



STATE OF HAWAII
DEPARTMENT OF EDUCATION
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OFFICE OF THE SUPERINTENDENT

April 28, 2015

TO: Kathryn S. Matayoshi, Superintendent
The Honorable Donald G. Horner, Chairperson, BOE Audit Committee

FROM: 
Denise Yoshida
Internal Audit Director

SUBJECT: **Workers' Compensation Review Report**

In connection with the Department of Education's Internal Audit Plan, Internal Audit performed a "Workers' Compensation Review." The purpose of this project was to evaluate the workers' compensation unit's compliance with policies, procedures and applicable laws; ensure that information is accurate and reliable; test the design and operating effectiveness of internal controls and to provide recommendations for improvement.

On September 24, 2014, the memo initiating the "Workers' Compensation Review" was issued and the review was performed between February 2015 and March 2015. This review was conducted based on judgmental and random samples of workers' compensation cases between July 1, 2013 through December 31, 2014.

Attached is the *Workers' Compensation Review Report* which contains our observations, recommendations, and management's responses. If you have any questions, please contact Jennifer Luke, Audit Specialist, at 586-3325 or Lotus Notes.

DY:JL:jy

Attachment

c: Alison Kunishige, Esq., Executive Director, BOE
Barbara Krieg, Assistant Superintendent, OHR
Dann S. Carlson, Assistant Superintendent, OSFSS
Merlene Akau, Director, Personnel Assistance Branch
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