



UNIVERSITY
of HAWAII®
SYSTEM

Board of Regents

**House Committee on Higher Education
Wednesday, April 9, 2025, 2:00 p.m.**

Testimony by:

Gabe Lee, Chair, Board of Regents

Laurie Tochiki, Vice Chair, Board of Regents

**S.C.R. No. 138, S.D. 1 – REQUESTING THE AUDITOR TO CONDUCT A
MANAGEMENT AND PERFORMANCE AUDIT OF THE
OFFICE OF THE VICE PRESIDENT FOR ACADEMIC
STRATEGY OF THE UNIVERSITY OF HAWAII**

Chair Garrett, Vice Chair Amato, and members of the Committee:

The Board of Regents of the University of Hawai'i (Board) would like to offer the following comments on S.C.R. No. 138, S.D. 1, which requests the Auditor to conduct a management and performance audit of the Office of the Vice President for Academic Strategy of the University of Hawai'i. While the Board appreciates the intent of this concurrent resolution and recognizes transparency and accountability are essential to maintaining public trust and achieving continuous improvement, the existence of a statutorily created and functioning Independent Audit Committee (H.R.S. §304A-321), exempt from chapter 91 and part I of chapter 92 to the extent that the independent audit committee is engaging in discussions with internal or external auditors on matters that should remain confidential in accordance with nationally recognized best practices for independent audit committees, or in proceedings arising from an investigation by the independent audit committee relating to potentially actionable civil or criminal conduct, regardless of whether the investigation is pending or outstanding should be noted.

Management and performance of academic oversight functions also occurs through rigorous accreditation processes for each campus. Additionally, the Board has an Office of Internal Audit that is structurally an office separate and apart from the administration of the University of Hawai'i. At the discretion of the Chair of Committee on Independent Audit, discussions associated with this matter can be undertaken.

Thank you for the opportunity to provide comments on S.C.R. No. 138, S.D. 1.

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