Fitness Study; Contract No. W81XWH-09-P-0548 for the Walter Reed Army Institute of Research (WRAIR), March 2010.
15. McLay, R., Spira, J., & Reeves, D. (2010). Use of Computerized Neuropsychological Testing to Help Determine Fitness to Return to Combat Operations When Taking Medication That Can Influence Cognitive Function. *Military Medicine*, 175 (12):945-946.
16. Reyes, CM, Bray, RM, Williams, J, & Spira, JL (2010). Effects of Tobacco and Alcohol Abuse on PTSD in Active Duty and Reserve Component Military Personnel. Final Report for the US Army.
17. Spira, J, Johnston, S, McLay, R, Popovic´ S, Russoniello, C, and Wood, D (2010). Expert Panel: Future Directions of Technological Advances in Prevention, Assessment, and Treatment for Military Deployment Mental Health. *Cyberpsychology, Behavior, and Social Networking*. 13(1), 109-117.
18. Spira, J., McLay, R., Murphy-Web, J. (2010). Virtual Reality Facilitated Prolonged Exposure Procedural Manual. MMRC Army Funded Research Study, Naval Medical Center San Diego.
19. Wood, D, Wiederhold, B., & Spira, J. (2010). Lessons Learned from 350 Virtual-Reality Sessions for Warriors Diagnosed with Combat-Related PTSD. *CyberPsychology & Behavior*. M.A. Liebert Inc.

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21. Bray, R., Spira, J., & Rae-Olmsted, K. (2011). The Role of Behavioral and Occupational Health in Military Functioning: *Military Medicine*. *Commissioned by the Chairman of the Joint Chiefs of Staff.*
22. Bray, R.M., Spira, J.L., & Lane, M.E. (2011). The single service member: Substance use, stress, and mental health issues. In S. MacDermid Wadsworth, & D. Riggs (Ed.), *Risk and Resilience in U.S. Military Families*. New York, NY: Springer Science+Business Media, LLC.
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David Cicero

Karcher, N., Cicero, D.C., Kerns, J.G. (in press). An experimental examination of the aberrant salience hypothesis using a salience manipulation and a behavioral magical thinking task. *Journal of Experimental Psychopathology*.
Cicero, D.C., Hicks, J.A., & King, L.A. (in press). The role of positive affect and individual differences in intuition in the accuracy of pattern recognition. *Imagination, Cognition, and Personality: Consciousness in Theory, Research, and Clinical Practice*.
Cicero, D.C. & Martin, E.A., Becker, T.M., & Kerns, J.G. (2014). Reinforcement learning deficits in people with schizophrenia persist after extended trials. *Psychiatry Research*. doi: 10.1016/j.psychres.2014.08.013

Brad Klontz

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Klontz, B.T., Britt, S.L., & Archuleta, K.L. (Eds.) (2014). Financial therapy: Theory, research & practice. New York, NY: Springer.
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Lesley Slavin

Higa-McMillan, C. K., Nakamura, B. J., Morris, A., Jackson, D. S., & Slavin, L. (in press). Predictors of use of evidence-based practices for children and adolescents in usual care. *Administration and Policy in Mental Health and Mental Health Services Research.*

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Slavin, L.A. & Suarez, E. (2013). Insights in Public Health: Project Kealahou — Forging a New Pathway for Girls in Hawai`i's Public Mental Health System. *Hawai'i Journal of Medicine & Public Health – A Journal of Asia Pacific Medicine & Public Health*. Volume 72, No. 9, ISSN 2165-8218.

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Daleiden, E., Pang, D., Roberts, D., Slavin, L., & Pestle, S. (2009). Intensive home based services within a comprehensive system of care for youth. *Journal of Child and Family Studies*.

Nancy Sidun

PUBLICATIONS (2013-2014)

Sidun, N.M. (accepted). The power of our stories: Astute listening is vital [Review of the Book *Women voicing resistance: Discursive and narrative explorations*.] *Psychology of Women Quarterly*.

Sidun, N.M. Guest Co-Editor, Special Issue on Human Trafficking of Women and Girls for *Women and Therapy* for 2015 (Ellyn Kaschak, editor, Deb Hume, guest co-editor).

Sidun, N.M. & Hume, D. Co-Chairs (2014). American Psychological Association Task Force on Trafficking of Women and Girls. <u>Report of APA Task Force on Trafficking of Women and Girls.</u> American Psychological Association Publication; Author.

Sidun, N.M. & Rubin, D. A. (2013). "From an International Perspective: Sex Trafficking and Slavery of Adult Women". In Denmark, F. & Sigal, J. (co-ed.) Women's Psychology Series two volume set entitled <u>Violence Against Women Across the Lifespan: An International Perspective</u>. Praeger Publishers

Sidun, N.M. & Bloom, J.B. (2013). "Sex Trafficking, Sexual Exploitation, and Women's Sexuality". In Castaneda, D. (ed.) Women's Psychology Series two volume set entitled <u>An Essential Handbook of Women's Sexuality</u>. Praeger Publishers

PRESENTATIONS/WORKSHOPS: (2013 - 2014)

Sidun, N.M. (Chair), Bufka, L., Spira, J., & Irie, I. (2014, Oct.). Telehealth: What are the issues? Hawaii Psychological Association Convention, Honolulu, Hawaii

Sidun, N.M. (Chair), Contreras, P.M., Hume, D.L., Alegano Steele, A.J., Burke, M.C., & Liss, M. (2014, August). What psychologists need to know about human trafficking: Identification, tools and resources. Continuing Education Workshop. American Psychological Association 122th Annual Convention, Washington D.C.

Sidun, N.M. & Contreras, P.M. (2014, August). Modern slavery: International sex trafficking of women and girls. In Burke, E.A. & Gopal, K. (Co-chairs), Bryant-Davis, T., Wyatt, G.E., Sigal, J.A., Walker, L.E., Sidun, N.M., & Contreras, P.M. symposium entitled *Global violence towards women: Interventions and strategies for change.* American Psychological Association 122thAnnual Convention, Washington D.C.

Sidun, N.M. (2014, March). Contemporary slavery: Who, what, when, where, and why? In Sidun, N.M. (Chair), Burke, M., Contreras, M., & Hume, D. symposium entitled *Feminist perspective on human trafficking: Clinical considerations, identifications, and prevention*. Association for Women in Psychology 39th Annual Conference, Columbus, OH

Sidun, N.M. (2013, July). Human rights epidemic: Sexual enslavement. In Sidun, N.M. (Chair), Rubin, N. S., & Bloom, J.B. symposium entitled *Crime against humanity: Gender violence and human rights*. American Psychological Association 121th Annual Convention, Honolulu, HI

Sidun, N.M. (2013, July). Sex trafficking: Contemporary sex slavery. In Bloom, J.B., (Chair), Baillie, J., & Sidun, N.M. symposium entitled *Gender violence and the violation of human rights.* XXXIV Interamerican Congress of Psychology, Brasilia, Brazil

Sidun, N.M. (2013, March). Sex trafficking: Modern day slavery. In Bloom, J.B. (Chair), Baillie, J., & Sidun, N.M. symposium entitled *Gender violence and the violation of human rights.* Association for Women in Psychology 38th Annual Conference, Salt Lake City, UT

Erchull, M. (Chair), Sinacore, A.L., Rezazadeh, M.S., Karandikar, S., Gezinski, L, Capous-Desyllas, M. & Sidun, N.M. (discussant) (2013, March). The many faces of sex work. Association for Women in Psychology 38th Annual Conference, Salt Lake City, UT

Sidun, N.M. (Chair), Williams, J., McCloskey, K., & Munoz, V. (2013, Jan.). Paradigm shifts in disabilities, sexualities, and trans-Activism. National Multicultural Conference and Summit, Houston, TX

Adrienne Kadooka

Kadooka, A., Lanza, I., Schulte, M., Li, L., & Hser, Y. (June, 2014). *Teen girls and boys of treated substance-abusing mothers*. Presented at the 76th Annual Meeting of the College on Problems of Drug Dependence, San Juan, Puerto Rico.

Weiss, D.S., Kadooka, A., & Reilly, S. (September, 2013). *Cogmed and working memory: Their relationships to ADHD, intelligence, and academic success*. Presented at the Pacific Regional Behavioral Health Summit, Honolulu, HI.

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The Hawai‘i Psychologist

This newsletter is a publication of the Hawai‘i Psychological Association. Chartered in 1962, the Hawai‘i Psychological Association is the professional association representing over 300 Hawai`i psychologists. Its mission is to advance the science and practice of psychology while supporting excellence in education, training, research, advocacy and service.

HPA works to inform the public and the Legislature about psychology to ensure that quality health services, both public and private, are available to the diverse people of Hawai‘i. HPA's parent group, the American Psychological Association, is one of the largest professional associations in the United States.

Exhibit 12

Na‘i Aupuni

Q&A

December 15, 2015

Q: Why is Na‘i Aupuni proceeding with the ‘Aha and inviting all 196 Native Hawaiians who were running to be delegates to the convention?

A: Our goal has always been to create a path so that Hawaiians can gather and have a serious and much-needed discussion about self-governance.

We anticipated that the path would have twists and turns and even some significant obstacles, but we are committed to getting to the ‘Aha where this long-overdue discussion can take place.

The 196 delegate candidates have publicly indicated that they are serious about taking part in such a gathering and dialogue. They have campaigned and stepped forward to let the community know who they are. Community groups have also sponsored events and forums to further provide access to the candidates. Both the candidates and most of the Native Hawaiian community want to have this discussion and we intend to support them by moving forward with the ‘Aha.

Consistent with offering to seat all candidates, Na‘i Aupuni has decided that the election votes will never be counted. Thus, the Akina litigation, which seeks to stop the counting of the votes, is moot, and Na‘i Aupuni will take steps to dismiss the lawsuit. To be clear, Na‘i Aupuni does not know and will never learn election results.

Q: Will the ‘Aha still start with an instruction section?

A: Yes, a key component of the ‘Aha is the education and information the delegates will receive during the first week regarding constitution building, federal Indian law, international law regarding de-occupation, decolonization and the rights of indigenous people, U.S. Constitution issues that relate to Native Hawaii self-governance, the ceded lands claim, background on Hawaiian Home Lands, Kingdom Law and constitutions drafted by sovereignty groups.

Q: You have changed the ʻAha from convening over eight weeks for 40 delegates to convening for only four weeks with 196 candidates. Why was that change made?

A: This is not a convening of elected delegates. By convening the candidates we are supporting their desire and the community's desire to have this much-needed, long-overdue discussion about the future of Native Hawaiians.

This ʻAha will provide the candidates with information of the main issues relating to sovereignty including the various forms of self-governance. Our goal always has been to create a path so that Hawaiians can gather and have a serious much-needed discussion about the future of Native Hawaiians.

Given the delays caused by the ongoing litigation – that could continue for years – we decided that the most effective route at this point would be to offer to convene all of the remaining delegate candidates and allow them to meet, learn, debate and hopefully reach a consensus on a process to achieve self-governance.

Q: If the meeting of the delegate candidates does not result in a proposed reorganized governing document or constitution that can be ratified by Hawaiian voters, what is the point of the meeting?

A: Whatever is discussed and proposed will be up to the delegates, not Naʻi Aupuni. However, Naʻi Aupuni believes that the convening of this leadership group will be the first step toward reorganizing a government that the majority of Hawaiians support.

Q: What will be Naʻi Aupuni's role in the ʻAha?

A: Naʻi Aupuni will manage the process of the ʻAha but not the substance of the discussions. Naʻi Aupuni has retained Peter Adler and Linda Colburn of The Mediation Center of the Pacific to serve as facilitators to lead the instruction week and to thereafter assist in organizing the delegates. Linda and Peter will be in contact with the candidates who decide to participate in the ʻAha shortly after the confirmation deadline of Dec. 22, 2015. An email that was sent to the delegates offering details and financial assistance to attend the ʻAha can be found on our website. The email requests that the delegates confirm by Dec. 22, 2015 whether they intend to accept the terms and attend the ʻAha that runs the month of February 2016 at a meeting facility in Kailua, Oahu. On Dec. 23, 2015, we will post the list of delegates on our website.

Q: OHA provided a grant to the Akamai Foundation for the benefit and use by Na‘i Aupuni to organize an election and convention for Native Hawaiians. Are there any legal consequences to Na‘i Aupuni cancelling the actual election?

A: The Grant Agreement, which is on our website, states that OHA will not control or affect Na‘i Aupuni's decisions and that Na‘i Aupuni has no obligation to consult with OHA. Thus, OHA is learning about this announcement along with the rest of the community at this time. Na‘i Aupuni did not consult with OHA about this change of plans, and Na‘i Aupuni believes that it is authorized under the Grant Agreement to proceed in this fashion. The Akina plaintiffs and perhaps others may sue to obstruct the convening of the candidates, but Na‘i Aupuni believes that that case would be without merit because: (1) the current process does not involve an election, (2) conducting this ‘Aha does not constitute state action, and (3) use of OHA's public land trust funds in this manner is consistent with the Admission Act, the Hawaii Constitution and Ninth Circuit law.

Q: You extended the deadline to vote until Dec. 21. Is there any reason for people to continue voting if all 196 candidates will be invited to the ‘Aha?

A: No, Na‘i Aupuni has terminated the election process and thus there is no need to continue to vote. Na‘i Aupuni has informed Election America to stop the receipt of ballots, to seal ballots that have already been received, and to prevent anyone from counting the votes.

Exhibit 13

View the 2017 Hawaii Revised Statutes | View Previous Versions of the Hawaii Revised Statutes

2012 Hawaii Revised Statutes TITLE 9. PUBLIC PROPERTY, PURCHASING AND CONTRACTING 103D. Hawaii Public Procurement Code 103D-303 Competitive sealed proposals.

Universal Citation: HI Rev Stat § 103D-303 (2012)

§103D-303 Competitive sealed proposals. (a) Competitive sealed proposals may be used to procure goods, services, or construction that are either not practicable or not advantageous to the State to procure by competitive sealed bidding.

(b) Proposals shall be solicited through a request for proposals.

(c) Notice of the request for proposals shall be given in the same manner as provided in section 103D-302(c).

(d) Proposals shall be opened so as to avoid disclosure of contents to competing offerors during the process of evaluation. A register of proposals shall be prepared and shall be open for public inspection after contract award.

(e) The request for proposals shall state the relative importance of price and other evaluation factors.

(f) Discussions may be conducted with responsible offerors who submit proposals determined to be reasonably likely to be selected for a contract award for the purpose of clarification to assure full understanding of, and responsiveness to, the solicitation requirements. Offerors shall be accorded fair and equal treatment with respect to any opportunity for discussion and revision of proposals, and revisions may be permitted after submissions and prior to award for the purpose of obtaining best and final offers. In conducting discussions, there shall be no disclosure of any information derived from proposals submitted by competing offerors.

(g) Award shall be made to the responsible offeror whose proposal is determined in writing to be the most advantageous, taking into consideration price and the evaluation factors set forth in the request for proposals. No other factors or criteria shall be used in the evaluation. The contract file shall contain the basis on which the award is made.

(h) In cases of awards made under this section, non-selected offerors may submit a written request for debriefing to the procurement officer within three working days after the posting of the award of the contract. Thereafter, the procurement officer shall provide the non-selected offeror a prompt debriefing. Any protest by the non-selected offeror pursuant to section 103D-701 following debriefing shall be filed in writing with the procurement officer within five working days after the date upon which the debriefing is completed.

(i) In addition to any other provisions of this section, construction projects may be solicited through a request for proposals to use the design-build method; provided that:

(1) A request for proposals is issued to prequalify offerors to select a short list of no more than three responsible offerors, prior to the submittal of proposals; provided that the number of offerors to be selected for the short list shall be stated in the request for proposals and prompt notice is given to all offerors as to which offerors have been short-listed;

(2) A conceptual design fee may be paid to non-selected offerors that submit a technically responsive proposal; provided that the cost of the entire project is greater than $1,000,000; and

(3) The criteria for pre-qualification of offerors, design requirements, development documents, proposal evaluation criteria, terms of the payment of a conceptual design fee, or any other pertinent information shall be stated in the request for proposals. [L Sp 1993, c 8, pt of §2; am L 1995, c 178, §§8, 9; am L 1997, c 352, §23; am L 2003, c 52, §4; am L 2011, c 211, §3]

Exhibit 14

View the 2017 Hawaii Revised Statutes | View Previous Versions of the Hawaii Revised Statutes

2012 Hawaii Revised Statutes
TITLE 9. PUBLIC PROPERTY, PURCHASING AND CONTRACTING
103D. Hawaii Public Procurement Code
103D-304 Procurement of professional services.

Universal Citation: HI Rev Stat § 103D-304 (2012)

§103D-304 Procurement of professional services. (a) Professional services shall be procured in accordance with sections 103D-302, 103D-303, 103D-305, 103D-306, or 103D-307, or this section; provided that design professional services furnished by licensees under chapter 464 shall be procured pursuant to this section or section 103D-307. Contracts for professional services shall be awarded on the basis of demonstrated competence and qualification for the type of services required, and at fair and reasonable prices.

(b) At a minimum, before the beginning of each fiscal year, the head of each purchasing agency shall publish a notice inviting persons engaged in providing professional services which the agency anticipates needing in the next fiscal year, to submit current statements of qualifications and expressions of interest to the agency. Additional notices shall be given if:

(1) The response to the initial notice is inadequate;

(2) The response to the initial notice does not result in adequate representation of available sources;

(3) New needs for professional services arise; or

(4) Rules adopted by the policy board so specify.

The chief procurement officer may specify a uniform format for statements of qualifications. Persons may amend these statements by filing a new statement prior to the date designated for submission.

(c) The head of the purchasing agency shall designate a review committee consisting of a minimum of three persons with sufficient education, training, and licenses or credentials for each type of professional service which may be required. In designating the members of the review committee, the head of the purchasing agency shall ensure the impartiality and independence of committee members. The names of the members of the review committee established under this section shall be placed in the contract file.

The committee shall review and evaluate all submissions and other pertinent information, including references and reports, and prepare a list of qualified persons to provide these services. Persons included on the list of qualified persons may amend their statements of qualifications as necessary or appropriate. Persons shall immediately inform the head of the purchasing agency of any change in information furnished which would disqualify the person from being considered for a contract award.

(d) Whenever during the course of the fiscal year the agency needs a particular professional service, the head of the purchasing agency shall designate a selection committee to evaluate the statements of qualification and performance data of those persons on the list prepared pursuant to subsection (c) along with any other pertinent information, including references and reports. The selection committee shall be comprised of a minimum of three persons with sufficient education, training, and licenses or credentials in the area of the services required. In designating the members of the selection committee, the head of the purchasing agency shall ensure the impartiality and independence of committee members. The names of the members of a selection committee established under this section shall be placed in the contract file.

(e) The selection criteria employed in descending order of importance shall be:

(1) Experience and professional qualifications relevant to the project type;

(2) Past performance on projects of similar scope for public agencies or private industry, including corrective actions and other responses to notices of deficiencies;

(3) Capacity to accomplish the work in the required time; and

(4) Any additional criteria determined in writing by the selection committee to be relevant to the purchasing agency's needs or necessary and appropriate to ensure full, open, and fair competition for professional services contracts.

(f) The selection committee shall evaluate the submissions of persons on the list prepared pursuant to subsection (c) and any other pertinent information which may be available to the agency, against the selection criteria. The committee may conduct confidential discussions with any person who is included on the list prepared pursuant to subsection (c) regarding the services which are required and the services they are able to provide. In conducting discussions, there shall be no disclosure of any information derived from the competing professional service offerors.

(g) The selection committee shall rank a minimum of three persons based on the selection criteria and send the ranking to the head of the purchasing agency. The contract file shall contain a copy of the summary of qualifications for the ranking of each of the persons provided to the head of the purchasing agency for contract negotiations. If more than one person holds the same qualifications under this section, the selection committee shall rank the persons in a manner that ensures equal distribution of contracts among the persons holding the same qualifications. The recommendations of the selection committee shall not be overturned without due cause.

(h) The head of the purchasing agency or designee shall negotiate a contract with the first ranked person, including a rate of compensation which is fair and reasonable, established in writing, and based upon the estimated value, scope, complexity, and nature of the services to be rendered. If a satisfactory contract cannot be negotiated with the first ranked person, negotiations with that person shall be formally terminated and negotiations with the second ranked person on the list shall commence. The contract file shall include documentation from the head of the purchasing agency, or designee, to support selection of other than the first ranked or next ranked person. Failing accord with the second ranked person, negotiations with the next ranked person on the list shall commence. If a contract at a fair and reasonable price cannot be negotiated, the selection committee may be asked to submit a minimum of three additional persons for the head of the purchasing agency to resume negotiations in the same manner provided in this subsection. Negotiations shall be conducted confidentially.

(i) Contracts awarded under this section for $5,000 or more shall be posted electronically within seven days of the contract award by the chief procurement officer or designee and shall remain posted for at least one year. Information to be posted shall include, but not be limited to:

(1) The names of the persons submitted under subsection (g);

(2) The name of the person or organization receiving the award;

(3) The dollar amount of the contract;

(4) The name of the head of the purchasing agency or designee making the selection; and

(5) Any relationship of the principals to the official making the award.

(j) Contracts for professional services of less than the limits in section 103D-305, may be negotiated by the head of the purchasing agency, or designee, with at least any two persons on the list of qualified persons established pursuant to subsection (c). Negotiations shall be conducted in the manner set forth in subsection (h), with ranking based on the selection criteria of subsection (e) as determined by the head of the agency.

(k) In cases of awards made under this section, nonselected professional service providers may submit a written request for debriefing to the chief procurement officer or designee within three working days after the posting of the award of the contract. Thereafter, the head of the purchasing agency shall provide the requester a prompt debriefing in accordance with rules adopted by the policy board. Any protest by the requester pursuant to section 103D-701 following debriefing shall be filed in writing with the chief procurement officer or designee within five working days after the date that the debriefing is completed. [L Sp 1993, c 8, pt of §2; am L 1995, c 178, §10; am L 1997, c 21, §1 and c 352, §7; am L 2000, c 141, §1; am L 2003, c 52, §5; am L 2004, c 216, §1]

Note

L 1997, c 352, §23 purports to amend this section.

Exhibit 15

PHONE (808) 594-1888

LIEUTENANT GOVERNOR'S OFFICE

FAX (808) 594-1868

STATE OF HAWAI'I
OFFICE OF HAWAIIAN AFFAIRS
560 N. NIMITZ HIGHWAY, SUITE 200
HONOLULU, HAWAI'I 96817

'16 AUG 18 A10:16

MEETING OF THE
COMMITTEE ON BENEFICIARY ADVOCACY AND EMPOWERMENT

DATE: Wednesday, August 24, 2016

TIME: 1:30 p.m.

PLACE: Mauli Ola Boardroom
Nā Lama Kukui
560 N. Nimitz Highway
Honolulu, Hawai'i 96817

AGENDA

I. Call to Order

II. Approval of Minutes
   A. July 27, 2016

III. Community Concerns*

IV. New Business
   A. ACTION ITEM BAE 16-02 : To approve an OHA Board of Trustees Executive Communications Policy Plan called *One Voice, One Message*
   B. 2016 Legislative Session Review
   C. Briefing : Updates on OHA's Washington D.C. Bureau

V. Unfinished Business

VI. Beneficiary Comments*

VII. Announcements

VIII. Adjournment

*Notice: Persons wishing to provide written testimony are requested to submit ten (10) copies of their testimony to the OHA Pouhana / CEO at 560 N. Nimitz Highway, Suite 200, Honolulu, HI 96817 or fax to 594-1938, 48 hours prior to the scheduled meeting. Persons wishing to testify orally at the meeting may do so within a five (5) minute limit.

Trustee John Waihe'e, IV, Chair
Committee on Beneficiary Advocacy and Empowerment

08-18-16
Date

STATE OF HAWAI'I
OFFICE OF HAWAIIAN AFFAIRS
560 N. NIMITZ HIGHWAY, SUITE 200

COMMITTEE ON BENEFICIARY ADVOCACY AND EMPOWERMENT MINUTES

August 24, 2016 1:30 p.m.

ATTENDANCE:
Chairperson John Waihe'e, IV
Vice-Chairperson Peter Apo
Trustee Dan Ahuna
Trustee Haunani Apoliona
Trustee Carmen Hulu Lindsey
Trustee Robert Lindsey
Trustee Colette Machado

EXCUSED:
Trustee Lei Ahu Isa
Trustee Rowena Akana

BOT STAFF:
A. U'ilani Tanigawa
Claudine Calpito
Crayn Akina
Harold Nedd
Kama Hopkins
Lady Elizabeth Garrett
Lehua Itokazu
Liana Pang
Louise Yee Hoy
Makana Chai
Melissa Wennihan
Reynold Freitas

ADMINISTRATION STAFF:
Kamana'opono Crabbe, Ph.D., Pouhana / CEO
Lisa Victor, Pou Nui / COO
Anuhea Patoc, PUBL
Coti Haia, DC (via Phone)
Derek Kauanoe, ADV-GOV
Ernest Kimoto, CC
Jessica Freedman, PUBL
Jim McMahon, ADV
Jocelyn Doane, PUBL
Jonathan L. Ching, PUBL
Kawika Riley, ADV
Keala Carter, DC
Keala Nichols, ADV
Kuulei Stockman, DC
Leona Kalima, CULTU
Mehana Hind, CMTY ENGMT
Momilani Lazo, CEO
Monica Morris, ADV
Raina Gushiken, CC
Sterling Wong, PUBL

GUESTS:
Neal Yokota
Keali'i Makekau
Joseph Iokepa

I. CALL TO ORDER

Chair Waihe'e calls the Committee on Beneficiary Advocacy and Empowerment meeting for Wednesday, August 24, 2016 to order at **1:30 p.m.**

Chair Waihe'e notes for the record that **PRESENT** are:

MEMBERS			AT CALL TO ORDER (1:30 p.m.)	TIME ARRIVED
CHAIR	JOHN	**WAIHE'E, IV**	**PRESENT**	
VICE-CHAIR	PETER	**APO**	**PRESENT**	
TRUSTEE	DAN	**AHUNA**	**PRESENT**	
TRUSTEE	HAUNANI	**APOLIONA**	**PRESENT**	
TRUSTEE	CARMEN "HULU"	**LINDSEY**	**PRESENT**	
TRUSTEE	COLETTE	**MACHADO**	**PRESENT**	
TRUSTEE	ROBERT	**LINDSEY**	**PRESENT**	Arrived at 1:34pm

At the Call to Order, **SIX (6) Trustees are PRESENT**, thereby constituting a quorum.

EXCUSED from the BAE Meeting are:

MEMBERS			COMMENT
TRUSTEE	LEI	**AHU ISA**	MEMO – REQUESTING TO BE EXCUSED
TRUSTEE	ROWENA	**AKANA**	MEMO – REQUESTING TO BE EXCUSED

II. APPROVAL OF MINUTES

A. July 27, 2016

Trustee Ahuna moves to approve the minutes of July 27, 2016.

Trustee Apoliona seconds the motion.

Chair Waihe'e asks if there is any discussion. There is none.

Chair Waihe'e asks if anyone votes NO or ABSTAINS. There are no replies.

							1:30 p.m.
TRUSTEE		1	2	**'AE (YES)**	**A'OLE (NO)**	**KANALUA (ABSTAIN)**	**EXCUSED**
LEI	**AHU ISA**						**EXCUSED**
DAN	**AHUNA**	1		X			
ROWENA	**AKANA**						**EXCUSED**
VICE-CHAIR PETER	**APO**			X			
HAUNANI	**APOLIONA**		2	X			
CARMEN HULU	**LINDSEY**			X			
ROBERT	**LINDSEY**						Arrived at 1:34pm
COLETTE	**MACHADO**			X			
CHAIR JOHN	**WAIHE'E**			X			
TOTAL VOTE COUNT				6	0	0	3

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

Chair Waihe'e notes for the record that all members present vote 'AE (YES) and the **MOTION CARRIES.**

III. COMMUNITY CONCERNS*

None

IV. NEW BUSINESS

A. BAE 16-02: To approve an OHA Board of Trustees Executive Communications Policy Plan called One Voice, One Message

Chair Waihe'e turns it over to Ka Pouhana Kamana'opono Crabbe.

Pouhana Crabbe: Thank you Chair Waihe'e and Good Afternoon Trustees. Before you is the Action Item to approve the Board of Trustees Executive Communications Policy plan called ***"One Voice, One Message"*** – We propose that a policy would help to provide (a). A greater level of consistency and continuity of messages and communication that would alleviate some of the confusion and misperceptions of our organization, (b) be an opportunity for a focused effort to raise awareness of all OHA programs for the benefit of the community; and (c) create a proactive, unified approach that evaluates using appropriate media channels to improve strategic positions while balancing the image of the Office of Hawaiian Affairs. I will call on Neal Yokota from Stryker, Weiner & Yokota Public Relations, Inc. to help provide some background information.

Trustee Machado: Before you introduce Mr. Yokota can you please provide us a little history of how this was established.

Pouhana Crabbe: Yes, for several years and especially after the Nation Building effort a number of media requests have gone out both at the Board level and at the Administrative level – we wanted to look at how we handle our image of what is communicated as OHA's message to the broader public, as well as how we handle messaging internally. We have a communication's plan in place, but the greater issue really was how we unite Board and Administration on consistent messaging. So we hired Stryker, Weiner & Yokota to assist us.

Neal Yokota: Good Afternoon Trustees, this was a process where we took a look at some of the issues that OHA has faced in terms of communication, we worked closely with the OHA Communications staff to come up with a policy, which really is a structure to allow for consistency in messaging. It allows for a clear structure in terms of getting messaging reviewed through the Board and Administration; we also identified that one of the areas of difficulty in terms of maintaining that consistency was internally making sure that prior positions and communications that have been put out are recorded, researched and followed.

Trustee Hulu Lindsey: What is the jurisdiction of this policy; who does it affect?

Pouhana Crabbe: It affects the entire organization.

Trustee Hulu Lindsey: Including the Trustees?

Pouhana Crabbe: Yes.

Trustee Hulu Lindsey: I disagree with this. I think there should be two levels, one for the administration and one for the elected officials. Mainly I don't think that we can be told not to speak our minds as elected officials, this is what makes this Board different from all the other Hawaiian

Organizations, the others are all appointed. Nobody tells the legislators that they cannot speak and say what's on their minds.

Pouhana Crabbe: This was to provide guidelines trustee; we are not saying you cannot speak as an individual, what we're saying is as long as it's within the guidelines consistent with the Board position.

Trustee Hulu Lindsey: I have an example, let's say Peter disagreed with us on Papahānaumokuākea, he has a right to disagree with us. I disagreed with the Board on TMT; I have that right, but I respected the Board's decision. You cannot tell me that I cannot speak my feelings outside, I'm an elected official and I need to address the people that voted for me. I don't think our hands can be tied as elected officials, I know that I as a trustee have respected it, any communication that I've done like expressing my feelings about the water issue on Maui, I've made sure to check with Administration to be sure that I'm consistent with how the Board is moving, but I need to Support my people personally.

Pouhana Crabbe: I agree with you that trustees have an obligation to your stakeholders, constituents and beneficiaries; I think what this policy strives to do is to improve the image and a more consistent message going out in to the Community. You have right here the opportunity to express your personal feelings, before you go to an official vote. When the vote is taken that is the Board's position.

Trustee Apoliona: Being a previous Chairperson of the Board, I know how important it is to have a consistent message and I would agree that Trustees should debate the issues vigorously when it's time to debate, but I think it's a little different as a Board of Trustees that once a position is made by the Board not just by one person or by the Chair, it should stand as a majority position of the Board. We can still have how we feel as individual trustees, but to go out and fan it and create more dissention or confusion is something to pay attention to. That's not saying that points of view should not be heard, they should be; but there's a time and place and the policy by virtue of decision and vote by the Board is executed. I've gone back to the original by-laws, and if you looked at the by-laws while it may not be as distinctive and strong as what is being proposed, it's focused and there are a few points in it that we all should have because it is the founding document.

Trustee Ahuna: I can agree with that, when a Board decision is made anything that you say against it is a "code of conduct". Whether I think this is good or bad, I just want us to try to create an operational framework for consistency for all of us.

Trustee Apo: I have amendments that I would like to suggest if we get that far in the discussion. The policy that we're thinking of is Unconstitutional; it's a violation of The First Amendment, every way you look at it. Rice v. Cayetano ruled that OHA is a State agency, so we're bound by all the rules that govern elected officials, we are not a Trust. In Bond v. Floyd, *legislators have an obligation to take positions on controversial political questions so that their constituents can be fully informed by them and be better able to assess their qualifications for office, also so they may be represented in governmental debates by the person they have elected to represent them;* That is so fundamental to an elected body. In another Federal Court ruling, Jenevein v. Willing; *the public is obliged to inform itself about an elected official and as a practical matter this is fundamental about who we are responsible to, the Public itself is the employer with power to hire and fire, so an elected official is not beholding to the institution or to its leaders, we're beholding to those people who elect us.*

Trustee Robert Lindsey: I would like to speak in Support of the Action Item and like Trustee Apoliona; I come at this with the principle of Majority Rules, the time to debate and discourse any issue is at this table. We cannot have a situation where the majority is subject to tyranny by the minority, which makes us look ridiculous in the eyes of our stakeholders and beneficiaries. I think we definitely need this policy to keep us on a straight and narrow, and this policy should apply to the staff and leaders in the organization. I remember when I was a student at the University of Hawaii – Mānoa, there was an arch and on that arch it said "Above the individual is the Nation" and I think that so appropriately applies here.

Trustee Hulu Lindsey: I would like to say that I agree with Trustee Apo, I believe that we are elected officials and that we owe our decisions to the people that elected us. Another thing that bothers me about this One Voice, One Message Action Item is that we have been putting out two messages a lot, one from the Administration and the other from the Office of Hawaiian Affairs; this was very clear just last week with the Water Commission. The testimony made by OHA said at the very beginning "The Administration's position is…", so we need a process where the Administration can get a sensor for the Board of Trustees so that they can go out to an important commission like that and say "The Office of Hawaiian Affairs' position is…" because I'm sure that the Board would've been fine with the statement made, it was excellent. It shouldn't be "The Administration" or "The Board of Trustees" it should be "The Office of Hawaiian Affairs"; One Voice, One Message.

Trustee Apoliona: That's correct.

Pouhana Crabbe: Yes, the reason why is it's usually consistent with what we have already researched. Because that issue that you're talking about Trustee Lindsey has not had a Board position, usually Administration on behalf of OHA is stating it. For official Board position we need to come to the Board for Approval.

Trustee Hulu Lindsey: I know that's why you do it that way, but there should be a way that we can get a consensus.

Chair Waihe'e: that does bring up an interesting question; Ka Pouhana how would this affect a trustee trying to do something similar? In other words, if Trustee Lindsey had given that same message and the Board hadn't taken a position, would she be violating the policy?

Pouhana Crabbe: We're trying to propose a much more structured process so expectations on the Board as well as Administration we have a better understanding of what the process is moving forward, especially in testimony. In the action item it sets up what you can do, if the position is consistent with the Board position and goes through the process of seeing the Board Chair. Right now we've allowed some flexibility for the Chairperson to make a determination.

Trustee Apoliona: The Chair ultimately is responsible for approving all press releases and public announcements which state the official position of the Board.

Trustee Machado: I'm curious why that document (the old by-laws) wasn't incorporated in this Action Item as background information? I'm always asking for background information.

Trustee Apo: The number one governing document in the United States of America is the U.S. Constitution. This violates the United States Constitution period. If you were to take this proposal to the State Legislature or to City Councils, or the Board of Education, what do you think the response would be? This Board gets more votes than any other elected official except the Governor and Lt. Governor, that's a huge standard to meet.

Trustee Ahuna: For me it's not about what we want to say or what they want to say, it's just we want to tighten up the Board and how we communicate things and improve on us and make OHA a better place, how are we going to do that if we don't even want to try.

Trustee Robert Lindsey: Kamana'o, what is driving from the administration stand point the need for this policy? Can you site examples?

Pouhana Crabbe: Let me start by saying that this policy is not directed at any certain trustee. There are multiple situations where trustees have had their own opinions and have gone out and sent a different message out from what the OHA Board voted on, through media, Facebook, social media, etc. and it's not meant to gag you, this was meant to unify us. One of the purpose behind this was to unify us as an organization on how we communicate not just Board positions, but also how we communicate what's going on, for example there have been multiple situations that individual trustees have posted on Facebook that have triggered responses from our Community that we get tasked trying to deal with, and that puts pressure on Administration regarding what individual trustees are saying even when there is not a Board position. Mauna Kea was a neutral position, but different Trustees going out and saying different things puts pressure on Administration as well, so that's an example that we're looking at; if the Board's position is neutral we should have different talking points both for administration and trustees so that we don't confuse our beneficiaries or stakeholders. Another example would be when there is a majority position taken, but some trustees are speaking to the minority decision, it then creates problems for our Public Policy staff to discuss, negotiate and clarify with legislators; it's a mixed message going out to legislators and other key holders that may influence initiatives and we are involved in. We believe a policy like this would really help align our organization to achieve greater integrity and credibility.

Chair Waihe'e: I wanted to clarify a couple of things, I can say assuredly with the utmost confidence that this policy proposal was not at all directed at Trustee Apo, it was a long time in the making and up until very recently it wouldn't even have been on the radar. Secondly, we are a State agency, however we are not legislators because that has to do with passing laws and we don't have that power, we're trustees and under trust law we have some similar but also a lot of different obligations to beneficiaries than a legislator would have to his constituency; and first and foremost it's protecting the Native Hawaiian Trust and our beneficiaries proprietary interest in that Trust.

Trustee Apo: I would say this, not only are we not legislators or councilman but I think we have a higher responsibility.

Chair Waihe'e: I agree.

Trustee Apo: Hawaii will not be one people until Hawaiians can restore our dignity and nation. So our responsibility and the standard to which we should rise, is even higher than legislators and council persons. If one of the things we do is cut the leg of the number one rule of the Constitution, Freedom of Speech then that takes us below legislators, that is a step backwards.

Trustee Machado: I think they should withdraw their proposal and come back another day with more details and try to incorporate what was discussed here.

Pouhana Crabbe: I think the discussion has raised a legal issue regarding the Constitutionality which we did not look at, and we will get a legal perspective on it and look to revising this.

Trustee Machado: I would advise that you also speak with our Board attorney in addition to in house.

Pouhana Crabbe: We will do that. What I'm hearing is that there are many issues that have been discussed, so perhaps administration should reconvene and conduct greater due diligence and discuss with Corporation and Board Counsel. Then we will bring this back to the BAE for consideration.

Trustee Machado: I would greatly appreciate that.

Chair Waihe'e: That's correct Ka Pouhana.

Trustee Apoliona: Sooner than later, so that we have the One Voice moving in One Direction.

Chair Waihe'e: Thank you.

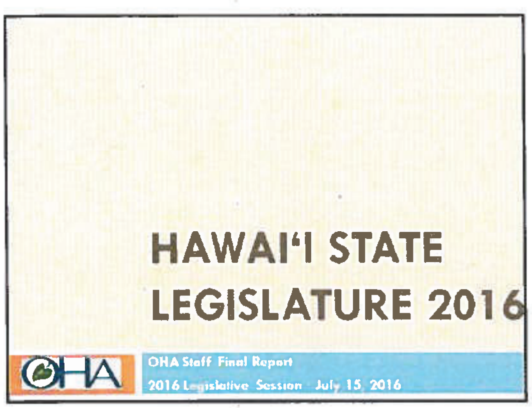
IV. NEW BUSINESS

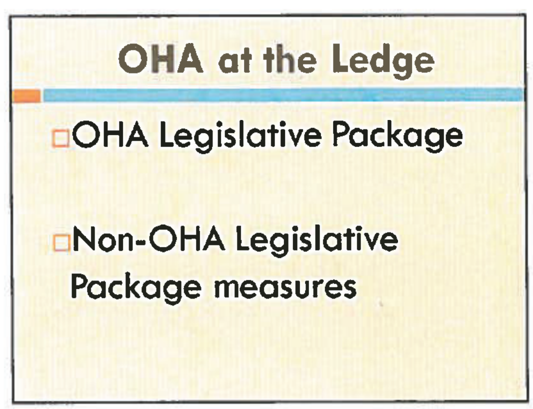
B. 2016 Legislation Session Review

Chair Waihe'e once again turns it over to Ka Pouhana Kamana'opono Crabbe.

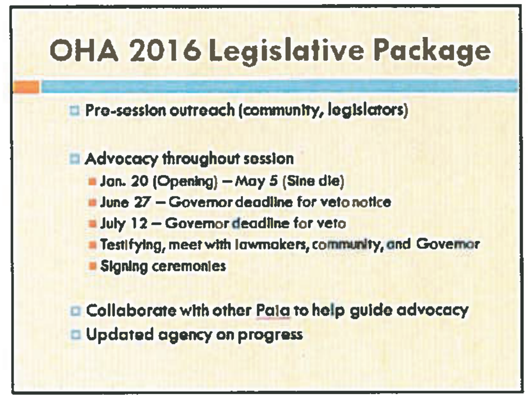
Pouhana Crabbe: Thank you Chair Waihe'e, I'd like to call upon our Public Policy Manager Sterling Wong and Senior Public Policy Advocate Jocelyn Doane to present the legislative review.

Public Policy Manager Wong: Aloha Chair, Vice-Chair and members of the BAE Committee, we're just going to give you a quick overview of the 2016 Legislative Session and also begin discussion regarding the upcoming 2017 Session with slides at the end of our Power Point Presentation.



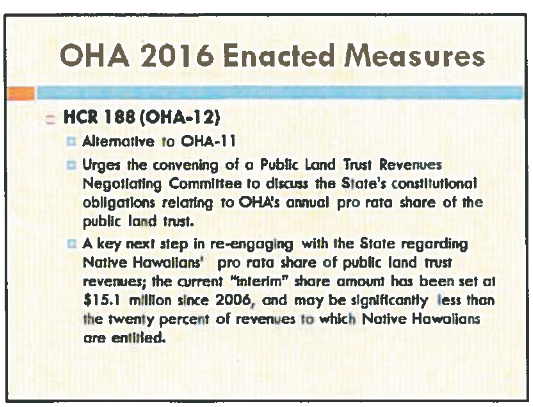


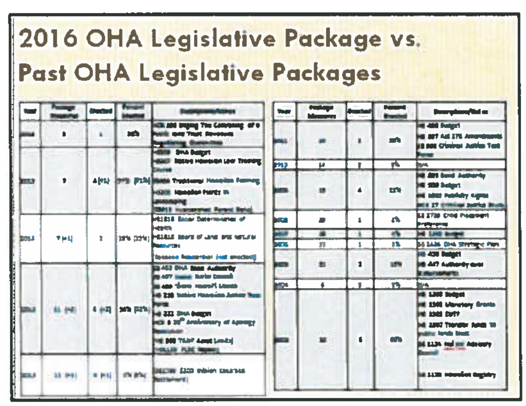
Public Policy Manager Wong: As you know we have two primary responsibilities at the Legislature, Advocacy on our legislative package and secondly non-OHA legislative package measures. Jocelyn will be going over the Non-OHA measures with you.



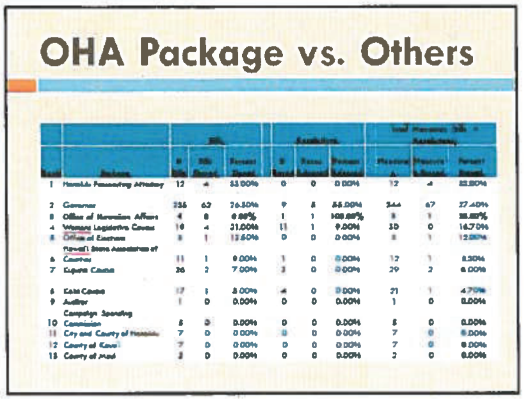
Public Policy Manager Wong: Every year we do internal and external outreach to get conceptual ideas during July and August, our staff during this period vets all the measures and draft proposals, we presented to the OHA Executive Team, BAE and BOT and received approval for the package on December 3, 2015. Our package included 4 bills, this was the second year of a biennium and ultimately a subsequent resolution was included after that initial approval in December.

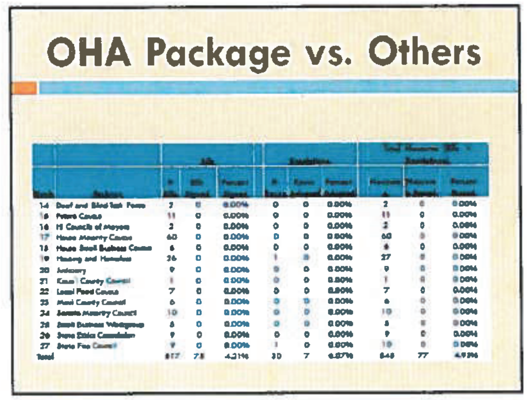
We did a lot of Community Outreach this past session because our Public Land Trust Revenue bill was in our package, so we did a lot of outreach for that. This bill had a lot of Support from both Senate and House leadership, but for various reasons legislators decided not to move our PLT bill and instead went with a Resolution (HCR 188) that urged the Administration to convene a Negotiating Committee to discuss our Public Land Trust issues. This resolution was ultimately adopted by the legislature; we've had some meetings with Senate Leadership and are trying to meet with House Leadership, Ka Pouhana has been in discussion with the Governor's office and we've also had some meetings with the AG's office and Budget and Finance because we are trying to work on a new financial review to update the old one, we have a review from the FY12 PLT. However as we get into more formal negotiations with the State on our PLT we wanted to have the most up to date data, so we've been working with B&F and the AG's office to get us another round of meetings and do a financial review with the rest of the State agencies. So at this point our main priority is to get the Negotiating Committee to meet.



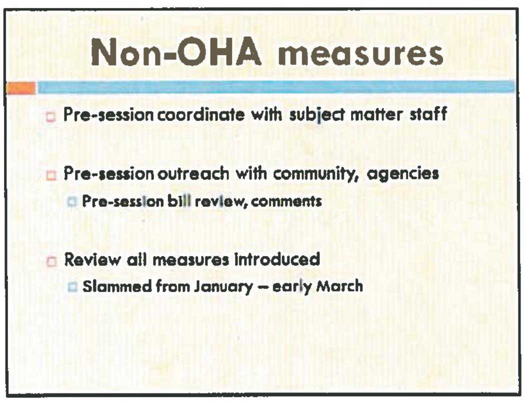


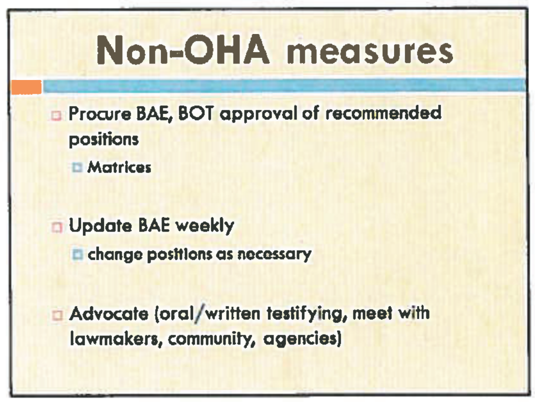
Public Policy Manager Wong: As we do every year we compare our package to our past packages and other packages, so you can see how we did. This year we would one resolution of five measures pass, it was a rough year but still successful particularly when you compare it to other packages.



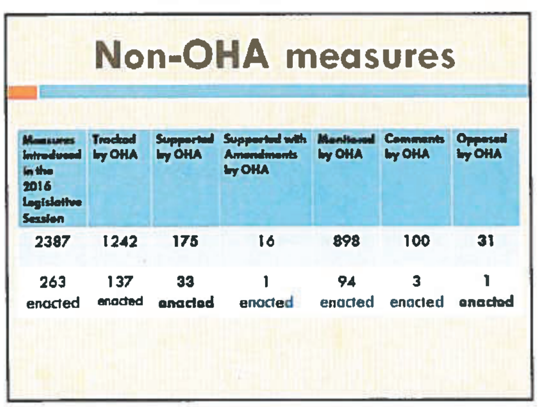


Public Policy Manager Wong: I'll turn it over to Jocelyn.

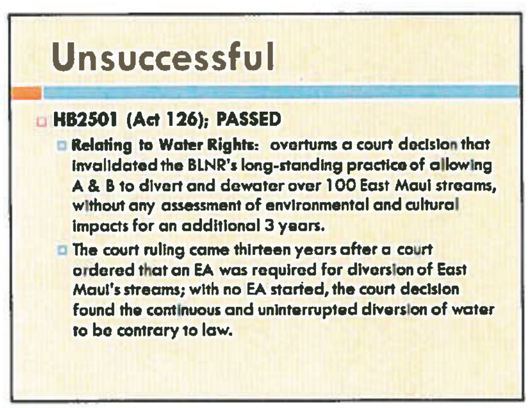




Senior Public Policy Advocate Doane: Aloha Trustee, as you know during session we monitor over a thousand different measures that affect Native Hawaiians in different areas from Health, Housing and Income. We coordinate with our subject matter expert staff in our division as well as other divisions before session starts to get a sense of what we think is coming down the pipeline.

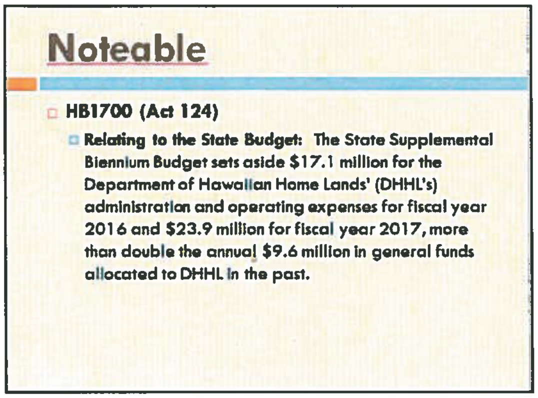

Non-OHA measures

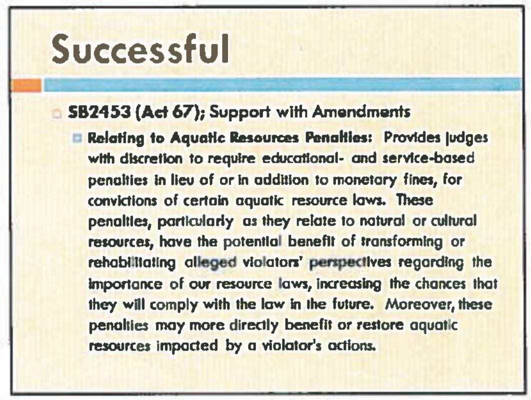
Measures introduced in the 2016 Legislative Session	Tracked by OHA	Supported by OHA	Supported with Amendments by OHA	Monitored by OHA	Comments by OHA	Opposed by OHA
2387	1242	175	16	898	100	31
263 enacted	137 enacted	33 enacted	1 enacted	94 enacted	3 enacted	1 enacted



Senior Public Policy Advocate Doane: In 2016 there were 2,387 measures introduced and 263 of them were enacted. We tracked about half of the measures 1,242 and of those 137 were enacted. We Supported about 190 combined with Amendments and 34 of those were enacted. The bulk of the measures we monitored, we commented on about 100 and Opposed 31 Bills of which unfortunately one passed.

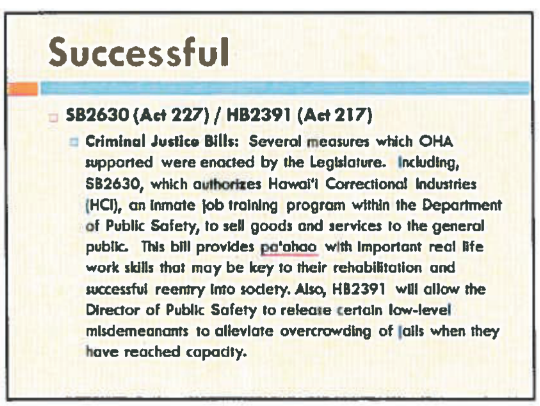
HB2501- the Water bill (Act 126) is the bill that we opposed but was enacted, ultimately the version that passed was better than what was originally introduced, essentially after the Court determined that BLNR couldn't just continue to issue revocable permits for the 33,000 watershed acres in East Maui to A&B anymore without voting and considering the impacts of those permits. After a lot of back and forth with OHA and other advocates what ended up coming out was what the legislators considered to be a compromise; the law was changed so that the BLNR can continue to issue these holdover revocable permits for up to three years, one of the things they're required to do is to come up with a different process.

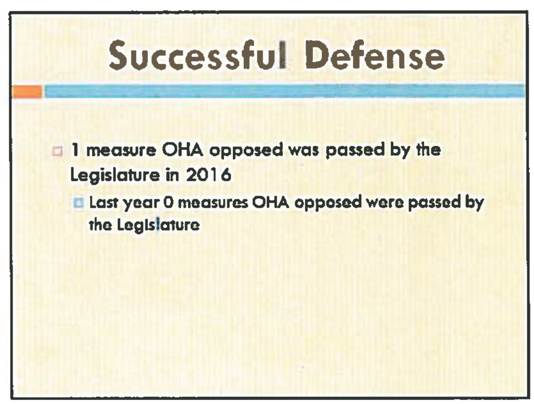




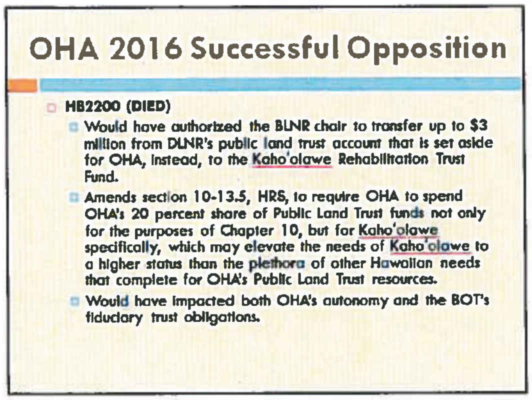
Senior Public Policy Advocate Doane: HB1700 (Act 124) is a notable victory for the Department of Hawaiian Home Lands; they went from 9 million the last couple of years to 17 million for FY16 and 23 million for FY17.

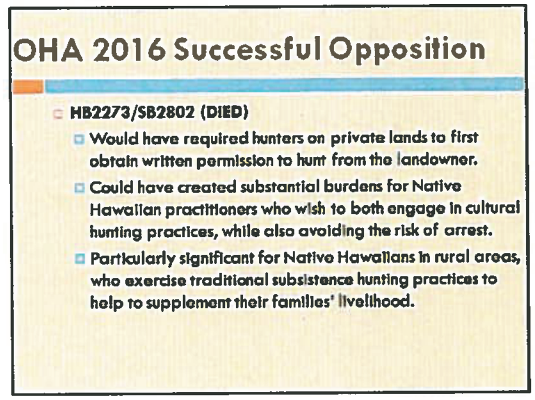
SB2453 (Act 67) is related to Aquatic Resource Penalties, basically all fishing infractions either go to BLNR for civil penalty or the Courts for criminal penalty; but our judges don't take these cases very seriously, so this would allow the judges to issue more education and service based penalties instead of dollar figures, which will have direct benefits on the resources.



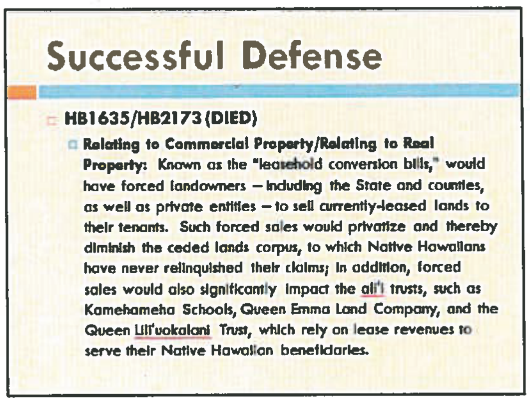


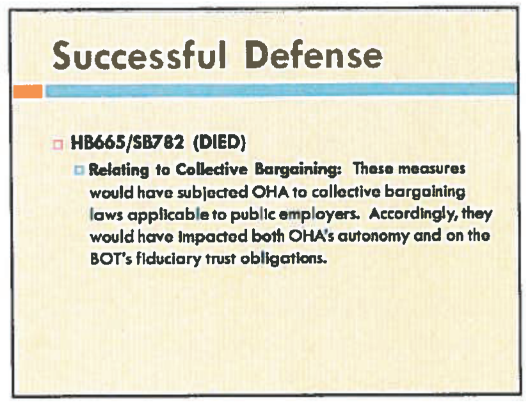
Senior Public Policy Advocate Doane: SB2630 (Act 227) and HB2391 (Act 217) were a couple of Criminal Justice Bills that passed, SB2630 would allow the Hawaii Correctional Industries to create a job training program to help build skills for pa'ahao with the intent of having more job opportunities after being released. HB2391 would allow the Director of Public safety to release low level misdemeanants to alleviate overcrowding of our jails.

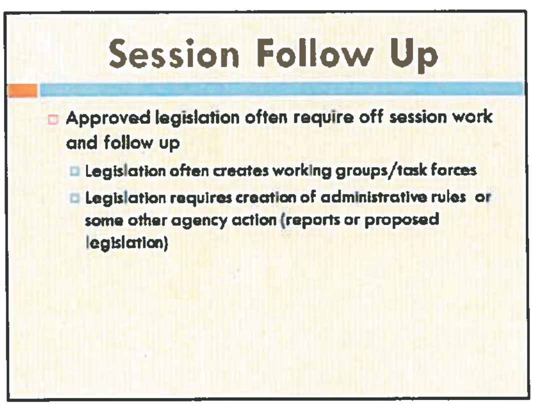




Senior Public Policy Advocate Doane: We were successful in killing a few bills as listed on the Power Point slides.

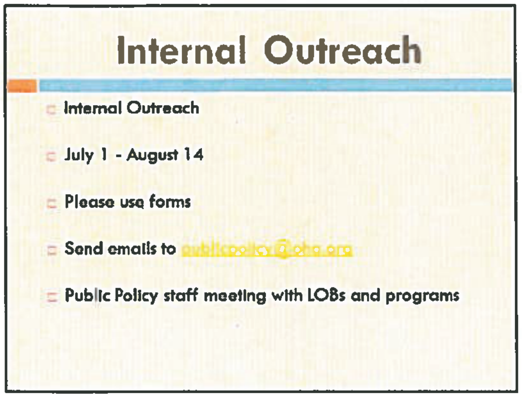


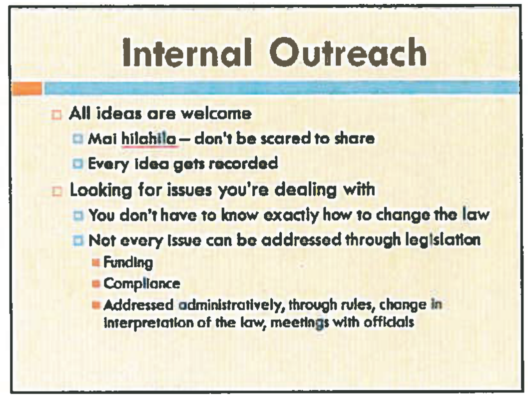


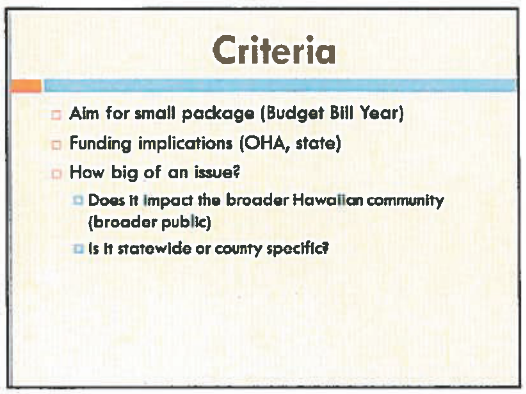


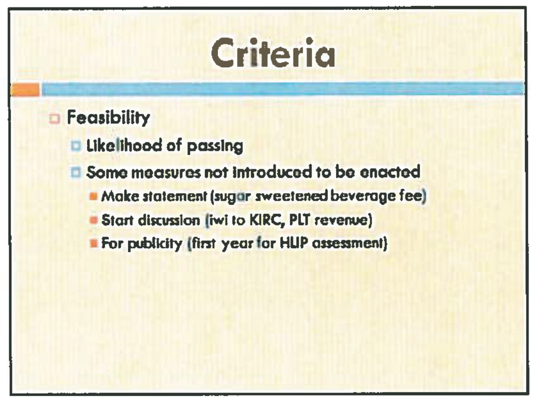
Senior Public Policy Advocate Doane: While there's a lot of work during session, it also provides for work after with following up and preparing to be responsive the following year, some that come to mind are the Negotiating Committee for the Public Land Trust and the Galbraith Estate Resolution.

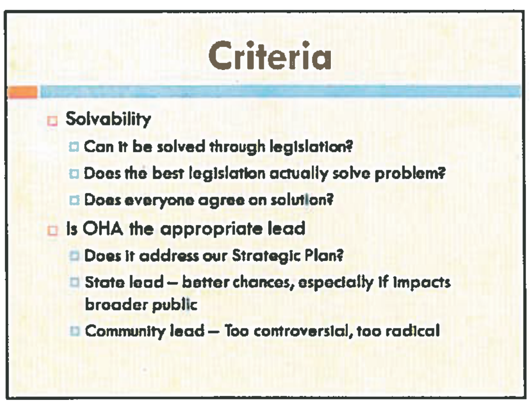
Public Policy Manager Wong: Just to wrap things up, we have some dates of what we're looking at for our schedule; we'll be bringing a conceptual package to the BAE in September, and get input then come back in Mid-October to get final approval from both BAE and BOT. It's an election year so everything is expedited, and we may come in after election for additional clean up.

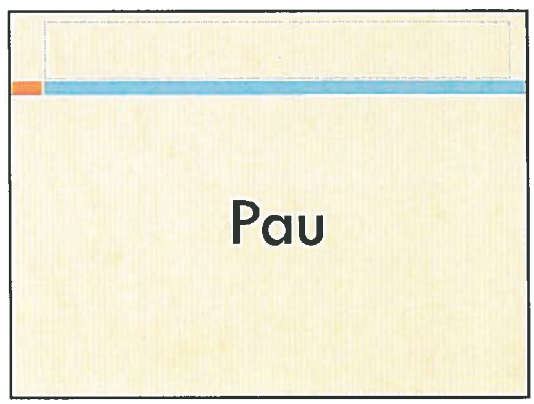












Trustee Hulu Lindsey: I really want to thank Sterling and Jocelyn and the rest of the advocacy staff for all of their work at the Legislature. They work very hard and are respected there.

The BAE Committee concurs.

Public Policy Manager Wong: Thank you, we'll be back on September 21st (date on slide is inaccurate) to bring the conceptual package to you and have a discussion about it.

IV. NEW BUSINESS

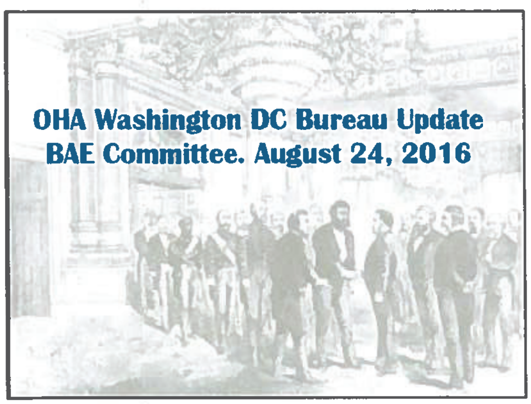
C. Briefing: Updates on OHA's Washington D.C. Bureau

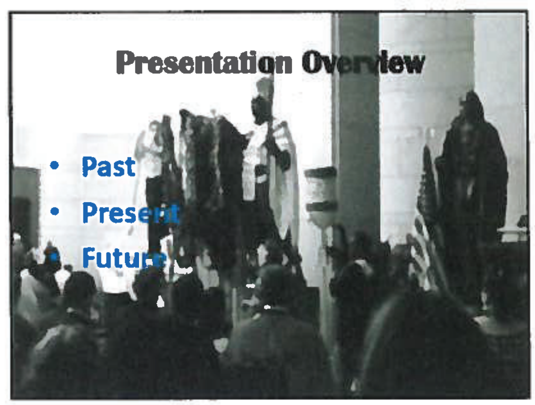
Chair Waihe'e: We have one last briefing, an update from our Washington D.C. Bureau.

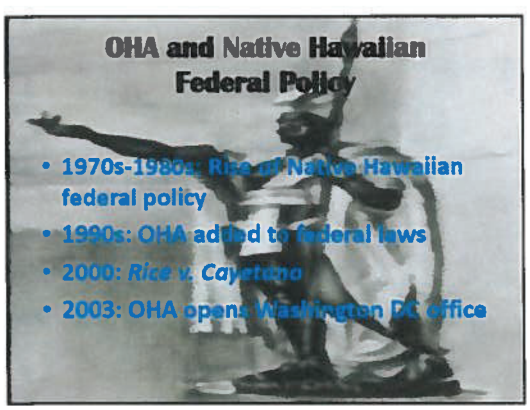
Pouhana Crabbe: Yes, I'd like to call upon Chief Advocate Kawika Riley to present this update, and we'll have our Washington D.C. Bureau Chief Coti Haia with us via telephone.

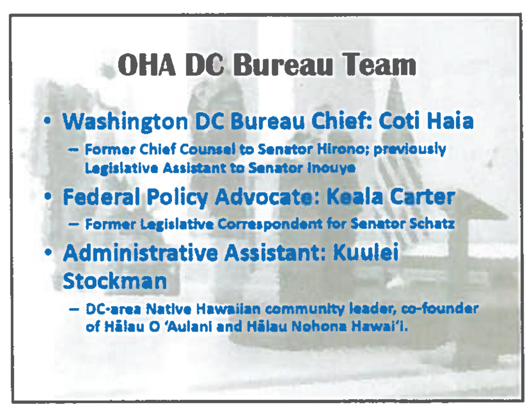
Chief Advocate Riley: Aloha mai kakou, thank you everyone for this opportunity to provide an update, we appreciate your time. We do have Coti Haia who started as our Washington D.C. Bureau Chief in January with us via phone – she's on vacation so we do appreciate her joining us remotely. Also here with us today are Keala Carter, Federal Policy Advocate and Ku'ulei Stockman, Administrative Assistant who are in town for training.

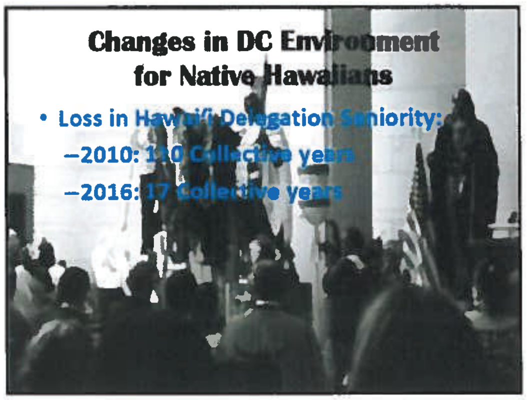
Some of you may recognize the picture in our first slide of our presentation; it's an image of King Kalākaua shaking hands and meeting President Ulysses S. Grant at The White House, and I like to start with this because, I like to talk about the way that some of us who have the privilege of working for OHA and doing Federal Advocacy, the way we sort of contextualize what we're trying to do for our people. We understand that in fact Native Hawaiian History is a rich part of American History; our King, David Kalākaua was the first foreign Head of State to address a Joint session of Congress, he engaged in a Government to Government relationship with The President of the United States. The advocacy and understanding the importance of representing our people and engaging with Washington D.C. goes back to our kingdom and continues through our more recent history, From Wilcox to Kūhio and into the present. We understand that we have a burden and follow footsteps of Giants, and we're grateful for that privilege.

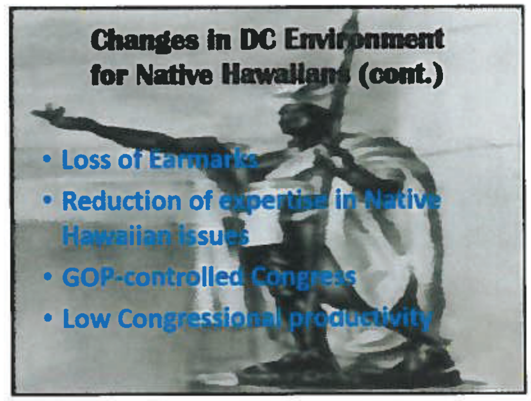


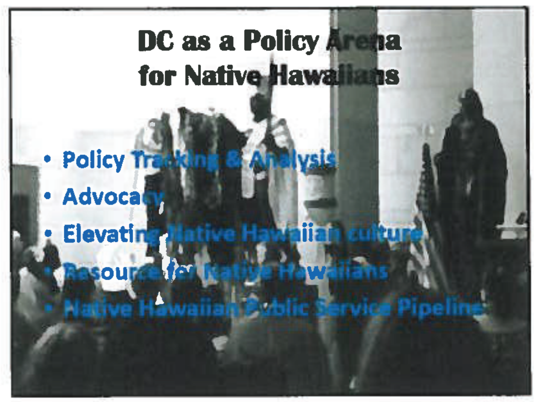








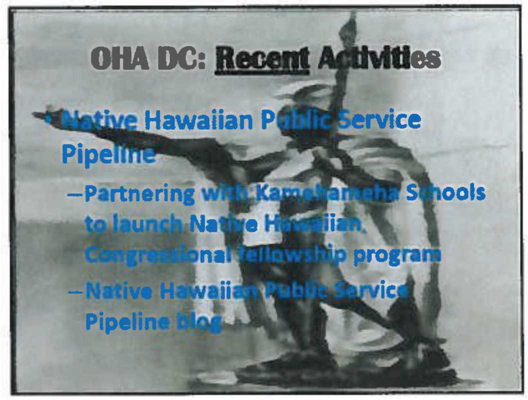




Chief Advocate Riley: One way to look at D.C. is as a training ground for Native Hawaiians, one of the things that we've tried to do through the Bureau is have a steady flow of internships and fellowships, we're a small office so we can only provide a small number of these, but we're very proud of the interns and fellows who have come through our doors; the Executive Director of the U.S. Congressional Asian Pacific American Caucus Krystal Ka'ai was one of our interns and then later a fellow, as well as Representative Kaniela Ing also benefited from an internship provided by OHA at the Federal level. It's a small program but we try to be there to help and promote Public Service.

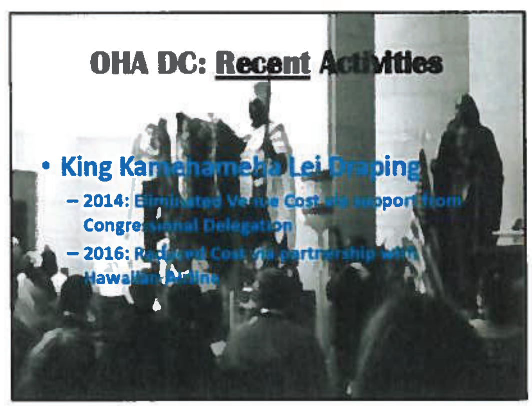
We also partner with D.C. based internship programs; George Washington University and American University's programs, a number of years ago our focus was just getting Hawaiians in the door, getting them to let Native Hawaiians apply, now we have partnerships with them where we help spread the word and we can get Hawaiians to go out and take advantage of these scholarships.

D.C. of course is also a Policy Arena and our bureau focuses significantly on Policy tracking and analysis, they on a weekly basis track pending legislation in Congress, they also have more recently began tracking pending Federal regulations, and more recently per Ka Pouhana's direction started to track Federal grants which is new for us but we're trying to build our expertise there. When the Board/Leadership takes positions we do conduct Federal Advocacy, we also see ourselves as a resource for Native Hawaiians when they conduct Advocacy.



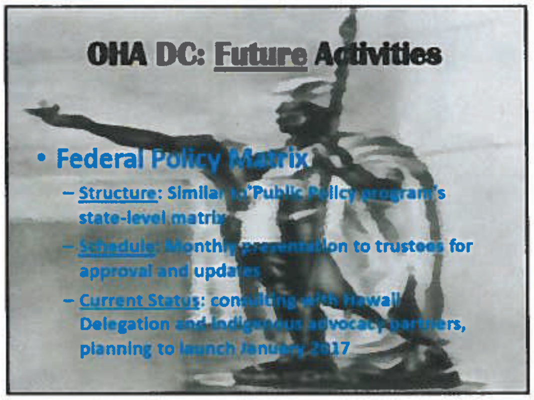
Chief Advocate Riley: D.C. is also a National and International platform for us and for other peoples; we try to operate at an Indigenous Embassy level. We also work with foreign embassies in the Pacific Island region, and OHA is the only non-foreign embassy to participate at a leadership and management level in activities such as the Pacific Day Symposium or the Pacific Night Celebration of Pacific Culture, it's a really nice way to promote our people and culture. I also want to emphasize that there's an active Native Hawaiian Community in D.C.

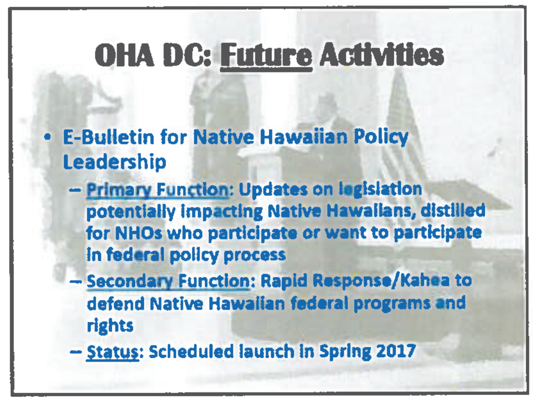
We have internships at the undergraduate and graduate levels, and the next step that we wanted to branch out into was to work with the Congressional delegation and come up with a competitive process where we get highly qualified Native Hawaiians and place them in each of the Hawaii delegation congressional offices for a 9 month experience, not a short term summer internship. We struggled a little because we are in a belt tightening stage as an agency, so we reached out to Kamehameha Schools and proposed a leveraging opportunity where we asked them to match \$4 for every \$1 we would spend on this fellowship, and that our value added was that though we can't pay for the bulk of it, we have a bureau in D.C. and have expertise in relationships with these offices; so we submitted a proposal to KS and they accepted it. We went through the application process and got a large number of wonderful candidates and we've selected the awardees and are working with the Congressional offices to match them. I think that's a great example of OHA trying to do more with the limited resources that we have.



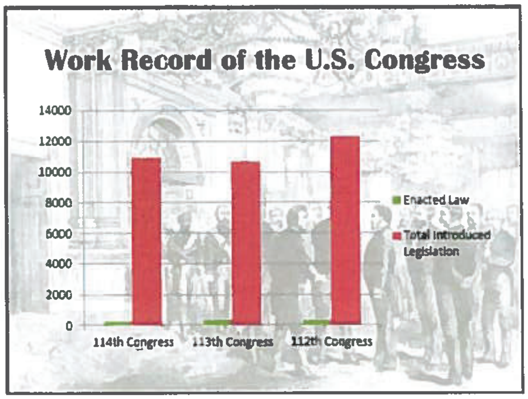
Chief Advocate Riley: We've been working on Securing Federal Funding for Native Hawaiian Programs, since 2012 we've partnered with National Congress of American Indians and a number of other groups to try to make our Federal Trust Funding also their priority and to work with them, in 2016 with Coti Haia coming on board and her expertise in the Appropriations process we're actually strengthening the work that we're doing and becoming somewhat of a resource for the Hawaii Congressional Delegation on how to navigate the appropriations process.

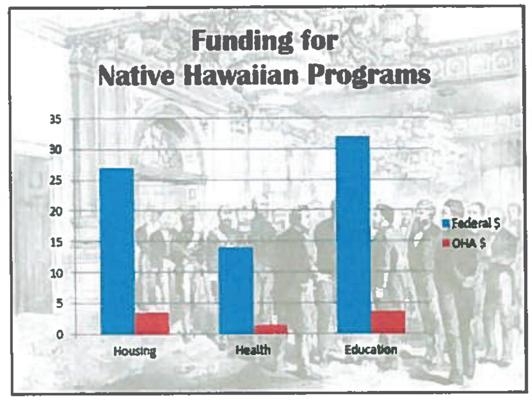
The Lei draping is another example of recent activities, it's one of the most significant demonstrations of Native Hawaiian culture outside of the Hawaiian Archipelago, it happens every year in Washington D.C., it is also one of the most expensive items in the bureau budget, so we've been looking for ways to try to be just as effective, without as much funding. In 2014 we actually cut the cost by almost 50% by eliminating the venue cost, we were able to work with Congressional Delegation and they sponsored us to use the U.S. Botanical Gardens. This year we partnered with Hawaiian Airlines which recently established a D.C. office as well which allowed us to cut costs again by about 1/3.





Chief Advocate Riley: We've mentioned earlier that we want to bring forth a Federal Policy Matrix, similar to what the Trustees are accustomed to from the Public Policy team during the legislative session. We propose monthly presentations and we are planning to start this is January 2017. Congress works in two year cycles and right now they're campaigning, so there's not a lot of activity and we want to hit the ground running and launch when the new congress starts in January. Right now we're consulting with the Hawaii Delegation to get a strong sense of where they're going and what their priorities are and we're talking with other indigenous groups. We're also working on an E-bulletin as outlined in the power point.





Chief Advocate Riley: Thank you for this time to present we really appreciate it.

Chair Waihe'e: Thank you Kawika, are there any questions?

Trustee Apoliona: Can we hear a little from Coti?

Washington D.C. Bureau Chief Haia (via phone) reiterated some of what Chief Advocate Riley shared and expressed that she is excited about the fellowship program and many of the relationships that she is assisting with in D.C.

Chair Waihe'e: Thank you Coti.

V. UNFINISHED BUSINESS

None

VI. BENEFICIARY COMMENTS*

None

VII. ANNOUNCEMENTS

None

VIII. ADJOURNMENT

Trustee Apoliona moves to adjourn the BAE meeting.

Vice-Chair Apo seconds the motion.

Chair Waihe'e asks if there is any discussion. There is none.

Chair Waihe'e asks if any members vote NO or ABSTAIN. There are no dissenting votes.

				'AE	A'OLE	KANALUA	3:21 p.m.
TRUSTEE		1	2	'AE (YES)	A'OLE (NO)	KANALUA (ABSTAIN)	EXCUSED
LEI	**AHU ISA**						**EXCUSED**
DAN	**AHUNA**						Departed at 2:24 p.m.
ROWENA	**AKANA**						**EXCUSED**
VICE-CHAIR PETER	**APO**		2	X			
HAUNANI	**APOLIONA**	1		X			
CARMEN HULU	**LINDSEY**			X			
ROBERT	**LINDSEY**			X			
COLETTE	**MACHADO**						Departed at 3:10 p.m.
CHAIR JOHN	**WAIHE'E**			X			
TOTAL VOTE COUNT				**5**	**0**	**0**	**4**

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

Chair Waihe'e adjourns the BAE meeting at 3:21 p.m.

Respectfully submitted,

Melissa Wennihan
Trustee Aide
Committee on Beneficiary Advocacy and Empowerment

As approved by the Committee on Beneficiary Advocacy and Empowerment on September 21, 2016.

Trustee John Waihe'e, IV
Chair
Committee on Beneficiary Advocacy and Empowerment

ATTACHMENT(s):

- Notice of Excused Absence (2)

Exhibit 16

JUSTIA

View the 2017 Hawaii Revised Statutes | View Previous Versions of the Hawaii Revised Statutes

2012 Hawaii Revised Statutes TITLE 9. PUBLIC PROPERTY, PURCHASING AND CONTRACTING 103D. Hawaii Public Procurement Code 103D-305 Small purchases; prohibition against parceling.

Universal Citation: HI Rev Stat § 103D-305 (2012)

§103D-305 Small purchases; prohibition against parceling. (a) Procurements of less than $100,000 for goods or services, or $250,000 for construction shall be made in accordance with procedures set forth in rules adopted by the policy board that are designed to ensure administrative simplicity and as much competition as is practicable; provided that multiple expenditures shall not be created at the inception of a transaction or project so as to evade the requirements of this chapter; and provided further that procurement requirements shall not be artificially divided or parceled so as to constitute a small purchase under this section.

(b) Procurements greater than $50,000 for construction under subsection (a) shall require security by performance and payment bonds, pursuant to section 103D-324, delivered to the procurement officer, that are:

(1) In a form prescribed by the rules of the policy board;

(2) Executed by a surety company authorized to do business in this State; and

(3) In an amount equal to one hundred per cent of the price specified in the contract,

or shall otherwise be secured by a performance bond in a manner satisfactory to the procurement officer.

(c) Procurements of $25,000 to less than $250,000 shall be made in accordance with small purchase procedures; provided that such small purchase procurements through an electronic system shall be required. [L Sp 1993, c 8, pt of §2; am L 1994, c 186, §10; am L 1995, c 178, §11; am L 1997, c 352, §8; am L 2006, c 283, §2; am L 2009, c 175, §§2, 14(1); am L 2010, c 107, §1; am L 2012, c 173, §§2, 5]

Exhibit 17

2012 Hawaii Revised Statutes TITLE 9. PUBLIC PROPERTY, PURCHASING AND CONTRACTING 103D. Hawaii Public Procurement Code 103D-102 Application of this chapter.

Universal Citation: HI Rev Stat § 103D-102 (2012)

§103D-102 Application of this chapter. (a) This chapter shall apply to all procurement contracts made by governmental bodies whether the consideration for the contract is cash, revenues, realizations, receipts, or earnings, any of which the State receives or is owed; in-kind benefits; or forbearance; provided that nothing in this chapter or rules adopted hereunder shall prevent any governmental body from complying with the terms and conditions of any other grant, gift, bequest, or cooperative agreement.

(b) Notwithstanding subsection (a), this chapter shall not apply to contracts by governmental bodies:

(1) Solicited or entered into before July 1, 1994, unless the parties agree to its application to a contract solicited or entered into prior to July 1, 1994;

(2) To disburse funds, irrespective of their source:

(A) For grants or subsidies as those terms are defined in section 42F-101, made by the State in accordance with standards provided by law as required by article VII, section 4, of the state constitution; or by the counties pursuant to their respective charters or ordinances;

(B) To make payments to or on behalf of public officers and employees for salaries, fringe benefits, professional fees, or reimbursements;

(C) To satisfy obligations that the State is required to pay by law, including paying fees, permanent settlements, subsidies, or other claims, making refunds, and returning funds held by the State as trustee, custodian, or bailee;

(D) For entitlement programs, including public assistance, unemployment, and workers' compensation programs, established by state or federal law;

(E) For dues and fees of organizations of which the State or its officers and employees are members, including the National Association of Governors, the National Association of State and County Governments, and the Multi-State Tax Commission;

(F) For deposit, investment, or safekeeping, including expenses related to their deposit, investment, or safekeeping;

(G) To governmental bodies of the State;

(H) As loans, under loan programs administered by a governmental body; and

(I) For contracts awarded in accordance with chapter 103F;

(3) To procure goods, services, or construction from a governmental body other than the University of Hawaii bookstores, from the federal government, or from another state or its political subdivision;

(4) To procure the following goods or services which are available from multiple sources but for which procurement by competitive means is either not practicable or not advantageous to the State:

(A) Services of expert witnesses for potential and actual litigation of legal matters involving the State, its agencies, and its officers and employees, including administrative quasi-judicial proceedings;

(B) Works of art for museum or public display;

(C) Research and reference materials including books, maps, periodicals, and pamphlets, which are published in print, video, audio, magnetic, or electronic form;

(D) Meats and foodstuffs for the Kalaupapa settlement;

(E) Opponents for athletic contests;

(F) Utility services whose rates or prices are fixed by regulatory processes or agencies;

(G) Performances, including entertainment, speeches, and cultural and artistic presentations;

(H) Goods and services for commercial resale by the State;

(I) Services of printers, rating agencies, support facilities, fiscal and paying agents, and registrars for the issuance and sale of the State's or counties' bonds;

(J) Services of attorneys employed or retained to advise, represent, or provide any other legal service to the State or any of its agencies, on matters arising under laws of another state or foreign country, or in an action brought in another state, federal, or foreign jurisdiction, when substantially all legal services are expected to be performed outside this State;

(K) Financing agreements under chapter 37D; and

(L) Any other goods or services which the policy board determines by rules or the chief procurement officer determines in writing is available from multiple sources but for which procurement by competitive means is either not practicable or not advantageous to the State; and

(5) Which are specific procurements expressly exempt from any or all of the requirements of this chapter by:

(A) References in state or federal law to provisions of this chapter or a section of this chapter, or references to a particular requirement of this chapter; and

(B) Trade agreements, including the Uruguay Round General Agreement on Tariffs and Trade (GATT) which require certain non-construction and non-software development procurements by the comptroller to be conducted in accordance with its terms.

(c) Notwithstanding subsection (a), this chapter shall not apply to contracts made by:

(1) Any regional system board of the Hawaii health systems corporation; or

(2) The Kahoʻolawe island reserve commission, except as provided by section 6K-4.5.

(d) Governmental bodies making procurements which are exempt from this chapter are nevertheless encouraged to adopt and use provisions of this chapter and its implementing rules as appropriate; provided that the use of one or more provisions shall not constitute a waiver of the exemption conferred and subject the procurement or the governmental body to any other provision of this chapter. [L Sp 1993, c 8, pt of §2; am L 1994, c 186, §6; am L

1995, c 16, §1 and c 178, §3; am L 1996, c 13, §3; am L 1997, c 186, §§2, 5 and c 352, §23; am L 1999, c 149, §12; am L 2001, c 200, §4; am L 2002, c 182, §4; am L 2003, c 9, §3; am L 2007, c 290, §16; am L 2009, c 175, §§1, 14(1); am L 2010, c 82, §§2, 8, c 107, §1, and c 159, §2]

Note

The amendment made by L 1997, c 190, §6 is not included in this section.

Cross References

University of Hawaii construction projects, etc., see §§304A-2690 to 2693.

Attorney General Opinions

The Code did not apply to board of trustees of deferred compensation plan's existing administrator or investment-product-provider contracts because they were entered into prior to July 1, 1994 applicability date in subsection (a) (Comp. 1993). Att. Gen. Op. 94-4.

Case Notes

Subsection (b) precludes administrative review of a chief procurement officer's exemption determination; hearings officer correctly concluded that officer did not have jurisdiction to review chief procurement officer's determination that the interim library automation services contract at issue was exempt from the requirements of the procurement code. 93 H. 155, 997 P.2d 567.

Exhibit 18

Kamana Beamer

- *Associate Professor of Hawaiian Studies*

Biography

Dr. Kamanamaikalani Beamer is an associate professor at the Center for Hawaiian Studies in the Hui ʻĀina Momona Program at the University of Hawaiʻi at Mānoa with a joint appointment in the Richardson School of Law and the Hawaiʻinuiākea School of Hawaiian Knowledge. Previous to this role Dr. Beamer was the president and chief executive officer of The Kohala Center. Beamer's research on governance, land tenure, and Hawaiian resource management, as well as his prior work as the director of ʻĀina-Based Education at Kamehameha Schools, prepared him for his continuing service as a director of Stanford University's First Nations Futures Institute, a resource management development program for indigenous leaders developed by Stanford, Kamehameha Schools, and Te Rūnanga o Ngāi Tahu in New Zealand. Beamer has revitalized and maintained loʻi kalo (taro ponds), providing him and his children opportunities to mālama ʻāina, deepen connections with cultural traditions and derive leadership lessons from the land. In 2013 he was nominated and confirmed to a four-year appointment on Hawaiʻi's State Commission on Water Resource Management and was reconfirmed in 2017 for an additional four-year term. In addition to numerous academic publications, in 2014 Beamer published No Mākou ka Mana: Liberating the Nation, which received multiple awards including the Samuel M. Kamakau Book of the Year Award from the Hawaiʻi Book Publishing Association.

Publications

Book Publications

- K. Beamer, M. Corry, ***Waiwai--Water and the Future of Hawai'i*** (currently being placed into manuscript form).
- K. Beamer, ***No Mākou Ka Mana—Liberating the Nation***, Kamehameha Publishing (2014).

International and National Peer Reviewed Journals

- K. Beamer, Kawika Winter, Et. Al. **The Moku System: Managing biocultural resources for abundance within social-ecological regions**. Sustainability, Sustainable Use of the Environment and Resources, Special Issue on Biocultural Restoration in Hawaiʻi. (2018)
- K. Beamer, J Osorio, **Sullying the Scholar's Craft: An Essay and Criticism of Judge James Burns' *Crown Lands Trust Article,*** *University of Hawaiʻi Law Review*, vol. 39 No. 2 (2017).
- K. Beamer, W. Tong, **The Mahele Did What?** *Hulili Multidisciplinary Research on Native Hawaiian Well Being,* vol. 10 (2016).
- K. Beamer, L. Gonschor, **Toward an inventory of ahupuaʻa in the Hawaiian Kingdom: A survey of nineteenth- and early twentieth-century cartographic and archival records of the island of Hawaiʻi,** *The Hawaiian Journal of History*, vol. 48 (2014).
- K. Beamer, **Ke ao naʻauao maoli**, *Aboriginal Education World*, No. 47. (2012).
- K. Beamer, **Aliʻi Selective Appropriation of Modernity—Examining Colonial Assumptions In Hawaiʻi**

Prior to 1893, *Alter*Native *An International Journal of Indigenous Peoples* (5) pp. 138-155. (2009).

- B.K. Beamer, T.K. Duarte, **I palapala no ia aina—Documenting the Hawaiian Kingdom, A Colonial Venture?** *The Journal of Historical Geography* (35) pp. 66-86. (2009).

Book Chapters

- Kamanamaikalani Beamer, "**The Kingdom of Hawaiʻi**," in Voting and Political Representation in America: Issues and Trends, Edited by Mark P. Jones. Santa Barbara, CA: ABC-CLIO (Forthcoming 2019).

- Kamanamaikalani Beamer, "**Only 20 Ahupuaʻa Away**," In Detours: A Decolonial Guide to Hawaiʻi Aikau, Hokulani K. and Vernadette V. Gonzalez, editors. (Duke University Press, forthcoming Fall 2019).

- Kamanamaikalani Beamer, "**Tūtū's aloha ʻāina grace**" in, *The Value of Hawai'i 2: Ancestral Roots, Oceanic Visions*. University of Hawaii Press, Honolulu: (Goodyear-Kaʻopua &Yamashiro eds., 2014).

- Kamanamaikalani B. Beamer, "ʻ***Ōiwi Leadership and ʻĀina***" in, *I Ulu I Ka ʻĀina: The Hawaiʻinuiākea Monograph Series Vol II*, University of Hawaiʻi Press & HSHK, Honolulu: (Osorio, Andrews, & Benham eds., December 2013).

- Kamanamaikalani B. Beamer and Peter Vitousek, "**Traditional Ecological Values, Knowledge, and Practices in Twenty-First Century Hawaiʻi**" in, *Linking Ecology and Ethics for a Changing World,* Cary Conference Proceedings, Springer Press, New York: (Rozzi, Pickett, & Palmer eds., December 2013).

CONTACT US | FAQS | SUBMIT FEEDBACK | EMERGENCY INFORMATION | MAP & DIRECTIONS

University of Hawai‘i at Mānoa William S. Richardson School of Law

2515 Dole Street [map]
Honolulu, HI, 96822-2350 USA
(808) 956-7966

Exhibit 19

DAVID Y. IGE
GOVERNOR

SARAH ALLEN
ADMINISTRATOR

MARA SMITH
ASSISTANT ADMINISTRATOR

STATE OF HAWAII
STATE PROCUREMENT OFFICE
P.O. Box 119
Honolulu, Hawaii 96810-0119
Tel: (808) 586-0554
email: state.procurement.office@hawaii.gov
http://spo.hawaii.gov
Twitter: @hawaiispo

SPO 17-257

May 1, 2017

[redacted]

SUBJECT: Office of Hawaiian Affairs' (OHA) Contract with Kuauli `Aina-Based Insights LLC
Contract No. 2879

Dear [redacted]

Thank you for submitting the documentation related to the subject procurement. This review is a result of your email received on September 30, 2016 requesting a review of the Office of Hawaiian Affairs' (OHA) award to Kuauli 'Aina-Based Insights LLC for the subject contract. The State Procurement Office's (SPO) review is to determine if the subject services were procured in accordance with Hawaii Revised Statutes (HRS) Chapter 103D, the Hawaii Public Procurement Code, and its administrative rules.

PROCUREMENT REVIEW REQUEST

The written correspondence cited the following concerns:

1. Awardee, Kuauli `Aina-Based Insights LLC was paid $200,000 for a Report on land, in $25,000 increments to avoid procuring these services via Competitive Sealed Proposals (RFP) process.

2. OHA Trustees delegated Procurement Authority to OHA Chief Executive Officer (CEO), Kamana`opono M. Crabbe, Ph.D., as the Procurement Officer as well as the authority to approve any contract or award of $25,000 or under so there's no legal requirement for Trustee approval or posting an RFP for competitive bidding.

SUMMARY OF FINDINGS

From documents received, OHA made the determination that the subject contract's services were exempt from Chapter 103D, Hawaii Revised Statutes (HRS) pursuant to Hawaii Administrative Rules (HAR) 3-120 (1) for research, reference, and education materials. As a result, these services were procured on May 23, 2013 and OHA's Corporate Counsel approved the exemption procurement on May 24, 2013.

Contract No. 2879 and Supplemental Contract Nos. 2879.01, 2879.02, 2879.03, 2879.04

On June 7, 2013, OHA executed Contract No. 2879 with Kuauli 'Aina-Based Insights LLC for the period June 1, 2013 to May 31, 2014 to render the following scope of services required for the Report on Land, paid to Kuauli 'Aina-Based Insights, which included :

1. Documenting each sale of former Hawaiian Kingdom Government and Crown Lands sold during the years 1893 through 1959 to provide quantitative data to support Kanaka Maoli claims to land;
2. Quantifying the acreage of lands sold between 1893 through 1959;
3. Developing a Geographic Information System (GIS) database representing all lands sold during the period of 1893 through 1959; and
4. Providing a report that explains the methodology for the data collection, compilation, and presentation of the information as well as an analysis of data gaps and an explanation of the implementation of inventory.

OHA's intent was for the contractor to conduct research that would examine and compile original source deeds of former Hawaiian Kingdom Government and Crown lands, which are available in print and electronic form to prepare a database that documented each sale of Government and Crown lands. OHA then intended to publish this research in its *Native Hawaiian Data Book*, and also on its publicly accessible database websites, *Papakilo* and *Kipuka*.

During this one-year period, there was one purchase order (PO) 130498 listing six payments totaling $150,000, for the Primary Contract No. 2879, as follows:

Contractor Deliverables	**Amount Paid**
Upon execution of this agreement	$20,000
Upon completion of services for years 1893 through 1909	$25,000
Upon completion of services for years 1910 through 1926	$25,000
Upon completion of services for years 1927 through 1943	$25,000
Upon completion of services for years 1944 through 1959	$25,000
Upon completion and OHA's approval of all services	$30,000
Total Amount Paid for Contract No. 2879 via PO 130498	**$150,000**

The Contractor's fees were payable based on invoices specifying to the satisfaction of OHA's Coordinator (the Research Director or Designee) that the services rendered were satisfactorily performed in conformance to this agreement. These invoices were to include a detailed breakdown of the Contractor's time charges attributable to the particular billing period and accompanied by a verbal and/or written activity report as required by OHA that identified the type of work activities, tasks, and/or work product completed.

No supporting documents were submitted showing that OHA validated the Contractor's invoices.

Supplemental Contract No. 2879.01 added $250,000 to the original contract of $150,000 and extended the contract from June 1, 2014 through May 31, 2015. Supplemental Contract No. 2879.02 extended the contract from June 1, 2015 through January 31, 2016. Supplemental Contract No.

2879.03 extended the contract from February 1, 2016 through June 30, 2016. Supplemental Contract No. 2879.04 added $35,000 for services performed during February 1, 2016 through June 30, 2016, for a total contact amount of $435,000.

As of June 30, 2016 this contract has expired and no further work has been submitted or completed.

Award Posting for Contract No. 2879

As stated by OHA Trustee Robert K. Lindsey's letter dated November 7, 2016, "In compliance with OHA's Procedures Manual dated June 2008 for exempt purchase procedure, posting is not required." While there is no HRS or HAR requiring CPO Jurisdictions to post exemption awards, HAR §3-120-4(f) states:

> "Purchasing agencies making procurements which are exempt from Chapter 103D, HRS, are nevertheless encouraged to adopt and use provisions of the chapter and its implementing rules as appropriate..."

An incomplete copy of OHA's Fiscal Procedures Manual, was submitted. Therefore, while OHA has developed its own internal policies and procedures for exemptions, the SPO was unable to find any supporting documentation stating that award posting is not required for OHA's exempt purchases.

Purchase Order No. 130498

According to OHA's Purchasing and Procurement Procedures Manual, the purchaser determines if the purchase is exempt from HRS Chapter 103D and will prepare a Purchase Requisition. If the goods or service is over $1,000 the purchaser completes the Procurement Check List (PCL), indicating the appropriate statutory or rule exemption. Once the review process is completed, the item(s) is purchased or in the case of a service, a contract is prepared.

Pursuant to HAR §3-120-4(g), "Purchasing agencies shall cite on the purchase order or on the contract, the authority waiver as "Exempt From Chapter 103D, HRS, pursuant to section 3-120-4(b) (cite exemption number from Exhibit A titled "Procurement Exempt from Chapter 103D, HRS" dated 03/17/2011, located at the end of this chapter), Hawaii Administrative Rules.""

Upon SPO's review of OHA's Purchase Order No. 130498, OHA failed to reference the authority waiver as "**Exempt from Chapter 103D, HRS, pursuant to section 3-120-4(b) exemption 1**" anywhere on Purchase Order No. 130498. As a result, OHA did not comply with its own exemption purchase procedures or HAR §3-120-4(g).

Exemption - Method of Procurement

From the OHA responses received, OHA procured the subject contract as an exemption based on HAR Chapter 3-120's Exhibit A – Exemption 1, which states:

"Research, reference, and educational materials including books, maps, periodicals, and pamphlets, which are published or available in print, video, audio, magnetic, or electronic form, including web-based databases;"

The SPO notified OHA, on December 16, 2016, that Exemption #1 is used for **already published** research material and not for contracting a vendor to conduct research and create a report, which is a service. The subject contract's scope of work did not fit within the confines of this exemption and therefore the subject contract's award to Kuauli 'Aina-Based Insights does not comply with the Procurement Code.

In response to the SPO's emailed determination, OHA's letter dated January 5, 2017, stated "we did not find that the referenced exemption applied only to "already published research material." Accordingly, our staff interpreted the statute to include research materials that would be published and made available in print and electronic form qualified as procurement under HAR ch. 3-120 Exhibit A, Exemption no. 1."

<u>HAR §3-120-5 Procedures for Requesting an Exemption and Amendment</u>

When goods or services are not exempt pursuant to HRS Chapter 103D and whereby procurement by competitive means would be either not practicable or not advantageous to the State, there are procedures through which a request for exemption and amendment may be submitted to the chief procurement officer.

HAR §3-120-5 states these procedures for requesting exemption and amendment that include:

- Prior to procurement, heads of the purchasing agencies shall submit a written request to the chief procurement officer and certify to the best of their knowledge that the information provided is true and correct; and
- The chief procurement officer shall post a copy of the request on an internet site accessible to the public for seven days to allow any objections to the exempted procurement request to be submitted in writing to the chief procurement officer within seven days from the date the notice was posted.

No supporting documents could be found on OHA's website for an initial exemption request or any exemption amendment requests for any of the four supplemental contracts thereafter.

<u>OHA's Delegation of Procurement Authority and Training</u>

Pursuant to HRS §103D-208, procurement authority is centralized to the chief procurement officer (CPO), and allows the CPO to further delegate authority to designees or to any department, agency or official within their respective jurisdictions. This procurement authority may be further delegated to personnel as designated procurement officers or authorized to conduct and participate in procurement activities in accordance with HAR §3-121-16. Participation in procurement activities includes small purchases, developing/drafting a solicitation, reviewing, approving, conducting, managing, and administering the procurement/contract.

HAR §3-120-2 states:

> "Procurement Officer" means any person with delegated authority to enter into and administer contracts and make written determination with respect thereto. The term includes an authorized representative acting within the limits of authority. The delegated authority is received from the chief procurement officer directly or through the head of the purchasing agency.

On December 16, 2016, the SPO requested OHA to provide the names of the individuals who participated in the subject contract's procurement, their roles and responsibilities, and documentation showing their delegation and training. OHA responded to the SPO's request on January 5, 2017 stating that 1) delegation and training documentation for the three individuals involved were not on file; and 2) all staff involved with the subject procurement are no longer employees of OHA.

Based on the documents submitted, Mr. Crabbe was not listed as the person who 1) conducted the procurement; 2) reviewed the method of procurement; or 3) approved the method of procurement. Additionally, on the executed contract, it shows that OHA's Chief Operating Officer signed "for" Mr. Crabbe instead of Mr. Crabbe himself. No supporting documentation was submitted regarding Mr. Crabbe's delegation authority or training for the subject contract.

In regards to training, all procurement officers and personnel of a department of the Executive Branch, with written delegated procurement authority to conduct and or participate in the procurement process are required to attend applicable State Procurement Officer (SPO) training workshops to comply with HRS §103D-110(c). Applicable training ensures delegated procurement personnel receive the appropriate training to fulfill their responsibilities, and are in compliance with HRS §103D-110, as amended by Act 194, SLH 2008 for goods, services, and construction.

While the SPO has developed its own internal policies and procedures for delegation and training, the SPO was unable to find any documentation of OHA's internal policies and/or procedures for delegation and training.

CONCLUSION

There are concerns that OHA utilized the HAR §3-120-4(b) – Exemption 1 incorrectly by not adhering to HAR Chapter 3-120's procedures for requesting an exemption and overstepping its parameters, which ultimately limited competition in acquiring these services. In addition, there appears to be training and delegation inconsistencies.

Based on the information OHA submitted, the SPO recommends that OHA:

1. Establish and maintain internal policies and procedures for training and delegating procurement authority by OHA's chief procurement officer. Delegation of procurement authority to a procurement officer is based on their expertise, knowledge, and proficiency to carry out procurement duties, while seeking economy and efficiency to achieve program operations so careful consideration should have been taken when granting procurement authority. Since the delegation and training records for the personnel involved in this procurement were not on file, OHA should establish oversight of each personnel's delegation and training to maintain compliance with HRS Chapter 103D, the Hawaii Public Procurement Code.

2. Competitively procure these services in the future. Prior to procurement, issue a request for information to see if there are other contractors who could provide these services. It would not be in the best interest of the State to procure the services as an exemption or sole source when competition is possible.

3. Revise OHA's exemption guidelines. Prior to procurement, exemption requests are required to be submitted in writing to the chief procurement officer and the chief procurement officer is then required to post a copy of the request on the internet for any objections to the request to be submitted in writing within seven days of the date the notice is posted.

4. In the future, to prevent similar occurrences, consult with the SPO to assist in determining the applicable exemption limits to HAR Chapter 3-120, Procurement Exempt from Chapter 103D, HRS.

If you have any questions, please contact me at (808)587-4700 or sarah.allen@hawaii.gov, or your staff may contact Mara Smith at (808) 586-0554 or mara.smith@hawaii.gov.

Sincerely,

Sarah Allen
Administrator

Exhibit 20

STATE PROCUREMENT OFFICE

NOTICE & REQUEST FOR SOLE SOURCE

TO: Chief Procurement Officer

FROM: Office of Hawaiian Affairs

Name of Requesting Department

Pursuant to HRS §103D-306 and HAR chapter 3-122, Subchapter 9, the Department requests sole source approval to purchase the following:

1. Describe the goods, services, or construction to be procured.

Provide user management and website support, maintenance, and upgrades to the Papakilo database, upgrade legacy PHP code, and add Hawaiian Mission Houses and the Hawaii State Archives as a searchable collection. Must be able to intergrate with the Papakilo Database system.

2. Vendor/Contractor/Service Provider Name: DL Consulting, Ltd.	3. Amount of Request: $75,064.50
4. Term of contract (shall not exceed 12 months), if applicable: From: 6/1/2018 To: 6/1/2019	5. Prior SPO-001, Sole Source (SS) No.:

6. Describe in detail the following:

a. The unique features, characteristics, or capabilities of the goods, service or construction.

User management upgrade to Papakilo Newspapers – make possible to search the users and the user's fields, and to use the search to only display a single group of users. Update display of users to be paged, so that 20 or 50 users are displayed on each page; Support, maintenance and perform upgrades to the main Papakilo site and associated Veridian newspaper site including: Papakilo web application technology upgrades. – Implement interoperability upgrade to ensure User Text Correction changes on the Papakilo Newspaper site that triggers that new text to be re-indexed in the main Papakilo search; Upgrade legacy PHP code; Add Hawaiian Mission Houses as a searchable collection; Add Hawaii State Archives as a searchable collection

b. How the unique features, characteristics or capabilities of the goods, service or construction are essential for the department

Up to date maintenance and upgrades are essential to the operation of the Papakilo database. DL Consulting created the original framework for Papakilo. There is no other database that contains the collections of data pertaining to historically and culturally significant places, events, and documents in Hawaii's history. Papakilo provides an online resource repository of data of cultural and historical information and practices that educates other agencies, OHA's Native Hawaiian beneficiaries, and the general public. The successful results of the Papakilo database is due to the OHA proprietary code that DL Consulting, Ltd. developed. DL Consulting also provides unique mass batch uploading system that can integrate with the Papakilo database system.

7. Describe the efforts and results in determining that this is the only vendor/contractor/service provider who can provide the goods, services or construction.

Please see attached

8. Alternate source. Describe the other possible sources for the goods, services, or construction that were investigated but did not meet the department's needs.

Give the complex nature of the Papakilo Database's coding and the understanding of the project's comprehensive history, there is no alternate source that meets the needs required for the upgrades, maintenance, enhancement and continued development to the Papakilo Database.

9. Identify the primary responsible staff person(s) conducting and managing this procurement. (Appropriate delegated procurement authority and completion of mandatory training required.)
*Point of contact (Place asterisk after name of person to contact for additional information).

Name	Division/Agency	Phone Number	E-mail Address
*Phyllis Ono-Evangelista**	*Procurement/OHA*	*594-1833*	*phylliso@oha.org*
Sarah Elefante	*Procurement/OHA*	*594-1913*	*sarahe@oha.org*

Department shall ensure adherence to applicable administrative and statutory requirements, including HAR chapter 3-122, Subchapter 15, Cost or Pricing Data if required.

All requirements/approvals and internal controls for this expenditure is the responsibility of the department.
I certify that the information provided is to the best of my knowledge, true and correct.

Kamanaʻopono Crabbe — Department Head Signature

5/2/18 — Date

For Chief Procurement Officer Use Only

Date Notice Posted: ______________

Submit written objection to this notice to issue a sole source contract within seven calendar days or as otherwise allowed from date notice posted to:

state.procurement.office@hawaii.gov

Chief Procurement Officer (CPO) Comments:

☐ Approved ☐ Disapproved ☐ No Action Required

Chief Procurement Officer Signature *Date*

7. Describe the efforts and results in determining that this is the only vendor / contractor / service provider who can provide the goods, services or construction.

After an extensive procurement evaluation in 2007, DL Consulting was hired to be the primary contractor to build OHA's Papakilo Database (at that time known as the Wahi Pana Database) utilizing the open-source digital library platform, Greenstone. Greenstone was developed by DL Consulting's CEO, Stefan Boddie and appealed to OHA's needs for several reasons, including the fact that many established archiving organizations (potential partners) utilized the platform and the idea was to build a database that would easily connect to other databases. Additional benefits included no yearly licensing fees, the ability to customize the databases' infrastructure to specifically fit OHA's needs, and the ability to develop new functions that would be unique to Papakilo.

After 10 years of collaborative work, strategic design and implementation, DL Consulting has assisted OHA in developing one of the leading online resources of Hawaiian knowledge. In addition to user traffic and feedback, Papakilo's success is also demonstrated in the amount of customized unique features and functions that were implemented specifically for OHA's needs. Because of this, Papakilo's code is unique and one of a kind. Due to the complex nature of the unique coding, developed by the contractor, and the familiarity and understanding of the project's history and goals, DL Consulting is considered as a sole source contractor for the Papakilo Database.

OFFICE OF HAWAIIAN AFFAIRS

NOTICE & REQUEST FOR SOLE SOURCE

TO: OHA Chief Procurement Officer

FROM: Land, Culture and History - Research

Name of Requesting Department

Pursuant to HRS §103D-306 and HAR chapter 3-122, Subchapter 9, the Department requests sole source approval to purchase the following:

1. Describe the goods, services, or construction to be procured.

Hosting, backup, support, maintenance and upgrade of the OHA Papakilo and Kipuka databases.

Pursuant to HRS 3-122-81(d), we are also seeking approval for a multi-term contract. This request shall not exceed two years. Pursuant to HRS 3-122-149(d)(B), a multi-term contract may be considered when it is in the best interest of the State (OHA) to provide uninterrupted service over more than one fiscal period and where the contract will result in significantly more favorable contract terms and prices compared to a series of shorter term contracts for the same good or service due to: a changeover of service contractors with both high phase-in and high-phase-out costs during a transition period.

2. Vendor/Contractor/Service Provider Name:	3. Amount of Request:
DL Consulting, Ltd.	~~$105,430.00~~
4. Term of contract (shall not exceed 12 months), if applicable: From: June 12, 2019 To: June 11, 2021	5. Prior SPO/OHA-001, Sole Source No.: 18-8

6. Describe in detail the following:

a. The unique features, characteristics, or capabilities of the goods, service or construction.

The Papakilo Database is the ongoing development of a cutting edge and comprehensive "Database of Databases" consisting of varied collections of data pertaining to historically and culturally significant places, events, and documents in Hawai'i's history.

The Kipuka Database is a geographical information system (GIS) that utilizes the latest mapping technologies to link historic data sets to geographic locations reinforcing the concept of information imbedded in the 'āina and encoded in the wahi inoa.

b. How the unique features, characteristics or capabilities of the goods, service or construction are essential for the department

Papakilo's data will greatly increase OHA's ability to preserve and perpetuate cultural and historical information and practices, thus providing an invaluable resource to educate other regulatory agencies, beneficiaries, and the general public. Kipuka provides easy access to information about Hawai'i's land, culture and history and an opportunity for individuals to forge new relationships between themselves and the 'āina that is most important to them. The Land, Culture and History program within OHA's Research Department has spent countless resources on developing these databases that provide a large quantity of valuable resources and information for our beneficiaries.

7. Describe the efforts and results in determining that this is the only vendor/contractor/service provider who can provide the goods, services or construction.

DL Consulting, Ltd. is the primary consultant that developed both database platforms' unique framework, codes, and proprietary functions, which gives them access to resources needed to host, backup, support, maintain and upgrade them. Additionally, the interconnectivity between Papakilo and Kipuka and the unique coding that was developed between the two databases justifies the necessity to keep the databases housed on the same network with DL Consulting, Ltd.

8. Alternate source. Describe the other possible sources for the goods, services, or construction that were investigated but did not meet the department's needs.

Both databases have been hosted by Systemmetrics Corporation, who has provided intermittent and inadequate services, at best, for the past seven years. Therefore, we are requesting to transition to a new host for both servers, and to reestablish DL Consulting, Ltd. as the server host for both databases. DL Consulting, Ltd. developed the databases and have access to the resources needed to host them and provide all other services required with minimal lead time. These databases need secure, reliable and qualified hosting services that DL Consulting, Ltd. can provide.

9. Identify the primary responsible staff person(s) conducting and managing this procurement. (Appropriate delegated procurement authority and completion of mandatory training required.)
*Point of contact (Place asterisk after name of person to contact for additional information).

Name	Division/Agency	Phone Number	E-mail Address
Miki Cachola Lene	Procurement	808-594-1993	mikic@oha.org
Phyllis Ono-Evangelista	Procurement	808-594-1833	phylliso@oha.org

Department shall ensure adherence to applicable administrative and statutory requirements, including HAR chapter 3-122, Subchapter 15, Cost or Pricing Data if required.

All requirements/approvals and internal controls for this expenditure is the responsibility of the department.
I certify that the information provided is to the best of my knowledge, true and correct.

Kamana'opono Crabbe
Division Director

5/8/19
Date

For OHA Chief Procurement Officer Use Only

Date Notice Posted: 5/8/19

Submit written objection to this notice to issue a sole source contract within seven calendar days or as otherwise allowed from date notice posted to:

psp@oha.org

OHA Chief Procurement Officer (CPO) Comments:

☐ Approved ☐ Disapproved ☐ No Action Required

OHA Chief Procurement Officer Signature *Date*

Exhibit 21

ORIGINAL

OFFICE OF HAWAIIAN AFFAIRS

PROCUREMENT DOCUMENTATION CHECKLIST

Date: 1/28/11

Purchaser Name: Kale Hannahs	Division: Research
Name of Vendor/Contractor: DL Consulting Ltd.	
Description of purchase: Integration of Papakilo Database Phase III	

1. Check (✓) the Procurement Method Selected:	2. Check (✓) SPO Forms and Documents Used and Included in the Procurement File of this Purchase:
☑ **Exempt Purchase** (Note: Grants, subgrants, tutorial grants, scholarships, real property leases, and loans, although exempt from Chapter 103D, HRS, are not purchases so use of this checklist is not necessary for those disbursements.) Cite Exemption: HAR 3-120 #1	☐ SPO Form 7 (Request for Exemption from Chapter 103D, HRS) ☐ Copy of CPO's written determination of exemption if applicable ☑ State Accounting Form C-03 (Requisition & Purchase Order) ☐ Attach copy of action item, Board action, proposal & other supporting documents, if applicable
☐ **Price List** Price List number: ____	☐ SPO Form 5, (Request to Purchase Outside of State Procurement Office Price List) ☐ State Accounting Form C-03 (Requisition & Purchase Order) ☐ Attach copy of action item, Board action, proposal & any other supporting documents, if applicable
☐ **Small Purchase** ($2,500 to $24,999)	☐ SPO Form 10 (Record of Small Purchases) or SPO Form 10A (Small Purchase Quotations) ☐ State Accounting Form C-03 (Requisition & Purchase Order) ☐ Copy of contract if one is done for the purchase ☐ Attach copies of any other supporting documents, if applicable
☐ **Small Purchase HePS** ($25,000 to $99,999)	☐ HePS Bid Abstract ☐ HePS Award Summary ☐ Copy of contract if one is done for the purchase ☐ Attach copies of any other supporting documents, if applicable

1. Check (✓) the Procurement Method Selected:	2. Check (✓) SPO Forms and Documents Used (Forms should be included in the procurement file.)
☐ **Sole Source**	☐ SPO Form 1 (Request for Sole Source) ☐ SPO Form 1A (Notice of Sole Source) ☐ SPO Form 1B Notice of Amendment of Sole Source Contract) ☐ Copy of the contract if one was done for this purchase ☐ State Accounting Form C-03 (Requisition & Purchase Order) ☐ Attach copy of action item, Board action, proposal & any other supporting documents, if applicable
☐ **Emergency Procurement**	☐ SPO Form 2 (Request for Emergency Procurement) ☐ State Accounting Form C-03 (Requisition & Purchase Order) ☐ Attach copy of action item, Board action, proposal & any other supporting documents, if applicable
☐ **Professional Services**	☐ Approved Professional Services List ☐ Screening Committee Matrix ☐ Copy of the contract if one was done for this purchase ☐ State Accounting Form C-03 (Requisition & Purchase Order) ☐ Attach copy of action item, Board action, proposal & any other supporting documents, if applicable
☐ **Request for Proposal (RFP)**	☐ Copy of CPO or ADM written determination on use RFP Method ☐ Appointment Evaluation Committee ☐ Copy of Request for Proposal (RFP) ☐ Copy of published notice ☐ Copy of Registry of Proposals received by OHA ☐ Copies of acknowledgement of receipt of proposal ☐ Copy of Evaluation Committee recommendation to hire ☐ Copy of the contract if one was done for this purchase
☐ **Invitation for Bid (IFB)**	☐ Copy of the Invitation for Bid (IFB) ☐ Copies of Acknowledgement of Receipt ☐ Copy of Pre-bid Conference Schedule ☐ Registry of Bids Received by OHA ☐ Copies of Acknowledgement of Receipt of Bids ☐ Documentation of bid selection ☐ Copy of the contract if one was done for this purchase

PREPARER: [signature] Date: 1/28/11

LEGAL: [signature] Date: 2-14-11

Exhibit 22

Program Managers 07/01/2011-06/30/2016

Employee Name	Position
Clyde Namu'o	CEO
Kamanao'pono Crabbe	CEO
Richard Pezzulo	COO
Aedward Los Banos	COO
Kawika M. Burgess	COO
Lisa Victor	COO
Ernest Kimoto	Senior Legal Counsel
Tane Mosher	HR Manager
Annette Hayashi	HR Manager
Edwina Minglana	HR Manager
Esther Kia'aina	Chief Advocate
Breann Nu'uhiwa	Chief Advocate
J.Kawika Riley	Chief Advocate
Timothy Johnson	WDC Bureau Chief
J.Kawika Riley	WDC Bureau Chief
Patrick Gonzales-Rogers	WDC Bureau Chief
Coti-Lynne Haia	WDC Bureau Chief
Derek Kauanoe	Governance Manager
Breann Nu'uhiwa	Public Policy Manager
Sterling Wong	Public Policy Manager
Kai Markell	Compliance Enforcement Mgr
Keola Lindsey	Papahānaumokuākea Manager
Denise Iser-Matsubara	Community Relations Director
Garett Kememoto	Media Relations & Messaging Mgr/Communications Mgr
Communications Manager (EH)	Leiann Fountain
Kehaunani Abad	CE Director
Mehana Hind	CE Director
Dirk Soma	CO Manager
Keola Akana	CO Manager
Joseph Kuhio Lewis	CO Manager
John Rosa	Assistant CO Manager
Ryan Gonzalez	Digital & Print Media Manager
Alice Silbanuz	Digital & Print Media Manager
Kamanao'pono Crabbe	Research Director
Lisa Watkins-Victorino	Research Director
Joda Derrickson	Special Projects Research Mgr
Carla Hostetter	Special Projects Research Mgr
Kamoa Quitevis	Land, Culture & History Mgr
Mark Eshima	Demographics Research Mgr
Jim Patterson	Program Improvement
Hawley Iona	CFO/RM Director
Aedward Los Banos	Controller

John Kim	Controller
Gloria Li	Accounting Manager
Leatrice Kauahi	NHRLF Manager
Winfred Cameron Jr.	NHRLF Manager
Timmy Wailehua	NHRLF Manager
Emmit Ford Jr	Procurement Manager
Phyllis Ono-Evangelista	Procurement Manager
Keith Yabusaki	Grants Manager
Miles Nishijima	Land Assets Director
Miranda Smith	Land & Property Manager
Kaiwi Nui Yoon	Land & Property Manager
Jonathan Ching	Land & Property Manager
Kaiwi Nui Yoon	HLID Project Coordinator
Jonathan Ching	HLID Project Coordinator
Lance G.M. La Pierre	HLID Project Coordinator
Allen Kam	Commercial Property Manager
Scott Hayashi	Commercial Property Manager
Rodney Saito	Info Systems/Records Mgr
Tiger H. Li	Info Systems/Records Mgr/ IT Manager
Connie Cheng	Chief Investment Officer
David Okamoto	Investment Manager (TA)
Raymond Matsuura	Investment Manager

Program/LOB	Date	End Date
Executive Office	7/1/2001	12/30/2011
Executive Office	03/06/12	present
Executive Office	03/17/11	03/06/12
Executive Office	04/09/12	09/30/13
Executive Office	10/31/13	04/30/15
Executive Office	08/10/15	10/01/18
Executive Office	06/24/96	12/30/16
Executive Office	02/01/10	12/15/11
Executive Office	01/17/12	07/16/13
Executive Office	10/07/13	present
Advocacy	12/16/09	12/30/11
Advocacy	04/23/12	08/30/13
Advocacy	10/22/13	10/31/18
Advocacy	03/23/09	05/09/12
Advocacy	09/04/12	10/21/13
Advocacy	02/03/14	12/04/15
Advocacy	01/11/16	01/19/18
Advocacy	06/04/14	08/16/17
Advocacy	08/15/11	04/22/12
Advocacy	06/01/12	11/27/16
Advocacy	02/16/10	present
Advocacy	07/17/13	present
Community Relations	12/02/09	01/31/12
Community Relations/Community Engagement	02/16/11	08/12/16
Community Relations	03/28/11	10/20/11
Community Engagement	04/30/12	12/10/15
Community Engagement	02/08/16	present
Advocacy	02/16/10	05/31/12
Community Engagement	06/25/12	04/22/13
Community Engagement	08/09/13	05/31/18
Community Engagement	07/24/07	07/31/17
Community Engagement	08/31/12	06/14/16
Community Engagement	11/16/16	present
Research	01/04/10	03/15/12
Research	04/23/12	present
Research	09/17/12	07/10/15
Research	05/01/14	present
Research	02/16/10	02/02/16
Research *3/16/18 no longer supervises	10/18/10	03/15/18
Research	02/16/10	present
RM-Financial Assets	03/16/11	01/17/17
RM-Financial Assets	05/02/11	04/08/12

RM-Financial Assets	06/07/12	07/26/17
RM-Financial Assets	01/04/10	09/20/17
RM-Financial Assets	08/16/05	05/06/12
RM-Financial Assets	09/26/12	03/10/15
RM-Financial Assets	10/01/15	05/04/18
RM-Financial Assets	09/16/10	09/09/13
RM-Financial Assets	10/01/12	present
RM-Financial Assets	06/16/11	05/04/18
RM-Land Assets	10/20/14	present
RM	03/21/11	06/15/12
RM-Land Assets	08/01/12	02/25/14
RM-Land Assets	06/16/14	present
RM-Land Assets	11/01/07	06/17/12
RM-Land Assets	06/18/12	06/15/14
RM-Land Assets	10/20/14	01/31/19
RM-Land Assets	02/20/13	04/20/16
RM-Land Assets	09/01/16	present
RM-Financial Assets	06/04/07	06/05/12
RM/ Executive Office	11/06/13	present
RM-Financial Assets	07/01/11	11/21/12
RM-Financial Assets	08/24/12	07/17/15
RM-Financial Assets	10/01/15	present

Exhibit 23

<u>VIA EMAIL</u>

June 29, 2013

Ernie Kimoto, Esq.
Corporate Counsel
Office of Hawaiian Affairs
711 Kapiʻolani Boulevard, Suite 1200
Honolulu, Hawaiʻi 96813
Email: erniek@oha.org

Re: Final Report And Request For Disbursement Of Funds For <u>Cooperative Agreement 2569.01: The Aʻo Aku Aʻo Mai Initiative</u>

Aloha Ernie:

This is the final report and update on the status of Cooperative Agreement 2569.01, which provides continued program support for Ka Huli Ao Center for Excellence in Native Hawaiian Law at the University of Hawaiʻi at Mānoa to facilitate the Aʻo Aku Aʻo Mai Initiative. As you well know, the Aʻo Aku Aʻo Mai Initiative commenced in August of 2011 with the execution of Cooperative Agreement 2569, which provided funding for the research and publication of a quiet title and partition primer as well as community outreach regarding the same.

In June of 2012, the Aʻo Aku Aʻo Mai Initiative was extended through Cooperative Agreement 2569.01, which includes two primary areas of support: (1) the drafting and publication of a legal primer on a topic to be determined as well as community outreach regarding the same, and (2) informational services for pro se defendants in quiet title and partition actions, including travel for the Native Hawaiian Rights Clinic. We have prepared a status update on each element of our agreement as well as a summary of the Aʻo Aku Aʻo Mai Initiative's overall impact. Your office has already received several boxes of E ʻOnipaʻa i Ke Kulāiwi: A Legal Primer for Quiet Title & Partition Law in Hawaiʻi, please let us know if you would like additional copies.

I. Report re: Drafting and Publication of the Quiet Title & Partition Primer

A principal objective of the Aʻo Aku Aʻo Mai Initiative was to research and draft a primer on quiet title and partition, with some discussion of adverse possession, then to hold workshops in Neighbor Island communities to distribute the primer and build capacity regarding these issues. We published E ‘Onipa‘a i Ke Kulāiwi: A Legal Primer for Quiet Title & Partition Law in Hawai‘i in April of 2013. In May of 2013, we presented the primer to the OHA Board of Trustees. We have also completed six community outreach workshops to present and distribute the primer. Below is a bulleted list of the dates, locations, and number of participants for each of the six workshops. The April 27, 2013 Moloka‘i workshop was facilitated by the Spring 2013 Native Hawaiian Rights Clinic and is described in more detail below. A summary of each workshop is also included in Table 1.

- April 27, 2013 Kauanakakai, Moloka‘i from 2 p.m. – 4 p.m. • University of Hawai‘i Maui College, Moloka‘i Education Center, Room 107 • 16 participants

- June 4, 2013 Honolulu, O‘ahu from 6 p.m. – 8 p.m. • William S. Richardson School of Law, University of Hawai‘i at Mānoa, Classroom 3 • 18 participants

- June 8, 2013 Honolulu, O‘ahu from 10 a.m. – 12 p.m. • William S. Richardson School of Law, University of Hawai‘i at Mānoa, Classroom 3 • 13 participants

- June 15, 2013 Wailuku, Maui from 12:30 p.m. – 2:30 p.m. • Alu Like, Second Floor (mauka side) • 22 participants

- June 20, 2013 Līhu‘e, Kaua‘i from 5:30 p.m. – 7:30 p.m. • Kaua‘i Queen Lili‘uokalani Children’s Center • 34 participants

- June 27, 2013 Hilo, Hawai‘i Island from 6 p.m. – 8 p.m. • Hilo Queen Lili‘uokalani Children’s Center • 32 participants

Surveys were distributed at each workshop, and for ease of reference, the results were entered into Google Forms to generate a summary. The handwritten comments were entered into a Word document. The survey results and comments were very positive. For example, 94% of the workshop attendees who responded to the survey said that they came away from the workshop with a better understanding of quiet title, partition, and adverse possession. Further, 99% would recommend similar workshops by OHA and the William S. Richardson School of Law for Hawaiian families relating to legal issues. Finally, 100% stated that the primer and appendices contained helpful information.

A Moloka‘i workshop participant commented:

It is important because it educates us on the wrong that they do and done. It also helps in a court case that I’m in. I think we need more meetings like this. Thank you A‘o Aku A‘o Mai for coming.

An O‘ahu workshop attendee wrote:

> *The A‘o Aku A‘o Mai Initiative is important because these workshops provide tools for the Native Hawaiian communities to use to protect their ancestral lands. Because this workshop is free it allows more Native Hawaiians to participate. This kind of information is not generally known and for the community to be able to learn is a great opportunity.*

Another O‘ahu workshop participant said:

> *This workshop is super valuable. I am an attorney, but have never practiced quiet title law. I found the presentation and the materials instantly useful/helpful not just to an attorney, but to a pro se layperson. I think anyone faced with a quiet title case could immediately begin to defend themselves with the resources provided here. Mahalo.*

A Maui workshop participant explained:

> *This Initiative has been instrumental in educating our lāhui and empowering the next generation to maintain their family lands.*

A Kaua‘i workshop attendee wrote:

> *I think this Initiative is most important to better understand our rights. The information provided this evening will help me to help my ‘ohana. . . . Please, please, please bring more initiatives like this so our Native Hawaiian people are better equipped to defend themselves. More workshops are needed! Mahalo!*

Finally, a Hawai‘i Island workshop participant commented:

> *These types of workshops are important to building legal literacy in the Hawaiian community and the capacity for Hawaiians to proceed with legal processes in a well-informed manner. This was interesting, beneficial, and much needed dissemination of information.*

The survey summary and comments are attached to this report. Copies of the original handwritten surveys are available upon request.

II. Report re: Drafting and Publication of Another Legal Primer

Our most recent Cooperative Agreement 2569.01 provides for the drafting and publication of another legal primer on a topic to be determined. Due to: (1) the unforeseen delays in the publication of the quiet title and partition primer, and (2) the importance of having Sheryl Nicholson review it, we consulted with OHA and collectively decided not to complete a second primer.

To date, we expended the funding for research assistants and Ms. Chen’s salary and benefits. Our fiscal office is still processing the reimbursements for the community outreach workshops, but we are on-target to expend the funds remaining from Cooperative Agreement 2569.01. There remains, however, the monies for the additional legal primer and we will work with you to determine how best to re-program that.

III. Report re: Informational Services for Pro Se Defendants

OHA also provided miscellaneous funding, which was used to enable the A‘o Aku A‘o Mai Initiative, Ka Huli Ao Center for Excellence in Native Hawaiian Law, and legal clinics at the William S. Richardson School of Law, to provide year-round support and to facilitate community workshops for pro se defendants in the *Bartell* and *Moloa‘a Bay Ranch II* cases.

We provided year-round information and assistance to forty-eight pro se defendants in the *Bartell* case. Please note that this number does not include family members and friends who attended our workshops to provide emotional support for the pro se defendants participating in the case. We also worked with one pro se defendant (also an OHA beneficiary) in the *Moloa‘a Bay Ranch II* case. In addition to working directly with pro se defendants in the *Bartell* and *Moloa‘a Bay Ranch II* cases, we have responded to a number of inquiries from approximately four OHA beneficiaries regarding land title in Hawai‘i (often times one person asks questions on behalf of the ‘ohana). During our community workshops to present the primer, we provided assistance to a total of 135 workshop participants. The total number of people, therefore, not including family members and friends of pro se defendants, with whom we have worked since August 2011 is 188. Please see Table 1, included below.

The Fall 2011 Environmental Law Clinic, Spring 2012 and 2013 Native Hawaiian Rights Clinics, and the Fall 2012 Native Hawaiian Land Issues course focused on the intersect between natural and cultural resource preservation, Native Hawaiian Rights, and Western legal methods of securing land title and the preservation of Native Hawaiian ancestral lands. As part of the Environmental Law and Native Hawaiian Rights Clinics, as well as the Native Hawaiian Land Issues course, students and faculty facilitated community outreach workshops designed to update pro se defendants in *Bartell* and *Moloa‘a Bay Ranch II* about the status of the case and potential options. To better reach the many pro se defendants in the *Bartell* case, students and faculty traveled to Moloka‘i and Maui as well. We facilitated a total of seven workshops for *Bartell*: (1) O‘ahu on October 15, 2011, which had ten workshop participants; (2) Moloka‘i on November 12, 2011, which had eight workshop participants including a genealogy expert; (3) Maui on November 19, 2011, which had four workshop participants including a genealogy expert; (4) Moloka‘i on March 10, 2012, which had a very poor turnout likely due to frustration regarding the motion for summary judgment (MSJ) which had recently been filed; (5)

Oʻahu on March 17, 2012, which had a great turnout of twenty workshop participants; (6) Maui on April 6, 2012, which had a turnout of four very dedicated pro se defendants/workshop participants; and (7) Oʻahu on November 9, 2012, which included five workshop participants. To assist the extremely hard working and devoted pro se defendant in the *Moloaʻa Bay Ranch II* case, we consulted with Yuklin Aluli who graciously volunteered to provide him with legal advice. On February 9, 2012, we facilitated a workshop at Ms. Aluli's office. As previously explained, we facilitated six community workshops, all of which had great turnouts, to present and distribute the primer. All in all, the Initiative has facilitated fourteen community outreach workshops since July 2011. Please see Table 1.

Native Hawaiian Rights Clinic - Profs. Chen & Akutagawa

Course Description: This Spring 2013, the Native Hawaiian Rights Clinic picked up where the previous Aʻo Aku Aʻo Mai Initiative clinics left off. We consulted with many of the same experts from the previous clinics regarding conflicts, professional responsibility, and family land trusts and limited liability corporations. The information provided by these experts was relevant to the class projects and the advancing stages of the *Moloaʻa Bay Ranch II* case. The class syllabus is attached to this report.

For the clinic capstone project, students prepared and facilitated a community outreach workshop on April 27, 2013 on Molokaʻi to present and distribute the primer. At the workshop, students explained the cultural significance of ʻāina to Kānaka Maoli and the historical background of quiet title and partition actions in Hawaiʻi. Students provided an overview of the legal framework for quiet title and partition actions, shared available legal tools and areas for growth, and proposed potential legal and political strategies on how communities can better protect and preserve ancestral lands in the face of these types of cases.

The community workshop was very successful and had a fantastic turnout of sixteen extremely knowledgeable community members. All workshop attendees were OHA beneficiaries and many had either been through or were currently involved in a quiet title and partition action. Please see the attached survey results and comments.

Evaluations: Student evaluations for the Native Hawaiian Rights Clinic were extremely positive. We had seven amazing students who worked diligently and passionately to educate the community about quiet title and partition law. According to the course evaluation, 100% strongly agreed that the instructor appears to have a thorough knowledge of the subject. 100% also strongly agreed that the instructor was able to explain concepts clearly and effectively. 100% strongly agreed that the instructor treated students with respect and was thoughtful and precise in response to questions. 83% rated the course as excellent and 17% rated it as good.

On the course evaluation, one student commented: "This course was exciting and challenging. It allows students to have an active role in dealing with legal issues that affect Native Hawaiians." Another student wrote, "Steph lives and breathes the course materials, which is refreshing for students. Her passion passes like osmosis through the course materials and presentations and invigorates the class. Thank you!" The course evaluation is attached to this report.

Summary: OHA's support has been invaluable in enabling the A'o Aku A'o Mai Initiative to assist pro se defendants involved in quiet title and partition actions. Moreover, the community workshops facilitated by the various legal clinics at the William S. Richardson School of Law have helped to refine the quality of the information that is included in the primer. We are thrilled with the community interest in the A'o Aku A'o Mai Initiative and response to the primer. Through the primer, we hope that the A'o Aku A'o Mai Initiative will continue to positively impact the many OHA beneficiaries who are adversely affected by quiet title and partition cases.

IV. General Summary and Request for Disbursement of Funds

As detailed above, we have made excellent progress and are requesting a disbursement of $5,000 at this time.

We continue to be grateful for OHA's unwavering support of the A'o Aku A'o Mai Initiative and look forward to our ongoing partnership in this endeavor. Please do not hesitate to let us know if you require any additional information.

Mahalo nui,

Stephanie Chen

D. Kapua Sproat

Enclosures:

Exhibit 1: Survey finding summaries (attached in PDF version).
Exhibit 2: Survey comments (attached in PDF version).
Exhibit 3: Native Hawaiian Rights Clinic Syllabus (attached in PDF version).
Exhibit 4: Spring 2013 Native Hawaiian Rights Clinic Course Evaluation (attached in PDF version).

cc: Albert Tiberi and Shirley Okamoto

Table 1—Summary of A‘o Aku A‘o Mai Initiative

Date	Event	Number of Law Students	Case Name	Island/Location	Number of Pro Se Defendants/Community Members
July 18, 2011	Pro Se Defendant Support by Initiative Faculty & Answer Packet Mailings		*Bartell*	O‘ahu, Maui, Moloka‘i, Hawai‘i, continent	37
June-Aug. 2011	Initiative Summer Fellows (to help with Primer)	2		O‘ahu	
Aug. 8-11, 2011	Workshop		*Bartell*	Moloka‘i	6
Aug. 22-Dec. 8, 2011	Enviro. Law Clinic (ELC) General Mailings & Pro Se Support (phone, email, in person)	9	*Bartell*	O‘ahu, Maui, Moloka‘i, Hawai‘i, continent	37
Oct. 15, 2011	ELC Workshop		*Bartell*	O‘ahu	10
Nov. 12, 2011	ELC Workshop		*Bartell*	Moloka‘i	8 + genealogy expert
Nov. 19, 2011	ELC Workshop		*Bartell*	Maui	4 + genealogy expert
Dec. 8, 2011-Jan. 23, 2012	Pro Se Defendant Support by Initiative Faculty		*Bartell*	O‘ahu, Maui, Moloka‘i, Hawai‘i, continent	37
Jan. 23, 2012-Apr. 27, 2012	Native Hawaiian Rights Clinic (NHRC) General Mailings & Pro Se Support (phone, email, in person)	9	*Bartell*	O‘ahu, Maui, Moloka‘i, Hawai‘i, continent	43
Mar. 10, 2012	NHRC Site Visit & Workshop		*Bartell*	Moloka‘i	0 (likely due to discouragement from MSJ that was just filed)
Mar. 17, 2012	NHRC Workshop		*Bartell*	O‘ahu	20
Apr. 6, 2012	NHRC Workshop		*Bartell*	Maui	4
Apr. 6, 2012-Aug. 24, 2012	Pro Se Defendant Support by Initiative Faculty		*Bartell*	O‘ahu, Maui, Moloka‘i, Hawai‘i, Kauai‘i, continent	43
June-Aug. 2012	Initiative Summer Fellows (to help with Primer & pro se support)	2	*Bartell* & *Moloa‘a Bay Ranch II*	O‘ahu, Maui, Moloka‘i, Hawai‘i, Kauai‘i, continent	44
Aug. 24, 2012-Nov. 30, 2012	Native Hawaiian Land Issues (NHLI) Skills Course General Mailings & Pro Se Support (phone, email, in person)	15	*Bartell* & *Moloa‘a Bay Ranch II* & Misc. inquiries	O‘ahu, Maui, Moloka‘i, Hawai‘i, Kauai‘i, continent	53

Nov. 9, 2012	NHLI Workshop		*Bartell*	O‘ahu	5
Nov. 30, 2012-Jan. 16, 2013	Pro Se Defendant Support by Initiative Faculty		*Bartell* & *Moloa‘a Bay Ranch II* & Misc. inquiries (*Bartell* ended in Dec. 2012)		53
Jan. 16, 2013-Apr. 28, 2013	NHRC Mailings & Pro Se Support (phone, email, in person)	7	*Moloa‘a Bay Ranch II* (worked with 1 pro se defendant on a complicated case that required a lot of time and resources)	Kauai‘i, O‘ahu, Maui, continent	3
Feb. 9, 2013	NHRC Workshop at Yuklin Aluli’s Office		*Moloa‘a Bay Ranch II*	O‘ahu	1
Apr. 27, 2013	NHRC Primer Workshop #1	6		Kaunakakai, Moloka‘i	16
June 4, 2013	Primer Workshop #2	1		Honolulu, O‘ahu	18
June 8, 2013	Primer Workshop #3	1		Honolulu, O‘ahu	13
June 15, 2013	Primer Workshop #4	1		Wailuku, Maui	22
June 20, 2013	Primer Workshop #5			Līhu‘e, Kaua‘i	34
June 27, 2013	Primer Workshop #6			Hilo, Hawai‘i	32

Exhibit 24

OFFICE OF HAWAIIAN AFFAIRS
COOPERATIVE AGREEMENT AMENDMENT
OHA Form CAGA-1

(For Fiscal use only)

Recipient Name: University of Hawai'i

Street Address: Office of Research Services, 2530 Dole St., Sakamaki D-200

City, State, Zip Code: Honolulu, Hawai`i 96822

Project Title: A'o Aku A'o Mai

OHA Amendment Number: 2659.01

(Original OHA Grant Number: 2659)

Amended Award Period: July 1, 2012-June 30, 2013
(Original Award Period: June 15, 2011- June 30, 2012)

OHA Account Code:

Budget Analyst Initials | Date

Appr	Year	Prog	Obj	Amount
930	2013	2300	57115	125,000

This Cooperative Agreement Amendment (Amendment), approved by the Chief Executive Officer of the Office of Hawaiian Affairs (OHA), constitutes an obligation of funding by OHA. By signing this Amendment, the Recipient agrees to accept and comply with the amended provisions checked below and set forth herein. The Exhibits attached to the original Cooperative Agreement are incorporated herein by reference unless superseded by revised Exhibits attached to this Amendment. Upon acceptance and execution by the Recipient, the original notarized Amendment and any revised Exhibits attached hereto shall be returned to OHA as soon as possible. The Recipient also agrees that except as herein set forth, no other amendments to the original Agreement are made and all other provisions and general terms and conditions (Exhibit B) contained therein remain unchanged and in full force and effect. If not signed by and returned (without modification) within 30 days of receipt of this Amendment to OHA, OHA's Chief Executive Officer may unilaterally terminate this Agreement. A fully executed copy of this Amendment will be provided to the Recipient.

- [x] **Amended Special Conditions (see OHA Form CAGA-1A, Exhibit "A")**
- [ ] **Recipient's Revised Proposal (Exhibit C)**
- [ ] **Recipient's Revised Budget (Exhibit D)**
- [ ] **Other(s):**

Signature of OHA's Ka Pouhana, Chief Executive Officer:

Kamanaʻopono M. Crabbe 7/2/12

KAMANA`OPONO M. CRABBE, Ph.D. Date

Signature of Authorized Official of the Recipient:

Y Fong 6/27/12

Name: YAA-YIN FONG
Title: Director, Office of Research Services
Date: 6/27/12

STATE OF HAWAI'I)
) ss.
CITY & COUNTY OF HONOLULU)

On this 27th day of June, 2012 before me personally appeared YAA-YIN FONG, to me known to be the person described in and who executed the foregoing instrument and acknowledged that she executed the same as her free act and deed as such Director of the Office of Research Services, University of Hawai'i.

Kellie Gushiken
Notary Public, State of Hawai'i
Print Name: Kellie Gushiken
My commission expires: 08/02/2013

KELLIE GUSHIKEN NOTARY 09-328 PUBLIC STATE OF HAWAII

Contract Preparer/Contract Monitor Signature:

6/8/12
Gerald Honda, Procurement Specialist Date

Contract Monitor Signature:

Ernest M. Kimoto 6-8-12
Ernest M. Kimoto, Corporate Counsel Date

Approved as to Form:

Ernest M. Kimoto 6-8-12
Ernest M. Kimoto, Corporate Counsel Date

Reviewed & Approved By:

Ernest M. Kimoto 6-8-12
Ernest M. Kimoto, Corporate Counsel Date

EXHIBIT "B"

GENERAL TERMS AND CONDITIONS FOR COOPERATIVE AGREEMENTS OF THE OFFICE OF HAWAIIAN AFFAIRS (OHA Form CAG-1B)

(These Terms and Conditions cannot be amended by interlineations, defacement, marginalia, or other markings made to these three pages.)

RECITAL. The Office of Hawaiian Affairs was established to better the conditions of native Hawaiians and Hawaiians as set forth in Hawai'i Revised Statutes (hereinafter referred to as "HRS") §10-2.

RECITAL. The Office of Hawaiian Affairs is empowered to enter into this Agreement in accordance with statutory authority afforded under Chapter 10, §§ 10-4(4), 10-4(6), 10-4(8) and 10-17, HRS, and other applicable law(s), as amended.

RECITAL. The Office of Hawaiian Affairs desires to fund RECIPIENT's activities as approved by Office of Hawaiian Affairs and more particulary described in RECIPIENT's Proposal attached hereto and incorporated herein by this reference.

COORDINATION AND REPORTS. The work performed under this Agreement shall be coordinated with the Coordinator or Designee, hereinafter referred to as the "COORDINATOR", who will act as the principal liaison between the RECIPIENT and OHA and who will assist in resolving policy questions and expedite decisions and the review of the work performed. It shall be the responsibility of the RECIPIENT to maintain close and frequent communication with the COORDINATOR at all stages of the work required under this Agreement. The RECIPIENT shall inform the COORDINATOR of all scheduled contacts made by the RECIPIENT with public agencies or individuals on matters relating to work performed under this Agreement. The RECIPIENT shall also submit to the COORDINATOR reports and/or technical information requested and/or required by OHA in appropriate OHA formats and within the deadlines specified within this Agreement. During the term of this Agreement, OHA may request to meet with the RECIPIENT at times and places mutually agreed upon to discuss the progress and results of the study or changes therein. The RECIPIENT may also be requested to discuss any work or reports with OHA's Board of Trustees, its Chairperson or OHA Administrator.

RECORDS MAINTENANCE, RETENTION, AND ACCESS. The RECIPIENT shall, in accordance with generally acceptable accounting practices, maintain fiscal records and supporting documents and related files, papers, and reports that adequately reflect all direct and indirect expenditures and management and fiscal practices related to the RECIPIENT's performance of services under this Agreement. OHA, the comptroller of the State of Hawai'i, and any of their authorized representatives, the Committees (and their staff) of the Legislature of the State of Hawai'i, and the Legislative Auditor of the State of Hawai'i shall have the right of access to any book, document, paper, file, or other record of the RECIPIENT (and of any of its subcontractors) that is related to the performance of services under the Agreement in order to conduct an audit or other examination or to make excerpts and transcripts for the purposes of monitoring and evaluating both the RECIPIENT's performance of services and the RECIPIENT's program management and fiscal practices to assure the proper and effective expenditure of funds under this Agreement. The RECIPIENT shall retain all records related to the RECIPIENT's performance of services under this Agreement for at least THREE (3) years after the date of submission of the RECIPIENT's final expenditure report, except that if any litigation, claim, negotiation, investigation, audit, or other action involving the records has been started before the expiration of the three-year period, the RECIPIENT shall retain the records until completion of the action and resolution of all issues that arise from it, or until the end of the regular three-year retention period, whichever occurs later.

RESPONSIBILITY FOR ACCURACY, COMPLETENESS AND ADEQUACY. The RECIPIENT shall be responsible and accountable for accuracy, completeness, clarity, and adequacy of the work performed, including work performed by agents and employees. RECIPIENT agrees to perform the work in a professional manner and accept professional responsibility for the services to be rendered.

INDEPENDENT CONTRACTOR STATUS. OHA and the RECIPIENT shall act in their independent capacities in the performance of their respective functions under this Agreement and acknowledge that no party is authorized or empowered to act or to be considered an officer, agent, or employee of the other for any purpose. OHA and the

RECIPIENT further acknowledge that their respective employees are not eligible to participate in any employee benefit plans of the other party. OHA shall, however, have a general right to inspect the work in progress to determine whether, in OHA's opinion, the services are being performed by the RECIPIENT is in accordance with the provisions of this Agreement. The RECIPIENT shall also be responsible for payment of applicable income, social security, and any other Federal, State, or County taxes and fees, all applicable licensing and operating requirements of the State, Federal, and County governments and all applicable accreditation and other standards of quality generally accepted in the field of the RECIPIENT's activities are complied with and satisfactorily met. The RECIPIENT shall also ensure that persons utilized by the RECIPIENT are qualified to engage in the activity and services in which they participate.

SUBCONTRACTS AND ASSIGNMENTS. The RECIPIENT shall not subcontract nor assign in part or all of the services to be performed under this Agreement without the prior written consent and approval of OHA which consent shall not be unreasonably withheld. OHA may condition any consent and approval upon such terms and provisions that OHA may deem necessary. Furthermore, no assignment of claims for money due or to become due to the RECIPIENT under the Agreement shall be effective unless the assignment of such claims is first approved by OHA.

OTHER CONDITIONS OF USE OF FUNDS. The RECIPIENT shall not use any funds involved in this Agreement for purposes of entertainment or perquisites and shall comply with any and all conditions applicable to the funds to be paid under this Agreement, including conditions applicable by provisions of appropriation acts of the Legislature or by administrative rules adopted pursuant to law.

NO LIABILITY. OHA assumes no liability hereunder for the acts or omission of the RECIPIENT or any third person or their heirs, privies or assigns. The RECIPIENT shall be responsible for damages or injury caused by the RECIPIENT's agents, officers, and employees in the course of their employment to the extent that the RECIPIENT's liability for such damage or injury has been determined by a court or otherwise agreed to by the RECIPIENT, and the RECIPIENT shall pay for such damages and injury to the extent permitted by law and approved by the Legislature.

CONFIDENTIALITY OF MATERIAL. The parties will keep confidential, and not use, except in connection with the performance of the research hereunder, any information, data, report, record or material which is provided by the providing party that is identified as confidential or proprietary or whose disclosure could harm the other party shall remain confidential to the extent permitted by law. Any material given or made available by the providing party that is identified as confidential or proprietary or whose disclosure could harm the other party shall not be disclosed without the prior written approval of the providing party unless required to be disclosed by applicable law, regulation or order of a court of competent jurisdiction. Additionally, no information data, report, record or material given by the providing party to the recipient party shall be used by the recipient party for personal gain and/or any other purposes, except those purposes explicitly stated in this agreement and/or any and all purposes approved in writing by the providing party. A violation of this Section shall be a material violation of this Agreement. The recipient party shall have no obligation of confidentiality with respect to information received which is or shall have been known to the recipient party before their receipt thereof, is disclosed to the recipient party by a third party, or is or shall have become known to the public through no fault of the recipient party.

PUBLICATION. RECIPIENT retains the right at its discretion to publish freely any results of the research project contained in RECIPIENT's Proposal. RECIPIENT agrees to provide OHA a copy of any manuscript at the time it is submitted for publication. OHA may review the manuscript to: (a) ascertain whether OHA's confidential or proprietary information would be disclosed by the publication; or (b) identify potentially patentable technology so that appropriate steps may be taken to protect such technology. OHA will provide comments, if any, within thirty (30) days of receipt of the manuscript. RECIPIENT will use good faith efforts to address OHA's comments and in its sole discretion may withhold publication for a period not to exceed thirty (30) days.

OWNERSHIP, INTELLECTUAL PROPERTY RIGHTS, AND COPYRIGHT. RECIPIENT shall own the entire right, title, and interest in and to all inventions, improvements, discoveries or other intellectual property, whether or not patentable, made, conceived or first reduced to practice by RECIPIENT in whole or in part under this Agreement. If the RECIPIENT, or any employee or employees of the RECIPIENT, obtains a copyright to any material, whether finished or unfinished, that is developed, prepared, assembled, or created pursuant to this Agreement, the RECIPIENT or its employees, as the case may be, shall own the copyright. The OHA may use the materials developed, prepared, assembled, or created pursuant to this Agreement for any and all purposes, without restriction or charge. If neither the RECIPIENT, nor any employees of the RECIPIENT, before or by the date one year following the completion of the Agreement, obtains a copyright to such material, the OHA may consider such material to be "works for hire," and in such circumstance, shall own the material and may copyright it. If the OHA owns the material or the copyright or both, the RECIPIENT may use the material for any and all purposes without restriction or charge.

CONFLICT OF INTEREST/DISCLOSURE. The RECIPIENT represents to the best of its knowledge that RECIPIENT presently has no interest in another company, partnership, organization, entity, etc., that would conflict in any manner or degree with the performance of the services under this Agreement. RECIPIENT represents to the best of its knowledge that he/she shall not acquire any interest, direct or indirect, that would conflict in any manner or degree with the performance of the services under this Agreement. The conflict of interest/disclosure provisions of this Agreement shall remain in full force and effect for the entire duration of this Agreement and/or extensions under this Agreement.

RETURN OF RECORDS/PROPERTY OF OHA. Upon termination of this Agreement, as provided hereinafter, the RECIPIENT shall deliver to OHA all finished or unfinished documents, reports, summaries, lists, charts, graphs, maps, records, notes, data, memorandum, photographs, photographic negatives, videos, or other materials prepared by the OHA.

NOTICES: All notices required or permitted under this Agreement will be in writing. Such notice will be deemed delivered in person or deposited if posted in the United States mail, postage prepaid. Notices to OHA shall be addressed to: Administrator, Office of Hawaiian Affairs, 711 Kapi'olani Boulevard, Suite 500, Honolulu, Hawai'i 96813. Notice to the Recipient shall be made to the address indicated for the Recipient on the Cooperative Agreement. Such address may be changed from time to time by either party by providing written notice to the other in the manner set forth above.

TERMINATION. If the RECIPIENT commits any breach of or default in any of the terms or conditions of this Agreement, and fails to remedy such default or breach within thirty days after receipt of written notice thereof from OHA, OHA may, at its option and in addition to any other remedies which it may have at law or in equity, terminate this Agreement in whole or in part at any time before the end of the term of the Agreement. OHA will promptly notify the RECIPIENT in writing of the decision to terminate, the reasons for the termination, the effective date of the termination, and the portion of any unexpended funds determined in good faith to be returned. Either party may also terminate this Agreement without statement of cause at any time by giving written notice to the other party of such termination at least SEVEN (7) calendar days before the effective date of such termination. In any termination event, the RECIPIENT shall be entitled to payment, determined on a pro rata basis, for any work satisfactorily completed or performed prior to the notification of termination.

MODIFICATION OF AGREEMENT. Except as otherwise provided herein, any modification, alteration, or change to this Agreement, including modification of the services to be performed and/or extension of time of performance shall be made only by written supplemental agreement executed by the parties of this Agreement.

SEVERABILITY. If any provision of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed and enforced as so limited.

WAIVER OF CONTRACTUAL RIGHT. The failure of either party to enforce, or the granting of a waiver of, any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this Agreement.

ENTIRE AGREEMENT. This Agreement embodies the whole agreement of the parties. There are no provisions, terms, conditions, or obligations other than those contained herein. This Agreement shall supersede all previous communications, representations, or agreements, either verbal or written, between the parties.

AMENDMENT. Any agreement to change the terms of this Agreement in any way shall be valid only if the change is made in writing and approved by mutual agreement of authorized representatives of the parties hereto.

APPLICABLE LAW. The Agreement shall be governed by, and construed in accordance with, the laws of the State of Hawai'i. If any provision of this Agreement violates any statute or rule of law of the state of Hawai'i, it is considered modified to conform to that statute or rule of law.

<u>END OF EXHIBIT "B"</u>

EXHIBIT "C"

RECIPIENT'S ASSURANCE OF BENEFIT TO NATIVE HAWAIIANS & HAWAIIANS
OHA Form CAG-1C

Recipient Name: University of Hawai'i	**OHA Grant Number:** 2659
Street Address: Office of Research Services, 2530 Dole St., Sakamaki D-200	
City, State, Zip Code: Honolulu, Hawai'i 96822	
Project Title: A'o Aku A'o Mai	

By signing below, I am indicating that I have read and understand the provision below relating to my responsibilities to assure the Office of Hawaiian Affairs that the grant award is to be used for the benefit of Native Hawaiians and Hawaiians.

ASSURANCE OF BENEFIT TO NATIVE HAWAIIANS AND HAWAIIANS. This project serves to perpetuate the knowledge of Hawaiian practices and increase the understanding of Hawaiian issues and as such serve to benefit the Hawaiian community.

Signature of Authorized Official of the Recipient:

Date: 6/15/11

By Yaa-Ying Fong

Name: Yaa-Ying Fong

Title: Director, Office of Research Services

EXHIBIT "D"

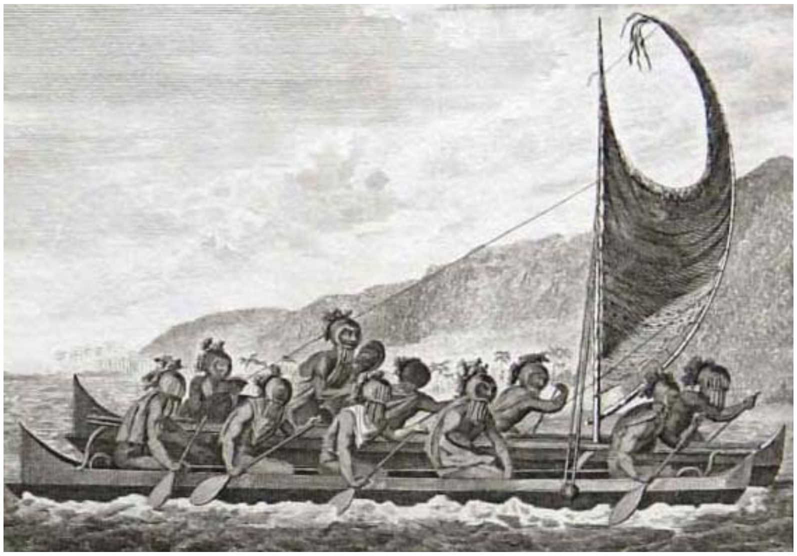
RECIPIENT'S BUDGET

Ka Huli Ao Community Outreach Workshops and Primers
(A`o Aku A`o Mai Community Outreach Workshops and Quiet Title & Partition Action Primer)
June 2, 2011 Projected Budget

Personnel	
Post-J.D. Fellow (to draft primer, supervise student research assistants, teach clinics, and facilitate community outreach workshops)	$55,000
2 Student Research Assistants for Summer 2011 (to research, draft, and edit primer, including layout and printing: 2 @ $5,000 each)	10,000
Fringe Benefits	
Health coverage for Post-J.D. Fellow	4,016
2 Research Assistants (.4%)	40
Workshops and Meetings (6 Neighbor Island Workshops)*	
Parking for Post-J.D. Fellow	400
Airfare: $200 per 8 presenters x 2 neighbor island workshops (Spring 2012)	3,200
Airfare: $200 per 3 presenters x 4 neighbor island workshops (Summer 2012)	2,400
Rental Car: $60 per day x 2 cars x 2 days x 2 trips (Spring 2012)	480
Rental Car: $60 per day x 1 car x 2 days x 4 trips (Summer 2012)	480
Per Diem: $80 per 8 presenters x 2 days x 2 trips (Spring 2012)	2,560
Per Diem: $80 per 3 presenters x 2 days x 4 trips (Summer 2012)	1,920
Other	
Rental for hall, rooms, chairs, food for workshops (6 workshops x $250 per workshop)	1,500
Printing – Quiet Title & Partition Action Primer	24,000
Workshop honorariums for community liaisons (6 x $500 per workshop)	3,000
Other miscellaneous costs and expenses	13,786
Total Direct Costs	122,782
Total Indirect Costs (Total Direct Costs {$122,782} - Post-J.D. fellow {$55,000} - Post-J.D. Health coverage {$4,016} - Post-J.D. Parking {400} x 3.5%)	2,218
TOTAL	$125,000

*Workshop presentations are planned for the following islands: Hawai`i (possibly one in East Hawai`i and one in West Hawai`i), Maui, Kaua`i, Moloka`i, and Lāna`i. In the alternative, one workshop may be held on O`ahu instead of two workshops being held on Hawai`i Island.

Exhibit 25



The Kālaimoku Group is a Native Hawaiian owned integrated marketing and communications firm founded in 2011 and located in Honolulu, Hawai'i. The Kālaimoku Groups serves for-profit and non-profit companies with professional services including Development, Marketing, Communications, Government Relations, Social Media and Event Coordination.

Social Media

twitter

facebook

youtube

Latest From Twitter

In Nashville for another portion of the campaign... Can y'all guess what's next? #GoTitans #Titanup 01:20:02 PM October 06, 2019 from Twitter for iPhone ReplyRetweetFavorite

Follow @kalaimokugroup 502 followers

Contact Us

E-Mail: info@kalaimoku.com

Exhibit 26

POSTED
Date MAR 5 2012 By
Check No. 57111
Check Issued date
P/Y Accrual (circle) Yes No

3/5/12

Invoice # 1003
Date: 2/21/12
Completed by Admin Services

OHA
OFFICE OF HAWAIIAN AFFAIRS

REQUEST FOR PAYMENT ON CONTRACT

Date	2/27/2012	Requestor: Shirley Okamoto;	PO #: 120242
Requesting Program:	2300-Corporation Counsel	Funding Program:	4200-Media Relations & Messaging
Contractor:	The Kalaimoku Group LLC	OHA Contract #:	Contract 2721 (Kalaimoku Grp)
Contract Terms:	12/1/11-6/30/12	Period of Performance:	February, 2012 (Phase II)
Contract Amount:	$50,000.00	Payment Requested:	$23,958.11

Check if applicable:

- [ ] Initial Payment per contract – No Invoice attached
- [x] Multi-Year Contract – ***Do not close*** contract file
- [ ] Lump-Sum Contract Payment – ***Close*** contract file
- [ ] Final Payment – attach TAX CLEARANCE* ***Close*** PO (release remaining funds) & contract file

***If request is for Final Payment on non-grant contract of $25,000 or more (including amendments) – attach TAX CLEARANCE dated within 2 months of request submittal**

ADMIN SERVICES ONLY

Tax Clearance Received? Yes No

STATUS OF CONTRACT BALANCE:	Amount
Original Encumbrance	$50,000.00
Payments-To-Date	$14,973.82
Adjustment-To-Date (+/-)	$0.00
Available Funds	$35,026.18
Current Payment Request	$23,958.11
Remaining Balance	$11,068.07

ADMIN SVCS
2012 MAR -1 P 2:16

I hereby certify and agree that the information provided herein is true and correct and is made in accordance with all terms of a fully executed and valid OHA contract. I further certify that the attached invoice is for goods properly received and/or services properly performed in accordance with the above mentioned contract. To the best of my knowledge, the current payment request has not previously been submitted to Admin Services nor paid by Admin Services.

Shirley Okamoto;	2/27/2012	Ernie Kimoto [signature]	2-29-12
Requestor's Signature	Date	Program Manager's Signature	Date

[signature]

Approved for Payment [signature]

Garrett Kamemoto

LOB Director's Signature	Date	Other Approving Authority (If required)	MAR 01 2012 Date
BOT Chairperson's Signature (For Corp Counsel Use Only)	Date	Chief Executive Officer's Signature ***OR*** Chief Operating Officer's Signature (If required)	MAR 01 2012 Date

PAID MAR 7 2012

Last Revised 01/04/2011

INVOICE

The Kalaimoku Group
1000 Bishop Street #305
Hon, HI 96813

DATE:	2/21/2012
INVOICE #	1003
Customer ID	23

BILL TO: Office of Hawaiian Affairs

Office of Hawaiian Affairs
711 Kapiolani Blvd. #500
Hon, HI 96814

DESCRIPTION	AMOUNT
Kaka`ako Settelement - Community Meetings Round #2 Contract #:2721 104 Hours @ Billable Rate $220.00 Inclusive of Attendance & Reporting at 16x Community Meetings, Travel-Tme & Preparation as well as 2x overnight stays and 2x legislative hearings. *Meeting locations - OHA Board Room, Wilcox Elementary, Stevenson Middle School, DHHL-Kapolei, Waimanalo Community Center, West Hawaii Civic Center, Hawaii-Hilo Dept of Education Annex, Best Western Hotel, Hana Helene Social Hall, Maui Wawena School, Willows Restaurant, Waimea Valley, Kulana Oiwi Complex, Lanai High School, & Association of Hawaiian Civic Clubs*	22880

OTHER COMMENTS

1. Payment upon receipt

SUBTOTAL	$22,880.00
TAX RATE	4.712%
TAX	$1,078.11
**OTHER	$0.00
TOTAL	**$23,958.11**

Make all checks payable to
The Kalaimoku Group

Mahalo For Your Business!

POSTED
Date: FEB 2 2012 By: Wr
Batch/Check No. 57078
Check Issued date
P/Y Accrual (circle) Yes No

ff 2/3/12

Invoice # 1002
Date: 1.9.12
Completed by Admin Services

2012 JAN 30 P 4: 29
ADMIN SVCS

OHA
OFFICE OF HAWAIIAN AFFAIRS

REQUEST FOR PAYMENT ON CONTRACT

Date	1/20/2012	Requestor:	Shirley Okamoto;
		PO #:	120242
Requesting Program:	2300-Corporation Counsel	Funding Program:	4200-Media Relations & Messaging
Contractor:	The Kalaimoku Group LLC	OHA Contract #:	2721
Contract Terms:	12/1/11-6/30/12	Period of Performance:	December, 2011 (Phase I)
Contract Amount:	$50,000.00	Payment Requested:	$14,973.82

Check if applicable:

- ☐ Initial Payment per contract – No Invoice attached
- ☑ Multi-Year Contract – ***Do not close*** contract file
- ☐ Lump-Sum Contract Payment – ***Close*** contract file
- ☐ Final Payment – attach TAX CLEARANCE* ***Close*** PO (release remaining funds) & contract file

***If request is for Final Payment on non-grant contract of $25,000 or more (including amendments) – attach TAX CLEARANCE dated within 2 months of request submittal**

ADMIN SERVICES ONLY

Tax Clearance Received? ○ Yes ○ No

STATUS OF CONTRACT BALANCE:	Amount
Original Encumbrance	$50,000.00
Payments-To-Date	$0.00
Adjustment-To-Date (+/-)	$0.00
Available Funds	$50,000.00
Current Payment Request	$14,973.82
Remaining Balance	$35,026.18

I hereby certify and agree that the information provided herein is true and correct and is made in accordance with all terms of a fully executed and valid OHA contract. I further certify that the attached invoice is for goods properly received and/or services properly performed in accordance with the above mentioned contract. To the best of my knowledge, the current payment request has not previously been submitted to Admin Services nor paid by Admin Services.

Shirley Okamoto;	1/20/2012	[signature]	1-27-12
Requestor's Signature	Date	Program Manager's Signature	Date

Approved for Payment

		Garrett Kamemoto	JAN 27 2012
LOB Director's Signature	Date	Other Approving Authority (If required)	Date
			JAN 27 2012
BOT Chairperson's Signature (For Corp Counsel Use Only)	Date	Chief Executive Officer's Signature ***OR*** Chief Operating Officer's Signature (If required)	Date

Last Revised 01/04/2011

INVOICE

The Kalaimoku Group, LLC
1451 S. King St.#503 Hon, HI 96814

DATE:	1/9/2012
INVOICE #	1002
Customer ID	23

BILL TO: Office of Hawaiian Affairs

Office of Hawaiian Affiars
711 Kapiolani Blvd. #500
Hon, HI 96814

DESCRIPTION	AMOUNT
Phase-1 Consultation for Kaka`kao Community Meetings	14300
Contract #:2721	
65 Hours @ Billable Rate $220.00	
Inclusive of Attendance & Reporting at 10x Community Meetings, Travel-Tme & Preparation	
Maui Waena Elementary School, Kauai Lihue Library, Kona Kaniohale CC, Hilo DOE Annex,	
Wahiawa Rec Center, McKinely High School, East Windward CC,	
West Kapolei Middle School, Lanai Lanai High School, Molokai Kulana Oiwi	

SUBTOTAL	$14,300.00
TAX RATE	4.712%
TAX	$673.82
**OTHER	$0.00
TOTAL	**$14,973.82**

OTHER COMMENTS
1. Payment upon receipt

Make all checks payable to
The Kalaimoku Group, LLC

Mahalo For Your Business!

Exhibit 27

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form
▶ Information about Form 990 and its instructions is at *www.IRS.gov/form990*

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 06-01-2013 , 2013, and ending 05-31-2014

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
NATIVE HAWAIIAN EDUCATION ASSOCIATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite
PO BOX 1190

City or town, state or province, country, and ZIP or foreign postal code
WAILUKU, HI 96793

D Employer identification number
80-0198123

E Telephone number
(808) 984-3553

G Gross receipts $ 1,627,761

F Name and address of principal officer
LUI K HOKOANA
PO BOX 1190
WAILUKU, HI 96793

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J **Website:** ▶ www nhea net

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 2008 M State of legal domicile HI

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
SUPPORT NATIVE HAWAIIAN EDUCATORS AND EDUCATORS WHO TEACH NATIVE HAWAIIAN STUDENTS

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	6
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	100
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	

			Prior Year	**Current Year**
Revenue	8	Contributions and grants (Part VIII, line 1h)	238,109	135,000
	9	Program service revenue (Part VIII, line 2g)	45,668	1,492,751
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		10
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	283,777	1,627,761
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	31,195	16,659
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	254,275	763,781
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	285,470	780,440
	19	Revenue less expenses Subtract line 18 from line 12	-1,693	847,321

			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	73,416	920,737
	21	Total liabilities (Part X, line 26)		0
	22	Net assets or fund balances Subtract line 21 from line 20	73,416	920,737

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

****** 2015-03-31
Signature of officer Date

LUI K HOKOANA DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name ALLEN M ARAKAKI	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶ ALLEN M ARAKAKI CPA INC			Firm's EIN ▶	
Firm's address ▶ 1314 SOUTH KING STREET SUITE 710 HONOLULU, HI 96814			Phone no (808) 591-8480	

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . ☐

1 Briefly describe the organization's mission

SUPPORT NATIVE HAWAIIAN EDUCATORS AND

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 752,791 including grants of $ 16,659) (Revenue $ 1,527,751)

GRASSROOTS ORGANIZATION FOCUSED ON SUPPORTING, ENCOURAGING, NETWORKING, COLLABORATING, AND FURTHERING THE WORK OF THOSE TASKED WITH THE RESPONSIBILITY OF EDUCATING OUR NATIVE HAWAIIAN CHILDREN 557 MEMBERS

4b (Code) (Expenses $ including grants of $) (Revenue $)

4c (Code) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)
(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ 752,791

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a		No
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		No
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		No
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If so, complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V . . . . ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	0			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . .	1a	6		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent . . .	1b	6		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . .	2			No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	3			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . .	4			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5			No
6	Did the organization have members or stockholders? . . .	6			No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . .	7a			No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . .	7b			No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body? . . .	8a		Yes	
b	Each committee with authority to act on behalf of the governing body? . . .	8b		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* . . .	9			No

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates? . . .	10a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . .	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . .			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13* . . .	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . .	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done* . . .	12c	Yes	
13	Did the organization have a written whistleblower policy? . . .	13	Yes	
14	Did the organization have a written document retention and destruction policy? . . .	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official . . .	15a	Yes	
b	Other officers or key employees of the organization . . .	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . .	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . .	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶HI

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ Own website ☐ Another's website ☐ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

▶LUI K HOKOANA PO BOX 1190
WAILUKU, HI 96793 (808) 956-8753

Part VII Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☑ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) JUDY OLIVEIRA PRESIDENT	3 00	X		X				0	0	0
(2) CHRISTINE VORHIES TREASURER	3 00	X		X				0	0	0
(3) PAM ALCONCEL SECRETARY	3 00	X		X				0	0	0
(4) LUI HOKOANA DIRECTOR	3 00	X						0	0	0
(5) CHRISTINE QUINTANA DIRECTOR	3 00	X						0	0	0
(6) DAVID SING DIRECTOR	3 00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations

1b Sub-Total . . . . ▶			
c Total from continuation sheets to Part VII, Section A . . . . ▶			
d Total (add lines 1b and 1c) . . . . ▶			

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . .	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations . . .	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 135,000				
	g Noncash contributions included in lines 1a-1f $					
	h **Total.** Add lines 1a-1f . . . . ▶		135,000			
Program Service Revenue		Business Code				
	2a NHEA/NIEA CONFERENCE	624110	1,492,751			
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f . . . . ▶		1,492,751			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . . ▶		10			10
	4 Income from investment of tax-exempt bond proceeds . . ▶					
	5 Royalties . . . . ▶					
		(i) Real / (ii) Personal				
	6a Gross rents					
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) . . . . ▶					
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory					
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss) . . . . ▶					
	8a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c) See Part IV, line 18 . . a					
	b Less direct expenses . . . b					
	c Net income or (loss) from fundraising events . . ▶					
	9a Gross income from gaming activities See Part IV, line 19 . . . a					
	b Less direct expenses . . . b					
	c Net income or (loss) from gaming activities . . ▶					
	10a Gross sales of inventory, less returns and allowances . a					
	b Less cost of goods sold . . b					
	c Net income or (loss) from sales of inventory . . ▶					
	Miscellaneous Revenue	Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d . . . . ▶					
	12 **Total revenue.** See Instructions . . . . . ▶		1,627,761	1,492,751		10

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX . . . .

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2 Grants and other assistance to individuals in the United States See Part IV, line 22	16,659	16,659		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	1,254	0	1,254	0
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	130	104	26	0
12 Advertising and promotion	2,885	2,885	0	0
13 Office expenses				
14 Information technology				
15 Royalties . .				
16 Occupancy				
17 Travel	158,731	158,731	0	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	466,100	466,100	0	0
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a BANK CHARGES	778	0	778	0
b SUPPLIES	102,365	76,774	25,591	0
c CONF REGISTRATION	31,538	31,538	0	0
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	780,440	752,791	27,649	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing	73,416	1	920,737
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D — 10a			
	b	Less accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities See Part IV, line 11		12	
	13	Investments—program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	73,416	16	920,737
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	0	26	0
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets		27	
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds	73,416	32	920,737
	33	Total net assets or fund balances	73,416	33	920,737
	34	Total liabilities and net assets/fund balances	73,416	34	920,737

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,627,761
2	Total expenses (must equal Part IX, column (A), line 25)	2	780,440
3	Revenue less expenses Subtract line 2 from line 1	3	847,321
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	73,416
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	920,737

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☑ Cash ☐ Accrual ☐ Other ________ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
NATIVE HAWAIIAN EDUCATION ASSOCIATION

Employer identification number
80-0198123

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state ______

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	**11g(i)**		
(ii) A family member of a person described in (i) above?	**11g(ii)**		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 9 above or IRC section **(see instructions))**	**(iv)** Is the organization in col **(i)** listed in your governing document?		**(v)** Did you notify the organization in col **(i)** of your support?		**(vi)** Is the organization in col **(i)** organized in the U S ?		**(vii)** Amount of monetary support
			Yes	**No**	**Yes**	**No**	**Yes**	**No**	
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	239,591	74,000	66,000	238,109	135,000	752,700
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	239,591	74,000	66,000	238,109	135,000	752,700
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						752,700

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	239,591	74,000	66,000	238,109	135,000	752,700
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources					10	10
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support** (Add lines 7 through 10)						752,710

12 Gross receipts from related activities, etc (see instructions) | **12** |

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** . . . . . ▶☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) | **14** | 100 000 %

15 Public support percentage for 2012 Schedule A, Part II, line 14 | **15** |

16a **33 1/3% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	0 %
16	Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	0 %
18	Investment income percentage from **2012** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶☐

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990
▶ Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
NATIVE HAWAIIAN EDUCATION ASSOCIATION

Employer identification number
80-0198123

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . ▶

3 Enter total number of other organizations listed in the line 1 table . . . . ▶

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) VARIOUS SCHOLARSHIPS LESS THAN $5000	18	16,659		0	N/A

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation

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SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

2013

Open to Public Inspection

Name of the organization
NATIVE HAWAIIAN EDUCATION ASSOCIATION

Employer identification number
80-0198123

990 Schedule O, Supplemental Information

Return Reference	Explanation
Pt VI, Line 11b	THE BOARD REVIEWS THE 990 PRIOR TO ITS FILING
Pt VI, Line 12c	ALL BOARD MEMBERS ARE REQUIRED TO DISCLOSE ANY
Pt VI, Line 12c	POTENTIAL CONFLICTS OF INTEREST WHICH ARE THEN
Pt VI, Line 12c	REVIEWED BY THE BOARD
Pt VI, Line 15a	THE ORGANIZATION DOES NOT PROVIDE ANY COMPENSATION
Pt VI, Line 15b	THE ORGANIZATION DOES NOT PROVIDE ANY COMPENSATION
Form 990EZ, Part I, Line 16	EVENT EXPENSE BANK CHARGES CONTRIBUTIONS HONORARIA ADVERTISING MEETING EXPENSE NATIONAL INDIAN EDUCATION ASSOC CONVENTION TRAINING SUPPLIES TRAVEL WEBSITE PARKING

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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public
▶ Information about Form 990 and its instructions is at *www.IRS.gov/form990*

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 06-01-2014 , and ending 05-31-2015

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
NATIVE HAWAIIAN EDUCATION ASSOCIATION

Doing business as

Number and street (or P O box if mail is not delivered to street address) | Room/suite
PO BOX 1190

City or town, state or province, country, and ZIP or foreign postal code
WAILUKU, HI 96793

D Employer identification number
80-0198123

E Telephone number
(808) 984-3553

G Gross receipts $ 1,627,751

F Name and address of principal officer
LUI K HOKOANA
PO BOX 1190
WAILUKU, HI 96793

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ www nhea net

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 2008

M State of legal domicile HI

Part I Summary

Activities & Governance

1	Briefly describe the organization's mission or most significant activities SUPPORT NATIVE HAWAIIAN EDUCATORS AND EDUCATORS WHO TEACH NATIVE HAWAIIAN STUDENTS		
2	Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
3	Number of voting members of the governing body (Part VI, line 1a)	3	6
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	100
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	135,000	135,000
	9	Program service revenue (Part VIII, line 2g)	1,527,751	1,492,751
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10	0
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,662,761	1,627,751
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	16,659	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	763,781	1,527,761
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	780,440	1,527,761
	19	Revenue less expenses Subtract line 18 from line 12	882,321	99,990
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	920,737	1,020,727
	21	Total liabilities (Part X, line 26)		0
	22	Net assets or fund balances Subtract line 21 from line 20	920,737	1,020,727

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

****** | 2016-04-08
Signature of officer | Date

LUI K HOKOANA DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
ALLEN M ARAKAKI	ALLEN M ARAKAKI			

Firm's name ▶ Doi CPA LLC | Firm's EIN ▶

Firm's address ▶ PO BOX 11773 | Phone no (808) 591-8480

HONOLULU, HI 96828

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . ☐

1 Briefly describe the organization's mission

SUPPORT NATIVE HAWAIIAN EDUCATORS AND

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 1,500,112 including grants of $) (Revenue $ 1,527,751)

GRASSROOTS ORGANIZATION FOCUSED ON SUPPORTING, ENCOURAGING, NETWORKING, COLLABORATING, AND FURTHERING THE WORK OF THOSE TASKED WITH THE RESPONSIBILITY OF EDUCATING OUR NATIVE HAWAIIAN CHILDREN 557 MEMBERS

4b (Code) (Expenses $ including grants of $) (Revenue $)

4c (Code) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ 1,500,112

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a		No
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		No
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V . . . . ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	0			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a 6			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	1b 6			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .		5		No
6	Did the organization have members or stockholders?		6		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		9		No

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶HI

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ Own website ☐ Another's website ☐ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records

▶LUI K HOKOANA
PO BOX 1190
WAILUKU, HI 96793 (808) 956-8753

Part VII **Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☑ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) JUDY OLIVEIRA PRESIDENT	3 00	X		X				0	0	0
(2) CHRISTINE VORHIES TREASURER	3 00	X		X				0	0	0
(3) PAM ALCONCEL SECRETARY	3 00	X		X				0	0	0
(4) LUI HOKOANA DIRECTOR	3 00	X						0	0	0
(5) CHRISTINE QUINTANA DIRECTOR	3 00	X						0	0	0
(6) DAVID SING DIRECTOR	3 00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations

		(D)	(E)	(F)
1b	**Sub-Total** . . . . ►			
c	**Total from continuation sheets to Part VII, Section A** . . . . ►			
d	**Total (add lines 1b and 1c)** . . . . ►			

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ►

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**		No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ►

Part VIII **Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . .	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations . . .	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	135,000				
	g Noncash contributions included in lines 1a-1f $						
	h **Total.** Add lines 1a-1f . . . . ▶			135,000			
Program Service Revenue			Business Code				
	2a NHEA/NIEA CONFERENCE		624110	1,492,751			
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f . . . . ▶			1,492,751			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . . ▶						
	4 Income from investment of tax-exempt bond proceeds . . ▶						
	5 Royalties . . . . ▶						
		(i) Real	(ii) Personal				
	6a Gross rents						
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss) . . . . ▶						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory						
	b Less cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss) . . . . ▶						
	8a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c) See Part IV, line 18 . . a						
	b Less direct expenses . . . b						
	c Net income or (loss) from fundraising events . . ▶						
	9a Gross income from gaming activities See Part IV, line 19 . . . a						
	b Less direct expenses . . . b						
	c Net income or (loss) from gaming activities . . ▶						
	10a Gross sales of inventory, less returns and allowances . a						
	b Less cost of goods sold . . b						
	c Net income or (loss) from sales of inventory . . ▶						
	Miscellaneous Revenue		Business Code				
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d . . . . . . ▶						
	12 **Total revenue.** See Instructions . . . . . ▶			1,627,751	1,492,751		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX . . . . ☐

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2	Grants and other assistance to domestic individuals See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting	1,254	0	1,254	0
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	130	104	26	0
12	Advertising and promotion	2,885	2,885	0	0
13	Office expenses				
14	Information technology				
15	Royalties . .				
16	Occupancy				
17	Travel	158,731	158,731	0	0
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	1,213,421	1,213,421	0	0
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance				
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	BANK CHARGES	778	0	778	0
b	SUPPLIES	119,024	93,433	25,591	0
c	CONF REGISTRATION	31,538	31,538	0	0
d					
e	All other expenses				
25	**Total functional expenses.** Add lines 1 through 24e	1,527,761	1,500,112	27,649	0
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . .

			(A) Beginning of year		(B) End of year
Assets	1	Cash-non-interest-bearing	920,737	1	1,020,727
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D 10a			
	b	Less accumulated depreciation 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities See Part IV, line 11		12	
	13	Investments—program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	920,737	16	1,020,727
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	0	26	0
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets		27	
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds	920,737	32	1,020,727
	33	Total net assets or fund balances	920,737	33	1,020,727
	34	Total liabilities and net assets/fund balances	920,737	34	1,020,727

Part XI **Reconcilliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI . . . .

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,627,751
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,527,761
3	Revenue less expenses Subtract line 2 from line 1	3	99,990
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	920,737
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,020,727

Part XII **Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII . . . .

			Yes	No
1	Accounting method used to prepare the Form 990 ☑ Cash ☐ Accrual ☐ Other ______ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047
2014
Open to Public Inspection

Name of the organization
NATIVE HAWAIIAN EDUCATION ASSOCIATION

Employer identification number
80-0198123

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state ____________

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f Enter the number of supported organizations . . . . ____________

g Provide the following information about the supported organization(s)

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 9 above or IRC section (see instructions))	**(iv)** Is the organization listed in your governing document?		**(v)** Amount of monetary support (see instructions)	**(vi)** Amount of other support (see instructions)
			Yes	**No**		
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	74,000	66,000	238,109	135,000	135,000	648,109
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	74,000	66,000	238,109	135,000	135,000	648,109
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						648,109

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4	74,000	66,000	238,109	135,000	135,000	648,109
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources				10	10	20
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11 **Total support** Add lines 7 through 10						648,129

12 Gross receipts from related activities, etc (see instructions) | 12 |

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . ▶☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	100 000 %
15 Public support percentage for 2013 Schedule A, Part II, line 14	15	100 000 %

16a **33 1/3% support test—2014.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support test—2013.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2014.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	0 %
16	Public support percentage from 2013 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2014** (line 10c, column (f) divided by line 13, column (f))	17	0 %
18	Investment income percentage from **2013** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2014.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support tests—2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶☐

Part IV **Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I If you checked 11a of Part I, complete Sections A and B If you checked 11b of Part I, complete Sections A and C If you checked 11c of Part I, complete Sections A, D, and E If you checked 11d of Part I, complete Sections A and D, and complete Part V)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990) .*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part II of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509 (a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	10b		
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*	11c		

Part IV **Supporting Organizations** (continued)

Section B. Type I Supporting Organizations

		Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

		Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

		Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**

a ☐ The organization satisfied the Activities Test Complete **line 2** below

b ☐ The organization is the parent of each of its supported organizations Complete **line 3** below

c ☐ The organization supported a governmental entity Describe in Part VI how you supported a government entity (see instructions)

		Yes	No
2 Activities Test **Answer (a) and (b) below.**			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3 Parent of Supported Organizations **Answer (a) and (b) below.**			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

	Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

	Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in Part VI) ____________			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

	Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 **Total annual distributions.** Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009. . . . . . . ______			
b From 2010. . . . . . . ______			
c From 2011. . . . . . . ______			
d From 2012. . . . . . . ______			
e From 2013. . . . . . . ______			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 $ ______			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 **Excess distributions carryover to 2015.** Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010. . . . . . . ______			
b From 2011. . . . . . . ______			
c From 2012. . . . . . . ______			
d From 2013. . . . . . . ______			
e From 2014. . . . . . . ______			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93493100006126

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization	Employer identification number
NATIVE HAWAIIAN EDUCATION ASSOCIATION	80-0198123

990 Schedule O, Supplemental Information

Return Reference	Explanation
Pt VI, Line 11b	THE BOARD REVIEWS THE 990 PRIOR TO ITS FILING
Pt VI, Line 12c	ALL BOARD MEMBERS ARE REQUIRED TO DISCLOSE ANY
Pt VI, Line 12c	POTENTIAL CONFLICTS OF INTEREST WHICH ARE THEN
Pt VI, Line 12c	REVIEWED BY THE BOARD
Pt VI, Line 15a	THE ORGANIZATION DOES NOT PROVIDE ANY COMPENSATION
Pt VI, Line 15b	THE ORGANIZATION DOES NOT PROVIDE ANY COMPENSATION
Form 990EZ, Part I, Line 16	EVENT EXPENSE BANK CHARGES CONTRIBUTIONS HONORARIA ADVERTISING MEETING EXPENSE NATIONAL IN DIAN EDUCATION ASSOC CONVENTION TRAINING SUPPLIES TRAVEL WEBSITE PARKING

Exhibit 28

Bizapedia

Home > U.S. > Hawaii > Kamuela

Write Review | Upgrade | Claim

KUAULI AINA-BASED INSIGHTS LLC

Hawaii Domestic Limited-Liability Company (Llc) · Updated 7/9/2016

Kuauli Aina-Based Insights LLC is a Hawaii Domestic Limited-Liability Company (Llc) filed on February 4, 2013. The company's filing status is listed as Not In Good Standing and its File Number is 102950 C5.

The Registered Agent on file for this company is Kamanamaikalani Beamer and is located at 64-5076 Hale Alii St, Kamuela, HI 96743. The company's mailing address is 64-5076 Hale Alii St, Kamuela, HI 96743.

The company has 1 principal on record. The principal is Kamanamaikalani Beamer from Kamuela HI.

Like 30K

Company Information

Company Name:	KUAULI AINA-BASED INSIGHTS LLC
File Number:	102950 C5
Filing State:	Hawaii (HI)
Filing Status:	Not In Good Standing
Filing Date:	February 4, 2013
Company Age:	6 Years, 8 Months
Registered Agent:	Kamanamaikalani Beamer 64-5076 Hale Alii St Kamuela, HI 96743
Mailing Address:	64-5076 Hale Alii St Kamuela, HI 96743

Company Contacts

KAMANAMAIKALANI BEAMER
Agent
64-5076 Hale Alii St
Kamuela, HI 96743

Reviews

Write Review

There are no reviews yet for this company.

Questions

Post Question

There are no questions yet for this company.

ADDITIONAL LINKS

Post Question For This Company
Contact Us Regarding Your Company Profile
Search All Hawaii Companies
Order Business Services For Kuauli Aina-Based Insights LLC

 Pro Data ▪ Pro Search ▪ Pro API ▪ Contact Us ▪ Terms of Use ▪ Privacy Policy ▪ Sitemap

Desktop Version · http2

Exhibit 29

Hawaiian Kingdom Blog

Weblog of the acting government of the Hawaiian Kingdom presently operating within the occupied State of the Hawaiian Islands.

Petition of Support for CEO Dr. Kamana‘opono Crabbe

Posted on **May 10, 2014**

He Mana'o Pono - A statement of Support

As people that value justice, righteous struggle, and facilitative leadership, we stand in strong support of the courageous actions of Ka Pouhana, CEO of the Office of Hawaiian Affairs, Kamana'opono Crabbe in his letter to the United States Secretary of State John F. Kerry released on May 9th, 2014. The questions posed represent the perspectives of the broader Hawaiian and Hawai'i community and their search for justice regarding the United States supported illegal overthrow of the constitutional Hawaiian Kingdom on Jan 17th, 1893.

We believe that the four fundamental questions posed in the letter requires a response and

We believe that the four fundamental questions posed in the letter requires a response and should be looked at critically before proceeding with any further "nation building" processes.

The following people, ohanas and organization stand behind the Office of Hawaiian Affairs CEO's request for legal guidance to further shed light on the truths of Hawai'i's complex political history.

Dr. Kamana Beamer

Dr. Kekuewa Kikiloi

Donovan Preza

Dr. Noelani Goodyear Kaopua

Andre Perez

Dr. Keanu Sai

Dr. Jon Osorio

Aloha,

In response to the letter submitted today to U.S. Secretary of State John F. Kerry by the Office of Hawaiian Affairs CEO Dr. Kamanaopono Crabbe, we have created a statement of support. If you are interested in signing onto this document please see the attachment or go to the online site:

http://www.thepetitionsite.com/525/987/222/he-manao-pono-a-statement-of-support/

Please disseminate this widely throughout our community.

In solidarity,

Kekuewa Kikiloi

—

Kekuewa Kikiloi, Ph.D.
Assistant Professor
Kamakakūokalani Center for Hawaiian Studies
Hawai‘inuiākea School of Hawaiian Knowledge
University of Hawai‘i at Mānoa
2645 Dole Street Honolulu HI 96822

This entry was posted in **Education**, **National** by **Hawaiian Kingdom**. Bookmark the **permalink [https://hawaiiankingdom.org/blog/petition-of-support-for-ceo-dr-kamanaopono-crabbe/]** .

11 THOUGHTS ON "PETITION OF SUPPORT FOR CEO DR. KAMANA'OPONO CRABBE"

One Hawaiian
on **May 10, 2014 at 6:22 pm** said:

This looks good. But isn't there a petition site specifically for the White House where if you get like 25,000 signatures they have to review the petition? I remember a few years back when a bunch of people wanted their states to secede from the U.S. it got like +25,000 signatures and it hit big news.

Noelani
on **May 10, 2014 at 9:13 pm** said:

I think you might need like 100K signatures, but I also think that when u do something like that, it has to be from the perspective that the petition is coming from citizens of the U.S.- triggering an official response from the govt. to their citizens. (Kind of like how OHA should be held accountable to answer to the beneficiaries who are asking a lot of questions right now) I think that might not fly for a lot of Kanaka Maoli who might not want to sign such a petition, but that's just my opinion on what I would imagine in that scenario.
I thought the same thing too though.

One Hawaiian
on **May 10, 2014 at 11:35 pm** said:

Oh yeah I think I was talking about whitehouse.gov as are you I think. True about the whole you have to be American thing. But, as of right now in the U.S.' and world's eyes; we're American. I know I'm not American but in the meantime maybe we should take advantage of it and use it to gain attention. Right now we're "American" and I would think the U.S. govt. owe it to "their citizens" to give us the truth.

Doreene
on **May 10, 2014 at 7:24 pm** said:

Having trouble with submitting my name. After 20 min, it's still "sending." Kokua, ke 'olu'olu.

Mahalo

kuniole
on **May 10, 2014 at 8:30 pm** said:

Aloha Doreene, I had the same problem, try and hit refresh and check the signatures already posted, you may already be posted even though it say's it's still sending.

koa
on **May 10, 2014 at 8:55 pm** said:

whitehouse.gov and change.org petitions receive more viewing and support. curious why youre not using those formats to garner more attention? if you did, id sign.

One Hawaiian
on **May 10, 2014 at 11:29 pm** said:

Yeah koa that's what I thought but I signed it anyway. Dr. Sai or anyone for that matter, someone should start a petition on change.org or somewhere else too, lets reach a bigger audience while this thing is still hot in the media. My opinion.

Keoki
on **May 11, 2014 at 2:54 pm** said:

Aloha Mr. Kikiloi. Do you know the difference between a native hawaiian and a Kanaka Maoli person. A Kanaka Maoli is our Ancestor's, an aboriginal person of the Hawaiian Islands. King Kamehameha always called his people "E na Kanaka." and not e na hawaiian. The word native hawaiian is not our TRUE ethic group. Because you live in Hawaii you are called hawaiian, just like if you live in New York you are called a New Yorker, that does not make you a aboriginal New Yorker.

kealii
on **May 13, 2014 at 4:15 am** said:

Is there a way you can check if your name is on the petition?

Donovan Preza
on **May 13, 2014 at 6:18 am** said:

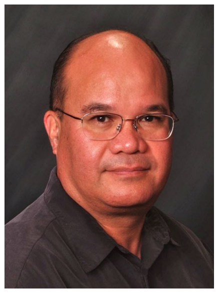
Try logging in from a non-touchscreen computer. Touchscreen devices default to a page that does not display the names or comments.

> Mahina
> on **May 13, 2014 at 6:36 am** said:
>
> Try the refresh or reload button.

Exhibit 30

Curriculum Vitae

DAVID KEANU SAI



EXPERTISE:

International relations, state sovereignty, international laws of occupation, United States constitutional law, Hawaiian constitutional law, and Hawaiian land titles.

ACADEMIC QUALIFICATIONS:

Dec. 2008: Ph.D. in Political Science specializing in international law, state sovereignty, international laws of occupation, United States constitutional law, and Hawaiian constitutional law, University of Hawai`i, Manoa, H.I.

- Doctoral dissertation titled, "American Occupation of the Hawaiian Kingdom: Beginning the Transition from Occupied to Restored State."

May 2004: M.A. in Political Science specializing in International Relations, University of Hawai'i, Manoa, H.I.

May 1987: B.A. in Sociology, University of Hawai'i, Manoa, H.I.

May 1984: A.A. in Pre-Business, New Mexico Military Institute, Roswell, N.M., U.S.

May 1982: Diploma, Kamehameha Schools, Honolulu, H.I.

ACADEMIC POSITIONS:

Aug. 2017 – present: Adjunct Faculty, University of Hawai'i College of Education, graduate program

P.O. Box 4146
Hilo, HI 96720
Cell: (808) 383-6100
Email: anu@hawaii.edu

Aug. 2010 – present: Lecturer, Hawaiian Studies, University of Hawaiʻi Windward Community College

Aug. 2009 – 2010: Lecturer, political science, University of Hawaiʻi Kapiʻolani Community College

Doctoral Committee Membership:

- Willy Daniel Kauai, Ph.D., political science, University of Hawaiʻi at Manoa (2011-2014)
- Donovan Preza, Ph.D. student, geography, University of Hawaiʻi at Manoa (2014-present)

PANELS AND PRESENTATIONS:

- *Permanent Court of Arbitration: International Commission of Inquiry—Larsen v. Hawaiian Kingdom*, presentation with Professor Federico Lenzerini, Kamehameha Schools at Kapalama, Honolulu, January 30, 2017.

- *Hawaiʻi Reloaded, The Matrix Alive,* Smithsonian Asian Pacific American Center—A Culture Lab on Imagined Futures, New York City, November 12-13, 2016.

- *The American Occupation of the Hawaiian Kingdom: Genocide Through Denationalization*, University of Torino, Department of Anthropology, Italy, October 21, 2016.

- *The American Occupation of the Hawaiian Kingdom: Genocide Through Denationalization*, University of Siena Law School, Italy, October 18, 2016.

- *The American Occupation of the Hawaiian Kingdom: Genocide Through Denationalization*, presenter at a conference, "eVenti Nativi 2016," Ravenna, Italy, October 14, 2016.

- *Hawaiʻi—Let the Truth be Told: Genocide Through Denationalization*, New York University, New York City, June 11, 2016.

- *Hawaiʻi—Let the Truth be Told: Genocide Through Denationalization*, Smithsonian National Museum of the American Indian, Washington, D.C., June 6, 2016.

- *Sovereignty and Imperialism: Non-European Powers in the Age of Empire,* invited presenter at an academic conference, University of Cambridge, UK, September 10-12, 2015.

- *The Aftermath of the U.S. Department of Interior Proposals Regarding Federal Recognition: Clarification,* American Constitution Society's William S. Richardson School of Law Student Chapter and ʻAhahui o Hawaiʻi, University of Hawaiʻi at

Manoa, Presenter-Panelist with Professor Williamson Chang and Dr. Willy Kauai, September 2, 2014.

- *Alternative Visions of Sovereignty*, American Constitution Society's William S. Richardson School of Law Student Chapter, University of Hawai'i at Manoa, Presenter-Panelist with Professor Williamson Chang and former Governor John Waihe'e, III, April 17, 2014.

- *The Hawai'i-Connecticut Missionary Connection: Rumors and Realities,* Hartford Seminary, Panellist-Discussant with Aolani Kailihou, Dr. Stephen Blackburn, and Dr. Clifford Putney, April 10, 2014.

- *Hawai'i: An American State or a State under American Occupation,* Central Connecticut State University, April 10, 2014.

- *Hawai'i: An American State or a State under American Occupation,* University of Massachusetts Boston, April 8, 2014.

- *Hawai'i: An American State or a State under American Occupation,* Harvard University, April 8, 2014.

- *Hawai'i: An American State or a State under American Occupation,* New York University, April 7, 2014.

- *Hawai'i: An American State or a State under American Occupation,* Swiss Diplomats—Zurich Network and Foraus, University of Zurich, Switzerland, November 11, 2013.

- *Puana Ka `Ike Lecture Series (Imparting Knowledge)*, Kamehameha Investment Corporation, Keahou Hotel, Kona, Hawai`i. A presentation entitled "1893 Executive Agreements and their Impact Today," March 15, 2013.

- *Why the Birthers Are Right For All The Wrong Reasons,* Harvard University, Massachusetts, October 12, 2012.

- *Why the Birthers Are Right For All The Wrong Reasons,* University of Massachusetts, Boston, October 12, 2012.

- *Puana Ka `Ike Lecture Series (Imparting Knowledge)*, Kamehameha Investment Corporation, Keahou Hotel, Kona, Hawai`i. A presentation entitled "1893 Executive Agreements and their Impact Today," March 16, 2012.

- "The American Occupation of the Hawaiian Kingdom: Beginning the Transition from Occupied to Restored State." *Sustainability for Biological Engineers Lecture Series*, University of Hawai`i at Manoa, Agricultural Science Bldg. 219, December 7, 2010.

- "1893 Cleveland-Lilu`uokalani Executive Agreements and their Impact Today." Presentation at the *Annual Convention of Hawaiian Civic Clubs*, Sheraton Keauhou Bay Resort & Spa, Island of Hawai`i, November 9, 2010.

- "The History of the Hawaiian Kingdom." Presentation at the annual convention of the *Victorian Society of Scholars*, Kana`ina Bldg., Honolulu, October 28, 2010.

- "Pu`a Foundation: E pu pa`akai kakou." Joint presentation with Pu`a Foundation of an educational package and curriculum I authored for teaching Hawaiian history, *Healing Our Spirit World, The Sixth Gathering*, Hawai`i Convention Center, September 7, 2010.

- "Evolution of Hawaiian land Titles and the Impact of the 1893 Executive Agreements." Sponsored by the County of Maui, Real Property Tax Division, HGEA Bldg, Kahului, June 28, 2010.

- "Evolution of Hawaiian land Titles and the Impact of the 1893 Executive Agreements." Sponsored by the City & County of Honolulu, Real Property Assessment Division, Mission Memorial Auditorium, June 9, 2010.

- "Hawai`i's Legal and Political History." Sponsored by *Kokua A Puni Hawaiian Student Services*, UH Manoa, Center for Hawaiian Studies, UHM, May 26, 2010.

- "Ua Mau Ke Ea: Sovereignty Endured." Joint presentation with Pu`a Foundation of an educational package and curriculum I authored for teaching Hawaiian history, *Native Hawaiian Education Association Conference*, Windward Community College, March 19, 2010.

- *Puana Ka `Ike Lecture Series (Imparting Knowledge)*, Kamehameha Investment Corporation, Keahou Hotel, Kona, Hawai`i. A presentation entitled "Evolution of Hawaiian Land Titles and its Impact Today," March 12, 2010.

- "1893 Cleveland-Lili`uokalani Agreement of Restoration (Executive Agreement)." Sponsored by the Haloa Research Center, Baldwin High School Auditorium, February 20, 2010.

- "1893 Cleveland-Lili`uokalani Agreement of Restoration (Executive Agreement)." Sponsored by Kamehameha Schools' Kula Hawai`i Teachers Professional Development, Kapalama Campus, Konia, January 4, 2010.

- "The Legal and Political History of Hawai`i." Sponsored by House Representative Karen Awana, National Conference of Native American State Legislators, State of Hawai`i Capital Bldg, November 16, 2009.

- "The Myth of Ceded Lands: A Legal Analysis." Sponsored by Hawaiian Studies, Ho`a and Ho`okahua (STEM), Maui Community College, Noi`i 12-A, November 2, 2009.

- “The Legal and Political History of Hawai`i.” Presentation to the *Hui Aloha `Aina Tuahine*, Center for Hawaiian Studies, University of Hawai`i at Manoa, October 30, 2009.

- “The Legal and Political History of Hawai`i.” Presentation to *Kahuewai Ola*, Queen Lili`uokalani Center for Student Services, University of Hawai`i at Manoa, October 23, 2009.

- “The Myth of Ceded Lands: A Legal Analysis.” Sponsored by Kamehameha Schools Ka`iwakiloumoku Hawaiian Cultural Events Series, Ke`eliokalani Performing Arts Center, Kamehameha Schools Kapalama campus, October 21, 2009.

- “The Myth of Ceded Lands: A Legal Analysis.” Sponsored by ASUH and Hawaiian Studies, Paliku Theatre, Windward Community College, September 10, 2009.

- *Puana Ka `Ike Lecture Series (Imparting Knowledge)*, Kohana Center/Kamehameha Investment Corporation, Keauhou II Convention Center, Kona, Hawai`i. A presentation entitled “The Myth of Ceded Lands: A Legal Analysis,” March 13, 2009.

- “American Occupation of the Hawaiian Kingdom: Beginning the Transition from Occupied to Restored State.” Briefing for Colonel James Herring, Army Staff Judge Advocate, 8th Theater Sustainment Command, and his staff officers, Wheeler AAF Courthouse, U.S. Army Pacific, Wahiawa, Hawai`i, February 25, 2009.

- *Ka Nalu: Towards a Hawaiian National Conciousness*, Symposium of the Hawaiian Society of Law and Politics, University of Hawai`i at Manoa, Imin Conference Bldg (East West Center). Presented a portion of my doctoral dissertation entitled “The Myth of Ceded Lands: A Legal Analysis,” February 28, 2009.

- *Manifold Destiny: Disparate and Converging Forms of Political Analysis on Hawai`i Past and Present*, International Studies Association Annual Conference, San Francisco, California, March 26, 2008. Presented a paper entitled “A Slippery Path Towards Hawaiian Indigeneity: An Analysis and Comparison between Hawaiian Nationality and Hawaiian Indigeneity and its Use and Practice in Hawai`i today,” March 26, 2008.

- *Mana Kupuna Lecture Series*, University of Waikato, New Zealand. A presentation entitled “Legal and Political History of the Hawaiian Kingdom,” March 5, 2008.

- *Indigenous Politics Colloquium* speaker series, Department of Political Science, University of Hawai`i at Manoa. Presented an analysis and comparison between Hawaiian State sovereignty and Hawaiian indigeneity and its use and practice in Hawai`i today,” January 30, 2007.

- Conference at Northeastern Illinois University entitled *Dialogue Under Occupation: The Discourse of Enactment, Transaction, Reaction and Resolution*. Presented a paper on a panel entitled "Prolonged Occupation of the Hawaiian Kingdom," Chicago, Illinois, November 10, 2006.

- The 14th Biennial Asian/Pacific American Midwest Student Conference, "Refocusing Our Lens: Confronting Contemporary Issues of Globalization and Transnationalism." Presented article "American Occupation of the Hawaiian State: A Century Unchecked" on Militarization Panel, Oberlin College, Ohio, February 18, 2006.

- 2005 American Studies Association Annual Conference. Panelist on a roundtable discussion entitled, "The Case for Hawai`i's Independence from the United States - A Scholarly and Activist Roundtable Discussion," with Keala Kelly and Professor Kehaulani Kauanui. Renaissance Hotel, Washington, D.C., November 4, 2005.

- Kamehameha Schools 2005 Research Conference on Hawaiian Well-being, sponsored by the Kamehameha Schools *Policy Analysis & Systems Evaluation* (PACE). Presented article "Employing Appropriate Theory when Researching Hawaiian Kingdom Governance" with two other presenters, Malcolm Naea Chun and Dr. Noelani Goodyear-Kaopua. Radisson Prince Kuhio Hotel, Waikiki, October 22, 2005.

- 1st Annual Symposium of the *Hawaiian Society of Law & Politics* showcasing the first edition of the *Hawaiian Journal of Law & Politics (summer 2004)*. Presented article "American Occupation of the Hawaiian State: A Century Gone Unchecked," with response panellists Professor John Wilson, Political Science, and Kanale Sadowski, 3rd year law student, Richardson School of Law. Imin International Conference Center, University of Hawai`i at Manoa, April 16, 2005.

- "A Symposium on Practical Pluralism." Sponsored by the *Office of the Dean*, William S. Richardson School of Law. Panelist with Professor Williamson Chang and Dr. Kekuni Blaisdell, University of Hawai`i at Manoa, Honolulu, April 16-17, 2004.

- "Mohala A`e: Blooming Forth," *Native Hawaiian Education Association's 5th Annual Conference.* Presented a workshop entitled "Hawaiian Epistemology." Windward Community College, Kane'ohe, March 23, 2004.

- "First Annual 'Ahahui o Hawai`i Kukakuka: Perspectives on Federal Recognition." Guest Speaker at a symposium concerning the Akaka Bill. Sponsored by the *'Ahahui o Hawai'i* (organization of native Hawaiian law students), University of Hawai`i at Manoa Richardson School of Law, Honolulu, March 12, 2004.

- "The Status of the Kingdom of Hawai`i." A debate with Professor Didrick Castberg, University of Hawai`i at Hilo (Political Science), and moderator Professor Todd Belt University of Hawai`i at Hilo (Political Science). Sponsored by the *Political Science Club*, University of Hawai`i at Hilo, Campus Center, March 11, 2004.

- "The Political History of the Hawaiian Kingdom: Past and Present." A presentation to the *Hawai`i Island Association of Hawaiian Organizations*, Queen Lili`uokalani Children's Center, Hilo, February 13, 2004.

- "Globalization and the Asia-Pacific Region." Panel with Dr. Noenoe Silva (Political Science). *East-West Center Spring 2004 Core Course*, Honolulu, February 4, 2004.

- Televised symposium entitled, “Ceded Lands.” Other panelists included Professor Jon Van Dyke (Richardson School of Law) and Professor Lilikala Kame`eleihiwa (Center for Hawaiian Studies). Sponsored by the *Office of Hawaiian Affairs*, Wai’anae, August 2003.

- “Hawai`i’s Road to International Recovery, II.” Sponsored by *Kipuka*, University of Hawai`i at Hilo, September 25, 2003.

- “An Analysis of Tenancy, Title, and Landholding in Old Hawai‘i.” Sponsored by *Kipuka*, University of Hawai`i at Hilo, September 26, 2002.

- “The Hawaiian Kingdom in Arbitration Proceedings at the Permanent Court of Arbitration, The Hague, Nethelrands.” A presentation at the 6th World Indigenous Peoples Conference on Education, Stoney Park, Morley, Alberta, Canada, August 6, 2002.

- "The Hawaiian Kingdom and the United States of America: A State to State Relationship." *Reclaiming the Legacy*, U.S. National Archives and Records Administration, University of San Francisco, May 4, 2002

- “Hawai`i’s Road to International Recovery.” Sponsored by *Kipuka*, University of Hawai`i at Hilo, April 11, 2002.

- “Hawai`i’s Road to International Recovery,” a presentation to the Officers Corps of the 25th Infantry Division, U.S. Army, Officer’s Club, Schofield Barracks, Wahiawa, February 2001.

- “Lance Larsen vs. the Hawaiian Kingdom,” presentation to the *Native Hawaiian Bar Association*, quarterly meeting, Kana`ina Building, Honolulu, 2001.

- “Hawaiian Political History,” *Hawai`i Community College*, Hilo, March 5, 2001.

- “The History of the Hawaiian Kingdom,” A guest speaker at the *Aloha March* rally in Washington, D.C., August 12, 1998.

- Symposium entitled, “Human Rights and the Hawaiian Kingdom on the occasion of the 50th anniversary of the Universal Declaration of Human Rights.” Other panelist included Francis Boyle (Professor of International Law, University of Illinois), Mililani Trask (Trustee, Office of Hawaiian Affairs), Richard Grass (Lakota Sioux Nation), and Ron Barnes (Tununak Traditional Elders Council, Alaska). University of Hawai`i at Hilo, April 16, 1998.

- Symposium entitled, “Perfect Title Company: Scam or Restoration.” Sponsored by the *Hawai`i Developers Council*, Hawai`i Prince Hotel, Honolulu, August 1997.

PUBLICATIONS:

Chapter with Thomas A. Woods and M. Puakea Nogelmeier "Charting a New Course for the Ship of State: Hawai'i Becomes a Constitutional Monary" in Thomas A. Woods (ed.), *Kokua Aku, Kokua Mai: Chiefs, Missionaries, and Five Transformations of the Hawaiian Kingdom* (2018).

Article, "The Impact of the U.S. Occupation on the Hawaiian People" October 13, 2018 (National Education Association), online at http://neatoday.org/2018/10/13/us-occupation-of-hawaii/.

Article, "The U.S. Occupation of the Hawaiian Kingdom" October 1, 2018 (National Education Association), online at http://neatoday.org/2018/10/01/the-u-s-occupation-of-the-hawaiian-kingdom/.

Article "The Illegal Overthrow of the Hawaiian Kingdom Government" April 2, 2018 (National Education Association), online at http://neatoday.org/2018/04/02/the-illegal-overthrow-of-the-hawaiian-kingdom-government/.

Article, "The Ongoing Unjust War between the Hawaiian Kingdom and the United States of America since 1893," May 19, 2017 (unpublished), online at http://www2.hawaii.edu/~anu/pdf/Illegal_State_of_War_HI_US.pdf.

Brief, "Illegal State of War between the Hawaiian Kingdom and the United States of America since January 16, 1893," April 17, 2017 (unpublished), online at http://www2.hawaii.edu/~anu/pdf/State_of_War_HI_US.pdf.

Book Review for Tom Coffman's "Nation Within: The History of the American Occupation of Hawai'i," *The Hawaiian Journal of History*, Vol. 51 (2017), online at http://www2.hawaii.edu/~anu/publications.html.

Article, "Hawaiian Neutrality: From the Crimean Conflict through the Spanish-American War," (paper presented at the University of Cambridge, UK, Centre for Research in the Arts, Social Sciences and Humanities, *Sovereignty and Imperialism: Non-European Powers in the Age of Empire*, September 10-12, 2015), online at http://www2.hawaii.edu/~anu/pdf/Cambridge_Paper_Hawaiian_Neutrality.pdf.

Brief, "The Continuity of the Hawaiian State and the Legitimacy of the acting Government of the Hawaiian Kingdom," August 4, 2013 (unpublished), online at http://hawaiiankingdom.org/pdf/Continuity_Brief.pdf.

Book, "Ua Mau Ke Ea-Sovereignty Endures: An Overview of the Political and Legal History of the Hawaiian Islands" (Pu'a Foundation, Honolulu, 2011), online at http://www.puafoundation.org/product/ua-mau-ke-ea-sovereignty-endures-textbook/.

Article, "1893 Cleveland-Lili`uokalani Executive Agreements." November 28, 2009, unpublished, online at http://www2.hawaii.edu/~anu/publications.html.

Article, "Establishing an Acting Regency: A Countermeasure Necessitated to Preserve the Hawaiian State." November 28, 2009, unpublished, online at http://www2.hawaii.edu/~anu/publications.html.

Article, "The Myth of Ceded Lands and the State's Claim to Perfect Title." *Ka Wai Ola o OHA Newspaper*, Office of Hawaiian Affairs, April 2009, online at: http://www2.hawaii.edu/~anu/publications.html..

Dissertation, "American Occupation of the Hawaiian Kingdom: Beginning the Transition from Occupied to Restored State," University of Hawai`i at Manoa, Political Science, December 2008, online at http://www2.hawaii.edu/~anu/publications.html.

Article, "A Slippery Path towards Hawaiian Indigeneity: An Analysis and Comparison between Hawaiian State Sovereignty and Hawaiian Indigeneity and its Use and Practice in Hawai`i Today," *Journal of Law and Social Challenges* (San Francisco School of Law), Vol. 10 (Fall 2008), online at http://www2.hawaii.edu/~anu/publications.html.

Book Review for "Kahana: How the Land was Lost," *The Contemporary Pacific: A Journal of Island Affairs*, Vol. 15, No. 1 (2005), online at http://www2.hawaii.edu/~anu/publications.html.

Article, "Experts Validate Legitimacy of International Law Case." *Ka Wai Ola o OHA Newspaper*, Office of Hawaiian Affairs, August 2004, online at: http://www2.hawaii.edu/~anu/publications.html..

"American Occupation of the Hawaiian State: A Century Unchecked," *Hawaiian Journal of Law and Politics*, vol. 1 (Summer 2004), Heinonline, online at: http://www2.hawaii.edu/~anu/publications.html.

Article, "The Indian Commerce Clause sheds Light on Question of Federal Authority over Hawaiians," *Ka Wai Ola o OHA Newspaper*, Office of Hawaiian Affairs, September 2003, online at: http://www2.hawaii.edu/~anu/publications.html.

Article, "Before Annexation: Sleight of Hand—Illusion of the Century." *Ka Wai Ola o OHA Newspaper*, Office of Hawaiian Affairs, July 1998.

"Unpublished Short Essays" on line at http://hawaiiankingdom.org/info-nationals.shtml

- "The Hawaiian Kingdom: A Constitutional Monarchy"
- "The Relationship between the Hawaiian Kingdom and the United States"
- "Revisiting the Fake Revolution of January 17, 1893"
- "What does TWA Flight 800 and the Hawaiian Kingdom have in Common"
- "American Migration to the Hawaiian Kingdom and the Push for State into the American Union"
- "Hawaiian Nationality: Who Comprises the Hawaiian Citizenry?"
- "The Vision of the *acting* Council of Regency"

VIDEO/RADIO:

Video: “Ka‘apuni Honua, KS Song Contest Preshow,” *Kamehameha Schools Song Contest,* KGMB television, March 21, 2014.

Video: “Hawai`i and the Law of Occupation.” *Lecture Series of the Kaleimaileali`i Hawaiian Civic Club*, `Olelo Community Television, March 11, 2009.

Video: “Title Insurance and Land Ownership in Hawai`i.” *Lecture Series of the Kaleimaileali`i Hawaiian Civic Club*, `Olelo Community Television, February 4, 2009.

Video: “What are Ceded Lands?” *Lecture Series of the Kaleimaileali`i Hawaiian Civic Club*, `Olelo Community Television, December 22, 2009.

Video: “Hawaiian Kingdom Law and Succession.” *Lecture Series of the Kaleimaileali`i Hawaiian Civic Club*, `Olelo Community Television, November 16, 2008.

Video: “Kamehameha I: From Chiefly to British Governance.” *Lecture Series of the Kaleimaileali`i Hawaiian Civic Club*, `Olelo Community Television, July 23, 2008.

Internet Radio: “The Gary Baumgarten Report News Talk Online: Hawai`i 'Kingdom' Proponent Makes Case For An Independent Hawai`i.” Guest on a daily talk internet radio show, http://garybaumgarten.blogspot.com/2008/04/hawaii-kingdom-proponent-makes-case-for.html, April 11, 2008.

Radio: “Talk Story with Uncle Charlie.” Guest on a weekly talk radio show. *KNUI AM 900*, Kahului, January 23, 2004.

Radio: “Perspective.” Co-host with Keaumiki Akui for a weekly talk radio show concerning Hawaiian political history. *KCCN AM 1420*, Honolulu, 1999-2001.

Video: “Hawaiian Kingdom Law a Presentation.” *Na Maka o ka Aina*, 1999.

Video: Segments of *Aloha Quest* (six-hour broadcast), KFVE television, Honolulu, December 19, 1999.

- “The Hawaiian Kingdom”
- “What is a Hawaiian subject”
- “Attempted Overthrow of 1893”
- “The Annexation that Never Was”
- “Internal Laws of the United States”
- “Supreme Courts and International Courts”
- “U.S. Senate debate: Apology resolution, Oct. 1993”

MILITARY:

Aug. 1994: Honourably Discharged
Dec. 1990: Diploma, *U.S. Army Field Artillery Officer Advanced Course*, Fort Sill, OK

May 1990: Promoted to Captain (O-3)
Apr. 1990: Diploma, *U.S. Air Force Air Ground Operations School*, Hurlbert Field, FL
May 1987: Promoted to 1st Lieutenant (O-2)
Sep. 1987: Diploma, *U.S. Army Field Artillery Officer Basic Course*, Fort Sill, OK
Sep. 1984: Assigned to *1st Battalion, 487th Field Artillery*, Hawai`i Army National Guard, Honolulu, H.I.
May 1984: Army Reserve Commission, 2nd Lieutenant (O-1), Early Commissioning Program (ECP) from the New Mexico Military Institute, Roswell, NM

GENERAL DATA:

Nationality: Hawaiian
Born: July 13, 1964, Honolulu, H.I.

Exhibit 31

Legal proceedings continued over failed geothermal tender in Hawaii

News

Video footage of Puna Geothermal plant in Hawaii (source: screenshot KiTV)

Alexander Richter 30 Dec 2016

Hawaiian utility blamed for failed geothermal tender with one of the developers that bid for a geothermal project in Hawaii still battling the tender decision, and the winner having since withdrawn its development plans.

Over the past few years, there have been several news regarding potential new geothermal development in the State of Hawaii in the U.S., but with no real progress.

Following a rather controversial development tender for a project on the Big Island of Hawaii, one of the companies not successful has now indicated not giving up its legal fight, despite a complaint having been recently rejected by state regulators, as reported locally by Pacific Business News.

Huena Power Inc., formed by Innovations Development Group — a Native Hawaiian renewable energy firm – filed a complaint with the Hawaii Public Utilities Commission asking it to find that Hawaii Electric Light Co.'s request for proposals process for a 50-megawatt geothermal project on the Big Island was unfair.

In its ruling the Public Utilities Commission said that the price offered by Huena Power was significantly above the price threshold, which – so various sources – was set too low in the first place, making it effectively nearly impossible to have a valid bid.

Ormat Technologies, which owns and operates the only geothermal power plant on the Big Island in the state through Puna Geothermal Venture, was chosen to develop the project, which was downsized to 25 megawatts. But Ormat decided to drop out of negotiations with HELCO, leaving the project in limbo.

The Puna Geothermal Venture plant has an installed capacity of 38 MW and there are plans for possible additional plants on the Big Island, as well as Ohu and Maui.

But – as reported here before, there seems to be no real will by the local utility HELCO to pursue geothermal and the unsuccessful RFP and tender were designed to fail.

Source: Biz Journals

Exhibit 32

2016 OFFICE OF HAWAIIAN AFFAIRS ANNUAL REPORT

Lei lōkahi i ka lanakila

Unity is adorned in victory

Table of Contents

About OHA

Vision

“Hoʻoulu Lāhui Aloha” - To Raise a Beloved Nation. OHA’s vision statement blends the thoughts and leadership of both King Kalākaua, and his sister, Queen Liliʻuokalani. Both faced tumultuous times as we do today, and met their challenges head on. “Hoʻoulu Lāhui” was King Kalākaua’s motto. “Aloha” expresses the high values of Queen Liliʻuokalani.

Mission Statement

To mālama (protect) Hawaiʻi’s people and environmental resources and OHA’s assets, toward ensuring the perpetuation of the culture, the enhancement of lifestyle and the protection of entitlements of Native Hawaiians, while enabling the building of a strong and healthy Hawaiian people and nation, recognized nationally and internationally.

Overview

The Office of Hawaiian Affairs is a public agency with a high degree of autonomy. OHA is responsible for improving the well-being of Native Hawaiians.

OHA is governed by a Board of Trustees made up of nine members who are elected statewide for four-year terms to set policy for the agency.

OHA is administered by a Ka Pouhana (Chief Executive Officer) who is appointed by the Board of Trustees to oversee a staff of about 170 people.

Our Focus

Our Hawaiian ancestors understood that the well-being of our community rested upon the inter-relationship of how we conduct ourselves, steward the islands we call home, and fulfill the responsibility of caring for our families, all within the physical and spiritual realms. They also understood that successfully maintaining lōkahi meant careful observation, knowledge gathering, and informed decision making to achieve pono. OHA is striving to embrace this time-tested wisdom through our Strategic Plan.

2016 OHA Annual Report

Produced by the Community Engagement Division

EDITORIAL COORDINATION
Meredith Desha Enos

EDITORIAL REVIEW
Meredith Desha Enos, Treena Shapiro Miyamoto, Francine Kananionapua Murray, N. Mehanaokala Hind

CONTRIBUTING EDITORIAL
Meredith Desha Enos, Treena Shapiro Miyamoto, Ka Wai Ola staff and contributors

GRAPHIC DESIGN
OHA Digitial and Print Media

PHOTOGRAPHY
Francine Kananionapua Murray, Nelson Gaspar

PRINTING
Oahu Publications Inc., Jay Higa
Hagadone Printing Company, Aimee Schu

JOINT MESSAGE FROM
THE BOARD OF TRUSTEES CHAIRPERSON
AND KA POUHANA/CEO

ALOHA MAI KĀKOU,

AS YOU MAY ALREADY KNOW, OHA does three things: provide resources; advocate for Native Hawaiians on a range of issues; and facilitate collaboration among key stakeholders. We make a difference in our beneficiaries' lives through grants, research, advocacy, community engagement—really the breadth of all we do.

One year ago, we pledged to foster a sense of unity between the Board of Trustees and the administration. In this time, we've had many successes—such as the return of Kalaniʻōpuʻu's treasured mahiole and ʻahu ʻula, which leveraged community and international partnerships. And like any organization, we have faced challenges. While we can't avoid all political controversy, we can say with confidence that together we have developed a focused, consistent, data-driven approach to meeting our beneficiaries' needs, all while promoting organizational integrity and unity.

As our Annual Report illustrates, we continue to make inroads on our three main goals, and we have the data to back this claim. We don't just tally grant awards—we track how they benefit the community and what impact they have. This document shows how we're working toward our strategic goals and their significance to the Hawaiian community. You'll see examples of shared goals being carried out by community leaders passionate about their work to advance the lāhui.

Looking ahead, the Board of Trustees adopted in October a fiscal sustainability plan.

In 2015 we faced a sharp increase in legal fees, a market downturn in the third quarter and a rise in fringe benefit costs. Given these circumstances, our Board and Administration came together this past year for a series of financial workshops, where we plotted a future course for OHA's finances.

The fiscal sustainability plan brings into sharp focus our greatest obligation—ensuring that our organization's finances remain sound. From our perspective, this plan puts our organization on a path to fulfilling its responsibility—to future generations of Hawaiians. Simply put, the plan ensures that OHA will remain solvent for at least the next half century.

The plan strengthens policies and guidelines essential to maintaining the financial accountability of our assets when making spending decisions necessary for OHA to fulfill its mission.

It is an obligation that we are taking seriously as our Board and Administration approach our new fiscal sustainability plan with urgency and unity, demonstrating a firm commitment from top leadership at OHA to being responsible stewards of our people's trust.

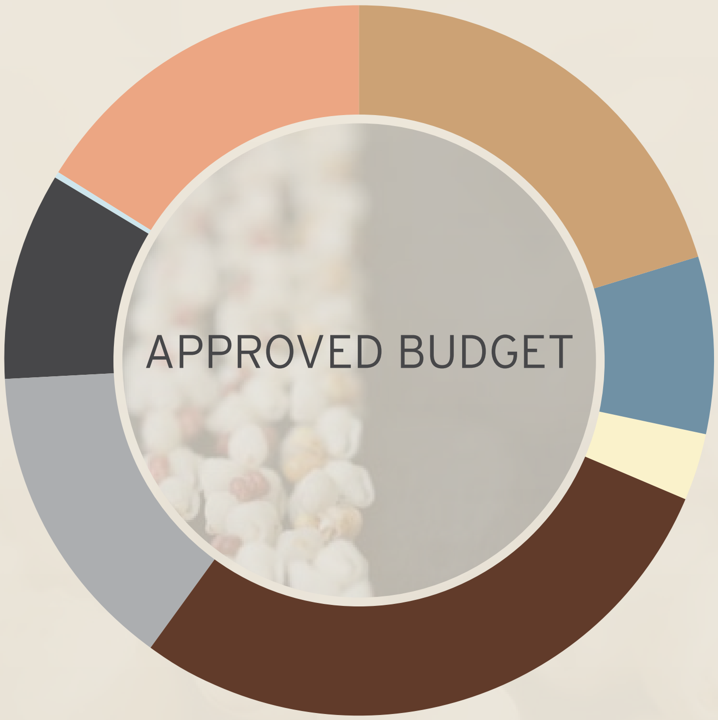
Mālama pono,

Robert K. Lindsey Jr.
Chairperson, Hawaiʻi Island Trustee

Kamanaʻopono M. Crabbe, Ph.D.
Ka Pouhana, Chief Executive Officer

2016 Board of Trustees - Above, First row (L-R): John D. Waihe'e IV, Trustee, At-large; Robert K. Lindsey, Jr., Trustee, Hawai'i; Colette Y. Machado, Moloka'i and Lāna'i. Second row (L-R): S. Haunani Apoliona, MSW, Trustee, At-large; Leina'ala Ahu Isa, Ph.D., Trustee, At-large; Dan Ahuna, Trustee, Kaua'i & Ni'ihau; Peter Apo, Trustee, O'ahu; Rowena Akana, Trustee, At-large; Carmen Hulu Lindsey, Trustee, Maui

Executive Team - Left, First row (L-R): Lisa Victor, Chief Operating Officer; Kamana'opono Crabbe, PhD, Chief Executive Officer; Second row (L-R): Miles Nishijima, Land and Property Director; Hawley Iona, Chief Financial Officer/Resource Management -Financial Assets Director; Lisa Watkins-Victorino, Ph.D., Research Director; Nicole Mehanaokalā Hind, Community Engagement Director; Kawika Riley, Chief Advocate



GRANTS $10,189,212
Includes grants and sponsorships. This total does not equal the total on pages 12 to 15 as those totals include prior year appropriations.

OVERHEAD $3,990,667
Includes facility related expenses such as utilities, rent and maintenance for OHA's offices, and other expenses such as equipment costs.

PROGRAM SERVICES $1,503,639
Program Services includes costs directly related to program activities such as printing, advertising, bulk mail and other costs.

CORE PERSONNEL $14,394,466
Includes salary and fringe, student helpers, worker compensation and other personnel costs. Does not include personnel costs for certain programs with designated sources of funding,

PROPERTY $6,984,438
Includes operational costs for OHA's properties at Kaka'ako Makai, Nā Lama Kukui, the Palauea Cultural Preserve and Wao Kele o Puna.

SPECIAL PROGRAMS $4,710,565
Reflects budgets for programs funded through non-trust fund sources, such as federal funds, and support of other OHA LLC's.

GOVERNANCE PLANNING $130,062
Reflects the budget authorization for Governance Planning.

CONTRACTS $8,010,981
Includes expenditures directly related to implementing program activities, services-on-a-fee and legal services.

Approved Budget
$49,914,030

OHA FY 2016 BUDGET SUMMARY

THESE TWO CHARTS give a brief outline of OHA's spending limit as provided by policy and the maximum budget authorization. In addition, the grants authorization listed may not equal the grants and sponsorships reported on page 12 to 15. The numbers listed on page 12 to 15 include prior year authorizations that were to be released to grantees in FY 2016. For further detail, please see the financial statements beginning on page 16

Spending Limit
$53,549,763

STATE OF HAWAI'I $3,217,504
General Fund Appropriations by the State Legislature.

PLT REVENUES $15,100,000
State law says OHA is entitled to 20 percent of receipts from the use or sale of the public land trust. Since 2006, the legislature has authorized an interim amount at $15.1 million until it takes further action.

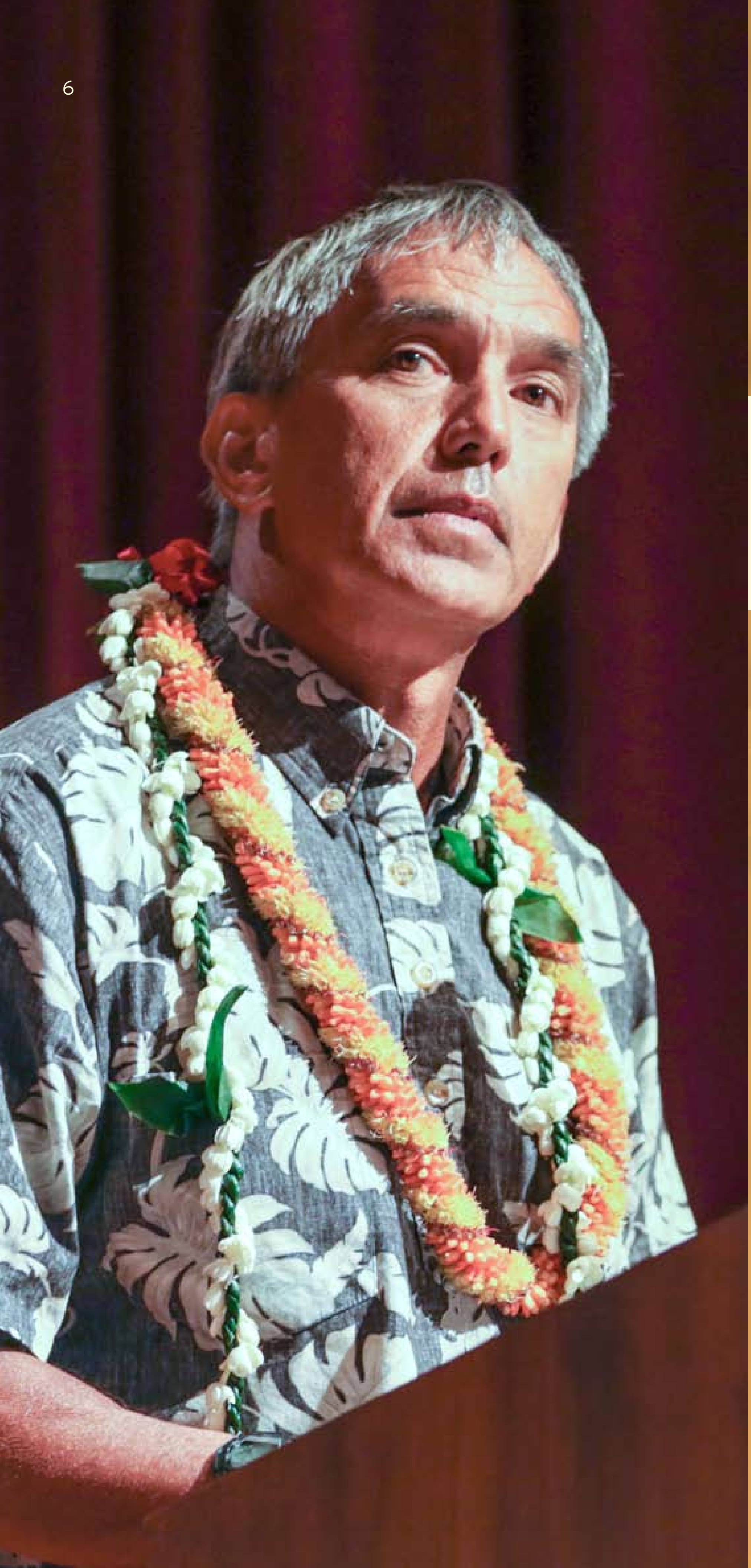
5% OF THE NHTF PORTFOLIO
$17,299,064
The Native Hawaiian Trust Fund includes OHA's investment portfolio. Withdrawals are capped at 5% of a 20-quarter rolling average market value to ensure resources are available for future spending.

FISCAL RESERVE $3,000,000
The Fiscal Reserve is comprised of previously authorized but unused core operating funding.

PROPERTY $10,092,568
Reflects the revenues generated by Nā Lama Kukui, Kaka'ako Makai properties and deposits for use at the Palauea Cultural Reserve.

SPECIAL PROGRAMS $4,710,565
Includes grants, federal funding for specific projects (including the Hālawa Luluku Interpretive Development Project and the Native Hawaiian Revolving Loan Fund Program and other miscellaneous income.

GOVERNANCE PLANNING $130,062
The Board of Trustees approved a financing vehicle in 2014 to fund OHA's governance planning effort.



CULTURE

NAINOA THOMPSON
RECONNECTING TO CULTURE AND CONNECTING WITH THE WORLD

IN 1980, NAINOA THOMPSON became the first Hawaiian in 600 years to use ancestral wisdom to navigate the voyaging canoe Hōkūle'a to Tahiti and back.

The success made Hōkūle'a an iconic symbol of the Hawaiian Renaissance and Thompson a source of inspiration for others hoping to reclaim 'ike kūpuna and revive Native Hawaiian culture.

Thompson, now president of the Polynesian Voyaging Society and in the midst of Hōkūle'a's Mālama Honua Worldwide Voyage, says he's honored to see so many of today's young people taking an interest in their history. "Navigation is just one part of this cultural renaissance. We're also seeing it in music, dance, language and education," Thompson says.

"This reconnection to the identity of our ancestors ultimately leads to a strong self-worth and pride in the native Hawaiian people, and I believe this is the foundation for the health and well-being of our people."

Mālama Honua has allowed the Hōkūle'a crew to collect stories of hope from around the world, including how indigenous communities in Hawai'i and elsewhere are turning to traditional practices to reverse the environmental damage caused by human activity.

"We've seen in so many places this growing awareness of what humankind is doing to earth and how indigenous knowledge brought together with science is providing solutions," Thompson says. "We've also seen a shifting of values where restoration is more valuable than consumption and the need to act is so crucial."

Thompson's passion and high-profile advocacy for ocean sustainability has contributed to Hawai'i's emergence as a global leader in conservation issues. "The world is turning to Hawai'i as a classroom for cultural and environmental sustainability," he said. "It is important to rediscover our traditions, bring them forward to the 21st century to address today's needs for conservation. Protecting our indigenous culture will help us develop the sailplan for tomorrow."

CLEARLY, the preservation and perpetuation of, and education in, culture is central to an enduring and healthy people.

We have sponsored and held several Hawaiian cultural events, to touch thousands of people across the state:

1,940
attendees to 47 I Mana Ka Lāhui workshops on six islands

58,439
attendees to Culture-focused ʻAhahui events in 2016

IN ADDITION, there are other cultural assets OHA has contributed to in 2016:

$500,000
to help Aloha Kuamoʻo ʻĀina acquire for stewardship the Kuamoʻo battlefield in south Kona

3 directories
OHA is updating its cultural directories; *Ola Nā Iwi: Directory of Hawaiian Artists and Cultural Resources; Ku Mai ka Poʻe Hula: Directory of Hula Resources; Nā Lima Mikioi: Directory of Weavers and Fiber Artists*

OHA USED TRADITIONAL AND SOCIAL MEDIA to bring Kalaniʻōpuʻu's story to a 21st Century audience:

87 Facebook posts reached 2,207,535 unique users and got 3,507,486 impressions.

LIVE

149,950
people around the world watched the powhiri ceremony at Te Papa through Facebook Live.

ALIʻI KALANIʻŌPUʻU'S ROYAL GARMENTS RETURNED

IN 1779, THE CHIEF OF HAWAIʻI ISLAND, aliʻi Kalaniʻōpuʻu, greeted captain James Cook after his ship made port in Kealakekua Bay. As a demonstration of goodwill, Kalaniʻōpuʻu gifted his ʻahuʻula (feathered cloak) and mahiole (feathered helmet) to Captain Cook. These and other treasures from around the Pacific were taken back to England on Cook's ships.

In a partnership between OHA, the National Museum of New Zealand Te Papa Tongarewa and Bishop Museum, the storied ʻahuʻula and mahiole were returned to the Hawaiian people in March 2016, after 237 years away. This return is particularly significant, as museums seldom release items, especially those with such significance and artisanship as the ʻahuʻula and mahiole, to indigenous people, and may represent a growing understanding of indigenous rights over cultural assets.

Highlights from the return ceremonies included a powhiri (a Māori ceremony) at Te Papa, where the heritage pieces were given over to the Hawaiians. In addition, a private ceremony—conducted entirely in Māori and ʻōlelo Hawaiʻi—welcomed the ʻahuʻula and mahiole to where they will be housed at Bishop Museum. OHA was named to hold the items in trust for the Native Hawaiian people.

40+
local, national, and international news stories aired, reaching hundreds of thousands of viewers on television, radio, and online.

GOVERNANACE & EDUCATION

MELODY KAPILIALOHA MACKENZIE

KNOWING OUR RIGHTS HELPS US MOVE FORWARD WITH A COMMON UNDERSTANDING

"UNDERSTANDING OUR RIGHTS IS IMPORTANT, so that we know we have options," explains Melody Kapilialoha MacKenzie, professor, editor, and director of Ka Huli Ao Center for Excellence in Native Hawaiian Law and the University of Hawai'i at Mānoa. "We need to understand our histories, how our self-determination has been suppressed. There are possibilities to interact with other peoples and nations. Consequently, we need to be educated about each of our possible paths forward.

"These decisions affect not just Native Hawaiians but all Hawai'i."

In addition to her work at the center, MacKenzie recently edited *Native Hawaiian Law: A Treatise,* an update of the 1991 Native Hawaiian Rights Handbook. She began work on the treatise in 2000, and "one of the reasons it has taken so long to publish is that there has been a sea change, internationally, in the way governments view indigenous rights," she notes. "Our claims are being taken more seriously, especially in relation to traditional and customary practices, land ownership, and natural and cultural resources."

Coupled with this global change of perspective is the work Hawaiians have been doing on their own. She spent much of February at the Native Hawaiian 'Aha, "observing what was going on and acting as a resource when asked" as participants crafted a Native Hawaiian Constitution. "There were so many obstacles to overcome in the process, and so many different perspectives—but the participants still had respect and aloha for each other's positions.

"Going forward, I hope we can maintain that level of respect and aloha," MacKenzie says. "More important than a particular form of governance structure is the ability to give aloha and respect—and go forward together as a people."

IN RECENT YEARS, OHA has been making greater use of digital media, to create and support an educated and engaged 21th century Lāhui. OHA's 2016 multimedia efforts have resulted in:

450,636
Papakilodatabase.com views

PAPAKILO
DATABASE

KĪPUKA

31,358
Kipukadatabase.com views

MOOAUPUNI

7,514
Mooaupuni.com views

65,868
Kamakakoi.com views

22,171
Ohadatabook.com views. The Native Hawaiian Data Book was updated and published online

OHA's Washington, D.C. bureau started The Native Hawaiian Public Service Pipeline Blog, to provide information and opportunities for members of the Hawaiian community who are interested in public service at the federal level.

30 articles about governance in *Ka Wai Ola*, a publication of over 60,000 readers monthly.

OHA DEBUTS 'PA'A KE AUPUNI: THE REEL HISTORY OF HAWAI'I'

"PA'A KE AUPUNI: THE REEL HISTORY OF HAWAI'I" is an animated feature produced by OHA that endeavors to have Hawaiians tell their own story, while remaining steadfast--pa'a–to the facts.

The film opens in traditional times, setting the stage for the era of Kamehameha and ends at the purported "annexation" of Hawai'i in the late 19th century. "We wanted to come up with something that had utility for both Hawaiians and non-Hawaiians alike, a historical primer that could be used in a variety of settings," said producer Ryan Gonzalez. "How can we get non-Hawaiians to support Hawaiians? How can we better engage Hawaiians? It all starts with education and knowing the facts."

"Pa'a Ke Aupuni" evolved out of a combination of group discussions conducted by trustees and community members, a 2013 Board of Trustees motion that committed OHA to providing education to the Hawaiian community and general public on key points in Hawaiian history and community feedback. It debuted in Honolulu on July 31, 2015. In addition, OHA hosted 24 screenings across the pae 'āina that were attended by almost 1,500 people. It also aired on KGMB and KHNL. Tens of thousands of people have watched this ground-breaking film, and it continues to be available online, on digital cable, and for download.

HEALTH & ʻĀINA

DIANE PALOMA
NATIVE HAWAIIAN HEALTH IS GROUNDED IN THE LAND

WITH A PASSION FOR HEALTHCARE and a love of Hawaiian culture, Diane Paloma, PhD, always knew she wanted to find a way to bridge the two to improve the overall ola pono (well-being) of Native Hawaiians.

"Some of the biggest challenges are giving individuals and communities the opportunity to be healthy," Paloma points out. "Making healthy choices is more of a luxury than a right."

For the past decade, Paloma has led the Native Hawaiian Health Program at The Queen's Medical Center, which aims at eliminating health disparities between Hawaiians and other ethnic groups. One successful strategy has been empowering communities to develop culturally relevant health initiatives—which can transform entire communities, especially rural ones.

"One of the best things about working in rural areas is they take ownership over progress and that fuels the sustainability of programs that will endure over changes in funding, leadership and organizations," Paloma says.

The Native Hawaiian Health Program has also been partnering with other organizations, including OHA, committed to a similar mission, with the recognition that improving Hawaiian health also helps Hawaiʻi. "By raising the health status of Native Hawaiians, we raise the bar for everyone," Paloma says. "Our health status becomes less of a burden upon the entire system and we can all thrive together.

QUEEN'S HANA OLA is just one of the health initiatives OHA supported in 2016.

11
ʻāina-based initiatives that recieved OHA grants

$1,088,200
disbursed

650
acres managed (ʻāina and loko iʻa)

30,326
pounds of various crops produced for sale or community distribution

56,428
hours of staff and volunteer time

ECONOMIC SELF-SUFFICIENCY

MAILE MEYER
OUR NETWORKS AND INDIGENEITY GIVES US ECONOMIC STRENGTH

FOR MAILE MEYER, FOUNDER OF NĀ MEA HAWAI'I and passionate arts advocate, economic self-sufficiency is about more than just finances.

"Economic self-sufficiency isn't about numbers of hours or amounts of money; it's more focused on time, what you can do with the time," she notes. "Our people need choice and the ability to define their own sense of 'self-sufficiency,' where our people feel empowered by what they do."

In her work, "I try to provide a space for Hawaiian producers, artists, authors, teachers, musicians, and practitioners, to exist and derive support in all forms," she says.

This support has involved payment for goods and services, camaraderie, work space, child care—and more. "Hawaiians are net makers, not ladder builders. Our economies involved relationships, exchanges, genealogy, 'āina, resources, expertise. Of course, money is a resource, but it's too one dimensional."

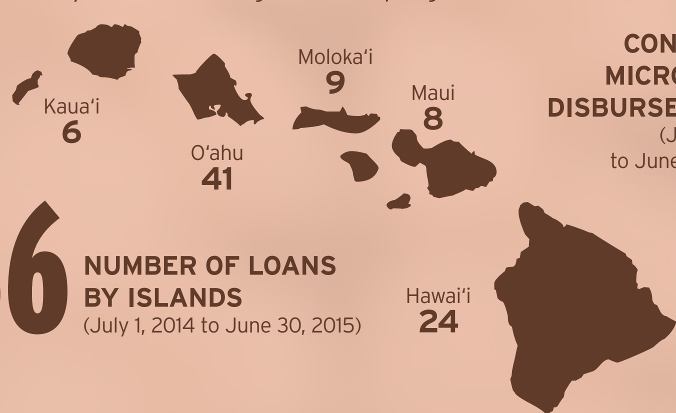
She envisions a return to indigenous values that "amplify the intelligence of aloha," to serve all of Hawai'i, and "accepting outcomes that aren't just derivatives of personal gain at the expense of others—the land, water, air, plants and animals, people, all life forms sharing our planet. A bottom line that ensures there is something for all stakeholders, is indigenous thinking to me.

"Personal gain should be a goal of the past, shared resources is survival for our planet," she notes. "We should try to define economic self-sufficiency in the oldest ways possible, not the newest. Hawaiians aren't going anywhere: we are increasing in number and mindset, and we have a chance to model something that is rooted to this place."

OHA DIRECTLY SUPPORTED economic self-sufficiency in 2016 through its loan programs:

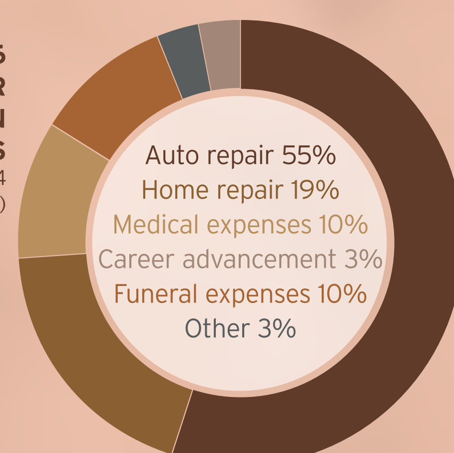
FY2016 MĀLAMA LOAN DISBURSEMENTS
(July 1, 2014 to June 30, 2015)

$167,887	Business
$117,152	Education
$429,676	Home Improvement
$140,417	Debt Consolidation
$855,132	TOTAL



86 NUMBER OF LOANS BY ISLANDS
(July 1, 2014 to June 30, 2015)

FY2016 CONSUMER MICRO-LOAN DISBURSEMENTS
(July 1, 2014 to June 30, 2015)



2016 GRANTS

The Office of Hawaiian Affairs' Grants and Sponsorships programs are a cornerstone of the agency's community giving.

In FY 2016, OHA awarded $10.8 million to programs across the state that are diverse as the community needs they serve.

The grants total includes money from OHA's core operating budget combined with other funding sources.

CULTURE
$864,800

PROGRAMMATIC GRANTS

Edith Kanaka'ole Foundation (Year 1 of 2) - $150,000 The purpose of this project is to rebuild and restore the hula heiau at Imakakoloa, Kā'u along with the ritual dances, chants, and vocabulary necessary for this work so that hula practitioners and their families from Hawai'i and around the world will participate fully in this process from start to finish and beyond as a part of their Hula execution. *Hawai'i*

Hui Mālama Ola Nā 'Ōiwi (Year 1 of 2) - $64,343 The purpose of this project is to provide traditional Native Hawaiian healing art education to Native Hawaiians throughout the communities of Hawai'i Island to perpetuate and develop strategies that expand the knowledge, respect and practical application of La'au Lapa'au, Lomilomi Ha Ha, La'au Kahea, and Ho'oponopono. *Hawai'i*

Kānehūnāmoku Voyaging Academy (Year 1 of 2) - $150,000 The purpose of this project is to provide opportunities to O'ahu youth to learn about and experience traditional Hawaiian navigation, and the dynamic and complex cycles of plant based resource management and skilled materials preparation used by ancient navigators to prepare for long distance voyages. *O'ahu*

Kohe Malamalama o Kanaloa - Protect Kaho'olawe Fund (Year 1 of 2) - $67,400 I Ola Kanaloa will strengthen the cultural identity and engagement of Native Hawaiian haumana, hui, and 'ohana on Hawai'i, Maui, Moloka'i, O'ahu & Kaua'i by providing them the opportunity to connect with, honor and care for the 'āina & cultural sites; revitalize cultural relationships; & learn cultural practices & protocols through Kaho'olawe. *Statewide*

Kula No Na Po'e Hawai'i (Year 1 of 2) - $20,000 This program creates a cadre of cultural practitioners with knowledge and proficiency in the carving of papa and pōhaku ku'i 'ai using traditional materials and methods. They will teach their community members how to make their own implements and will coordinate monthly gatherings to pound poi, thereby perpetuating a valued cultural practice. *O'ahu*

PA'I Foundation (Year 1 of 2) - $48,257
MAMo: Maoli Arts Month is a broad community-based effort to celebrate the depth, breadth, and diversity of the Native Hawaiian arts community, to create economic opportunities for Native Hawaiian artists and cultural practitioners by increasing their presence in museums and galleries, and to educate locals and visitors about Native Hawaiian art. *Statewide*

The Estria Foundation - $226,500
Mele Murals project *Statewide*

'AHAHUI EVENT GRANTS

'Aha Pūnana Leo. Inc. - $7,000
Pūlama Mauli Ola. *Hawai'i*

'Ahahui Kīwila Hawai'i O Mo'ikeha - $5,000
Ka Moku O Manokalanipō Pa'ani Makahiki. *Kaua'i*

East Maui Taro Festival - $7,000
24th Annual East Maui Taro Festival. *Maui*

Friends of the Future - $5,000
Waipi'o Kalo Festival. *Hawai'i*

Hawai'i Book & Music Festival - $7,000
Alana Hawaiian Culture Program at the 2016 Hawai'i Book & Music Festival. *O'ahu*

Hawaiian Canoe Racing Association - $8,000
2015 HCRA State Championship Canoe Regatta. *Hawai'i*

Hawaiian Kamali'i, Inc. - $6,000
The Pailolo Challenge. *Moloka'i*

Institute for Native Pacific Education and Culture - $6,500
Ho'i I Ke Ēwe 'Āina Kūpuna. *Hawai'i*

Ka Moloka'i Makahiki - $7,000
Ka Moloka'i Makahiki 2016. *Moloka'i*

Kai Loa. Inc. - $7,000
Makahiki Kuilima 2016. *O'ahu*

Kalihi-Palama Culture & Arts Society, Inc. - $5,000 Malia Craver Hula Kahiko Competition. *O'ahu*

Maui Historical Society - $7,000
Lei Day Heritage Festival 2016. *Maui*

Maui Native Hawaiian Chamber of Commerce - $8,000 Maui Native Hawaiian Chamber of Commerce Presents 9th Annual Business Fest. *Maui*

Moanalua Gardens Foundation - $10,000
Moanalua. He Wahi Pana. The 38th Annual Prince Lot Hula Festival. *O'ahu*

Moana's Hula Halau - $6,000
Festivals of Aloha - Maui Nui Style: "Ola ke kaiaulu i ke aloha o loko". *Moloka'i*

Nā Wahine O Ke Kai - $6,000
Nā Wahine O Ke Kai Women's Annual Moloka'i to O'ahu Canoe Race. *Moloka'i, O'ahu*

Na'alehu Theatre - $6,000
9th Annual Gabby Pahinui Waimānalo Kanikapila *O'ahu*

North Kohala Community Resource Center - $6,000 North Kohala Community Reunion 2015. *Hawai'i*

Pu'uhonua Society - $5,000
CONTACT 2016 art exhibit. *O'ahu*

Uhane Pohaku Na Moku O Hawaii. Inc. - $2,300 Ho'okupu Hula No Ka'u Cultural Festival. *Hawai'i*

University of Hawai'i - Leeward Community College - $6,500 Huli Aku. Huli Mai: Contemproray Traditional Practices. *O'ahu*

Young Women's Christian Association of Oahu - $5,000 Kokokahi Community Fair. *O'ahu*

EDUCATION
$2,863,000

PROGRAMMATIC GRANTS

After-School All-Stars Hawaii (Year 1 of 2) - $236,975 These out-of-school programs in two O'ahu (Nānākuli and Wai'anae) and three Hawai'i island (Ka'ū, Kea'au, and Pāhoa) Title 1 middle and intermediate schools operate at school sites to provide comprehensive after-school programs to improve proficiency in Reading and Math, as evidenced by Hawai'i State Assessment (HSA) test scores. This program provides an alternative to risky after-school activities, offers fun, social learning activities, and improves students' ability to advance to the next grade level. *Hawai'i; O'ahu*

Boys & Girls Clubs of Maui, Inc. (Year 1 of 2) - $184,000 The Power Hour Program provides a safe and nurturing environment for middle and high school youth to develop good study habits and where they can complete homework assignments, with the goal of improving Native Hawaiian student proficiency in Reading and Math so that they can increase standardized test scores. *Maui*

Educational Services Hawaii Foundation (Year 1 of 2) - $89,030
The 'Imi 'Ike Learning Centers target at-risk Native Hawaiians, currently or formerly in foster, kith, kin care, in grades 4 to 12 by engaging them in academic and socio-emotional programs, differentiated direct instruction and Hawaiian culture-based pedagogy, and meeting their multiple needs so they can meet or exceed standard-based testings in reading and math. *O'ahu*

Hui Malama Learning Center (Year 1 of 2) - $219,995 Hui Malama Learning Center addresses the complex educational and social needs of at-risk youth (those with emotional, cognitive, social, physical or behavioral issues, and lack fundamental literacy skills) aged 11-24 by providing holistic and integrated educational services to improve reading and math proficiency and increase standardized test scores. *Maui*

Chaminade University of Honolulu (Year 4 of 4) - $33,000 To support scholarships for Native Hawaiian nursing students. *O'ahu*

Hawai'i Community Foundation - $250,000 To support the OHA Higher Education Scholarships program. *Statewide*

Kanu O Ka 'Āina Learning 'Ohana - $1,500,000
To support Hawaiian-focused charter schools. *Statewide*

Univeristy of Hawai'i Foundation (Year 2 of 3) - $100,000 To support the Senator Daniel Akaka Scholarship Endowment. *Statewide*

University of Hawai'i - Office of Research Services (Year 1 of 2) - $250,000
To support the OHA Higher Education Scholarships program through the Native Hawaiian Science and Engineering Mentorship Program. *Statewide*

ʻAHAHUI EVENT GRANTS
[NONE]

GOVERNANCE
$0

PROGRAMMATIC GRANTS
[NONE]

ʻAHAHUI EVENT GRANTS
[NONE]

HEALTH
$1,531,224

PROGRAMMATIC GRANTS

Boys & Girls Club of the Big Island (Year 1 of 2) - $115,000 The Hua Ola Project will strengthen health for Native Hawaiian and other Club members by skillfully instilling healthy lifelong fitness and diet habits in the youth of 3 Boys & Girls Club of the Big Island communities through culturally responsive minds- and bodies-involved experiential healthy lifestyles education delivered by caring Club mentors. *Hawai'i*

I Ola Lāhui, Inc. (Year 1 of 2) - $180,000 The Kūlana Hawai'i project will provide comprehensive, culturally-minded weight and chronic disease management services to Native Hawaiian adults and their families to increase their engagement in healthy lifestyle behaviors such as dietary habits, physical activity, medication adherence, stress management, and reduce high risk behaviors such as smoking. *Oʻahu*

Kōkua Kalihi Valley Comprehensive Family Services (Year 1 of 2) - $143,000 The Ehuola ʻOhana Health Project will foster health from the first breath through the last, preventing chronic disease through a conceptual framework of nāʻau, ʻāina and kai, kanaka, mauli and ola. Native Hawaiian keiki, mākua, wahine hāpai and their kane will learn cultural practices supporting nutrition and birthing, reclaiming a legacy of health. *Oʻahu*

Kualapuʻu Public Conversion Charter School (Year 1 of 2) - $135,256 The Project Pūʻolo will work to reduce the rate of childhood obesity in students in grades K-6 and empower students and families in making positive health choices through a school-based initiative that integrates physical activity, health and nutrition education, and family engagement with in-school student support and clinical health services. *Molokaʻi*

Salvation Army-Family Treatment Services (Year 1 of 2) - $112,000 The Ola Kino Maikaʻi project will provide women in residential substance abuse treatment, and their children, obesity prevention and intervention to prevent excessive weight gain while women are engaged in smoking cessation and learning to live a drug free lifestyle and to prevent feeding practices that could result in obesity in their children. *Oʻahu*

The Queen's Medical Center (Year 1 of 2) - $190,000 The Hana Ola Project will implement a culturally relevant, community-based program based on health and nutrition education, and physical activity to reduce the incidence and severity of obesity among Native Hawaiians, in order to improve their overall wellbeing, and reduce the burden of cardiovascular disease risk factors. *Maui*

Kauaʻi Food Bank, Inc. - $38,000
To implement the "Backpack Program" at Hawaiian focused charter schools on Kauaʻi. *Kauaʻi*

Lunalilo Home - $597,468
To complete building and infrastructure repairs to the existing Lunalilo Home facilites to maintain an environment of safety and comfort for residents. *Oʻahu*

ʻAHAHUI EVENT GRANTS

Kula no na Poʻe Hawaiʻi - $7,000
Hoʻokahi Palekana -- Papakolea ʻOhana Health Fair 2016. *Oʻahu*

Maui Family Support Services, Inc. - $6,500
Na Makua Kane: Celebration of Fathers. *Maui*

YMCA of Honolulu - $7,000
YMCA Healthy Kids Day - E Ola Na Keiki. *Oʻahu*

HOUSING
$3,456,124

PROGRAMMATIC GRANTS

Hawaiian Community Assets (Year 1 of 2) - $265,059 Increasing economic self-sufficiency of Native Hawaiians through stable housing will provide financial literacy education, housing couseling, and asset building products to 500 low-income Native Hawaiians to rent or own homes. *Statewide*

Effective Planning and Innovative Communication Inc. (DBA EPIC Ohana) (Year 1 of 2) - $16,675 Hawaiʻi Youth Opportunities Initiative Opportunity Passport provides financial literacy training and matching funds for security deposit/first month's rent for young people through age 25 who were in foster care. *Statewide*

Council for Native Hawaiian Advancement (Year 1 of 2) - $174,390 Hawaiʻi Individual Development Account will provide financial education, counseling, and match savings grants up to $5,000 to eligible Native Hawaiian first-time home buyers in Hawaiʻi to support 40 new homeowners by addressing barriers to homeownership. *Statewide*

Department of Hawaiian Home Lands - $3,000,000 To cover debt service on bonds issued by DHHL that will be used to establish infrastructure support for Native Hawaiian affordable housing opportunities. *Statewide*

ʻAHAHUI EVENT GRANTS
[NONE]

INCOME
$674,550

PROGRAMMATIC GRANTS

Parents and Children Together (Year 1 of 2) - $261,500 Ready to Work and Career Support Services will increase the incomes of Native Hawaiians by delivering services that promote employability and job retention including job preparation training, vocational and 2-year degree scholarships, and high school equivalancy preparation. *Oʻahu*

Goodwill Industries of Hawaiʻi, Inc. (Year 1 of 2) - $221,550 Employment Core and Career Support Services for Native Hawaiians will improve their ability to obtain higher-wage employment, thereby increasing their economic self-sufficiency. *Hawaiʻi*

University of Hawaiʻi on behalf of Maui College (Year 1 of 2) - $175,000
CareerLink will provide support services, financial literacy and employment readiness workshops, GED preparation, scholarships, and employment opportunities to Native Hawaiians in Maui County. *Maui*

ʻAHAHUI EVENT GRANTS

Hawaiʻi Construction Career Days - $10,000
Big Island Construction Career Day. *Hawaiʻi*

Hawaii First Community Ventures - $6,500 ʻOhana First at Hawaiʻi First. *Hawaiʻi*

LAND
$1,088,200

PROGRAMMATIC GRANTS

Ka Honua Momona International (Year 1 of 2) - $100,000 The purpose of this project is to return momona (health and abundance) to the land and people of Molokaʻi through the community-based restoration of two ancient Hawaiian fishponds. *Molokaʻi*

Kākoʻo ʻŌiwi (Year 1 of 2) - $121,700
The purpose of this project is to restore and effectively manage ecologically and geographically linked kīpuka within Heʻeia, increasing the capacity and resilience of ecological and food-producing systems in our ahupuaʻa for the benefit of Hawaiians and other community members on Oʻahu. *Oʻahu*

Kōkua Kalihi Valley Comprehensive Family Services (Year 1 of 2) - $100,000 The purpose of this project is to restore the health of the Kalihi ʻahupuaʻa by promoting cultural practices for kamaʻāina (residents) and malihini (visitors) to ultimately improve the health of the Māluawai watershed thereby ensuring its long-term sustainability. *Oʻahu*

Kuaʻāina Ulu ʻAuamo (Year 1 of 2) - $100,000
KUA will build and strengthen at least 3 "communities of practice" for ʻāina-based food production, providing targeted, coordinated (1) facilitation, (2) technical assistance/training, and (3) communications that will join together the efforts of at least 30 rural Hawaiian communities to increase community-based, Hawaiian-centered food production. *Statewide*

Ma Ka Hana Ka ʻIke (Year 1 of 2) - $78,300
The purpose of Māhele Farm is to provide agricultural skills training to Hāna keiki, ʻohana, and kūpuna to promote sustainable food crop management, strengthen relationships between our ʻāina and community, increase the health of this kīpuka, and enhance local stewardship of land-based cultural resources. *Maui*

Hawaiʻi Community Foundation (Years 1 & 2 of 3) - $50,000 To support the Hawaiʻi Environmental Funders Group (EFG). *Statewide*

Kumano I Ke Ala O Makaweli - $13,500
To support the Aloha ʻĀina After-School Program as part of the State's R.E.A.C.H. initiative. *Kauaʻi*

The Trust for Public Land - $500,000
To support the acquisition of the Kuamoʻo battlefield and burial grounds of Kona. *Hawaiʻi*

ʻAHAHUI EVENT GRANTS

Kailapa Community Association - $8,000
Nā Kilo ʻĀina Camp Kawaihae. *Hawaiʻi*

Nā Mamo o Mūʻolea - $9,700
7th Annual Hāna Limu Festival. *Maui*

North Shore Community Land Trust - $7,000
3rd Annual North Shore Food Summit. *Oʻahu*

Culture
$864,800

Education
$2,863,000

Governance
$0

Health
$1,531,224

Housing
$3,456,124

Income
$674,550

Land
$1,088,200

Grants total
$10,477,898

2016 SPONSORSHIPS

The Office of Hawaiian Affairs sponsors events that address the needs of the Native Hawaiian Community. Sponsorships provide funding support to organizations whose programs and events benefit the Hawaiian Community.

Sponsorships are generally awarded to support various community events that serve or support Native Hawaiians or increase awareness of Hawaiian culture and history.

	ORGANIZATION	AWARD	PURPOSE	LOCATION
CULTURE	Bishop Museum	$3,500	Making Waves: 17th Annual Dinner	*Oʻahu*
	Edith Kanakaʻole Foundation	$25,000	Kanawai o Mauna a Wakea Stewardship	*Hawaiʻi*
	Hawaiʻi Convention Center	$4,950	Sunset Mele on the Rooftop	*Oʻahu*
	Hawaiʻi Maoli	$10,000	On behalf of the Hawaiʻi Ponoʻī Coalition to support 2016 ONIPAʻA	*Oʻahu*
	Hiʻipaka	$10,000	Waimea Valley Summer Concert Series	*Oʻahu*
	Historic Hawaiʻi Foundation	$3,500	2015 Kamaʻāina of the Year Award	*Oʻahu*
	Hui o Heʻe Nalu, Inc.	$1,000	Cultural and educational activities	*Oʻahu*
	Kamaʻaha Education Initiative	$5,000	ʻAimalama Lunar Conference	*Oʻahu*
	Kaʻonohi Foundation	$1,500	Sacramento Aloha Festival in California	*Continent*
	Ke Kukui Foundation	$1,000	"3 Days of Aloha Festival" in Washington	*Continent*
	Let's Roll Foundation	$1,000	"A Hula Dancers Salute" in Arizona	*Continent*
	Living Life Source Foundation	$10,000	Pasifica Festival 2016 and PAA Conference in New Zealand	*Polynesia*
	Na Koa Opio	$1,000	Makahiki Ceremonies	*Hawaiʻi*
	Nā Pualei o Likolehua	$5,000	Merrie Monarch	*Hawaiʻi*
	Native Hawaiian Legal Corporation	$1,000	"Hoʻomalu ka Lehua i ka Wao" annual dinner	*Oʻahu*
	Pacific Justice and Reconciliation Center	$1,000	Support Native Hawaiian spiritual and cultural based programs in correctional facilities	*Oʻahu*
	Pohai ʻo Kamehameha	$1,000	10TH Annual Kalani Aliʻi Awards	*Oʻahu*
	Waimea Hawaiian Homesteaders' Assoc.	$10,000	Hānau Ke Aliʻi performance touring Molokaʻi and Lānaʻi	*Molokaʻi*
	West Honolulu Rotary Club	$1,000	David Malo Award Banquet	*Oʻahu*
EDUCATION	Ahupuaʻa o Molokaʻi	$1,250	ʻAha Hoʻomoloa Kīhei event to honor UH-Maui College Hawaiian Studies students	*Molokaʻi*
	Koʻolaupoko Hawaiian Civic Club	$2,500	Kū i ke Kamaʻaina Awards & Scholarship Benefit Luau	*Oʻahu*
	Lau Kanaka no Hawaiʻi	$500	32nd Annual Scholarship Luau in Arizona	*Continent*
	Mana Maoli	$1,500	Mana Mele Music & Multimedia Academy	*Oʻahu*
	Piʻilani Hawaiian Civic Club of Colorado	$1,500	14TH Annual Hoʻolaulea in Colorado	*Continent*
GOVERNANCE	Asian and Pacific Islander Association	$5,000	10TH Annual APIASF Scholarship benefit in New York	*Continent*
	Association of Hawaiian Civic Clubs	$5,000	Association of Hawaiian Civic Clubs 57TH Annual Convention in Nevada	*Continent*
	Council for Native Hawaiian Advancement	$10,000	14TH Annual Native Hawaiian Convention	*Oʻahu*
	Hawaiʻi Maoli	$10,000	On behalf of the Association of Hawaiian Civic Clubs 56TH Annual Convention	*Maui*
	Hawaiʻi Wildlife Fund	$20,000	KUʻE: The Hui Aloha ʻĀina Anti-Annexation Petitions	*Statewide*
	National Congress of American Indians	$5,000	NCAI 72ND Annual Convention & Marketplace in California	*Continent*
	National Indian Education Association	$2,500	NIEA Convention Pre-Conference Day in Washington, D.C.	*Continent*
	National Indian Education Association	$5,000	NIEA 46TH Annual Convention & Trade Show in Oregon	*Continent*
	Smithsonian Institution, National Museum of the American Indian	$10,000	NMAI Annual Native Hawaiian Cultural Festival in Washington, D.C.	*Continent*
	The Biographical Research Center	$20,000	Production of "This Native Daughter" promotional trailer	*Statewide*
	University of Hawaiʻi Foundation on behalf of Kamakakūokalani	$2,500	United Nations Permanent Forum on Indigenous Issues in New York	*Continent*

	ORGANIZATION	AWARD	PURPOSE	LOCATION
HEALTH	ALU LIKE, Inc.	$5,000	Gerontology Society of American Conference in Florida	*Continent*
	American Diabetes Association	$10,000	STEP OUT: WALK TO STOP DIABETES	*O'ahu*
	Asian & Pacific Islander American Health Forum	$25,000	Voices2015: Moving Health Forward national conference in Washington, D.C.	*Continent*
	Hawai'i Psycological Association	$1,000	HPA 2015 Annual Convention	*O'ahu*
	Ho'omau Ke Ola, Inc.	$25,000	Project Aukahi o ka 'Āina	*O'ahu*
	Kualoa-He'eia Ecumenical Youth (KEY) Project	$1,600	KEY Project 12TH Annual Ko'olau 'Ohana Festival	*O'ahu*
	Lunalilo Home	$3,000	24TH Annual Golf Tournament	*O'ahu*
	Lunalilo Home	$200	2016 Annual Benefit Lū'au	*O'ahu*
	Pacific Islander Health Partnership	$4,500	Native Hawaiian and Pacific Islander Health Summit in California	*Continent*
	PA'I Foundation	$6,900	Participation at Healing Our Spirit Worldwide Indigenous People's Conference in New Zealand	*Polynesia*
	Peninsula Conflict Resolution Center	$2,000	Pacific Islander Needs Assessment Project in California	*Continent*
	The Queens Medical Center	$5,000	Everlasting Legacy of Giving Dinner	*O'ahu*
	University of Hawai'i, Office of Research Services on behalf of John A. Burns School of Medicine	$23,913	Native Hawaiian Health Improvement Task Force	*Statewide*
HOUSING	Hawai'i Habitat for Humanity	$4,000	Tri-State Habitat Conference in Oregon	*Continent*
	Hawaiian Community Assets, Inc.	$2,650	Homeownership Month in Washington, D.C.	*Continent*
	Ho'olehua Homestead Association	$750	Ho'olehua & Pala'au 90th Celebration of Homesteads	*Moloka'i*
	Wai'anae Kai Hawaiian Homestead Association	$10,000	On behalf of the Sovereign Councils of Hawaiian Homelands Assembly to support the Annual SCHHA Convention	*O'ahu*
	Native Hawaiian Chamber of Commerce	$10,000	Annual 'Ō'ō Awards	*O'ahu*
LAND	Ala Kahakai Trail Association	$2,000	Ka'ū community stewardship project	*Hawai'i*
	Kailapa Community Association	$2,000	To support operational funds	*Hawai'i*
	Kānehūnāmoku Voyaging Academy	$18,860	Hālau Holomoana voyaging program access trip to Papahānaumokuākea Marine National Monument	*Statewide*
	Kōkua Kalihi Valley Comprehensive Family Services	$750	Mālama I Kekahi for Ho'oulu 'Āina	*O'ahu*
	Kure Atoll Conservancy	$5,000	Support for field equipment for use within the Papahānaumokuākea Marine National Monument	*Statewide*
	National Marine Sanctuary Foundation, Inc.	$10,000	"Human Dimensions of Large Scale Marine Protected Areas" - 10TH Anniversary Reception for Papahānaumokuākea Marine National Monument	*Statewide*
	Papahana Kuaola	$1,750	3RD annual fundraiser	*O'ahu*
	The Medical Foundation for the Study of the Environment	$22,180	Intertidal monitoring research in Papahānaumokuākea Marine National Monument	*Statewide*

Culture
$96,450

Education
$7,250

Governance
$95,000

Health
$113,113

Housing
$17,400

Income
$10,000

Land
$62,540

Sponsorships total

$401,753

2016 UNAUDITED FINANCIAL STATEMENTS

The following financial statements for the fiscal year beginning July 1, 2015 and ending June 30, 2016 were prepared internally by the Office of Hawaiian Affairs and were not reviewed by any external auditor. OHA makes no representations as to the accuracy of these financial statements. When audited financial statements become available, they will be available online at oha.org.

Office of Hawaiian Affairs | State of Hawai'i

STATEMENT OF NET POSITION

For the Fiscal Year Ending June 30, 2016 (Dollars in thousands)

		Governmental Activities
ASSETS:		
Petty cash	$	2
Cash		
Held in State Treasury		8,047
Held in bank		17,643
Held by investment managers		9,380
Restricted cash		184
Accounts receivable, net		4,740
Interest and dividends receivable		40
Inventory, prepaid items and other assets		829
Notes receivable, net:		
Due within one year		2,447
Due after one year		7,276
Investments		334,347
Capital assets - net		252,871
Total assets		637,806
DEFERRED OUTFLOWS OF RESOURCES		2,527
Total assets and deferred outflows of resources	$	640,333
LIABILITIES:		
Accounts payable and accrued liabilities	$	6,178
Due to State of Hawai'i		3,359
Due to other fund		-
Long-term liabilities:		
Due within one year		1,564
Due after one year		51,666
Total liabilities		62,767
DEFERRED INFLOWS OF RESOURCES		2,301
Total liabilities and deferred inflows of resources		65,068
COMMITMENTS AND CONTINGENCIES		
NET POSITION:		
Invested in capital assets, net of related debt		225,290
Restricted		27,152
Unrestricted		322,823
Total net position		575,265
Total liabilities, deferred inflows of resources and net position	$	640,333

Office of Hawaiian Affairs | State of Hawaiʻi

STATEMENT OF ACTIVITIES

For the Fiscal Year Ending June 30, 2016 (Dollars in thousands)

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position
GOVERNMENTAL ACTIVITIES:				
Board of trustees	$ 2,722	$ -	$ -	$ (2,722)
Support services	18,582	5,365	-	(13,217)
Beneficiary advocacy	24,934	-	958	(23,976)
*Hoʻokele Pono LLC	372	-	249	(123)
*Hiʻilei Aloha LLC	5,011	4,417	-	(594)
Unallocated depreciation	2,299	-	-	(2,299)
Total governmental activities	$ 53,920	$ 9,782	$ 1,207	$ (42,931)
GENERAL REVENUES:				
State allotments, net of lapsed appropriations				$ 3,218
Public land trust revenue				15,100
Unrestricted contributions				300
Interest and investment losses				(3,760)
Nonimposed employee fringe benefits				213
TRANSFERS				320
Total general revenues and transfers				15,391
CHANGE IN NET POSITION				**(27,540)**
NET POSITION:				
Beginning of year				602,805
NET POSITION AT JUNE 30, 2016				**$ 575,265**

* Represents results of fiscal year January 1 - December 31, 2015.

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GOVERNMENTAL FUNDS - BALANCE SHEET

For the Fiscal Year Ending June 30, 2016 (Dollars in thousands)

	General Fund	Public Land Trust	Federal Grants	*Hoʻokele Pono LLC	*Hiʻilei Aloha LLC	Other	Total
ASSETS:							
Petty cash	$ -	$ 1	$ -	$ -	$ 1	$ -	$ 2
Cash:							
Held in State Treasury	636	7,411	-	-	-	-	8,047
Held in bank	-	8,559	6,145	34	2,610	295	17,643
Held by investment managers	-	1,930	7,450	-	-	-	9,380
Restricted cash	-	-	184	-	-	-	184
Accounts receivable	-	4,331	126	95	179	9	4,740
Due from other fund	-	-	-	-	-	-	-
Interest and dividends receivable	-	1	39	-	-	-	40
Inventory, prepaid items and other assets	-	80	-	1	149	-	230
Notes receivable:							
Due within one year	-	343	2,104	-	-	-	2,447
Due after one year	-	666	6,610	-	-	-	7,276
Investments	-	329,424	4,923	-	-	-	334,347
Total assets	$ 636	$ 352,746	$ 27,581	$ 130	$ 2,939	$ 304	$ 384,336
LIABILITIES:							
Accounts payable and accrued liabilities	$ 500	$ 5,062	$ 129	$ 23	$ 464	$ -	$ 6,178
Due to State of Hawaiʻi	-	3,059	300	-	-	-	3,359
Due to other fund	-	-	-	-	-	-	-
Total liabilities	500	8,121	429	23	464	-	9,537
COMMITMENTS AND CONTINGENCIES							
FUND BALANCES:							
Fund balances:							
Nonspendable -							
Inventory, prepaid items & security deposits	-	80	-	1	149	-	230
Restricted for:							
Beneficiary advocacy	-	-	49	-	-	-	49
Native Hawaiian loan programs	-	-	20,619	-	-	-	20,619
Long-term portion of notes receivable	-	-	6,610	-	-	-	6,610
Committed to -							
DHHL-issued revenue bonds	-	38,597	-	-	-	-	38,597
Assigned to:							
Support services	59	6,836	-	-	-	-	6,895
Beneficiary advocacy	97	3,692	-	-	-	304	4,093
*Hoʻokele Pono LLC	-	-	-	106	-	-	106
*Hiʻilei Aloha LLC	-	-	-	-	2,326	-	2,326
Long-term portion of notes receivable	-	666	-	-	-	-	666
Public Land Trust	-	294,754	-	-	-	-	294,754
Unassigned	(20)	-	(126)	-	-	-	(146)
Total fund balances	136	344,625	27,152	107	2,475	304	374,799
Total liabilities and fund balances	$ 636	$ 352,746	$ 27,581	$ 130	$ 2,939	$ 304	$ 384,336

* Represents results of fiscal year January 1 - December 31, 2015.

Office of Hawaiian Affairs | State of Hawai'i

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Year Ending June 30, 2016 (Dollars in thousands)

	General Fund	Public Land Trust	Federal Grants	*Ho'okele Pono LLC	*Hi'ilei Aloha LLC	Other	Total
REVENUES:							
Public land trust revenue	$ -	$ 15,100	$ -	$ -	$ -	$ -	$ 15,100
Intergovernmental revenue	-	-	475	249	-	-	724
Appropriations, net of lapses	3,218	-	-	-	-	-	3,218
Charges for services	-	5,804	-	-	4,452	69	10,325
Interest and investment losses	-	(3,760)	483	-	-	-	(3,277)
Donations and other	-	284	16	-	-	-	300
Non-imposed fringe benefits	213	-	-	-	-	-	213
Total revenues	3,431	17,428	974	249	4,452	69	26,603
EXPENDITURES:							
Board of Trustees	40	2,682	-	-	-	-	2,722
Support services	1,560	17,960	-	-	-	9	19,529
Beneficiary advocacy	2,101	21,672	1,161	-	-	-	24,934
*Ho'okele Pono LLC	-	-	-	407	-	-	407
*Hi'ilei Aloha LLC	-	-	-	-	4,947	-	4,947
Total expenditures	3,701	42,314	1,161	407	4,947	9	52,539
OTHER FINANCING (USES) SOURCES:							
Proceeds from/to debt	-	2,203	-	-	-	-	2,203
Net transfers (to) from other funds	-	157	(156)	137	656	(474)	320
Net change in fund balance	(270)	(22,526)	(343)	(21)	161	(414)	(23,413)
FUND BALANCES:							
Beginning of year	406	367,151	27,495	128	2,314	718	398,212
End of year	$ 136	$ 344,625	$ 27,152	$ 107	$ 2,475	$ 304	$ 374,799

*** Represents results of fiscal year January 1 - December 31, 2015.**

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OHA

Empowering Hawaiians, Strengthening Hawai‘i

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Exhibit 33

Area:	Ethics	Policy No.:	CPM - 001
Policy:	FINANCIAL CONFLICTS OF INTEREST	Effective Date:	Dec. 18 2007
Revised:		Approved:	

Purpose

Hi`ipaka LLC (hereinafter the "Company") is a nonprofit, charitable organization. In order to maintain its federal tax exemption, the Company must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

The purpose of this policy is to protect the Company's interests when it is contemplating entering into a transaction or arrangement that might benefit the private financial interest(s) of a LLC Manager or employee of the Company, or might result in a possible excess benefit transaction. This policy is intended to supplement, but not replace, any applicable state and federal laws governing conflicts of interest applicable to nonprofit and charitable organizations.

Policy

The Company maintains the highest standards of business ethics and avoids conflicts of interest or the appearance of conflicts of interest. Accordingly, LLC Managers and employees are required to report (on an annual basis and whenever appropriate) any transactions or arrangements that may constitute actual or potential conflicts of interest.

Failure to disclose actual or potential conflicts of interests shall result in disciplinary and corrective action.

Definitions

1. **Interested Person:** Any LLC Manager or employee who has a direct or indirect financial interest, as defined below, is an interested person.

2. **Financial Interest:** A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:
   a. An ownership or investment interest in any entity which has a transaction or arrangement with (including, but not limited to providing goods or services to) the Company;
   b. A compensation arrangement with the Company, or with any entity or individual with which the Company has a transaction or arrangement; or

c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Company is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration, as well as gifts or favors that are not insubstantial.

3. **Conflict of Interest.** A financial interest is not necessarily a conflict of interest. A person who has a financial interest may have a conflict of interest only if a disinterested LLC Manager determines that a conflict of interest exists. A conflict of interest exists if a disinterested LLC Manager, after due diligence, determines that:
   a. A LLC Manager or employee has a financial interest in a transaction or arrangement with the Company; and
   b. The Company can obtain with reasonable efforts a more advantageous transaction or arrangement from a disinterested person or entity or the transaction or arrangement is *not* in the Company's best interest or the terms and conditions of the transaction or arrangement are *not* fair and reasonable.

Procedure:

1. LLC Managers and employees must complete and submit a disclosure form: (a) upon becoming affiliated with the Company, and annually thereafter; and (b) whenever a potential conflict of interest arises. Disclosure forms must be submitted to a disinterested LLC Manager.

2. Upon receipt of a disclosure form, a disinterested LLC Manager will review the form. If the LLC Manager believes a potential conflict of interest may exist, the interested person will be given an opportunity to disclose all material facts regarding the financial interest to the disinterested LLC Manager.

3. After disclosure of the financial interest and all material facts, the disinterested LLC Manager must determine, after exercising due diligence:
   a. Whether a conflict of interest exists; and, if so
   b. Whether the Company can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

4. If a more advantageous transaction or arrangement that does not present a conflict of interest is not reasonably possible under the circumstances, the disinterested LLC Manager shall determine: (a) whether the transaction or arrangement is in the Company's best interest, for its own benefit; and (b) whether the terms and conditions of the transaction or arrangement are fair and reasonable.

5. If the transaction or arrangement is not in conformity with the above standards, then the Company shall refrain from entering into the transaction or arrangement.

6. LLC Managers shall maintain records of all disclosures, determinations, and resolutions.

HIʻIPAKA LLC

FINANCIAL CONFLICTS OF INTEREST
DISCLOSURE STATEMENT

I have received and have read a copy of the policy on Financial Conflicts of Interest for Hiʻipaka LLC (the "Company). I understand that the Company is a charitable organization that is seeking or has obtained an exemption from federal income tax, and that in order to maintain its federal tax exemption, it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

I have been informed that I must report any transactions or arrangements in which I have a direct or indirect financial interest through a business, investment or family member. I understand that the term "financial interest" includes:

1. Ownership or investment interest in any entity which has a transaction or arrangement with (including, but not limited to providing goods or services to) the Company;
2. A compensation arrangement with the Company, or with any entity or individual with which the Company has a transaction or arrangement; or
3. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Company is negotiating a transaction or arrangement.

I agree to comply with this policy and cooperate with the Company's LLC Managers in any investigation of potential conflicts of interest. Accordingly, I hereby make the following disclosure [check applicable response]:

___ I do not have any direct or indirect financial interest in any transaction or arrangement with the Company.

___ I have a financial interest in a transaction or arrangement with the Company. Please identify each transaction or arrangement:

____

____

____

____

____

______________________________ ______________________________
Signature Date

____
Print Name

Exhibit 34

SOP No.:	BUS- 004	Area:	Business Group
Effective Date:	May 7 2009	Title:	Contracts with Suppliers, Vendors, Contractors & Others Not on List of Approved Suppliers and Vendors
Revised:			
Approved by		Page:	1 of 3

Purpose

This standard operating procedure (SOP) describes procedures to establish a contractual working relationship with a supplier, vendor or contractor.
The SOP applies to all functional groups.

Tools, Equipment and Materials Used

1. Vendor/Contractor Information Sheet
2. Pre-approved List of Suppliers
3. Insurance Guidelines
4. Corporate Policy Manual-005, Contracts and Purchasing

Procedures

1. Determine Contracting Eligibility

a. Written contracts are required for (i) all construction projects; (ii) purchases of property; (iii) purchases of goods in excess of five Thousand Dollars ($5000); and (iv) agreements for services which are expected to last in excess of one (1) year.

b. Contractors and service vendors must demonstrate that they are “responsible offerors” by providing: (i) a certificate of good standing with the Department of Commerce & Consumer Affairs, State of Hawaii; (ii) a copy of their FEIN; (iii) proof that hey have a current GET license; (iv) certificates of insurance which meet the minimum levels set by the LLC Managers; and (v) a copy of their contractor’s license in the case of construction contractors.

c. Competitive proposals or bids from three (3) or more bidders are required for construction contracts, contracts for purchases of intellectual property, and contracts for purchases of goods and services.

2. Establish Contract Terms

a. Have supplier complete a Vendor/Contractor Information form.

b. Determine the services, scope of work and/or goods that are to be provided by the vendor.

c. Determine the beginning and end date of the services required.

d. Determine elements relating to risk of personnel injury, property damage or disruption to business.

e. Review the annual operating and CIP budgets to determine the funds available for the construction, goods and/or services being considered.

f. Put the information in paragraphs b, c, d and e above in writing and submit this along with the Vendor/Contractor Information form to the Business Manager.

g. Business Manager will review the above information. Based on the information, Business manager will submit the information to legal counsel. Legal counsel will draft an agreement and advise appropriate insurance levels.

h. Once the contract is finalized, the contact will be sent to the contactor/vendor for signature. The contractor/vendor will sign two original copies and return to Hi`ipaka LLC to be signed by a LLC manager. Contracts will not be signed by an LLC manager unless the asked for insurance coverage accompanies the contract.

i. Once both parties have signed the two original contracts, one original will be forwarded to the vendor/contractor and the other will remain at the Hi`ipaka office (711 Kapiolani Blvd.).

3. Contract Monitoring

a. The respective group manager is responsible to monitor the performance of the vendor/contractor in accordance with the terms established in the contract. Should the vendor/contractor not be conforming to the contract terms, the group manager is to bring the deficiency to the attention of the vendor/contractor. If the condition is not rectified in a reasonable amount of time, the group manager will bring this to the attention of the Executive Director.

b. At 60 days prior to the end of the termination date of a contract, the group manger will begin to assess whether to renew the contract (assuming an on-going need for goods or services). The group manager will make a recommendation on modifications to terms that he/she recommends be incorporated into the new agreement. These recommendations are to be communicated to the Executive Director.

c. The group manager will initiate dialogue with the vendor/contractor in establishing a new agreement no later than 30 days prior to the end of the current contract.

Other

1. Copies of all contracts will be kept on file in the administrative office at Waimea Valley.

2. Under the direction of the Business Manager, the Administrative Assistant will keep track of contract and insurance expiration dates. The Administrative Assistant will inform the Business Manager and respective group manager 60 days prior to the end of a contract or insurance.

Exhibit 35

SOP No.:	CPM-005	Area:	COPORATE PROCEDURES MANUAL-ALL DEPARTMENTS
Effective Date:	FEBRUARY 2 2008	Title:	CONTRACTS
Revised:	MARCH 5 2015		

Purpose

Hi'ipaka LLC (the "Company") has established this policy on Contracts ("Policy") to ensure that the Company: (a) retains proper documentation for all business transactions; and (b) complies with generally accepted accounting principles ("GAAP").

Coverage

This Policy applies to all contracts for property, goods, services and/or construction made on behalf of the Company. This Policy does not apply to subcontracts and purchases made pursuant to a government contract or grant. Such subcontracts and purchase must be made and accounted for in accordance with the terms of the government contract or grant.

Types of Contracts and Agreements

1. Independent Contractor Agreement. This refers to a written agreement between the Company and another party for construction, goods, property or services (independent contracts) utilizing the Hi`ipaka LLC contract template.

2. Waimea Valley Event Agreement. Hi`ipaka LLC standard event agreement is used for wedding ceremonies and one-time events and contains cost details and event activities of a onetime event to include deposit and payment schedule, event confirmation details, guarantees, , final billing, late or insufficient payments, event productions fees, cancellations, taxes, holiday's rates, refunds, and terms & policies.

3. Artisan Cultural Practitioner Agreement Hi`ipaka LLC standard cultural artisan agreement outlining honorarium, demonstration schedule, scope of cultural work, commission fees and activity release waiver information.

4. Tour Transportation Agreement. Hi`ipaka LLC standard tour company agreement for companies engaged in the business of tour transportation and related services and registered with the State of Hawaii. Agreement allows transporting visitors to Waimea Valley on the terms and conditions set in contract.

5. Media Production Agreement. The Media Production agreement is utilized for all commercial filming or photography.

6. Contractor Issued Agreements – Contractor issued agreements for professional services can be utilized when the service provided does not enter the Valley as part of the service and/or it includes the Hi`ipaka LLC waiver and insurance requirements.

SOP No.:	CPM-005	Area:	COPORATE PROCEDURES MANUAL-ALL DEPARTMENTS
Effective Date:	FEBRUARY 2 2008	Title:	CONTRACTS
Revised:	MARCH 5 2015		

CONTRACTING PROCEDURES

Independent Contractor Agreement

1. The Standard Hi`ipaka LLC Contract (attachment 1) is utilized for capital improvement projects and medium to long term service agreements.

2. Depending on the type of project or service a contract manager is assigned by the Assistant Executive Director, Director of Business Operations or the Executive Director.

3. Once a contractor or service provider has been selected the contract manager will:
   - Determine certificate of good standing status from the Department of Commerce and Consumer Affairs website.
   - Obtain proof of current General Excise Tax license from the contractor.

4. A contract is drafted by the contract manager using the standard Hi`ipaka LLC contract template created by Hi'ipaka LLC's legal counsel.

5. The contract is sent out to the contractor for review, signature and returned to Hi'ipaka LLC for Executive Director's signature.
   a. If the contractor requests changes to the agreement the Executive Director will approve, decline or negotiate the changes with contractor.
   b. The contract will be finalized and returned to the contractor for review and signature.

6. The contract will be considered final once Executive Director signs off. The contract will be retained in physical files, per Hi`ipaka retention policy, scanned and added to the Manager Drive under "1.Contracts" folder.

Waimea Valley Event Agreement

1. The Special Events Agreement template (Attachment 2) is used for wedding ceremonies and one-time special events managed by Hi`ipaka staff.

2. Once wedding site, venue, food, shuttle and other services are agreed upon the Special Events Coordinator prepares a draft Special Events agreement for review by the Business Manager and/or the Director of Business operations.

3. The Special Events Coordinator submits the draft agreement to the client for review.
    a. If the client requests changes to the agreement the Business Manager and/or Director of Business Operations will approve, decline or negotiate the changes with client.
    b. The contract will be finalized and returned to the client for review and signature.

4. The contract will be retained in physical files, per Hi`ipaka retention policy, scanned and added to the Manager Drive under “1.Contracts” folder.

Artisan Cultural Practitioner Agreement

1. The Artisan Cultural Practitioner Agreement template (Attachment 3) is used for all resident and visiting artisans demonstrating in Waimea Valley.
2. Once an artisan is selected for either the resident or visiting artisan program, the Artisan Cultural Practitioner Agreement is completed by the Cultural Programs Manager for review and approval by the Assistant Executive Director.
3. The Cultural Programs Manager submits the Artisan Cultural Practitioner Agreement to the artisan for review and signature.
4. The contract will be retained in physical files, per Hi`ipaka retention policy, scanned and added to the Manager Drive under “1.Contracts” folder.

Tour Transportation Agreement

1. The Tour Transportation Agreement template (Attachment 4) is used for bona fide tour companies interested in bringing guests to Waimea Valley.
2. Once admission, food service, shuttle and other services are agreed upon the Retail and Visitor Services Manager prepares a Tour and Transportation Agreement for review by the Director of Business Operations and the Business Manager if food service is included.
3. The Retail and Visitor Services Manager submits the agreement to the tour company for review.
    a. If the company requests changes to the agreement the Retail and Visitor Services Manager and/or Director of Business Operations will approve, decline or negotiate the changes with tour company representative.
    b. The contract will be finalized and returned to the tour company for review and signature.
4. The contract will be retained in physical files, per Hi`ipaka retention policy, scanned and added to the Manager Drive under “1.Contracts” folder.

Media Production Agreement

1. Organizations interested in commercial filming or photography complete a Waimea Valley Filming application (Attachment 5) indicating filming areas, parking lot needs and other services as outlined in the application.

2. The Office Manager submits the agreement to the filming company for review.
    a. If the company requests changes to the agreement the Executive Director will approve, decline or negotiate the changes with filming company.
    b. The contract will be finalized and returned to the filming company for review and signature.

3. The contract will be considered final once the Executive Director signs off. One copy will be provided to the filming company for their files. One copy will be retained in physical files, per Hi`ipaka retention policy, scanned and added to the Manager Drive under “1.Contracts” folder.

Contractor Issued Agreements

1. Companies providing services to Hi`ipaka LLC who do not have a need for entering the property can utilize their own agreement provided it includes the Hi’ipaka LLC waiver and insurance requirements.

Documentation

The Accountant shall maintain records of all contracts and purchases in accordance with Generally Accepted Accounting Principles, as well as any federal and state accounting requirements applicable to government contractors and grant recipients.

Exhibit 36

October 14, 2019

Dear CLA Auditors:

Re: LD-01 Julie Bernardino

When I was a manager of Hi'ilei Aloha LLC in 2011, I recall Mona Bernardino asking the managers if Hi'ilei could contract with her sister Julie to provide temporary administrative support while the administrative assistant (Kanani Ka'auwai-Duan) was out on extended leave for medical reasons.

Mona wanted someone who understood Hi'ilei and OHA, and who understood the relationship between Hi'ilei and OHA. Because Julie also knew Kanani, it would be an easy transition receiving tasks from Kanani and transitioning them back to Kanani upon her return. Julie also had her own administrative support business, and her fee of $25 per hour was less than it would have cost to hire an executive assistant through a temporary agency.

The Managers agreed to Mona's request to have Julie work temporarily.for a few weeks during Kanani's absence.

If you have any questions, please feel free to call me at (808) 638-5851.

Sincerely,

Richard Pezzulo, Executive Director
Hi'ipaka LLC/Waimea Valley

October 14, 2019

Dear CLA Auditors:

Re: LD-01 Julie Bernardino

When I was a manager of Hi'ilei Aloha LLC in 2011, I recall Mona Bernardino asking the managers if Hi'ilei could contract with her sister Julie to provide temporary administrative support while the administrative assistant (Kanani Ka'auwai-Duan) was out on extended leave for medical reasons.

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The Managers agreed to Mona's request to have Julie work temporarily for a few weeks during Kanani's absence.

If you have any questions, please feel free to call me at (808) 638-5851.

Sincerely,

Clyde Nāmu'o

Clyde Nāmu'o
Former CEO, Office of Hawaiian Affairs
Former Manager, Hi'ilei Aloha LLC

Exhibit 37

HI'ILEI ALOHA LLC

From the desk of
Mona Bernardino

September 3, 2015

Aloha e Ka Pouhana:

Per our meeting on Kaua'i yesterday, attached please find two check requests and checks payable to SLK.

Please sign both checks and both check request forms and return all to me.

Mahalo,

Mona

Exhibit 38

MAKAWELI POI
A PRODUCT OF HI'IPOI LLC

January 28, 2013

To: LLC Managers — Kamana'opono M. Crabbe, Ph.D.
Aedward Los Banos
Hawley Iona

From: Mona Bernardino, Chief Operating Officer

Subject: Hi'ipoi LLC Update

Aloha, LLC Managers. This is an update on Hi'ipoi LLC and the transfer of the assets of Makaweli Poi Mill to a Hawaiian community organization.

The assets of Makaweli Poi Mill were transferred to Supporting the Language of Kaua'i, Inc. ("SLK"), a nonprofit organization that supports Kawaikini New Century Public Charter School, on December 31, 2012. This included transfer of:

- All equipment and supplies in the poi mill
- Property lease
- Delivery van
- All transferable permits & licenses, including –
    - Permit for scales from the State Department of Agriculture
    - Permit to operate boiler from State Department of Labor
- Equipment manuals and instruction booklets
- Supplier lists
- Customer lists
- Goodwill, processes, trade secrets, know-how and other proprietary information used in or relating to the business

As of December 31, 2012, the dba "Makaweli Poi Mill" is no longer in operation. All of the employees were given written notice of termination of their employment due to the change in ownership and were invited to re-apply for their positions with the new poi mill operator. As far as we know, none of the employees have applied for positions with the new operator. Two of the employees have applied for unemployment insurance.

SLK has entered into a management agreement with an existing food business owned by a Native Hawaiian to operate the mill and forward a percentage of its profits to Kawaikini School each year. The operator's name is Lehua Poi Company LLC, and the owner is Nakulu Arquette. Mr. Arquette has been in business since 1983 and successfully produces and markets 14 food product lines.

To assist SLK in gearing up for operations, Hi'ipoi advanced initial funding of $5,000 and OHA provided a grant in the amount of $25,000. We will transfer the funds remaining in Hi'ipoi's operating account, estimated at $20,000, after all of the bills that Hi'ipoi is responsible for have been paid. This amounts to total cash assistance of $50,000.

In addition, we purchased a dehydrator for approximately $16,000 to help SLK expand into flour and frozen taro products as quickly as possible. Our belief is that a diversity of taro products, rather than just poi, will help the mill operator become self-sustaining sooner than would otherwise be possible.

Lehua Poi Company met with former Makaweli employees on January 2. Although the meeting went well and every employee was invited to take a job application and did in fact take one, none of the employees submitted job applications. It was later reported in *The Garden Isle* that none of the former employees would be applying for a job. That has not affected Lehua Poi Company at all as they already had potential employees lined up and ready to go.

The reaction of Ka Piko O Waimea's board of directors, some farmers, and some members of the West Kaua'i community to this transfer has been hostile. Ka Piko has attacked Hi'ipoi, Hi'ilei, and OHA in *The Garden Isle* newspaper and social media. They have spread a lot of inaccurate information. Some things they have said are clearly lies or "selective memory." They have also attacked Kawaikini School and Lehua Poi Company and have engaged others in the taro community and social media circles to advocate on their behalf.

The Garden Isle reported that employees and farmers intended to boycott the new owner of the mill. I am told social media chatter referred to this as a "poi-cott." One former Makaweli farmer said all the farmers would be giving their taro away for free to the community rather than sell it to the mill. Some farmers did participate in a taro giveaway on Saturday, January 12, where reportedly 1,000 pounds of taro were given away to the community. However, we also learned that 1,000 pounds of taro remained and the farmers gave it to a distributor who then called Lehua Poi Company and wanted to give it to them.

Also, although the news reports and social media chatter said all farmers are boycotting the mill, that is not true. Several farmers are providing taro to Lehua Poi Company, and the company has enough taro sources to fill its needs.

Lehua Poi Company did its first test run on poi-making at the mill on January 7, and the poi turned out well. They scheduled their first full commercial production run on Thursday, January 17, which also turned out well. Their regular poi production day is set for Thursdays with deliveries on Fridays.

They anticipate rolling out other products in the next few weeks: kūlolo, taro flour, taro hummus, and taro fries. They expect to add a second poi production day each week before long.

It is worth noting that Lehua Poi Company reports the mill was in significant disrepair. When the Department of Health inspector came by to provide a new Permit to Operate, she pointed out several deficiencies that were listed in last year's report and were still uncorrected. Lehua Poi Company made those repairs within a day. Another problem was the water filter which I am told looked like "rotten eggs." Every pipe in the building was leaking once they were turned on, and those have been repaired. The window openings are too large, which allows critters and dirt particles into the mill. They plan to close all the windows airtight and install air conditioning. As to the van, all four tires were bald and the engine had significant problems. That has been repaired.

Lehua Poi Company has made improvements to the property, the most significant being the enclosure of the front porch of the mill. That is where the dehydrator will be placed. They also intend to replace the air conditioning unit in the chill box on the front porch (which is illegal) with a cooler so it can be used as a walk-in refrigerator.

The quality of the poi and taro chunks produced by Lehua Poi Company these past two Thursdays has been outstanding. The color, consistency, smell, and taste were excellent. You can tell by the packaging that a lot of thought went into the products they produced.

Hi'ilei Aloha LLC's capacity-building program can help Lehua Poi Company with its sales and distribution on O'ahu to get started. Hi'ilei can also look for a distributor to handle their products all over the island on a long-term basis.

I believe it was the right decision to transfer ownership of the mill to a community-based group. The selection of Kawaikini Charter School as the nonprofit, along with their operational agreement with Lehua Poi Company, is a winning combination. Their business plan is excellent. In the long-term, I am hopeful that the community will be happy with the top quality products they produce and the employment opportunities they provide as well as the potential for increased sales for taro farmers.

Please let me know if you have any questions or would like to discuss any of this further.

Mahalo.

Exhibit 39

2016 OFFICE OF HAWAIIAN AFFAIRS ANNUAL REPORT

Lei lōkahi i ka lanakila

Unity is adorned in victory

Table of Contents

About OHA

Vision

“Hoʻoulu Lāhui Aloha” - To Raise a Beloved Nation. OHA’s vision statement blends the thoughts and leadership of both King Kalākaua, and his sister, Queen Liliʻuokalani. Both faced tumultuous times as we do today, and met their challenges head on. “Hoʻoulu Lāhui” was King Kalākaua’s motto. “Aloha” expresses the high values of Queen Liliʻuokalani.

Mission Statement

To mālama (protect) Hawaiʻi’s people and environmental resources and OHA’s assets, toward ensuring the perpetuation of the culture, the enhancement of lifestyle and the protection of entitlements of Native Hawaiians, while enabling the building of a strong and healthy Hawaiian people and nation, recognized nationally and internationally.

Overview

The Office of Hawaiian Affairs is a public agency with a high degree of autonomy. OHA is responsible for improving the well-being of Native Hawaiians.

OHA is governed by a Board of Trustees made up of nine members who are elected statewide for four-year terms to set policy for the agency.

OHA is administered by a Ka Pouhana (Chief Executive Officer) who is appointed by the Board of Trustees to oversee a staff of about 170 people.

Our Focus

Our Hawaiian ancestors understood that the well-being of our community rested upon the inter-relationship of how we conduct ourselves, steward the islands we call home, and fulfill the responsibility of caring for our families, all within the physical and spiritual realms. They also understood that successfully maintaining lōkahi meant careful observation, knowledge gathering, and informed decision making to achieve pono. OHA is striving to embrace this time-tested wisdom through our Strategic Plan.

2016 OHA Annual Report

Produced by the Community Engagement Division

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ALOHA MAI KĀKOU,

AS YOU MAY ALREADY KNOW, OHA does three things: provide resources; advocate for Native Hawaiians on a range of issues; and facilitate collaboration among key stakeholders. We make a difference in our beneficiaries' lives through grants, research, advocacy, community engagement—really the breadth of all we do.

One year ago, we pledged to foster a sense of unity between the Board of Trustees and the administration. In this time, we've had many successes—such as the return of Kalaniʻōpuʻu's treasured mahiole and ʻahu ʻula, which leveraged community and international partnerships. And like any organization, we have faced challenges. While we can't avoid all political controversy, we can say with confidence that together we have developed a focused, consistent, data-driven approach to meeting our beneficiaries' needs, all while promoting organizational integrity and unity.

As our Annual Report illustrates, we continue to make inroads on our three main goals, and we have the data to back this claim. We don't just tally grant awards—we track how they benefit the community and what impact they have. This document shows how we're working toward our strategic goals and their significance to the Hawaiian community. You'll see examples of shared goals being carried out by community leaders passionate about their work to advance the lāhui.

Looking ahead, the Board of Trustees adopted in October a fiscal sustainability plan.

In 2015 we faced a sharp increase in legal fees, a market downturn in the third quarter and a rise in fringe benefit costs. Given these circumstances, our Board and Administration came together this past year for a series of financial workshops, where we plotted a future course for OHA's finances.

The fiscal sustainability plan brings into sharp focus our greatest obligation—ensuring that our organization's finances remain sound. From our perspective, this plan puts our organization on a path to fulfilling its responsibility—to future generations of Hawaiians. Simply put, the plan ensures that OHA will remain solvent for at least the next half century.

The plan strengthens policies and guidelines essential to maintaining the financial accountability of our assets when making spending decisions necessary for OHA to fulfill its mission.

It is an obligation that we are taking seriously as our Board and Administration approach our new fiscal sustainability plan with urgency and unity, demonstrating a firm commitment from top leadership at OHA to being responsible stewards of our people's trust.

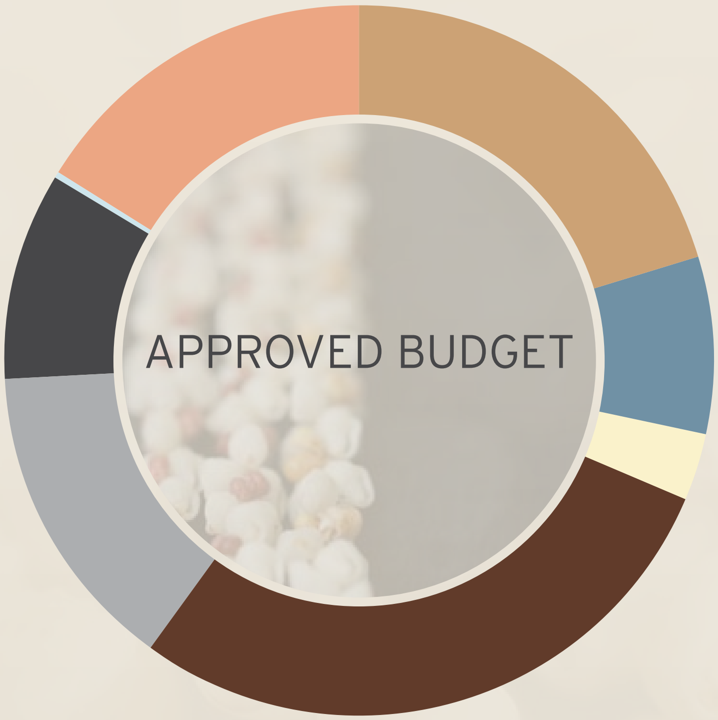
Mālama pono,

Robert K. Lindsey Jr.
Chairperson, Hawaiʻi Island Trustee

Kamanaʻopono M. Crabbe, Ph.D.
Ka Pouhana, Chief Executive Officer

2016 Board of Trustees - Above, First row (L-R): John D. Waihe'e IV, Trustee, At-large; Robert K. Lindsey, Jr., Trustee, Hawai'i; Colette Y. Machado, Moloka'i and Lāna'i. Second row (L-R): S. Haunani Apoliona, MSW, Trustee, At-large; Leina'ala Ahu Isa, Ph.D., Trustee, At-large; Dan Ahuna, Trustee, Kaua'i & Ni'ihau; Peter Apo, Trustee, O'ahu; Rowena Akana, Trustee, At-large; Carmen Hulu Lindsey, Trustee, Maui

Executive Team - Left, First row (L-R): Lisa Victor, Chief Operating Officer; Kamana'opono Crabbe, PhD, Chief Executive Officer; Second row (L-R): Miles Nishijima, Land and Property Director; Hawley Iona, Chief Financial Officer/Resource Management -Financial Assets Director; Lisa Watkins-Victorino, Ph.D., Research Director; Nicole Mehanaokalā Hind, Community Engagement Director; Kawika Riley, Chief Advocate



GRANTS $10,189,212
Includes grants and sponsorships. This total does not equal the total on pages 12 to 15 as those totals include prior year appropriations.

OVERHEAD $3,990,667
Includes facility related expenses such as utilities, rent and maintenance for OHA's offices, and other expenses such as equipment costs.

PROGRAM SERVICES $1,503,639
Program Services includes costs directly related to program activities such as printing, advertising, bulk mail and other costs.

CORE PERSONNEL $14,394,466
Includes salary and fringe, student helpers, worker compensation and other personnel costs. Does not include personnel costs for certain programs with designated sources of funding,

PROPERTY $6,984,438
Includes operational costs for OHA's properties at Kaka'ako Makai, Nā Lama Kukui, the Palauea Cultural Preserve and Wao Kele o Puna.

SPECIAL PROGRAMS $4,710,565
Reflects budgets for programs funded through non-trust fund sources, such as federal funds, and support of other OHA LLC's.

GOVERNANCE PLANNING $130,062
Reflects the budget authorization for Governance Planning.

CONTRACTS $8,010,981
Includes expenditures directly related to implementing program activities, services-on-a-fee and legal services.

Approved Budget

$49,914,030

OHA FY 2016 BUDGET SUMMARY

THESE TWO CHARTS give a brief outline of OHA's spending limit as provided by policy and the maximum budget authorization. In addition, the grants authorization listed may not equal the grants and sponsorships reported on page 12 to 15. The numbers listed on page 12 to 15 include prior year authorizations that were to be released to grantees in FY 2016. For further detail, please see the financial statements beginning on page 16

Spending Limit

$53,549,763

STATE OF HAWAI'I $3,217,504
General Fund Appropriations by the State Legislature.

PLT REVENUES $15,100,000
State law says OHA is entitled to 20 percent of receipts from the use or sale of the public land trust. Since 2006, the legislature has authorized an interim amount at $15.1 million until it takes further action.

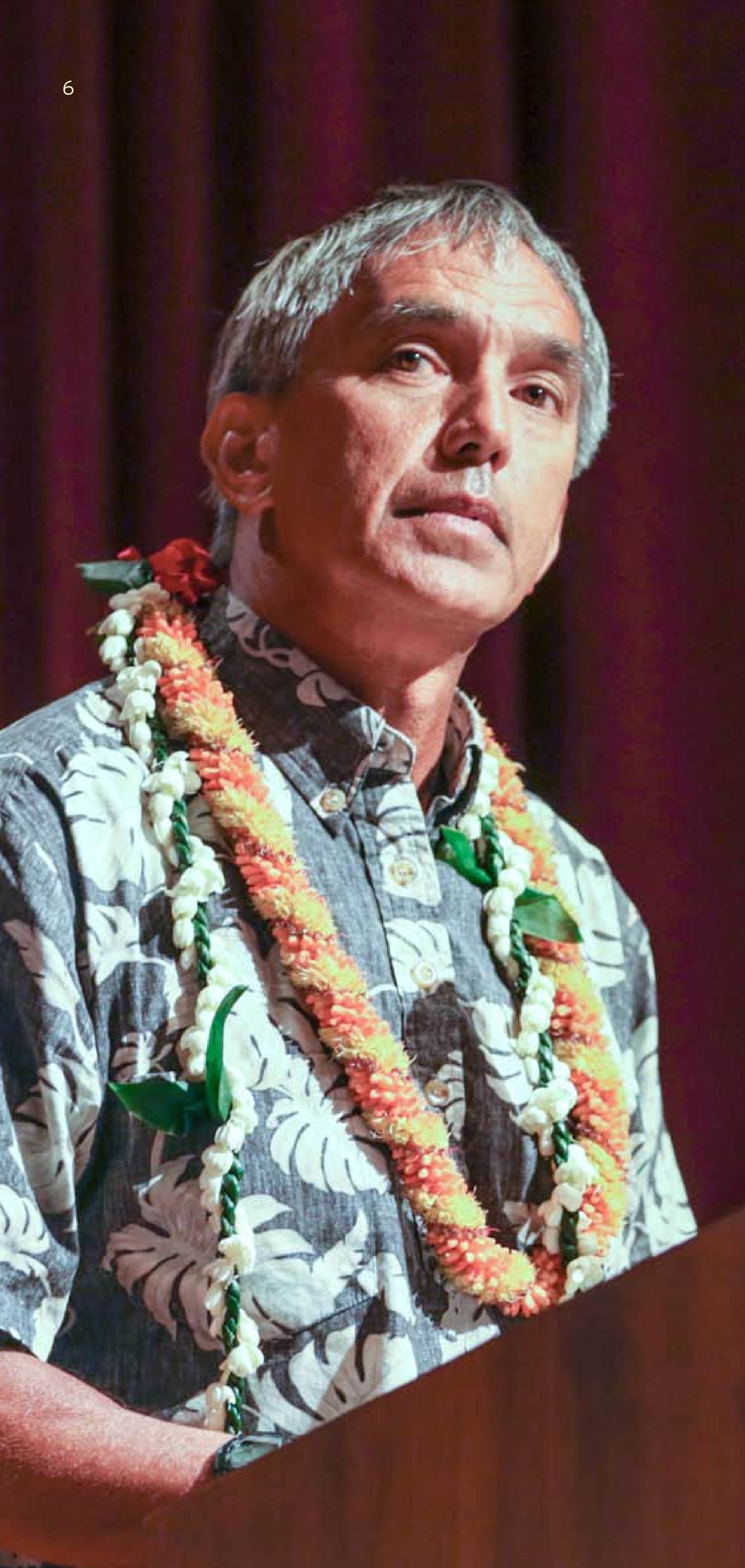
5% OF THE NHTF PORTFOLIO
$17,299,064
The Native Hawaiian Trust Fund includes OHA's investment portfolio. Withdrawals are capped at 5% of a 20-quarter rolling average market value to ensure resources are available for future spending.

FISCAL RESERVE $3,000,000
The Fiscal Reserve is comprised of previously authorized but unused core operating funding.

PROPERTY $10,092,568
Reflects the revenues generated by Nā Lama Kukui, Kaka'ako Makai properties and deposits for use at the Palauea Cultural Reserve.

SPECIAL PROGRAMS $4,710,565
Includes grants, federal funding for specific projects (including the Hālawa Luluku Interpretive Development Project and the Native Hawaiian Revolving Loan Fund Program and other miscellaneous income.

GOVERNANCE PLANNING $130,062
The Board of Trustees approved a financing vehicle in 2014 to fund OHA's governance planning effort.



CULTURE

NAINOA THOMPSON
RECONNECTING TO CULTURE AND CONNECTING WITH THE WORLD

IN 1980, NAINOA THOMPSON became the first Hawaiian in 600 years to use ancestral wisdom to navigate the voyaging canoe Hōkūle‘a to Tahiti and back.

The success made Hōkūle‘a an iconic symbol of the Hawaiian Renaissance and Thompson a source of inspiration for others hoping to reclaim ‘ike kūpuna and revive Native Hawaiian culture.

Thompson, now president of the Polynesian Voyaging Society and in the midst of Hōkūle‘a's Mālama Honua Worldwide Voyage, says he's honored to see so many of today's young people taking an interest in their history. "Navigation is just one part of this cultural renaissance. We're also seeing it in music, dance, language and education," Thompson says.

"This reconnection to the identity of our ancestors ultimately leads to a strong self-worth and pride in the native Hawaiian people, and I believe this is the foundation for the health and well-being of our people."

Mālama Honua has allowed the Hōkūle‘a crew to collect stories of hope from around the world, including how indigenous communities in Hawai‘i and elsewhere are turning to traditional practices to reverse the environmental damage caused by human activity.

"We've seen in so many places this growing awareness of what humankind is doing to earth and how indigenous knowledge brought together with science is providing solutions," Thompson says. "We've also seen a shifting of values where restoration is more valuable than consumption and the need to act is so crucial."

Thompson's passion and high-profile advocacy for ocean sustainability has contributed to Hawai‘i's emergence as a global leader in conservation issues. "The world is turning to Hawai‘i as a classroom for cultural and environmental sustainability," he said. "It is important to rediscover our traditions, bring them forward to the 21st century to address today's needs for conservation. Protecting our indigenous culture will help us develop the sailplan for tomorrow."

CLEARLY, the preservation and perpetuation of, and education in, culture is central to an enduring and healthy people.

We have sponsored and held several Hawaiian cultural events, to touch thousands of people across the state:

1,940
attendees to 47 I Mana Ka Lāhui workshops on six islands

58,439
attendees to Culture-focused ʻAhahui events in 2016

IN ADDITION, there are other cultural assets OHA has contributed to in 2016:

$500,000
to help Aloha Kuamo'o ʻĀina acquire for stewardship the Kuamoʻo battlefield in south Kona

3 directories
OHA is updating its cultural directories; *Ola Nā Iwi: Directory of Hawaiian Artists and Cultural Resources; Ku Mai ka Po'e Hula: Directory of Hula Resources; Nā Lima Mikioi: Directory of Weavers and Fiber Artists*

OHA USED TRADITIONAL AND SOCIAL MEDIA to bring Kalaniʻōpuʻu's story to a 21st Century audience:

87 Facebook posts reached 2,207,535 unique users and got 3,507,486 impressions.

LIVE

149,950
people around the world watched the powhiri ceremony at Te Papa through Facebook Live.

ALIʻI KALANIʻŌPUʻU'S ROYAL GARMENTS RETURNED

IN 1779, THE CHIEF OF HAWAIʻI ISLAND, aliʻi Kalaniʻōpuʻu, greeted captain James Cook after his ship made port in Kealakekua Bay. As a demonstration of goodwill, Kalaniʻōpuʻu gifted his ʻahuʻula (feathered cloak) and mahiole (feathered helmet) to Captain Cook. These and other treasures from around the Pacific were taken back to England on Cook's ships.

In a partnership between OHA, the National Museum of New Zealand Te Papa Tongarewa and Bishop Museum, the storied ʻahuʻula and mahiole were returned to the Hawaiian people in March 2016, after 237 years away. This return is particularly significant, as museums seldom release items, especially those with such significance and artisanship as the ʻahuʻula and mahiole, to indigenous people, and may represent a growing understanding of indigenous rights over cultural assets.

Highlights from the return ceremonies included a pow-hiri (a Māori ceremony) at Te Papa, where the heritage pieces were given over to the Hawaiians. In addition, a private ceremony—conducted entirely in Māori and ʻōlelo Hawaiʻi—welcomed the ʻahuʻula and mahiole to where they will be housed at Bishop Museum. OHA was named to hold the items in trust for the Native Hawaiian people.

40+
local, national, and international news stories aired, reaching hundreds of thousands of viewers on television, radio, and online.

MELODY KAPILIALOHA MACKENZIE

KNOWING OUR RIGHTS HELPS US MOVE FORWARD WITH A COMMON UNDERSTANDING

"UNDERSTANDING OUR RIGHTS IS IMPORTANT, so that we know we have options," explains Melody Kapilialoha MacKenzie, professor, editor, and director of Ka Huli Ao Center for Excellence in Native Hawaiian Law and the University of Hawaiʻi at Mānoa. "We need to understand our histories, how our self-determination has been suppressed. There are possibilities to interact with other peoples and nations. Consequently, we need to be educated about each of our possible paths forward.

"These decisions affect not just Native Hawaiians but all Hawaiʻi."

In addition to her work at the center, MacKenzie recently edited *Native Hawaiian Law: A Treatise,* an update of the 1991 Native Hawaiian Rights Handbook. She began work on the treatise in 2000, and "one of the reasons it has taken so long to publish is that there has been a sea change, internationally, in the way governments view indigenous rights," she notes. "Our claims are being taken more seriously, especially in relation to traditional and customary practices, land ownership, and natural and cultural resources."

Coupled with this global change of perspective is the work Hawaiians have been doing on their own. She spent much of February at the Native Hawaiian ʻAha, "observing what was going on and acting as a resource when asked" as participants crafted a Native Hawaiian Constitution. "There were so many obstacles to overcome in the process, and so many different perspectives—but the participants still had respect and aloha for each other's positions.

"Going forward, I hope we can maintain that level of respect and aloha," MacKenzie says. "More important than a particular form of governance structure is the ability to give aloha and respect—and go forward together as a people."

IN RECENT YEARS, OHA has been making greater use of digital media, to create and support an educated and engaged 21th century Lāhui. OHA's 2016 multimedia efforts have resulted in:

450,636
Papakilodatabase.com views

PAPAKILO
DATABASE

KIPUKA

31,358
Kipukadatabase.com views

MOOAUPUNI

7,514
Mooaupuni.com views

65,868
Kamakakoi.com views

22,171
Ohadatabook.com views. The Native Hawaiian Data Book was updated and published online

OHA's Washington, D.C. bureau started The Native Hawaiian Public Service Pipeline Blog, to provide information and opportunities for members of the Hawaiian community who are interested in public service at the federal level.

30 articles about governance in *Ka Wai Ola*, a publication of over 60,000 readers monthly.

OHA DEBUTS 'PA'A KE AUPUNI: THE REEL HISTORY OF HAWAI'I'

"PA'A KE AUPUNI: THE REEL HISTORY OF HAWAI'I" is an animated feature produced by OHA that endeavors to have Hawaiians tell their own story, while remaining steadfast--pa'a–to the facts.

The film opens in traditional times, setting the stage for the era of Kamehameha and ends at the purported "annexation" of Hawai'i in the late 19th century. "We wanted to come up with something that had utility for both Hawaiians and non-Hawaiians alike, a historical primer that could be used in a variety of settings," said producer Ryan Gonzalez. "How can we get non-Hawaiians to support Hawaiians? How can we better engage Hawaiians? It all starts with education and knowing the facts."

"Pa'a Ke Aupuni" evolved out of a combination of group discussions conducted by trustees and community members, a 2013 Board of Trustees motion that committed OHA to providing education to the Hawaiian community and general public on key points in Hawaiian history and community feedback. It debuted in Honolulu on July 31, 2015. In addition, OHA hosted 24 screenings across the pae 'āina that were attended by almost 1,500 people. It also aired on KGMB and KHNL. Tens of thousands of people have watched this ground-breaking film, and it continues to be available online, on digital cable, and for download.

HEALTH & ʻĀINA

DIANE PALOMA

NATIVE HAWAIIAN HEALTH IS GROUNDED IN THE LAND

WITH A PASSION FOR HEALTHCARE and a love of Hawaiian culture, Diane Paloma, PhD, always knew she wanted to find a way to bridge the two to improve the overall ola pono (well-being) of Native Hawaiians.

"Some of the biggest challenges are giving individuals and communities the opportunity to be healthy," Paloma points out. "Making healthy choices is more of a luxury than a right."

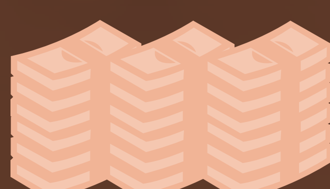
For the past decade, Paloma has led the Native Hawaiian Health Program at The Queen's Medical Center, which aims at eliminating health disparities between Hawaiians and other ethnic groups. One successful strategy has been empowering communities to develop culturally relevant health initiatives—which can transform entire communities, especially rural ones.

"One of the best things about working in rural areas is they take ownership over progress and that fuels the sustainability of programs that will endure over changes in funding, leadership and organizations," Paloma says.

The Native Hawaiian Health Program has also been partnering with other organizations, including OHA, committed to a similar mission, with the recognition that improving Hawaiian health also helps Hawaiʻi. "By raising the health status of Native Hawaiians, we raise the bar for everyone," Paloma says. "Our health status becomes less of a burden upon the entire system and we can all thrive together.

QUEEN'S HANA OLA is just one of the health initiatives OHA supported in 2016.

11
ʻāina-based initiatives that recieved OHA grants



$1,088,200
disbursed

650
acres managed (ʻāina and loko iʻa)

30,326
pounds of various crops produced for sale or community distribution

56,428
hours of staff and volunteer time

ECONOMIC SELF-SUFFICIENCY

MAILE MEYER
OUR NETWORKS AND INDIGENEITY GIVES US ECONOMIC STRENGTH

FOR MAILE MEYER, FOUNDER OF NĀ MEA HAWAIʻI and passionate arts advocate, economic self-sufficiency is about more than just finances.

"Economic self-sufficiency isn't about numbers of hours or amounts of money; it's more focused on time, what you can do with the time," she notes. "Our people need choice and the ability to define their own sense of 'self-sufficiency,' where our people feel empowered by what they do."

In her work, "I try to provide a space for Hawaiian producers, artists, authors, teachers, musicians, and practitioners, to exist and derive support in all forms," she says.

This support has involved payment for goods and services, camaraderie, work space, child care—and more. "Hawaiians are net makers, not ladder builders. Our economies involved relationships, exchanges, genealogy, ʻāina, resources, expertise. Of course, money is a resource, but it's too one dimensional."

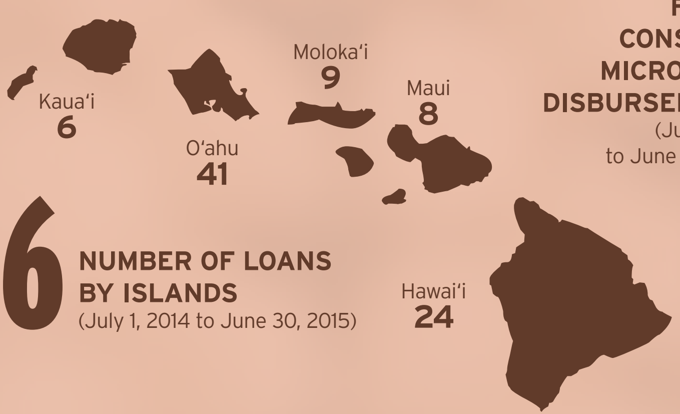
She envisions a return to indigenous values that "amplify the intelligence of aloha," to serve all of Hawaiʻi, and "accepting outcomes that aren't just derivatives of personal gain at the expense of others—the land, water, air, plants and animals, people, all life forms sharing our planet. A bottom line that ensures there is something for all stakeholders, is indigenous thinking to me.

"Personal gain should be a goal of the past, shared resources is survival for our planet," she notes. "We should try to define economic self-sufficiency in the oldest ways possible, not the newest. Hawaiians aren't going anywhere: we are increasing in number and mindset, and we have a chance to model something that is rooted to this place."

OHA DIRECTLY SUPPORTED economic self-sufficiency in 2016 through its loan programs:

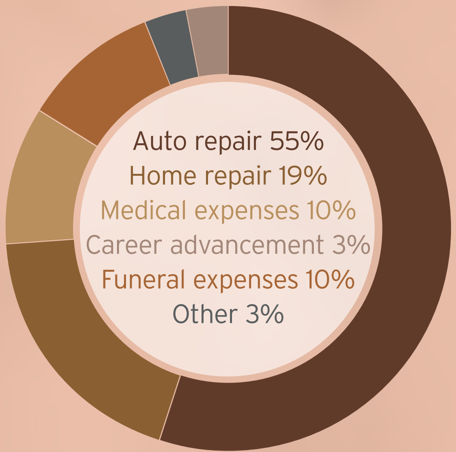
FY2016 MĀLAMA LOAN DISBURSEMENTS
(July 1, 2014 to June 30, 2015)

$167,887	Business
$117,152	Education
$429,676	Home Improvement
$140,417	Debt Consolidation
$855,132	TOTAL



86 NUMBER OF LOANS BY ISLANDS
(July 1, 2014 to June 30, 2015)

FY2016 CONSUMER MICRO-LOAN DISBURSEMENTS
(July 1, 2014 to June 30, 2015)



2016 GRANTS

The Office of Hawaiian Affairs' Grants and Sponsorships programs are a cornerstone of the agency's community giving.

In FY 2016, OHA awarded $10.8 million to programs across the state that are diverse as the community needs they serve.

The grants total includes money from OHA's core operating budget combined with other funding sources.

CULTURE
$864,800

PROGRAMMATIC GRANTS

Edith Kanaka'ole Foundation (Year 1 of 2) - $150,000 The purpose of this project is to rebuild and restore the hula heiau at Imakakoloa, Kā'u along with the ritual dances, chants, and vocabulary necessary for this work so that hula practitioners and their families from Hawai'i and around the world will participate fully in this process from start to finish and beyond as a part of their Hula execution. *Hawai'i*

Hui Mālama Ola Nā 'Ōiwi (Year 1 of 2) - $64,343 The purpose of this project is to provide traditional Native Hawaiian healing art education to Native Hawaiians throughout the communities of Hawai'i Island to perpetuate and develop strategies that expand the knowledge, respect and practical application of La'au Lapa'au, Lomilomi Ha Ha, La'au Kahea, and Ho'oponopono. *Hawai'i*

Kānehūnāmoku Voyaging Academy (Year 1 of 2) - $150,000 The purpose of this project is to provide opportunities to O'ahu youth to learn about and experience traditional Hawaiian navigation, and the dynamic and complex cycles of plant based resource management and skilled materials preparation used by ancient navigators to prepare for long distance voyages. *O'ahu*

Kohe Malamalama o Kanaloa - Protect Kaho'olawe Fund (Year 1 of 2) - $67,400 I Ola Kanaloa will strengthen the cultural identity and engagement of Native Hawaiian haumana, hui, and 'ohana on Hawai'i, Maui, Moloka'i, O'ahu & Kaua'i by providing them the opportunity to connect with, honor and care for the 'āina & cultural sites; revitalize cultural relationships; & learn cultural practices & protocols through Kaho'olawe. *Statewide*

Kula No Na Po'e Hawai'i (Year 1 of 2) - $20,000 This program creates a cadre of cultural practitioners with knowledge and proficiency in the carving of papa and pōhaku ku'i 'ai using traditional materials and methods. They will teach their community members how to make their own implements and will coordinate monthly gatherings to pound poi, thereby perpetuating a valued cultural practice. *O'ahu*

PA'I Foundation (Year 1 of 2) - $48,257
MAMo: Maoli Arts Month is a broad community-based effort to celebrate the depth, breadth, and diversity of the Native Hawaiian arts community, to create economic opportunities for Native Hawaiian artists and cultural practitioners by increasing their presence in museums and galleries, and to educate locals and visitors about Native Hawaiian art. *Statewide*

The Estria Foundation - $226,500
Mele Murals project *Statewide*

'AHAHUI EVENT GRANTS

'Aha Pūnana Leo. Inc. - $7,000
Pūlama Mauli Ola. *Hawai'i*

'Ahahui Kīwila Hawai'i O Mo'ikeha - $5,000
Ka Moku O Manokalanipō Pa'ani Makahiki. *Kaua'i*

East Maui Taro Festival - $7,000
24th Annual East Maui Taro Festival. *Maui*

Friends of the Future - $5,000
Waipi'o Kalo Festival. *Hawai'i*

Hawai'i Book & Music Festival - $7,000
Alana Hawaiian Culture Program at the 2016 Hawai'i Book & Music Festival. *O'ahu*

Hawaiian Canoe Racing Association - $8,000
2015 HCRA State Championship Canoe Regatta. *Hawai'i*

Hawaiian Kamali'i, Inc. - $6,000
The Pailolo Challenge. *Moloka'i*

Institute for Native Pacific Education and Culture - $6,500
Ho'i I Ke Ēwe 'Āina Kūpuna. *Hawai'i*

Ka Moloka'i Makahiki - $7,000
Ka Moloka'i Makahiki 2016. *Moloka'i*

Kai Loa. Inc. - $7,000
Makahiki Kuilima 2016. *O'ahu*

Kalihi-Palama Culture & Arts Society, Inc. - $5,000 Malia Craver Hula Kahiko Competition. *O'ahu*

Maui Historical Society - $7,000
Lei Day Heritage Festival 2016. *Maui*

Maui Native Hawaiian Chamber of Commerce - $8,000 Maui Native Hawaiian Chamber of Commerce Presents 9th Annual Business Fest. *Maui*

Moanalua Gardens Foundation - $10,000
Moanalua. He Wahi Pana. The 38th Annual Prince Lot Hula Festival. *O'ahu*

Moana's Hula Halau - $6,000
Festivals of Aloha - Maui Nui Style: "Ola ke kaiaulu i ke aloha o loko". *Moloka'i*

Nā Wahine O Ke Kai - $6,000
Nā Wahine O Ke Kai Women's Annual Moloka'i to O'ahu Canoe Race. *Moloka'i, O'ahu*

Na'alehu Theatre - $6,000
9th Annual Gabby Pahinui Waimānalo Kanikapila *O'ahu*

North Kohala Community Resource Center - $6,000 North Kohala Community Reunion 2015. *Hawai'i*

Pu'uhonua Society - $5,000
CONTACT 2016 art exhibit. *O'ahu*

Uhane Pohaku Na Moku O Hawaii. Inc. - $2,300 Ho'okupu Hula No Ka'u Cultural Festival. *Hawai'i*

University of Hawai'i - Leeward Community College - $6,500 Huli Aku. Huli Mai: Contemproray Traditional Practices. *O'ahu*

Young Women's Christian Association of Oahu - $5,000 Kokokahi Community Fair. *O'ahu*

EDUCATION
$2,863,000

PROGRAMMATIC GRANTS

After-School All-Stars Hawaii (Year 1 of 2) - $236,975 These out-of-school programs in two O'ahu (Nānākuli and Wai'anae) and three Hawai'i island (Ka'ū, Kea'au, and Pāhoa) Title 1 middle and intermediate schools operate at school sites to provide comprehensive after-school programs to improve proficiency in Reading and Math, as evidenced by Hawai'i State Assessment (HSA) test scores. This program provides an alternative to risky after-school activities, offers fun, social learning activities, and improves students' ability to advance to the next grade level. *Hawai'i; O'ahu*

Boys & Girls Clubs of Maui, Inc. (Year 1 of 2) - $184,000 The Power Hour Program provides a safe and nurturing environment for middle and high school youth to develop good study habits and where they can complete homework assignments, with the goal of improving Native Hawaiian student proficiency in Reading and Math so that they can increase standardized test scores. *Maui*

Educational Services Hawaii Foundation (Year 1 of 2) - $89,030
The 'Imi 'Ike Learning Centers target at-risk Native Hawaiians, currently or formerly in foster, kith, kin care, in grades 4 to 12 by engaging them in academic and socio-emotional programs, differentiated direct instruction and Hawaiian culture-based pedagogy, and meeting their multiple needs so they can meet or exceed standard-based testings in reading and math. *O'ahu*

Hui Malama Learning Center (Year 1 of 2) - $219,995 Hui Malama Learning Center addresses the complex educational and social needs of at-risk youth (those with emotional, cognitive, social, physical or behavioral issues, and lack fundamental literacy skills) aged 11-24 by providing holistic and integrated educational services to improve reading and math proficiency and increase standardized test scores. *Maui*

Chaminade University of Honolulu (Year 4 of 4) - $33,000 To support scholarships for Native Hawaiian nursing students. *O'ahu*

Hawai'i Community Foundation - $250,000 To support the OHA Higher Education Scholarships program. *Statewide*

Kanu O Ka 'Āina Learning 'Ohana - $1,500,000
To support Hawaiian-focused charter schools. *Statewide*

Univeristy of Hawai'i Foundation (Year 2 of 3) - $100,000 To support the Senator Daniel Akaka Scholarship Endowment. *Statewide*

University of Hawai'i - Office of Research Services (Year 1 of 2) - $250,000
To support the OHA Higher Education Scholarships program through the Native Hawaiian Science and Engineering Mentorship Program. *Statewide*

ʻAHAHUI EVENT GRANTS
[NONE]

GOVERNANCE
$0

PROGRAMMATIC GRANTS
[NONE]

ʻAHAHUI EVENT GRANTS
[NONE]

HEALTH
$1,531,224

PROGRAMMATIC GRANTS

Boys & Girls Club of the Big Island (Year 1 of 2) - $115,000 The Hua Ola Project will strengthen health for Native Hawaiian and other Club members by skillfully instilling healthy lifelong fitness and diet habits in the youth of 3 Boys & Girls Club of the Big Island communities through culturally responsive minds- and bodies-involved experiential healthy lifestyles education delivered by caring Club mentors. *Hawaiʻi*

I Ola Lāhui, Inc. (Year 1 of 2) - $180,000 The Kūlana Hawaiʻi project will provide comprehensive, culturally-minded weight and chronic disease management services to Native Hawaiian adults and their families to increase their engagement in healthy lifestyle behaviors such as dietary habits, physical activity, medication adherence, stress management, and reduce high risk behaviors such as smoking. *Oʻahu*

Kōkua Kalihi Valley Comprehensive Family Services (Year 1 of 2) - $143,000 The Ehuola ʻOhana Health Project will foster health from the first breath through the last, preventing chronic disease through a conceptual framework of nāʻau, ʻāina and kai, kanaka, mauli and ola. Native Hawaiian keiki, mākua, wahine hāpai and their kane will learn cultural practices supporting nutrition and birthing, reclaiming a legacy of health. *Oʻahu*

Kualapuʻu Public Conversion Charter School (Year 1 of 2) - $135,256 The Project Pūʻolo will work to reduce the rate of childhood obesity in students in grades K-6 and empower students and families in making positive health choices through a school-based initiative that integrates physical activity, health and nutrition education, and family engagement with in-school student support and clinical health services. *Molokaʻi*

Salvation Army-Family Treatment Services (Year 1 of 2) - $112,000 The Ola Kino Maikaʻi project will provide women in residential substance abuse treatment, and their children, obesity prevention and intervention to prevent excessive weight gain while women are engaged in smoking cessation and learning to live a drug free lifestyle and to prevent feeding practices that could result in obesity in their children. *Oʻahu*

The Queen's Medical Center (Year 1 of 2) - $190,000 The Hana Ola Project will implement a culturally relevant, community-based program based on health and nutrition education, and physical activity to reduce the incidence and severity of obesity among Native Hawaiians, in order to improve their overall well-being, and reduce the burden of cardiovascular disease risk factors. *Maui*

Kauaʻi Food Bank, Inc. - $38,000
To implement the "Backpack Program" at Hawaiian focused charter schools on Kauaʻi. *Kauaʻi*

Lunalilo Home - $597,468
To complete building and infrastructure repairs to the existing Lunalilo Home facilites to maintain an environment of safety and comfort for residents. *Oʻahu*

ʻAHAHUI EVENT GRANTS

Kula no na Poʻe Hawaiʻi - $7,000
Hoʻokahi Palekana -- Papakolea ʻOhana Health Fair 2016. *Oʻahu*

Maui Family Support Services, Inc. - $6,500
Na Makua Kane: Celebration of Fathers. *Maui*

YMCA of Honolulu - $7,000
YMCA Healthy Kids Day - E Ola Na Keiki. *Oʻahu*

HOUSING
$3,456,124

PROGRAMMATIC GRANTS

Hawaiian Community Assets (Year 1 of 2) - $265,059 Increasing economic self-sufficiency of Native Hawaiians through stable housing will provide financial literacy education, housing couseling, and asset building products to 500 low-income Native Hawaiians to rent or own homes. *Statewide*

Effective Planning and Innovative Communication Inc. (DBA EPIC Ohana) (Year 1 of 2) - $16,675 Hawaiʻi Youth Opportunities Initiative Opportunity Passport provides financial literacy training and matching funds for security deposit/first month's rent for young people through age 25 who were in foster care. *Statewide*

Council for Native Hawaiian Advancement (Year 1 of 2) - $174,390 Hawaiʻi Individual Development Account will provide financial education, counseling, and match savings grants up to $5,000 to eligible Native Hawaiian first-time home buyers in Hawaiʻi to support 40 new homeowners by addressing barriers to homeownership. *Statewide*

Department of Hawaiian Home Lands - $3,000,000 To cover debt service on bonds issued by DHHL that will be used to establish infrastructure support for Native Hawaiian affordable housing opportunities. *Statewide*

ʻAHAHUI EVENT GRANTS
[NONE]

INCOME
$674,550

PROGRAMMATIC GRANTS

Parents and Children Together (Year 1 of 2) - $261,500 Ready to Work and Career Support Services will increase the incomes of Native Hawaiians by delivering services that promote employability and job retention including job preparation training, vocational and 2-year degree scholarships, and high school equivalancy preparation. *Oʻahu*

Goodwill Industries of Hawaiʻi, Inc. (Year 1 of 2) - $221,550 Employment Core and Career Support Services for Native Hawaiians will improve their ability to obtain higher-wage employment, thereby increasing their economic self-sufficiency. *Hawaiʻi*

University of Hawaiʻi on behalf of Maui College (Year 1 of 2) - $175,000
CareerLink will provide support services, financial literacy and employment readiness workshops, GED preparation, scholarships, and employment opportunities to Native Hawaiians in Maui County. *Maui*

ʻAHAHUI EVENT GRANTS

Hawaiʻi Construction Career Days - $10,000
Big Island Construction Career Day. *Hawaiʻi*

Hawaii First Community Ventures - $6,500 ʻOhana First at Hawaiʻi First. *Hawaiʻi*

LAND
$1,088,200

PROGRAMMATIC GRANTS

Ka Honua Momona International (Year 1 of 2) - $100,000 The purpose of this project is to return momona (health and abundance) to the land and people of Molokaʻi through the community-based restoration of two ancient Hawaiian fishponds. *Molokaʻi*

Kākoʻo ʻŌiwi (Year 1 of 2) - $121,700
The purpose of this project is to restore and effectively manage ecologically and geographically linked kīpuka within Heʻeia, increasing the capacity and resilience of ecological and food-producing systems in our ahupuaʻa for the benefit of Hawaiians and other community members on Oʻahu. *Oʻahu*

Kōkua Kalihi Valley Comprehensive Family Services (Year 1 of 2) - $100,000 The purpose of this project is to restore the health of the Kalihi ʻahupuaʻa by promoting cultural practices for kamaʻāina (residents) and malihini (visitors) to ultimately improve the health of the Māluawai watershed thereby ensuring its long-term sustainability. *Oʻahu*

Kuaʻāina Ulu ʻAuamo (Year 1 of 2) - $100,000
KUA will build and strengthen at least 3 "communities of practice" for ʻāina-based food production, providing targeted, coordinated (1) facilitation, (2) technical assistance/training, and (3) communications that will join together the efforts of at least 30 rural Hawaiian communities to increase community-based, Hawaiian-centered food production. *Statewide*

Ma Ka Hana Ka ʻIke (Year 1 of 2) - $78,300
The purpose of Māhele Farm is to provide agricultural skills training to Hāna keiki, ʻohana, and kūpuna to promote sustainable food crop management, strengthen relationships between our ʻāina and community, increase the health of this kīpuka, and enhance local stewardship of land-based cultural resources. *Maui*

Hawaiʻi Community Foundation (Years 1 & 2 of 3) - $50,000 To support the Hawaiʻi Environmental Funders Group (EFG). *Statewide*

Kumano I Ke Ala O Makaweli - $13,500
To support the Aloha ʻĀina After-School Program as part of the State's R.E.A.C.H. initiative. *Kauaʻi*

The Trust for Public Land - $500,000
To support the acquisition of the Kuamoʻo battlefield and burial grounds of Kona. *Hawaiʻi*

ʻAHAHUI EVENT GRANTS

Kailapa Community Association - $8,000
Nā Kilo ʻĀina Camp Kawaihae. *Hawaiʻi*

Nā Mamo o Mūʻolea - $9,700
7th Annual Hāna Limu Festival. *Maui*

North Shore Community Land Trust - $7,000
3rd Annual North Shore Food Summit. *Oʻahu*

Culture
$864,800

Education
$2,863,000

Governance
$0

Health
$1,531,224

Housing
$3,456,124

Income
$674,550

Land
$1,088,200

Grants total
$10,477,898

2016 SPONSORSHIPS

The Office of Hawaiian Affairs sponsors events that address the needs of the Native Hawaiian Community. Sponsorships provide funding support to organizations whose programs and events benefit the Hawaiian Community.

Sponsorships are generally awarded to support various community events that serve or support Native Hawaiians or increase awareness of Hawaiian culture and history.

	ORGANIZATION	AWARD	PURPOSE	LOCATION
CULTURE	Bishop Museum	$3,500	Making Waves: 17th Annual Dinner	*O'ahu*
	Edith Kanaka'ole Foundation	$25,000	Kanawai o Mauna a Wakea Stewardship	*Hawai'i*
	Hawai'i Convention Center	$4,950	Sunset Mele on the Rooftop	*O'ahu*
	Hawai'i Maoli	$10,000	On behalf of the Hawai'i Pono'ī Coalition to support 2016 ONIPA'A	*O'ahu*
	Hi'ipaka	$10,000	Waimea Valley Summer Concert Series	*O'ahu*
	Historic Hawai'i Foundation	$3,500	2015 Kama'āina of the Year Award	*O'ahu*
	Hui o He'e Nalu, Inc.	$1,000	Cultural and educational activities	*O'ahu*
	Kama'aha Education Initiative	$5,000	'Aimalama Lunar Conference	*O'ahu*
	Ka'onohi Foundation	$1,500	Sacramento Aloha Festival in California	*Continent*
	Ke Kukui Foundation	$1,000	"3 Days of Aloha Festival" in Washington	*Continent*
	Let's Roll Foundation	$1,000	"A Hula Dancers Salute" in Arizona	*Continent*
	Living Life Source Foundation	$10,000	Pasifica Festival 2016 and PAA Conference in New Zealand	*Polynesia*
	Na Koa Opio	$1,000	Makahiki Ceremonies	*Hawai'i*
	Nā Pualei o Likolehua	$5,000	Merrie Monarch	*Hawai'i*
	Native Hawaiian Legal Corporation	$1,000	"Ho'omalu ka Lehua i ka Wao" annual dinner	*O'ahu*
	Pacific Justice and Reconciliation Center	$1,000	Support Native Hawaiian spiritual and cultural based programs in correctional facilities	*O'ahu*
	Pohai 'o Kamehameha	$1,000	10TH Annual Kalani Ali'i Awards	*O'ahu*
	Waimea Hawaiian Homesteaders' Assoc.	$10,000	Hānau Ke Ali'i performance touring Moloka'i and Lāna'i	*Moloka'i*
	West Honolulu Rotary Club	$1,000	David Malo Award Banquet	*O'ahu*
EDUCATION	Ahupua'a o Moloka'i	$1,250	'Aha Ho'omoloa Kīhei event to honor UH-Maui College Hawaiian Studies students	*Moloka'i*
	Ko'olaupoko Hawaiian Civic Club	$2,500	Kū i ke Kama'aina Awards & Scholarship Benefit Luau	*O'ahu*
	Lau Kanaka no Hawai'i	$500	32nd Annual Scholarship Luau in Arizona	*Continent*
	Mana Maoli	$1,500	Mana Mele Music & Multimedia Academy	*O'ahu*
	Pi'ilani Hawaiian Civic Club of Colorado	$1,500	14TH Annual Ho'olaulea in Colorado	*Continent*
GOVERNANCE	Asian and Pacific Islander Association	$5,000	10TH Annual APIASF Scholarship benefit in New York	*Continent*
	Association of Hawaiian Civic Clubs	$5,000	Association of Hawaiian Civic Clubs 57TH Annual Convention in Nevada	*Continent*
	Council for Native Hawaiian Advancement	$10,000	14TH Annual Native Hawaiian Convention	*O'ahu*
	Hawai'i Maoli	$10,000	On behalf of the Association of Hawaiian Civic Clubs 56TH Annual Convention	*Maui*
	Hawai'i Wildlife Fund	$20,000	KU'E: The Hui Aloha 'Āina Anti-Annexation Petitions	*Statewide*
	National Congress of American Indians	$5,000	NCAI 72ND Annual Convention & Marketplace in California	*Continent*
	National Indian Education Association	$2,500	NIEA Convention Pre-Conference Day in Washington, D.C.	*Continent*
	National Indian Education Association	$5,000	NIEA 46TH Annual Convention & Trade Show in Oregon	*Continent*
	Smithsonian Institution, National Museum of the American Indian	$10,000	NMAI Annual Native Hawaiian Cultural Festival in Washington, D.C.	*Continent*
	The Biographical Research Center	$20,000	Production of "This Native Daughter" promotional trailer	*Statewide*
	University of Hawai'i Foundation on behalf of Kamakakūokalani	$2,500	United Nations Permanent Forum on Indigenous Issues in New York	*Continent*

	ORGANIZATION	AWARD	PURPOSE	LOCATION
HEALTH	ALU LIKE, Inc.	$5,000	Gerontology Society of American Conference in Florida	*Continent*
	American Diabetes Association	$10,000	STEP OUT: WALK TO STOP DIABETES	*O'ahu*
	Asian & Pacific Islander American Health Forum	$25,000	Voices2015: Moving Health Forward national conference in Washington, D.C.	*Continent*
	Hawai'i Psycological Association	$1,000	HPA 2015 Annual Convention	*O'ahu*
	Ho'omau Ke Ola, Inc.	$25,000	Project Aukahi o ka 'Āina	*O'ahu*
	Kualoa-He'eia Ecumenical Youth (KEY) Project	$1,600	KEY Project 12TH Annual Ko'olau 'Ohana Festival	*O'ahu*
	Lunalilo Home	$3,000	24TH Annual Golf Tournament	*O'ahu*
	Lunalilo Home	$200	2016 Annual Benefit Lū'au	*O'ahu*
	Pacific Islander Health Partnership	$4,500	Native Hawaiian and Pacific Islander Health Summit in California	*Continent*
	PA'I Foundation	$6,900	Participation at Healing Our Spirit Worldwide Indigenous People's Conference in New Zealand	*Polynesia*
	Peninsula Conflict Resolution Center	$2,000	Pacific Islander Needs Assessment Project in California	*Continent*
	The Queens Medical Center	$5,000	Everlasting Legacy of Giving Dinner	*O'ahu*
	University of Hawai'i, Office of Research Services on behalf of John A. Burns School of Medicine	$23,913	Native Hawaiian Health Improvement Task Force	*Statewide*
HOUSING	Hawai'i Habitat for Humanity	$4,000	Tri-State Habitat Conference in Oregon	*Continent*
	Hawaiian Community Assets, Inc.	$2,650	Homeownership Month in Washington, D.C.	*Continent*
	Ho'olehua Homestead Association	$750	Ho'olehua & Pala'au 90th Celebration of Homesteads	*Moloka'i*
	Wai'anae Kai Hawaiian Homestead Association	$10,000	On behalf of the Sovereign Councils of Hawaiian Homelands Assembly to support the Annual SCHHA Convention	*O'ahu*
	Native Hawaiian Chamber of Commerce	$10,000	Annual 'Ō'ō Awards	*O'ahu*
LAND	Ala Kahakai Trail Association	$2,000	Ka'ū community stewardship project	*Hawai'i*
	Kailapa Community Association	$2,000	To support operational funds	*Hawai'i*
	Kānehūnāmoku Voyaging Academy	$18,860	Hālau Holomoana voyaging program access trip to Papahānaumokuākea Marine National Monument	*Statewide*
	Kōkua Kalihi Valley Comprehensive Family Services	$750	Mālama I Kekahi for Ho'oulu 'Āina	*O'ahu*
	Kure Atoll Conservancy	$5,000	Support for field equipment for use within the Papahānaumokuākea Marine National Monument	*Statewide*
	National Marine Sanctuary Foundation, Inc.	$10,000	"Human Dimensions of Large Scale Marine Protected Areas" - 10TH Anniversary Reception for Papahānaumokuākea Marine National Monument	*Statewide*
	Papahana Kuaola	$1,750	3RD annual fundraiser	*O'ahu*
	The Medical Foundation for the Study of the Environment	$22,180	Intertidal monitoring research in Papahānaumokuākea Marine National Monument	*Statewide*

Culture
$96,450

Education
$7,250

Governance
$95,000

Health
$113,113

Housing
$17,400

Income
$10,000

Land
$62,540

Sponsorships total

$401,753

2016 UNAUDITED FINANCIAL STATEMENTS

The following financial statements for the fiscal year beginning July 1, 2015 and ending June 30, 2016 were prepared internally by the Office of Hawaiian Affairs and were not reviewed by any external auditor. OHA makes no representations as to the accuracy of these financial statements. When audited financial statements become available, they will be available online at oha.org.

Office of Hawaiian Affairs | State of Hawai'i

STATEMENT OF NET POSITION

For the Fiscal Year Ending June 30, 2016 (Dollars in thousands)

		Governmental Activities
ASSETS:		
Petty cash	$	2
Cash		
Held in State Treasury		8,047
Held in bank		17,643
Held by investment managers		9,380
Restricted cash		184
Accounts receivable, net		4,740
Interest and dividends receivable		40
Inventory, prepaid items and other assets		829
Notes receivable, net:		
Due within one year		2,447
Due after one year		7,276
Investments		334,347
Capital assets - net		252,871
Total assets		637,806
DEFERRED OUTFLOWS OF RESOURCES		2,527
Total assets and deferred outflows of resources	$	640,333
LIABILITIES:		
Accounts payable and accrued liabilities	$	6,178
Due to State of Hawai'i		3,359
Due to other fund		-
Long-term liabilities:		
Due within one year		1,564
Due after one year		51,666
Total liabilities		62,767
DEFERRED INFLOWS OF RESOURCES		2,301
Total liabilities and deferred inflows of resources		65,068
COMMITMENTS AND CONTINGENCIES		
NET POSITION:		
Invested in capital assets, net of related debt		225,290
Restricted		27,152
Unrestricted		322,823
Total net position		575,265
Total liabilities, deferred inflows of resources and net position	$	640,333

Office of Hawaiian Affairs | State of Hawaiʻi

STATEMENT OF ACTIVITIES

For the Fiscal Year Ending June 30, 2016 (Dollars in thousands)

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position
GOVERNMENTAL ACTIVITIES:				
Board of trustees	$ 2,722	$ -	$ -	$ (2,722)
Support services	18,582	5,365	-	(13,217)
Beneficiary advocacy	24,934	-	958	(23,976)
*Hoʻokele Pono LLC	372	-	249	(123)
*Hiʻilei Aloha LLC	5,011	4,417	-	(594)
Unallocated depreciation	2,299	-	-	(2,299)
Total governmental activities	$ 53,920	$ 9,782	$ 1,207	$ (42,931)
GENERAL REVENUES:				
State allotments, net of lapsed appropriations				$ 3,218
Public land trust revenue				15,100
Unrestricted contributions				300
Interest and investment losses				(3,760)
Nonimposed employee fringe benefits				213
TRANSFERS				320
Total general revenues and transfers				15,391
CHANGE IN NET POSITION				**(27,540)**
NET POSITION:				
Beginning of year				602,805
NET POSITION AT JUNE 30, 2016				**$ 575,265**

* Represents results of fiscal year January 1 - December 31, 2015.

Office of Hawaiian Affairs | State of Hawai'i

GOVERNMENTAL FUNDS - BALANCE SHEET

For the Fiscal Year Ending June 30, 2016 (Dollars in thousands)

	General Fund	Public Land Trust	Federal Grants	*Ho'okele Pono LLC	*Hi'ilei Aloha LLC	Other	Total
ASSETS:							
Petty cash	$ -	$ 1	$ -	$ -	$ 1	$ -	$ 2
Cash:							
Held in State Treasury	636	7,411	-	-	-	-	8,047
Held in bank	-	8,559	6,145	34	2,610	295	17,643
Held by investment managers	-	1,930	7,450	-	-	-	9,380
Restricted cash	-	-	184	-	-	-	184
Accounts receivable	-	4,331	126	95	179	9	4,740
Due from other fund	-	-	-	-	-	-	-
Interest and dividends receivable	-	1	39	-	-	-	40
Inventory, prepaid items and other assets	-	80	-	1	149	-	230
Notes receivable:							
Due within one year	-	343	2,104	-	-	-	2,447
Due after one year	-	666	6,610	-	-	-	7,276
Investments	-	329,424	4,923	-	-	-	334,347
Total assets	$ 636	$ 352,746	$ 27,581	$ 130	$ 2,939	$ 304	$ 384,336
LIABILITIES:							
Accounts payable and accrued liabilities	$ 500	$ 5,062	$ 129	$ 23	$ 464	$ -	$ 6,178
Due to State of Hawai'i	-	3,059	300	-	-	-	3,359
Due to other fund	-	-	-	-	-	-	-
Total liabilities	500	8,121	429	23	464	-	9,537
COMMITMENTS AND CONTINGENCIES							
FUND BALANCES:							
Fund balances:							
Nonspendable -							
Inventory, prepaid items & security deposits	-	80	-	1	149	-	230
Restricted for:							
Beneficiary advocacy	-	-	49	-	-	-	49
Native Hawaiian loan programs	-	-	20,619	-	-	-	20,619
Long-term portion of notes receivable	-	-	6,610	-	-	-	6,610
Committed to -							
DHHL-issued revenue bonds	-	38,597	-	-	-	-	38,597
Assigned to:							
Support services	59	6,836	-	-	-	-	6,895
Beneficiary advocacy	97	3,692	-	-	-	304	4,093
*Ho'okele Pono LLC	-	-	-	106	-	-	106
*Hi'ilei Aloha LLC	-	-	-	-	2,326	-	2,326
Long-term portion of notes receivable	-	666	-	-	-	-	666
Public Land Trust	-	294,754	-	-	-	-	294,754
Unassigned	(20)	-	(126)	-	-	-	(146)
Total fund balances	136	344,625	27,152	107	2,475	304	374,799
Total liabilities and fund balances	$ 636	$ 352,746	$ 27,581	$ 130	$ 2,939	$ 304	$ 384,336

* Represents results of fiscal year January 1 - December 31, 2015.

Office of Hawaiian Affairs | State of Hawai'i

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Year Ending June 30, 2016 (Dollars in thousands)

	General Fund	Public Land Trust	Federal Grants	*Ho'okele Pono LLC	*Hi'ilei Aloha LLC	Other	Total
REVENUES:							
Public land trust revenue	$ -	$ 15,100	$ -	$ -	$ -	$ -	$ 15,100
Intergovernmental revenue	-	-	475	249	-	-	724
Appropriations, net of lapses	3,218	-	-	-	-	-	3,218
Charges for services	-	5,804	-	-	4,452	69	10,325
Interest and investment losses	-	(3,760)	483	-	-	-	(3,277)
Donations and other	-	284	16	-	-	-	300
Non-imposed fringe benefits	213	-	-	-	-	-	213
Total revenues	3,431	17,428	974	249	4,452	69	26,603
EXPENDITURES:							
Board of Trustees	40	2,682	-	-	-	-	2,722
Support services	1,560	17,960	-	-	-	9	19,529
Beneficiary advocacy	2,101	21,672	1,161	-	-	-	24,934
*Ho'okele Pono LLC	-	-	-	407	-	-	407
*Hi'ilei Aloha LLC	-	-	-	-	4,947	-	4,947
Total expenditures	3,701	42,314	1,161	407	4,947	9	52,539
OTHER FINANCING (USES) SOURCES:							
Proceeds from/to debt	-	2,203	-	-	-	-	2,203
Net transfers (to) from other funds	-	157	(156)	137	656	(474)	320
Net change in fund balance	(270)	(22,526)	(343)	(21)	161	(414)	(23,413)
FUND BALANCES:							
Beginning of year	406	367,151	27,495	128	2,314	718	398,212
End of year	$ 136	$ 344,625	$ 27,152	$ 107	$ 2,475	$ 304	$ 374,799

* Represents results of fiscal year January 1 - December 31, 2015.

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