MEMORANDUM

TO: Stanford Yuen  
Chair, Board of Regents Committee on Independent Audit

VIA: David Lassner  
President, University of Hawai‘i

VIA: Kalbert Young  
Vice President for Budget and Finance, CFO

VIA: Robert Bley-Vroman  
Chancellor, University of Hawai‘i at Mānoa

FROM: David Matlin  
Director, University of Hawai‘i at Mānoa Intercollegiate Athletics

SUBJECT: University of Hawai‘i at Mānoa Intercollegiate Report on Agreed Upon Procedures - 2015 Football Season

The attached University of Hawai‘i at Mānoa Intercollegiate Athletics Report on Agreed-Upon Procedures 2015 Football Season are submitted for Board of Regents Committee on Independent Audit for review and acceptance.

The report was prepared by the University in conformity with National Collegiate Athletics Association Bylaw 20.9.9.3.2 and audited by Accuity, LLP, a certified public accounting firm.

Attachments

Copy: Glenn Shizumura, Director of the Office of Internal Audit
Kathy Cutshaw, Vice Chancellor for Administration, Finance & Operations

An Equal Opportunity/Affirmative Action Institution
University of Hawaiʻi at Mānoa
Intercollegiate Athletics
Report on Agreed-Upon Procedures
2015 Football Season
Report of Independent Accountants

To the Intercollegiate Athletics Department
University of Hawai‘i at Mānoa

We have performed the procedures enumerated below, which were agreed to by the University of Hawai‘i at Mānoa Intercollegiate Athletics Department ("Mānoa Athletics"), solely to assist the University of Hawai‘i (the "University") in evaluating whether the accompanying Football Actual Attendance Summary ("Summary") is in compliance with the National Collegiate Athletics Association Bylaw 20.9.9.3.2 for the 2015 Football season.

Management of Mānoa Athletics is responsible for the Summary and the Summary’s compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

A. We obtained the Summary (see Attachment A) and supporting worksheets for the 2015 Football Season and compared the totals to the Aloha Stadium AM Monitor for all seven home games in 2015.

   No exceptions were noted.

B. We recalculated the totals from the "Attendance" column of the Aloha Stadium AM Monitor for all seven home games in 2015.

   No exceptions were noted.

C. We obtained confirmation from management of the Aloha Stadium on the criteria used to include individuals in the actual attendance figures for the seven home games in 2015.

   No exceptions were noted.

D. We recalculated the total actual attendance figures for the seven home games and the average actual home games attendance figure on the Summary for the 2015 Football Season.

   No exceptions were noted.

* * * * * * *

999 Bishop Street, Suite 1900
Honolulu, Hawai‘i 96813
Telephone: 808 531 3400 Facsimile: 808 531 3433
We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the compliance of the accompanying Summary. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. The accompanying Summary for the 2015 Football Season has not been audited, reviewed or compiled by us and accordingly, we do not express an opinion or any other form of assurance on it.

This report is intended solely for the information and use of University management, and is not intended to be and should not be used by anyone other than these specified parties.

Honolulu, Hawai’i
February __, 2016
THE NATIONAL COLLEGIATE ATHLETIC ASSOCIATION
2015 FOOTBALL ACTUAL ATTENDANCE SUMMARY

INSTITUTION: University of Hawaii at Manoa
CONFERENCE: Mountain West Conference

Actual Attendance. For purposes of computing actual attendance figures, an individual may be counted if any one of the following conditions applies:

a. Attendees are issued tickets that are collected on admission to the game and retained;

b. Attendees enter through and are counted by a turnstile that is monitored by a representative of the department of athletics who verifies in writing the accuracy of the count on a per-game basis; or

c. Attendees enter through a gate at which a representative of the department of athletics counts them individually with a manual counter (or an electronic scanner), and the representative provides a written statement verifying the accuracy of the count on a per-game basis.

Student-athletes and cheerleaders scheduled by the institution to be at the game and students performing services at the stadium (e.g., concessionaires, ticket takers, parking-lot attendants, ushers, groundkeepers) shall not be counted toward meeting the actual attendance requirements; however, each band member who satisfies any of the above-mentioned conditions for counting student attendance may be included in the calculation of actual attendance.

<table>
<thead>
<tr>
<th>HOME GAME</th>
<th>DATE</th>
<th>ACTUAL ATTENDANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Colorado</td>
<td>9/3/15</td>
<td>17,642</td>
</tr>
<tr>
<td>UC Davis</td>
<td>9/19/15</td>
<td>20,120</td>
</tr>
<tr>
<td>San Diego State</td>
<td>10/10/15</td>
<td>23,401</td>
</tr>
<tr>
<td>Air Force</td>
<td>10/31/15</td>
<td>13,437</td>
</tr>
<tr>
<td>Fresno State</td>
<td>11/14/15</td>
<td>14,611</td>
</tr>
<tr>
<td>San Jose State</td>
<td>11/21/15</td>
<td>10,022</td>
</tr>
<tr>
<td>Louisiana-Monroe</td>
<td>11/28/15</td>
<td>13,343</td>
</tr>
</tbody>
</table>

TOTAL ACTUAL ATTENDANCE HOME GAMES: 112,576

AVERAGE ACTUAL ATTENDANCE HOME GAMES: 16,082

BY SIGNING BELOW, I CERTIFY THAT THE REPORTED ATTENDANCE FIGURES WERE VERIFIED THROUGH THE ANNUAL CERTIFIED AUDIT, AS REQUIRED BY NCAABYLAW 20.9.3.2.

SIGNED: [Signature]  DATE: 12/30/15
(Director of Athletics)

PLEASE RETURN THIS FORM NOT LATER THAN FEBRUARY 15, 2016, TO:
NCAA
STEVE MALLONEE, DIVISION I GOVERNANCE LIAISON/AMA MANAGING DIRECTOR
P.O. BOX 6222, INDIANAPOLIS, IN 46206-6222
PHONE NUMBER 317/917-6222, FAX NUMBER 317/917-6842