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MINUTES

BOARD OF REGENTS COMMITTEE ON INDEPENDENT AUDIT MEETING

APRIL 4, 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 9:00 a.m. on Thursday, April 4, 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; Regent Diane Paloma; and Regent Wayne Higaki.

Committee members excused: Regent Neil Abercrombie

Others in attendance: Regent William Haning; Regent Laurel Loo; Regent Abigail Mawae; Regent Laurie Tochiki; Regent Ernest Wilson (ex officio committee members); President David Lassner; Vice President (VP) for Administration Jan Gouveia; VP for Community Colleges Erika Lacro; 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; UH-Mānoa (UHM) Provost Michael Bruno; UH-West O'ahu Chancellor Maenette Benham; 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 December 7, 2023, committee meeting which had been distributed. Hearing none, the minutes were approved.

III. PUBLIC COMMENT PERIOD

Board Secretary Lau announced that the Board Office did not receive any written testimony, and that no individuals signed up to provide oral testimony.

IV. AGENDA ITEMS

A. Review and Acceptance of the University of Hawai'i Systemwide Financial Reserves Status of Corrective Actions Report

Glenn Shizumura, Director of the Office of Internal Audit (OIA), reported on the status of corrective actions taken by the administration to address improvement opportunities and mitigate risks documented in a report dated March 9, 2023, titled "*University of Hawai'i Financial Reserves Review*". He reviewed several of the objectives of the initial audit, as well as recommended corrective actions contained within the report, and noted that the administration has implemented all of the suggested corrective actions to the satisfaction of OIA.

Regent Higaki moved to accept the University of Hawai'i systemwide financial reserves status of corrective action report, seconded by Vice-Chair Lee, and noting the excused absence of Regent Abercrombie, the motion carried with all members present voting in the affirmative.

Chair Akitake thanked VP Young and Amy Kunz, Associate Vice President for Budget and Finance/University Controller, for acting upon the recommendations contained within the audit in a timely and efficient manner.

B. Review and Acceptance of the Waikīkī Aquarium (Aquarium) Status of Corrective Actions Report

Internal Auditor Shizumura briefly recounted previous presentations made to the committee regarding the status of corrective actions to address improvement opportunities and mitigate risks documented in a report dated January 29, 2021, entitled "*University of Hawai'i at Mānoa Review of the Waikīkī Aquarium*", the last of which occurred in May 2023. Although follow-up audits confirmed the implementation of corrective actions to address ten of the 15 risks and challenges identified in the initial audit, the remainder were either not yet implemented or were in process of resolution. As such, OIA believes it would be prudent for UHM senior leadership to actively manage and monitor the Aquarium's implementation of corrective actions on a monthly basis going forward.

Chair Akitake sought clarification on the amount of time corrective actions for the Aquarium identified in the initial audit have remained outstanding in totality, the number of unresolved corrective actions in existence when OIA provided its last report on this audit to the committee, and whether there was a commitment by Provost Bruno to complete the remaining identified recommendations by a specific date. She also inquired as to whether there was a standard duration for management to respond to recommended actions contained within an audit of this magnitude. Internal Auditor Shizumura replied that almost three years have passed since the initial audit report on the Aquarium was issued in May 2021; eight of the 15 identified risks remained outstanding as of OIA's last report to the committee on this matter in March 2023; and the administration had expected to complete the recommendations by the end of the calendar year. He also expressed his belief that, in general, the amount of time it takes for management to act upon and implement recommendations contained within an audit of this magnitude is approximately one-to-two years.

For the edification of regents, Chair Akitake underscored comments made by Provost Bruno during the committee meeting held on September 7, 2023, regarding the

UHM administration's commitment to address the outstanding recommendations by December 22, 2023. She then asked Internal Auditor Shizumura if this deadline was met and, if not, whether there were any requests made for an extension. Internal Auditor Shizumura replied that the noted deadline was not met and he was unaware of any requests to extend the deadline. However, he noted UHM administration's provision of several progress reports to OIA and the Board Office regarding corrective action implementation since November 2023. Chair Akitake thanked Internal Auditor Shizumura for his response but continued to emphasize the failure of UHM administration to meet their self-imposed deadline.

Referencing issues noted in the audit report with respect to the luau, Chair Akitake asked Internal Auditor Shizumura to speak to this matter further. Internal Auditor Shizumura briefly reviewed concerns related to luau events held at the Aquarium noted in the initial audit, chief among them being deficiencies in adhering to university policies related to acquiring review and approval from the university's Office of General Counsel (OGC) prior to issuing a concession contract. Subsequent to issuance of the initial audit report, the Aquarium suspended all private event facility rentals and began the process of soliciting a new luau vendor. In July 2023, the Aquarium resumed luau events under a new vendor contract for the period of July 1, 2023, through June 30, 2024, which was reviewed by OGC along with the university's Office of Risk Management (ORM). Although OGC and ORM were involved with the preparation and review of the new Aquarium luau concession contract, which addresses OIA's initial comments about this matter, concerns have arisen regarding language within the new contract pertaining to concession fees and whether the 15 percent of gross revenue option mentioned is based on a per event basis.

Chair Akitake inquired if the university was receiving all of the funds it was owed under the new luau contract. She also asked about the number of luau events held over the period of a week. Internal Auditor Shizumura stated approximately five luau events are held at the Aquarium over the course of a week. Although \$4,000 per event was being received from the vendor, it remains unclear as to whether additional funds are due to the university based upon a stipulation in the current luau contract for the payment of \$4,000 per event or 15 percent of gross revenues earned by the concessionaire, whichever is greater, be paid to the Aquarium.

Regent Higaki questioned whether the Aquarium has ever received a payment from the luau concessionaire in excess of \$4,000. Internal Auditor Shizumura stated that he was currently unaware of any payments being made to the Aquarium by the concessionaire above \$4,000.

Expressing her belief in the potential for a substantial loss of revenue due to the lack of clarity in the luau contract noted by OIA, Chair Akitake asked if there was a way to correct this problem. Internal Auditor Shizumura responded that the easiest solution would be for the administration to require the luau concessionaire to engage an independent certified public accounting firm to conduct an audit of concession revenues at the concessionaire's expense which is allowed under the current luau contract. In light of this response, Chair Akitake queried whether the audit should be asked for prior

to the end of the fiscal year. Internal Auditor Shizumura verbalized his belief that having such an audit conducted at the end of the fiscal year made the most sense.

Notwithstanding a decision by the Aquarium to not renew the luau concession contract for an additional year as indicated in the management response to this follow-up audit, Chair Akitake inquired as to whether it was Internal Auditor Shizumura's understanding that an accounting of possible monies owed to the university still needed to take place. Internal Auditor Shizumura replied in the affirmative stating the year-end audit mentioned earlier would allow the Aquarium to determine actual revenues generated by the luau concessionaire per event. Should 15 percent of the gross revenues received for an event exceed the \$4,000 concession fee, the concessionaire would be required to remunerate the Aquarium for the remaining balance under the current contract.

Both Chair Akitake and Regent Mawae opined on the lack of a downside to conducting a year end audit of luau concession fees as allowed under the current contract.

Discussions took place between Chair Akitake and Internal Auditor Shizumura regarding the uncertainty of the exact amount of revenues currently being generated by the luau concessionaire absent a year end audit and whether weekly or monthly inquiries by the Aquarium on this matter would be desirable. Chair Akitake and Internal Auditor Shizumura also engaged in a brief dialogue on the internal audit process, including the provision of adequate time for OIA to review management's response to any recommended corrective actions.

Vice-Chair Lee asked if there was a timeframe for completion of the corrective actions not yet implemented by the Aquarium. Internal Auditor Shizumura noted the existence of a timeframe to complete the corrective actions within the management response to the follow-up audit.

Citing the aforementioned timeframe, Chair Akitake asked whether those corrective actions slated to be achieved by the end of March 2024 were in fact completed. Internal Auditor Shizumura stated that, although OIA has received management responses related to the corrective actions scheduled to be completed by March 2024, his office has not had the opportunity to review these responses. Hence, OIA will report on the status of these corrective actions, along with the other items not yet implemented, in its next audit follow-up report.

Citing comments in the audit response regarding management's inability to comply with certain university policies and procedures regarding the use of university facilities for an event where food is distributed or consumed except when food is supplied by the UHM food contractor due to the obsolescence of existing policies, Chair Akitake asked if an auditee can refuse to follow a procedure simply because it is outdated or is being replaced with revised guidance. Internal Auditor Shizumura replied that OIA conducts audits based upon relevant policies in existence at the time of the review. Chair Akitake asked if the policy on this matter noted in the audit response was still relevant to the

situation. Internal Auditor Shizumura replied that, to the best of his knowledge, the administrative policy had not yet been amended and therefore retained its relevance.

Regent Paloma questioned whether the Aquarium had a dedicated administrative staff. Internal Auditor Shizumura responded in the affirmative.

Provost Bruno briefly spoke about management's response to the follow-up audit pointing out areas where the administration agreed with the review's findings and providing some explanation for the delays in completing all of the corrective actions by the deadline he had committed to.

Chair Akitake asked if her understanding that the luau concession contract failed to adhere to recommended corrective actions contained within OIA's initial audit despite being entered into after the issuance of the status of corrective actions report was correct. Provost Bruno responded that he did not believe Chair Akitake's interpretation of the situation was correct. Internal Auditor Shizumura reiterated the initial audit's corrective action applicability to the luau concession contract in existence during the noted audit period. Subsequent to the release of the first audit report, there was a suspension of all private events at the Aquarium, including the luau. Upon resumption of luau events in 2023, a new concession contract with a luau contractor was issued. While the new contract addressed the concerns raised in the initial audit, questions arose regarding the specificity of concession fee remuneration amounts which is what has been identified in the follow-up audit report currently before the committee.

Mentioning earlier questions about the luau event fees, Chair Akitake requested Provost Bruno to provide his understanding of the situation. Provost Bruno replied that, as he understood it, the luau concessionaire was being assessed a fee of \$4,000 fee per event. An audit would then be conducted at the end of the year to specifically examine the vendor's gross revenues per event to determine whether 15 percent of the proceeds collected exceeded the \$4,000 fee. If such a determination was made, the university would then collect the additional revenues owed to the Aquarium under the conditions contained within the contract. He also noted the UHM administration never intended for monthly audits to be conducted on the luau event.

Given this response, Chair Akitake stated it was not her intention for monthly audits to be conducted on the luau event. Rather, she was suggesting the Aquarium make more frequent inquiries about the revenues being generated by the luau so as to ensure the university was receiving proper compensation as determined by the contract. She then asked if the Aquarium or UHM administration was aware of the monthly proceeds generated by the luau concessionaire. Byron Apo, Waikīkī Aquarium Administrative Officer, responded that the Aquarium is provided with monthly revenue statements from the luau vendor, which is currently operating at a loss. He confirmed the Aquarium has been receiving \$4,000 per event; mentioned the implementation of internal procedures to monitor luau attendance, which can provide an estimate of whether or not 15 percent of an event's gross revenue exceeds the event fee stipulated in the luau contract; noted there have only been a few instances over the past nine months where this has occurred; and stated the Aquarium is currently in the process of billing the concessionaire for monies due in those situations. He also reemphasized the purpose

of the year-end audit which is intended to capture every situation where 15 percent of the gross revenues for an event exceeded the \$4,000 fee. In addition, Administrative Officer Apo stated the Aquarium has developed clarifying language to address OIA's concerns relating to the 15 percent figure for concession fees for incorporation into luau contracts should any be issued in the future and is forwarding the noted language to OGC for review.

In view of Administrative Officer Apo's statements, Chair Akitake inquired of Internal Auditor Shizumura as to whether the process implemented by the Aquarium to basically take a head count of luau attendance was an appropriate way of determining the total revenues generated by an event in order to verify whether or not the Aquarium was due additional monies. Internal Auditor Shizumura replied that, as noted by Administrative Officer Apo, the internal processes developed by the Aquarium can provide an estimate of revenues generated based upon headcount but does not provide enough information to determine the exact amount of monies generated for each event. However, as Administrative Officer Apo also correctly stated, the year-end audit is intended to capture this information thus allowing the Aquarium to seek recompense for any funds due in accordance with the luau vendor's contract.

Chair Akitake asked Provost Bruno if the UHM administration was committed to doing an audit of the luau vendor's gross revenues at the end of this fiscal year. Provost Bruno replied in the affirmative stating that UHM administration is already planning on requiring the luau concessionaire to engage an independent certified public accountant to audit and issue a report attesting to its compliance with the monthly concession fee conditions established within the luau contract.

Vice-Chair Lee offered his comments on the audit process stating that, in the future, the administration should inform OIA and the Board Office ahead of time if it will be unable to adhere to a noted deadline and provide a new estimated date of completion.

Chair Akitake sought further clarification from the administration on management's inability to comply with certain university policies and procedures regarding the use of university facilities for an event where food is distributed or consumed except when food is supplied by the UHM food contractor due to existing policies being obsolete. She also asked about the process for abolishing an administrative procedure and whether OIA was informed of the administrative procedure being outdated and scheduled for elimination which impact management's ability to address the noted concerns. Sandy French, UHM Chief Business Officer (UHM CBO), responded that the administrative procedure referred to in the audit report is applicable solely to the UHM campus and contain a number of outdated provisions, including obtaining approval from positions no longer in existence. As such, the administration is in the process of abolishing this procedure, which would make the concerns raised by OIA moot. She also stated UHM administration did notify OIA of its intent to abolish the noted administrative procedure. With regard to abolishing an administrative procedure, UHM CBO French noted the process involves the requesting abolishment from the office with oversight authority for the administrative procedure in question. Internal Auditor Shizumura confirmed the administration's notification of its intent to abolish the administrative procedure in question. However, as stated prior, an audit is conducted based upon the policy or

procedure in place at the time of the review. Thus, the findings regarding this particular administrative procedure were included in the report. Should the procedure be eliminated or a new procedure take its place, OIA would need to reassess its findings on this specific issue.

In view of UHM CBO French's response, Chair Akitake asked if UHM was committed to abolishing the referenced administrative procedure by the end of April. UHM CBO French replied that UHM administration is expecting the noted administrative procedure to be done away with by the end of April.

Chair Akitake expressed her extreme displeasure with, and deep disappointment in, the length of time it has taken the UHM administration to deal with issues identified in the Aquarium audit and its failure to take care of all of the outstanding corrective actions by December 22, 2023, as was committed to, stating there was the appearance of a cat-and-mouse game being played out between OIA, the committee, and UHM administration. She also communicated her belief in the need for UHM administration to be more actively involved in monitoring the situation at the Aquarium as well as its compliance with the recommendations contained in the audit report. Provost Bruno once again acknowledged the commitment he made to complete this task by the aforementioned date and accepted responsibility for miscalculating the amount of time and effort needed to address some of the outstanding corrective actions. He also underscored the efforts of numerous individuals to address the concerns noted within the audit, some of which are very complex and time consuming.

A robust conversation ensued between Chair Akitake and Provost Bruno about the roles and responsibilities of the committee, the need for senior management to honor commitments made to regents, and ambiguities within the construct of the current luau vendor contract. Chair Akitake also stressed the fiduciary duty of the committee as provided in statute; emphasized her belief in a loss of trust when commitments to regents are not fulfilled; underscored the potential for large sums of revenues owed to the Aquarium from the luau concession being lost; and noted past committee's requests for the university administration to address audit findings in a timelier manner.

Vice Chair Lee moved to accept the Aquarium status of corrective action report, seconded by Regent Higaki, and noting the excused absence of Regent Abercrombie, the motion carried with all members present voting in the affirmative.

Chair Akitake noted this item will remain on the upcoming Fiscal Year (FY) 2024-2025 Audit Work Plan (Work Plan) and be revisited in the future for another follow-up report.

C. Review and Acceptance of the University of Hawai'i at Mānoa (UHM) Student Housing Report

Chair Akitake spoke about her vision for the committee to undertake a more proactive rather than reactionary role in addressing issues at the university which she first presented during the August 2023 meeting. She once again referenced the Association of Governing Board's article *Rethinking Internal Audit* regarding the transformation of the

Office of Internal Auditing for Minnesota State Colleges and Universities and continued to urge committee members and the administration to think of the committee less in an adversarial light and more as an integral partner in the overall system, making the university better and stronger. She also thanked regents for their support of her efforts; provided context to, as well as an overview of the processes used for, the supplemental inclusion of the UHM student housing audit in the FY 2023-2024 Work Plan, recognizing Regent Higaki for his role in suggesting this audit; highlighted some of the regent engagement activities, as well as corrective actions taken by the administration, with respect to UHM student housing that have taken place since the addition of this project to the Work Plan; noted the value of this audit underscoring its usefulness in demonstrating the need for greater accountability of the university administration; and emphasized the need to focus on long-term solutions for the issues surrounding UHM student housing which will lead to enduring success and not simply focus on short-term fixes.

Internal Auditor Shizumura presented a report on OIA's audit of UHM student housing which he stated was a project added to the FY 2023-2024 Work Plan in October 2023. He spoke about the objectives of the review; described the work performed by OIA; and summarized OIA's findings and recommendations, including the development of procedures to increase occupancy percentages and the filling of vacant custodial and maintenance staff positions, subject to availability of funds. He also noted efforts by the administration to remediate some of the audit's observations such as improving the financial reporting process to avoid the potential for inaccuracies in reported financial position account balances.

Mentioning the recommended corrective actions contained within the audit report, Chair Akitake requested Internal Auditor Shizumura to shed some light on what can be done to address the noted deficiencies. Internal Auditor Shizumura replied that the administration has already addressed two of the more significant deficiencies discovered by the audit which were an inconsistency in housing assignment priorities described on the UHM Student Housing Services (SHS) website and Regents Policy 7.205 and insufficiencies in written fiscal reporting documentation. While there is room for improvement in tackling other matters identified in the audit report, such as increasing occupancy rates and student housing survey responses, in his opinion, many of these issues are subject to external factors beyond the control of SHS.

Chair Akitake thanked VP Gouveia and David Akana, Interim Director of Student Housing at UHM, for their efforts to address two of the more significant issues identified in the audit report in an expeditious manner and bring them to a conclusion prior to this meeting.

Vice-Chair Lee sought clarification on data related to the ratio of occupied beds versus revenue beds. He also asked if student housing rent was paid up-front and if there is money set aside from revenues collected for capital improvement projects. Internal Auditor Shizumura stated that data pertaining to the ratio of occupied beds versus revenue beds is based upon a comparison of the number of occupied beds and the total available beds for rent, which can experience variances due to several factors including housing accommodations provided to SHS employees and rooms undergoing

repairs. He also noted rent for student housing is charged up front although some students are enrolled in payment plans. As for revenues set aside for capital improvement projects, VP Gouveia explained that a portion of student housing rental monies are set aside to account for obligatory debt service payments, as well as repair and replacement reserve balance requirements. Any remaining general cash balance can then be used to cover deficiencies in operating expenses or for one-time capitol investments. However, VP Gouveia stressed the revenue stream from student housing rentals is not constant which requires the administration to be judicious and wise with respect to how these monies are allocated or spent. She also pointed out data in the audit report related to SHS annual revenues and expenses which, at this point, remain fairly static.

Discussions ensued on previous as opposed to current oversight of UHM student housing, the operation of UHM student housing as an enterprise, the creation of a more proactive student housing management and organizational structure going forward in order to prevent some of the deficiencies identified in the audit from reoccurring in the future, and actions taken by the administration to begin effectuating some of these forward-looking changes.

Citing a notation in the audit report about SHS not actively tracking or accounting for furniture in on-campus housing rooms and common areas, Regent Mawae questioned why this is not being done. Internal Auditor Shizumura responded that while SHS does not constantly track or account for the aforementioned furniture, resident advisors conduct walkthroughs of on-campus housing rooms with housing students at the start and end of each semester at which time inventories are taken with students signing-off on the noted inventories. Should a piece of equipment be deemed missing from a room, at the end of the year, SHS would require remuneration as appropriate. Chair Akitake asked if this was the best way of addressing this matter. Internal Auditor Shizumura responded in the affirmative.

Conversations took place on UHM student housing facility occupancy rates as compared to select public universities as noted in the audit report; the rationale for lower occupancy rates at UHM, including it being a commuter campus; the adequacy of bed availability to meet demand; the optimum number of bed space for UHM; the amount of funding needed to operate and maintain housing facilities in a way so as to increase the desire for student housing, which is something the KHM LLC report is attempting to discern; student enrollment management in relation to student housing occupancy rates; the lack of an extremely vibrant on-campus student life which has an impact on the appeal of student housing; the need to involve students in determining a vision for student housing facilities and campus life; increases in student housing inventory afforded to the university via recent private-public partnerships which are not accounted for in the audit report data; and ideas to address the various factors impacting student housing occupancy rates.

Regent Mawae expressed her belief in the need for more bed space on campus as was evidenced by roughly 4,000 to 5,000 applications being received for approximately 3,000 beds and suggested the possibility of repurposing underutilized structures on the UHM campus to serve as student housing facilities.

Chair Akitake communicated her fear about this matter falling by the wayside if it is not maintained on the board's radar. As such, she suggested keeping UHM student housing on the upcoming FY 2024-2025 Work Plan so conversations about this issue can continue and follow-up can be conducted in the near future. She also put forth a recommendation to charge two regents with the responsibility for staying on top of this matter.

Regent Higaki verbalized his preference for the committee to continue on its present course and wait until the KMH LLC report is completed in June before taking further action on this matter. He stressed the depth to which the board became involved in this situation was necessitated by extreme circumstances and is an unusual action for a governing board to take. He also stated that, at some point, it will be the board's duty to turn over the administrative and operational piece of student housing to the administration.

Chair Akitake noted Regent Higaki's comments but voiced her concern on the timing of committee meetings and the exigency of this matter. Regent Higaki stated board leadership has the authority to determine when a committee meeting is held and can schedule this committee to meet as appropriate. Chair Akitake asked Regent Higaki if he was open to having further discussions on student housing after the KHM LLC report was completed and released to the board. Regent Higaki responded in the affirmative.

Regent Higaki lauded the work of everyone involved in this matter.

Vice Chair Lee moved to accept the UHM student housing report, seconded by Regent Higaki, and noting the excused absence of Regent Abercrombie, the motion carried with all members present voting in the affirmative.

D. Enterprise Risk Management (ERM) Report

Darren Suzuki, Director of the ORM, provided background information on the ERM Report and the development of a risk heat map that identifies the top risk categories for the university and serves as an effective tool in managing the university's risk exposure. He spoke about the processes used to develop the heat map, which includes, among other things, consultation with the university's insurer United Educators to obtain a better understanding of risk trends facing other higher educational institutions of comparable size to the university, and stated a more formal ERM report containing visual renderings of the heat map, along with associated risk categories, is currently being crafted and is expected to be ready for presentation to the board in August.

Chair Akitake asked if this was an annual report to the board. Director Suzuki responded in the affirmative.

E. Discussion on Audit Topics for Fiscal Year 2025

Chair Akitake provided context to the purpose of this agenda item noting a request made by herself and Vice-Chair Lee for Board Secretary Lau to survey regents via email about topics for possible inclusion in the FY 2024-2025 Work Plan. She emphasized that the intent of these discussions was not to overburden OIA with

additional work. Rather, it was to bring to light topics regents feel are worthy of consideration for addition to the FY 2024 -2025 Work Plan. If it was determined to be suitable, select subject matters could then be incorporated into either the upcoming or a future audit work plan. Chair Akitake then proceeded to read the suggested topics submitted by regents which included the following:

- The Board Office, including its relationship and sharing of duties with the administration; its independence; whether it is properly staffed for the size of the university system; whether regents are adequately supported by staff; whether agenda development meetings are compliant with Hawai'i's Open Meetings Law; whether it is a good practice for administration to be involved in setting the agendas for meetings; and the relationship of Hawai'i's Open Meetings law to the administration, Board Office, and board in terms of press, communications, and executive session discussions.
- UHM on-campus parking management, including fiscal and administrative issues.
- UHM Title IX Office including UHM's compliance with Title IX requirements, whether there has been a pattern of women athletes reporting Title IX issues to the Title IX Office, and the UHM Athletic Department's response to these matters, with a specific focus on the displacement of the UHM Women's track and field team along with other reported grievances associated with this matter.
- William S. Richardson School of Law regarding donations and external sources of revenue, including revenues received from the UH Foundation, above-and-beyond university allocated funding; plans for internal law school allocations for the purposes of student success; and major sources of external funding with the goal of being able to increase donorship.
- The preparedness of campus security, particularly at UHM, to address campus violence, especially gun and sexual violence; its use of best practices to ensure preparedness for dealing with these scenarios; whether campus security is a priority for the university, and if so, whether campus safety plans are effectively being communicated to students and the public; and whether the university is compliant with the requirements of the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act.
- University facilities' compliance with the Americans with Disabilities Act, particularly on the UHM campus, and if the university is not compliant, where the university is with respect to physical accessibility, the provision of accommodations regarding hearing, sight, and other disabilities, the development of a plan to become compliant, and the proactive implementation of the aforementioned.

Regent Higaki suggested adding a topic regarding information on the various enterprise services at the university like the Aquarium, student housing, and so on.

Chair Akitake agreed with Regent Higaki's request and noted it would be added to the abovementioned list.

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, Chair Akitake put forth a proposal to place the abovementioned topics on future agendas to allow the committee to be briefed on the subject matter by the administration or other appropriate entity. Internal Auditor Shizumura can then be directed to prepare a one-to-two-page summary of any audit proposal in accordance with guidance from the committee. After this occurs, committee members will be better informed and can decide whether or not the topic should be placed on an audit work plan.

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.

F. 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.

G. 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.

VII. ADJOURNMENT

There being no further business, Chair Akitake adjourned the meeting at 10:48 a.m.

Respectfully Submitted,

Yvonne Lau
Executive Administrator and Secretary
of the Board of Regents