Who in state government is most likely to influence GASB 77 disclosure?
Unclear. No constitutional officers in Hawaii have oversight over the state’s five counties. Schools in the state are operated by the State Board of Education.

Who commented on the Exposure Draft from Hawaii?
No entities or organizations in Hawaii commented on the exposure draft.

How many counties, municipalities and school districts in the state are required to conform with GAAP and therefore GASB Statements?
According to a GASB’s [State and Local Government Use of Generally Accepted Accounting Principles for General Purpose External Financial Reporting](http://www.gasb.org/research/standards/state-and-local-government-use-of-generally-accepted-accounting-principles-for-general-purpose-external-financial-reporting) (published March 2008) Hawaii’s five counties conform with the financial reporting provisions of GASB 34. The state has only one statewide school districts which does use GAAP accounting. Hawaii has no incorporated municipalities.

Which state office collects CAFRS from counties/cities/school districts?
It does not appear that any state offices collect or post local government financial statements or audits.

Does the state government or do academic/NGO institutions provide technical assistance on GAAP, GASB or completing CAFRs?
It does not appear that any state office or NGO provide financial reporting technical assistance to counties and school districts in Hawaii.
Does state government monitor fiscal stress within county/municipality/school district?
Hawaii does not operate programs to monitor fiscal stress among local governments.

Which state office is responsible for completing state’s CAFR?
Hawaii’s Comptroller completes the state’s CAFR.

When was most recent CAFR filed?
Hawaii’s fiscal year ends on June 30th. Its most recent CAFR was published on December 30, 2016

Based on what we know about past filing behavior, when will GASB 77 data start appearing in Hawaii?
- State government: late December 2017
- Largest counties:
  - Honolulu: early-January 2018
  - Hawaii: late-December 2017
  - Maui: mid-December 2017

Updated: June 20, 2017

For more information on GASB 77, visit: http://www.goodjobsfirst.org/gasb