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**Notice of Meeting  
 UNIVERSITY OF HAWAI'I**

**BOARD OF REGENTS COMMITTEE ON INDEPENDENT AUDIT**

Members: Regents Miyahira (Chair), Akitake (Vice-Chair), Abercrombie, Higaki, and Paloma

**Date:** Thursday, August 1, 2024

**Time:** 9:00 a.m.

**Place:** University of Hawai'i at Mānoa  
 Bachman Hall  
 1<sup>st</sup> Floor Conference Room 106A/B  
 2444 Dole Street  
 Honolulu, Hawai'i 96822

**See the Board of Regents website to access the live broadcast of the meeting and related updates: [www.hawaii.edu/bor](http://www.hawaii.edu/bor)**

**ORDER OF THE DAY**

- I. Call Meeting to Order**
- II. Approval of Minutes of the June 6, 2024 Meeting**
- III. Public Comment Period for Agenda Items:**

All communications from the Public to the Board of Regents is welcomed and distributed to all regents. To enable the Board to conduct its business, public comments at meetings may only be provided on agenda items noted below. Individuals who are unable to provide testimony at this time will be allowed an opportunity to testify when specific agenda items are called.

All written testimony on agenda items received after posting of this agenda will be distributed to the board. Written testimony may be submitted via the board's website through the testimony link provided on the Meeting Agendas, Minutes and Materials page. Testimony may also be submitted via email at [bor.testimony@hawaii.edu](mailto:bor.testimony@hawaii.edu), U.S. mail at 2444 Dole Street, Bachman 103, Honolulu, HI 96822, or facsimile at (808) 956-5156.

Those wishing to provide oral testimony virtually may register [here](#). Individuals wishing to orally testify virtually are requested to register no later than 7:30 a.m. on the day of the meeting in order to be accommodated. Registration for in-person oral testimony on agenda items will also be provided at the meeting location 15 minutes prior to the meeting and closed at the posted meeting time. It is highly recommended that written testimony be submitted in addition to registering to provide oral testimony. Oral testimony will be limited to three (3) minutes per testifier.

Although remote oral testimony is being permitted, this is a regular meeting and not a remote meeting by interactive conference technology under Section 92-3.7,

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Hawai'i Revised Statutes (HRS). Therefore, the meeting will continue notwithstanding loss of audiovisual communication with remote testifiers or loss of the public broadcast of the meeting.

All written testimony submitted are public documents. Therefore, any testimony that is submitted orally or in writing, electronically or in person, for use in the public meeting process is public information and will be posted on the board's website.

**IV. Agenda Items**

- A. Discussion of Committee Goals and Objectives for the 2024-2025 Academic Year
- B. Designation of Committee Member with Financial Expertise
- C. Audit Project Status Update
- D. Whistleblower Report
- E. Enterprise Risk Management Update
- F. Discussion on the Search for a New Director of Internal Audit

**V. Adjournment**

**DISCLAIMER – THE FOLLOWING ARE DRAFT MINUTES AND ARE SUBJECT TO FURTHER REVIEW AND CHANGE UPON APPROVAL BY THE COMMITTEE**

**MINUTES**

**BOARD OF REGENTS COMMITTEE ON INDEPENDENT AUDIT MEETING**

**JUNE 6, 2024**

A video recording of this meeting may be viewed at the Board of Regents website as follows:

[Meeting Video](#)

**I. CALL TO ORDER**

Chair Lauren Akitake called the meeting to order at 2:53 p.m. on Thursday, June 6, 2024, at the University of Hawai'i (UH) at Mānoa, Information Technology Building, 1st Floor Conference Room 105A/B, 2520 Correa Road, Honolulu, Hawai'i 96822, with regents participating from various locations.

Committee members in attendance: Chair Lauren Akitake; Vice-Chair Gabriel Lee; and Regent Neil Abercrombie.

Committee members excused: Regent Wayne Higaki and Regent Diane Paloma.

Others in attendance: Regent Laurel Loo; Regent Abigail Mawae; Regent Mike Miyahira (ex officio committee members); President David Lassner; Vice President (VP) for Legal Affairs/UH General Counsel Carrie Okinaga; VP for Research and Innovation Vassilis Syrmos; VP for Information Technology/Chief Information Officer Garret Yoshimi; VP for Budget and Finance/Chief Financial Officer Kalbert Young UH-Mānoa (UHM) Provost Michael Bruno; UH-West O'ahu (UHWO) Chancellor Maenette Benham; UH-Hilo Chancellor Bonnie Irwin; Executive Administrator and Secretary of the Board of Regents (Board Secretary) Yvonne Lau; and others as noted.

**II. APPROVAL OF MINUTES**

Chair Akitake inquired if there were any corrections to the minutes of the April 4, 2024, committee meeting which had been distributed. Hearing none, the minutes were approved.

Regent Mawae arrived at 2:54 p.m.

**III. PUBLIC COMMENT PERIOD**

Board Secretary Lau announced that while the Board Office did not receive any written testimony, one individual did sign up to provide oral testimony.

Jill Nunokawa provided verbal comments on the proposed internal audit work plan for Fiscal Year (FY) 2024-2025.

#### IV. AGENDA ITEMS

##### A. **Review and Acceptance of the Office of Internal Audit (OIA) Review of the Mānoa Children's Center**

Glenn Shizumura, Director of OIA, provided a summary of an initial audit of the UHM Children's Center (UHMCC) stating the purpose of this examination was to review and evaluate the operational and financial aspects of UHMCC in addition to assessing compliance with applicable federal and State laws and university policies. Despite UHMCC being in compliance with all applicable laws, rules, regulations, and university policies, OIA has identified a few recommendations within its report including the development of different tuition schedules for UHM faculty and staff who utilized UHMCC's services; the consistent disclosure of UHMCC's eligibility and child admission priority policy; the updating of the Office of the Vice Provost of Student Success's (OVPSS) organizational chart to more accurately reflect UHMCC's staffing; and the implementation of procedures to improve the response rates of both the employee and parent surveys.

Referencing OIA's recommendation to develop a different tuition schedule for UHM faculty and staff whose children are enrolled at UHMCC, Regent Abercrombie asked if doing so would require board action. Internal Auditor Shizumura replied that, based upon the management response to this audit, it was his understanding UHMCC was currently in the process of reviewing potential modifications to its tuition policy. Theresa Crichfield, Associate Vice Provost for Student Success and Dean of Students, noted the existence of a Mānoa Fee Committee to which UHMCC will be submitting a fee restructuring plan in October once the current term of existing fees expires. Should the proposed changes be approved by the fee committee, the request would be processed through the university administration for final approval by the board. President Lassner clarified that, unlike professional and mandatory student fees, ancillary and auxiliary fees such as these do not require board approval. Rather, these fees were established by the board with authority to make adjustments to the fee rate being delegated to the President of the University.

Regent Abercrombie questioned whether UHMCC would be following OIA's recommendations with respect to its tuition and fees. Jeff Bock, UHMCC Director, stated UHMCC will be submitting a fee restructuring plan in October of this year which includes fees relating to an expansion of services into infant-toddler care. With regard to OIA's suggestion concerning the establishment of different tuition schedules for UHM faculty and staff given the amount of funds transferred from OVPSS to UHMCC, Director Bock stated the aforementioned monies are provided to support administration and operations of the children's center. Taking into consideration the board established requirement of 75 percent of spaces at UHMCC being reserved for UH parenting students and 25 percent being reserved for children of faculty and staff, establishment of separate tuition schedules would not be possible.

Chair Akitake sought clarification on OIA's recommendation related to the tuition schedules. Internal Auditor Shizumura stated OIA feels that UHM faculty and staff whose children are enrolled at UHMCC should not be benefitting from the transfer of

funds from OVPSS given that they are already benefitting from UHMCC's low tuition rates. Accordingly, OIA believes senior leadership at UHM and UHMCC should consider developing a higher tuition schedule for UHM faculty and staff to reduce the amount transferred by the OVPSS such that the residual amount can be used to benefit other student success programs.

In light of Internal Auditor Shizumura's response, Chair Akitake asked Dr. Crichfield if the administration was agreeable to this recommendation. Dr. Crichfield responded that the administration would need to revisit this recommendation but noted current records indicate faculty and staff using UHMCC's services are already paying the highest tuition rate contained within the schedule. As such, there is a significant price difference for students whose children are enrolled at UHMCC as compared to what is paid by UHM faculty and staff.

Regent Abercrombie inquired about the source of funds transferred from OVPSS to UHMCC. Dr. Crichfield replied that she believed the monies were part of an allocation provided to OVPSS but would need to confirm this assumption. She also noted the transfer of funds from OVPSS to UHMCC in 2021, 2022, and 2023, was mainly to provide financial support to UHMCC so as to prevent the loss of child care services, classroom space, and staff positions due to the COVID-19 pandemic. President Lassner added that, similar to other such units at UHM, a portion of the childcare center's operational expenses are funded via campus allocations. Operating costs for these entities are also supported via the imposition of fees and other charges, such as tuition at UHMCC.

Vice-Chair Lee questioned whether the UHMCC tuition paid by UHM faculty and staff was comparable to market rates. Director Bock replied that UHMCC requested fee increases five years ago to maintain parity with mid-range market rates. However, the permanent loss of nearly 15 percent of child care seats due to the COVID-19 pandemic led to market rate increases for these services. As a result, and because of a commitment to the five-year fee schedule approved pre-pandemic, the fees currently being charged by UHMCC are much lower than market rates. However, UHMCC is seeking to bring these fees back in line with mid-range market rates through the previously mentioned fee restructuring plan.

Chair Akitake asked if the difference between what is being charged for student parents and UHM faculty and staff with respect to UHMCC tuition was the standard among similar institutions. She also inquired if OIA will be providing a follow-up report on UHMCC to the committee in the future. Director Bock replied that UHMCC is currently working on making a clear distinction between the various stages of the tuition schedule which was something heretofore not done by his predecessors. Internal Auditor Shizumura stated a follow-up report on the UHMCC audit will be provided to the committee in the future.

Regent Abercrombie moved to accept OIA's review and evaluation of UHMCC, seconded by Vice-Chair Lee, and noting the excused absences of Regent Higaki and Regent Paloma, the motion carried with all members present voting in the affirmative.

Chair Akitake thanked everyone involved in this audit for working on completing this review and addressing recommendations raised in a cooperative manner.

### **B. Approval of the Proposed Internal Audit Work Plan (Work Plan) for FY 2024-2025**

Internal Auditor Shizumura stated that the proposed Work Plan for FY 2024-2025 was an outline of work to be performed by OIA during the coming year. He remarked that, unlike previous years when the Work Plan was mainly developed in consultation with the administration, Chair Akitake and Vice-Chair Lee provided their input to OIA prior to this consultation occurring and the proposed Plan being finalized. He also furnished a summary of services provided by OIA to the committee, as well as the university's external auditor, Accuity, LLP, and presented a breakdown of new, carryover, and follow-up projects for FY 2024-2025.

Mentioning the parking audit in the proposed Work Plan was based off of a suggestion by Regent Higaki, Chair Akitake inquired about the timing of the last such audit and whether the parking review in the proposed Work Plan was similar in nature. Internal Auditor Shizumura stated the last audit of parking at the university, which only applied to UHM, was performed approximately five years ago. While the proposed audit would be comparable, its scope would be expanded to all university campuses on O'ahu. Chair Akitake stated Regent Higaki has offered to work with Internal Auditor Shizumura and serve as the regents' point of contact on this matter.

Citing the Waikīkī Aquarium audit and saying this would be the fourth follow-up report, Chair Akitake spoke about the administration not meeting its self-imposed deadline of December 31, 2023, for completing the entirety of the recommended corrective actions and pointed out a memo dated March 27, 2024, indicating completion dates for all of these actions except for the luau concession contract. As such, she sought clarification on the timing and anticipated completion date of the follow-up review noting her intent to place this item on a committee agenda in August. Internal Auditor Shizumura explained that, while four of the five remaining corrective action recommendations appear to have been addressed, a review of the luau concession contract matter cannot be done until the concessionaire completes its own audit as required under the luau contract. However, the luau concessionaire would not be able to begin this process until its financial books are closed at the end of June. Although a follow-up report could be provided to the committee in August, it may not include information on the luau concession issue since this would be dependent on when the concessionaire completes its own audit. Given this, Internal Auditor Shizumura expressed his preference to perform a single follow-up review of the outstanding Waikīkī Aquarium issues, inclusive of the luau contract, and suggested the alternative of providing the report in September.

Despite her understanding of Internal Auditor Shizumura's desire for efficiency, Chair Akitake expressed her belief in the need to whittle down the outstanding matters contained within the Waikīkī Aquarium audit as soon as possible for the benefit of all parties involved. Furthermore, she stated she wanted a deadline established for the close-out of the outstanding items, excluding the luau contract, to be noted in the record

which is another reason for placing this matter on the committee agenda in August. In light of this, Chair Akitake asked Internal Auditor Shizumura if this would be possible. Internal Auditor Shizumura replied he would plan for providing two reports on the Waikīkī Aquarium matter to the committee, the first being on implementation of four of the five outstanding corrective actions and the second on the luau concession issue.

Vice-Chair Lee asked if the end of the year audit being conducted by the luau concessionaire was to determine the vendor's gross revenues or net profit. Internal Auditor Shizumura replied that the aforementioned audit was to specifically examine the vendor's gross revenues per event to determine whether appropriate amounts were remunerated to the university based upon criteria within the luau contract.

Chair Akitake inquired as to whether the luau concessionaire was formally requested to perform an audit as noted above. Provost Bruno replied in the affirmative stating this requirement was contained within the luau contract. In light of this response, Chair Akitake asked about the timeframe for completion of the audit. Provost Bruno replied the vendor would need to close its books prior to embarking upon an audit which probably would not be until sometime in July.

A brief discussion ensued on the length of time needed by the concessionaire to complete its audit relative to the processes used for performing an audit on gross revenues.

Regent Miyahira remarked it would be fair for the university to request the luau vendor to provide an expected completion date for the audit.

Chair Akitake reiterated her intention of placing the Waikīkī Aquarium issue on the committee agenda in August and asked Internal Auditor Shizumura when materials regarding corrective actions the administration stated it has already implemented should be submitted to OIA so as to allow adequate time for review. She also requested the administration to provide an update on the status of the luau concession contract's external audit at the August meeting. Internal Auditor Shizumura indicated receipt of the materials as soon as possible would be preferable. Provost Bruno stated the corrective actions for all remaining items except the luau contract have been completed and information regarding these matters will be provided to OIA by the end of June. In addition, the administration will be prepared to provide a status update on the luau concessionaire's external audit.

President Lassner noted a correction to the FY 2024-2025 Work Plan's audit related to the use of university facilities by certain State of Hawai'i Department of Education Charter Schools, stating DreamHouse 'Ewa Beach no longer utilizes amenities at UHWO. Internal Auditor Shizumura stated he would remove this information from the description of the audit.

Referencing discussions at the April 4, 2024 committee meeting regarding topics regents felt were worthy of consideration for addition to the FY 2024 -2025 Work Plan, Chair Akitake briefly went over these suggestions along with her and Vice-Chair Lee's recommended courses of action for each as follows:

- The Board Office – Board Secretary Lau will be requested to brief the committee on among other things, the roles, responsibilities, and duties of the Board Office.
- UHM On-Campus Parking Management – Include in the Work Plan with an expansion to all university campuses on O‘ahu.
- Title IX – This matter is currently being addressed by the Committee on Student Success and should remain as such for the time being.
- William S. Richardson School of Law (WSRSL) – Camille Nelson, Dean of WSRSL, will be requested to brief the committee on, among other things, donations and external sources of revenue above and beyond university allocated funding.
- Campus Security – Andrew Black, Chief of the UHM Department of Public Safety, will be requested to present on this issue, possibly at a meeting of the Committee on Student Success.
- University Facilities’ Compliance with the Americans with Disabilities Act – The administration will be requested to help determine which individual or department would be best suited to present on this item and the appropriate committee to receive the briefing.

Although a suggestion was also put forth to review the various enterprise services at the university like the Waikīkī Aquarium, student housing, and so on, it was determined that many of these services, especially the larger operations such as the Waikīkī Aquarium, Warrior Recreation Center, and Bookstore, were audited fairly recently. Therefore, the administration would be requested to assist the committee in identifying any other enterprise services for possible review.

Chair Akitake emphasized the need to accommodate OIA’s requirements for information about the scope, audit objectives, and identified risks to address, such as financial and operational compliance with university or board policies, each of which will require careful thought and discussion prior to placing any subject, including those mentioned above, onto the Work Plan. As such, she stated it would not be possible, nor appropriate, for every suggested topic to be included in the Work Plan. Placing briefings about these matters on future agendas in the fall will serve to better inform committee members and allow for more knowledgeable decisions to be made with respect to addressing them.

Barring any objections, Chair Akitake announced that she and Vice-Chair Lee will work with the board office to place these items on future agendas and invite the appropriate parties to speak to the committee. No objections were raised by committee members.

Regent Abercrombie moved to approve the proposed Work Plan for FY 2024-2025, seconded by Vice-Chair Lee, and noting the excused absences of Regent Higaki and Regent Paloma, the motion carried, with all members present voting in the affirmative.



### **C. Review and Acceptance of the Draft Independent Audit Committee (IA Committee) Annual Report to the Board**

Internal Auditor Shizumura explained that the Annual Report, which highlights the IA Committee's activities over the past year, is prepared pursuant to Section 304A-321, Hawai'i Revised Statutes (HRS), and the board bylaws. The Annual Report also includes, among other things, OIA's audit results for FY 2024, a summary of the services provided by OIA during the past fiscal year, and information on projects included in last year's Work Plan that were completed or are ongoing. He noted that the committee met all statutory and bylaw requirements.

Pointing out statutory requirements associated with the undertaking of professional development to improve the financial expertise of IA Committee members, Chair Akitake said she will be looking for opportunities to offer this training in the future.

Chair Akitake asked about the waning interests in the student auditor positions within OIA due to the COVID-19 pandemic and whether the situation was improving. She also questioned whether hiring five to eight students during a typical academic year as noted in the Annual Report was optimal. Internal Auditor Shizumura replied that, while interest from students to work for OIA in the noted positions lessened during the COVID-19 pandemic, it has since increased. With respect to the optimal number of student auditors, Internal Auditor Shizumura stated it depended on several factors including the number of hours a student was available to work. Additionally, OIA's student auditors have been offered internships at accounting firms across the island which can cause fluctuations in the number of students working for OIA in any given year.

Regent Miyahira espoused the benefits and value of accounting firm internships. Internal Auditor Shizumura agreed with this assessment stating OIA encourages these internships and reserves the student auditor position for the individual upon completion of their internship.

Calling attention to remarks in the Annual Report regarding unresponsiveness from auditees to OIA requests as a contributing factor in increased operational and compliance times, Chair Akitake questioned whether this comment was related to the Warrior Recreation Center and Waikiki Aquarium audits. Internal Auditor Shizumura replied that there was a lot of back-and-forth communications on these audits which contributed to the length of time it took to perform the reviews. Chair Akitake stated this was one of the reasons the IA Committee pushed so hard to resolve these audits.

Regent Abercrombie moved to accept the draft Annual Report, seconded by Vice-Chair Lee, and noting the excused absences of Regent Higaki and Regent Paloma, the motion carried, with all members present voting in the affirmative.

### **D. Audit Project Status Update**

Internal Auditor Shizumura gave an update on the projects and audits outlined in the approved Internal Audit Work Plan for Fiscal Year 2023-2024 and presented a chart indicating new and ongoing carryover projects as well as their current status.

## **E. Whistleblower Report**

Internal Auditor Shizumura provided an overview of the whistleblower summary and tracking reports and reviewed some of the specific information contained within these reports, noting that incidents involving employment or human resources-related issues constituted the majority of whistleblower cases for the current reporting period.

## **F. Annual Review of Committee Charter and Committee Annual Review**

Chair Akitake explained that section 304A-321, HRS, together with the board bylaws, comprise the charter of operations for the committee. She referenced and went over the committee annual review matrix provided in the materials packet, stating that it sets forth the actions carried out by the committee throughout the year relative to its goals and objectives and highlighting the progress made on the Warrior Recreation Center, Waikī Aquarium, and UHM Student Housing audits. She asked committee members if they had any questions or comments about the committee charter or committee activities over the past year. None were raised.

## **V. EXECUTIVE SESSION (closed to the public)**

Regent Abercrombie moved to convene in executive session, seconded by Vice-Chair Lee, and noting the excused absences of Regent Higaki and Regent Paloma, and with all other members present voting in the affirmative, the board approved convening in executive session to consider the hire, evaluation, dismissal, or discipline of an officer or employee, where consideration of matters affecting privacy will be involved, pursuant to Section 92-5(a)(2), HRS.

The meeting recessed at 3:57 p.m.

Chair Akitake called the meeting back to order at 4:28 p.m. and announced that the board met in executive session to discuss matters as stated on the agenda.

## **VI. ADJOURNMENT**

There being no further business, Chair Akitake adjourned the meeting at 4:29 p.m.

Respectfully Submitted,

Yvonne Lau  
Executive Administrator and Secretary  
of the Board of Regents

### Committee on Independent Audit Work Plan for the 2024-2025 Academic Year

	Committee duties per bylaws	2024-2025 Committee Goals and Objectives	Projected Timeline			
			1 <sup>st</sup> Q Jul-Sept	2 <sup>nd</sup> Q Oct-Dec	3 <sup>rd</sup> Q Jan-Mar	4 <sup>th</sup> Q Apr-Jun
1	Advise the Board regarding the Board's responsibilities to oversee:					
	(a) the quality and integrity of the University's compliance with legal, regulatory and policy requirements, financial reporting and financial statements, and internal controls related to risks;	Review and acceptance of intercollegiate athletics audit reports of UHM		X		
		Review and accept Internal Control and Business Issues Report and corrective action responses		X		
	(b) the function, disclosures, and performance of the University's compliance, internal control, and risk management systems regarding ethics and compliance, risk, finance, and accounting, and the adequacy of such systems; and	Review and accept the annual report to the Legislature on Material Weaknesses and Fraud		X		
		Whistleblower Report	X	X	X	X
		Enterprise Risk Management Report	X		X	
		Audit Project Status Update	X	X	X	X
		Office of Risk Management Biennial Report		X		
		O'ahu Based Campus Parking Review				
		UHM Clinical Education Programs Review				
		University Child Care Centers Review and Status of Corrective Action				
		Charter Schools Utilizing University Facilities Review				
		UHM Student Health Services Operations Status of Corrective Action				
		ASUH Investment Compliance Status of Corrective Action				
	Outreach College Compliance Status of Corrective Action					

	Committee duties per bylaws	2024-2025 Committee Goals and Objectives	Projected Timeline			
			1 <sup>st</sup> Q Jul-Sept	2 <sup>nd</sup> Q Oct-Dec	3 <sup>rd</sup> Q Jan-Mar	4 <sup>th</sup> Q Apr-Jun
		Waikīkī Aquarium Status of Corrective Action (4 <sup>th</sup> follow up)	X			
		Tuition Waivers Review				
		Public-Private Partnership (P3) Policy Compliance Verification Review				
		Gifts to the University Review				
		Conflicts of Interest Management Review				
		Community College Childcare Centers Review				
	(c) the independent certified public accountant's qualification, independence and performance, as well as performance of the internal audit function.					
2	Review the annual internal audit plan and the extent to which it addresses high risk areas.	Approval of proposed Internal Audit Work Plan for 2025 – 2026				X
3	Review the annual report of the internal audit department and discuss significant issues of internal controls with the Internal Auditor and management.	Review and acceptance of draft Committee on Independent Audit Annual Report to the Board				X
4	Discuss the planned scope of the annual independent audit with the independent certified public accountants and review the results of the audit with the independent certified public accountants and management.	Acceptance of External Auditor Required Communications				
5	Receive and review the annual certified financial reports with the independent certified public accountants and management.	Review and acceptance of audited financial and compliance reports and corrective action responses				

	Committee duties per bylaws	2024-2025 Committee Goals and Objectives	Projected Timeline			
			1 <sup>st</sup> Q Jul-Sept	2 <sup>nd</sup> Q Oct-Dec	3 <sup>rd</sup> Q Jan-Mar	4 <sup>th</sup> Q Apr-Jun
6	Recommend to the Board the certified public accountants to serve as the independent auditor, and their fees.					
7	Revise the scope of the annual audit, and approve any services other than audit and audit related services provided by the certified public accountants.					
9	<i>Committee Governance</i>	Review committee work plan	X			
		Designation of committee member financial expertise	X			
		Review committee's work for the year				X
		Evaluation of the Internal Auditor				X
		Professional Development				
		Discussion on Search for a New Internal Auditor (Current Auditor is retiring in Oct 2024)	X			

Michael D. Miyahira

Financial Expertise:

Education:

1975 BS, Business Administration, Oregon State University

1986 Honors Graduate, National Commercial Lending School, American Bankers Association

Pertinent Employment Experience:

Nov 2017 to present Accounting and Administrative Services, Synergistic Hawaii Agriculture Council, financial accounting and grant management operations and financial reporting to various federal, state and county agencies, as well as the council's A-133 Single Audits.

July 2002 to Feb 2019 Chief Financial Officer, Hawaiian Rainbows Business Development, LLC; Member-manager in charge of accounting and administration for this property development entity. Company was dissolved after successfully developing and selling 560 acres of land in Pepeekeo, Hawaii.

1984 to 1999 Manager and Senior Lending Officer, Bank of Hawaii, Hawaii Island Business Banking Center. Opened this new center, staffed it, provided training to new staff members and branch personnel, and was the senior lending officer for the island.

1979 to 1983 Assisted with the formation and development of the Business Banking Division for Bank of Hawaii. Helped to draft operating policies and procedures and later opened a Business Banking Center whose territory ran from Waikiki to Hawaii Kai.

Pertinent Board Experience:

1985 to present Board member and past Corporate Treasurer, Island of Hawaii YMCA

1994 to present Finance Committee Chair and former Treasurer, Japanese Chamber of Commerce & Industry of Hawaii

1997 to 1999 United Way Statewide Association of Hawaii, Treasurer

2015 to present Treasurer, Japanese Community Association of Hawaii

2021 to 2022 Board and Finance Committee member, Hawaii Care Choices (Hospice)

Diane S.L. Paloma, PhD

Financial Expertise

MBA, University of Hawaii at Manoa 1999

PhD in Healthcare Administration, Capella University 2013

Employment Experience overseeing budgets and Government (Federal/State/County) Funding:

King Lunalilo Trust and Lunalilo Home

The Queens' Health Systems, Native Hawaiian Health

John A. Burns School of Medicine, Department of Native Hawaiian Health

Current Board Experience:

Asian Pacific Islander American Health Forum, current past Board Chair and inclusive of Board Treasurer during term ending Dec. 2022

Partners in Development Foundation, Current Secretary

Child and Family Service, At Large Director

Hawaii Business Roundtable, Member

Past Board Experience:

Friends of 'Iolani Palace

Prince Kuhio Federal Credit Union

HMSA Employees Federal Credit Union

**Office of Internal Audit  
Audit Project Status  
As of July 24, 2024**

Project Description	Audit Phase									Comments	
	Preliminary review	Notification and initial meeting	Planning	Fieldwork	Report drafting	Auditee reviewing draft report	Mngmt preparing response	Rpt distribution to the AC	AC reviewed and accepted rpt		
<b>External Audit Assistance</b>											
1 Financial stmts, compliance										Assistance not yet commenced.	
<b>Audit Committee Assistance</b>											
2 Whistleblower hotline										Hotline monitored continuously. Rpts presented at periodic AC mtgs.	
3 Audit Committee Rpt - MW Fraud										To be presented at the 12/2024 AC meeting.	
4 Audit Committee Rpt - AC Annual rpt										To be presented at the 06/2025 AC meeting.	
<b>Audits</b>											
<b>New</b>											
5 UHM Commuter Svcs (Parking)										Planning complete.	
6 UHM Clinical Programs										Time of performance 02/2025 - 05/2025	
7 Charter Schools - University Facilities										Fieldwork ongoing.	
8 CC Childcare Centers										Planning complete.	
<b>Carryover</b>											
9 Tuition Waivers										Assoc VP Students reviewing draft report and assisting in resolving pending items.	
10 Conflict of Interest										Prelim draft distributed to the Dir of Research Compliance for initial comments.	
11 Public Private Partnership review										Revised draft distributed to Dir of Strategic Development addressing initial comments.	
12 Gifts to the University										Prelim draft in September 2024.	
<b>Corrective Action Status</b>											
13 Waikiki Aquarium										N/A	IA to present at the 08/01/24 AC mtg.
14 UHM Student Housing										N/A	Fieldwork ongoing.
15 UHM Health Services										N/A	Time of performance 01/2025 - 05/2025
16 Outreach College										N/A	Draft issuance pending finalization of revised student fee policy.
17 ASUH Investment Compliance										N/A	Fieldwork ongoing.
18 UHM Childcare Center										N/A	Time of performance 01/2025 - 05/2025



**University of Hawaii**  
**Whistleblower Summary Report**  
**As of July 23, 2024**

Unit	June 15, 2016 (inception) - July 23, 2024			July 1, 2024 - July 23, 2024		
	Total	Open	Closed	Total	Open	Closed
System	60	6	54	0	0	0
UH Manoa	410	12	398	2	2	0
UH Hilo	152	4	148	0	0	0
UH West Oahu	17	0	17	0	0	0
Maui College	19	0	19	0	0	0
Kapiolani CC	91	0	91	0	0	0
Leeward CC	20	0	20	0	0	0
Honolulu CC	24	0	24	0	0	0
Windward CC	20	0	20	0	0	0
Hawaii CC	51	1	50	0	0	0
Kauai CC	12	0	12	0	0	0
CC System	1	0	1	0	0	0
<b>Total</b>	<b>877</b>	<b>23</b>	<b>854</b>	<b>2</b>	<b>2</b>	<b>0</b>

Unit	July 1, 2023 - June 30, 2024			July 1, 2022 - June 30, 2023		
	Total	Open	Closed	Total	Open	Closed
System	12	6	6	3	0	3
UH Manoa	53	9	44	50	1	49
UH Hilo	18	4	14	6	0	6
UH West Oahu	1	0	1	4	0	4
Maui College	0	0	0	1	0	1
Kapiolani CC	6	0	6	7	0	7
Leeward CC	4	0	4	1	0	1
Honolulu CC	0	0	0	2	0	2
Windward CC	0	0	0	2	0	2
Hawaii CC	4	1	3	0	0	0
Kauai CC	1	0	1	2	0	2
CC System	0	0	0	0	0	0
<b>Total</b>	<b>99</b>	<b>20</b>	<b>79</b>	<b>78</b>	<b>1</b>	<b>77</b>

Unit	July 1, 2021 - June 30, 2022			June 15, 2016 (inception) - June 30, 2020		
	Total	Open	Closed	Total	Open	Closed
System	4	0	4	41	0	41
UH Manoa	65	0	65	240	0	240
UH Hilo	11	0	11	117	0	117
UH West Oahu	1	0	1	11	0	11
Maui College	1	0	1	17	0	17
Kapiolani CC	5	0	5	73	0	73
Leeward CC	8	0	8	7	0	7
Honolulu CC	4	0	4	18	0	18
Windward CC	0	0	0	18	0	18
Hawaii CC	7	0	7	40	0	40
Kauai CC	3	0	3	6	0	6
CC System	0	0	0	1	0	1
<b>Total</b>	<b>109</b>	<b>0</b>	<b>109</b>	<b>589</b>	<b>0</b>	<b>589</b>

**University of Hawaii**  
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Case #	Campus	Classification	Submitted by (Y/N)		Date Opened	Date Closed	Description
			Employee	Student			
<b>Days open: less than 30 days</b>							
886	UH - Manoa	Employment and HR	Y	N	07/21/24	-	Non-compliance with hiring policy.
885	UH - Manoa	Research	N	Y	07/10/24	-	Disclosure of confidential info.
<b>Days open: 31 - 60 days</b>							
883	System	Other	N	Y	06/13/24	-	Unprofessional behavior by University employee.
882	System	Financial	Y	N	06/11/24	-	Inappropriate procurement.
881	UH - Manoa	Financial	Y	N	06/07/24	-	Duplicate of case #880.
880	UH - Manoa	Employment and HR	Y	N	06/07/24	-	Potential conflict of interest.
878	System	Other	Y	N	05/24/24	-	Potential policy violation.
<b>Days open: 61 - 90 days</b>							
875	System	Employment and HR	Y	N	05/08/24	-	Constant errors by an employee.
874	UH - Hilo	Employment and HR	Y	N	05/01/24	-	Poor work environment.
873	UH - Hilo	Employment and HR	Y	N	05/01/24	-	Employee absent without permission.
<b>Days open: Over 91 days</b>							
871	UH - Hilo	Student Affairs	N	Y	04/17/24	-	Inaccurate class listings
868	System	Employment and HR	Y	N	04/14/24	-	Unfair employee selection process.
866	System	Financial	Y	N	04/09/24	-	Improper transaction processing.
858	UH - Manoa	Employment and HR	N	Y	03/22/24	-	Disclosing personal matters
854	UH - Manoa	Employment and HR	N	Y	03/04/24	-	Unprofessional behavior by employee.
838	UH - Hilo	Employment and HR	Y	N	12/05/23	-	Non-compliance with policies.
835	UH - Manoa	Employment and HR	Y	N	11/21/23	-	Unprofessional behavior by faculty.
824	Hawaii CC	Employment and HR	Y	N	10/16/23	-	Uncooperative and unprofessional behavior by employee.
808	UH - Manoa	Employment and HR	Y	N	09/04/23	-	Lack of transparency in hiring.
806	UH - Manoa	Employment and HR	Y	Y	09/01/23	-	Employee constantly lies.
793	UH - Manoa	Employment and HR	Y	N	08/20/23	-	Identical to case #792.
792	UH - Manoa	Employment and HR	Y	N	08/12/23	-	Unqualified faculty.
778	UH - Manoa	Employment and HR	Y	N	05/17/23	-	Alleged hiring discrimination.

**Closed cases**

884	UH - Manoa	Student Affairs	N	Y	06/16/24	07/19/24	Campus security monitoring student. Investigated, action taken.
879	UH - Manoa	Student Affairs	N	Y	05/28/24	07/11/24	Student sending inappropriate texts. Addtl info requested, none received.
877	UH - Hilo	Employment and HR	N	Y	05/22/24	07/09/24	Employees not performing their jobs. Investigated, action taken.
876	UH - Manoa	Student Affairs	N	Y	05/13/24	05/24/24	Disclosure of confidential information. Investigated, action taken.
872	System	Employment and HR	Y	N	04/24/24	06/06/24	Improper compensation. Addtl info requested, none received.
870	UH - Manoa	Student Affairs	N	Y	04/15/24	04/30/24	Unfair treatment from other students. No conduct code violation.

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Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
869	UH - Manoa	Student Affairs	N	Y	04/15/24	04/30/24	Student insulted by other student. Investigated and resolved.
867	System	Financial	Y	N	04/10/24	05/21/24	Inappropriate procuring of goods/svcs. Investigated, no policy violations.
865	UH - Manoa	Student Affairs	N	Y	04/08/24	04/29/24	Student sending inappropriate texts. Addtl info requested, none received.
864	UH - Manoa	Property/Facilities	Y	Y	04/08/24	04/19/24	Inappropriat use of facilities. Investigated, no policy violations.
863	UH - Manoa	Employment and HR	N	Y	04/05/24	04/22/24	Inappropriate behavior by employees. Addtl info requested, none received.
862	UH - Manoa	Other	N	Y	04/01/24	04/02/24	Inappropriate e-mail. Forwarded to appropriate UH depts.
861	UH - Manoa	Other	N	Y	04/01/24	04/15/24	Offensive speech. Addtl info requested, none received.
860	UH - Manoa	Employment and HR	Y	N	03/27/24	04/19/24	Potential conflict of interest. Investigated, action taken.
859	UH - Manoa	Health and Safety	N	Y	03/26/24	06/06/24	Chemical splashed on student. Addtl info requested, none received.
857	UH - Manoa	Employment and HR	N	Y	03/16/24	04/05/24	Student unnecessarily monitored. Addtl info requested, none received.
856	Kapiolani CC	Employment and HR	Y	N	03/13/24	05/02/24	Delay in processing documents. Investigated, action taken.
855	UH - Manoa	Financial	Y	Y	03/05/24	03/22/24	Invoices not paid timely,.
853	UH - Manoa	Employment and HR	Y	N	02/23/24	03/19/24	Department mismanagement. Addtl info requested, none received.
852	UH - Manoa	Employment and HR	N	Y	02/22/24	03/01/24	Student unnecessarily monitored. Addtl info requested, none received.
851	UH - Manoa	Employment and HR	Y	N	02/22/24	03/15/24	Faculty member is frequently absent. Addtl info requested, none received.
850	UH - Manoa	Student Affairs	N	Y	02/03/24	02/12/24	Inconsistent grading by faculty member.
849	Kapiolani CC	Employment and HR	Y	N	01/19/24	06/06/24	Employee sending text messages to student. Investigated, action taken.
848	UH - Manoa	Employment and HR	Y	N	01/09/24	03/15/24	Hiring practices inconsistent with policy. Addtl info requested, none rcvd.
847	UH - Hilo	Student Affairs	N	Y	01/09/24	02/05/24	Loud noises from dorm room 24/7. Investigated, action taken.
846	Kapiolani CC	Employment and HR	N	Y	01/08/24	02/22/24	Unprofessional behavior by faculty. Addtl info requested, none received.
845	UH - Hilo	Student Affairs	N	Y	01/06/24	02/28/24	Student cheating on exams. Investigated, action taken.
844	UH - Hilo	Employment and HR	Y	N	12/23/23	02/05/24	Confrontation with employee. Investigated, action taken.
843	UH - Manoa	Employment and HR	Y	N	12/23/23	01/18/24	Hiring unqualified personnel. Addtl info requested, none received.
842	UH - Manoa	Student Affairs	N	Y	12/14/23	01/03/24	Inappropriate student conduct. Investigated, action taken.
841	UH - Manoa	Student Affairs	N	Y	12/11/23	02/14/24	Inattentive faculty. Investigated and resolved.
840	UH - Manoa	Student Affairs	N	Y	12/11/23	02/14/24	Identical to case #839.
839	UH - Manoa	Student Affairs	N	Y	12/09/23	02/14/24	Unequal treatment of students.
837	UH - Hilo	Health and Safety	Y	N	12/05/23	02/26/24	Employee feeding cats. Investigated, action taken.
836	Maui College	Student Affairs	N	Y	11/28/23	12/20/23	Student using marijuana. Investigated, action taken.
834	UH - Manoa	Employment and HR	Y	N	11/17/23	02/22/24	Unprofessional behavior by employee. Addtl info requested, none received.
833	System	Employment and HR	Y	N	11/14/23	04/29/24	Unfair treatment by supervisor. Investigated, forwarded for resolution.
832	Hawaii CC	Employment and HR	Y	N	11/07/23	12/12/23	Unprofessional behavior by employee. Investigated, action taken.
831	Hawaii CC	Health and Safety	Y	N	11/03/23	01/17/24	Unsanitary items in bathroom. Investigated, appropriate action taken.
830	Leeward CC	Student Affairs	N	Y	11/02/23	01/19/24	Unresponsive professor. Investigated, no policy violations.
829	UH - Manoa	Employment and HR	Y	Y	10/30/23	12/12/23	Poor behavior by employee. Reporter cancelled rpt.
828	UH - Manoa	Student Affairs	N	Y	10/19/23	11/09/23	Classes reserved for certain students. Investigated, action taken.
827	UH - Manoa	Student Affairs	N	Y	10/18/23	10/19/23	Reporter cancelled the report.
826	UH - Manoa	Health and Safety	Y	N	10/16/23	10/20/23	Identical to case #825.
825	UH - Manoa	Health and Safety	Y	N	10/16/23	10/20/23	Employee smoking in office. Forwarded to supervisor for action.

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Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
823	Hawaii CC	Employment and HR	Y	N	10/16/23	10/16/23	Reporter did not provide all required info prior to cancelling call.
822	UH - Manoa	Health and Safety	N	Y	10/14/23	10/25/23	Potential Jewish protests. Addtl info requested, none received.
821	UH - Manoa	Employment and HR	Y	N	10/12/23	01/08/24	Inappropriate access to confidential information. Investigated, action taken.
820	System	Research	Y	N	10/11/23	10/18/23	Inaccurate reporting of Research funding. Investigated, rptng is accurate.
819	UH - Manoa	Employment and HR	N	N	10/09/23	12/26/23	Inappropriate relationship between prof and TA. Investigated, action taken.
818	UH - Manoa	Employment and HR	Y	N	10/06/23	10/16/23	Employee smoking in office. Forwarded to supervisor for action.
817	UH - Hilo	Employment and HR	Y	N	09/28/23	10/11/23	Lack of support for new employee. Investigated, action taken.
816	UH - Manoa	Other	Y	Y	09/25/23	10/25/23	Inappropriate lecture topic by professor. Investigated, action taken.
815	UH - Manoa	Research	N	N	09/23/23	10/10/23	Potential conflict of interest. Addtl info requested, none received.
814	Leeward CC	Health and Safety	N	Y	09/21/23	10/31/23	Sale of illegal drugs. Addtl info requested, none received.
813	UH - Hilo	Health and Safety	N	Y	09/21/23	10/25/23	Drug use. Addtl info requested, none received.
812	Kapiolani CC	Property/Facilities	Y	N	09/17/23	11/16/23	Theft of employee property. Investigated, lack of evidence.
811	UH - Hilo	Employment and HR	Y	N	09/15/23	09/28/23	Poor working environment. Investigated, action taken.
810	UH - Hilo	Employment and HR	Y	N	09/15/23	12/06/23	Employees not returning v-mails. Investigated, action taken.
809	UH - Hilo	Employment and HR	N	N	09/15/23	10/30/23	Reporter did not provide all required info prior to cancelling call.
807	UH - Hilo	Student Affairs	N	Y	09/04/23	11/01/23	Loud noise from dorms after curfew. Investigated, action taken.
805	UH - West Oahu	Employment and HR	Y	N	09/01/23	09/05/23	Reporter did not provide all required info prior to cancelling call.
804	UH - Hilo	Student Affairs	N	Y	09/01/23	09/05/23	Reporter not allowed access to facilities. Investigated, no policy violation.
803	Kauai CC	Employment and HR	Y	N	08/31/23	09/14/23	Unqualified employee. Investigated, no policy violation.
802	Kapiolani CC	Property/Facilities	Y	N	08/31/23	10/31/23	Property theft. Investigated, no violation.
801	UH - Manoa	Employment and HR	Y	N	08/31/23	09/18/23	Reporter did not provide all required info prior to cancelling call.
800	UH - Manoa	Employment and HR	Y	Y	08/31/23	12/07/23	Student emplys exceeding allowable work hrs. Addtl info rqstd, none rcvd.
799	UH - Hilo	Employment and HR	Y	N	08/31/23	11/20/23	Uncompensated overtime. Investigated, no violation.
798	Kapiolani CC	Health and Safety	Y	N	08/31/23	12/21/23	Supervisor poorly manages staff. Addtl info requested, none received.
797	UH - Manoa	Health and Safety	Y	N	08/31/23	09/15/23	Hazardous materials not removed. Investigated, no policy violation.
796	UH - Manoa	Other	N	Y	08/31/23	09/20/23	Non-student residing in dorm. Investigated, action taken.
795	System	Employment and HR	Y	N	08/27/23	11/02/23	Supervisor poorly manages staff. Addtl info requested, none received.
794	System	Employment and HR	Y	N	08/22/23	11/08/23	Unfair treatment by supervisor. Investigated, no policy violation.
791	Leeward CC	Employment and HR	Y	Y	08/09/23	08/31/23	Identical to case #790.
790	Leeward CC	Employment and HR	Y	Y	08/02/23	08/31/23	Supervisor is poor communicator. Investigated, no policy violation.
789	UH - Hilo	Employment and HR	Y	N	07/27/23	08/10/23	Proposed reorganization lacked transparency. Investigated, action taken.
788	UH - Manoa	Employment and HR	Y	N	07/26/23	05/08/24	Supervisor treats staff unfairly. Investigated, action taken.
787	UH - Manoa	Employment and HR	Y	N	07/17/23	11/28/23	Inappropriate behavior by faculty member. Investigated, action taken.
786	UH - Manoa	Property/Facilities	Y	N	07/03/23	07/14/23	Inappropriate disposal of equipment. Disposal was approved.
785	Windward CC	Employment and HR	N	N	06/13/23	06/06/24	Employee not working 8 hrs. Investigated, action taken.
784	UH - Manoa	Employment and HR	N	Y	06/08/23	12/29/23	Faculty member not teaching in person. Investigated, action taken.
783	UH - Manoa	Employment and HR	Y	Y	06/05/23	07/02/23	Wrongful termination. Resolved through workplace grievance process.
782	UH - Manoa	Student Affairs	N	N	06/03/23	06/30/23	Duplicate of case #780.
781	UH - Manoa	Student Affairs	N	Y	06/02/23	06/09/23	Potential damage to dorm furniture. Student Housing to resolve.

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Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
780	UH - Manoa	Student Affairs	N	Y	05/21/23	06/30/23	Inappropriate behavior by student. Notified proper offices for resolution.
779	UH - Manoa	Employment and HR	N	Y	05/19/23	11/20/23	Inappropriate behavior by faculty. Addtl info requested, none rec'd.
777	UH - Manoa	Employment and HR	Y	Y	05/12/23	06/09/23	Employee disclosing sensitive information to a third party. Resolved.
776	UH - Manoa	Health and Safety	N	Y	05/12/23	05/17/23	Dorm residences discussing damaging furniture. Forwarded to SHS.
775	UH - Hilo	Student Affairs	Y	Y	05/10/23	07/20/23	Student making a racist comment. Addtl info requested, none received.
774	UH - Manoa	Student Affairs	Y	Y	05/09/23	05/17/23	Inappropriate social media post. Referred to appropriate offices.
773	UH - Manoa	Employment and HR	N	Y	05/03/23	05/17/23	Inappropriate behavior by employee. Addtl info requested, none provided.
772	UH - Manoa	Other	Y	Y	05/01/23	05/05/23	Inappropriate social media post. Referred to Office of Student Conduct.
771	UH - Manoa	Employment and HR	Y	N	04/18/23	04/19/23	Inattentive security guard. Investigated, action taken.
770	System	Employment and HR	Y	N	04/11/23	06/13/23	Unfair work assignments. Resolved.
769	Honolulu CC	Health and Safety	Y	N	03/29/23	04/05/23	Insufficient number of security guards. Investigated, no violation.
768	Kapiolani CC	Employment and HR	Y	N	03/16/23	03/17/23	Potential conflicts of interest. Investigated, no violation.
767	System	Employment and HR	Y	N	02/28/23	04/12/23	Work from home policy is unfair. Addtl info requested, none provided.
766	UH - Manoa	Employment and HR	N	N	02/27/23	10/04/23	Inappropriate relationship between faculty member and student
765	UH - Manoa	Employment and HR	Y	N	02/27/23	08/02/23	Individual has two leadership titles
764	UH - West Oahu	Employment and HR	Y	N	02/23/23	03/29/23	Work from home policy is unfair. Investigated, action taken.
763	UH - Manoa	Employment and HR	Y	N	02/22/23	06/09/23	Gate is locked during business hrs. Addtl info requested, none provided.
762	UH - Manoa	Student Affairs	N	N	02/22/23	02/27/23	Student group frequently meets at campus dining room. No violation.
761	Kapiolani CC	Employment and HR	Y	N	02/20/23	04/06/23	Inconsistent hiring practices. No violation.
760	UH - Manoa	Student Affairs	N	Y	02/17/23	03/03/23	Students consuming alcohol on campus. Investigated, action taken.
759	UH - Manoa	Student Affairs	N	Y	02/12/23	02/15/23	Student vandalizing school property. DPS notified. Case closed.
758	UH - Manoa	Other	N	N	02/07/23	02/08/23	Entity appears affiliated w/ the University. Investigated, no affiliatiom.
757	UH - Manoa	Other	Y	N	02/04/23	02/06/23	Case reported via hotline then cancelled.
756	UH - Manoa	Health and Safety	N	Y	02/02/23	02/15/23	Student distributing drugs. Investigated, action taken.
755	UH - Manoa	Health and Safety	N	Y	02/02/23	02/15/23	Identical to case #756.
754	UH - Manoa	Employment and HR	Y	N	01/30/23	04/20/23	Hired individual lacks minimum qualifications. No violation.
753	UH - Hilo	Student Affairs	N	Y	01/27/23	03/01/23	Student barred from certain facilities. Investigated, action taken.
752	UH - Hilo	Employment and HR	N	Y	01/27/23	01/27/23	Case reported via hotline then cancelled.
751	UH - Manoa	Student Affairs	N	Y	01/21/23	02/15/23	Inappropriate behavior by student in dorms. Investigated, action taken.
750	Kapiolani CC	Student Affairs	N	Y	01/21/23	03/24/23	Student intoxicated while attending class. Investigated, no violation.
749	UH - Manoa	Health and Safety	N	Y	01/21/23	02/03/23	Reporter terminated call on Hotline prior to providing sufficient info.
748	UH - Manoa	Health and Safety	Y	N	01/19/23	02/10/23	Poorly maintained on campus parking lot. Investigated, action taken.
747	UH - Manoa	Employment and HR	Y	Y	01/18/23	03/01/23	Unfair hiring practices. Investigated, action taken.
746	UH - Manoa	Other	N	Y	01/18/23	02/01/23	Inappropriate e-mails. Addtl info requested, none provided.
745	UH - Manoa	Employment and HR	Y	N	01/18/23	06/09/23	Hostile work environment. Addtl info requested, none provided.
744	UH - Manoa	Student Affairs	N	Y	01/18/23	02/06/23	Unhelpful teaching assistant. Investigated, no violation noted.
743	UH - Manoa	Other	N	Y	01/18/23	01/19/23	Faculty members with service dog on campus. Investigated, no violation.
742	UH - Manoa	Employment and HR	N	Y	01/14/23	05/03/23	Inappropriate remarks by faculty. Investigated, action taken.
741	UH - Hilo	Health and Safety	Y	N	01/04/23	03/01/23	Faculty brought baby to class. Investigated, action taken.
740	UH - Hilo	Athletics	N	N	01/04/23	03/14/23	Policy non-compliance. Investigated, action taken.

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Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
739	UH - Manoa	Student Affairs	N	N	12/21/22	01/17/23	TA left campus prior to semester end. Addtl info reqstd, none provided.
738	Honolulu CC	Health and Safety	N	Y	12/21/22	12/22/22	Library open during winter break. Investigated, no violation.
737	UH - Manoa	Employment and HR	Y	N	12/13/22	07/02/23	Non-compliance with union contract. Investigated, action taken.
736	UH - Hilo	Employment and HR	N	Y	12/06/22	12/28/22	Employee lacks required knowledge for position.
735	UH - Manoa	Health and Safety	N	Y	12/02/22	12/05/22	Illegal parking by campus vehicle.
734	UH - Manoa	Other	N	N	11/20/22	11/23/22	Memorandum of Understanding non compliance. Investigated, resolved.
733	System	Employment and HR	Y	N	11/17/22	12/14/22	Poor work environment. Investigated, action taken.
732	UH - Manoa	Employment and HR	Y	N	11/14/22	11/17/22	Instructor receiving improper pay. Investigated, no violation.
731	Maui College	Employment and HR	N	N	11/13/22	01/06/23	Inappropriate actions by instructor. Addtl info reqstd, none provided.
730	Kapiolani CC	Employment and HR	N	N	11/07/22	11/18/22	Unfair hiring practice. Investigated, no violation.
729	Kauai CC	Information Technology	N	Y	10/27/22	01/03/23	Location of security cameras. Investigated, no violation.
728	UH - Manoa	Employment and HR	N	N	10/16/22	10/19/22	Potential conflicts of interest. Case forwarded ot appropriate dept.
727	Kauai CC	Employment and HR	Y	N	10/15/22	11/18/22	Submission of improper timesheets. Investigated, action taken.
726	Honolulu CC	Student Affairs	N	Y	10/02/22	11/14/22	Posting of inappropriate content on TikTok. Poster not affiliated with UH.
725	UH - Manoa	Employment and HR	Y	N	09/30/22	10/01/22	Insufficient training complaint cancelled by complainant.
724	UH - Manoa	Employment and HR	Y	N	09/30/22	11/07/22	Unfair hiring practice. Resolved, action taken.
723	UH - West Oahu	Student Affairs	N	N	09/30/22	10/03/22	Posting of inappropriate content on TikTok. Poster is not a UH student.
722	UH - Manoa	Employment and HR	N	Y	09/28/22	10/19/22	Monitoring by security guards. Addtl info requested, none provided.
721	UH - Manoa	Other	Y	N	09/28/22	09/28/22	Identical to case #719
720	Kapiolani CC	Research	Y	N	09/22/22	11/18/22	Inappropriate use of funds. Investigated, no violation.
719	UH - Manoa	Other	Y	N	09/20/22	09/23/22	Illegal parking in loading zone. Info provided to appropriate dept.
718	UH - Manoa	Employment and HR	Y	Y	09/18/22	11/07/22	Employee performing work not in job description. Resolved, action taken.
717	Kapiolani CC	Health and Safety	N	N	09/16/22	11/18/22	Security guard smoking on campus. Resolved, action taken.
716	UH - Manoa	Health and Safety	N	Y	09/05/22	09/16/22	Student smoking at dorm. Forwarded to Student Housing for resolution.
715	UH - West Oahu	Employment and HR	N	Y	09/05/22	10/01/22	Unusual behavior by janitor. Addtl info requested, none provided.
714	Kapiolani CC	Health and Safety	N	N	09/04/22	11/18/22	Security guard smoking on campus. Resolved, action taken.
713	UH - Manoa	Health and Safety	N	Y	09/03/22	10/05/22	Dirty dorm restrooms. Student Housing resolved complaint.
712	Leeward CC	Student Affairs	N	Y	09/02/22	12/22/22	Instructor unfair to student. Investigated, resolved.
711	UH - Manoa	Employment and HR	N	Y	08/29/22	11/04/22	Department vehicle used for personal use. Resolved, action taken.
710	UH - Manoa	Employment and HR	N	Y	08/24/22	08/25/22	Janitor music disruptive. Forwarded to Maint mgt for resolution.
709	UH - Manoa	Athletics	N	N	07/30/22	08/01/22	Report filed without a complaint.
708	Windward CC	Employment and HR	Y	N	07/14/22	01/05/23	Unfair hiring practices. Investigated, no violation.
707	UH - Manoa	Other	N	Y	06/21/22	06/22/22	Parking office does not answer phone. E-mail address provided.
706	UH - Manoa	Employment and HR	Y	Y	06/20/22	07/11/22	Social media harassment by employee. Addt info requested, none rec'd.
705	Hawaii CC	Employment and HR	N	N	06/14/22	06/15/22	Employee e-mail promoting personal business. Action taken.
704	Leeward CC	Employment and HR	Y	N	05/18/22	06/09/22	Identical to case #700.
703	UH - Manoa	Other	Y	N	05/17/22	05/17/22	Complaint is not related to the University.
702	UH - Manoa	Financial	N	N	05/14/22	05/19/22	Inproper application of stipend. Office of the Provost is resolving.
701	UH - Manoa	Student Affairs	N	Y	05/12/22	05/13/22	Faculty arrived late for final exam. Forwarded to Dean. Resolved.

**University of Hawaii**  
**Whistleblower Tracking Report**  
**July 1, 2021 - July 23, 2024**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
700	Leeward CC	Employment and HR	Y	N	05/10/22	05/26/22	Inappropriate behavior by staff personel. No violation
699	UH - Manoa	Student Affairs	N	Y	05/02/22	05/13/22	Identical to case #690
698	UH - Manoa	Student Affairs	N	Y	05/02/22	05/13/22	Identical to case #690
697	UH - Manoa	Student Affairs	N	Y	05/02/22	05/03/22	Identical to case #690
696	Maui College	Student Affairs	Y	Y	04/28/22	06/01/22	Exam date postponed. Addtl info requested. None rec'd
695	UH - Manoa	Student Affairs	N	Y	04/27/22	05/02/22	Identical to case #690
694	UH - Manoa	Research	Y	Y	04/27/22	05/13/22	Intl research students lack agmts. Addtl info requested, none rec'd.
693	Kauai CC	Other	Y	N	04/26/22	09/01/22	Employee allegedly stealing University property. No violation.
692	UH - Manoa	Student Affairs	N	Y	04/26/22	05/02/22	Identical to case #690
691	UH - Manoa	Student Affairs	N	Y	04/26/22	04/26/22	Identical to case #690
690	UH - Manoa	Student Affairs	N	Y	04/25/22	04/26/22	Timing of final/midterm exams contrary to academic calendar. Resolved.
689	Leeward CC	Student Affairs	N	Y	04/19/22	05/11/22	Faculty arrives late for class. No violation
688	UH - Hilo	Health and Safety	N	Y	04/14/22	07/28/22	Employee feeding chickens. Action taken.
687	UH - Manoa	Student Affairs	N	Y	03/17/22	03/24/22	Unfair treatment of student housing resident. Resolved.
686	UH - Manoa	Employment and HR	Y	N	03/12/22	05/25/22	Continuous renewal of interim position. No violation.
685	UH - Hilo	Health and Safety	Y	Y	03/11/22	04/11/22	Unresponsive Health Center personnel. Resolved.
684	UH - Manoa	Financial	N	Y	03/10/22	03/10/22	Evening call from UHF soliciting donations. Resolved.
683	UH - Manoa	Health and Safety	Y	Y	03/08/22	03/11/22	Faculty not wearing a mask. Resolved.
682	UH - Hilo	Employment and HR	N	Y	03/08/22	08/02/22	Unprofessional behavior by supervisor. Investigated, action taken.
681	UH - Manoa	Student Affairs	N	Y	03/04/22	04/14/22	Inappropriate social media postings. Addtl info requested, none rec'd.
680	UH - Manoa	Employment and HR	Y	N	03/02/22	03/24/22	Incomplete and insufficient information for investigation.
679	UH - Manoa	Employment and HR	Y	Y	02/28/22	06/02/23	Unprofessional behavior by faculty. Investigated, action taken.
678	UH - Hilo	Employment and HR	Y	N	02/21/22	08/02/22	Staff member does not supervise employees. Investigated, action taken.
677	UH - Manoa	Student Affairs	N	Y	02/19/22	03/08/22	Underage students consuming alcohol off campus. Resolved.
676	UH - Manoa	Student Affairs	N	Y	02/18/22	03/01/22	Incorrect assessment of student fees. Resolved.
675	UH - Hilo	Student Affairs	Y	N	02/14/22	08/02/22	Unresolved complaints at student housing. Investigated, action taken.
674	Kauai CC	Information Technology	Y	N	02/06/22	03/01/22	Faculty using UH e-mail system inappropriately. Investigated, action taken.
673	UH - Manoa	Health and Safety	N	Y	02/02/22	02/02/22	Unsanitary bathroom at resident hall. Action taken.
672	Leeward CC	Information Technology	Y	N	02/01/22	02/14/22	Distribution of unsolicited e-mail. No violation.
671	UH - Hilo	Health and Safety	Y	N	01/28/22	01/28/22	Complaint via phone rescinded by caller.
670	Honolulu CC	Other	N	N	01/27/22	01/28/22	Complaint via phone terminated by caller before providing complaint info.
669	UH - Manoa	Health and Safety	Y	Y	01/24/22	01/28/22	Glass bottle dropped from dorm lanai. Forwarded to Student Housing,
668	System	Property/Facilities	Y	N	01/24/22	03/23/22	Complaint against the management of Maunakea. No violation.
667	UH - Manoa	Employment and HR	Y	N	01/24/22	03/25/22	Unreasonable work requirement. Action taken.
666	UH - Hilo	Property/Facilities	Y	N	01/21/22	01/28/22	Emplyee using UH vehicle inappropriately. Action taken.
665	UH - Manoa	Employment and HR	N	N	01/20/22	12/05/22	Faculty member supports the TMT. Addtl info requested, none rec'd.
664	UH - Hilo	Health and Safety	N	Y	01/20/22	02/22/22	Faculty member opposes vaccine mandate. Action taken
663	Kapiolani CC	Student Affairs	N	Y	01/20/22	03/31/22	Inconsistent financial aid info provided to reporter. No violation
662	Honolulu CC	Health and Safety	N	Y	01/20/22	01/21/22	Faculty member not wearing mask while instructing. Action taken.

**University of Hawaii**  
**Whistleblower Tracking Report**  
**July 1, 2021 - July 23, 2024**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
661	UH - Manoa	Employment and HR	Y	N	01/13/22	03/25/22	Staff members involved in inappropriate relationship. Action taken.
660	Leeward CC	Student Affairs	N	Y	01/12/22	03/07/22	Poor class instruction. No violation.
659	UH - Manoa	Athletics	N	N	01/11/22	02/16/22	Head football coach is disrespectful, Action taken
658	UH - Manoa	Student Affairs	N	Y	01/06/22	01/12/22	Faculty member instruction is biased. Resolved.
657	UH - Manoa	Employment and HR	N	N	01/03/22	01/27/22	Faculty nepotism. No violation.
656	UH - Manoa	Health and Safety	N	Y	12/16/21	12/23/21	Student resident is COVID positive. Action taken.
655	UH - Hilo	Employment and HR	N	Y	12/14/21	01/18/22	Full time staff has another full time job. Action taken.
654	Leeward CC	Health and Safety	Y	N	12/03/21	01/11/22	Staff member lost a master set of keys. No violation.
653	UH - West Oahu	Other	Y	N	11/24/21	12/07/21	Staff member reserving parking stall. Action taken.
652	System	Information Technology	N	N	11/21/21	12/02/21	Receiving spam e-mail from a hawaii.edu acct. Resolved.
651	UH - Manoa	Health and Safety	Y	Y	11/19/21	12/17/21	Noncompliance with the mask mandate. No violation.
650	Honolulu CC	Employment and HR	Y	N	11/16/21	01/20/22	Employee disagreement. No violation.
649	Leeward CC	Employment and HR	Y	N	11/03/21	03/31/22	Employee harassment. Action taken.
648	UH - Manoa	Health and Safety	N	Y	10/31/21	11/12/21	COVID guidelines non-compliance by former student.
647	UH - Hilo	Health and Safety	N	Y	10/26/21	11/03/21	COVID guidelines non-compliance. Resolved.
646	Leeward CC	Employment and HR	Y	N	10/21/21	11/02/21	Inappropriate e-mail sent by faculty member. No violation.
645	Hawaii CC	Student Affairs	N	N	10/14/21	10/22/21	Disagreement on student's grade. No violation
644	Kauai CC	Employment and HR	Y	N	10/12/21	03/31/22	Employee unfairly terminated. Complaint withdrawn.
643	UH - Manoa	Health and Safety	Y	N	10/07/21	10/26/21	COVID guidelines non-compliance. Resolved.
642	UH - Manoa	Health and Safety	N	Y	10/04/21	08/29/22	Student became ill. Case referred to appropriate office.
641	UH - Manoa	Health and Safety	N	Y	09/30/21	10/04/21	COVID guidelines non-compliance at dorms. VP Student Svcs notified.
640	UH - Manoa	Employment and HR	Y	N	09/28/21	12/20/21	Non-compliance with recruitment process. Action taken.
639	UH - Manoa	Health and Safety	N	Y	09/28/21	10/19/21	Elevator not working. Addtl info requested, none rec'd.
638	UH - Manoa	Employment and HR	N	Y	09/23/21	12/20/21	Identical to case# 637.
637	UH - Manoa	Employment and HR	N	N	09/21/21	12/20/21	Unprofessional/inappropriate behavior by faculty. Action taken.
636	UH - Manoa	Employment and HR	Y	N	09/21/21	09/24/21	Unprofessional/inappropriate behavior by employee. Action taken
635	Hawaii CC	Research	Y	N	09/21/21	10/08/21	Inappropriate coordination of response to inquiries. No violation.
634	Kapiolani CC	Employment and HR	Y	N	09/19/21	12/23/21	Employee discussing religion. Action taken.
633	UH - Manoa	Employment and HR	Y	N	09/18/21	08/24/23	Faculty utilizing student internships inappropriately.
632	UH - Manoa	Student Affairs	N	Y	09/16/21	09/24/21	Students smoking marijuana. Forwarded to student housing to investigate
631	UH - Manoa	Student Affairs	N	Y	09/15/21	09/20/21	Unauthorized personnel in student housing. Investigated and resolved.
630	Hawaii CC	Other	N	Y	09/15/21	09/24/21	Lack of electric vehicle parking stalls. Investigated, no violation.
629	UH - Manoa	Health and Safety	N	Y	09/14/21	09/20/21	Alleged assault. Investigated and resolved.
628	UH - Manoa	Health and Safety	N	Y	09/07/21	09/08/21	Non-compliance with COVID protocols. Investigated and closed.
627	UH - Manoa	Health and Safety	N	Y	09/04/21	09/20/21	Non-compliance with COVID protocols. Investigated and closed.
626	UH - Manoa	Health and Safety	N	Y	09/03/21	09/07/21	Non-compliance with COVID protocols. Investigated and closed.
625	UH - Manoa	Health and Safety	N	N	09/03/21	12/17/21	Unsanitary dorms. Action taken
624	Hawaii CC	Other	N	N	09/01/21	09/01/21	U.S. and Hawk flags not displayed. Investigated, flagpoles under repair.
623	UH - Manoa	Student Affairs	N	Y	08/31/21	09/14/21	Inconsistent grading. Investigated and resolved.



**University of Hawaii**  
**Whistleblower Tracking Report**  
**July 1, 2021 - July 23, 2024**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
622	UH - Manoa	Health and Safety	N	Y	08/30/21	09/01/21	Non-compliance with COVID protocols. Investigated and closed.
621	UH - Manoa	Health and Safety	N	Y	08/28/21	09/01/21	Non-compliance with COVID protocols. Investigated and closed.
620	UH - Manoa	Employment and HR	Y	N	08/28/21	09/20/21	Employee disclosed confidential info. Addtl info requested, none recd.
619	UH - Manoa	Student Affairs	N	Y	08/26/21	08/27/21	Departmental office not open during business hours. Resolved.
618	Kapiolani CC	Student Affairs	N	Y	08/26/21	03/31/22	Student financial aid account is inaccurate. No violation
617	Kapiolani CC	Health and Safety	Y	N	08/25/21	10/13/21	Faculty engages in unsafe activities. Matter resolved,
616	Hawaii CC	Health and Safety	N	Y	08/25/21	10/13/21	Faculty disregarding COVID 19 safety protocols. Matter resolved.
615	UH - Manoa	Health and Safety	N	Y	08/25/21	08/27/21	Unvaccinated student not tested for COVID is on campus. Resolved
614	UH - Manoa	Employment and HR	Y	N	08/25/21	09/14/21	Employee vaccine mandate is unlawful. No violation.
613	UH - Manoa	Health and Safety	N	Y	08/25/21	09/02/21	Identical to case #612.
612	UH - Manoa	Health and Safety	N	Y	08/25/21	09/02/21	UHM student vaccination mandate is unlawful. No violation.
611	UH - Manoa	Health and Safety	N	N	08/24/21	09/01/21	Unsanitary dorms. Vice Provost Students Svcs notified.
610	UH - Manoa	Health and Safety	Y	N	08/24/21	09/01/21	Unvaccinated employee. Investigated and resolved.
609	UH - Hilo	Health and Safety	N	Y	08/24/21	08/27/21	Non-compliance with COVID protocols. Investigated and closed.
608	UH - Manoa	Health and Safety	Y	N	08/23/21	08/27/21	Non-compliance with COVID protocols. Investigated and closed.
607	UH - Manoa	Health and Safety	N	Y	08/19/21	09/01/21	Elevator not working. Addtl info requested, none received.
606	System	Property/Facilities	N	N	08/06/21	09/28/21	Procurement non-compliance. Investigated, no violation.
605	Kapiolani CC	Employment and HR	Y	N	08/06/21	12/23/21	Employee not working. Action taken.
604	UH - Manoa	Health and Safety	N	Y	08/06/21	09/01/21	Student followed on campus. Addtl info requested, none received.
603	Honolulu CC	Employment and HR	Y	N	08/04/21	08/31/21	Employee misused confidential information. Investigated, no violation.
602	System	Financial	Y	N	07/30/21	09/08/21	Employee paid late. Investigated, no violation.
601	UH - Manoa	Employment and HR	N	N	07/16/21	09/29/21	Hiring unqualified applicant. Addtl info requested, none provided.
600	Hawaii CC	Employment and HR	Y	N	07/06/21	08/06/21	Wrongful termination. Investigated and closed.

**All cases prior to July 1, 2021 are closed**

**University of Hawaii**  
**Whistleblower Case Category**  
**As of July 23, 2024**

<b>Category</b>	<b>June 15, 2016 (inception) - July 23, 2024</b>		<b>July 1, 2024 - July 23, 2024</b>	
	<b>Cases</b>	<b>%</b>	<b>Cases</b>	<b>%</b>
Employment and HR	415	48%	1	50%
Health and Safety	149	17%	0	0%
Other	91	10%	0	0%
Student Affairs	133	15%	0	0%
Property/Facilities	31	4%	0	0%
Financial	21	2%	0	0%
Information Technology	14	2%	0	0%
Research	15	1%	1	50%
Athletics	8	1%	0	0%
<b>Total</b>	<b>877</b>	<b>100%</b>	<b>2</b>	<b>100%</b>

	<b>July 1, 2023 - June 30, 2024</b>		<b>July 1, 2022 - June 30, 2023</b>	
	<b>Cases</b>	<b>%</b>	<b>Cases</b>	<b>%</b>
Employment and HR	52	53%	36	46%
Health and Safety	10	10%	12	16%
Other	6	6%	8	10%
Student Affairs	20	20%	17	22%
Property/Facilities	4	4%	1	1%
Financial	5	5%	0	0%
Information Technology	0	0%	1	1%
Research	2	2%	1	1%
Athletics	0	0%	2	3%
<b>Total</b>	<b>99</b>	<b>100%</b>	<b>78</b>	<b>100%</b>

	<b>July 1, 2021 - June. 30, 2022</b>		<b>June 15, 2016 (inception) - June 30, 2021</b>	
	<b>Cases</b>	<b>%</b>	<b>Cases</b>	<b>%</b>
Employment and HR	31	28%	295	50%
Health and Safety	35	32%	92	15%
Other	8	7%	69	12%
Student Affairs	24	22%	72	12%
Property/Facilities	2	2%	24	4%
Financial	3	3%	13	2%
Information Technology	3	3%	10	2%
Research	2	2%	9	2%
Athletics	1	1%	5	1%
<b>Total</b>	<b>109</b>	<b>100%</b>	<b>589</b>	<b>100%</b>

**University of Hawaii  
Whistleblower Case Source  
As of July 23, 2024**

Source	June 15, 2016 (inception) - July 23, 2024		July 1, 2023 - July 23, 2024	
	Cases	%	Cases	%
Observation	336	39%	0	0%
Happened to reporter	243	28%	2	100%
Other	139	15%	0	0%
Heard it	63	7%	0	0%
Told to reporter by:				
Co-worker	64	7%	0	0%
Outside the University	13	2%	0	0%
Overheard it	19	2%	0	0%
	<b>877</b>	<b>100%</b>	<b>2</b>	<b>100%</b>

Source	July 1, 2023 - June 30, 2024		July 1, 2022 - June 30, 2023	
	Cases	%	Cases	%
Observation	38	39%	28	35%
Happened to reporter	27	27%	19	24%
Other	18	18%	13	17%
Heard it	8	8%	10	13%
Told to reporter by:				
Co-worker	8	8%	3	4%
Outside the University	0	0%	2	3%
Overheard it	0	0%	3	4%
	<b>99</b>	<b>100%</b>	<b>78</b>	<b>100%</b>

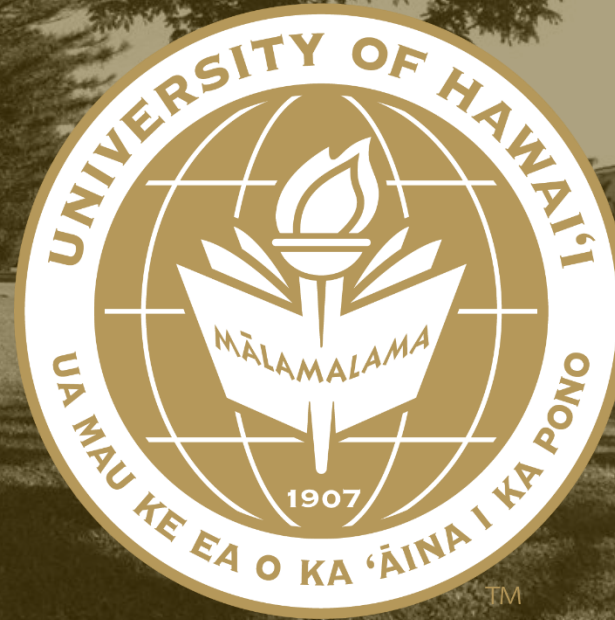
Source	July 1, 2021 - June 30, 2022		June 15, 2016 (inception) - June 30, 2021	
	Cases	%	Cases	%
Observation	39	35%	231	39%
Happened to reporter	39	35%	156	26%
Other	17	16%	91	15%
Heard it	6	6%	39	7%
Told to reporter by:				
Co-worker	5	5%	48	8%
Outside the University	0	0%	11	2%
Overheard it	3	3%	13	3%
	<b>109</b>	<b>100%</b>	<b>589</b>	<b>100%</b>

**University of Hawaii**  
**Whistleblower Reporter Type**  
**As of July 23, 2024**

<b>Reporter</b>	<b>June 15, 2016 (inception) - July 23, 2024</b>		<b>July 1, 2024 - July 23, 2024</b>	
	<b>Cases</b>	<b>%</b>	<b>Cases</b>	<b>%</b>
Employee	486	55%	1	50%
Non-employee	391	45%	1	50%
<b>Total</b>	<b>877</b>	<b>100%</b>	<b>2</b>	<b>100%</b>
Anonymous	729	83%	2	100%
Identified	148	17%	0	0%
<b>Total</b>	<b>877</b>	<b>100%</b>	<b>2</b>	<b>100%</b>

<b>Reporter</b>	<b>July 1, 2023 - June 30, 2024</b>		<b>July 1, 2022 - June 30, 2023</b>	
	<b>Cases</b>	<b>%</b>	<b>Cases</b>	<b>%</b>
Employee	59	60%	35	45%
Non-employee	40	40%	43	55%
<b>Total</b>	<b>99</b>	<b>100%</b>	<b>78</b>	<b>100%</b>
Anonymous	85	86%	63	81%
Identified	14	14%	15	19%
<b>Total</b>	<b>99</b>	<b>100%</b>	<b>78</b>	<b>100%</b>

<b>Reporter</b>	<b>July 1, 2021 - June 30, 2022</b>		<b>June 15, 2016 (inception) - June 30, 2021</b>	
	<b>Cases</b>	<b>%</b>	<b>Cases</b>	<b>%</b>
Employee	45	41%	346	59%
Non-employee	64	59%	243	41%
<b>Total</b>	<b>109</b>	<b>100%</b>	<b>589</b>	<b>100%</b>
Anonymous	99	91%	480	81%
Identified	10	9%	109	19%
<b>Total</b>	<b>109</b>	<b>100%</b>	<b>589</b>	<b>100%</b>



# Enterprise Risk Management Update

## Committee on Independent Audit

Office of the Vice President for Administration

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August 1, 2024

# Enterprise Risk Management Overview

- July 2024 Risk Assessment by Officers
  - Facilitated by United Educators Risk Management Consultant
  - Validated UH ERM process
  - Consistent with national standards
- Comprehensively reviewed risk categories
- Updated risk descriptions
- Recalibrated Heat Map

# Enterprise Risk Management - Risk Categories

Risk Category	Description
Compliance	Risks related to laws, statutes, regulations, rules, standards, and administrative regulations that govern how the institution operates and those risks that arise from the institution's compliance obligations.
Financial	Risks that arise from the management and control of the finances of the institution, funding sources, financial planning, market forces; and risks resulting in a material misstatement of the institution's financial statements, and the potential loss of institutional assets.
Operational	Risks that arise from people, processes, systems, and controls; and typically include the perils covered by insurance.
Reputational	Risks involving challenges and choices that could potentially impact or bring into question the institution's character, quality or integrity; and perceived value, institutional status, and public perception and trust. Reputation risk can be incurred as a consequence of other risks.
Strategic	Risks that relate to high-level plans and goals that are aligned with and support the institution's core mission, those risks that arise from the institution's mission and strategic objectives, those arising from key initiatives relating to the strategic plan; and trends in the economy and society, i.e. competition, and economic factors that could affect consumer demand.

# Key Risks and Risk Categories

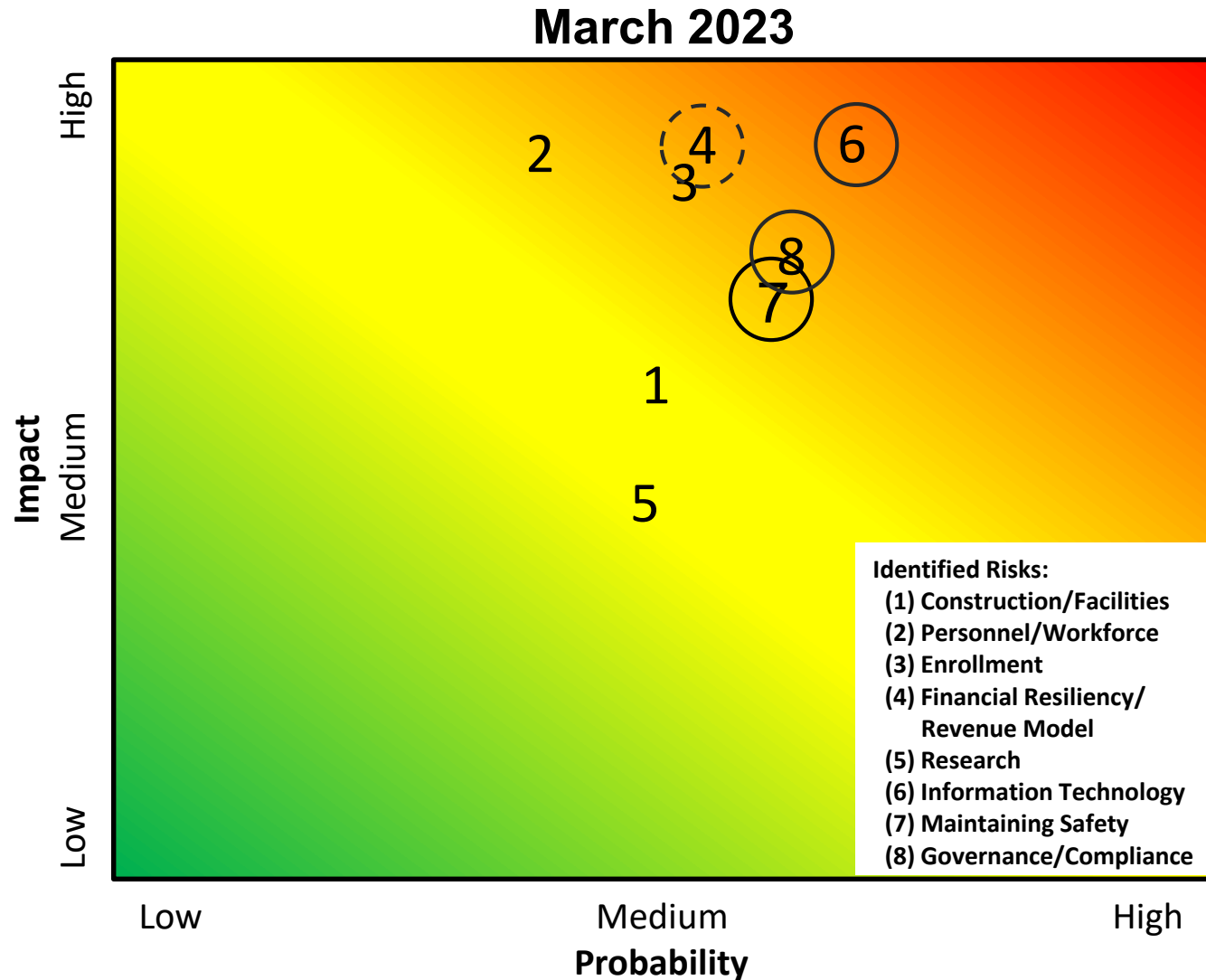
	RISKS	COMPLIANCE	FINANCIAL	OPERATIONAL	REPUTATIONAL	STRATEGIC
1	<p><b>Construction/Facilities</b> Aging facilities and deferred maintenance backlog increasingly pose potential risks to health and safety, public perception, reputation and the ability to recruit faculty and students. Recent issues including inflation, rising material costs and supply chain issues create new risks associated with meeting cost and schedule plans to place facilities and assets into service.</p>	X		X	X	X
2	<p><b>Personnel/Workforce</b> UH cannot succeed without a first-rate workforce across faculty, staff and leadership. With many long-term professionals at retirement age, knowledge transfer efforts through formal and informal training on shared principles, processes, and technological systems are critical. Compensation equity between current employees and new hires, between employee groups, and relative to local and national peers must be constantly reviewed to maintain competitiveness, also taking into consideration rising costs of living. High turnover in certain classifications (i.e. DPS) may affect health and safety.</p>	X	X	X	X	
3	<p><b>Enrollment: Student Recruitment &amp; Retention</b> Declining enrollment within some units poses risks to tuition revenue needed for operations as well as to the University's primary goal of increasing the educational capital of the state.</p>		X		X	X
4	<p><b>Financial Resiliency/Revenue Model</b> While the university has generally stabilized the revenue sources it controls, potential decreases in funding from the State Legislature could pose risks to operating revenue necessary to achieve the University's strategic outcomes in service to the State without tuition increases that would negatively impact access.</p>	X	X		X	X



# Key Risks and Risk Categories

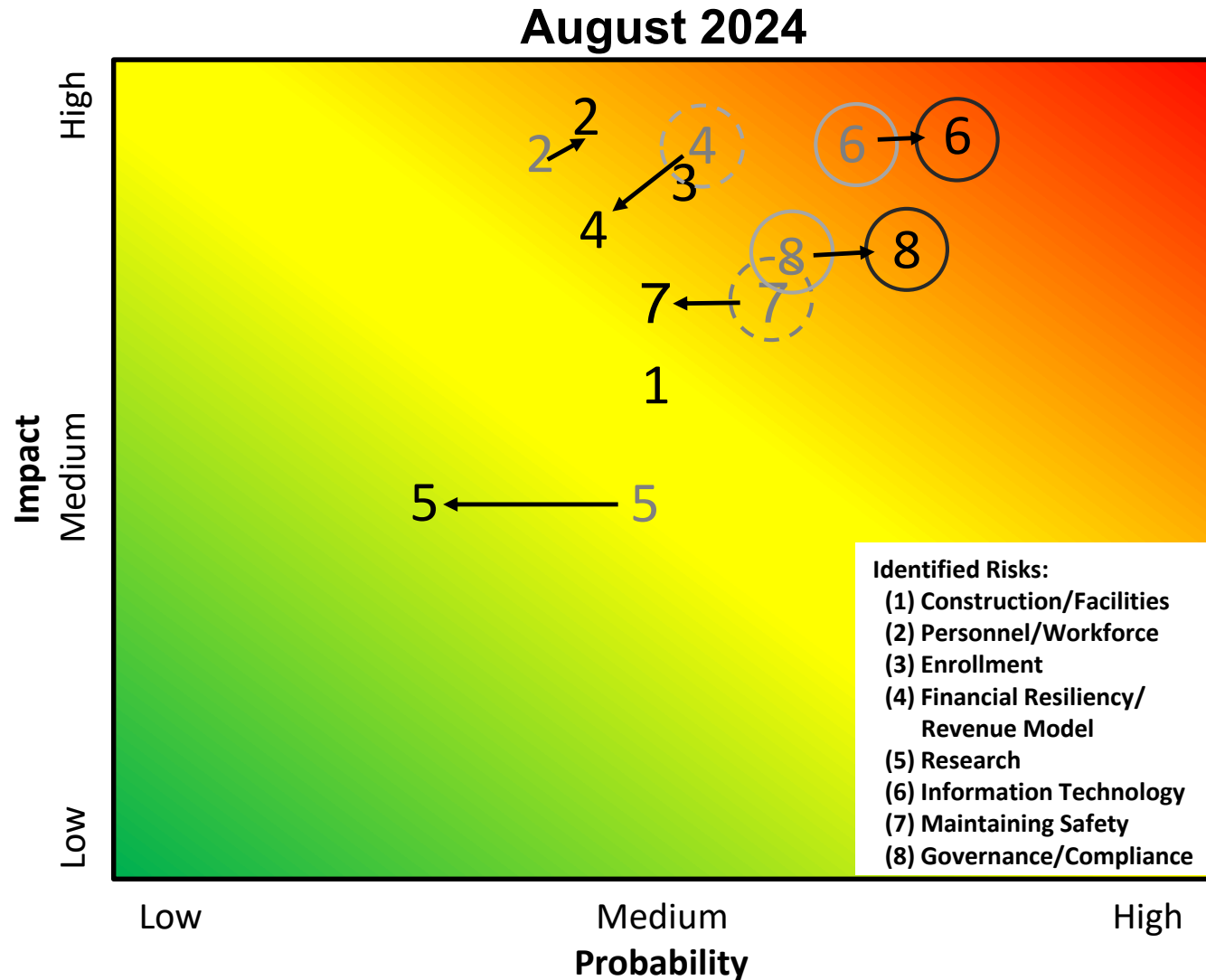
	RISKS	COMPLIANCE	FINANCIAL	OPERATIONAL	REPUTATIONAL	STRATEGIC
5	<p><b>Research Competitiveness</b> Extramural funding is a major funding line for the university. While grants opportunities are currently increasing, the environment is increasingly competitive. Success will require increasing faculty capacity and maintaining strong federal relations. More extramural funding creates additional compliance risks beyond the constantly increasing compliance requirements of the federal government.</p>	X	X	X		
6	<p><b>Information Technology</b> Robust, reliable and resilient technology infrastructure is critical to an information-based enterprise. The complex, decentralized environment of Higher Education and the University, and an academic culture of open access contribute to the recognized risks of access compromises, data breaches and other cyber concerns. The increasingly difficult cyber insurance market, and ongoing regulatory changes continue to pose new challenges that add to the overall institutional risk profile.</p>	X		X	X	
7	<p><b>Maintaining Safety - (Individual, Campus, Business Continuity)</b> There are increasing expectations and compliance requirements regarding sexual, physical, mental, and gender-based harassment and misconduct on college campuses. This includes establishing safety, counseling and advocacy programs for students and employees in these areas. Natural and man-made disasters are likely increasing with climate change and loosening restrictions on gun ownership.</p>	X	X	X	X	
8	<p><b>Governance and Compliance</b> Establishing an operational framework that minimizes single points of failure and enhances consistent practices across all campuses is key to ensuring resiliency in the face of Board of Regents and administration leadership transitions and internal and external pressures, such as staff shortages, increasing regulatory requirements and enforcement, and unexpected emergencies. Compliance obligations are increasing especially in IT and data security, export controls, research, human resources, financial aid, and safety &amp; security. Universities are facing increased scrutiny by regulators and funders regarding compliance with laws and regulations imposed by federal and state governments, industry best practices and internal policies and procedures in multiple areas. Risks include legal and financial penalties, criminal prosecution, as well as reputational loss associated with negative performance in this area.</p>	X	X	X	X	X

# 2023 Risk Heat Map



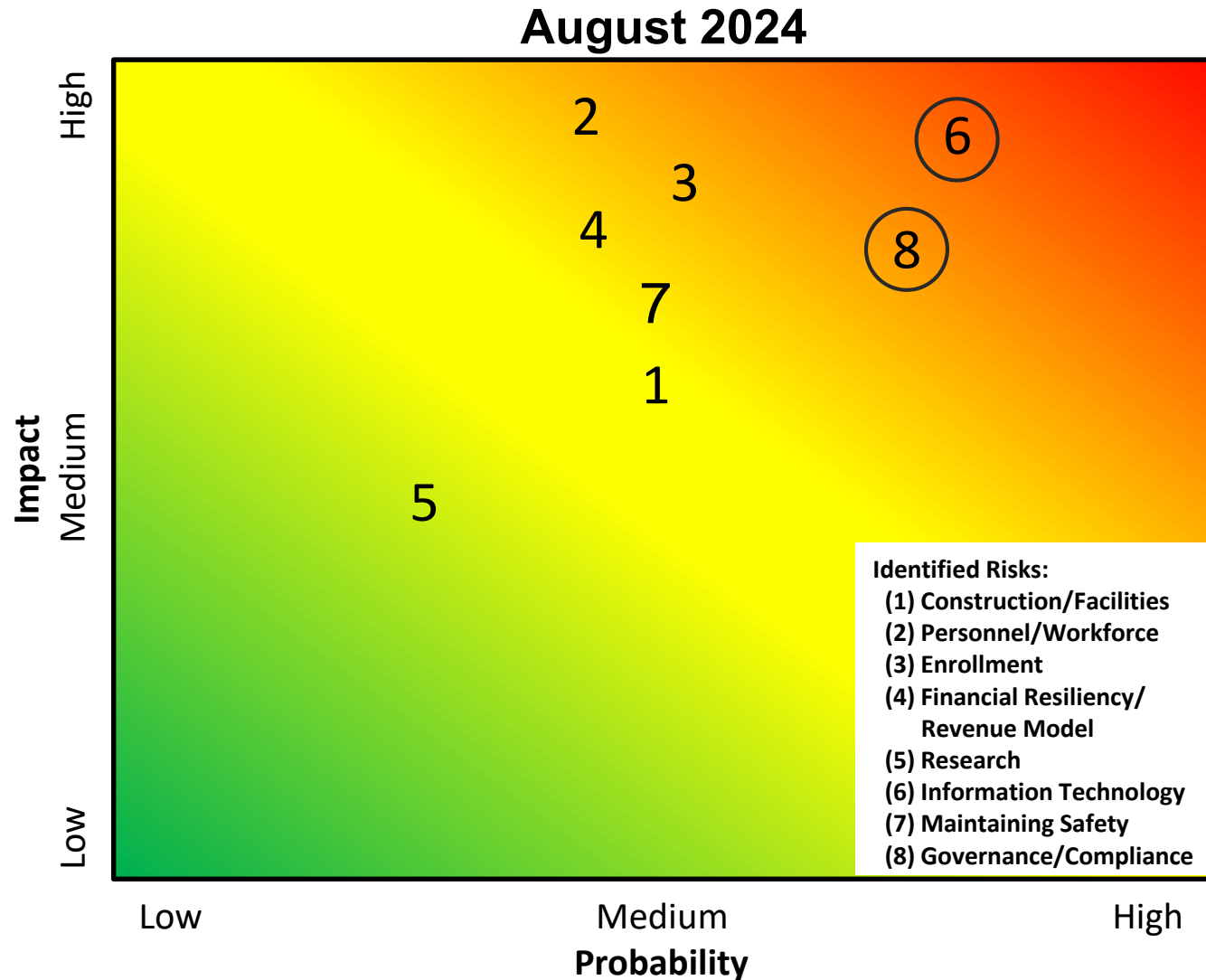
\*Circled risks are the top areas of particular focus  
\*Dotted circled risk is being closely monitored

# Changes to 2023 Risk Heat Map



\*Circled risks are the top two areas of particular focus  
\*Dotted circled risks are being closely monitored

# 2024 Risk Heat Map



\*Circled risks are the top two areas of particular focus

# Summary of Changes and Next Steps

## Description

In 2024, the definitions of each risk category were not substantially changed. The heat map placement for risk category numbers 1 and 3 did not change from 2023.

Risk Category 2 (Personnel/Workforce) veered slightly more into the orange range primarily due to campuses experiencing retirements of long-standing employees with valuable institutional knowledge and history; while also finding it difficult to recruit and fill key operational and administrative positions. Campuses are mitigating against this risk through documenting procedures and training.

Risk Category 6 (Information Technology) moved higher on the probability scale due to continued increases in worldwide cybersecurity threats and impacts from cybersecurity incidents, together with the general reliance of critical enterprise systems on complex shared infrastructure and services.

The definition of Risk Category 8 (Governance/Compliance) was updated to acknowledge risk associated with a change in administration and a broadening of compliance requirements in the higher education industry. To that end, this risk category also moved higher on the probability scale primarily due to an increase in complex federal regulations associated with Title IV, VI, VII and IX, as well as heightened oversight by regulatory agencies.

Risk Categories 4 (Financial Resiliency/Revenue Model), 5 (Research), and 7 (Maintaining Safety) experienced a decline in both probability and/or impact on the heat map. Several years ago, the financial health of the University was experiencing underperforming enrollment and a reliable research funding stream. These areas have stabilized to healthy levels. Additionally, the University's campus climate surveys have consistently indicated that, overall, students and employees feel safe on our campuses.

Over the year, the administration will closely monitor Risk Categories 7 and 8. Next year, the administration intends to re-baseline the risk definitions and placement on the heat map.

# Item IV.F.

Discussion on the  
Search for a New  
Director of Internal Audit

**NO MATERIALS**