

**HAWAII ADMINISTRATIVE RULES  
TITLE 19  
DEPARTMENT OF TRANSPORTATION  
CHAPTER 42  
VESSEL AND HARBOR CONTROLS**

**SUBCHAPTER 2  
SMALL CRAFT AND SMALLER COMMERCIAL VESSELS**

**§19-42-51 Audit.** The department reserves the right to conduct audits to determine the validity of maintaining a vessel's classification, the fees owing to the department, and any other information necessary and proper to enforce these rules. Information normally needed includes standard business records. For example, in the case of commercial fishing vessels, the following records are deemed pertinent:

- (1) Monthly fish catch reports;
- (2) Records showing the number of days fished in a given month;
- (3) Pertinent sales records both from the sale of fish whether fresh or frozen and from any other activity in which the vessel had been engaged;
- (4) Annual general excise tax returns; and
- (5) Any other records the boat owner/operator deems pertinent. [Eff 5/20/82; am and comp 2/26/96] (Auth: HRS §§266-2, 266-3) (Imp: HRS §§266-2, 266-3)