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

**BOARD OF REGENTS COMMITTEE ON INDEPENDENT AUDIT**

Members: Regents Higaki (Chair), Lee (Vice-Chair), Haning, Paloma, and Westerman

**Date:** Thursday, August 4, 2022  
**Time:** 9:00 a.m.  
**Place:** University of Hawai'i at Mānoa  
Information Technology Building  
1st Floor Conference Room 105A/B  
2520 Correa Road  
Honolulu, HI 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)**

**AGENDA**

- I. Call Meeting to Order**
- II. Approval of Minutes of the June 1, 2022 Meeting**
- III. Public Comment Period for Agenda Items:**

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 and up to 24 hours in advance of the meeting will be distributed to the board. Late testimony on agenda items will be distributed to the board within 24 hours of receipt. 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 209, Honolulu, HI 96822, or facsimile at (808) 956-5156.

Those wishing to provide oral testimony virtually may register [here](#). Given the constraints with the format of hybrid meetings, individuals wishing to orally testify virtually must 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.

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. Committee Work Plan
- B. Designation of Committee Member Financial Expertise
- C. Review and Acceptance of the Clery Act Compliance Review
- D. Review and Acceptance of the Review of the University of Hawai'i at Mānoa Warrior Recreation Center
- E. Update on Office of Internal Audit Emergency Response Plan
- F. Whistleblower Report
- G. Enterprise Risk Management Update
- H. Audit Project Status Update

**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 1, 2022**

**I. CALL TO ORDER**

Chair Benjamin Kudo called the meeting to order at 11:30 a.m. on Wednesday, June 1, 2022, with regents participating from various locations.

Committee members in attendance: Chair Benjamin Kudo; Vice-Chair Simeon Acoba; Regent Wayne Higaki; and Regent Diane Paloma.

Committee member excused: Regent Alapaki Nahale-a.

Others in attendance: Regent Randy Moore; Regent Eugene Bal; Regent William Haning; and Regent Ernest Wilson (ex officio committee members); President David Lassner; Vice President (VP) for Administration Jan Gouveia; VP for Legal Affairs/University General Counsel Carrie Okinaga; VP for Research and Innovation Vassilis Syrmos; VP for Budget and Finance/Chief Financial Officer Kalbert Young; UH Mānoa Provost Michael Bruno; Executive Administrator and Secretary of the Board of Regents (Board Secretary) Kendra Oishi; and others as noted.

**II. APPROVAL OF MINUTES**

Chair Kudo inquired if there were any corrections to the minutes of the April 7, 2022, committee meeting which had been distributed. Hearing none, the minutes were approved.

**III. PUBLIC COMMENT PERIOD**

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

**IV. AGENDA ITEMS**

**A. Annual Review of Committee Charter**

Chair Kudo stated that the Committee on Independent Audit (IA Committee) is the only committee governed by statute under section 304A-321, Hawai'i Revised Statutes (HRS), which together with the board bylaws, comprise the charter of operations for the committee. He also noted that the bylaws require the IA Committee to provide recommendations to the board regarding the committee's charter and asked if committee members had any questions or concerns. None were raised.

**B. Approval of Proposed Internal Audit Work Plan (Work Plan) for Fiscal Year (FY) 2022-2023**

Glenn Shizumura, Director of the Office of Internal Audit (OIA), stated that the proposed Work Plan for FY 2022-2023 was an outline of work to be performed by OIA during the coming year. While the Work Plan was developed in consultation with the administration, he noted that the addition of the VP for Administration to broaden these discussions to include enterprise risk was a change to the process that was implemented this past year. He 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 2022-2023.

Vice-Chair Acoba moved to approve the proposed Work Plan for FY 2022-2023, seconded by Regent Higaki, and noting the excused absence of Regent Nahale-a, the motion carried, with all members present voting in the affirmative.

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

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, HRS, and the board bylaws. The Annual Report also includes, among other things, OIA's audit results for FY 2022, 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.

Vice-Chair Acoba asked about any staffing issues facing OIA. Internal Auditor Shizumura replied that OIA has experienced some attrition and provided information on some of the retirements and resignations that have occurred over the last few years stating that these were all in the normal course of employment.

Regent Higaki moved to accept the draft Annual Report, seconded by Regent Paloma, and noting the excused absence of Regent Nahale-a, the motion carried, with all members present voting in the affirmative.

**D. Approval of Selection of Accuity, LLP for Audit and Accounting Services as External Auditors for FY 2022 through FY 2024**

VP Young stated that, pursuant to section 304A-321, HRS, and Regents Policy (RP) 8.201, the administration was requesting board approval of the selection of, and authorization to enter into a contract with, Accuity, LLP, to provide external auditing and accounting services to the university. He explained that the current services contract with Accuity, LLP, expired following the completion of the FY 2021 audits; noted the process used to solicit, qualify, and select an audit and accounting services firm for the FY 2022 through FY 2024 university audit reviews and reporting requirements; discussed the scope of the external audit services; and provided information on estimated costs.

Regent Paloma asked about the length of time Accuity, LLP has served as the university's external auditor. VP Young replied that the university has been utilizing Accuity, LLP, as its external auditor for over 10 years.

Given the extended period of time that Accuity, LLP, has been providing external auditing services to the university, Chair Kudo inquired as to whether there were rules in place governing the accounting profession in order to prevent potential conflicts of interest that could lead to biased reporting. VP Young replied that there is no requirement for a public entity, such as the university, to acquire the services of new auditors within a specified timeframe. However, there are industry standards in place limiting the duration of time that an individual can serve as the principal auditor managing the auditing contract. In order to address this issue, Accuity, LLP, has chosen to rotate the principal auditor handling the audit arrangement with the university every few years.

Chair Kudo suggested that the administration look into the possibility of developing a mechanism to address his concerns about the appearance of conflicts of interest when a single firm has been providing external auditing services to the university for such a long duration despite changes to the principal auditor managing the account.

Regent Higaki moved to recommend board approval of the selection of Accuity, LLP, for audit and accounting services as external auditors for FY 2022 through FY 2024, seconded by Vice-Chair Acoba, and noting the excused absence of Regent Nahale-a, the motion carried, with all members present voting in the affirmative.

#### **E. Review and Acceptance of Evaluation of the Maunakea Revised Management Structure**

Internal Auditor Shizumura reviewed the findings of OIA's evaluation of the internal restructuring plan for the management of Maunakea lands (Restructuring Plan) that was approved by the board in August 2020. He also stated that OIA was directed to include an assessment of the status of corrective actions with respect to historical audits conducted by OIA and the State Auditor on university-related entities engaged in Maunakea stewardship and management within the aforementioned evaluation. OIA notes that the reorganized and restructured management of Maunakea has created better lines of authority, jurisdiction, and communication which resulted in improved efficiency and effectiveness in comparison to the disjointed management structure that was in place prior to the implementation of the Restructuring Plan. Moreover, OIA has determined that the Center for Maunakea Stewardship (CMS), the organization overseeing Maunakea management pursuant to the Restructuring Plan, is performing its functions in accordance with the Plan; CMS has either completed or is in the process of meeting the Plan's objectives; and all recommendations noted in historical OIA and State Auditor reports have been addressed and implemented.

Citing recently passed legislation that would create a new Maunakea management authority if enacted, Chair Kudo asked whether it would be permissible to transmit a copy of OIA's report on Maunakea's revised management structure to this entity upon its constitution. Internal Auditor Shizumura replied in the affirmative stating that this was

a public document. VP Okinaga concurred but emphasized that, to date, the Governor has not taken action on legislation creating a new management entity for Maunakea lands. However, she stated that OIA's report could be forwarded to a new management authority, should such an entity be created.

Vice-Chair Acoba moved to accept the evaluation of the Maunakea revised management structure, seconded by Regent Paloma, and noting the excused absence of Regent Nahale-a, the motion carried, with all other members present voting in the affirmative.

**F. Review and Acceptance of the University Bookstore System (Bookstore) Status of Corrective Action**

Internal Auditor Shizumura reported on the status of corrective actions taken by the Bookstore to address improvement opportunities and mitigate risks documented in a report dated January 29, 2021, titled "Review of University Bookstore System". He reviewed several of the objectives of the initial audit, as well as recommended corrective actions contained within the initial audit report. Although OIA has concluded that corrective actions addressing the risks and challenges of certain financial and operational matters have been implemented, the timely preparation of accurate and complete financial information and the analysis of such information for operational purposes is still in process. It was noted that a plan to address the remaining corrective action recommendations has been submitted and that OIA is in accord with this plan. As such, OIA will conduct a follow-up audit in FY 2023 to assess the Bookstore's implementation of the remaining recommendations.

Vice-Chair Acoba asked if the plan that was submitted to address the remaining corrective action recommendations was included in the committee materials and questioned whether OIA's concerns about operational matters related to the Bookstore's fiscal reporting system have been allayed. Internal Auditor Shizumura replied that the plan to address the remaining corrective action recommendations was included in the committee materials. He also stated that an increase in staff training with respect to the Bookstore's financial reporting system has resulted in tremendous improvement but noted that some additional work needs to occur on this issue.

Given the annual fiscal losses experienced by the Bookstore as noted in OIA's report, Vice-Chair Acoba inquired as to whether it was more appropriate for the administration, rather than OIA, to gather, analyze, and monitor this kind of information. Internal Auditor Shizumura responded that OIA's charge was to evaluate Bookstore operations which included an assessment of reasons for the experience in fiscal losses. As such, OIA did recommend actions to address these fiscal losses such as contracting Bookstore operations to a third-party, noting that the administration is responsible for determining whether it will act upon these recommendations. Vice-Chair Acoba asked if OIA will reassess the administration's actions on this matter in the follow-up audit. Internal Auditor Shizumura replied in the affirmative. VP Gouveia added that the profitability of the Bookstore is being closely monitored, stating that the administration anticipates that it will break-even in FY 2022 and reverse loss-trends experienced over the last few years. Additionally, the administration continues to analyze means by



which the Bookstore can reduce operational costs such as outsourcing certain operations.

Regent Haning left at 12:04 p.m.

Chair Kudo remarked that over the years the IA Committee has taken on the responsibility of assessing more of the financial operations of the university with the mindset of providing the administration with an additional tool to improve the efficiency and effectiveness of managing the university.

Vice-Chair Acoba moved to accept the Bookstore status of corrective action report, seconded by Regent Higaki, and noting the excused absence of Regent Nahale-a, the motion carried with all members present voting in the affirmative.

#### **G. Review and Acceptance of Waikīkī Aquarium (Aquarium) Status of Corrective Action**

Internal Auditor Shizumura reported on the status of corrective actions taken by the Aquarium to address improvement opportunities and mitigate risks documented in a report dated January 29, 2021, titled “University of Hawai‘i at Mānoa Review of the Waikīkī Aquarium”. He reviewed the objectives, findings, and recommended corrective actions contained within the initial audit report. Although OIA noted that corrective actions to address certain identified risks and challenges contained within the audit have been implemented, risks and challenges associated with the implementation of procedures to gift shop inventory adjustments, recordation of third-party vendor payments on behalf of the Aquarium, and ensuring compliance with university policies and procedures are either in the process of resolution or pending implementation due to a delayed return to normal operations. Accordingly, OIA will conduct a follow-up audit in FY 2023 to assess the Aquarium’s implementation of the remaining recommendations.

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

#### **H. Review and Acceptance of the Review of the Masters of Business Administration for Executives in Vietnam Program (VEMBA)**

Internal Auditor Shizumura summarized OIA’s review of the VEMBA stating that the audit was initiated as a result of potential improvement opportunities identified in a historical audit engagement. He spoke about several identified financial, operational, and compliance risks associated with the VEMBA which included, among other things, fiscal loss experiences for 15 of the last 20 years; nonexistent processes to monitor the program’s financial results; the lack of requirements for the preparation of interim and year-end fiscal reports; and the failure of the program to monitor third-party compliance with the terms and conditions of various agreements. It was noted that a management response was received from the Shidler College of Business, which oversees VEMBA, stating that, although several of OIA’s recommendations are being implemented, the program is being discontinued and will cease to exist after the completion of the 2022-

2023 academic year. As such, Internal Auditor Shizumura stated that OIA will not conduct a follow-up audit of VEMBA.

Regent Paloma inquired about the date of VEMBA's cessation. President Lassner replied that VEMBA is a two-year program that will be continued until the end of the 2022-2023 academic year in order to teach-out existing students and that no new students will be admitted into the program.

Vice-Chair Acoba expressed his disappointment with the report on VEMBA. While the program was well-intentioned, it faced numerous issues throughout its existence, including substantial financial losses as indicated in OIA's report. Regent Acoba also conveyed his dismay about the apparent lack of efforts to address these challenges, as well as the difficulties experienced by OIA in obtaining requested information remarking that at one point the IA Committee was contemplating the summoning of executives overseeing VEMBA to appear before the committee to discuss the concerns raised about the program. He stressed his belief that these types of issues need to be addressed with a sense of urgency, particularly when they could impact the financial integrity of the university, and that requests from the IA Committee or OIA must be taken seriously by all units of the university.

Chair Kudo stated that the points made by Vice-Chair Acoba were noteworthy and salient. He remarked that, in the past, the heads of operating units have been requested to appear before the committee to respond directly to questions from regents when OIA or the committee encountered a lack of cooperation or faced pushback on audits. In this instance, the operating unit has decided to terminate the program making this option moot. However, he suggested that the administration continue looking into the root causes of the issues that affected VEMBA so that corrective actions can be taken should something like this occur again in the future.

President Lassner provided context for some of the issues that VEMBA faced over the years as well as actions taken by the administration to monitor the situation it was facing, stating that financial losses experienced by the program were considered reasonable by the Shidler College of Business Administration given the revenue-positive nature of the entire suite of Executive Master of Business Administration programs at the College. However, he concurred that the university must do a better job of complying with requests by OIA and the IA committee.

Regent Higaki moved to accept the review of VEMBA, seconded by Vice-Chair Acoba, and noting the excused absence of Regent Nahale-a, the motion carried with all members present voting in the affirmative.

#### **I. Update on Review of University of Hawai'i Revolving Funds at the Research Corporation of the University of Hawai'i (RCUH)**

VP Syrmos explained that a task force established to examine the relationship between RCUH and the university conducted a review of the 360 revolving fund accounts currently in existence within RCUH to determine whether the accounts are appropriate under current policies, are carrying large balances or deficits, and are



essential for day-to-day research operations. He went over the task force's screening process, including criteria used to make certain determinations; discussed the results of the task force's review; provided information on the anticipated next steps that will be taken by the administration on this matter; and presented a timeline for this work stating that the project is expected to be completed by June 2023.

Chair Kudo asked if the criteria for revolving fund accounts were contained within an executive policy and questioned whether there were blurred lines with respect to the classification of RCUH revolving fund accounts. VP Syrmos replied that, in general, the categorization of revolving fund accounts is clear and straightforward. However, he stated that revolving fund accounts related to research involve some grey areas and the administration is trying to find the right balance in classifying these accounts. He also stated that the administration is currently working with RCUH to ensure compliance with presently established criteria applicable to revolving fund accounts that are contained within both executive and administrative policies.

#### **J. Audit Project Status Update**

Internal Auditor Shizumura provided a status update on the projects and audits outlined in the Work Plan and presented a chart indicating new and ongoing carryover projects as well as their current status.

#### **K. 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 cases involving employment or human resources-related issues, which historically constitute the majority of whistleblower cases, were surpassed by cases involving health and safety issues related to the COVID-19 pandemic over the past academic year.

Chair Kudo inquired about the process used to address complaints received by student-athletes via the whistleblower hotline given that the athletic department has an internal complaint and feedback system. Internal Auditor Shizumura stated that individuals are assigned to each campus to investigate complaints, including those received through the whistleblower hotline. Upon receipt of a complaint, the assigned campus individual will evaluate the complaint, determine appropriate protocols for resolution, and contact the entity to which the complaint was applicable. Once contacted, the entity assumes responsibility for review, resolution, and the provision of feedback on the status of the complaint.

Referencing issues raised about the athletic department's complaint feedback system, Chair Kudo asked whether complainants using the whistleblower hotline are provided updates on the status of their complaint. Internal Auditor Shizumura replied in the affirmative stating that complainants are provided with a key code that can be used to obtain status reports on their complaint.

Vice-Chair Acoba requested clarification as to what types of whistleblower cases were contained within the student affairs category noted in the report. Internal Auditor

Shizumura replied that student affairs cases involve complaints received about issues such as course grades or professors.

**L. Committee Annual Review**

Chair Kudo referenced 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. He stated that it was a very productive year for the committee and remarked that the committee continued to perform its due diligence in regularly examining the various operating units of the university and addressing issues brought to the committee's attention.

Board Chair Moore commended and thanked Chair Kudo for his efforts in leading the committee over the past year.

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

Regent Paloma moved to convene in executive session, seconded by Vice-Chair Acoba, and noting the excused absence of Regent Nahale-a, and with all members present voting in the affirmative, the committee 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 12:42 p.m.

Chair Kudo called the meeting back to order at 1:03 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 Kudo adjourned the meeting at 1:04 p.m.

Respectfully Submitted,

Kendra Oishi  
Executive Administrator and Secretary  
of the Board of Regents

**Committee on Independent Audit**  
Work Plan for the 2022-2023 Academic Year

	Committee duties per bylaws	2022-2023 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	X	X
		Audit Project Status Update	X	X	X	X
		Office of Risk Management Biennial Report		X		
		Clery Act Compliance Review	X			
		ASUH investment compliance audit			X	
		Outreach College compliance audit			X	
		Systemwide financial reserves audit				X
		Tuition Waivers Audit				
		Clery Act status of corrective action				X
		Waikiki Aquarium status of corrective action				X
	University Bookstore status of corrective action				X	
	UHM Warrior Recreation Center status of corrective action	X				

	Committee duties per bylaws	2022-2023 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
		Public-Private Partnership (P3) policy compliance verification audit		X		
		Gifts to the university audit			X	
		Conflict of Interest Management audit		X		
	(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 2023 – 2024				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		X		
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		X		
6	Recommend to the Board the certified public accountants to serve as the independent auditor, and their fees.					

	Committee duties per bylaws	2022-2023 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
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.					
8	Provide recommendations to the Board regarding approval of the internal audit mission statement, the committee's charter, and other governance documents related to both internal and external compliance and auditing activities at the University.	Annual Review of the Committee Charter				X
9	<i>Committee Governance</i>	Review committee work plan	X			
		Designation of committee member financial expertise	X			
		Update on Office of Internal Audit Emergency Response Plan	X			
		Review committee's work for the year				X
		Evaluation of the Internal Auditor				X
		Professional Development				

August 1, 2022

## **GABRIEL LEE**

### ***FINANCIAL EXPERTISE:***

Gabriel Lee, EVP Commercial Markets, American Savings Bank, is the division manager overseeing Corporate Banking, Commercial Banking, Commercial Real Estate, Cash Management and International Services.

Prior to joining American Savings Bank in 1998, Gabe was a Vice President in commercial banking at First Hawaiian Bank. Between 1985 and 1996, he was with Bank of Hawaii primarily in corporate banking, and leaving as Vice President & Pacific Marketing Director of the Commercial Leasing Division.

He is a graduate of the University of Hawaii (BA Economics), and Dartmouth College, The Amos Tuck School of Business, Graduate School of Credit and Financial Management.

### ***Boards:***

Director, 'Ahahui Koa Ānuenu (7/1/20 to 6/30/22 as Chair)

Director, Secretary/Treasurer, Diamond Head Theatre (2005 to 2008 as Chair)

Director, Boy Scouts of America - Aloha Council

### ***Past Boards:***

Director, Hawaii State Board of Public Accountancy (7/1/12 to 6/30/20)

Director, Waialae Country Club (2020 as President)

Director, Chamber of Commerce of Hawaii (2015 to 2017 as Chair)

Trustee, Saint Louis School (2012 to 2013 as Chair)

Director, Hawaii Dental Service (2004 to 2008 as Chair)

Director, Catholic Charities Family Services (2003 to 2004 as President)

Director, Hawaii Symphony Orchestra (Founding Board Member)

Director, Pacific Links Hawaii Foundation



Robert Westerman, MBA, CFO, ret  
Finance Related Experience

MBA, University of Hawaii, Mānoa 2002  
BSBA from the University of Phoenix, 1999

Fire Chief Pacific Missile Range Facility, Kauaʻi, October 1999 to January 2005

Fire Chief Kauai of County, Kauaʻi, February 2005 to December 2019

#### Leadership/Managerial Experience

- Operating and Capital (CIP) Budget Preparation

  - PMRF \$5,000,000 budgets

  - Kauai County \$30,000,000 budgets

- Monitor and Daily manage budget expenditures

- Review of Financial Operating Results

- Development of Corrective Action Required

- Pre-preparation for Financial and Management Audits

- Supervise the Conducting of Financial and Management Audits

- Review of Financial and Management Audits

Served and continue to serve as the Treasurer for several non-profit groups on Kauaʻi

Served as Treasurer and managed all budgeting, audits and tax certification

- West Kauai Business and Professional Association 2000 – 2010

- West Kauaʻi Community Coalition a Drug Free Communities Coalition 2000-2004

- Hawaii Fire Chiefs Association 2000 to Present

- Friends of Kauaʻi Fire Department 2017 to Present

- Friends of King Kaumualii 2018 to Present

- Waimea Sugar Mill Museum 2019 to Present

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

**UNIVERSITY OF HAWAI‘I**  
**CLERY ACT COMPLIANCE REVIEW**

March 2022



University of Hawai'i  
Office of Internal Audit



UNIVERSITY  
of HAWAII®  
SYSTEM

April 27, 2022

To the University of Hawai'i Board of Regents  
and  
President of the University of Hawai'i System

The Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act) is a federal statute, requiring all higher education institutions that participate in federal financial aid programs to maintain and disclose information about crime on and near their respective campuses. Compliance is monitored by the United States Department of Education (ED), which can impose civil penalties up to \$27,500 (\$62,689 as of April 2022) per violation for each infraction by the respective higher education institution and can suspend the higher education institution from participating in federal student financial aid programs.

The Clery Act requires higher education institutions to develop and implement specific campus safety and crime prevention policies and procedures. In addition, higher education institutions must prepare, publish, and distribute an Annual Security Report (ASR) disclosing information about safety policies and procedures and crime statistics for the three most recent calendar years. Higher education institutions must also annually submit the ASR's crime statistics for the three most recent calendar years to the ED for posting to the ED's public website. The ASR must be published and distributed on or by October 1<sup>st</sup> of each year. Each University of Hawai'i (University) campus must comply with the Clery Act including the publication and distribution of the annual ASR. Accordingly, the objective of this audit was to evaluate compliance with the requirements of the Clery Act at each of the University's 10 campuses (three 4-year campuses and seven community college campuses).

From a Clery Act process perspective, Internal Audit did not identify any material gaps and/or deficiencies in the respective campus' process to prepare and timely submit the ASR and ED survey. However, Internal Audit identified process improvement opportunities at several campuses as more fully described in the accompanying report. Internal Audit believes independent reviews performed by personnel with an understanding of the requirements of the Clery Act can mitigate many instances of Clery Act non-compliance described in this report.

Compliance with the Clery Act varied widely by campus with two University community college campuses incurring a larger volume of non-compliance instances when compared to other campuses. Non-compliance was attributed to the lack of familiarity with the Clery Act resulting from a lack of training or campus security authorities not participating in training. Accordingly, Internal Audit recommends that the University consider adopting a Clery Act policy mandating annual training. Internal Audit believes a Clery Act policy will provide guidance and clarity to University personnel with Clery Act responsibilities. Internal Audit believes that the University of Hawai'i at Mānoa Clery Coordinator should be assigned with the responsibility of preparing the system-wide Clery Act policy in addition to developing the Clery Act training program.

Sincerely,

Glenn Shizumura  
Director

## Table of Contents

<b>I.</b>	<b>Background</b> .....	3
<b>II.</b>	<b>Audit Objectives/Scope and Work Performed</b> .....	4
<b>III.</b>	<b>Clery Act Overview</b> .....	5
<b>IV.</b>	<b>Observations and Results</b>	
	A. University of Hawai‘i at Mānoa.....	10
	B. University of Hawai‘i at Hilo.....	18
	C. University of Hawai‘i at West O‘ahu.....	28
	D. Community Colleges.....	35
<b>V.</b>	<b>Leading Practices</b> .....	46
<b>VI.</b>	<b>Overall Conclusions and Recommendations</b> .....	49
	Appendix A – Key Personnel Consulted During the Course of the Audit .....	51

## I. Background

In 1990, Congress enacted the *Crime Awareness and Campus Security Act of 1990* (CACSA). CACSA required all higher education institutions participating in Title IV student financial assistance programs pursuant to the *Higher Education Act of 1965* to disclose campus crime statistics and security information. CACSA was renamed the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (the Clery Act) in 1998. The federal statute is named for Jeanne Clery, a 19-year-old Lehigh University freshman who was raped and murdered in her campus residence hall in 1986.

In March 2013, Congress enacted the *Violence Against Women Reauthorization Act of 2013* (VAWA), which included additional amendments to the Clery Act. The VAWA amendments added requirements that higher education institutions disclose statistics, policies and programs related to dating violence, domestic violence, sexual assault, and stalking, among other changes.

A listing of certain Clery Act requirements are as follows:

- Disclose, collect, classify and count crime reports and statistics;
- Issue crime alerts timely warning for any Clery Act crime;
- Issue emergency notifications upon confirmation of a significant emergency or dangerous situation involving an immediate threat to the health or safety of students or employees;
- Provide educational programs and campaigns;
- Have procedures for institutional disciplinary action in cases of dating violence, domestic violence, sexual assault and stalking;
- On or by each October 1<sup>st</sup>, publish an Annual Security Report or Annual Security and Fire Safety Report for campuses with on-campus student housing facilities (these annual reports are collectively referred to in this report as an “ASR”);
- Submit crime statistics annually to the U.S. Department of Education (ED);
- Maintain a publicly available daily crime log

The next two requirements are only applicable to higher education institutions with student housing facilities:

- Implement missing student notification procedures;
- Maintain Fire Safety information - including daily fire log, annual fire report with statistics and policy statements

The Clery Act requires higher education institutions to develop and implement specific campus safety and crime prevention policies and procedures. The Clery Act requires higher education institutions to prepare, publish, and distribute an ASR disclosing information about safety policies and procedures and crime statistics for the three most recent calendar years. These statistics include the following categories: criminal homicide (murder/non-negligent manslaughter, manslaughter by negligence), sexual offenses (rape, fondling, statutory rape, and incest), robbery, aggravated assault, burglary, arson, motor vehicle theft, liquor law and drug law violations, illegal weapons possession, VAWA offenses (dating violence, domestic violence, stalking) and hate crimes. The Clery Act mandates that higher education institutions disclose statistics for reported Clery crimes that occur on campus (including on campus student housing facilities if applicable), on public property within or immediately adjacent to the campus, and in or on non-campus buildings or property that the college owns or controls.

Each University of Hawai‘i (University or UH) campus is responsible for its compliance with applicable safety and security laws, including the Clery Act.



## II. Audit Objectives/Scope and Work Performed

### A. Audit Objectives and Scope

The objective of this audit is to evaluate compliance with the requirements of the Clery Act at each of the University's 10 campuses consisting of the following.

Four-year campuses:

- University of Hawai'i at Mānoa (UHM)
- University of Hawai'i at Hilo (UHH)
- University of Hawai'i West O'ahu (UHWO)

Community college campuses:

- Hawai'i Community College (HaCC)
- Honolulu Community College (HCC)
- Kapi'olani Community College (KCC)
- Kaua'i Community College (KaCC)
- Leeward Community College (LCC)
- Maui College (UHMC)
- Windward Community College (WCC)

Each campus is required to publish their respective ASR by October 1<sup>st</sup>. The scope of our audit was concentrated on the processes, procedures and policies in connection with the preparation, publication and distribution of the 2020 ASR and submission of 2020 crime statistics to the ED.

### B. Work Performed

Subsequent to reading the Clery Act and other related documents to obtain an understanding of the Clery Act requirements, Internal Audit requested documentation and relevant information from personnel supervising, managing and monitoring Clery Act compliance at each of the 10 campuses. Utilizing this documentation and information, Internal Audit performed the following:

- read and evaluated campus ASRs;
- reviewed narratives documenting campus processes associated with Clery Act compliance;
- interviewed campus personnel to evaluate their respective Clery Act related processes;
- read Clery Act related University and campus policies;
- examined source documents supporting information included in the ASR and survey submitted to the ED;
- reviewed Clery Act practices at other higher education institutions;
- other audit procedures deemed relevant and applicable.

### III. Clery Act Overview

The Clery Act requires compliance with 12 components. Components 9-12 are applicable only to those campuses with on-campus student housing facilities (UHM and UHH). A condensed overview of these 12 components are described below. Internal Audit's audit procedures and evaluation of compliance with these components are described in Section IV. *Observations and Results*. Institution as used in this section applies to each University campus listed in Section II.A. *Audit Objectives and Scope*.

#### 1. Geography

The Clery Act requires the recordation of crime statistics in the ASR by geographic location. Geographic location categories consist of the following:

a. **On-campus (includes on-campus student housing facilities):**

Real property owned or controlled by an Institution within the same reasonably contiguous geographic area to the Institution's campus and used by the Institution in support of the Institution's educational purposes. Controlled means that the Institution rents, leases, or has some form of written agreement (such as a letter or an e-mail) authorizing the use of the real property, or a portion of the real property. Reasonably contiguous area refers to real property in a location that students consider to be, and treat as, part of the campus.

b. **Noncampus:**

Real property owned or controlled that is used in support of the Institution's educational purposes and is frequently used by students but is not within the reasonably contiguous geographic area of the Institution.

Noncampus includes off campus sites for school-sponsored trips. University sponsored hotel stays and leased classroom space (either on island or off-island) used by group of students for a class, athletics competition, a club, or any other student organization would qualify as noncampus property.

c. **Public property:**

Real property owned by a public entity (such as a city or state government) including thoroughfares (i.e., highways, roads, footpath, etc.), streets, sidewalks, and parking facilities, that is within the Institution's campus or immediately adjacent to and accessible from the Institution's campus.

#### 2. Campus Security Authorities (CSA)

CSA describes four groups of individuals and organizations associated with a higher education institution including:

- a. an Institution's campus police department or security department (collectively "campus security");
- b. other individuals who have responsibility for campus security (e.g., security guards hired to supplement security at an Institution);
- c. any individual or office to which students and employees should report criminal offenses; and
- d. an official of an Institution who has significant responsibility for student and campus activities, including, but not limited to, on-campus student housing, student discipline, campus judicial proceedings, and intercollegiate athletics.

The Clery Act handbook does not provide a list of specific jobs titles identifiable with a CSA. CSAs are Institution personnel that have significant responsibility for student and campus activities. Examples of CSAs are Chancellors/Provosts, Vice Chancellors/Vice Provosts, Student Housing Resident Directors, intercollegiate athletic team coaches, Athletic Directors, Dean of Students, Title IX Coordinator,

Confidential Advocates and Fire Officer. (Note: See description of a Title IX Coordinator and Confidential Advocate in Section III.6. *Policies, Procedures and Programs*).

CSAs are required to report a crime or an incident that might be a crime to the Clery Coordinator or Institution campus security office. CSAs are also responsible for reporting allegations of Clery Act crimes that are reported to them in their capacity as a CSA. CSA crime reports are used by the Clery Coordinator for inclusion in the ASR’s crime statistics section. The ASR’s crime statistics are submitted annually to the ED.

The Clery Act does not require CSA training but provides recommendations to meet the Institution’s CSA training needs. The Clery Act suggests the following training elements for CSAs: 1) describe the role of a CSA; 2) provide reporting materials; 3) discuss the importance of documentation; 4) and the need for timely report submission.

### **3. Collecting, Classifying and Counting Crime Reports and Preparing Crime Statistics**

Institutions are required to disclose crime statistics for the three most recently completed calendar years in its ASR. Institutions must also submit their crime statistics to the ED. Designated personnel at each Institution collects crime statistics from individuals and organizations associated with the campus including CSAs and local or state law enforcement agencies (hereafter “law enforcement agencies”) serving areas within the Institution’s geographic location.

Crime statistics are classified into four general categories:

- a. Criminal Offense (also referred to as primary crimes)
- b. Hate Crime (associated with a criminal offense and offenses such as larceny-theft, simple assault, intimidation, and vandalism of property that exhibits evidence that the victim was intentionally selected because of the perpetrator’s bias)
- c. VAWA Offense
- d. Arrests and referrals for disciplinary action

Each Institution should use the daily crime log to record all reported criminal offenses and alleged offenses not just Clery Act crimes. Non-Clery Act crimes in the daily crime log are not included in the ASR and are not submitted to the ED.

### **4. The Daily Crime Log**

The purpose of the daily crime log is to record all reported criminal offenses and alleged criminal offenses. Crime log entries include all crimes reported to campus security for the required geographic locations, not just Clery Act crimes. The following are defined as Clery Act crimes:

- a. Criminal Offenses (primary crimes)
  - 1) Murder/non-negligent manslaughter
  - 2) Manslaughter by negligence
  - 3) Sex offenses (Rape, Fondling, Incest, Statutory rape)
  - 4) Robbery
  - 5) Aggravated assault
  - 6) Burglary
  - 7) Motor Vehicle Theft
  - 8) Arson
  - 9) Hate crimes
- b. VAWA crimes
  - 1) Domestic violence

- 2) Dating violence
  - 3) Stalking
- c. Alcohol, drug and weapons violations (Arrests and Referrals)
- 1) Liquor law violations
  - 2) Weapons possession
  - 3) Drug abuse violations

A crime log entry, an addition to an entry, or change in the disposition of a complaint must be recorded within two business days of the information being reported to campus security.

An Institution is required to make the daily crime log for the most recent 60-day period available for public inspection during normal business hours. Upon request, the Institution must make any portion of the log older than sixty days available for public inspection.

## **5. Emergency Response and Timely Warnings**

### Emergency response

The Clery Act requires Institutions to have (and disclose in the ASR) an emergency notification policy and emergency response and evacuation procedures that would be used in response to a significant emergency or a dangerous situation that is currently occurring or imminently threatening the health or safety of students, employees, and visitors at the Institution. In addition, the Institution must have and publicize its emergency plan and procedures for testing the emergency plan at least annually.

### Timely warnings

Timely warnings are triggered by crimes that have already occurred and represent an ongoing threat and are issued as soon as pertinent information is available. The Clery Act requires an Institution to disclose their timely warning policy in the ASR.

## **6. Policies, Procedures and Programs: Dating Violence, Domestic Violence, Sexual Assault and Stalking**

The Clery Act requires ASR disclosure of the Institution's primary and ongoing prevention and awareness programs and campaigns related to dating violence, domestic violence, sexual assault and stalking. Primary programs are designed for incoming students and employees (performed annually or as requested) while ongoing campaigns are for current students and employees (made available throughout the year).

Each University campus has a Title IX Coordinator(s) and Confidential Advocates. A Title IX Coordinator is responsible for receiving information about allegations of sex discrimination and gender-based violence, assisting with filing complaints, assisting with requests for interim measures (temporary accommodations or assistance provided to the complainant during the investigation process to ensure safety of all parties and deter retaliation), providing information on University policies and procedures, and providing resources for questions about sex discrimination and gender-based violence. Confidential Advocates provide confidential advocacy services and case management to students and employees who have experienced sex or gender-based discrimination, harassment, or violence (including VAWA offenses).

Primary prevention programs are intended to prevent these offenses before they occur through the promotion of positive and healthy behaviors that foster healthy, mutually respectful relationships, and encourage safe bystander intervention. Ongoing campaigns are initiatives and strategies that are sustained over time.

The Clery Act requires Institutions to report VAWA and sex offenses in the ASR by geographic location (on-campus (including on-campus student housing facilities), noncampus, and public property).

**7. Annual Security Report or Annual Security and Fire Safety Report**

Institutions must publish and distribute their ASR to current and prospective employees and students on or by each October 1<sup>st</sup>. The ASR of Institutions with on-campus student housing facilities must also include fire incidents and fire policies. The Clery Act allows the publication of the annual fire safety report together with the ASR if the title of the report clearly states that it contains both reports. The published report of Institutions combining their ASR with their Fire Safety Report is referred to as the Annual Security and Fire Safety Report (ASF SR). With respect to the University, UHM and UHH publish their annual fire safety report together with the ASR.

The ASR may be distributed to current employees and students in one of two ways: 1) directly by publication and mailing (United States Postal Service or any other direct mail service (e.g., Federal Express), campus mail, e-mail, or a combination of these methods; or 2) posting the ASR on an Internet or intranet website that is accessible to enrolled students and to current employees (this method may only be used if the Institution distributes an individual notice about the ASR to each student and employee on or by October 1<sup>st</sup>). A notice of the ASR’s availability must also be provided to prospective employees and students during the enrollment or job application process.

The ASR must include campus crime statistics for the three most recent calendar years. In addition, the ASR must include policy statements regarding (but not limited to) crime reporting, campus facility security access, campus alerts (emergency notifications and timely warnings), alcohol and drug use, and the prevention and response to sexual assault, domestic or dating violence, and stalking.

**8. Report to the US Department of Education via the Web-based Data Collection Site**

Institutions are not required to submit their ASR to the ED. However, Institutions must submit their crime statistics from their ASR as part of their annual Campus Safety and Security Survey submitted to the ED web-based data collection site. The statistics are posted on the ED’s public website for use by higher education consumers and the public.

**9. Missing Student Notification Procedures**

Institutions with on-campus student housing facilities are required to comply with the Clery Act missing student notification requirements. Institutions must disclose in the ASR their policies that address missing student notification for students residing in on-campus student housing. The Institution must also disclose its procedures when a student is determined to be missing for 24 hours.

The Clery Act states that Institutions must initiate specific notification procedures within the next 24 hours after it is determined that a student residing in on-campus student housing has been missing for 24 hours. This requirement does not preclude the Institution from determining that a student is missing before the student has been missing for 24 hours, or from initiating notification procedures as soon as it is determined that the student is missing.

**10. Fire Log**

Institutions with on-campus student housing facilities must maintain a fire log that records any fire that occurred in an on-campus student housing facility. This log must include the nature, date, time, and general location of each fire. Any on-campus student housing fire that is reported to an official (i.e., campus security or student housing personnel) at the Institution must be documented in the fire log.

A fire is defined as any instance of open flame or other burning in a place not intended to contain the burning or in an uncontrolled manner. Institutions must include in the fire log fires on the roof or outside walls of a building even if the fire does not reach the inside as well as fires in parking facilities and dining halls that are physically attached to and accessed directly from on-campus student housing facilities.

**11. Fire Safety Statistics**

Only applicable to UHM and UHH. Included in **#8 Report to the US Department of Education via the Web-based Data Collection**

**12. Annual Fire Safety Report**

Only applicable to UHM and UHH. Included in **#7 Annual Security Report or Annual Security and Fire Safety Report.**

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## IV. Observations and Results

Internal Audit's observations and results are presented in this section by University campus. Each of the University's Community College campuses are presented in the Community Colleges section. Internal Audit's evaluation follows the Clery Act requirements described in Section III. *Clery Act Overview*. The audit procedures performed and the results of those procedures are described below.

With respect to the audit procedures performed for all 10 campuses, Internal Audit requested documentation and relevant information from the respective campus Clery Coordinator and/or Vice Chancellor for Administrative Services (VCAS) to evaluate their Clery Act processes and evaluate compliance with the Clery Act. Internal Audit performed inquiries and evaluated provided documentation as deemed appropriate. Internal Audit also evaluated compliance with the Clery Act requirements by reviewing documentation supporting the 2020 ASR and that will be used to support the 2021 ASR.

### A. UH Mānoa

#### 1. Overall results, conclusions and recommendations

##### 1) Results

###### a) Process:

Internal Audit did not identify any material gaps and/or deficiencies in UHM's processes in the preparation and timely submission of the ASR and ED survey.

The UHM Clery Coordinator includes annual CSA training in connection with the UHM Clery Act process. However, certain CSAs do not participate in CSA training even after reminded by the Clery Coordinator. Lack of training increases the risk of Clery Act non-compliance. Internal Audit also noted that the Clery Coordinator prepares the daily crime log, ASR and ED survey. However, the ASR and ED survey are not independently reviewed for accuracy and completeness.

###### b) Compliance:

No exceptions were noted except for the athletic trip listing provided to the Clery Coordinator was deemed incomplete based on Internal Audit's comparison of the listing to the games schedules posted at the UHM Athletics website.

##### 2) Conclusions

###### a) Process:

UHM's processes are sufficient to support the accurate preparation and timely submission of the ASR and ED survey. However, Internal Audit believes improvements should be considered in connection with CSA training and review of information gathered and processed in connection with the preparation of the ASR and ED survey.

###### b) Compliance:

UHM complied with the requirements of the Clery Act with the exception of not requesting crime statistics from law enforcement agencies associated with athletic away games not included in the athletic trip listing provided to the Clery Coordinator.

3) Recommendations

a) Process:

Internal Audit believes the UHM Clery Coordinator should consult with other University campus Clery Coordinators and develop a Clery Act compliance policy that includes annual CSA training (See additional training recommendations in the *Overall Conclusions and Recommendations* section). This Clery Act compliance policy should be presented to University administration for consideration and adoption as a University policy.

Internal Audit also believes UHM’s process can be improved to mitigate ASR and ED survey errors if the Department of Public Safety (DPS) Chief performed the following:

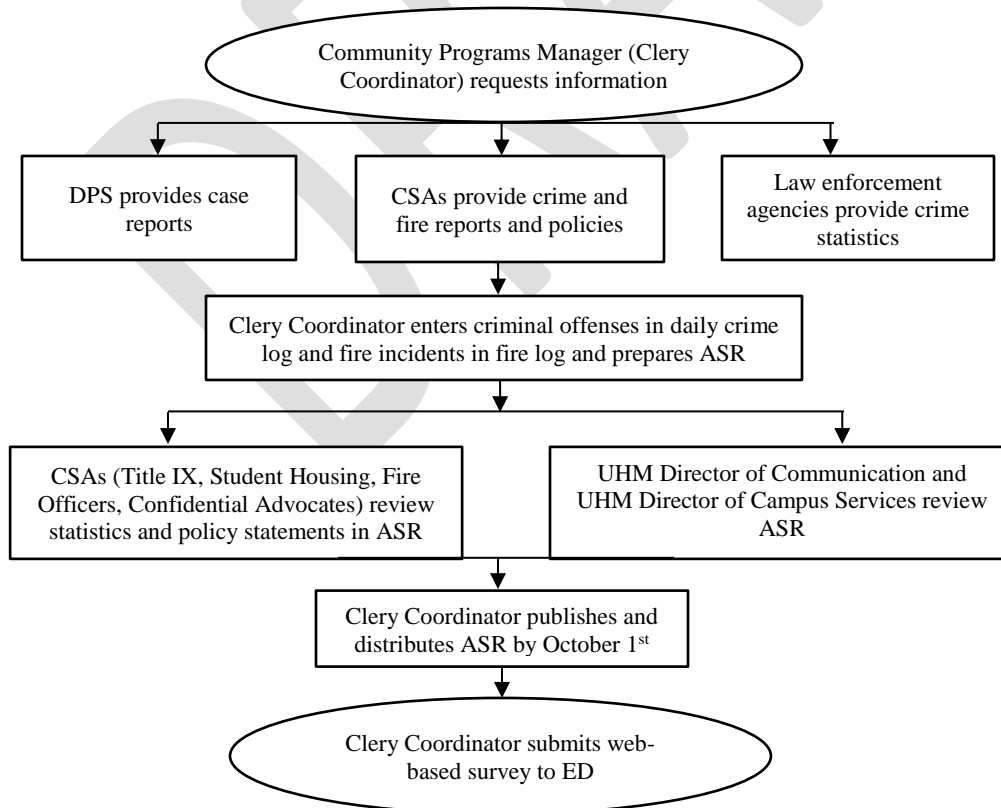
- a periodic independent review of crime reports and related daily crime log
- an independent review of the ASR prior to publication and the annual Campus Safety and Security Survey prior to submission to the ED

b) Compliance:

The Clery Coordinator should either request that UHM Athletics implement additional procedures to validate the completeness and accuracy of the athletic trips listing or compare the athletic trips listing to a sample of away game schedules posted at the UHM Athletic website to ensure that crime statistics from law enforcement agencies with jurisdiction over UHM’s Clery Act geography are requested.

**2. ASR and ED reporting flowchart**

The following illustrates the process flow in connection with the preparation and publication of the ASR in addition to the submission of crime statistics to the ED. (Note: The Clery Coordinator is certified by the National Association of Clery Compliance Officers & Professionals (NACCOP) and has over eight years of Clery Act compliance experience.)



### 3. Compliance evaluation and analysis

#### 1. **Geography**

The Clery Act requires the recordation of crime statistics in the ASR by geographic location consisting of on-campus (including on-campus student housing facility), noncampus (includes real property used for school-sponsored student travel such as a hotel), and public property.

##### a. Audit Procedures

- 1) Evaluate the process of identifying Clery Act geography.
- 2) Determine if a list of owned and/or controlled real property is maintained. Evaluate the completeness and accuracy of this list in addition to noting if the list documents the address of the real property. Determine whether the appropriate geographic category (i.e., on-campus, noncampus, and public property) was assigned to each real property.

##### b. *Audit Results*

- 1) *Process is sufficient.*
- 2) *No exceptions.*

#### 2. **Campus Security Authorities**

CSAs are required to report a crime or an incident that might be a crime to the Clery Coordinator or campus security. CSAs are also responsible for reporting allegations of Clery Act crimes that are reported to them in their capacity as a CSA. The CSA crime reports are used by the Clery Coordinator for inclusion as ASR crime statistics and crime statistics submitted to the ED.

##### a. Audit Procedures

- 1) Evaluate the process of identifying, notifying, and training CSAs.
- 2) Evaluate the accuracy and completeness of the CSA listings and evaluate whether individuals' job functions meet the Clery Act's definition of a CSA.
- 3) Review and evaluate CSA training materials, including UHM DPS training materials, and determine whether CSAs are informed of their responsibility to annually disclose crime statistics and evaluate whether CSAs are reporting and submitting crime reports in a timely manner.

##### b. *Audit Results*

- 1) *Process is sufficient.*  
*The UHM Clery Coordinator includes annual CSA training in connection with the UHM Clery Act process. However, certain CSAs do not participate in CSA training even after reminded by the Clery Coordinator. Lack of training increases the risk of Clery Act non-compliance. Accordingly, Internal Audit believes the UHM Clery Coordinator should consult with other University campus Clery Coordinators and develop a Clery Act compliance policy that includes annual CSA training. This Clery Act compliance policy should be presented to University administration for consideration and adoption as a University policy.*
- 2) *No exceptions.*
- 3) *No exceptions. Training materials appear appropriate and sufficient. CSAs are informed of their responsibilities via Clery Coordinator correspondence and training and are submitting crime reports timely.*

#### 3. **Collecting, Classifying, and Counting Crime Reports and Preparing Crime Statistics**

ASRs must include crime statistics for the three most recently completed calendar years. Each Institution uses the daily crime log to record all reported criminal offenses and alleged criminal offenses not just

Clery Act crimes. Non-Clery Act crimes in the daily crime log are not included in the ASR and web-based survey.

a. Audit Procedures

- 1) Evaluate the process of collecting, classifying, and counting crime reports and preparing crime statistics.
- 2) Determine whether the Clery Coordinator requested Clery crime reports from all CSAs for evaluation and inclusion in the ASR. In addition, evaluate whether the Clery Coordinator requested CSAs to review the statistics in the ASR and whether the CSAs acknowledged the request.
- 3) Evaluate whether the Clery Coordinator sent letters requesting Clery Act crimes statistics from Hawai‘i law enforcement agencies and law enforcement agencies outside of Hawai‘i where students sponsored traveled (e.g., athletic team away games) occurred.
- 4) Select a sample of crimes from the 2020 daily crime log and evaluate the accuracy of the information by agreeing to supporting documents such as DPS case reports, CSA reports and law enforcement statistics. In addition, agree crime reported in the master log to the ASR’s crime statistics.

b. Audit Results

- 1) *Process is sufficient. The Clery Coordinator gathers crime reports and prepares the daily crime log without an independent review to assess the accuracy and completeness of the daily crime log. Accordingly, Internal Audit recommends that the DPS Chief periodically perform an independent review of the crime reports and related daily crime log.*
- 2) *No exceptions.*
- 3) *No exceptions with respect to requesting statistics from law enforcement agencies. However, testing performed by Internal Audit of the athletic trip listing provided to the Clery Coordinator was determined to be incomplete. Of the 18 away games selected from the UHM athletic website, Internal Audit noted one trip was not provided to the Clery Coordinator.*
- 4) *See observations at “Daily Crime Log (component 4)”.*

#### 4. The Daily Crime Log

The purpose of the daily crime log is to record all reported criminal offenses and alleged criminal offenses. A crime log entry, an addition to an entry, or change in the disposition of a complaint must be recorded within two business days of the information being reported to campus security. An Institution is required to make the daily crime log for the most recent 60-day period available for public inspection during normal business hours.

a. Audit Procedures

- 1) Evaluate the process of creating, maintaining, and monitoring the daily crime log.
- 2) Select a sample of criminal offenses reported in the 2021 and 2020 daily crime log and perform the following:
  - a) Evaluate that the crime reported includes the required elements such as the nature, date, time, general location, and disposition. In addition, agree each reported crime to source documentation (i.e., DPS case reports, CSA reports).
  - b) Evaluate whether the crime was entered into the daily crime log within two business days of DPS receiving information unless disclosure is prohibited by law or would jeopardize the confidentiality of the victim.
  - c) Inspect the daily crime log for the most recent 60-day period at the DPS office to determine whether the daily crime log is accessible during business hours.

- d) If the criminal offense was categorized as a Clery Act crime, evaluate whether it was properly reported in the master log (using the same reference number from the daily crime log). Additionally, determine whether the criminal offense was properly and accurately reported in the 2020 ASR (criminal offense, hate crime, VAWA offense, and arrests and referrals for disciplinary action) and Clery Geography (i.e., on-campus, non-campus, public property).

b. *Audit Results*

- 1) *Process is sufficient. However, Internal Audit recommends a periodic independent review of the daily crime log be performed by the DPS Chief (See 3.b.1) above.*
- 2) *No exceptions.*

## **5. Emergency Response and Timely Warnings**

### Emergency response

The Clery Act requires Institutions to have (and disclose in the ASR) an emergency notification policy and emergency response and evacuation procedures that would be used in response to a significant emergency or a dangerous situation that is currently occurring or imminently threatening the health or safety of students, employees, and visitors at the Institution.

### Timely warnings

Timely warnings are triggered by crimes that have already occurred and represent an ongoing threat. The Clery Act requires an Institution to disclose their timely warning policy in the ASR.

a. *Audit Procedures*

- 1) Evaluate the process of issuing emergency notifications and timely warnings.
- 2) Evaluate compliance with the Institution's policies and the accuracy and completeness of the 2020 and 2021 emergency notification listing and timely warning listing. Select a sample of emergency notifications and timely warnings and perform the following for each sample:
  - a) Obtain the e-mail notification and evaluate whether appropriate personnel distributed the alert and determined the proper alert to issue.
  - b) Evaluate whether an emergency notification was issued as soon as information was available.
  - c) Evaluate whether a timely warning notice was issued as soon as information was available.
  - d) Review source documents such as DPS case reports, CSA reports, etc. to determine whether the timely warning incident was properly entered into the daily crime log.
- 3) Evaluate whether the emergency response and evacuation procedures in addition to the timely warning policy were properly disclosed in the ASR.

b. *Audit Results*

- 1) *Process is sufficient.*
- 2) *No exceptions.*
- 3) *No exceptions.*

## **6. Policies, Procedures and Programs: Dating Violence, Domestic Violence, Sexual Assault and Stalking**

The Clery Act requires that the ASR disclose the Institution's primary and ongoing prevention and awareness programs and campaigns related to preventing dating violence, domestic violence, sexual assault and stalking. Primary programs are designed for incoming students and employees while ongoing campaigns are for current students and employees.

- a. Audit Procedures
  - 1) Evaluate the process of providing educational programs and campaigns related to VAWA offenses and evaluate the contents of the materials.
  - 2) Review the 2020 ASR to determine whether the following required Clery Act descriptions, statements, policies, procedures and programs were properly disclosed:
    - a) A description of the Institution's educational programs and campaigns to promote the awareness of dating violence, domestic violence, sexual assault and stalking.
    - b) Procedures victims should follow if a crime of dating violence, domestic violence, sexual assault or stalking has occurred.
    - c) Information about how the Institution will protect the confidentiality of victims.
    - d) A statement that the Institution will provide written notification to students and employees about existing counseling, health, mental health, victim advocacy, legal assistance, visa and immigration assistance, and other services available for victims, both within the Institution and in the community.
    - e) A statement that the Institution will provide written notification to victims about options for, available assistance in, and how to request changes to academic, living, transportation, and working situations or protective measures.
    - f) An explanation of the procedures for Institutional disciplinary action in cases of an alleged VAWA offense.
    - g) A statement that when a student or employee reports to the Institution that the student or employee has been a victim of a VAWA offense (whether the offense occurred on or off campus), the Institution will provide the student or employee a written explanation of the student's or employee's rights and options.
    - h) A statement advising the campus community about where law enforcement agency information provided by a state concerning registered sex offenders may be obtained.
- b. *Audit Results*
  - 1) *Process is sufficient.*
  - 2) *No exceptions.*

#### **7. Annual Security Report or Annual Security and Fire Safety Report**

Institutions must publish and distribute their ASR to current and prospective employees and students on or by October 1<sup>st</sup>. The ASR of Institutions with on-campus student housing facilities (such as UHM) must also include their Fire Safety Report.

The ASR must include campus crime statistics for the three most recent calendar years. In addition, the ASR must also include policy statements regarding (but not limited to) crime reporting, campus facility security access, campus alerts (emergency notifications and timely warnings), alcohol and drug use, and the prevention and response to sexual assault, domestic or dating violence, and stalking.

- a. Audit Procedures
  - 1) Evaluate the processes of preparing, reviewing, and distributing the ASR.
  - 2) Review the e-mail notification sent to current students and employees, and determine if the following information was included as required by the Clery Act:
    - a) A statement of the report's availability;
    - b) A statement that a printed copy will be provided upon request;
    - c) A statement about how to obtain a printed copy;
    - d) A brief description of the contents;



- e) The exact electronic address of the report (a direct link to the ASR must be provided. It is not acceptable simply to give the URL for the Institution’s website). In addition, evaluate whether prospective students and employees were notified about the availability of the ASR.
- 3) Review the 2020 ASR and evaluate if the required policy statements (statements of policies and procedures and descriptions of educational programs) required by the Clery Act were disclosed, and that the policy statements accurately reflect the Institutions policies, procedures, and programs.
- 4) Review the 2020 ASR and evaluate whether Clery Act crimes such as Criminal Offenses, VAWA offenses, and arrests and referrals for disciplinary action for the three most recent calendar years were presented in a tabular format by year, geographic location, and crime category as required by the Clery Act. In addition, for any Hate Crimes and Unfounded Crimes (a Clery Act crime that occurred on Clery Act geography is considered unfounded only if sworn or commissioned law enforcement personnel make a formal determination that the report is false or baseless), evaluate whether data was presented in a tabular format or descriptive format by year, geographic category, and crime category.

b. *Audit Results*

- 1) *Process is sufficient. The Clery Coordinator prepares the ASR and annual Campus Safety and Security Survey submitted to the ED without an independent review to assess the accuracy and completeness of the respective reports. Accordingly, Internal Audit recommends the DPS Chief perform an independent review of the ASR prior to publication and the annual Campus Safety and Security Survey prior to submission to the ED.*
- 2) *No exceptions.*
- 3) *No exceptions.*
- 4) *No exceptions.*

**8. Report to the US Department of Education via the Web-based Data Collection Site**

Institutions must submit their crime statistics from their ASR as part of their annual Campus Safety and Security Survey submitted to the ED web-based data collection site. The statistics are posted on the ED public website for use by higher education consumers and the public.

a. *Audit Procedures*

- 1) Evaluate the process of submitting crime statistics to the ED.
- 2) Examine the ED e-mail containing the dates for submission and determine whether UHM completed and submitted the crime statistics prior to or on the submission date.
- 3) Evaluate the accuracy and completeness of the web crime statistics in comparison to the ASR crime statistics.

b. *Audit Results*

- 1) *Process is sufficient. See 7.b.1) above.*
- 2) *No exceptions.*
- 3) *No exceptions.*

**9. Missing Student Notification Procedures**

Institutions with on-campus student housing facilities are required to comply with the Clery Act missing student notification requirements. Institutions must disclose in the ASR their policies that address missing student notification for students residing in on-campus student housing. The Institution must also disclose its procedures when a student is determined to be missing for 24 hours.

- a. Audit Procedures
  - 1) Evaluate the missing student notification process.
  - 2) Review the 2020 ASR and evaluate whether the Clery required policy statements and procedures were properly disclosed.
  - 3) Select a sample of missing student notifications in 2020 and 2021 and evaluate compliance with the Clery Act missing student notification policies.
  
- b. *Audit Results*
  - 1) *Process is sufficient.*
  - 2) *No exceptions.*
  - 3) *There were no missing students reported in 2020 and 2021.*

#### **10. Fire Log**

Institutions with on-campus student housing facilities must maintain a fire log that records any fire that occurred at on-campus student housing facilities. This log must include the nature, date, time, and general location of each fire.

- a. Audit Procedures
  - 1) Evaluate the process of creating, maintaining, and monitoring the fire log.
  - 2) Select a sample of fire incidents reported in the 2020 and 2021 fire logs and perform the following:
    - a. Verify that the fire reported includes the date the fire was reported, the nature of the fire, date and time of the fire, and general location of the fire. In addition, agree to source documents.
    - b. Evaluate whether the fire incident was entered into the fire log within two business days of receiving information.
    - c. Inspect the fire log for the most recent 60-day period at the DPS office to determine whether the fire log was open to public inspection during normal business hours.
    - d. Evaluate whether the fire was properly reported in the master log and the ASR.
  
- b. *Audit Results*
  - 1) *Process is sufficient.*
  - 2) *No exceptions.*

#### **11. Fire Safety Statistics**

Included in **#8 Report to the US Department of Education via the Web-based Data Collection Site.**

#### **12. Annual Fire Safety Report**

Included in **#7 Annual Security Report or Annual Security and Fire Safety Report.**

## B. UH Hilo

### 1. Overall results, conclusions, and recommendations

#### 1) Results

##### a) Process:

Internal Audit did not identify any material gaps and/or deficiencies in UHH's processes in the preparation and timely submission of the ASR and ED survey. However, Internal Audit noted that the preparation of the daily crime log, ASR and annual Campus Safety and Security Survey submitted to the ED is performed without an independent review to assess the accuracy and completeness of the respective reports.

##### b) Compliance:

No exceptions were noted except for the following:

- Crime statistics from certain law enforcement agencies with jurisdiction over UHH's Clery Act geography were not requested.
- A total of five crime log entries from the 2020 and 2021 daily crime log did not agree to the information documented on the supporting criminal offense reports.
- Required disclosure concerning registered sex offenders was not included in the ASR.
- No disclosure of the Hate Crime category in the 2020 and 2019 ASR (even if Hate Crimes did not occur).
- Errors and discrepancies when comparing the crime statistics submitted to the ED survey and published ASR related to the following:
  - 1) Two (2) 2020 discrepancies related to a motor vehicle theft and a rape
  - 2) One (1) VAWA offense and one (1) sexual offense occurring at an on-campus student housing facility that were reported in the "On-Campus" category but not also in the "Student Housing" category as required by the Clery Act
  - 3) One (1) 2018 noncampus burglary excluded from the ED survey statistics but reported in the ASR
  - 4) One (1) 2018 purported public property burglary that was properly excluded from the ED survey statistics but reported in the ASR.
  - 5) Two (2) 2018 on-campus student housing policy violations (not Clery Act violations) that were properly excluded from the ED survey but included in the ASR.
- Fire logs were not prepared in 2020 and 2021 for on-campus student housing facilities.

Internal Audit noted that non-compliance is attributable to the lack of ASR review and ED survey comparison prior to publication and submission, as well as familiarity with the Clery Act requirements. However, the Clery Coordinator acknowledged that CSA training is sufficient.

#### 2) Conclusions

##### a) Process:

UHH's processes are sufficient to support the preparation and timely submission of the ASR and ED survey. However, Internal Audit believes improvements should be considered in connection with the performance of independent reviews of the daily crime log, ASR and annual Campus Safety and Security Survey submitted to the ED to assess the accuracy and completeness of the respective report.

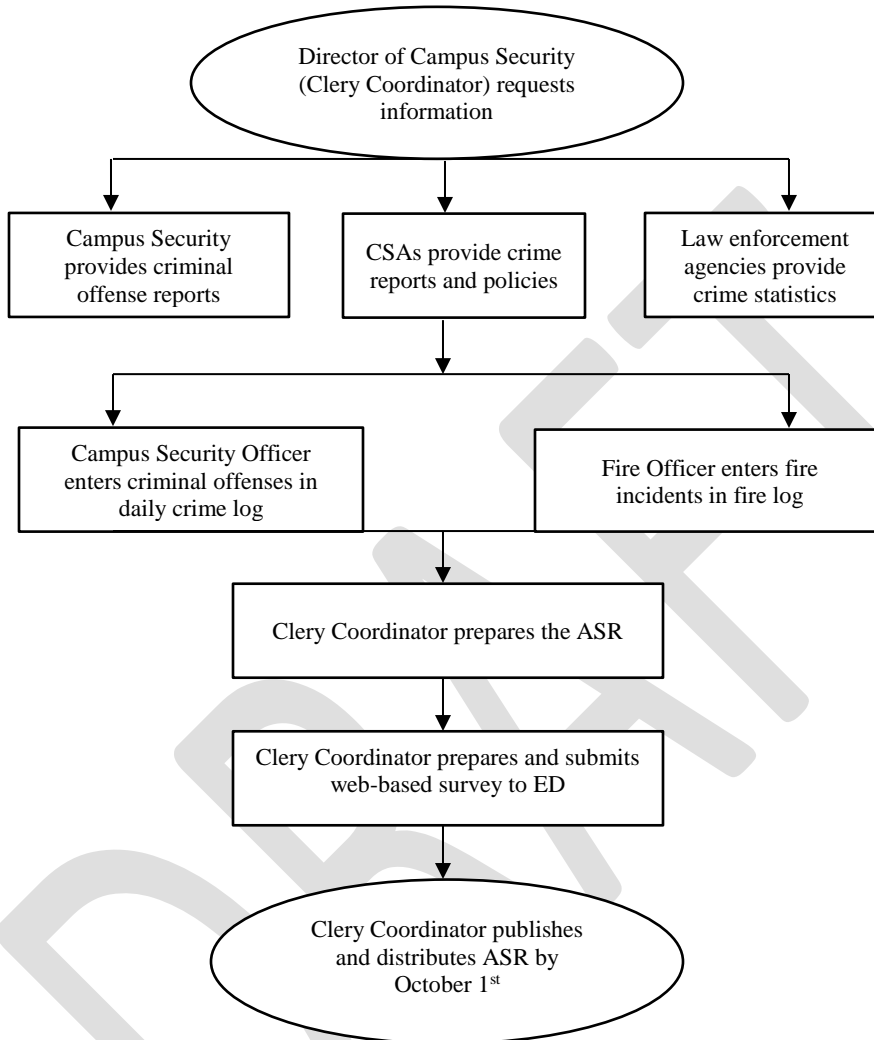
- b) Compliance:  
UHH complied with the requirements of the Clery Act except for the errors and discrepancies described in the *Results* section above.

3) Recommendations

- a) Process:  
As a result of the identified errors and discrepancies between the crime statistics reported in the ED survey when compared to the published ASR, Internal Audit recommends that the Clery Coordinator request CSAs (Title IX Coordinator, Student Housing Director, Confidential Advocates, and Fire Officer) to review and compare their respective policy statements and crime statistics in the ASR to source documents to prevent and detect errors and discrepancies prior to ASR publication. Internal Audit also recommends that the Clery Coordinator consider publishing the ASR prior to the submission of the ED survey such that the VCAS can then compare crime statistics reported in the published ASR to the ED survey to identify any inconsistencies prior to survey submission.
- b) Compliance:  
Internal Audit believes the effective and timely implementation of the noted process improvements in addition to timely monitoring of these process improvements by the Clery Coordinator should mitigate the risk of Clery Act non-compliance.

**2. ASR and ED reporting flowchart**

The following illustrates the process flow in connection with the preparation and publication of the ASR in addition to the submission of crime statistics to the ED.



Note: As illustrated in other sections of this report, the publication of UHH’s ASR subsequent to the submission of crime statistics to the ED differs from all other University campuses. As a result of Internal Audit’s identified errors and discrepancies between the crime statistics reported in the ED survey when compared to the published ASR (See section 8. *Report to the US Department of Education via the Web-based Data Collection Site*), Internal Audit recommends that CSAs (Title IX Coordinator, Student Housing Director, Confidential Advocates, and Fire Officer) review and compare their respective policy statements and crime statistics in the ASR to source documents to prevent and detect errors and discrepancies prior to ASR publication. The VCAS should then compare crime statistics reported in the published ASR to the ED survey to identify any inconsistencies prior to survey submission.

**3. Compliance evaluation and analysis**

**1. Geography**

The Clery Act requires the recordation of crime statistics in the ASR by geographic location consisting of on-campus (including on-campus student housing facility), noncampus (includes real property used for school-sponsored student travel such as a hotel), and public property.

- a. Audit Procedures
  - 1) Evaluate the process of identifying Clery Act geography.
  - 2) Determine if a list of owned and/or controlled real property is maintained. Evaluate the completeness and accuracy of this list in addition to noting if the list documents the address of the real property. Determine whether the appropriate geographic category (i.e., on-campus, noncampus, and public property) was assigned to each real property.
- b. *Audit Results*
  - 1) *Process is sufficient.*
  - 2) *No exceptions.*

## **2. Campus Security Authorities**

CSAs are required to report a crime or an incident that might be a crime to the Clery Coordinator or campus security. CSAs are also responsible for reporting allegations of Clery Act crimes that are reported to them in their capacity as a CSA. The CSA crime reports are used by the Clery Coordinator for inclusion in the ASR crime statistics and survey statistics submitted to the ED.

- a. Audit Procedures
  - 1) Evaluate the process of identifying, notifying, and training CSAs.
  - 2) Evaluate the accuracy and completeness of the CSA listings and evaluate whether individuals' job functions meet the Clery Act's definition of a CSA.
  - 3) Review and evaluate CSA training materials (including UHH Campus Security training materials) and determine whether CSAs are informed of their responsibility to annually disclose crime statistics and evaluate whether CSAs are reporting and submitting crime reports in a timely manner.
- b. *Audit Results*
  - 1) *Process is sufficient.*
  - 2) *No exceptions.*
  - 3) *No exceptions. Training materials appear appropriate and sufficient. CSAs are informed of their responsibilities via training and are submitting crime reports timely.*

## **3. Collecting, Classifying, and Counting Crime Reports and Preparing Crime Statistics**

ASRs must include crime statistics for the three most recently completed calendar years. Each Institution uses the daily crime log to record all reported criminal offenses and alleged criminal offenses not just Clery Act crimes. Non-Clery Act crimes in the daily crime log are not included in the ASR and web-based survey.

- a. Audit Procedures
  - 1) Evaluate the process of collecting, classifying, and counting crime reports and preparing crime statistics.
  - 2) Determine whether the Clery Coordinator requested Clery crime reports from all CSAs for evaluation and inclusion in the ASR. In addition, evaluate whether the Clery Coordinator requested CSAs to review the statistics in the ASR and whether the CSAs acknowledged the request.
  - 3) Evaluate whether the Clery Coordinator sent letters requesting Clery Act crimes statistics from Hawai'i law enforcement agencies and law enforcement agencies outside of Hawai'i where students sponsored traveled (e.g., athletic team away games) occurred.

- 4) Select a sample of crimes from the 2020 daily crime log and evaluate the accuracy of the information by agreeing to supporting documents such as criminal offense reports, CSA reports and law enforcement statistics.

*b. Audit Results*

- 1) *Process is sufficient.*
- 2) *Information requested for testing was not provided.*
- 3) *Internal Audit noted that request letters were sent to the Hawai'i Police Department but not to law enforcement agencies outside of Hawai'i associated with student sponsored travel (i.e., athletic teams and organization clubs). Internal Audit recommends that the Clery Coordinator request crime statistics from law enforcement agencies with jurisdiction over UHH's Clery Act geography.*
- 4) *See observations at "Daily Crime Log (component 4)".*

**4. The Daily Crime Log**

The purpose of the daily crime log is to record all reported criminal offenses and alleged criminal offenses. A crime log entry, an addition to an entry, or change in the disposition of a complaint be recorded within two business days of the information being reported to the campus security. An Institution is required to make the daily crime log for the most recent 60-day period available for public inspection during normal business hours.

*a. Audit Procedures*

- 1) Evaluate the process of creating, maintaining, and monitoring the daily crime log.
- 2) Select a sample of criminal offenses reported in the 2021 and 2020 daily crime log and perform the following:
  - a) Evaluate that the crime reported includes the required elements such as the nature, date, time, general location, and disposition. In addition, agree each reported crime to source documentation (i.e., criminal offense reports, CSA reports).
  - b) Evaluate whether the crime was entered into the daily crime log within two business days of Campus Security receiving information unless disclosure is prohibited by law or would jeopardize the confidentiality of the victim.
  - c) Inspect the daily crime log for the most recent 60-day period at the Campus Security office to determine whether the daily crime log is accessible during business hours.
  - d) If the criminal offense was categorized as a Clery Act crime, evaluate whether it was properly and accurately reported in the 2020 ASR (criminal offense, hate crime, VAWA offense, and arrests and referrals for disciplinary action) and Clery Geography (i.e., on-campus, non-campus, public property).

*b. Audit Results*

- 1) *Process is sufficient. However, as a result of the discrepancies noted below, Internal Audit recommends a periodic independent review of the daily crime log and criminal offense reports be performed by the Clery Coordinator to detect errors and discrepancies.*
- 2) *The following audit results were noted for 2a – 2d:*
  - a) *The criminal offense date of four (4) daily crime log entries did not agree to the date documented on the supporting criminal offense reports. The Clery Coordinator stated that the preparer of the criminal offense reports (Campus Security Officer) inadvertently documented the preparation date of the criminal offense report in the daily crime log. In addition, one (1) case number in the daily crime log did not agree to the case number in the supporting criminal offense report. The Clery Coordinator stated that the Campus Security*

*Officer assigned the incorrect year to the case number documented in the criminal offense report.*

- b) No exceptions.*
- c) No exceptions.*
- d) Two (2) 2020 motor vehicle thefts were reported in the daily crime log but not reported in the ASR. Also, one (1) rape at an on-campus student housing facility was properly reported in the ASR’s “On-Campus” category but not also reported in the “Student Housing” category as required by the Clery Act.*

*The Clery Coordinator stated that the 2020 ASR will be republished to correct these discrepancies.*

## **5. Emergency Response and Timely Warnings**

### Emergency response

The Clery Act requires Institutions to have (and disclose in the ASR) an emergency notification policy and emergency response and evacuation procedures that would be used in response to a significant emergency or a dangerous situation that is currently occurring or imminently threatening the health or safety of students, employees, and visitors at the Institution.

### Timely warnings

Timely warnings are triggered by crimes that have already occurred and represent an ongoing threat. The Clery Act requires an Institution to disclose their timely warning policy in the ASR.

#### **a. Audit Procedures**

- 1) Evaluate the process of issuing emergency notifications and timely warnings.
- 2) Evaluate compliance with the Institutions policies and the accuracy and completeness of the 2020 and 2021 emergency notification listing and timely warning listing. Select a sample of emergency notifications and timely warnings and perform the following for each sample:
  - a) Obtain the e-mail notification and evaluate whether appropriate personnel distributed the alert and determined the proper alert to issue.
  - b) Evaluate whether an emergency notification was issued as soon as information was available.
  - c) Evaluate whether a timely warning notice was issued as soon as information was available.
  - d) Review source documents such as criminal offense reports, CSA reports, etc. to determine whether the timely warning incident was properly entered into the daily crime log.
- 3) Evaluate whether the emergency response and evacuation procedures in addition to the timely warning policy were properly disclosed in the ASR.

#### **b. Audit Results**

- 1) *Process is sufficient.*
- 2) *No exceptions.*
- 3) *No exceptions.*

## **6. Policies, Procedures and Programs: Dating Violence, Domestic Violence, Sexual Assault and Stalking**

The Clery Act requires that the ASR disclose the Institution’s primary and ongoing prevention and awareness programs and campaigns related to preventing dating violence, domestic violence, sexual assault and stalking. Primary programs are designed for incoming students and employees while ongoing campaigns are for current students and employees.



- a. Audit Procedures
  - 1) Evaluate the process of providing educational programs and campaigns related to VAWA offenses and evaluate the contents of the materials.
  - 2) Review the 2020 ASR to determine whether the following required Clery Act descriptions, statements, policies and procedures were properly disclosed:
    - a) A description of the Institution's educational programs and campaigns to promote the awareness of dating violence, domestic violence, sexual assault, and stalking.
    - b) Procedures victims should follow if a crime of dating violence, domestic violence, sexual assault or stalking has occurred.
    - c) Information about how the Institution will protect the confidentiality of victims.
    - d) A statement that the Institution will provide written notification to students and employees about existing counseling, health, mental health, victim advocacy, legal assistance, visa and immigration assistance, and other services available for victims, both within the Institution and in the community.
    - e) A statement that the Institution will provide written notification to victims about options for, available assistance in, and how to request changes to academic, living, transportation, and working situations or protective measures.
    - f) An explanation of the procedures for Institutional disciplinary action in cases of an alleged VAWA offense.
    - g) A statement that, when a student or employee reports to the Institution that the student or employee has been a victim of a VAWA offense, whether the offense occurred on or off campus, the Institution will provide the student or employee a written explanation of the student's or employee's rights and options.
    - h) A statement advising the campus community about where law enforcement agency information provided by a state concerning registered sex offenders may be obtained.
- b. *Audit Results*
  - 1) *Process is sufficient.*
  - 2) *No exceptions for 2a to 2g. For 2h, a statement regarding where information provided by the state of Hawai'i concerning registered sex offenders may be obtained was not disclosed in the 2020 ASR published on September 30, 2021.*

*Internal Audit was informed that the Clery Coordinator will republish the 2020 ASR to address this omission. Internal Audit recommends an independent review be performed by the VCAS prior to ASR publication to ensure its accuracy and completeness.*

## **7. Annual Security Report or Annual Security and Fire Safety Report**

Institutions must publish and distribute their ASR to current and prospective employees and students on or by October 1<sup>st</sup>. The ASR of Institutions with on-campus student housing facilities (such as UHH) must also include their Fire Safety Report.

The ASR must include campus crime statistics for the three most recent calendar years. In addition, the ASR must also include policy statements regarding (but not limited to) crime reporting, campus facility security and access, campus alerts (emergency notifications and timely warnings), alcohol and drug use, and the prevention and response to sexual assault, domestic or dating violence, and stalking.

- a. Audit Procedures
  - 1) Evaluate the processes of preparing, reviewing, and distributing the ASR.
  - 2) Review the e-mail notification sent to current students and employees, and determine if the following information was included as required by the Clery Act:
    - a) A statement of the report's availability;

- b) A statement that a printed copy will be provided upon request;
  - c) A statement about how to obtain a printed copy;
  - d) A brief description of the contents;
  - e) The exact electronic address of the report (a direct link to the ASR must be provided. It is not acceptable simply to give the URL for the Institution’s website). In addition, evaluate whether prospective students and employees were notified about the availability of the ASR.
- 3) Review the 2020 ASR and evaluate if the required policy statements (statements of policies and procedures and descriptions of educational programs) required by the Clery Act were disclosed, and that the policy statements accurately reflect the Institutions policies, procedures, and programs.
  - 4) Review the 2020 ASR and evaluate whether Clery Act crimes such as Criminal Offenses, VAWA offenses, and arrests and referrals for disciplinary action for the three most recent calendar years were presented in a tabular format by year, geographic location, and crime category as required by the Clery Act. In addition, for any Hate Crimes and Unfounded Crimes (a Clery Act crime that occurred on Clery Act geography is considered unfounded only if sworn or commissioned law enforcement personnel make a formal determination that the report is false or baseless), evaluate whether data was presented in a tabular format or descriptive format by year, geographic category, and crime category.

b. *Audit Results*

- 1) *Process is sufficient but can be improved with CSAs (Title IX Coordinator, Student Housing Director, Confidential Advocates, and Fire Officer) reviewing and comparing their respective policy statements and crime statistics in the ASR to source documents to detect errors and discrepancies prior to ASR publication.*

*The Clery Coordinator prepares the ASR and annual Campus Safety and Security Survey submitted to the ED without an independent review to assess the accuracy and completeness of the respective reports. Accordingly, Internal Audit recommends the VCAS perform an independent review of the ASR prior to publication and the annual Campus Safety and Security Survey prior to submission to the ED. The Clery Coordinator believes that CSA training is sufficient to ensure compliance with all Clery Act requirements.*

- 2) *No exceptions.*
- 3) *No exceptions.*
- 4) *No exceptions except for the lack of disclosure of the Hate Crime category in the 2020 and 2019 ASR even if Hate Crimes had not occurred.*

*Internal Audit was informed that no Hate Crimes occurred in 2020 and 2019 and that the Clery Coordinator will republish the 2020 and 2019 ASR to correct this omission. As previously noted, Internal Audit recommends an independent review be performed by the VCAS prior to ASR publication to ensure its accuracy and completeness.*

**8. Report to the US Department of Education via the Web-based Data Collection Site**

Institutions must submit their crime statistics from their ASR as part of their annual Campus Safety and Security Survey submitted to the ED web-based data collection site. The statistics are posted on the ED public website for use by higher education consumers and the public.

a. *Audit Procedures*

- 1) Evaluate the process of submitting crime statistics to the ED.
- 2) Examine the ED e-mail containing the dates for submission and determine whether UHH completed and submitted the crime statistics prior to or on the submission date.

- 3) Evaluate the accuracy and completeness of the web crime statistics in comparison to the ASR crime statistics.

*b. Audit Results*

- 1) *Information regarding the process of submitting crime statistics to the ED was not provided. However, due to errors and discrepancies noted between the crime statistics reported in the ASR and ED survey, Internal Audit believes that UHH’s process of submitting crime statistics to the ED can be improved as described in the Note to the ASR and ED reporting flowchart.*
- 2) *No exceptions.*
- 3) *Internal Audit noted the following errors and discrepancies when comparing the crime statistics submitted to the ED and published in the ASR:*
  - *Two (2) 2020 discrepancies reported above (see #4 the Daily Crime Log) related to a motor vehicle theft and a rape*
  - *Errors in 2020 related to a (1) VAWA offense and a (1) sexual offense occurring at an on-campus student housing that was reported in the survey statistics and the ASR’s “On-Campus” category but not also reported in the “Student Housing” category as required by the Clery Act.*
  - *One (1) 2018 discrepancy related to a noncampus burglary excluded from the survey statistics but reported as a burglary in the ASR*
  - *One (1) 2018 discrepancy related to a purported public property burglary that was properly excluded from the survey statistics as further investigation by campus security determined that it was not a burglary. However, the burglary was reported in the ASR.*
  - *Two (2) 2018 discrepancies related to campus student housing policy violations that are not Clery Act violations. These violations were properly excluded from the survey statistics but included in the ASR.*

*As previously noted, Internal Audit recommends that the Clery Coordinator request CSAs to review and compare their respective crime statistics in the ASR to source documents to detect errors and discrepancies prior to publication. In addition, the VCAS should compare the ASR crime statistics to the web crime statistics prior to submission to the ED to detect inconsistencies.*

**9. Missing Student Notification Procedures**

Institutions with on-campus student housing facilities are required to comply with the Clery Act missing student notification requirements. Institutions must disclose in the ASR their policies that address missing student notification for students residing in on-campus student housing. The Institution must also disclose its procedures when a student is determined to be missing for 24 hours.

*a. Audit Procedures*

- 1) Evaluate the missing student notification process.
- 2) Review the 2020 ASR and evaluate whether the Clery required policy statements and procedures were properly disclosed.
- 3) Select a sample of missing student notifications in 2020 and 2021 and evaluate compliance with the Clery Act missing student notification policies.

*b. Audit Results*

- 1) *Process is sufficient.*
- 2) *No exceptions.*
- 3) *There were no missing students reported in 2020 and 2021.*

## 10. Fire Log

Institutions with on-campus student housing facilities must maintain a fire log that records any fire that occurred at on-campus student housing facilities. This log must include the nature, date, time, and general location of each fire.

### a. Audit Procedures

- 1) Evaluate the process of creating, maintaining, and monitoring the fire log.
- 2) Select a sample of fire incidents reported in the 2020 and 2021 fire logs and perform the following:
  - a. Verify that the fire reported includes the date the fire was reported, the nature of the fire, date and time of the fire, and general location of the fire. In addition, agree to source documents.
  - b. Evaluate whether the fire incident was entered into the fire log within two business days of receiving information.
  - c. Inspect the fire log for the most recent 60-day period at the Campus Security office to determine whether the fire log was open to public inspection during normal business hours.
  - d. Evaluate whether the fire was properly reported in the ASR.

### b. Audit Results

- 1) *Information requested for testing was not provided.*
- 2) *Internal Audit was informed that the Fire Officer did not prepare a fire log for 2020 and 2021 due to no reported fires. The Clery Act requires the preparation of a fire log even in the absence of reported fires.*

*Internal Audit was informed by the Clery Coordinator that the preparation of a manual fire log for reporting years 2020, 2021, and 2022 commenced in March 2022. Accordingly, Internal Audit recommends the VCAS perform an independent review of the ASR prior to publication.*

## 11. Fire Safety Statistics

Included in **#8 Report to the US Department of Education via the Web-based Data Collection Site.**

## 12. Annual Fire Safety Report

Included in **#7 Annual Security Report or Annual Security and Fire Safety Report.**

## C. UH West O'ahu

### 1. Overall results, conclusions and recommendations

#### 1) Results

##### a) Process:

Internal Audit did not identify any material gaps and/or deficiencies in UHWO's processes in the preparation and timely submission of the ASR and ED survey.

The UHWO Clery Coordinator prepares and submits the ED survey. However, the ED survey is not independently reviewed and/or compared to the published ASR for accuracy and completeness.

##### b) Compliance:

No exceptions were noted.

#### 2) Conclusions

##### a) Process:

UHWO's processes are sufficient to support the accurate preparation and timely submission of the ASR and ED survey. However, a comparison of the ASR crime statistics to the ED survey statistics to detect inconsistencies is not performed by an independent reviewer prior to submission.

##### b) Compliance

UHWO complied with the requirements of the Clery Act. However, Internal Audit was unable to compare ASR policy statements associated with campus safety to audit evidence supporting these policy statements.

#### 3) Recommendations

##### a) Process:

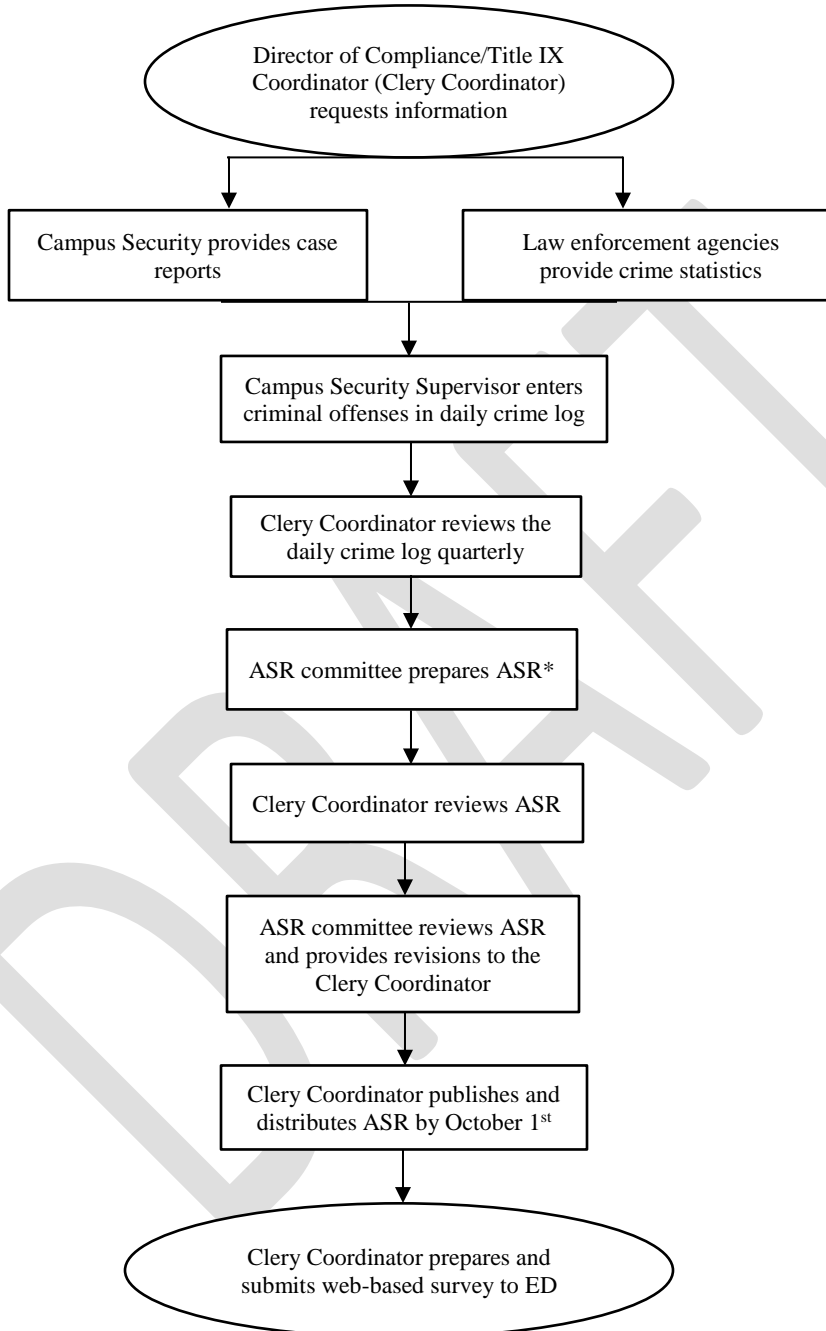
Internal Audit believes that the Campus Security Supervisor should compare the published ASR crime statistics to the ED survey statistics prior to ED submission to ensure that consistent information is presented in both documents.

##### b) Compliance:

Internal Audit recommends that UHWO ensure that all disclosed ASR policy statements are supported with written documentation for audit evidence purposes and to be consistent with all other University campuses included in this report.

**2. ASR and ED reporting flowchart**

The following illustrates the process flow in connection with the preparation and publication of the ASR in addition to the submission of crime statistics to the ED.



\*The ASR committee consists of the Student Conduct Officer, Director of Compliance/Title IX Coordinator, Graphic Designer, Director of Auxiliary Services, EHSO Officer, Campus Security, HR Specialists, Director of Communications, and Licensed Clinical Psychologists

### 3. Compliance evaluation and analysis

#### 1. **Geography**

The Clery Act requires the recordation of crime statistics in the ASR by geographic location consisting of on-campus (including on-campus student housing facility), noncampus (includes real property used for school-sponsored student travel such as a hotel), and public property.

##### a. Audit Procedures

- 1) Evaluate the process of identifying Clery Act geography.
- 2) Determine if a list of owned and/or controlled real property is maintained. Evaluate the completeness and accuracy of this list in addition to noting if the list documents the address of the real property. Determine whether the appropriate geographic category (i.e., on-campus, noncampus, and public property) was assigned to each real property.

##### b. *Audit Results*

- 1) *Process is sufficient.*
- 2) *No exceptions.*

#### 2. **Campus Security Authorities**

CSAs are required to report a crime or an incident that might be a crime to the Clery Coordinator or campus security. CSAs are also responsible for reporting allegations of Clery Act crimes that are reported to them in their capacity as a CSA. The CSA crime reports are used by the Clery Coordinator for inclusion in the ASR crime statistics and survey statistics submitted to the ED.

##### a. Audit Procedures

- 1) Evaluate the process of identifying, notifying, and training CSAs.
- 2) Evaluate the accuracy and completeness of the CSA listings and evaluate whether individuals' job functions meet the Clery Act's definition of a CSA.
- 3) Review and evaluate CSA training materials (including campus security training materials) and determine whether CSAs are informed of their responsibility to annually disclose crime statistics and evaluate whether CSAs are reporting and submitting crime reports in a timely manner.

##### b. *Audit Results*

- 1) *Process is sufficient.*
- 2) *No exceptions.*
- 3) *Training materials appear appropriate and sufficient. CSAs are informed of their responsibilities via Clery Coordinator correspondence and training. The source of CSA crime statistics for inclusion in the ASR were from the submission of crime reports or CSA review of the ASR prior to ASR publication (see 3.b.2) below).*

#### 3. **Collecting, Classifying, and Counting Crime Reports and Preparing Crime Statistics**

ASRs must include crime statistics for the three most recently completed calendar years. Each Institution uses the daily crime log to record all reported criminal offenses and alleged criminal offenses not just Clery Act crimes. Non-Clery Act crimes in the daily crime log are not included in the ASR and web-based survey.

##### a. Audit Procedures

- 1) Evaluate the process of collecting, classifying, and counting crime reports and preparing crime statistics.

- 2) Determine whether the Clery Coordinator requested Clery crime reports from all CSAs for evaluation and inclusion in the ASR. In addition, evaluate whether the Clery Coordinator requested CSAs to review the statistics in the ASR and whether the CSAs acknowledged the request.
- 3) Evaluate whether the Clery Coordinator sent letters requesting Clery Act crimes statistics from Hawai'i law enforcement agencies and law enforcement agencies outside of Hawai'i where students sponsored traveled (e.g., club organizations) occurred.
- 4) Select a sample of crimes from the 2020 daily crime log and evaluate the accuracy of the information by agreeing to supporting documents such as campus security reports, CSA reports and law enforcement statistics.

*b. Audit Results*

- 1) *Process is sufficient.*
- 2) *The Clery Coordinator did not request crime reports from CSAs in connection with the 2020 ASR due to limited campus activity as a result of the COVID-19 pandemic. As a compensating procedure, the Clery Coordinator required CSAs to review and confirm the accuracy and completeness of the ASR's crime statistics prior to ASR publication. Internal Audit noted that CSAs reviewed and confirmed the accuracy of the ASR's crime statistics and provided additional revisions or documentations (i.e., crime reports) as necessary.*
- 3) *No exceptions.*
- 4) *See observations at "Daily Crime Log (component 4)".*

**4. The Daily Crime Log**

The purpose of the daily crime log is to record all reported criminal offenses and alleged criminal offenses. A crime log entry, an addition to an entry, or change in the disposition of a complaint be recorded within two business days of the information being reported to campus security. An Institution is required to make the daily crime log for the most recent 60-day period available for public inspection during normal business hours.

*a. Audit Procedures*

- 1) Evaluate the process of creating, maintaining, and monitoring the daily crime log.
- 2) Select a sample of criminal offenses reported in the 2021 and 2020 daily crime log and perform the following:
  - a) Evaluate that the crime reported includes the required elements such as the nature, date, time, general location, and disposition. In addition, agree each reported crime to source documentation (i.e., campus security reports, CSA reports).
  - b) Evaluate whether the crime was entered into the daily crime log within two business days of campus security receiving information unless disclosure is prohibited by law or would jeopardize the confidentiality of the victim.
  - c) Inspect the daily crime log for the most recent 60-day period at the campus security office to determine whether the daily crime log is accessible during business hours.
  - d) If the criminal offense was categorized as a Clery Act crime, evaluate whether it was properly and accurately reported in the 2020 ASR (criminal offense, hate crime, VAWA offense, and arrests and referrals for disciplinary action) and Clery Geography (i.e., on-campus, non-campus, public property).

*b. Audit Results*

- 1) *Process is sufficient.*
- 2) *No exceptions.*



## 5. Emergency Response and Timely Warnings

### Emergency response

The Clery Act requires Institutions to have (and disclose in the ASR) an emergency notification policy and emergency response and evacuation procedures that would be used in response to a significant emergency or a dangerous situation that is currently occurring or imminently threatening the health or safety of students, employees, and visitors at the Institution.

### Timely warnings

Timely warnings are triggered by crimes that have already occurred and represent an ongoing threat. The Clery Act requires an Institution to disclose their timely warning policy in the ASR.

#### a. Audit Procedures

- 1) Evaluate the process of issuing emergency notifications and timely warnings.
- 2) Evaluate compliance with the Institution's policies and the accuracy and completeness of the 2020 and 2021 emergency notification listing and timely warning listing. Select a sample of emergency notifications and timely warnings and perform the following for each sample:
  - a) Obtain the e-mail notification and evaluate whether appropriate personnel distributed the alert and determined the proper alert to issue.
  - b) Evaluate whether an emergency notification was issued as soon as information was available.
  - c) Evaluate whether a timely warning notice was issued as soon as information was available.
  - d) Review source documents such as campus security reports, CSA reports, etc. to determine whether the timely warning incident was properly entered into the daily crime log.
- 3) Evaluate whether the emergency response and evacuation procedures in addition to the timely warning policy were properly disclosed in the ASR.

#### b. Audit Results

- 1) *Process is sufficient.*
- 2) *No exceptions.*
- 3) *No exceptions.*

## 6. Policies, Procedures and Programs: Dating Violence, Domestic Violence, Sexual Assault and Stalking

The Clery Act requires that the ASR disclose the Institution's primary and ongoing prevention and awareness programs and campaigns related to preventing dating violence, domestic violence, sexual assault and stalking. Primary programs are designed for incoming students and employees while ongoing campaigns are for current students and employees.

#### a. Audit Procedures

- 1) Evaluate the process of providing educational programs and campaigns related to VAWA offenses and evaluate the contents of the materials.
- 2) Review the 2020 ASR to determine whether the following required Clery Act descriptions, statements, policies and procedures were properly disclosed and reflects the policies, procedures, and programs:
  - a) A description of the Institution's educational programs and campaigns to promote the awareness of dating violence, domestic violence, sexual assault and stalking.
  - b) Procedures victims should follow if a crime of dating violence, domestic violence, sexual assault or stalking has occurred.
  - c) Information about how the Institution will protect the confidentiality of victims.
  - d) A statement that the Institution will provide written notification to students and employees about existing counseling, health, mental health, victim advocacy, legal assistance, visa and

immigration assistance, and other services available for victims, both within the Institution and in the community.

- e) A statement that the Institution will provide written notification to victims about options for, available assistance in, and how to request changes to academic, living, transportation, and working situations or protective measures.
- f) An explanation of the procedures for Institutional disciplinary action in cases of an alleged VAWA offense.
- g) A statement that, when a student or employee reports to the Institution that the student or employee has been a victim of a VAWA offense (whether the offense occurred on or off campus), the Institution will provide the student or employee a written explanation of the student’s or employee’s rights and options.
- h) A statement advising the campus community about where law enforcement agency information provided by a state concerning registered sex offenders may be obtained.

b. *Audit Results*

- 1) *Process is sufficient.*
- 2) *No exceptions.*

**7. Annual Security Report or Annual Security and Fire Safety Report**

Institutions must publish and distribute their ASR to current and prospective employees and students by October 1<sup>st</sup>. The ASR of Institutions with on-campus student housing facilities (such as UHM and UHH) must also include their Fire Safety Report.

The ASR must include statistics of campus crime for the three most recent calendar years. In addition, the ASR must also include policy statements regarding (but not limited to) crime reporting, campus facility security and access, campus alerts (emergency notifications and timely warnings), alcohol and drug use, and the prevention and response to sexual assault, domestic or dating violence, and stalking.

a. *Audit Procedures*

- 1) Evaluate the processes of preparing, reviewing, and distributing the ASR.
- 2) Review the e-mail notification sent to current students and employees, and determine if the following information was included as required by the Clery Act:
  - a) A statement of the report’s availability;
  - b) A statement that a printed copy will be provided upon request
  - c) A statement about how to obtain a printed copy;
  - d) A brief description of the contents;
  - e) The exact electronic address of the report (a direct link to the ASR must be provided. It is not acceptable simply to give the URL for the Institution’s website). In addition, evaluate whether prospective students and employees were notified about the availability of the ASR.
- 3) Review the 2020 ASR and evaluate if the required policy statements (statements of policies and procedures and descriptions of educational programs) required by the Clery Act were disclosed, and that the policy statements accurately reflect the Institutions policies, procedures, and programs.
- 4) Review the 2020 ASR and evaluate whether Clery Act crimes such as Criminal Offenses, VAWA offenses, and arrests and referrals for disciplinary action for the three most recent calendar years were presented in a tabular format by year, geographic location, and crime category as required by the Clery Act. In addition, for any Hate Crimes and Unfounded Crimes (a Clery Act crime that occurred on Clery Act geography is considered unfounded only if sworn or commissioned law enforcement personnel make a formal determination that the report is false or baseless), evaluate whether data was presented in a tabular format or descriptive format by year, geographic category, and crime category.

b. *Audit Results*

- 1) *Process is sufficient.*
- 2) *No exceptions.*
- 3) *No exceptions. However, Internal Audit was unable to compare the accuracy of the disclosed policy statements to UHWO written policies associated with campus safety. Internal Audit recommends that UHWO ensure that all disclosed ASR policy statements are supported with written documentation for audit evidence purposes and to be consistent with all other University campuses included in this report.*
- 4) *No exceptions.*

**8. Report to the US Department of Education via the Web-based Data Collection Site**

Institutions must submit their crime statistics from their ASR as part of their annual Campus Safety and Security Survey submitted to the ED web-based data collection site. The statistics are posted on the ED public website for use by higher education consumers and the public.

a. *Audit Procedures*

- 1) Evaluate the process of submitting crime statistics to the ED.
- 2) Examine the ED e-mail containing the dates for submission and determine whether UHWO completed and submitted the crime statistics prior to or on the submission date.
- 3) Evaluate the accuracy and completeness of the web crime statistics in comparison to the ASR crime statistics.

b. *Audit Results*

- 1) *Process is sufficient. However, Internal Audit recommends that the Campus Security Supervisor compare the ASR crime statistics to the web crime statistics prior to submission to the ED to detect inconsistencies and to ensure the accuracy and completeness of the survey.*
- 2) *No exceptions.*
- 3) *No exceptions.*

## D. Community Colleges

### 1. Overall results, conclusions and recommendations

#### a. Results

##### 1) Process:

UHCC flowcharts illustrate differences in process flow by campus. Campus Clery personnel were unaware of the divergent Clery reporting processes. Per the UHCC Safety and Security Standard Operating Procedures (SOP), the Chancellor is responsible to ensure that appropriate personnel are identified to conduct activities including, but not limited to, preparing the ASR and submission of crime statistics to the ED. Internal Audit noted that each campus ASR and ED reporting process generally reflects the responsibilities described in the SOP.

##### 2) Compliance:

The following describes Clery Act compliance exceptions by campus. The number of exceptions are italicized parenthetically.

- KaCC did not disclose three years of crime statistics related to Motor Vehicle Thefts (3)
- KCC (1), LCC (2), and WCC (1) did not obtain and request crime reports from CSAs or crime statistics from law enforcement agencies (LEAs)
- HaCC (10), HCC (1), KaCC (4), and WCC (2) daily crime logs excluded required elements (nature, date/time of occurrence, location, and disposition, if known) of the crime
- HaCC (1), KaCC (1), and LCC (1) lacked procedures to test the emergency response and evacuation procedures annually
- LCC (3) lacked a written timely warning policy and did not identify the office or individual responsible for issuing timely warning notices, in addition to not issuing a required timely warning notice
- KaCC (1) did not publish and distribute the ASR by October 1<sup>st</sup>
- WCC (1) did not redistribute their republished ASR
- HaCC (1), HCC (1), KCC (2), KaCC (3), and LCC (1) did not disclose certain required policy statements in the ASR
- KaCC (5), LCC (3), and UHMC (2) did not disclose the most recent three years of crime statistics related to Hate Crimes or Unfounded Crimes
- HCC (2), WCC (4), and UHMC (5) crime statistics in the ASR were inconsistent when compared to the submitted ED survey statistics

Of the 87 exceptions noted in **Table 1**, 26 are attributable to HaCC and KaCC not providing requested documentation supporting Clery Act compliance. Requested documentation not provided included the following:

##### HaCC

- A list of real property owned and controlled (1)
- CSA training materials (1), a listing of CSAs (1) and CSA crime reports (1)
- Crime reports and/or other relevant documents supporting that the crime was recorded in the daily crime log within 2 business days (10)

##### KaCC

- Written narrative or responses to Internal Audit inquiries regarding their process to identify, notify and train CSAs (1)
- CSAs crime reports (1), documentation supporting a request (1) for crime reports and the related receipt (1) of a response or no response from LEAs

- A written timely warning policy and documentation identifying the office or individual responsible for issuing timely warnings (2)
- A daily crime log for 2020 (1) (Note: Internal Audit reviewed documentation identifying two (2) stalking complaints and three (3) crimes reported by law enforcement agencies that should have been recorded to the 2020 daily crime log).

HaCC, HCC, KCC, LCC, WCC, and UHMC concurred with the exceptions noted above and provided the information described below to address these exceptions. KaCC did not provide any responses or explanations for their respective exceptions.

- HaCC initiated CSA training and updated their CSA listing in March 2022.
- HCC will revise their 2020 ED survey to address the inconsistencies of crime statistics when compared to the ASR statistics.
- KCC acknowledged that they were unaware of the certain Clery Act requirements with respect to VAWA offense disclosure and plans to include all required VAWA offense disclosures in their calendar year 2021 ASR.
- LCC will implement corrective actions to improve recordkeeping related to correspondence with LEAs and ensure issuance of timely warning notices related to crimes that present continuing threats to students and employees. LCC also plans to update their Comprehensive Emergency Management Plan to include procedures to test the emergency and evacuation procedures annually and the timely warning policy by June 30, 2022. LCC will also republish the calendar year 2020 ASR to include a disclosure of a policy monitoring crimes at noncampus locations and the 2020, 2019, and 2018 Unfounded Crimes by June 30, 2022.
- WCC redistributed the 2020 republished ASR on March 18, 2022.
- UHMC plans to make corrections to the calendar year 2020 ASR and survey.

b. Conclusions

1) Process:

As described above, the UHCC flowcharts illustrate differences in process flow by campus. Internal Audit was informed that these differences result from the respective campus Chancellors determining then assigning the most appropriate personnel for the respective role and/or responsibility. Internal Audit has determined that the process flow of each campus complies with the UHCC SOP and is designed such that it supports the accurate preparation and timely submission of the ASR and ED survey.

2) Compliance:

The volume and nature of Clery Act non-compliance varied by campus. Based on inquiries, review of the ASR and ED survey in addition to examining documents supporting the ASR and ED survey, Internal Audit believes Clery Act non-compliance primarily results from the lack of familiarity with the detailed Clery Act requirements by campus personnel. This lack of familiarity for HaCC and KaCC results from no Clery Act training during 2020. Clery Act personnel from various campuses also believe enhanced training would mitigate the volume of non-compliance instances.

c. Recommendations

1) Process:

Although the design of the process flow is sufficient to support the accurate preparation and timely submission of the ASR and ED survey, Internal Audit believes that certain instances of non-compliance could have been detected if the reviewer of the ASR prior to publication

performed a more thorough and detailed ASR review. Accordingly, Internal Audit recommends that the respective campus reviewer of the ASR prior to publication ensure that sufficient time is allotted to ensure that a complete and thorough review is performed.

2) Compliance:

Internal Audit believes the effectiveness of Clery Act training can be improved if each UHCC campus trainer consults with the UHM Clery Coordinator prior to conducting training. The UHM Clery Coordinator is a certified Clery Compliance Officer. UHCC campus trainers should consider requesting training from the UHM Clery Coordinator then train their respective campus Clery Act personnel with the training materials developed by the UHM Clery Coordinator. This would ensure that training is consistent for all UHCC campuses and create efficiencies in that campus personnel would not need to develop training materials.

**2. ASR and ED reporting flowchart**

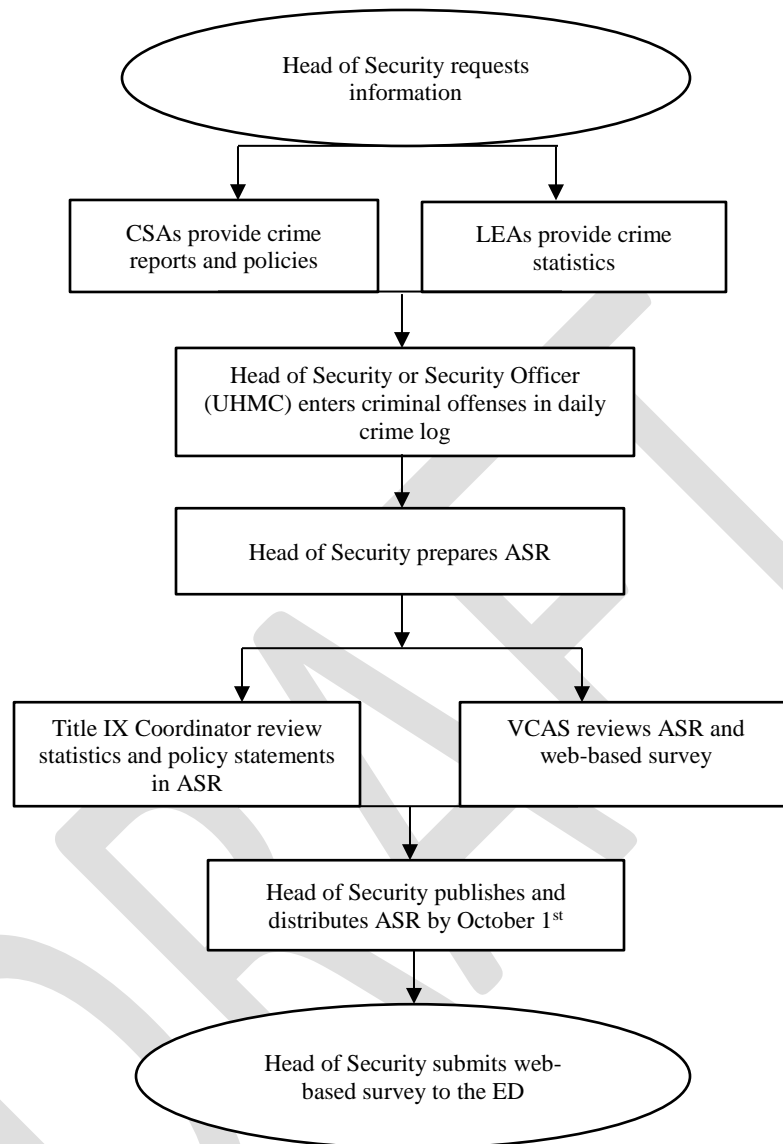
The following illustrates the process flow in connection with the preparation and publication of the ASR in addition to the submission of crime statistics to the ED. Internal Audit noted differences in process flow by campus. Inquiries with the respective campus VCAS indicate that they were unaware of the divergent reporting processes by UHCC campus. HaCC, HCC, KCC, KaCC, WCC and UHMC stated that their respective process was designed by their campus VCAS while LCC’s process was designed by their Chancellor and VCAS.

The following describes the roles and responsibilities of UHCC campus personnel with respect to Clery Act compliance pursuant to UHCC’s Safety and Security SOP:

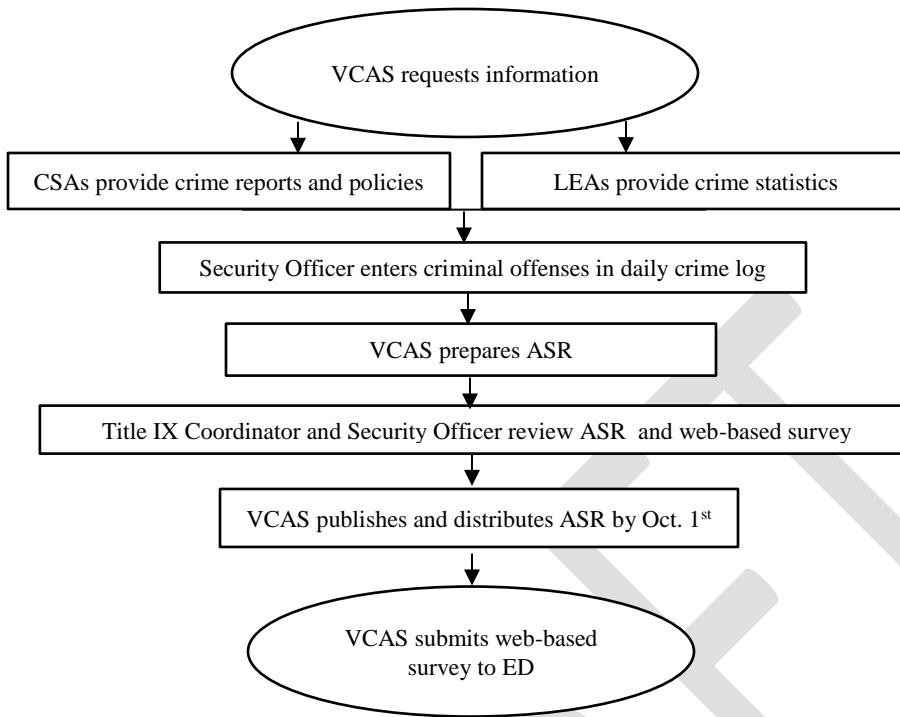
- Chancellor is responsible to ensure that appropriate personnel are identified to conduct activities including, but not limited to, compiling crime statistics, compiling policy statements, and preparing the ASR
- Campus Security department is responsible for publishing and updating the daily crime log, compiling and preparing statistics, and assisting the administration in implementing campus programs and processes which promulgate Clery Act compliance
- Campus Administration is responsible for ensuring that the daily crime log is published and available for public view, the daily crime log accurately reflects all reported crimes, CSAs are kept informed of their critical role in Clery Act compliance, crimes and arrests and referrals are accurately depicted in the ASR and statistics submitted to the ED, and regularly reviewing the compliance guidance provided in the current Campus Safety and Security Reporting handbook

Internal Audit noted that each campus’ reporting process generally reflects the responsibilities described in the UHCC SOP.

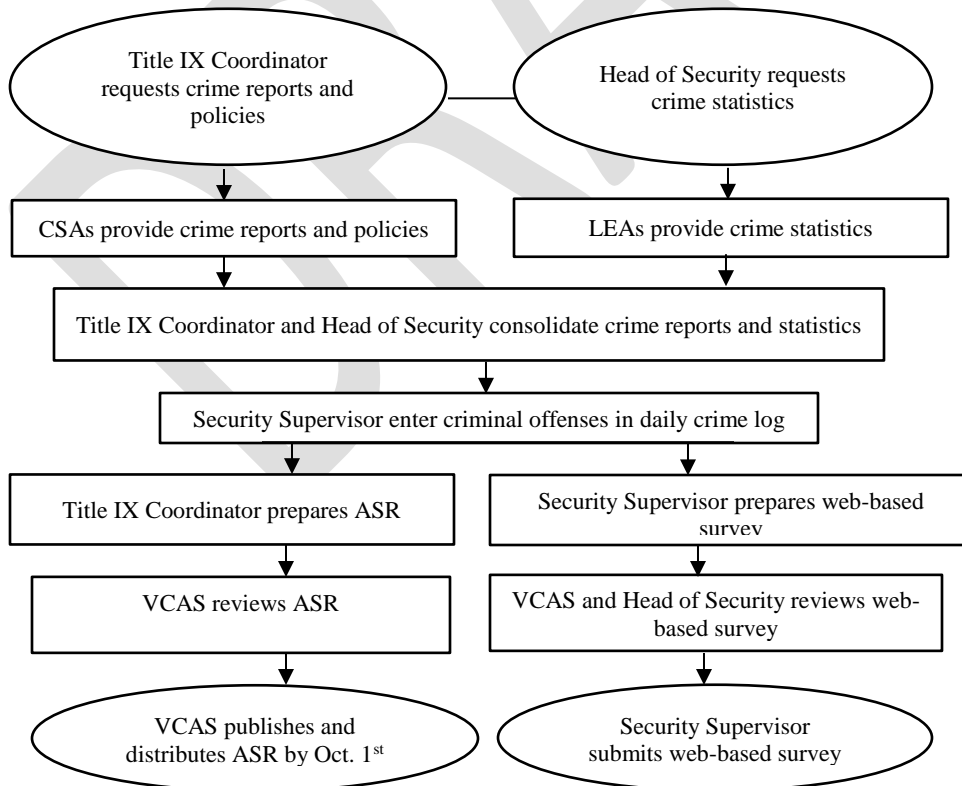
a. KCC, KaCC, HCC, WCC, and UHMC



**b. HaCC**



**c. LCC**





**University of Hawai‘i  
Clery Act Review  
March 2022**

**3. Compliance evaluation and analysis**

The following tables quantifies Clery Act compliance exceptions by Community College campus. A description of the noted exceptions follows the table.

**Table 1: Summary of Non-compliance by Campus**

Clery Act Requirement	Number of Non-compliance by Campus								Total
	Ha CC	HCC	KCC	Ka CC	LCC	WCC	UH MC		
<b>1. Geography</b>									
Current list of owned or controlled real property and addresses with correct geographic location.	1	-	-	-	-	-	-	-	1
<b>2. Campus Security Authorities (CSA)</b>									
a. Identified, notified, and trained all CSAs	1	-	-	-	-	-	-	-	1
b. Current list of CSAs	1	-	-	-	-	-	-	-	1
c. Procedure for collecting and reviewing CSA crime reports	-	-	-	1	-	-	-	-	1
<b>3. Collecting, Classifying, and Counting Crime Reports and Preparing Crime Statistics</b>									
a. Requested crime reports from CSAs	1	-	-	1	-	-	-	-	2
b. Requested crime reports statistics from applicable LEAs	-	-	-	1	1	-	-	-	2
c. Obtained and documented responses (including no responses) from applicable LEAs	-	-	1	1	1	1	-	-	4
<b>4. Daily Crime Log</b>									
a. Log includes: nature; date/time of occurrence, location; and disposition (if known)	10	1	-	5	-	2	-	-	18
b. Crime input to log within two business days of receiving information	10	-	-	5	-	-	-	-	15
c. Log available for review by the public	-	-	-	-	-	-	-	-	-
<b>5. Emergency Notification and Timely Warnings</b>									
a. Emergency Response and Evacuation Procedures:									
1) Written emergency response and evacuation procedures	-	-	-	-	-	-	-	-	-
2) Emergency notifications issued via UH Alert. “All-Clear” notification issued once the emergency is over.	-	-	-	-	-	-	-	-	-
3) Required policy/procedure disclosures:									
i. Description of the process to confirm a significant emergency or dangerous situation	-	-	-	-	-	-	-	-	-
ii. The campus will determine the content of the notification and initiate the notification	-	-	-	-	-	-	-	-	-
iii. Identify person(s) or organizations responsible for performing 5a.1) and 2)	-	-	-	-	-	-	-	-	-
iv. Procedures for disseminating emergency information to community via UH Alert	-	-	-	-	-	-	-	-	-
v. Procedures to test the emergency response and evacuation procedures at least annually	1	-	-	1	1	-	-	-	3
b. Timely Warnings									
i. Written timely warning policy	-	-	-	1	1	-	-	-	2
ii. Identifies an office or individual responsible for issuing timely warnings and the methods of issuing timely warnings	-	-	-	1	1	-	-	-	2
ii. Timely warnings for ongoing crimes and threats issued via UH Announce	-	-	-	-	1	-	-	-	1
<b>6. Policies, Procedures, and Programs: Dating Violence, Domestic Violence, Sexual Assault and Stalking</b>									
a. Includes primary prevention and awareness programs and ongoing campaigns	-	-	-	-	-	-	-	-	-
b. Policy statements required to be disclosed (Refer to #9 in Table 2)	Refer to 7d below								
<b>7. Annual Security Report (ASR)</b>									
a. Published and distributed/available by October 1 <sup>st</sup> to all current/prospective students/employees	-	-	-	1	-	-	-	-	1

University of Hawai‘i  
 Clery Act Review  
 March 2022

Clery Act Requirement	Number of Non-compliance by Campus							
	Ha CC	HCC	KCC	Ka CC	LCC	WCC	UH MC	Total
b. Current students and employees receive e-mail noting the report’s availability; a paper copy will be provided upon request; brief description of the content; and a direct link	-	-	-	-	-	-	-	-
c. If revised after publication, the revised ASR must be redistributed describing the revision and the date of and reason for the revision	-	-	-	-	-	1	-	1
d. Policy statements required to be disclosed (Refer to detailed list in <b>Table 2</b> ):	1	1	2	3	1	-	-	8
e. Includes three years of crime statistics (Criminal, VAWA, and Arrests and Referrals) reported by year, geographic location, and category in a tabular format	-	-	-	3	-	-	-	3
f. Includes three years of crime statistics (Hate Crimes and Unfounded Crimes) reported by year, geographic location, and category in a tabular or descriptive format	-	-	-	5	3	-	2	10
<b>8. Report to the U.S. Department of Education via web-based data collection</b>								
a. Timely submission of complete and accurate survey to the ED	-	-	-	-	-	-	-	-
b. Web statistics agreed to the ASR	-	2	-	-	-	4	5	11
<b>Total</b>	<b>26</b>	<b>4</b>	<b>3</b>	<b>29</b>	<b>10</b>	<b>8</b>	<b>7</b>	<b>87</b>

**Table 2: ASR Policy Statements**

Required Disclosures	Number of Non-compliance by Campus							
	Ha CC	HCC	KCC	Ka CC	LCC	WCC	UH MC	Total
1. Procedures for students and others to report criminal actions or other emergencies	-	-	-	-	-	-	-	-
2. Policies on security of and access to campus facilities	-	-	-	-	-	-	-	-
3. Policies concerning campus law enforcement	-	-	-	-	-	-	-	-
4. Description of the type and frequency of security awareness programs designed to inform students and employees about the prevention of crimes	-	-	-	-	-	-	-	-
5. Policy re: the monitoring and recording, through local police agencies, of criminal activity	-	1	1	1	1	-	-	4
6. Laws re: the i) possession, use and sale of alcoholic beverages and underage drinking; ii) illegal drugs.	-	-	-	-	-	-	-	-
7. Description of programs on substance abuse.	-	-	-	-	-	-	-	-
8. Description of emergency response and evacuation procedures	-	-	-	-	-	-	-	-
<b>9. With respect to dating violence, domestic violence, sexual assault and stalking:</b>								
a. A statement that upon written request, the campus will disclose to the alleged victim the results of any disciplinary proceeding against a student who is the alleged perpetrator	-	-	-	1	-	-	-	1
b. Description of educational programs and campaigns re: i) primary and ongoing prevention and awareness programs for incoming students and new employees; ii) bystander intervention; iii) risk reduction	-	-	-	-	-	-	-	-
c. Procedures students should follow:								
1) written information about the importance of preserving evidence;	-	-	-	-	-	-	-	-
2) how and to whom the alleged offense should be reported;	-	-	-	-	-	-	-	-
3) options about the involvement of law enforcement authorities and campus authorities;	-	-	-	-	-	-	-	-
4) the rights of victims and the campus responsibilities for orders of protection.	-	-	-	-	-	-	-	-
d. Procedures the campus will follow:								

**University of Hawai‘i  
Clery Act Review  
March 2022**

Required Disclosures	Number of Non-compliance by Campus							Total
	Ha CC	HCC	KCC	Ka CC	LCC	WCC	UH MC	
1)Confidentiality of victims and other necessary parties	-	-	-	-	-	-	-	-
2)Prepare publicly available recordkeeping without inclusion of personally identifying information about the victim.	-	-	-	-	-	-	-	-
3)Confidential accommodations or protective measures provided to the victim	-	-	-	-	-	-	-	-
4)Will provide written notification to students and employees about existing counseling, health, mental health, legal assistance, and other services	-	-	1	-	-	-	-	1
5)Will provide written notification to victims about options for, available assistance in, and how to request changes to academic, living, transportation and working situations or protective measures.	-	-	-	-	-	-	-	-
6)Policy that addresses the procedures for campus disciplinary action	-	-	-	-	-	-	-	-
7)Types of disciplinary proceedings used (steps, timelines and decision-making process of disciplinary proceeding, and how to file a disciplinary complaint)	-	-	-	-	-	-	-	-
8)Describes the standard of evidence that will be used during any campus disciplinary proceeding	-	-	-	-	-	-	-	-
9)Possible sanctions that may be imposed following the results of any disciplinary proceeding	-	-	-	-	-	-	-	-
10)Describes the range of protective measures that the campus may offer to the victim	-	-	-	-	-	-	-	-
11)Proceedings will accomplish the following: <ul style="list-style-type: none"> <li>• Be a prompt, fair and impartial process</li> <li>• Be conducted by officials who receive annual training on dating violence, domestic violence, sexual assault and stalking</li> <li>• Provide the accuser and the accused with the same opportunities to have others present during any campus disciplinary proceeding, including the advisor of their choice</li> <li>• Not limit the choice of advisor or presence for either the accuser or the accused in any meeting or campus disciplinary proceeding</li> <li>• Require simultaneous notification, in writing, to both the accuser and the accused of the following: <ul style="list-style-type: none"> <li>• Provide a result</li> <li>• Procedures for the accused and the victim to appeal the result of the campus disciplinary proceeding, if available</li> <li>• Procedures for changes to the result and when such results become final</li> </ul> </li> </ul>	-	-	-	-	-	-	-	-
e. A statement that, when a student or employee reports to the campus that the student or employee has been a victim of dating violence, domestic violence, sexual assault or stalking, whether the offense occurred on or off campus, the campus will provide the student or employee a written explanation of the student’s or employee’s rights and options	1	-	-	1	-	-	-	2
f. A statement advising the campus community where law enforcement agency information provided by a state concerning registered sex offenders may be obtained.	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>8</b>

**a. Non-compliance description**

This section provides a detailed description of Clery Act exceptions by CC campus that are summarized in the above table. Quantification of exceptions are denoted with an italicized parenthetical number. Internal Audit requested UHCC campus personnel involved with Clery compliance to explain the cause of the noted exceptions. Responses, when provided, are also noted below.

1) Hawai'i Community College (HaCC)

Description:

HaCC did not maintain a list of real property owned and controlled (1). With respect to CSAs, HaCC did not:

- provide training materials (1)
- maintain a CSA list and (1)
- did not request crime reports from CSAs (1)

Selected a sample of 10 crimes recorded to the daily crime log and determined the following:

- the required crime location was not recorded for all recorded crimes (10)
- evidence supporting the recordation of the crime within 2 business days was not provided (10)

This exception indicates a daily crime log deficiency such that all reported crimes do not include the crime location or the date of the reported crime.

ASR exceptions include:

- no documentation supporting the disclosure of the procedures to test the emergency response and evacuation procedures annually (1)
- no disclosure of providing a written explanation to a student or employee of their rights when they are the victim of a sexual offense (1)

Cause:

HaCC concurred with but did not provide explanations for the cause of these exceptions.

2) Honolulu Community College (HCC)

Description:

One recorded crime of the sample of 5 tested lacked the required crime location (1).

ASR exceptions include:

- no disclosure of a policy monitoring crimes at noncampus locations (1)
- two instances of crime statistics recorded to the ASR not agreeing to the ED survey (2)

Cause:

HCC concurred with but did not provide explanations for the cause of these exceptions.

3) Kapi'olani Community College (KCC)

Description:

The collection of crime reports lacked evidence supporting the receipt of responses from LEAs (1).

ASR exceptions include:

- no disclosure of a policy monitoring crimes at noncampus locations (1)
- no disclosure of the services available to victims of VAWA offenses (1)

Cause:

KCC stated that they were unaware of the Clery requirements associated with these exceptions.

4) Kaua'i Community College (KaCC)

Description:

KaCC did not provide a written narrative or responses to Internal Audit inquiries regarding their process to identify, notify and train CSAs (1).

Exceptions noted in the collection of crime reports included:

- no evidence of requesting crime reports from CSAs (1)
- no evidence of requesting crime reports from LEAs and documenting the receipt of responses from LEAs (2)

Daily crime log exceptions include:

- no daily crime log prepared for calendar year 2020 (1)
- four of five samples selected from the 2021 daily crime log lacked the crime’s location (4)
- two stalking complaints reported in 2020 were excluded from the daily crime log (2)
- three crimes reported by LEAs were excluded from the daily crime log (3)

ASR exceptions include:

- not meeting the required publication deadline of October 1<sup>st</sup> (published on October 5<sup>th</sup>) (1)
- no documentation supporting disclosure of the procedures to test the emergency response and evacuation procedures annually (1)
- no documentation supporting the written timely warning policy disclosure and the office responsible for issuing the timely warning (2)
- no disclosure of a policy monitoring crimes at noncampus locations (1)
- no disclosure of a policy regarding disclosing to the alleged victim of a sex crime the results of any disciplinary proceeding conducted against a student who is the alleged perpetrator (1)
- no disclosure of providing a written explanation to a student or employee of their rights when they are the victim of a sexual offense (1)
- the required Motor Vehicle Theft category was not disclosed in the 2020, 2019, and 2018 ASR (3)
- the unfounded crime category was not disclosed in the 2019 and 2018 ASR (2)
- hate crimes statistics were erroneously reported for 2017, 2016, and 2015 as opposed to the three most recent years (3)

Cause:

KaCC did not respond to Internal Audit inquiries regarding these exceptions.

5) Leeward Community College (LCC)

Description:

The collection of crime reports lacked evidence supporting the request of crime reports from LEAs (1) and the receipt of responses from LEAs (1).

Internal Audit noted that a timely warning notice was not issued for a 2020 burglary in error (1).

ASR exceptions include:

- no documentation supporting the disclosure of the procedures to test the emergency response and evacuation procedures annually (1)
- no documentation supporting written timely warning policy disclosure and the office responsible for issuing the timely warning notice (2)
- no disclosure of a policy monitoring crimes at noncampus locations (1)
- the unfounded crime category was not disclosed in the 2020, 2019 and 2018 ASR (3)

Cause:

LCC concurred with but did not provide explanations for the cause of these exceptions.

6) Windward Community College (WCC)

Description:

The collection of crime reports lacked evidence supporting the receipt of responses from LEAs (1).

Daily crime log exceptions included the absence of the crime location for one crime each in the 2020 and 2021 daily crime logs (2).

ASR exceptions include:

- four instances of inconsistent crime statistics when compared to the ED survey (4)
- ASR revised in November 2021 after initial publication in October 2021 was not redistributed (1).

Cause:

WCC concurred with these exceptions and stated that they were unaware of the requirements regarding recordation of the crime location in the daily crime log and the redistribution of the republished ASR.

7) Maui College (UHMC)

Description:

ASR exceptions include:

- the unfounded crime category was not disclosed in the 2019 and 2018 ASR (2)
- five instances of inconsistent crime statistics when compared to the ED survey (5)

Cause:

UHMC concurred with the unfounded crime category exceptions and attributed the crime statistic inconsistencies to the filing of a revised ASR in February 2022 and the inability to update the ED survey.

## **V. Leading Practices**

Internal Audit researched other higher education institutions to identify prevalent and common Clery Act policies and practices. The research initially focused on public university systems situated on the west coast and mountain regions. Private higher education institutions were also researched.

The west coast and mountain region university systems researched included the University of California System, California State University System, University of Washington System, Nevada System of Higher Education, University of Arizona System, Utah System of Higher Education, University of Idaho System and the University of Colorado System.

Given the limited number of Clery Act policies identified, Internal Audit expanded its research nationally. The public higher education institutions researched included among others the University of Florida System, Texas State University System, University of Texas System, University of Texas Arlington, University of Texas Dallas, University of Wisconsin-Milwaukee, Pennsylvania State University, Indiana State University and Southern Oregon University. The private higher education institutions researched included the University of Southern California, Stanford University, Santa Clara University, Massachusetts Institute of Technology, Rice University, Duke University, Yale University, Princeton University, Columbia College and the University of Pennsylvania.

Of the higher education institutions researched, Clery Act policies and practices were available on-line for the following:

- the University of California System,
- California State University System,
- University of Florida System,
- Texas State University System,
- University of Wisconsin-Milwaukee,
- Columbia College,
- Pennsylvania State University,
- Indiana State University,
- Southern Oregon University,
- University of Nevada Reno,
- University of Utah,
- Colorado State University,
- Idaho State University,
- University of Texas Arlington,
- University of Texas Dallas,
- University of Southern California,
- Rice University

### **A. Clery Act Policy**

#### **a) University:**

The University does not have a policy defining the Clery Act and its requirements in addition to its applicability to the University. UHM has a DPS Clery Act Policy utilized by and accessible only to DPS personnel. UHCC has a SOP describing the roles and responsibilities of campus administration and CSAs with respect to the Clery Act.

b) Leading practices:

All of the higher education institutions listed above have Clery Act policies. The contents generally included in these policies are as follows:

- Purpose of the policy
- Background information of the Clery Act
- Definitions of terms included in the Clery Act
- A condensed summary of the Clery Act requirements
- The roles and responsibilities of higher education institution personnel and offices/departments responsible for Clery Act compliance

These policies require campuses to develop and document policies that are required to be disclosed in their ASR, provide annual mandatory CSA training, and describe the ASR reporting process and related controls. The policy also requires that each campus develop written procedures or other supplementary information to support the implementation of the system-wide policy. Non-compliance with the policy is handled in accordance with employee and student policies pertaining to disciplinary matters.

c) Conclusions/recommendations:

Internal Audit believes a system-wide Clery Act policy will enhance the University community's understanding of the Clery Act thereby decreasing the risk of non-compliance. Accordingly, the University should consider developing a system-wide Clery Act policy by utilizing the UHCC SOP as a starting point. Internal Audit believes the UHM Clery Coordinator should lead the preparation of this policy while consulting with the Clery Coordinators of each respective campus.

**B. CSA Training**

a) University:

Each campus at the University currently conducts their own annual CSA training. The Clery Act recommends but does not require training. As noted in the UHM section of this report, certain CSAs at UHM choose to not participate in training. Additionally, HaCC and KaCC did not conduct CSA training during 2020 and 2021.

b) Leading practices:

As noted above, the Clery Act policies reviewed by Internal Audit require CSA training (electronically or in person) upon their initial appointment and on annual basis thereafter. The campus Clery Coordinator is generally responsible for coordinating and monitoring CSA training.

c) Conclusions/recommendations:

Constant and effective training will improve all CSAs understanding of their roles and responsibilities in connection with the Clery Act thereby mitigating the risk of non-compliance. Accordingly, Internal Audit recommends that the University system-wide Clery Act policy mandate annual training of all CSAs as well as other University personnel involved with Clery Act compliance.

**C. System-wide Clery Coordinator**

a) University

Each University campus is responsible for the publication of the campus ASR in addition to the survey submitted to the ED. Accordingly, each campus has a designated Clery Coordinator.



b) Leading practices:

Consistent with the University, the Clery Act policies reviewed stated that each campus is responsible for the publication of the campus ASR in addition to the survey submitted to the ED. Internal Audit also noted that the California State University system and the Texas State University system designate an employee as a system-wide Clery Act Compliance Coordinator. The University of Florida system has a Coordinator that leads the Office of Clery Compliance in addition to a Clery Act Committee. Responsibilities of the Clery Coordinator include the following:

- Write and revises the system-wide Clery Act policy, official directives, including those in response to emerging issues or changes to regulatory requirements
- Provides guidance, training and tools to campus Clery Coordinators to support their campuses in Clery Act compliance
- Reviews geographic categories annually
- Requests and reconciles crime statistics from state and local law enforcement agencies
- Requests crime reports from CSAs
- Other relevant procedures to ensure system-wide Clery Act compliance

c) Conclusions/recommendations:

The University is similar to other researched higher education institution requiring each campus to be responsible for the publication of the campus ASR in addition to the survey submitted to the ED. Internal Audit believes University system-wide leadership should identify and designate an employee as a Clery Act advisor to enhance Clery Act compliance on a system-wide basis. The Clery Act advisor would be responsible for only certain of the Clery Coordinator responsibilities listed above. These responsibilities should initially be limited to:

- Writing and revising a system-wide Clery Act policy
- Provides guidance and tools to campus Clery Coordinators to support their campuses in Clery Act compliance
- Develops and maintains system-wide Clery Act training of CSAs and other personnel with Clery Act responsibilities
- Responds to campus Clery Coordinator questions regarding the Clery Act

Internal Audit recommends University system-wide leadership consider the UHM Clery Coordinator for the role of Clery Act advisor. Internal Audit’s inquiries with the UHM Clery Coordinator in addition to our review of UHM Clery Coordinator developed Clery Act training materials and documentation supporting the preparation of the ASR evidenced a detailed and comprehensive understanding of the requirements of the Clery Act.

From a qualification and credentials standpoint, the UHM Clery Coordinator is a NACCOP certified Clery Compliance Officer. The UHM Clery Coordinator stated that she is the only certified Clery Compliance Officer in the state of Hawai‘i and has 12 years of higher education institution experience. Eight (8) of these 12 years has been focused on Clery Act compliance. In addition, the only deficiency identified by Internal Audit in connection with UHM’s Clery Act process was that crime statistics from law enforcement agencies was not requested for one UHM Athletics away game. All other University campuses had multiple Clery Act exceptions and/or recommendations.

## VI. Overall Conclusions and Recommendations

As described in Section II. *Audit Objectives/Scope of Work Performed* of this report, the objective of this audit was to evaluate compliance with the requirements of the Clery Act at each of the University's 10 campuses since each campus is required to publish an ASR on or by October 1<sup>st</sup> of each year. Internal Audit's recommendations for the consideration of each campus are described in Section IV. The purpose of this section is to provide a condensed summary of the Internal Audit's conclusions and recommendations.

### Conclusions

#### Clery Act process

Internal Audit did not identify any material gaps and/or deficiencies in the respective campus' process to prepare and timely submit the ASR and ED survey. However, Internal Audit identified improvement opportunities at several campuses. These process improvement opportunities included:

- Periodic review of crime reports and the related daily crime log to ensure that all crimes are accurately and completely recorded to the daily crime log. This review should be performed by personnel not involved with the preparation of crime reports or the daily crime log.
- Request CSAs to review and compare their respective policy statements and crime statistics in the ASR to source documents to prevent and detect errors and discrepancies prior to ASR publication.
- A review of the ASR prior to publication and the annual Campus Safety and Security Survey prior to submission to the ED to ensure accuracy, completeness and consistency. This review should be performed by personnel knowledgeable with the requirements of the Clery Act and not involved with the preparation of the ASR or ED survey.

#### Clery Act compliance

Compliance with the Clery Act varied widely by campus with two UHCC campuses (HaCC and KaCC) incurring a larger volume of non-compliance instances when compared to other University campuses. Internal Audit determined that large volume of non-compliance instances at HaCC and KaCC was attributable to their lack of familiarity with the Clery Act resulting from a lack of training. As previously noted in this report, Clery Act training is organized by campus and is not mandated by a University Clery Act policy. Accordingly, certain UHM CSAs did not participate in training and training did not occur at HaCC and KaCC during 2020. Also, personnel with Clery Act responsibilities at several campuses stated that enhanced training would improve their familiarity with the Clery Act's requirements thereby mitigating the risk of non-compliance.

### Recommendations

#### Clery Act process

Internal Audit believes independent reviews performed by personnel with an understanding of the requirements of the Clery Act can mitigate many instances of Clery Act non-compliance identified in this report. Accordingly, Internal Audit recommends that each campus implement the specific reviews and the personnel that should perform the reviews described in the respective campus sections.

#### Clery Act compliance

The University does not have a policy defining the Clery Act and its requirements in addition to its applicability to the University. As described in Section V. *Leading Practices*, many higher education institutions possess Clery Act policies. Included in these policies is mandatory annual Clery Act training. Internal Audit recommends that the University consider adopting a Clery Act policy with the elements and contents described in Section V. *Leading Practices*. Internal Audit believes a Clery Act policy will provide guidance and clarity to University personnel with Clery Act responsibilities.

Internal Audit also recommends that the University consider designating the UHM Clery Coordinator as the University’s system-wide Clery Act advisor with the responsibility of preparing the system-wide Clery Act policy in addition to developing the Clery Act training program. From a training perspective, Internal Audit recommends that the UHM Clery Coordinator train all campus Clery Coordinators, who then have the responsibility to train their respective campus personnel with Clery Act responsibilities (i.e., train the trainers). This would ensure that training is consistent for all University campuses and create efficiencies in that campus personnel would not need to develop training materials. Campus Clery Coordinator participation in this training, while highly recommended, should be at the discretion of campus senior leadership (Chancellor, Vice Chancellors, etc.).

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Appendix A

Key Personnel Consulted During the Course of the Audit

**UHM**

<b>Name</b>	<b>Position</b>	<b>Department</b>
Kevin Ishida	Director of Campus Services	Office of Campus Services
Andrew Black	Chief	Department of Public Safety
Sarah Rice	Community Programs Manager	Department of Public Safety

**UHH**

<b>Name</b>	<b>Position</b>	<b>Department</b>
Kaleihī iikapoli Rapoza	Interim Vice Chancellor for Administrative Affairs	Office of the Vice Chancellor for Administrative Affairs
Richard Murray	Director of Campus Security	Campus Security

**UHWO**

<b>Name</b>	<b>Position</b>	<b>Department</b>
Beverly Baligad	Title IX Coordinator/Director of Compliance	Office of Compliance
John Murakami	Auxiliary Services Manager	Auxiliary Services

**UHCC**

<b>Name</b>	<b>Campus</b>	<b>Position</b>	<b>Department</b>
Brian Pactol	N/A	Auxiliary and Commercial Enterprises Director	Office of the Vice President for Community Colleges
Kenneth Kaleiwahea	HaCC	Vice Chancellor for Administrative Services	Office of Administrative Services
Derek Inafuku	HCC	Vice Chancellor for Administrative Services	Office of Administrative Services
Brian Furuto	KCC	Vice Chancellor for Administrative Services	Office of Administrative Services
Calvin Shirai	KaCC	Interim Vice Chancellor for Administrative Services	Office of Administrative Services
Kelli Brandvold	LCC	Vice Chancellor for Administrative Services	Office of the Vice Chancellor of Administrative Services
Lance Yamamoto	WCC	Acting Vice Chancellor for Administrative Services	Office of Administrative Services
Jared Elster		Safety and Security Manager	
David Tamanaha	UHMC	Vice Chancellor for Administrative Services	Office of Administrative Affairs



UNIVERSITY of HAWAII SYSTEM

UNIVERSITY OF HAWAII BOARD OF REGENTS

DTS 22682

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August 4, 2022

TO: Wayne Higaki
Chair, Board of Regents Committee on Independent Audit
VIA: David Lassner President
VIA: Jan Gouveia Vice President for Administration
FROM: Kevin Ishida Interim Director of Campus Services and Interim Associate Vice President for Administration
FROM: Bonnie Irwin Chancellor, University of Hawai'i at Hilo
FROM: Maenette Benham Chancellor, University of Hawai'i at West O'ahu
FROM: Erika Lacro Vice President for Community Colleges

SUBJECT: Response to March 2022 Clery Act Review

Management for the University of Hawai'i at Hilo ("UH Hilo"), University of Hawai'i at West O'ahu ("UH West O'ahu"), Office of the Vice President for Community Colleges ("UH Community Colleges"), and the Office of the Vice President for Administration ("OVPA") (collectively, "Management") appreciates the opportunity to respond to the March 2022 Clery Act Review (the "Review") and provides the following response to the Office of Internal Audit's ("OIA") recommendations. While Management acknowledges that compliance with the Clery Act is each campus' individual responsibility, systemwide consistency is a key component of reliable reporting, and ultimately affects transparency and student safety. As such, Management has provided an overall systemwide response in addition to responses from individual campuses.

Systemwide

Management appreciates and acknowledges the areas for continuing improvement recommended by OIA. As such, Management is committed to convening a Clery Act Working Group ("Working Group") organized by the OVPA and composed of Clery Coordinators, key campus security and administrative personnel, and UH System representatives. This Working Group will meet quarterly to discuss current campus issues, training, and best practices, and coordinate campus community outreach. As Clery Act compliance is driven primarily by on-campus safety and security operations, campus-level training and expertise is critical to building individual campus capacity. These meetings would create consistency across all University

campuses and ensure that all Clery Coordinators and key campus personnel are familiar with campus responsibilities.

Specifically, the Working Group will facilitate:

- Developing Clery Executive Training for campus chancellors and administrators to educate them on Clery Act compliance requirements and best practices.
- Providing guidance on how to address the compliance issues identified by OIA.
- Assisting campuses with technical questions and discussing campus issues to strive for consistency and compliance systemwide.
- Assisting with the development of policies, processes, and trainings, as needed, that can be appropriately implemented on each campus.
- Coordinating campus community outreach regarding reporting of crimes and emergencies, available training, and other information.

### UH Mānoa

UH Mānoa appreciates and acknowledges OIA's recommendations. In response, UH Mānoa is committing to the following actions to ensure compliance with the Clery Act.

To ensure independent review of the published Annual Security and Fire Safety Report ("ASR") and U.S. Department of Education ("ED") survey submission:

While there have been no errors in either the ASR or the ED survey, UH Mānoa agrees that there should be an independent review of processes. The UH Mānoa Clery Coordinator has developed a process for the DPS Chief to physically "sign off" and document their approval of the ASR annually. The DPS Chief (or his/her designee) may periodically review the daily crime log to ensure accurate documentation of all crime reports.

To address the Campus Security Authorities ("CSA") training participation:

UH Mānoa's CSA training is effective and complete in its current state. At any given time, and including coaches, Student Housing staff, and others with significant responsibility for student and campus activities (as defined by the Clery Act), UH Mānoa has approximately 800 CSAs at any given time. While the vast majority (over 750) have completed CSA training, a few CSAs have been sent multiple reminders to complete the online CSA training and have still not participated. Reasons for lack of participation vary; some decline to respond at all, and others argue that CSA duties are not in their position description and are not required by the University.

To ensure a complete and accurate athletic trip listing, and address the incomplete athletic trip listing due to the omission of one hotel stay in 2020:

The UH Mānoa Clery Coordinator determined that the omission of one hotel stay in 2020 was due to an oversight by a coach. However, this single instance would not have resulted in a Clery Act violation because the hotel was only used for one night and does not meet the definition of a "noncampus property" because it is not "*frequently used by students.*" Despite this, to avoid future omissions or Clery Act violations, the process to compile hotel stays now includes comparing the initial listing from the coaches to the competition schedule for each athletic team (when available), to ensure that the list they

provide is complete and accurate. UH Athletics staff will check that their list is complete and accurate prior to submission.

With regard to the overall conclusions and recommendations:

UH Mānoa supports the creation of a systemwide Working Group to discuss current campus issues, training, and best practices, and coordinate campus community outreach.

#### UH Hilo

UH Hilo appreciates and acknowledges OIA's recommendations. In response, UH Hilo is committing to the following actions to ensure compliance with the Clery Act.

To eliminate discrepancies between the published ASR and ED survey submission:

UH Hilo will be publishing the ASR prior to the submission of the ED survey. The Vice Chancellor for Administrative Affairs (VCAA) can then compare crime statistics reported in the published ASR to the ED survey to identify any inconsistencies prior to survey submission.

In future ASR's, all statistics will be double checked by other CSA's and checked again by the VCAA. If UH Hilo wants to report any statistics in the ASR that do not qualify as Clery Reportable Crimes, they will be reported in a separate table with a note that they are not Clery Crimes. The Director of Security will also monitor the Daily Crime Log on a Weekly Basis as well as have those statistics compared to the numbers that are published in the ASR and the numbers submitted to ED.

To ensure timely and accurate preparation of Fire Logs:

Fire Logs will be prepared at the beginning of each year for on-campus student housing facilities. The above actions will be completed before any campus crime statistics are submitted to the ED and the statistics submitted will be double checked to ensure they match the statistics documented in the ASR, Crime Log, and CSA reports submitted.

Furthermore, the UH Hilo VCAA will perform an independent review of Clery Act processes and documentation periodically and will do a final review before the ASR is published or data is submitted. UH Hilo will also be sending Crime Statistics requests to the cities or counties that are visited for athletic events or other school sanctioned programs.

With regard to the overall conclusions and recommendations:

UH Hilo supports the creation of a systemwide Working Group to discuss current campus issues, training, and best practices, and coordinate campus community outreach.

#### UH West O'ahu

UH West O'ahu appreciates and acknowledges the recommendations provided by OIA. In response, UH West O'ahu is committing to the following actions to ensure compliance with the Clery Act.

To eliminate discrepancies between the published Annual Security Report (“ASR”) and ED survey submission:

UH West O’ahu appreciates the recommendation provided by OIA. Although not required by the Clery Act federal regulations, UH West O’ahu notes that other alternate systems of “checks and balances” may be preferable when recording data into the ED’s Campus Security System to ensure accuracy.

Therefore, in preparation for the 2022 ASR publication cycle, the UH West O’ahu Clery Compliance Team will be discussing and considering ways to ensure the continued accuracy of data as it is inputted into the system.

With regard to written documentation for audit evidence purposes:

UH West O’ahu appreciates OIA’s diligence in recognizing compliance by the campus regarding the inclusion and publication of all required campus security statements in the ASR.

However, we also note the inability of OIA to compare published ASR policy statements associated with safety to audit evidence supporting the policy statements. Although there is no Clery Act regulation requirement, we understand the difficulty of not having written policy statements readily available for the purposes of any future reviews, and to be consistent with other system campuses.

Therefore, in preparation for the 2022 ASR publication cycle, the UH West O’ahu Clery Compliance Team will be discussing and considering ways in which we can make the comparison of campus safety policies more readily available in any subsequent reviews.

With regard to the overall conclusions and recommendations:

UH West O’ahu supports the creation of a systemwide Working Group to discuss current campus issues, training, and best practices, and coordinate campus community outreach.

#### UH Community Colleges

The UH Community Colleges appreciates and acknowledges the recommendations provided by OIA and have taken the following actions to ensure compliance with the Clery Act by community college campuses.

To improve campus administrative oversight with regard to understanding Clery Act requirements related to campus property, CSA, maintaining a crime log, submitting statistics annually to the ED, and publishing an ASR:

Campus administrators responsible for the review and submission of Clery Act statistics to the ED will obtain Clery Act compliance training prior to submitting their next Clery Act statistics to the ED in 2022.

Campus employees responsible for the collection, collation, and retention of information related to gathering crime statistics annually, and the submission of those statistics to the ED, will obtain Clery Act compliance training to better understand the requirements



of the Clery Act prior to submitting their campus' next Clery Act statistics to the ED, and publishing their campus' next ASR in 2022.

The Vice Chancellors for Administrative Services, as the administrators designated by their respective campus Chancellor for Clery Act compliance, have committed to conducting a more thorough review of Clery Act statistics before it is published to the ED survey in the collection of statistics, as well as conducting a more comprehensive review of the final draft of their campus' ASR before it is published for campus wide dissemination.

To improve campus recordkeeping and record retention of information:

Campus Vice Chancellors for Administrative Services have been instructed to work more closely with their designated campus Clery Act compliance officers to ensure a thorough system of record retention is implemented at their campus for all crime logs and statistics submitted to the ED. Each campus will commit to using their current subscription to ReportExe/Omnigo software for their daily incident log and to also record and maintain historical information on all campus Clery Act defined crimes. ReportExe/Omnigo software will also be used as the official recordkeeping/retention tool for Clery Act crime logs from which statistics are reported to the ED as well as utilized in reporting statistics in their campus ASR.

Campuses with discrepancies in their crime statistics will correct their prior calendar year ASR to reflect accurate Clery Act crime statistics and re-publish their ASR for campus dissemination before publishing their 2021 calendar year crime statistics and ASR due prior to October 1, 2022.

With regard to the overall conclusions and recommendations:

UH Community Colleges support the creation of a systemwide Working Group to discuss current campus issues, training, and best practices, and coordinate campus community outreach.

**UNIVERSITY OF HAWAI‘I AT MĀNOA**

**REVIEW OF THE  
WARRIOR RECREATION CENTER**

October 2021

DRAFT



University of Hawai'i  
Office of Internal Audit

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UNIVERSITY  
of HAWAII®  
SYSTEM

October 7, 2021

To the University of Hawai'i Board of Regents  
and  
University of Hawai'i Vice Provost for Student Success

In April 2014, the Warrior Recreation Center (WRC) fitness facility opened for operations in the Campus Center Complex (CCC) at the University of Hawai'i (University) at Mānoa (UHM) upper campus. In addition to exercise and weight equipment, the WRC includes multi game courts, indoor running track, showers and lockers. The WRC provides students the benefit of a multi-purpose recreational facility conveniently.

Current UHM students are assessed a \$175 UHM Campus Center Operations and Recreation mandatory student fee (\$175 UHM CC and Rec Fee) per semester to access the WRC. WRC membership is also offered to University faculty and staff, current non-UHM students and others (opt-in membership) as described in the accompanying report. WRC operations are funded with a portion of the \$175 UHM CC and Rec Fee, opt-in membership fees and rental/service fees (e.g. locker, laundry, etc.). The Office of Student Life & Development (SLD) prepares, manages and monitors the financial results of the CCC including the WRC in the aggregate. Accordingly, SLD does not prepare a separate operating budget or financial results for the WRC.

From an operational and compliance perspective, the Office of Internal Audit (Internal Audit) believes WRC's membership verification and fee collection/recordation processes and procedures allow WRC operations to conform with applicable University policies. Internal Audit also verified WRC's compliance with COVID-19 mandates issued by the City & County of Honolulu. From a financial perspective, Internal Audit believes SLD's effectiveness in evaluating financial results can be enhanced by analyzing the financial operations of the WRC as a separate operating unit similar to the University Community Colleges practice for revenue generating programs that charge user-fees for services. Stand-alone financial reports and analysis can provide SLD leadership with financial information necessary to analyze the revenue and costs associated with each of the goods and/or services offered to assess if financial expectations are met. As noted in the accompanying report, Internal Audit recommends SLD leadership evaluate and consider the cost/benefit of carving out and analyzing the financial results of the WRC on a stand-alone basis or at minimum evaluate the sufficiency of opt-in membership fees and service/rental fees to cover its associated costs.

Sincerely,

Glenn Shizumura  
Director

## **I. Background / Objectives**

The Warrior Recreation Center (WRC) is a 66,000 square foot fitness facility located at the Campus Center Complex (CCC) on the University of Hawai‘i (University) at Mānoa (UHM) campus. The WRC opened for operation in April 2014. The WRC fitness facility includes multi game courts, indoor running track, spinning room, showers and lockers. In addition to the WRC, the Campus Center Complex (CCC) includes the Campus Center (CC), Hemenway Hall, surrounding courtyards, and gathering places.

WRC revenues consist of membership fees charged to University faculty/staff/affiliates in addition to a portion of the \$175 UHM Campus Center Operations and Recreation mandatory student fee (\$175 UHM CC and Rec Fee) assessed each Fall and Spring semester. Consistent with an Office of Internal Audit (Internal Audit) objective in connection with reviewing University revenue generating operations, an objective of this audit is to review the financial results of the WRC in addition to evaluating financial, operational and compliance processes, procedures and practices. The information in *Sections I. A, B, C and D* were provided by the Office of Student Life and Development (SLD) to offer readers a historical overview of the formation of the WRC and the organizations that administer the WRC’s operations. SLD reports to the Office of the Vice Chancellor for Students (now known as the Vice Provost for Student Success). SLD co-curricular programs and activities complement UHM regular instructional programs via academic learning through non-traditional classroom venues.

### **A. Campus Center Board**

The Campus Center Board (CCB) is responsible for the oversight and governance of the CCC and all programs and services it funds. The CCC is UHM’s home to various student life programs including leadership education, chartered student organization (CSO) offices and their programs, registered independent organizations, and leisure recreation programs. CCB activities are financed through the \$175 UHM CC and Rec Fee. The CCC houses a variety of food service establishments, retail services, meeting rooms and gathering spaces.

The CCB and CSOs provide UHM students with out-of-classroom learning opportunities to engage with institutional governance; advocate for student needs; develop and implement programs, services, and activities that meet student needs; and gain experiences working in organizational or group settings. In addition, CCB is also responsible for designated spaces at lower campus used for recreational programming. The CCB and SLD are collectively responsible for the operation of the CCC, including the WRC.

### **B. Campus Center renovation**

In 2006, CCB advocated for the Campus Center Renovation and Expansion Project to address the changing needs of students and the UHM campus community. Phase 2B of the Campus Center Renovation and Expansion Project included the construction of the WRC. SLD personnel stated that the cost associated with the Campus Center Renovation and Expansion Project approximated \$40 million and was funded through a combination of revenue bonds, general obligation bonds, and special funds. While it was CCB’s goal to prioritize access to the WRC to UHM students paying the \$175 UHM CC and Rec Fee, the CCB also developed policies and a fee schedule to welcome faculty and staff to the WRC. The CCB develops and approves an annual operating budget. The annual operating budget is reviewed and approved by the Vice Provost for Student Success.

### **C. Organization structure and functional statement**

According to the July 1, 2020 and 2021 UHM organization charts, SLD is situated within the Office of the UHM Vice Provost for Student Success. The SLD functional statement notes its primary mission is to provide a variety of involvement and learning opportunities for students through innovative programs and quality services which promote leadership, life skills, and personal development while enhancing campus life. In fulfilling this mission, SLD pursues two basic goals: 1) to provide co-curricular programs and learning opportunities which contribute to the quality of life for students by meeting their intellectual, social, recreational, physical, emotional and moral

**University of Hawai‘i at Mānoa**  
**Review of the Warrior Recreation Center**  
**October 2021**

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development needs; and 2) to promote leadership and self-direction among those students who become involved in managing student life activities on campus or who assume an active partnership role in campus governance.

SLD’s functional statement dated July 1, 2021 notes that SLD is comprised of the following sections: 1) Student Life Business Services (SLBS), 2) Student Events and Campus Life Services (SECLS), 3) Student Involvement and Leadership Development (SILD), and 4) Student Recreation Services (SRS). Henceforth, these sections will collectively be referred to as “SLD Sections” in this report. SLBS and SRS provide oversight to the WRC for budgetary purposes and develops and implements recreational programming funded by the CCB.

**D. Membership**

The CCB determined that UHM students must have priority for accessing and using the WRC. Accordingly, the CCB created the following WRC membership categories with the understanding that offering of opt-in categories may be suspended at any time with CCB approval.

**Table 1: WRC Membership Categories**

<b>Priority Category Description</b>	<b>Priority Category Fee</b>
Category 1: Current UHM students (Undergraduate and graduate)	Fall/Spring membership included in \$175 UHM CC and Rec Fee; summer session membership for students returning for the Fall semester is \$20
<b>Opt-In Category Descriptions</b>	<b>Opt-in Category Fees</b>
Category 2: Current non-UHM, UH system students that are not assessed the \$175 UHM CC and Rec Fee (includes East-West Center students)	Fall/Spring semester \$105 Summer session \$25 Monthly \$25 Weekly \$15 Daily \$5
Category 3: University Faculty/Staff, Research Corporation of the University of Hawai‘i employees, East-West Center Faculty/Staff, University Foundation employees, University Emeriti Faculty	Annual \$240 6 Month \$135 Monthly \$25 Weekly \$15 Daily \$5
Category 4: UHM Alumni (graduates subsequent to Spring 2007) UHM Affiliate employees <sup>1</sup>	Annual \$300 6 Month \$165 Monthly \$30 Weekly \$15 Daily \$5
Other: Buddy (guest) pass	Weekly \$20 Daily \$10

Source: Warrior Recreation Center website

**1.** Employees of external organizations that are located and required to work at UHM. Examples include Sodexo and National Oceanic and Atmospheric Administration (NOAA) employees.

## II. Impact of COVID-19

The WRC temporarily closed in March 2020 and reopened on October 22, 2020 as a result of COVID-19. Hours of operations were modified to 5:30 a.m. to 7:00 p.m. on weekdays, 12:00 p.m. to 5:00 p.m. on weekends and closed on holidays. SLD Personnel developed a WRC Reopening Plan (WRC Facility Plan) to comply with City and County (C&C) of Honolulu COVID-19 guidance issued on September 23, 2020 for gym and fitness facilities (Guidance). Internal Audit compared the WRC Facility Plan with the Guidance noting the following:

**Table 2: WRC Implementation of the City and County of Honolulu COVID-19 Guidance**

	<b>Guidance</b>	<b>WRC Facility Plan</b>
1	Not conduct or allow group classes of more than 5 persons	Implemented. No group classes. Members must train with no training partners.
2	Limit occupancy to no more than 25% of the maximum occupant load	Implemented. Occupancy was limited to 100 members. Maximum capacity of the WRC facility pursuant to C&C of Honolulu building code requirements is 3,460. However, the SLD made the occupancy determination using a more realistic occupant load based on the Centers for Disease Control and Prevention (CDC) method of calculating occupant loads. This method minimally provides 113 square feet of usable space per person.
3	Ensure that occupants maintain a minimum of 6 feet of physical distance at all times.	Implemented. Members train alone. Training areas are marked with tape to enforce the 6 feet distancing requirement. Permitted walking areas are designated with colored tape.
4	If no maximum occupant load exists for a certain area, operators must limit occupancy to ensure occupants maintain 6 feet of physical distance at all times.	Implemented. See 1 and 3.
5	Limit locker room access and the number of persons who use amenities of the facilities to ensure physical distancing of 6 feet can be maintained.	Implemented. Lockers are not accessible. Restrooms in the locker rooms are accessible and cleaned four times a day. Towel and laundry services are suspended.
6	Keep childcare areas and self-service food and drink stations closed.	N/A. No childcare and self-service food and beverage stations are provided.
7	Keep water fountains closed, except for those designed to refill water bottles in a contact-free manner.	Implemented. Water fountains are unavailable except to refill water bottles. Operation is contact-free.
8	Limit training for close contact activities (wrestling, mixed martial arts, etc.) to skill-building drills and conditioning in which physical distancing of 6 feet or more between individuals may be maintained.	Implemented. Basketball and volleyball playing are prohibited. See 1 noting no group classes.
9	Post signs to encourage physical distancing and disinfecting throughout the facility.	Implemented. See 3. Policy enforcement signs and facility requirement signs are posted. Signs reinforce social distancing, prohibit re-racking of weights after use, etc.

**University of Hawai‘i at Mānoa**  
**Review of the Warrior Recreation Center**  
**October 2021**

10	Position staff to monitor physical distancing and disinfecting requirements.	Implemented. Personnel are positioned throughout the facility to enforce social distancing and to disinfect training equipment (e.g., exercise machines, barbells, dumbbells, weight plates, etc.). After a member completes their exercise on a specific training equipment, the equipment is disinfected and must remain unused for five minutes (analog timer tracks time)
11	Provide handwashing stations or hand sanitizer throughout the facility for use by employees/clients/guest.	Implemented. Standing hand sanitizer stations are placed throughout the WRC.
12	Ensure Social Distancing Requirements are adhered to at all times to the degree applicable and to the extent reasonably practicable	Implemented. Personnel monitor and enforce social distancing requirements.
13	Any occupied desks, cubicles and open workspaces, and furniture used for sitting or standing must be spaced at least 6 feet apart.	Implemented. Internal Audit observed office furniture spaced for social distancing during the WRC tour.
14	Ensure frequent cleaning and disinfecting of equipment, restrooms, locker rooms, and other high touch/high usage areas of the facility in accordance with CDC guidelines. CDC guidelines on cleaning and disinfecting for gyms and fitness centers: <ul style="list-style-type: none"> <li>• Use products that are U.S. Environmental Protection Agency (EPA) registered, diluted household bleach solutions or alcohol solutions for surface disinfection.</li> <li>• Clean and disinfect all exercise equipment and tools between use by patrons.</li> </ul>	Implemented. WRC Facility Plan requires the use of EPA registered cleaning agents. See 5 noting locker rooms and restrooms and 10 noting the disinfecting of training equipment.
15	Develop, post, and implement policies based on guidance from the CDC, U.S. Department of Labor, Occupational Safety and Health Administration (OSHA), and the State of Hawai‘i Department of Health to limit and mitigate the spread of COVID-19.	Implemented. WRC Facility Plan complies with C&C of Honolulu Guidance which is based on CDC guidance.

On February 25, 2021, the C&C of Honolulu revised its COVID-19 guidance. COVID-19 guidance revisions for gyms included allowing group classes of up to ten persons and limiting occupancy to 50% of maximum occupancy. SRS and SLD leadership did not increase the allowable facility capacity and determined it was better to continue monitoring the situation and increase to allowable capacity only if the demand for in-person access by current members increased and health and safety precautions could be maintained.

The WRC Facility Plan also included the following COVID-19 protocols that were not C&C of Honolulu Guidance requirements:

- Plexiglass divider at the check-in counter (Front Desk) to separate WRC personnel from members.
- All individuals entering the WRC have their temperature measured by a hands-free thermal scanner (must not exceed 100.4 degrees Fahrenheit).
- Members must present at the Front Desk either their completed University Lumisight symptom tracker or complete a manual screening questionnaire certifying the absence of COVID-19 symptoms.

**University of Hawai‘i at Mānoa**  
**Review of the Warrior Recreation Center**  
**October 2021**

---

- Face covering is required of all members while training at the WRC.
- Personnel are provided and required to use face covering, gloves and face shields.

Internal Audit was informed that no refund of a portion of the \$175 UHM CC and Rec Fee was provided to current UHM students residing on Oahu during the March 2020 to October 2020 closure period. Current UHM students not residing on Oahu received a \$175 refund for the Spring 2020 and Fall 2020 semesters. Membership terms for opt-in membership categories were automatically extended by eight months to correspond with the closure period from March to October 2020. Internal Audit was informed that 57 members opted for a pro-rated refund equivalent to the March 2020 to October 2020 period. The refunded amount was disbursed in late 2020 and approximated \$5,600.

As of the commencement of the Spring 2022 semester, the WRC followed the WRC Facility Plan as described above in addition to its Fall 2021 semester operating hours of 6:00 a.m. to 7:00 p.m. on weekdays, 11:00 a.m. to 5:00 p.m. on weekends and closed on holidays.

### **III. Work Performed**

Internal Audit performed the following procedures:

- 1) Toured the WRC
- 2) Reviewed financial results
- 3) Evaluated processes and procedures relating to membership verification and the collection and recordation of membership fees.
- 4) Evaluated compliance with applicable University policies
- 5) Other procedures as deemed necessary

### **IV. Observations and Analysis**

#### **A. WRC Tour**

On September 22, 2020, SLD personnel led Internal Audit on a tour of the WRC. During the tour, Internal Audit confirmed the COVID-19 protocols instituted by the WRC and described in the WRC Facility Plan noted above (Training areas are marked with tape to enforce the 6 feet distancing requirement, members and personnel have temperatures taken at a hands-free scanner before entering the facility, lockers are not accessible, etc.). In addition, Internal Audit noted that a substantial number of exercise equipment (treadmills, exercise bikes, rowing machines, etc.) were moved to the basketball court to promote social distancing.

Internal Audit was informed that employees monitor the location and quantities of weight equipment (weight plates, barbells, dumbbells, etc.) during their respective shifts. A checklist is completed to ensure that the proper type and quantity of weight equipment is situated at the respective training locations. Missing or misplaced weight equipment is reported to management. SLD personnel stated that no missing weight equipment has been reported since 2014.

#### **B. Financial Results**

SLD manages and monitors the financial results of the CCC in the aggregate and not by CCC operating unit (e.g. WRC, CC ID and Information Office, Meeting and Events Services, Graphics Office, etc.). Accordingly, the CCC operating budget and actual financial results combine the operations of the WRC with the other CCC operating units. Internal Audit was informed that SLD believes its current process of aggregating CCC financial results is appropriate and effective for financial monitoring purposes.



**University of Hawai‘i at Mānoa**  
**Review of the Warrior Recreation Center**  
**October 2021**

---

Organizations with multiple operating units generally prepare financial results by separate operating unit to improve financial monitoring of the organization. Financial results by operating unit provides management with more granular financial information for purposes of analyzing and identifying the reasons and causes for unexpected financial results as well as to determine corrective actions to address and remediate the unexpected financial results. This standard business practice allows management to assess whether revenue generated from an operating unit is sufficient to cover its cost of operations. The University’s Community Colleges (UHCC) follows this business practice by requiring its revenue generating programs (RGPs) at each campus to comply with University Community Colleges Policy (UHCCP) 8.200 *Financial and Operational Oversight Revenue Generating Programs*. RGPs consist of programs with business-type activities that assess user charges for providing certain goods and/or services. Examples of RGPs listed in UHCCP 8.200 include culinary arts, conference center, parking operations, theater operations and commercial enterprise activities. UHCCP 8.200 requires the following of each RGP for purposes of carrying out the financial and operational managerial oversight of the respective RGP:

- 1) Prepare annual revenue and expense projections.
- 2) Prepare monthly revenue and expense reports with details on all sources of revenue and major expense categories including personnel/payroll.
- 3) Account for indirect costs for services and facilities used by the RGP.
- 4) Implement effective systems of internal controls and comply with all University policies related to the handling of cash and deposits, accounts receivables, inventory control and utilizing subsidiary systems to track program revenues and/or expenses.

The above requirements benefit the management of each respective RGP by providing relevant financial information to analyze and monitor revenue earned from user charges against expenses incurred. The RGP’s also benefit students by providing learning experiences related to the RGP’s operations (e.g., lunch and dinner sales to customers at the Ka‘Ikena Laua‘e and 220 Grille restaurants for meals prepared and served by culinary arts students and theatre ticket revenues for performances arranged by and featuring students majoring in performing arts.).

Similar to the UHCC RGP’s, the WRC generates revenue by charging fees for services to members as described in **Tables 3 and 4**. The WRC also provides students the benefit of a multi-purpose recreational facility conveniently located on the UHM upper campus that contributes to improved health and wellness in addition to enhancing their overall learning experience.

The primary source of revenue for the CCC is the mandatory \$175 UHM CC and Rec Fee assessed to UHM students each fall and spring semester. SLD personnel stated that the distribution of the proceeds from the \$175 UHM CC and Rec Fee to the various CCC activities fluctuates annually based on student needs and priorities. Compensation/benefits and utilities are the significant operating expenses. The CCC’s gross proceeds are also used for revenue bond debt service payments and to maintain repair and replacement reserves as required by University policy (see *Section D. Compliance*). The repair and replacement reserves allow SLD to fund future projects including the acquisition of new furnishings, fixtures and equipment.

Internal Audit was informed that financial transactions of the WRC are recorded to three KFS operating accounts. Internal Audit prepared the WRC financial results presented in **Table 3** from these KFS operating accounts:

- Informal Recreation Account – WRC student employee payroll, supplies and equipment maintenance and repair expenses
- Operations Account – Opt-in membership fees, equipment/locker rental and towel/laundry service revenues; Non-student employee payroll expense
- Get Fit Account – Revenue and expenses related to fitness classes

These operating accounts do not include WRC’s allocation of the \$175 UHM CC and Rec Fee for the three years ended June 30, 2020. Internal Audit was informed that the \$175 UHM CC and Rec Fee is not allocated to specific

**University of Hawai‘i at Mānoa**  
**Review of the Warrior Recreation Center**  
**October 2021**

CCC operating units such as the WRC for accounting purposes. Similarly, CCC electricity and water expenses are not allocated to specific CCC operating unit. Accordingly, the electricity and water expenses included in **Table 3** were provided by SLD personnel.

**Table 3: WRC Financial Results (Unaudited)**

		<b>For the year ended June 30,</b>		
	<b>Ref.</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>				
Membership fees (see <b>Table 4</b> ):	1	\$265,235	\$367,265	\$377,300
Services and rentals:	2			
Locker rental		6,135	10,755	10,845
Towel/laundry		4,555	5,147	4,652
Fitness classes		375	4,098	1,884
Total services and rentals		<u>11,065</u>	<u>20,000</u>	<u>17,381</u>
Total revenue		<u>276,300</u>	<u>387,265</u>	<u>394,681</u>
<b>Expenses</b>				
Payroll:	3			
Regular employees		\$155,590	\$125,954	\$162,120
Casual hire		31,580	43,029	13,270
Student employees		559,359	737,457	805,915
Repairs and maintenance		45,390	20,010	28,327
Operating supplies and other expenses	4	49,586	49,736	56,281
Electricity	5	105,464	132,767	112,444
Water	6	18,426	-	-
Total expenses		<u>965,395</u>	<u>1,108,953</u>	<u>1,178,357</u>
Excess expenses		<u>\$(689,095)</u>	<u>\$(721,688)</u>	<u>\$(783,676)</u>

**Table 3** represents select financial information that Internal Audit derived from the CCC’s aggregated Statements of Revenues and Expenses. The CCC’s financial results for the years ended June 30, 2020, 2019 and 2018 was approximately \$1.8, \$1.6 and \$3.3 million, respectively.

1. *Membership fees*

**Table 4: Membership fees and count for the fiscal years ended June 30:**

<b>Membership category</b>	<b>Membership Fees</b>			<b>Membership Count:</b>		
	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Non-UHM students	\$36,975	\$45,800	\$57,010	1,617	2,236	2,698
Faculty/Staff	111,460	156,465	151,975	1,555	2,108	2,125
UHM Alumni/Affiliate Group	86,065	109,305	107,785	2,278	2,857	2,995
Buddy pass	19,350	20,940	26,230	1,373	1,489	1,871
Summer session	11,385	34,755	34,300	545	1,663	1,645
<b>Total</b>	<b><u>\$265,235</u></b>	<b><u>\$367,265</u></b>	<b><u>\$377,300</u></b>	<b><u>7,368</u></b>	<b><u>10,353</u></b>	<b><u>11,334</u></b>

The decrease in membership fees and count for the year ended June 30, 2020 is the result of COVID-19.

2. *Services and rentals*

Members may rent lockers and pay for towel and laundry service. Locker rentals are \$45 for six months or \$75 for one year. Members must provide a lock. Towel service is \$5 per month or \$48 per year with locker rental. Towel service without renting a locker is \$10 per month. Daily towel service is not provided. Laundry service (workout attire only) for members also renting a locker is \$5 per month or \$48 per year.

**University of Hawai‘i at Mānoa**  
**Review of the Warrior Recreation Center**  
**October 2021**

---

An all-inclusive package for one year of locker rental, towel, and laundry service is \$150. As noted in **Table 2**, towel and laundry services were suspended in October 2020.

3. *Payroll*

Two full time employees and approximately 30 student employees are generally employed at the WRC annually. Between 8 – 10 student employees monitor the Front Desk and the WRC’s training areas per shift (4 – 5 shifts daily) during the WRC’s hours of operation. Prior to March 2020, student employees worked between 15 – 20 hours per week depending on their class schedules. Since October 2020, student employees work between eight to twelve hours a week as a result of shortened programming hours related to member traffic during the pandemic.

4. *Operating supplies and other expenses*

This expense category includes supplies for restrooms (soap, cleaners, disinfectants, hand towels, etc.), equipment (yoga mats, basketballs, exercise bands, etc.) laundry room (detergent, dryer sheets, laundry loops, etc.) and office supplies.

5. *Electricity*

Photovoltaic (PV) panels are installed at the WRC. Accordingly, electricity charged to the WRC by the University’s Office of Campus Operations and Facilities is net of the electricity generated by the PV panels as recorded by the electricity sub-meter.

6. *Water*

The WRC has a water sub-meter. However, water and sewer charges for the years ended June 30, 2019 and 2018 were not allocated by the SLD fiscal staff to the WRC.

**Conclusion and recommendation**

The WRC tour confirmed the WRC’s compliance with C&C of Honolulu mandated COVID-19 guidance. In addition, the WRC has a process to manage and monitor exercise and weight equipment.

SLD’s practice is to manage and monitor the financial results of CCC in the aggregate rather than by CCC operating unit. Accordingly, the financial results of the WRC are combined with the financial results of all other CCC operating units. Internal Audit believes combining the financial results of all CCC operating units provides efficiencies to the SLD Fiscal Office in monitoring overall financial results. However, identifying unusual and/or unexpected financial result variances by CCC operating units (e.g. WRC) would be challenging given the aggregation of financial result transactions.

With respect to the WRC, an example illustrating the financial analysis challenge would be evaluating the sufficiency of fees collected for towel/laundry service. Aggregating WRC direct expenses associated with this service (washer/dryer repair and maintenance expense, supplies such as detergent and towel replacement, etc.) with other CCC operating unit expenses presents challenges in assessing if the fee charged for this service is equal to or greater than the associated costs. Another example is to determine if the opt-in membership fees are sufficient to operate the WRC including providing the necessary funds to repair/maintain/replace all exercise and weight equipment. Insufficient opt-in membership fees may require an increase in University student fees to maintain the WRC for unforeseen or unbudgeted expenses.

SLD has stated that its current financial results preparation and analysis process is appropriate and effective for managing CCC operations including the WRC. Internal Audit believes the effectiveness of evaluating financial results can be enhanced by analyzing the financial operations of the WRC as a separate operating unit similar to the UHCC’s practice of analyzing the financial results of each RGP. As noted above, the WRC is a multi-purpose recreational facility conveniently located on the UHM upper campus that contributes to improved student health

and wellness in addition to enhancing their overall learning experience. The preparation of monthly revenue and expense reports for the WRC will benefit SLD leadership from a managerial oversight perspective by providing financial information necessary to analyze if the revenues earned and costs incurred associated with the services offered for a fee (e.g. opt-in membership, locker rental, etc.) meet financial and operational expectations. Evaluating the sufficiency of these fees to the WRC’s operations on a standalone basis will provide useful information to mitigate any potential increase in the \$175 UHM CC and Rec Fee. Accordingly, Internal Audit recommends SLD leadership evaluate and consider the cost/benefit of carving out and analyzing the financial results of the WRC on a stand-alone basis or at minimum evaluate the sufficiency of opt-in membership fees and service/rental fees to cover its associated costs.

### C. Processes and Procedures

The WRC’s significant process and procedures pursuant to interviews with SLD personnel and SLD written narratives are described below.

#### 1. Membership verification

As previously described, WRC membership for UHM students results from the payment of the \$175 UHM CC and Rec Fee. Membership for all other opt-in categories requires the completion and signing of a WRC membership form in addition to a Consent, Waiver, Release and Indemnity Agreement and Medical Consent Form (collectively “WRC Forms”).

WRC Forms are available at the WRC Front Desk and the CC ID and Information Office. Prospective members submit their WRC Forms to personnel at the WRC Front Desk or CC ID & Information Office for input into a WRC membership spreadsheet. The prospective member must also present their University ID card (and other relevant documents such as proof of tuition payment, current semester class schedule, etc.) to verify their affiliation with the University. Internal Audit was informed that the WRC membership spreadsheet tracks membership information (membership term, type of fees paid, etc.) both at the WRC Front Desk and CC ID and Information Office. All completed and signed WRC Forms are stored in a locked file cabinet in a secured office only accessible by the WRC Office Manager (Office Manager) and WRC Office Assistant (Office Assistant).

Current UHM students and UHM faculty/staff use their UHM ID Card to access the WRC. All other members must use a WRC membership card. The WRC membership spreadsheet tracks opt-in membership terms. WRC or CC ID and Information Office personnel review the WRC membership spreadsheet daily to identify expiring memberships. Emails are sent to members notifying them of the impending membership expiration one week prior to expiration. Opt-in members renew their membership by again completing and signing all required WRC Forms and making payment.

#### 2. Membership fee collection and recordation

Accepted forms of payment are cash and debit/credit (payment) cards. All fees (membership, locker, towel, laundry) are paid at the cash registers at the WRC Front Desk or at the CC ID and Information Office. The cash registers utilize the Transact point-of-sale (POS) system to process transactions. The Windcave system is linked to Transact to process and validate payment card transactions. Online or periodic (e.g., monthly) automatic payments from a member’s credit/debit card or bank account are not currently accepted. SLD personnel stated that the feasibility of accepting online membership payments is being explored but has not been implemented due to the security and verification issues.

The following describes the cash collection process for transactions initiated at the WRC Front Desk and CC ID and Information Office.

**University of Hawai‘i at Mānoa**  
**Review of the Warrior Recreation Center**  
**October 2021**

---

a. WRC Front Desk

The opening and closing cash balance in the WRC cash register drawer is \$300. WRC members receive a pre-numbered receipt and copy of WRC rules and regulations after their payment is processed. As noted in the *Payroll* discussion at *Section IV.B.*, four – five shifts occur during the WRC hours of operation. For control purposes, only one full-time employee has access to the cash register per shift to process membership payments. Employees must log in and out to operate the cash register.

At the end of each shift, the Office Assistant prints a Session Drawer Audit report from the Transact POS system that includes all cash and payment card receipts during the shift. The Office Assistant counts all cash (except for \$300) in the cash register and compares the cash count to the Session Drawer Audit report. The Office Assistant records the cash count and payment card receipts to the Daily Cash and Reconciliation Report (DCRR). The Office Manager recounts the cash then compares cash and payment card receipts recorded on the DCRR to the Session Drawer Audit report. Cash and payment card receipt differences are investigated by the Office Assistant. The Office Manager must approve all revisions to the DCRR. The DCRR is initialed by the Office Assistant and Office Manager. All cash, except for \$300, is removed from the cash register drawer by the Office Manager and placed in a deposit bag with the initialed DCRR and Session Drawer Audit report. The deposit bag is stored in a safe located in the Office Manager’s secured office. Each night when the WRC closes, the cash register drawer is also placed in the office safe by the Office Manager or Office Assistant.

SRS personnel deliver all deposit bags to the CC Fiscal Office by 8 am on the next business day. SLD fiscal personnel count and agree the proceeds of each deposit bag to the DCRR and Session Drawer Audit reports.

b. CC ID and Information Office

The CC ID and Information Office operates two cash registers each with an opening and closing cash register drawer balance of \$100. In addition to WRC membership fees, the CC ID and Information Office processes payments received for the following:

- Bus passes
- UHM athletic tickets
- UHM student meal plans
- Passport applications
- Etc.

All payments are evidenced with a pre-numbered receipt and are processed through the Transact POS system. CC ID and Information Office personnel input different account codes into the Transact POS system when processing payment for the various goods/services. For control purposes, only trained employees have access to the cash registers. Employees log in and out to operate the cash register. The hours of operation of the CC ID and Information Office is Monday through Friday 10:00 am – 3:00 pm. At the end of each day, the SLD student employees print Session Drawer Audit reports from each cash register that includes both cash and payment card receipts. The cash and payment card receipts are recorded on the DCRR by CC ID and Information employees. The cash and payment card receipts on the Session Drawer Audit report are categorized by type of good/services sold. The cash amount in the cash register drawer is counted (except for the \$100 opening cash register drawer balance) by CC ID and Information employees and compared to cash receipts documented on the Session Drawer Audit report. The SLD Office Manager recounts the cash then compares cash and payment card receipts recorded on the DCRR to the Session Drawer Audit report. Cash and payment card receipt differences are investigated by CC ID and Information employees and verified by the CC ID and Information Office Manager. The CC ID and Information Office Manager must approve all revisions to the DCRR. The DCRRs are initialed by the CC ID and Information employees and CC ID and Information Office Manager. At the daily closing of the CC ID and Information

**University of Hawai‘i at Mānoa**  
**Review of the Warrior Recreation Center**  
**October 2021**

---

Office, all cash (excluding the \$100 opening cash balance) is removed from the cash register drawer and placed in a deposit bag with the initialed DCRR and Session Drawer Audit report. The cash register drawer and deposit bag are stored in the CC office safe. Access to the office safe is restricted to the SLD Interim Fiscal Administrator and SLD Fiscal Assistant (casual hire).

On the next business day, the SLD Fiscal Assistant (casual hire) compares deposit bag cash receipts to the initialed DCRR and Session Audit reports for both the CC ID and Information Office and the WRC then prepares a deposit slip for all cash receipts. The SLD Interim Fiscal Administrator reperforms the work performed by the SLD Fiscal Assistant (casual hire), places all cash receipts in a deposit bag, seals the deposit bag then stores the deposit bag in the SLD safe to await the daily armored car pick up.

On a daily basis, the SLD Fiscal Assistant (casual hire) prepares a journal voucher to post the cash and payment receipts from the prior business day to KFS. The cash and payment card receipts are coded to the appropriate KFS operating account based on the information documented on the daily Session Drawer Audit Reports. The SLD Interim Fiscal Administrator approves the journal voucher prior to KFS posting. The WRC Office Manager or Office Assistant also review monthly KFS postings of WRC deposits.

3. Expenses and cash disbursements

SRS personnel process all WRC and SLD expenses and cash disbursements concurrently. SLD Fiscal Office personnel review and approve all expenses. Payroll and expense disbursements are processed by the University’s Payroll and Disbursing Office.

4. Financial reporting and monitoring

The WRCs financial results were presented and discussed above in *Section IV.B. Financial Results*. This section discusses the processes and procedures to manage and monitor the financial results of the CCC and WRC.

a. Budgeting

The CCB prepares an annual CCC operating budget that is managed and monitored by SLD fiscal personnel. The operating budget includes the \$175 UHM CC and Rec Fee in addition to the estimated revenues and expenses of each SLD Section. Separate budget worksheets are prepared for each SLD Section. Certain budgeted revenues (i.e., \$175 UHM CC and Rec Fee) and expenses (SRS Director’s Account) are not allocated to the separate SLD Sections since these revenues and expenses benefit all SLD Sections. The separate budget worksheets and unallocated budgeted revenues and expenses are summed resulting in the annual CCC operating budget.

The annual CCC operating budget is forwarded to the Vice Provost for Student Success for review and approval. The Vice Provost for Student Success approved operating budget is then forwarded to the UHM Provost for approval.

Internal Audit reviewed CCC budget and monthly budget to actual variance reports and was informed that the budget to actual variance reports are updated and reviewed monthly by the SLD Fiscal Office and SLD management.

b. Monitoring

The SLD Fiscal Administrator prepares monthly SLD financial results reports utilizing KFS. This includes monthly variance reports that are distributed to CCC leadership and/or the account managers for review and analysis. The cash and payment card receipts associated with various revenue accounts by CCC operating unit from the SLD financial results reports are compared to the summation of the daily deposit slips and DCRR’s by the SLD Fiscal Office.

#### Conclusions and recommendation

As discussed in *Section IV. Conclusions and recommendations*, Internal Audit believes combining the financial results of all CCC operating units provides efficiencies to the SLD Fiscal Office in monitoring overall financial results. The processes and procedures described in this section are sufficient to allow SLD to effectively manage and monitor the financial results of the CCC on an aggregate basis. However, and as also discussed in *Section IV. Conclusions and recommendations*, Internal Audit recommends SLD leadership evaluate and consider the preparation of stand-alone financial results for purposes of managing the financial and operational performance of the WRC given the user-fees charged for services (e.g. opt-in membership, locker rental, etc.)

#### D. University policy compliance

This section of the report evaluates the WRC’s compliance with certain University policies. SLD personnel informed Internal Audit that the CCC must comply with Executive Policy (EP) 2.212 *Management of University Bond System (UBS)*. Internal Audit believes that the WRC must also comply with the following University Administrative Policies (AP) resulting from the acceptance and processing of cash and payment card payments in connection with the opt-in membership fees:

- AP 8.701 – *Receipting and Depositing of Funds Received by the University*
- AP 8.710 – *Credit Card Program*

##### 1. AP 8.701

The stated purpose of this policy is to provide guidelines and procedures to effectively and efficiently manage the safeguarding, receipting, depositing, recording, and reconciling of funds (i.e. cash, checks, payment cards, etc.) received by the University. The following summarizes the key internal control requirements of this AP. Internal Audit’s observations to assess compliance are based on the “Membership fee collection and recordation” narrative in *section IV.C.2.* above.

- a. Daily cash count and reconciliation of the daily cash count to subsidiary systems (i.e. Transact) - AP 8.701.III.C. also requires cash receipts to be safeguarded (safe, locked drawer, etc.) and includes the following daily requirements:
  - counting and summarizing cash receipts
  - cash receipts should be deposited and recorded to financial systems
  - the settlement of payment card terminals and recordation of payment card transactions to financial systems

##### *Observations*

Both cash and payment card receipts are counted and reconciled to the Transact POS system on a daily basis at both the WRC and the CC ID and Information Office. All cash receipts and cash register drawers are secured in a safe during non-business hours. On a daily basis, the SLD Fiscal Assistant (casual hire) prepares a journal voucher to post cash and payment card receipts from the prior business day to KFS. The SLD Interim Fiscal Administrator approves the journal voucher prior to KFS posting.

- b. Cash receipts deposited to the bank and recorded to KFS within three (3) working days - AP 8.701.III.C. requires daily bank deposits and recordation of these deposits to KFS.

##### *Observations*

The SLD Fiscal Assistant (casual hire) prepares a deposit slip for all prior business day cash receipts that is verified by the SLD Interim Fiscal Administrator. The deposit slip and all cash receipts are placed in a deposit bag, sealed then stored in the CC safe to await the daily armored car pick up by the SLD Interim Fiscal Administrator. As noted above, the SLD Fiscal Office records cash receipts to KFS daily.

- c. Monthly reconciliation of deposits to KFS and monthly review of financial reports - AP 8.701.III.C and E. requires a monthly reconciliation of deposits to KFS and a monthly review of financial reports to ensure that all receipts are credited to the correct KFS accounts.

*Observations*

The SLD Interim Fiscal Administrator prepares a monthly SLD financial results report from KFS. The cash receipts associated with various revenue accounts by CCC operating units from the SLD financial results report are compared to the summation of the daily deposit slips and DCRR's. This monthly financial results report is then utilized for the monthly budget to actual variance report.

- d. Personnel that collect cash should not deposit cash and reconcile the cash accounts pursuant to AP 8.701.III.B (proper segregation of duties).

*Observations*

The cash collected at the WRC is counted and removed from the cash register drawer by the Office Assistant. The Office Manager compares cash and payment card receipts recorded on the Daily Cash and Reconciliation Report (DCRR) to the Session Drawer Audit report. Collected cash, DCRR and Session Drawer Audit reports are placed in a deposit bag and delivered to the CC Fiscal Office by 8 am on the next business day.

The cash collected at the CC ID and Information Office is counted by SLD student employees and compared to the Session Drawer Audit report. The SLD Office Manager compares cash and payment card receipts recorded on the DCRR to the Session Drawer Audit report. At the daily closing of the CC ID and Information Office, all cash (except for \$100) is removed from each cash register drawer and placed in a deposit bag with the initialed DCRR and Session Drawer Audit report.

On the next business day, the SLD Fiscal Assistant (casual hire) compares deposit bag cash receipts to the initialed DCRR and Session Audit reports for both the CC and WRC. The SLD Interim Fiscal Administrator prepares a deposit slip for all prior business day cash receipts.

2. AP 8.710, *Credit Card Program*

The stated purpose of this policy is to provide procedures for the processing of payment card transactions in accordance with University policies, banking and payment card industry requirements, the terms of the University credit card contract and all subsequent amendments. The Payment Card Industry's (PCI) Data Security Standard (DSS) applies to all organizations that accept, process, store and/or transmit cardholder data and/or sensitive authentication data. The University's guidelines specific to PCI DSS compliance are as follows:

- campuses/departments shall comply with security requirements and safeguard cardholder data as set forth by PCI,
- securely dispose of and do not store (except for last four digits of card number) cardholder data,
- use security features including, but not limited to firewalls, encryption of cardholder data, system passwords, assignment of unique ID's to personnel with computer access, anti-virus software, restricted physical and access to cardholder data, track and monitor all access to network resources and cardholder data and regular security system scanning/testing.

This AP requires all University departments processing payment card transactions to protect payment card data by complying with security requirements and safeguard of cardholder data as set forth by the PCI DSS. University department PCI/DSS compliance requirements include:



- a. The University department must determine the applicable SAQ type required based on its payment processing method.

*Observations*

The SLD IT Specialist completed the SAQ P2PE (Point-to-Point Encryption) form. This SAQ is applicable to merchants using only hardware payment terminals with no electronic cardholder data storage. Internal Audit was informed that the WRC and CC do not retain cardholder data electronically. Accordingly, this SAQ appears appropriate for the WRC and CC.

- b. The University department must complete the applicable SAQ checklist, as provided by the UH Treasury Office, to determine compliance with PCI DSS and University requirements.

*Observations*

The SAQ P2PE for 2020 was submitted to the UH Treasury Office in accordance with University requirements.

3. EP 2.212, *Management of University Bond System*

The stated purpose of this EP includes:

- defining the roles and responsibilities of the UBS System Office and UBS Projects.
- establishing operational and financial reporting requirements.
- providing guidelines for financial and fiscal management.

At an August 30, 2010 BOR meeting, the BOR approved the issuance of \$293 million in *Series 2010 Bonds*. The BOR approval and *Series 2010 Bonds* Official Statement dated September 21, 2010 notes that the Campus Center Renovation and Expansion Project received a portion of the *Series 2010 Bonds* proceeds. Accordingly, the CCC is a UBS Project as defined in EP 2.212. EP 2.212 UBS Project requirements include the following:

- a. Maintain an accounting of any accumulated reserves on bond-funded facilities

*Observations*

The SLD Fiscal Office stated that all required reserves are recorded in KFS. Internal Audit noted the CC Mandatory Major Repair and Replacement and WRC Equipment Repair and Replacement Reserves were recorded in KFS. See additional discussion below in f.

- b. Generate revenues sufficient for the UBS Project to be self-sustaining. Rates, rents, fees and charges shall be reviewed and revised periodically to ensure the UBS is and will remain self-sustaining.

*Observations*

As previously described in this report, the financial transactions of the CCC are managed and monitored on an aggregate basis and not by specific function (WRC, CC room rentals, space rental to commercial tenants, etc.). The CCC Statements of Revenues and Expenses prepared by the SLD Fiscal Office for the years ended June 30, 2020, 2019 and 2018 note financial results of \$1.8, \$1.6 and \$3.3 million, respectively.

- c. Campus Chancellors/Provost shall ensure rates, rents, fees and charges of each UBS Project are sufficient to meet the UBS Project’s operating or long-term capital replacement requirements.

**University of Hawai‘i at Mānoa**  
**Review of the Warrior Recreation Center**  
**October 2021**

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*Observations*

CCC operating income exceeded expenses for the three years ended June 30, 2020. As noted in f. below, the CCC has accumulated reserves in conformity with University policy. Accordingly, it appears that the CCC's rates, rents, fees and charges are sufficient to meet operating and capital replacement requirements.

- d. UBS Projects shall provide long-range budgets, goals and objectives to their respective Chancellor/Provost.

*Observations*

The Vice Provost of Student Success, as designated by the UHM Provost, has received and accepted the required information for FY2020, 2021 and 2022.

- e. Each UBS Project shall maintain current financial reports necessary to effectively monitor revenues, expenditures and UBS Project performance. The Financial Management Office shall maintain such reports for the UBS as a whole.

*Observations*

As noted in *section IV.C.4*, the SLD Fiscal Office prepares monthly and annual Campus Center Complex Statements of Revenues and Expenses. The UBS Controller informed Internal Audit that financial reports for the CCC as a whole are prepared and maintained by the UBS Office.

- f. In addition to the \$1 million Mandatory Major Repair and Replacement Reserve, UBS Projects shall annually contribute to the voluntary Repair and Replacement account an amount equal to 50% of its depreciation expense for the preceding fiscal year.

*Observations*

Internal Audit noted the WRC Repair and Replacement Reserve account in KFS as of June 30, 2020 approximated \$6.9 million. The WRC's accumulated depreciation schedule as of June 30, 2020 notes a balance of \$6.8 million. The WRC complies with this requirement as its Repair and Replacement reserve of \$6.9 million exceeds the sum of \$1 million and 50% of the WRC accumulated depreciation balance or \$3.4 million.

Internal Audit was informed that the WRC has not needed to purchase new equipment machines since its 2014 opening. The WRC attributes the equipment's durability to a successful equipment maintenance schedule that requires varying levels of maintenance depending upon type of equipment on a weekly, semi-monthly and monthly basis. Repair and maintenance procedures for WRC equipment is generally performed by WRC employees. Repairs that cannot be performed by WRC employees are outsourced.

For purposes of determining funding requirements to replace approximately 80 cardiovascular machines (treadmills, ellipticals, bikes, etc.), the WRC developed a 10-year replacement plan. This plan estimates the total cost to replace the 80 cardiovascular machines approximates \$700,000. Accordingly, the WRC has established an Equipment Repair and Replacement Reserve with a balance of approximately \$869,000 as of June 30, 2020.

**Conclusions and recommendations**

Based on Internal Audit's work described above, the CCC and WRC are complying with relevant University policies.

## V. Overall Conclusions and Recommendations

The CCB is responsible for the oversight and governance of all CCC programs and services including the WRC. CCC programs and services are primarily funded through the \$175 UHM CC and Rec Fee. WRC operations are funded with a portion of this fee in addition to membership fees charged to non-UHM students. SLD leadership manages and monitors the CCC financial results on an aggregate basis and not by operating unit (e.g. WRC). Accordingly, the CCC operating budget and actual financial results include the WRC operations as well as other CCC operating units (e.g., CC ID and Information Office, Meeting and Events Services, Graphics Office, etc.).

The WRC developed a WRC Facility Plan to comply with the COVID-19 mandates issued by the C&C of Honolulu. Internal Audit’s tour of the WRC and inquiries with WRC personnel confirmed WRC’s compliance with the C&C of Honolulu COVID-19 mandates. Internal Audit’s believes the WRC’s processes and procedures with respect to membership verification and fee collection/recordation are appropriate and allows WRC operations to conform with applicable University policies.

As previously noted, SLD leadership manages and monitors the financial results of all CCC operating units in the aggregate. Internal Audit believes combining the financial results of all CCC operating units provides efficiencies to the SLD Fiscal Office in the preparation of financial results for CCC leadership. However, identifying unusual and/or unexpected financial result variances by CCC operating units (e.g. WRC) would be challenging given the aggregation of financial result transactions.

With respect to the WRC, an example illustrating the financial analysis challenge would be evaluating the sufficiency of fees collected for towel/laundry service. Aggregating WRC direct expenses associated with this service (washer/dryer repair and maintenance expense, supplies such as detergent and towel replacement, etc.) with other CCC operating unit expenses presents challenges in assessing if the fee charged for this service is equal to or greater than the associated costs. Another example is to determine if the opt-in membership fees are sufficient to operate the WRC including providing sufficient funds to repair/maintain/replace all exercise and weight equipment.

Evaluating the sufficiency of opt-in membership fees to the WRC’s operations on a standalone basis will provide useful financial information to mitigate any potential increase in the \$175 UHM CC and Rec Fee to maintain the WRC for unforeseen or unbudgeted expenses.

SLD has stated that its current financial results preparation and analysis process is appropriate and effective for managing CCC operations including the WRC. Internal Audit believes SLD’s effectiveness in evaluating financial results can be enhanced by analyzing the financial operations of the WRC as a separate operating unit similar to the UHCC’s practice of analyzing the financial results of each RGP that charges user-fees for services. As noted previously, the WRC also charges user-fees for services (e.g., opt-in membership, locker rental, etc.) in addition to contributing to improved student health and wellness and enhancing their overall learning experience.

Internal Audit believes financial reports and analysis for the WRC on a stand-alone basis will provide SLD leadership with financial information necessary to analyze the revenue and costs associated with each of the goods and/or services offered to assess if financial and operational expectations are met. Accordingly, Internal Audit recommends SLD leadership evaluate and consider the cost/benefit of carving out and analyzing the financial results of the WRC on a stand-alone basis or at minimum evaluate the sufficiency of opt-in membership fees and service/rental fees to cover its associated costs.



July 26, 2022

MEMORANDUM

TO: Wayne S. Higaki  
Chair, Board of Regents Committee on Independent Audit

VIA: David Lassner  
President

Handwritten signature of David Lassner in black ink.

VIA: Michael Bruno  
Provost

Handwritten signature of Michael Bruno in black ink.

VIA: Lori M. Ideta  
Vice Provost for Student Success

Handwritten signature of Lori M. Ideta in black ink.

VIA: Bonnyjean Manini  
Director of Student Life & Development

Handwritten signature of Bonnyjean Manini in black ink.

FROM: Eddie Robles  
Director of Student Life Business Services

Handwritten signature of Eddie Robles in black ink.

SUBJECT: Response to Office of Internal Audit Review of the Warrior Recreation Center

This document serves in response to the overall conclusions and recommendations produced by the Office of Internal Audit (OIA) in summation of its review of the Warrior Recreation Center (WRC) at the University of Hawaii at Manoa (UHM).

Section V. Overall Conclusions and Recommendations

1. Paragraph 3: “Internal Audit believes combining the financial results of all [Campus Center Complex] CCC operating units provides efficiencies to the [Student Life and Development] SLD Fiscal Office in the preparation of financial results for CCC leadership. However, identifying unusual and/or unexpected financial result variances by CCC operating units (e.g. WRC) would be challenging given the aggregation of financial result transactions.”

SLD Response/Corrective Action:

The CCC Operations budget consists of multiple accounts that are managed and consolidated through daily reporting and monthly/annual variance reports to provide actual financial results for management to use. This includes the ability to track variances in revenues and expenditures for each account to include the percentage of variances. To conclude that this is done to provide the SLD Fiscal Office efficiencies and that unusual or unexpected variances are not being tracked is not accurate. SLD manages the accounts this way for accuracy, especially given the fact the majority of revenues come from the student fees and not from individual operating unit accounts.

2. Paragraph 4: “With respect to the WRC, an example illustrating the financial analysis challenge would be evaluating the sufficiency of fees collected for towel/laundry service. Aggregating WRC direct expenses associated with this service (washer/dryer repair and maintenance expense, supplies such as detergent and towel replacement, etc.) with other CCC operating unit expenses presents challenges in assessing if the fee charged for this service is equal to or greater than the associated costs. Another example is to determine if the opt-in membership fees are sufficient to operate the WRC including providing sufficient funds to repair/maintain/replace all exercise and weight equipment.”

SLD Response/Corrective Action:

This is misleading and not aligned with the observation written in the “University Compliance Part 3.C.” of the audit draft document which states that, “it appears that the CCC’s rates, rents, fees and charges are sufficient to meet operating and capital replacement requirements.”

WRC managers use financial analysis to determine the sufficiency of pricing for any goods or services sold at a particular service area. This pricing is based on the cost of services sold, and given management’s knowledge and structure of the accounts, the challenge being described is inaccurate. The example of laundry or towel service does include overhead costs associated with anticipated maintenance repairs and utility costs charged to the CCC operations account, and this overhead cost data is available to determine if and when adjustments are needed to pricing. Calculating separately for overhead is not an uncommon accounting practice for an organization, especially given that the student fee revenues and expenditures are managed for all of the operations and not just those that occur within the WRC facility.

SLD recognizes that not all of the expenditures, such as overhead costs (e.g. custodial services), are captured in WRC specific accounts since they are general costs across the CC Complex. This does not automatically mean that methods are not being used to make accurate determinations on the cost of services sold. Furthermore, the budgeted opt-in

membership fees are separate from the already budgeted funds on the exercise and weight equipment replacement schedule; meaning these revenues along with laundry and towel service revenues are not meant to generate the revenue required to replace the WRC's equipment.

It should also be stated and understood that the WRC was developed to serve the needs of the mandatory fee paying students. It was never intended to be a "for-profit" entity with a goal of increasing sales of services or opt-in memberships. Opt-in members (faculty, staff, affiliates) are further down the priority list. The initial intent which remains true to this day, is to serve and offer programming to mandatory fee paying students at UHM. All other opt-in paying members are viewed as contributors to the out-of-classroom learning experience and a nominal revenue source that is not intended for profit-generating. Potential encroachment from opt-in members was a concern from the planning stages and therefore the level of their inclusion has been purposeful and monitored since the 2014 opening of these programs. If opt-in paid membership increases, this may negatively impact programming for the first priority population, the mandatory fee paying UHM students. The introduction of a new priority that drives an increase in opt-in memberships in the WRC for profit purposes has the potential to divert from the mission and lead to less services, equipment-use, and access for mandatory fee paying UHM students. Balance is needed. The operations are currently set-up with approval from the CCB to help manage this balance for the WRC and all of CCC's other operations.

3. Paragraph 5: "Evaluating the sufficiency of opt-in membership fees to the WRC's operations on a standalone basis will provide useful financial information to mitigate any potential increase in the \$175 UHM CC and Rec Fee to maintain the WRC for unforeseen or unbudgeted expenses."

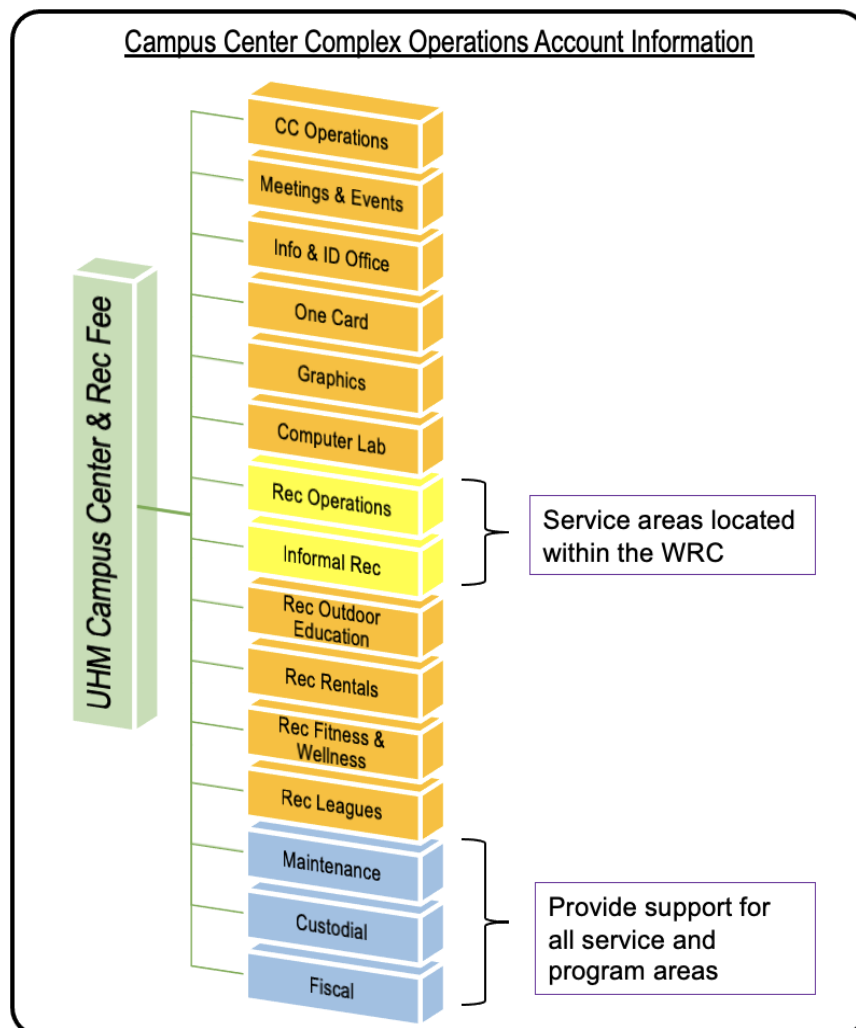
SLD Response/Corrective Action:

It is important to understand that the Campus Center Operations and Recreation Fee is not a WRC Fee and was never dependent on driving opt-in membership sales at the WRC to be sustainable. When the Board of Regents voted and approved the increase in Campus Center Fees in 2006, the purpose was to provide a more enriching experience for students through the renovation and expansion of the Campus Center Complex as a whole (attachment 1). There was no request for a WRC specific fee, and SLD is charged with managing the student fees at a macro level to fulfill the purpose of the student funds. Managing this way also helps ensure that there is extensive financial analysis available to help determine if and when an increase to the Campus Center Operations and Recreation Fee should be considered.

SLD believes the recommendation of separating the WRC's operations on a standalone basis is based on the false pretense that SLD managers either do not have detailed financial reports needed or that the facility is funded separately as its own revenue generating entity. The WRC is a facility and none of the SLD facilities are managed on a standalone basis because of the various service areas housed within the three facilities. Nonetheless, financial management reporting of all operating/service areas are detailed and tracked with daily reports and monthly variance reports.

The observation given is not in agreement with the actual intent of the facility and shows a need for a better explanation and understanding of the CCC OPS accounts. Table 1. *CCC Operations and Account Information* illustrates some key factors explaining the current structure.

Table 1 - CCC Operations Account Information



As previously mentioned, a key reason there are not standalone operations throughout the Campus Center Complex is because of how they are funded. The UHM CC & Rec Fee was established to fund all of the operations areas within the complex and the areas of support shown in blue; which include Maintenance, Custodial, and Fiscal support for the entire complex.

However, SLD does recognize that the WRC having two service areas and accounts in the same building (Rec Operations & Informal Rec) could lead to confusion. As a response, SLD will plan to merge the accounts so that all the revenues and expenditures from those service areas will be combined in the same account. This is expected to happen during the next budgeting cycle to go into effect in FY24.

4. Paragraph 6: “Internal Audit believes SLD’s effectiveness in evaluating financial results can be enhanced by analyzing the financial operations of the WRC as a separate operating unit similar to the [University of Hawaii Community College’s] UHCC’s practice of analyzing the financial results of each RGP that charges user-fees for services.”

SLD Response/Corrective Action:

As stated in Item #3, SLD will merge the accounts currently situated within the facility in the next budgeting phase. However, SLD does not agree that Community College policy should be applied to these operations. The examples listed are non-CSO related revenue generating programs and accounts. SLD has not been given examples of Community College CSOs that collect mandatory student fees and also offer programs or activities to the student body where they may collect revenues currently operationalized by the Community College RGP policy.

CSOs and its programs are not defined as revenue generating programs in UH system or UHM policy. Expecting or requiring SLD to do a corrective action response to a recommendation based on a policy that does not apply to its programs is illogical. If OIA has a recommendation in terms of RGPs and policy, the recommendation that would make sense would be for the institution to make a determination if UHM should have a policy like the CC policy, and if CSOs across the system should be looked at as RGP as they collect mandatory and/or user/participant fees. By not making these recommendations first, it is clear OIA is trying to hold CCB, SLD, and CCC operations to a policy that does not currently apply and to demand it correct our operations to that policy.

5. Paragraph 7: “Internal Audit believes financial reports and analysis for the WRC on a stand-alone basis will provide SLD leadership with financial information necessary to



analyze the revenue and costs associated with each of the goods and/or services offered to assess if financial and operational expectations are met. Accordingly, Internal Audit recommends SLD leadership evaluate and consider the cost/benefit of carving out and analyzing the financial results of the WRC on a stand-alone basis or at minimum evaluate the sufficiency of opt-in membership fees and service/rental fees to cover its associated costs.

SLD Response/Corrective Action:

For the reasons previously stated, SLD disagrees with this observation and has in fact effectively managed the analysis and execution of all the budgeted areas within the CCC Operations to include the WRC operations. As previously stated, to help prevent confusion there is a plan to merge the two service areas accounts that operate within the WRC so that all the revenues and expenditures from them will be combined on the same account. This is expected to happen during the next budgeting cycle to go into effect in FY24.

Attachment 1 - Amendment to Board of Regents Policy to Increase Campus Center Fees

UNIVERSITY OF HAWAII AT MĀNOA

Office of the Vice Chancellor for Students

October 27, 2006

RECEIVED

MEMORANDUM

UNIVERSITY OF HAWAII BOARD OF REGENTS

'06 OCT 27 P5:10

TO: Kitty Lagareta  
Chairperson, Board of Regents

VIA: David McClain  
President, University of Hawai'i

VIA: Denise Eby Konan  
Chancellor, University of Hawai'i at Mānoa

FROM: Francisco J. Hernandez  
Vice Chancellor for Students, University of Hawai'i at Mānoa

SUBJECT: AMENDMENT TO BOARD OF REGENTS POLICY TO INCREASE  
CAMPUS CENTER FEES

'06 NOV -6 8:00 MANOA CHANCELLOR'S OFFICE

UNIVERSITY OF HAWAII PRESIDENT'S OFFICE

'06 OCT 30 P2:55

RECEIVED

SPECIFIC ACTION REQUESTED

It is requested that the Board of Regents amend Board of Regent's Policy, Section 6-12b (4) to increase Campus Center Operations Fees for all students at the University of Hawai'i at Mānoa, regardless of credit load, according to the attached proposed fee schedule. It is also requested that the Campus Center Operations Fee, last amended 06/21/2002, be renamed to the Campus Center Operations and Recreation Fee.

RECOMMENDED EFFECTIVE DATE

Upon Board of Regents' approval, with fees to increase as of Fall 2007.

SPECIFIC ISSUES

Response to Student Needs: With student union facilities growing increasingly outdated, demand for the use of facilities and services increasing throughout the last decade and a half, rising student expectations to be able to access and use computing technology with ease, and changing student needs requiring convenience with service and more spaces to lounge, the Campus Center Board concluded that it was time for renovation and/or new construction to provide an even more enriching educational experience for students.

This proposal for a fee increase is intended to finance the renovation and expansion of Campus Center facilities, programs, and services to meet the changing student needs and to enhance campus life as indicated in the University's Strategic Plan.

Enhance the Student Experience: With renovated and expanded Campus Center facilities, students will enjoy a focal point and physical hub that enables them to relax, study, re-create, and network in the center of this campus community. Improved physical settings will encourage

students to gather and meet in different spaces within improved Campus Center facilities. Student leaders from the campus governance organizations will be accommodated in a more centralized space, thus, enhancing the possibility for networking, partnering, and mutual support.

*Provide for a more vibrant University Campus Life:* Construction that adds 64,000 square feet to Campus Center facilities will provide recreational facilities conveniently located on the upper campus. Late night operations will be established with a coffee shop, lounges, meeting rooms, and other informal gathering spaces that extend campus life beyond the traditional 8 a.m. to 4:30 p.m. hours. Students, faculty, and staff will be able to access basic amenities that address their nutritional, fitness, recreational leisure, and educational needs outside of the traditional classroom.

#### RECOMMENDED ACTION

It is recommended that the Board of Regents amend the Board of Regents Policies as proposed on the attached, and provide the Campus Center Board with the funding necessary to renovate the current Campus Center facilities, construct new facilities which will house the recreational services, and meet the growing demands for services that enhance the quality of campus life for students and the University community.

Attachment: Fact Sheet (with background information)  
BOR Policy 6-12b(4) as revised  
Financial Pro Forma

c: Interim BOR Executive Administrator Presley Pang

## FACT SHEET

### Background of the Campus Center

The student union for the Mānoa campus is the Campus Center Complex. It consists of the Campus Center and Hemenway Hall buildings. The Campus Center was built in 1974 and Hemenway Hall in 1938. The Campus Center Complex is the hub for student activity at the Mānoa campus. The student union is governed by a chartered student organization, the Campus Center Board which was originally chartered by the Board of Regents in 1938 as the Hemenway Union Board.

As a program of the department of Co-curricular Activities, Programs and Services, the Campus Center is home to a variety of student life programs including leadership education, new student orientation programs, registered clubs, and leisure recreation programs. The Campus Center facilities also house all six Board of Regents chartered student organizations, eight food service establishments, University Bookstore, Dental Hygiene Clinic, and retail services such as American Savings Bank, University Hairstyling & Barber Services, Business Works of Hawai'i, Inc. copy services, and the open (farmers) market. The Campus Center provides service to over 150 registered clubs and various University departments via its meeting rooms and conference facilities. It also delivers a variety of services including Ticket, Information, and ID Services, Graphics Services, Games room, Computer Labs, lounge spaces, and the Leisure Programs. Through a student led programming board, the Campus Center engages in vigorous programming including late night offerings such as movies, musical entertainment, arts & crafts, noon time concerts and presentations, and co-sponsored events with Hawaiian Studies Department, Hawaiian Language Department, English Department, International Student Services, Housing, Sodexo Food Services, etc.

Since its construction in 1974, the Campus Center facility has not been renovated. Hemenway Hall, on the other hand, was last renovated in the late 1970s and early 1980s. A student driven project began in Fall 2000 to gauge future physical space needs of the Campus Center facilities. Visits were conducted to universities on the mainland that experienced similar growth needs. Among these are University of Nevada-Las Vegas, California State University-Sacramento, Oregon State University, Pennsylvania State University, etc. At the University of Hawai'i at Mānoa, the needs expressed through focus groups and surveys resonated with annual surveys that the Campus Center Board members conducted with students. Among these needs are more study space, more spaces to lounge and "hang out," more and flexible programming spaces to accommodate increasing events and activities, more retail choices and better quality food choices.

### Need for Renovation & Expansion

*What students will receive from the renovation:* Existing spaces such as the ballroom and meeting rooms would be renovated, restrooms would be re-furnished, meeting room dividers would be replaced, entrance ways would be reconfigured, service areas would be refurbished, flooring would be re-done, food preparation areas re-equipped, public access areas re-designed to attract and direct the ingress and egress of student flow, and lightning fixtures repaired and modernized. With renovation alone, we expect an increase in gathering and meeting spaces available for the University community.

*What students will receive from expansion:* New construction that adds 64,000 square feet to the Campus Center facilities would provide for recreational facilities located conveniently on the

upper campus. These would include a fitness center, two multi-purpose gyms where recreational and intramural volleyball, basketball, indoor soccer, and badminton would be played, multi-purpose studios for leisure classes on aerobics, fitness, yoga, different forms of jazzercise, etc., indoor running capabilities, and shower and locker facilities. The additional square footage would enable the Campus Center Board to establish a late night coffee shop, meeting rooms and informal gathering spaces accessible to students, faculty and staff during late night hours. With this additional square footage, a few administrative offices and a front desk reception area would be constructed to oversee late night operations. As the chartered student organizations continue to expand their program and service offerings, their need for more centralized spaces would be accommodated in the newly constructed addition. Being located in adjacent spaces within one facility will afford members of the chartered student organizations easy access to enhance networking, partnering and mutual support.

The current University Fitness Center located at the lower campus has seen increased usage since its opening in Fiscal Year 1999-2000. Participation hours have gone from 98,324 hours to more than 117,000 hours of usage. In Spring 2006, a total of 47,592 users participated in using the Fitness Center including 4,903 who were non-students (i.e. faculty & staff). Additionally, organized tournament play in such sports as basketball, volleyball, table tennis, badminton, bench pressing, soccer, and softball has been curtailed as competing demands for the use of lower campus athletic facilities increase. The construction of upper campus facilities to host both organized tournament play and open recreation play for the greater student community would create greater access for students wishing to develop themselves physically, emotionally, and mentally.

The awareness of healthy living and demand for wellness programs have also increased over the years as American society in general, and specific Hawai'i ethnic groups in particular, confront obesity and morbid obesity. A comprehensive on-campus recreational leisure program that includes fitness, personal wellness, leisure classes, and unrestricted recreational services is required to foster healthier lifestyles and physical fitness. The construction of the additional Campus Center facility will enable the University to contribute to the total development of students by means of recreational activities and the development of lifelong a-vocational interests.

### **Financing the Renovation and Expansion Project**

In order to finance this renovation and expansion project, the Campus Center Board has explored various funding alternatives including seeking outright legislative funding, obtaining reimbursable general obligation bonds, floating another revenue bond, and private funding. It was apparent that in order to fully finance the renovation and expansion project, the Campus Center Board would have to obtain additional bonds.

The Campus Center Operations and Recreation Fee is projected to increase over five years and is based on a low of a \$14M investment to a high of a \$28.7M investment; the latter amount being dependent upon the project receiving no outright legislative appropriations. The proposed semester increase in Campus Center Operations Fee would range from a minimum of \$18/semester paid for 2 semesters/year for the next five years to a maximum of \$26/semester paid for 2 semesters/year for the next five years. The minimum and maximum amounts are shown in the chart below. The amounts of the increased Campus Center Operations & Recreation Fee will not exceed the maximum amounts shown in the \$28.7M row below.

Proposed Semester CC Operations & Recreation Fee Increase over 5 Years+

	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
On a \$14M Investment	\$45	\$63	\$81	\$99	\$117	\$135
On a \$28.7M Investment	\$45	\$71	\$97	\$123	\$149	\$175

+ students will pay semester amount for 2 semesters/per year

The financial pro forma for the Campus Center Renovation and Expansion Project is attached.

In preparing this proposed fee increase, the Campus Center Board researched the fee structure for college union operations at comparable universities as shown in the chart below.

Name	Per Semester Union & Recreation Fees (2006-2007)
University of Nevada Las Vegas	\$173
Colorado State University	\$168.58
Sacramento State University	\$181
Cal State Northridge (no recreation center)	\$120
Boise State University	\$171.00
University of California, Irvine*	\$135.50
<i>University of Hawai'i at Mānoa</i>	<i>\$78 to \$86 (proposed increase in CC Fees effective 2007-2008)</i>

\*Quarter system

The increase proposed for the Campus Center Operations & Recreation Fee would remain lower than comparable institutions shown in the chart above. Therefore, the Campus Center Board is proposing a fee increase of reasonable increments for at least the next 5 years. An amount from this fee increase will be set aside for financing student recreation programs and services; thus, the need to re-name the fee to the Campus Center Operations & Recreation Fee.

Consultation

Student leaders from the Campus Center Board initiated facility master planning for the Campus Center in Fall 2000, retaining both local (Kajioka Yamachi) and national architectural firms (MHTN Architects). This effort resulted in a planning document called the Campus Center Facility Master Plan that continues to guide the Campus Center Board in its decision-making and visioning. Focus groups comprised of campus stakeholders and surveys were conducted to obtain feedback from the community about renovations. As the University of Hawai'i at Mānoa embarked on its campus wide strategic and master planning, the Campus Center Facility Master Plan was deferred in order to ensure a degree of "synch" with overall campus efforts.

Student leaders from the Campus Center Board revived the project in Fall 2004 due to the increasing repair needs of the Campus Center facilities. The Campus Center Board began focusing its efforts on updating the Campus Center Facility Master Plan by surveying the student population using a similar survey instrument employed in the Fall 2000 planning effort. Survey

results for the 2005-2006 academic year reveal that 63% of respondents felt that Campus Center required extensive renovation including adding facilities (n=283) and that 69% of students wanted additional fitness facilities (n=516) with 63% supporting a fee increase to finance the project (n=564).

In response to the expressed student needs for more student union and campus recreational programs and services, the Campus Center Board concluded from its surveying, that expanding its renovation plan to include constructing an addition to house additional recreational facilities and other student union programs and services would be desirable, especially since such on-campus facilities would be more readily accessible to students, faculty, and staff at upper campus.

In September 2005, the Campus Center Board passed a resolution to renovate the Campus Center Complex. In December 2005, the Associated Students of the University of Hawai'i also passed a resolution in support of the project. In July 2006, the Campus Center Board passed another resolution to support a fee increase to fund the renovation and expansion of the Campus Center facilities.

In June 2006, the Campus Center Renovation Project received a legislative appropriation of one million dollars for design, planning and construction of Campus Center renovation. During this current fiscal year, about \$150,000 of this appropriation will be encumbered for design costs and the remaining \$850,000 will be used for renovation costs. To align its plans with campus efforts to conduct facility master planning, the Campus Center Board met with Mānoa campus administrators at the beginning of Spring 2006, including the Campus Planner, to discuss its renovation and expansion project.

Public hearings to inform the campus community were conducted on three separate days; August 10, 2006, August 21, 2006 and August 24, 2006 with no opposition expressed on the proposed fee increase. Advertisements about the proposal were also placed in the campus newspaper, Ka Leo O Hawai'i. Flyers were also posted. Stakeholders including other chartered student organizations (i.e. ASUH, GSO, BOP, BCA, and SAPFB) and current occupants of the Campus Center facilities were asked about their current and future space and programming needs. Petitions were issued throughout various points on campus. As of October 25, 2006, the Campus Center Board collected 1,635 signatures in support of a fee increase to fund the renovation and expansion of Campus Center.

ATTACHMENT --- Proposing an amendment to Board of Regents Policy section 6-12b(4)  
**UNIVERSITY OF HAWAII AT MANOA CAMPUS CENTER FEES**

Effective from the Fall 2007 semester, all students enrolled during regular sessions at the University of Hawai'i at Mānoa shall be assessed Campus Center Fees as shown in the fee schedule. All students enrolled during each session of summer shall be assessed Campus Center Fees as shown in the fee schedule. The amounts of the Campus Center Operations & Recreation Fee shall not exceed the maximum amounts shown, depending upon the legislative appropriations and bond issuances authorized.

Fee Type	Current 2006 - 2007	2007 - 2008	2008 - 2009	2009 - 2010	2010 - 2011	2011 - 2012
Campus Center Operations & Recreation Fee	Fall/ Spring \$45	Fall/ Spring \$63 to \$71	Fall/ Spring \$81 to \$97	Fall/ Spring \$99 to \$123	Fall/ Spring \$117 to \$149	Fall/ Spring \$135 to \$175
	Summer \$8	Summ \$8	Summ \$8	Summ \$8	Summ \$8	Summ \$8
Campus Center Program Fee	Fall/ Spring \$15	Fall/ Spring \$15	Fall/ Spring \$15	Fall/ Spring \$15	Fall/ Spring \$15	Fall/ Spring \$15
	Summer \$2	Summ \$2	Summ \$2	Summ \$2	Summ \$2	Summ \$2
Total Campus Center Fees	Fall/ Spring \$60	Fall/ Spring \$78 to \$86	Fall/ Spring \$96 to \$112	Fall/ Spring \$114 to \$138	Fall/ Spring \$132 to \$164	Fall/ Spring \$150 to \$190
	Summer \$10	Summ \$10	Summ \$10	Summ \$10	Summ \$10	Summ \$10

FY 08 \$ 21/student \$ 752,934 JG 35863  
 FY 09 \$ 42/student \$ 1,690,950 JG 41639  
 FY 10 \$ 84/ \$ 3,646,812



Estimate of Capital Improvements Cost for the CC expansion and Recreation Center Construction (rev 8/20/06)

Construction of a 64,000 square foot facility

Fitness Center	10,000		
Two Multi purpose gym	20,000		
Two studios	10,000		
Administrative offices	1000		
Front desk reception	1000		
Locker rooms w/ shower facilities	3000		
Laundry room (towel service)	300		
Common areas	4700		
	<u>50,000</u>	X \$300/sq	<u>\$ 15,000,000</u>
Campus Center Expansion	<u>14,000</u>	X \$300/sq	<u>\$ 4,200,000</u>

Equipment/Furniture Purchase

Fitness Equipment	\$	500,000	
Lockers	\$	50,000	
Industrial washers/dryers	\$	5,000	
Miscellaneous (Office, reception, etc)	\$	50,000	
	<u>\$</u>	<u>605,000</u>	

\$ 19,805,000

Total cost of renovation and expansion estimated at \$28,764,460.00  
 Cost towards CC renovation \$8,959,460.00

(includes renovation of dining kitchen at 10,000 @\$450/sf)

## Simple Interest Amortization

### Assumptions:

Principal Amount	\$ 14,000,000.00
Fixed Interest Rate	6.00%
Total Payments	30
Payment Per Period	\$1,017,084.76
Total Interest Paid	\$ 16,512,542.83

Payment	Payment Amount	Interest	Cumulative Interest	Principal	Principal Paid	Balance
						\$ 14,000,000.00
1	\$ 1,017,084.76	\$ 840,000.00	\$ 840,000.00	\$ 177,084.76	\$ 177,084.76	\$ 13,822,915.24
2	\$ 1,017,084.76	\$ 829,374.91	\$ 1,669,374.91	\$ 187,709.85	\$ 364,794.61	\$ 13,635,205.39
3	\$ 1,017,084.76	\$ 818,112.32	\$ 2,487,487.24	\$ 198,972.44	\$ 563,767.04	\$ 13,436,232.96
4	\$ 1,017,084.76	\$ 806,173.98	\$ 3,293,661.22	\$ 210,910.78	\$ 774,677.83	\$ 13,225,322.17
5	\$ 1,017,084.76	\$ 793,519.33	\$ 4,087,180.55	\$ 223,565.43	\$ 998,243.26	\$ 13,001,756.74
6	\$ 1,017,084.76	\$ 780,105.40	\$ 4,867,285.95	\$ 236,979.36	\$ 1,235,222.62	\$ 12,764,777.38
7	\$ 1,017,084.76	\$ 765,886.64	\$ 5,633,172.59	\$ 251,198.12	\$ 1,486,420.73	\$ 12,513,579.27
8	\$ 1,017,084.76	\$ 750,814.76	\$ 6,383,987.35	\$ 266,270.00	\$ 1,752,690.74	\$ 12,247,309.26
9	\$ 1,017,084.76	\$ 734,838.56	\$ 7,118,825.90	\$ 282,246.21	\$ 2,034,936.94	\$ 11,965,063.06
10	\$ 1,017,084.76	\$ 717,903.78	\$ 7,836,729.69	\$ 299,180.98	\$ 2,334,117.92	\$ 11,665,882.08
11	\$ 1,017,084.76	\$ 699,952.92	\$ 8,536,682.61	\$ 317,131.84	\$ 2,651,249.76	\$ 11,348,750.24
12	\$ 1,017,084.76	\$ 680,925.01	\$ 9,217,607.63	\$ 336,159.75	\$ 2,987,409.50	\$ 11,012,590.50
13	\$ 1,017,084.76	\$ 660,755.43	\$ 9,878,363.06	\$ 356,329.33	\$ 3,343,738.83	\$ 10,656,261.17
14	\$ 1,017,084.76	\$ 639,375.67	\$ 10,517,738.73	\$ 377,709.09	\$ 3,721,447.92	\$ 10,278,552.08
15	\$ 1,017,084.76	\$ 616,713.12	\$ 11,134,451.85	\$ 400,371.64	\$ 4,121,819.56	\$ 9,878,180.44
16	\$ 1,017,084.76	\$ 592,690.83	\$ 11,727,142.68	\$ 424,393.93	\$ 4,546,213.50	\$ 9,453,786.50
17	\$ 1,017,084.76	\$ 567,227.19	\$ 12,294,369.87	\$ 449,857.57	\$ 4,996,071.07	\$ 9,003,928.93
18	\$ 1,017,084.76	\$ 540,235.74	\$ 12,834,605.60	\$ 476,849.02	\$ 5,472,920.09	\$ 8,527,079.91
19	\$ 1,017,084.76	\$ 511,624.79	\$ 13,346,230.40	\$ 505,459.97	\$ 5,978,380.06	\$ 8,021,619.94
20	\$ 1,017,084.76	\$ 481,297.20	\$ 13,827,527.60	\$ 535,787.56	\$ 6,514,167.62	\$ 7,485,832.38
21	\$ 1,017,084.76	\$ 449,149.94	\$ 14,276,677.54	\$ 567,934.82	\$ 7,082,102.44	\$ 6,917,897.56
22	\$ 1,017,084.76	\$ 415,073.85	\$ 14,691,751.39	\$ 602,010.91	\$ 7,684,113.35	\$ 6,315,886.65
23	\$ 1,017,084.76	\$ 378,953.20	\$ 15,070,704.59	\$ 638,131.56	\$ 8,322,244.91	\$ 5,677,755.09
24	\$ 1,017,084.76	\$ 340,665.31	\$ 15,411,369.90	\$ 676,419.46	\$ 8,998,664.36	\$ 5,001,335.64
25	\$ 1,017,084.76	\$ 300,080.14	\$ 15,711,450.04	\$ 717,004.62	\$ 9,715,668.99	\$ 4,284,331.01
26	\$ 1,017,084.76	\$ 257,059.86	\$ 15,968,509.90	\$ 760,024.90	\$ 10,475,693.89	\$ 3,524,306.11
27	\$ 1,017,084.76	\$ 211,458.37	\$ 16,179,968.26	\$ 805,626.39	\$ 11,281,320.28	\$ 2,718,679.72
28	\$ 1,017,084.76	\$ 163,120.78	\$ 16,343,089.05	\$ 853,963.98	\$ 12,135,284.26	\$ 1,864,715.74
29	\$ 1,017,084.76	\$ 111,882.94	\$ 16,454,971.99	\$ 905,201.82	\$ 13,040,486.07	\$ 959,513.93
30	\$ 1,017,084.76	\$ 57,570.84	\$ 16,512,542.83	\$ 959,513.93	\$ 14,000,000.00	\$ 0.00

Ample Interest Amortization

Assumptions:

Principal Amount \$ 28,764,460.00  
 Fixed Interest Rate 6.00%  
 Total Payments 30

Payment Per Period \$2,089,706.71  
 Total Interest Paid \$ 33,926,741.26

Payment	Payment Amount	Interest	Cumulative Interest	Principal	Principal Paid	Balance
						\$ 28,764,460.00
1	\$ 2,089,706.71	\$ 1,725,867.60	\$ 1,725,867.60	\$ 363,839.11	\$ 363,839.11	\$ 28,400,620.89
2	\$ 2,089,706.71	\$ 1,704,037.25	\$ 3,429,904.85	\$ 385,669.46	\$ 749,508.56	\$ 28,014,951.44
3	\$ 2,089,706.71	\$ 1,680,897.09	\$ 5,110,801.94	\$ 408,809.62	\$ 1,158,318.19	\$ 27,606,141.81
4	\$ 2,089,706.71	\$ 1,656,368.51	\$ 6,767,170.45	\$ 433,338.20	\$ 1,591,656.39	\$ 27,172,803.61
5	\$ 2,089,706.71	\$ 1,630,368.22	\$ 8,397,538.67	\$ 459,338.49	\$ 2,050,994.88	\$ 26,713,465.12
6	\$ 2,089,706.71	\$ 1,602,807.91	\$ 10,000,346.57	\$ 486,898.80	\$ 2,537,893.68	\$ 26,226,566.32
7	\$ 2,089,706.71	\$ 1,573,593.98	\$ 11,573,940.55	\$ 516,112.73	\$ 3,054,006.41	\$ 25,710,453.59
8	\$ 2,089,706.71	\$ 1,542,627.22	\$ 13,116,567.77	\$ 547,079.49	\$ 3,601,085.90	\$ 25,163,374.10
9	\$ 2,089,706.71	\$ 1,509,802.45	\$ 14,626,370.21	\$ 579,904.26	\$ 4,180,990.16	\$ 24,583,469.84
10	\$ 2,089,706.71	\$ 1,475,008.19	\$ 16,101,378.40	\$ 614,698.52	\$ 4,795,688.68	\$ 23,968,771.32
11	\$ 2,089,706.71	\$ 1,438,126.28	\$ 17,539,504.68	\$ 651,580.43	\$ 5,447,269.11	\$ 23,317,190.89
12	\$ 2,089,706.71	\$ 1,399,031.45	\$ 18,938,536.14	\$ 690,675.26	\$ 6,137,944.37	\$ 22,626,515.63
13	\$ 2,089,706.71	\$ 1,357,590.94	\$ 20,296,127.07	\$ 732,115.77	\$ 6,870,060.14	\$ 21,894,399.86
14	\$ 2,089,706.71	\$ 1,313,663.99	\$ 21,609,791.07	\$ 776,042.72	\$ 7,646,102.85	\$ 21,118,357.15
15	\$ 2,089,706.71	\$ 1,267,101.43	\$ 22,876,892.49	\$ 822,605.28	\$ 8,468,708.13	\$ 20,295,751.87
16	\$ 2,089,706.71	\$ 1,217,745.11	\$ 24,094,637.61	\$ 871,961.60	\$ 9,340,669.73	\$ 19,423,790.27
17	\$ 2,089,706.71	\$ 1,165,427.42	\$ 25,260,065.02	\$ 924,279.29	\$ 10,264,949.02	\$ 18,499,510.98
18	\$ 2,089,706.71	\$ 1,109,970.66	\$ 26,370,035.68	\$ 979,736.05	\$ 11,244,685.07	\$ 17,519,774.93
19	\$ 2,089,706.71	\$ 1,051,186.50	\$ 27,421,222.18	\$ 1,038,520.21	\$ 12,283,205.29	\$ 16,481,254.71
20	\$ 2,089,706.71	\$ 988,875.28	\$ 28,410,097.46	\$ 1,100,831.43	\$ 13,384,036.71	\$ 15,380,423.29
21	\$ 2,089,706.71	\$ 922,825.40	\$ 29,332,922.86	\$ 1,166,881.31	\$ 14,550,918.02	\$ 14,213,541.98
22	\$ 2,089,706.71	\$ 852,812.52	\$ 30,185,735.37	\$ 1,236,894.19	\$ 15,787,812.21	\$ 12,976,647.79
23	\$ 2,089,706.71	\$ 778,598.87	\$ 30,964,334.24	\$ 1,311,107.84	\$ 17,098,920.06	\$ 11,665,539.94
24	\$ 2,089,706.71	\$ 699,932.40	\$ 31,664,266.64	\$ 1,389,774.31	\$ 18,488,694.37	\$ 10,275,765.63
25	\$ 2,089,706.71	\$ 616,545.94	\$ 32,280,812.58	\$ 1,473,160.77	\$ 19,961,855.14	\$ 8,802,604.86
26	\$ 2,089,706.71	\$ 528,156.29	\$ 32,808,968.87	\$ 1,561,550.42	\$ 21,523,405.56	\$ 7,241,054.44
27	\$ 2,089,706.71	\$ 434,463.27	\$ 33,243,432.14	\$ 1,655,243.44	\$ 23,178,649.00	\$ 5,585,811.00
28	\$ 2,089,706.71	\$ 335,148.66	\$ 33,578,580.80	\$ 1,754,558.05	\$ 24,933,207.05	\$ 3,831,252.95
29	\$ 2,089,706.71	\$ 229,875.18	\$ 33,808,455.97	\$ 1,859,831.53	\$ 26,793,038.58	\$ 1,971,421.42
30	\$ 2,089,706.71	\$ 118,285.29	\$ 33,926,741.26	\$ 1,971,421.42	\$ 28,764,460.00	\$ 0.00

**Campus Center Renovation & Expansion Project - Financial Pro-Forma (\$28,764,460 investment)**

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
<b>OPERATING REVENUE</b>															
1 Student fees	\$ 2,931,448	\$ 4,004,936	\$ 5,078,424	\$ 6,151,912	\$ 7,225,400	\$ 7,638,280	\$ 7,638,280	\$ 7,638,280	\$ 7,638,280	\$ 7,638,280	\$ 7,638,280	\$ 7,638,280	\$ 7,638,280	\$ 7,638,280	\$ 7,638,280
2 Other Revenue	\$ 1,230,234	\$ 1,267,141	\$ 1,305,155	\$ 1,344,310	\$ 1,384,639	\$ 1,426,178	\$ 1,468,964	\$ 1,513,033	\$ 1,558,424	\$ 1,605,176	\$ 1,653,332	\$ 1,702,932	\$ 1,754,020	\$ 1,806,640	\$ 1,860,839
<b>TOTAL REVENUE</b>	<b>\$ 4,161,682</b>	<b>\$ 5,272,077</b>	<b>\$ 6,383,579</b>	<b>\$ 7,496,222</b>	<b>\$ 8,610,039</b>	<b>\$ 9,064,458</b>	<b>\$ 9,107,244</b>	<b>\$ 9,151,313</b>	<b>\$ 9,196,704</b>	<b>\$ 9,243,456</b>	<b>\$ 9,291,612</b>	<b>\$ 9,341,212</b>	<b>\$ 9,392,300</b>	<b>\$ 9,444,920</b>	<b>\$ 9,499,119</b>
<b>OPERATING EXPENSES</b>															
4 Personal services	\$ 1,040,385	\$ 1,097,779	\$ 1,354,365	\$ 1,422,084	\$ 1,493,188	\$ 1,567,847	\$ 1,646,240	\$ 1,728,551	\$ 1,814,979	\$ 1,905,728	\$ 2,001,014	\$ 2,101,065	\$ 2,206,118	\$ 2,316,424	\$ 2,432,246
5 Student Employees/Casual Hires	\$ 404,147	\$ 424,354	\$ 628,226	\$ 659,637	\$ 692,619	\$ 727,250	\$ 763,613	\$ 801,793	\$ 841,883	\$ 883,977	\$ 928,176	\$ 974,585	\$ 1,023,314	\$ 1,074,480	\$ 1,128,204
6 Utilities	\$ 501,695	\$ 501,695	\$ 751,780	\$ 789,369	\$ 828,837	\$ 870,279	\$ 913,793	\$ 959,483	\$ 1,007,457	\$ 1,057,830	\$ 1,110,721	\$ 1,166,257	\$ 1,224,570	\$ 1,285,798	\$ 1,350,088
7 Outside services	\$ 39,480	\$ 41,454	\$ 43,527	\$ 45,703	\$ 47,988	\$ 50,388	\$ 52,907	\$ 55,552	\$ 58,330	\$ 61,246	\$ 64,309	\$ 67,524	\$ 70,900	\$ 74,445	\$ 78,168
8 Repairs and maintenance	\$ 123,748	\$ 129,935	\$ 136,432	\$ 143,254	\$ 150,416	\$ 157,937	\$ 165,834	\$ 174,126	\$ 182,832	\$ 191,974	\$ 201,572	\$ 211,651	\$ 222,234	\$ 233,345	\$ 245,013
9 Materials and supplies	\$ 168,993	\$ 177,443	\$ 191,315	\$ 200,881	\$ 210,925	\$ 221,471	\$ 232,544	\$ 244,172	\$ 256,380	\$ 269,199	\$ 282,659	\$ 296,792	\$ 311,632	\$ 327,213	\$ 343,574
10 Improvements, furniture, and equipment	\$ 16,470	\$ 18,117	\$ 24,929	\$ 32,422	\$ 40,664	\$ 49,730	\$ 59,703	\$ 70,673	\$ 82,741	\$ 96,015	\$ 110,616	\$ 126,678	\$ 144,346	\$ 163,780	\$ 185,158
11 Other current expenditures	\$ 68,270	\$ 71,684	\$ 76,268	\$ 85,081	\$ 94,335	\$ 104,052	\$ 114,254	\$ 124,967	\$ 136,216	\$ 148,026	\$ 160,428	\$ 173,449	\$ 187,121	\$ 201,478	\$ 216,551
15 Intramural & Recreational Sports Operations	\$ 144,930	\$ 223,177	\$ 163,335	\$ 171,502	\$ 180,077	\$ 189,081	\$ 198,535	\$ 208,462	\$ 218,885	\$ 229,829	\$ 241,321	\$ 253,387	\$ 266,056	\$ 279,359	\$ 293,327
<b>TOTAL EXPENSES</b>	<b>\$ 2,508,118</b>	<b>\$ 2,685,638</b>	<b>\$ 3,370,176</b>	<b>\$ 3,549,932</b>	<b>\$ 3,739,049</b>	<b>\$ 3,938,035</b>	<b>\$ 4,147,423</b>	<b>\$ 4,367,780</b>	<b>\$ 4,599,702</b>	<b>\$ 4,843,824</b>	<b>\$ 5,100,816</b>	<b>\$ 5,371,388</b>	<b>\$ 5,656,291</b>	<b>\$ 5,956,323</b>	<b>\$ 6,272,328</b>
<b>TRANSFERS</b>															
Mandatory transfers -															
12 Renewals and replacements	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)
13 Retirement of indebtedness	\$ (133,100)	\$ (2,089,707)	\$ (2,089,707)	\$ (2,089,707)	\$ (2,089,707)	\$ (2,089,707)	\$ (2,089,707)	\$ (2,089,707)	\$ (2,089,707)	\$ (2,089,707)	\$ (2,089,707)	\$ (2,089,707)	\$ (2,089,707)	\$ (2,089,707)	\$ (2,089,707)
Nonmandatory transfers -															
14 Renewals and replacements	\$ (416,168)	\$ (527,208)	\$ (638,358)	\$ (749,622)	\$ (861,004)	\$ (906,446)	\$ (910,724)	\$ (915,131)	\$ (919,670)	\$ (924,346)	\$ (929,161)	\$ (934,121)	\$ (939,230)	\$ (944,492)	\$ (949,912)
<b>TOTAL TRANSFERS</b>	<b>\$ (815,935)</b>	<b>\$ (2,883,582)</b>	<b>\$ (2,994,732)</b>	<b>\$ (3,105,996)</b>	<b>\$ (3,217,378)</b>	<b>\$ (3,262,820)</b>	<b>\$ (3,267,998)</b>	<b>\$ (3,271,505)</b>	<b>\$ (3,276,044)</b>	<b>\$ (3,280,720)</b>	<b>\$ (3,285,535)</b>	<b>\$ (3,290,495)</b>	<b>\$ (3,295,604)</b>	<b>\$ (3,300,866)</b>	<b>\$ (3,306,286)</b>
<b>NET INCREASE / (DECREASE) IN ASSETS</b>	<b>\$ 837,629</b>	<b>\$ (297,143)</b>	<b>\$ 18,671</b>	<b>\$ 840,294</b>	<b>\$ 1,653,612</b>	<b>\$ 1,863,604</b>	<b>\$ 1,692,722</b>	<b>\$ 1,512,028</b>	<b>\$ 1,320,957</b>	<b>\$ 1,118,912</b>	<b>\$ 905,260</b>	<b>\$ 679,328</b>	<b>\$ 440,404</b>	<b>\$ 187,731</b>	<b>\$ (79,495)</b>
FUND BALANCE, Begin Fiscal Year	2,641,279	3,478,908	3,181,765	3,200,436	4,040,730	5,694,342	7,557,946	9,250,668	10,762,696	12,083,653	13,202,565	14,107,825	14,787,153	15,227,557	15,415,288
FUND BALANCE, End Fiscal Year	3,478,908	3,181,765	3,200,436	4,040,730	5,694,342	7,557,946	9,250,668	10,762,696	12,083,653	13,202,565	14,107,825	14,787,153	15,227,557	15,415,288	15,335,793

**ASSUMPTIONS:**

\*Revenues are projected utilizing Fall semester enrollment numbers and does not take into account any reduction in enrollment that occur in Spring semesters

- Student fees @ proposed incremental fee increases per 2 smesters/year multiplied by 20,644 full time student enrollment (MAPS 2004/2005).
- Other revenue to include rental of miscellaneous necessities such as locks, fitness accessories, etc. This is in addition to CC revenues @3% growth.
- Estimated personnel costs - increase each year by 5%. BU7 5% increase for YR 4 & 5. (See Personnel worksheet for breakdown).
- Estimated student personnel - increase in student assistance for recreation center YR2009. Increases are at 5%.
- Estimate of utility cost at increase of 5% per year (at YR2009, increase is by \$225,000 for new building consumption)
- General repair and replacement of equipment and non-personal services.
- Estimated to be minimal in first few years but to increase over time due to wear and tear. Increases at 5% overall.
- Includes all supplies at 5% increase each year. YR2009 recreation center operating/office supplies = \$5000.
- Additional improvements not covered under funds for furnishings & equipment (FF&E) in capital improvements. Increases at 10%+\$5000 per year after YR 3. Includes CC equipment replacement.
- Miscellaneous expenditures for management of the facility throughout the year - 5% increase per year.
- Represents 40% of the replacement cost of the structure over 30 years.
- \$28,000,000 CIP cost amortized over 30 years @ 6% interest (see amortization schedule) begins in 2nd year of increase, for first year, 2007-2008, only costs of existing bond to be paid off is reflected
- Estimated 10% voluntary transfer for repair and replacement.
- Intramural Sports operating expenses as a line item given its anticipated integration within the Campus Center.

Fund Balance represents the accumulation of unencumbered reserves collected over the years of operations. Amount includes both operating & voluntary reserves.

\*This Pro Forma is cursory and meant for planning purposes to determine initial feasibility of the project through bond issue.

\*Line item costs are anticipated to be much higher, as more detail is added to the analysis.

\*Revenues from student fees does not include fees assessed for Summer Sessions. This remains at \$8/student for operations and \$2 for programming.

**Campus Center Renovation & Expansion Project - Financial Pro-Forma (\$14,000,000 investment)**

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024
<b>OPERATING REVENUE</b>																		
Student fees	\$ 2,601,144	\$ 3,344,328	\$ 4,087,512	\$ 4,830,696	\$ 5,573,880	\$ 5,573,880	\$ 5,573,880	\$ 5,573,880	\$ 5,573,880	\$ 5,573,880	\$ 5,573,880	\$ 5,573,880	\$ 5,573,880	\$ 5,573,880	\$ 5,573,880	\$ 5,573,880	\$ 5,573,880	\$ 5,573,880
Other Revenue	\$ 1,230,234	\$ 1,267,141	\$ 1,305,155	\$ 1,344,310	\$ 1,384,639	\$ 1,426,178	\$ 1,468,964	\$ 1,513,053	\$ 1,558,424	\$ 1,605,176	\$ 1,653,332	\$ 1,702,932	\$ 1,754,020	\$ 1,806,640	\$ 1,860,839	\$ 1,916,664	\$ 1,974,164	\$ 2,033,389
<b>TOTAL REVENUE</b>	<b>\$ 3,831,378</b>	<b>\$ 4,611,469</b>	<b>\$ 5,392,667</b>	<b>\$ 6,175,006</b>	<b>\$ 6,958,519</b>	<b>\$ 7,000,058</b>	<b>\$ 7,042,844</b>	<b>\$ 7,086,913</b>	<b>\$ 7,132,304</b>	<b>\$ 7,179,056</b>	<b>\$ 7,227,212</b>	<b>\$ 7,276,812</b>	<b>\$ 7,327,900</b>	<b>\$ 7,380,520</b>	<b>\$ 7,434,719</b>	<b>\$ 7,490,544</b>	<b>\$ 7,548,044</b>	<b>\$ 7,607,269</b>
<b>OPERATING EXPENSES</b>																		
Personal services	\$ 1,040,385	\$ 1,097,779	\$ 1,354,365	\$ 1,422,084	\$ 1,493,188	\$ 1,567,847	\$ 1,646,240	\$ 1,728,551	\$ 1,814,979	\$ 1,905,728	\$ 2,001,014	\$ 2,101,065	\$ 2,206,118	\$ 2,316,424	\$ 2,432,246	\$ 2,553,858	\$ 2,681,551	\$ 2,815,628
Student Employees/Casual Hires	\$ 404,147	\$ 424,354	\$ 628,226	\$ 659,637	\$ 692,619	\$ 727,250	\$ 763,613	\$ 801,793	\$ 841,883	\$ 883,977	\$ 928,176	\$ 974,585	\$ 1,023,314	\$ 1,074,480	\$ 1,128,204	\$ 1,184,614	\$ 1,243,845	\$ 1,306,037
Utilities	\$ 501,695	\$ 501,695	\$ 751,780	\$ 789,369	\$ 828,837	\$ 870,279	\$ 913,793	\$ 959,483	\$ 1,007,457	\$ 1,057,830	\$ 1,110,721	\$ 1,166,257	\$ 1,224,570	\$ 1,285,798	\$ 1,350,088	\$ 1,417,593	\$ 1,488,472	\$ 1,562,896
Outside services	\$ 39,480	\$ 41,454	\$ 43,527	\$ 45,703	\$ 47,988	\$ 50,388	\$ 52,907	\$ 55,552	\$ 58,330	\$ 61,246	\$ 64,309	\$ 67,524	\$ 70,900	\$ 74,445	\$ 78,168	\$ 82,076	\$ 86,180	\$ 90,489
Repairs and maintenance	\$ 123,748	\$ 129,935	\$ 136,432	\$ 143,254	\$ 150,416	\$ 157,937	\$ 165,834	\$ 174,126	\$ 182,832	\$ 191,974	\$ 201,572	\$ 211,651	\$ 222,234	\$ 233,345	\$ 245,013	\$ 257,263	\$ 270,126	\$ 283,633
Materials and supplies	\$ 168,993	\$ 177,443	\$ 191,315	\$ 200,881	\$ 210,925	\$ 221,471	\$ 232,544	\$ 244,172	\$ 256,380	\$ 269,199	\$ 282,659	\$ 296,792	\$ 311,632	\$ 327,213	\$ 343,574	\$ 360,753	\$ 378,790	\$ 397,730
Improvements, furniture, and equipment	\$ 16,470	\$ 18,117	\$ 24,929	\$ 32,422	\$ 40,664	\$ 49,730	\$ 59,703	\$ 70,673	\$ 82,741	\$ 96,015	\$ 110,616	\$ 126,678	\$ 144,346	\$ 163,780	\$ 185,158	\$ 208,674	\$ 234,542	\$ 262,996
Other current expenditures	\$ 68,270	\$ 71,684	\$ 76,268	\$ 85,081	\$ 94,335	\$ 104,052	\$ 114,254	\$ 124,967	\$ 136,216	\$ 148,026	\$ 160,428	\$ 173,449	\$ 187,121	\$ 201,478	\$ 216,551	\$ 232,379	\$ 248,998	\$ 266,448
Intramural & Recreational Sports Operations	\$ 144,930	\$ 223,177	\$ 163,335	\$ 171,502	\$ 180,077	\$ 189,081	\$ 198,535	\$ 208,462	\$ 218,885	\$ 229,829	\$ 241,321	\$ 253,387	\$ 266,056	\$ 279,359	\$ 293,327	\$ 307,993	\$ 323,393	\$ 339,562
<b>TOTAL EXPENSES</b>	<b>\$ 2,508,118</b>	<b>\$ 2,685,638</b>	<b>\$ 3,370,176</b>	<b>\$ 3,549,932</b>	<b>\$ 3,739,049</b>	<b>\$ 3,938,035</b>	<b>\$ 4,147,423</b>	<b>\$ 4,367,780</b>	<b>\$ 4,599,702</b>	<b>\$ 4,843,824</b>	<b>\$ 5,100,816</b>	<b>\$ 5,371,388</b>	<b>\$ 5,656,291</b>	<b>\$ 5,956,323</b>	<b>\$ 6,272,328</b>	<b>\$ 6,605,203</b>	<b>\$ 6,955,896</b>	<b>\$ 7,325,418</b>
<b>TRANSFERS</b>																		
Mandatory transfers -																		
Renewals and replacements	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)	\$ (266,667)
Retirement of indebtedness	\$ (133,100)	\$ (1,017,085)	\$ (1,017,085)	\$ (1,017,085)	\$ (1,017,085)	\$ (1,017,085)	\$ (1,017,085)	\$ (1,017,085)	\$ (1,017,085)	\$ (1,017,085)	\$ (1,017,085)	\$ (1,017,085)	\$ (1,017,085)	\$ (1,017,085)	\$ (1,017,085)	\$ (1,017,085)	\$ (1,017,085)	\$ (1,017,085)
Nonmandatory transfers -																		
Renewals and replacements	\$ (383,138)	\$ (461,147)	\$ (539,267)	\$ (617,501)	\$ (695,852)	\$ (700,006)	\$ (704,284)	\$ (708,691)	\$ (713,230)	\$ (717,906)	\$ (722,721)	\$ (727,681)	\$ (732,790)	\$ (738,052)	\$ (743,472)	\$ (749,054)	\$ (754,804)	\$ (760,727)
<b>TOTAL TRANSFERS</b>	<b>\$ (782,905)</b>	<b>\$ (1,744,899)</b>	<b>\$ (1,823,019)</b>	<b>\$ (1,901,253)</b>	<b>\$ (1,979,604)</b>	<b>\$ (1,983,758)</b>	<b>\$ (1,988,036)</b>	<b>\$ (1,992,443)</b>	<b>\$ (1,996,982)</b>	<b>\$ (2,001,658)</b>	<b>\$ (2,006,473)</b>	<b>\$ (2,011,433)</b>	<b>\$ (2,016,542)</b>	<b>\$ (2,021,804)</b>	<b>\$ (2,027,224)</b>	<b>\$ (2,032,806)</b>	<b>\$ (2,038,556)</b>	<b>\$ (2,044,479)</b>
<b>NET INCREASE / (DECREASE) IN ASSETS</b>	<b>\$ 540,355</b>	<b>\$ 180,932</b>	<b>\$ 199,472</b>	<b>\$ 723,822</b>	<b>\$ 1,239,866</b>	<b>\$ 1,078,266</b>	<b>\$ 907,384</b>	<b>\$ 726,690</b>	<b>\$ 535,619</b>	<b>\$ 333,574</b>	<b>\$ 119,922</b>	<b>\$ (106,010)</b>	<b>\$ (344,934)</b>	<b>\$ (597,607)</b>	<b>\$ (864,833)</b>	<b>\$ (1,147,465)</b>	<b>\$ (1,446,408)</b>	<b>\$ (1,762,628)</b>
FUND BALANCE, Begin Fiscal Year	2,641,279	3,181,634	3,362,566	3,562,038	4,285,860	5,525,726	6,603,992	7,511,376	8,238,066	8,773,685	9,107,259	9,227,181	9,121,171	8,776,237	8,178,630	7,313,797	6,166,332	4,719,924
FUND BALANCE, End Fiscal Year	3,181,634	3,362,566	3,562,038	4,285,860	5,525,726	6,603,992	7,511,376	8,238,066	8,773,685	9,107,259	9,227,181	9,121,171	8,776,237	8,178,630	7,313,797	6,166,332	4,719,924	2,957,296

**ASSUMPTIONS:**

\*Revenues are projected utilizing Fall semester enrollment numbers and does not take into account any reduction in enrollment that occur in Spring semesters

- Student fees @ proposed incremental fee increases per 2 semesters/year multiplied by 20,644 full time student enrollment (MAPS 2004/2005).
- Other revenue to include rental of miscellaneous necessities such as locks, fitness accessories, etc. This is in addition to CC revenues @3% growth.
- Estimated personnel costs - increase each year by 5%. BU7 5% increase for YR 4 & 5.
- Estimated student personnel - increase in student assistance for recreation center YR2009. Increases are at 5%.
- Estimate of utility cost at increase of 5% per year (at YR2009, increase is by \$225,000 for new building consumption)
- General repair and replacement of equipment and non-personal services.
- Estimated to be minimal in first few years but to increase over time due to wear and tear. Increases at 5% overall.
- Includes all supplies at 5% increase each year. YR2009 recreation center operating/office supplies = \$5000.
- Additional improvements not covered under funds for furnishings & equipment (FF&E) in capital improvements. Increases at 10%+\$5000 per year after YR 3. Includes CC equipment replacement.
- Miscellaneous expenditures for management of the facility throughout the year - 5% increase per year.
- Represents 40% of the replacement cost of the structure over 30 years.
- \$14,000,000 CIP cost amortized over 30 years @ 6% interest (see amortization schedule) begins in 2nd year of increase; for first year, 2007-2008, only costs of existing bond to be paid off is reflected.
- Estimated 10% voluntary transfer for repair and replacement.
- Intramural Sports operating expenses as a line item given its anticipated integration within the Campus Center.

Fund Balance represents the accumulation of unencumbered reserves collected over the years of operations. Amount includes both operating & voluntary reserves.

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\*Line item costs are anticipated to be much higher, as more detail is added to the analysis.

\*Revenues from student fees does not include fees assessed for Summer Sessions. This remains at \$8/student for CC Operations and \$2 for programming

# University of Hawai‘i Office of Internal Audit Emergency Response Plan

University of Hawai‘i (University) Department Information:

**Office of Internal Audit  
Makai Campus 15  
1465 Lower Campus Road  
Honolulu, Hawaii 96822  
Phone: 956-8945**

Contact Name:

**Glenn Shizumura, Director  
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Date of plan:

**April 2020  
July 2021 (revised)  
July 2022 (revised)**

## **I. Mission and organization of the Office of Internal Audit**

The mission of the Office of Internal Audit (Internal Audit) is to assist the University’s Board of Regents (BOR) and University Management (President, Senior Management Team, Chancellors, etc.) fulfill their oversight, management, and operating responsibilities. This is accomplished through providing independent and objective assurance and consulting services conducted in a systematic and disciplined approach to evaluate, add value, and improve the University’s operations.

Internal Audit reports directly to the Committee on Independent Audit of the BOR and is supported administratively by the Vice President for Budget and Finance/Chief Financial Officer.

## **II. Purpose**

The purpose of this Emergency Response Plan is to document Internal Audit’s process in evaluating and implementing a response to a significant business disruption (emergency situation) including but not limited to the following:

- Severe weather (hurricane, flood, etc.)
- Fire
- Hazardous material spills
- Building/structure collapse
- Biological threats (pandemic/infectious/communicable disease)
- Terrorism
- Workplace violence
- Etc.

### **III. Process to evaluate and implement a response**

The following describes Internal Audit's process in evaluating and implementing a response to a business disruption. The response will vary depending upon the type and duration of the business disruption.

#### **A. Revisit Internal Audit's objectives**

The mission of Internal Audit is to assist the BOR and University Management in fulfilling their oversight, management, and operating responsibilities. Accordingly, business continuance is an objective which Internal Audit can perform both "in office" and "remotely".

##### **1) Effectiveness and efficiency of working remotely**

The nature of Internal Audit's work entails gathering, analyzing and evaluating audit evidence then preparing the associated report. Efficient and effective analysis and review of this audit evidence generally requires face to face meetings by Internal Audit staff (Director and staff auditors) as well as face to face meetings with auditee personnel. Preparation of the associated report requires significant collaboration amongst Internal Audit staff and is most effectively accomplished via face to face meetings. Working remotely, while possible is not preferable as it negatively impacts the efficiency and effectiveness of Internal Audit's work. All Internal Audit employees are currently working at the Office of Internal Audit.

##### **2) Remote access to server is essential**

A substantial portion of Internal Audit's documents and working papers associated with its audit projects are stored on a computer server historically only accessible by Internal Audit staff while in the office. Working remotely for business continuance purposes requires readily available access to this computer server. With the assistance of personnel from the University's Information Technology Services department, Internal Audit is able to obtain remote access to this server in the event of a business disruption requiring Internal Audit staff to work remotely.

##### **3) Safety is a priority**

While business continuance is an objective, it is not a priority. The first priority is life safety. Accordingly, ensuring the safety of Internal Audit personnel is a top priority which may include such actions as evacuation, shelter-in-place, lockdown, etc.

#### **B. Identify employees that are "necessary and essential"**

Internal Audit personnel currently consist of the following:

- Director
- Three staff auditors
- One administrative assistant
- Student employees

##### **1) Director and staff auditors**

For purposes of meeting Internal Audit's business continuance objective, the Director and staff auditors are deemed "necessary and essential" employees. If required, the Director and staff auditors have the ability to work remotely via an Internal Audit issued laptop computer or a computer owned by the auditor. However, working remotely will negatively impact Internal Audit's ability to complete its work efficiently and effectively due to the lack of face to face meetings.

2) Administrative assistant

The administrative assistant is also deemed “necessary and essential” but can primarily work remotely during a business disruption but must be available to return to Internal Audit with short notice. The primary duties of the administrative assistant are as follows:

- a. Provide information technology support.
- b. Manage the storage, back-up and security of Internal Audit’s computer server.
- c. Maintain office supplies and equipment.
- d. Prepare and issue fiscal related documentation for procuring goods and processing payments.
- e. Coordinate work orders and auxiliary services for the office.
- f. Manage office information flow including the review and submission of student employee timesheets.

Duties a – c must be performed in office while duties d – f can be performed remotely. The administrative assistant also has the ability to work remotely with a computer owned by the administrative assistant.

3) Student employee(s)

Internal Audit employs University students majoring in accounting to provide the students with the opportunity to experience auditing from an internal audit perspective in addition to an external audit perspective. In addition to providing audit assistance to Internal Audit staff, student employees assist the administrative assistant with duties a - f. Student employees are **not** deemed “necessary and essential” and would not need to work in connection with a business disruption. In their absence, Internal Audit staff and the administrative assistant would perform the duties assigned to student employees.

C. Assess Internal Audit assets

Internal Audit’s most significant asset after its personnel is its audit files. These audit files are maintained both electronically and in hard copy. The electronic audit files are maintained on Internal Audit’s computer server. These electronic files are backed up weekly utilizing UH Enterprise Dropbox (cloud storage program).

The contents of Internal Audit’s computer server primarily consist of documents supporting Internal Audit projects (audit working papers), documents associated with the University’s external audits (primarily audit reports, Internal Audit created working papers to support the external auditors), timesheets of Internal Audit personnel, and administrative files (supply inventory lists, student auditor tasks, student auditor presentations, etc.). Copies of the electronic files may also be maintained on Internal Audit staff assigned computers. The hard copy files are stored in a locked file cabinet and include a copy of the electronic files on a CD/DVD.

Audit working paper files associated with active audit projects are updated daily. Active audit projects are defined as audit projects that are currently undergoing audit procedures. Generally, three to five audit projects are deemed active during any work week. Historical audit projects for which the audit deliverable was issued are deemed archived. The audit working paper files associated with archived projects are not updated and revised. Administrative files (supply inventory lists, student auditor tasks, etc.) may be updated and revised monthly. External audit file information is revised in connection with the year-end University financial statement audit.

Given that frequent revisions generally only occur to a minimal number of electronic files coupled with multiple copies of these files stored on different media (Internal Audit staff



computers, CD/DVD, e-mail attachments, hard copy documents, etc.), Internal Audit has determined that backup of the Internal Audit server on a weekly basis to UH Enterprise Dropbox is sufficient to mitigate a significant disruption to operations.

All computers have University required anti-malware software installed and updated. Laptops are secured in a locked file cabinet. All Internal Audit computers are password protected.

Internal Audit's maintains minimal office supplies and re-orders inventory in connection with our periodic inventory counts. Inadequate office supplies would not be an issue as a result of a business disruption.

D. Coordinate with emergency services personnel

Internal Audit will adhere to University instructions regarding the actions to be taken in the event of a business disruption such as evacuation, shelter-in-place, etc. In the event of an evacuation, there are no logistical problems for disabled individuals as the building housing Internal Audit includes wheelchair ramps. Internal Audit can easily secure all doors and has minimal glass windows such that a lockdown or sheltering-in-place would pose no issues.

E. Other issues

Operational and financial impacts to Internal Audit resulting from a business disruption include the following:

1) Financial

A short-term (several days to a few weeks) business disruption will have minimal financial impact. Full-time staff would remain intact with the possibility of furloughing student employees. A long-term (excess of one month) business disruption may have significant financial impact if accompanied with a decrease in State of Hawai'i funding. Funding decreases may result in a decrease (or elimination) of student employees, reduction of purchases (unless absolutely necessary) of office supplies and computer equipment and the non-renewal of Internal Audit's electronic subscription to accounting/auditing reference materials.

Internal Audit's staff auditors and administrative assistant are HGEA Bargaining Unit 8 employees. Accordingly, consultation with HGEA would be required with respect to any pay cuts or layoffs. If layoffs are required, the Director will make that determination taking into consideration job function, performance and seniority.

2) Insurance

Internal Audit's office and equipment are insured by the University's property coverages (self-insurance reserves, University insurance policy then State of Hawai'i policy). As previously noted, Internal Audit's most significant and important asset is their personnel.

3) Communication

A business disruption will have minimal impact to communication. All Internal Audit personnel can communicate via their personal cell phones (voice or text) or through e-mail. However, and as noted previously, face to face communication is preferable. Accordingly, the lack of face to face communication may negatively impact Internal Audit's ability to efficiently and effectively complete audit projects.

F. Recovery strategy

Internal Audit has planned for the possible damage to its computer server (fire, severe weather, etc.) by utilizing UH Dropbox. Accordingly, should damage to the computer server occur, Internal Audit could resume operations within a day by downloading information from UH Enterprise Dropbox to a new/different computer server.

**IV. Assessment**

As described in the prior section, Internal Audit has the capability to continue its operations either “in office” or “remotely” in response to a business disruption. A long-term business disruption lasting several months may create financial issues resulting in employee layoffs and other cost cutting measures. However, Internal Audit would still be able to continue to operate in order to meet its objectives.

In the event of a business disruption, a separate memorandum will be prepared describing Internal Audit’s planned actions in response to the business disruption. The response must consider the type and duration of the business disruption as well as guidance provided by University leadership.

**V. Operations during a business disruption**

The Director would be in constant and continuous contact with staff auditors and administrative assistant through e-mails, phone calls and text message. A daily conference call and periodic video conferencing will be scheduled. The Director will also be in contact with the Board Secretary during these business disruptions.

**University of Hawaii**  
**Whistleblower Summary Report**  
**As of July 28, 2022**

Unit	June 15, 2016 (inception) - July 28 ,2022			July 1, 2021 - July 28, 2022		
	Total	Open	Closed	Total	Open	Closed
System	45	0	45	0	0	0
UH Manoa	305	7	298	0	0	0
UH Hilo	128	3	125	0	0	0
UH West Oahu	12	0	12	0	0	0
Maui College	18	0	18	0	0	0
Kapiolani CC	78	0	78	0	0	0
Leeward CC	15	0	15	0	0	0
Honolulu CC	22	0	22	0	0	0
Windward CC	19	1	18	1	1	0
Hawaii CC	47	0	47	0	0	0
Kauai CC	9	1	8	0	0	0
CC System	1	0	1	0	0	0
<b>Total</b>	<b>699</b>	<b>12</b>	<b>687</b>	<b>1</b>	<b>1</b>	<b>0</b>

Unit	July 1, 2021 - June 30, 2022			July 1, 2020 - June 30, 2021		
	Total	Open	Closed	Total	Open	Closed
System	4	0	4	8	0	8
UH Manoa	65	4	61	49	2	47
UH Hilo	11	3	8	8	0	8
UH West Oahu	1	0	1	4	0	4
Maui College	1	0	1	3	0	3
Kapiolani CC	5	0	5	4	0	4
Leeward CC	8	0	8	1	0	1
Honolulu CC	4	0	4	4	0	4
Windward CC	0	0	0	1	0	1
Hawaii CC	7	0	7	11	0	11
Kauai CC	3	1	2	1	0	1
CC System	0	0	0	1	0	1
<b>Total</b>	<b>109</b>	<b>8</b>	<b>101</b>	<b>95</b>	<b>2</b>	<b>93</b>

Unit	July 1, 2019 - June 30, 2020			June 15, 2016 (inception) - June 30, 2019		
	Total	Open	Closed	Total	Open	Closed
System	6	0	6	27	0	27
UH Manoa	43	1	42	148	0	148
UH Hilo	12	0	12	97	0	97
UH West Oahu	1	0	1	6	0	6
Maui College	4	0	4	10	0	10
Kapiolani CC	19	0	19	50	0	50
Leeward CC	0	0	0	6	0	6
Honolulu CC	4	0	4	10	0	10
Windward CC	3	0	3	14	0	14
Hawaii CC	6	0	6	23	0	23
Kauai CC	1	0	1	4	0	4
CC System	0	0	0	0	0	0
<b>Total</b>	<b>99</b>	<b>1</b>	<b>98</b>	<b>395</b>	<b>0</b>	<b>395</b>

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date Opened	Date Closed	Description
			Employee	Student			
<b>Days open: less than 30 days</b>							
708	Windward CC	Employment and HR	Y	N	07/14/22	-	Hiring practices
<b>Days open: 31 - 60 days</b>							
None							
<b>Days open: 61 - 90 days</b>							
None							
<b>Days open: Over 91 days</b>							
693	Kauai CC	Other	Y	N	04/26/22	-	Employee allegedly stealing University property.
682	UH - Hilo	Employment and HR	N	Y	03/08/22	-	Unprofessional behavior by former supervisor.
679	UH - Manoa	Employment and HR	Y	Y	02/28/22	-	Unprofessional/inappropriate behavior by faculty.
678	UH - Hilo	Employment and HR	Y	N	02/21/22	-	Staff member improperly trains and does not supervise employees.
675	UH - Hilo	Student Affairs	Y	N	02/14/22	-	Unsafe and unresolved complaints at student housing..
665	UH - Manoa	Employment and HR	N	N	01/20/22	-	Faculty member strongly supports the TMT.
642	UH - Manoa	Health and Safety	N	Y	10/04/21	-	Student became ill from class materials.
633	UH - Manoa	Employment and HR	Y	N	09/18/21	-	Faculty utilizing student internships inappropriately.
583	UH - Manoa	Employment and HR	Y	N	03/20/21	-	Employees not working and inappropriately using facilities
520	UH - Manoa	Employment and HR	N	-	08/31/20	-	Inappropriate behavior by faculty.
447	UH - Manoa	Employment and HR	Y	-	11/04/19	-	Inappropriate behavior by faculty. Investigation ongoing.

**Closed cases**

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.
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

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
694	UH - Manoa	Research	Y	Y	04/27/22	05/13/22	Intl research students lack agmts. Addtl info requested, none rec'd.
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. Resolved.
687	UH - Manoa	Student Affairs	N	Y	03/17/22	03/24/22	Unfair treatment of student housing resident. Action taken.
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.
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.
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.
674	Kauai CC	Information Technology	Y	N	02/06/22	03/01/22	Faculty using UH e-mail system inappropriately. 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	Employee using UH vehicle inappropriately. Action taken.
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.
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 sapm 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.

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
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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.
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.
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 Hawn 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.
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.

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

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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.
599	UH - Manoa	Employment and HR	N	Y	07/06/21	08/06/21	Inappropriate actions by faculty. Addtl info requested, none received.
598	UH - Manoa	Employment and HR	Y	Y	06/30/21	06/30/21	Unporofessional faculty. Previously investigated and resolved.
597	UH - Manoa	Employment and HR	Y	Y	06/30/21	06/30/21	Hiring unqualified personnel. Identical to case #578.. No violation.
596	UH - Manoa	Student Affairs	N	Y	06/27/21	07/16/21	Student reated unfairly. Referred to Office of Student Conduct.
595	UH - Manoa	Employment and HR	Y	N	06/24/21	07/06/21	Unporofessional faculty. Previously investigated and resolved.
594	UH - Manoa	Information Technology	N	N	05/19/21	11/29/21	Inappropriate use of IT equipment. No violation.
593	System	Health and Safety	N	N	05/19/21	06/24/21	Disagrees with vaccine mandate. No violation.
592	UH - Manoa	Employment and HR	Y	N	05/15/21	03/25/22	Supervisors are not competant. Action taken.
591	Maui College	Employment and HR	Y	N	05/07/21	06/07/21	Supervisors are unprofessional. Investigated, no violation.
590	UH - Manoa	Employment and HR	Y	N	05/07/21	05/22/21	Employee performing work above his qualifications. Action taken.
589	System	Employment and HR	N	N	05/06/21	08/05/21	Employee promotes not-for-profit entity. Investgiated, no violation.
588	UH - Manoa	Health and Safety	Y	N	05/06/21	05/07/21	Employee not wearing mask. Investigated and resolved.
587	UH - Hilo	Student Affairs	N	Y	04/27/21	06/07/21	Student used offensive term during Zoom.. Investigated, action taken.
586	UH - Manoa	Student Affairs	N	Y	04/17/21	05/06/21	Unfair grading and poor behavior by professor. Investigated and resolved.
585	CC System	Employment and HR	Y	N	04/13/21	04/30/21	Nepotism. Investigated, no violation.
584	UH - Manoa	Research	N	N	04/01/21	05/18/21	Assertion that professor discredited reporters work. No violation.
582	UH - Manoa	Health and Safety	Y	N	03/12/21	03/16/21	Trash in parking structure. Investigated and resolved
581	UH - Manoa	Student Affairs	N	Y	03/11/21	03/25/21	Identical to case 580
580	UH - Manoa	Student Affairs	N	Y	03/11/21	03/25/21	Marijuana use in dorms. Investigated and action taken.
579	UH - Manoa	Student Affairs	N	Y	03/11/21	03/25/21	Marijuana use by student. Investigated and action taken.
578	UH - Manoa	Employment and HR	Y	N	03/10/21	05/13/21	Hiring unqualified personnel. Employee was qualified. No violation.
577	Hawaii CC	Employment and HR	N	Y	03/08/21	03/29/21	Identical to case 576.
576	Hawaii CC	Employment and HR	N	Y	03/06/21	03/29/21	Inappropriate management. Addtl info requested, none received.
575	Kauai CC	Student Affairs	N	N	03/06/21	03/11/21	Unfair exams. Investigated, no violation.
574	UH - Hilo	Student Affairs	N	Y	03/06/21	04/08/21	Disruptive student. Addtl info requested, none received.
573	UH - Manoa	Health and Safety	Y	Y	03/05/21	05/06/21	Non-resident in dorms. Investigated and resolved.
572	Hawaii CC	Financial	N	Y	03/05/21	04/01/21	Lack of disclosure of financial info to student. Investigated, no violation.
571	UH - Manoa	Health and Safety	Y	Y	03/05/21	05/06/21	Student drinking alcohol on campus. Investigated, action taken.
570	Kapiolani CC	Employment and HR	Y	N	03/05/21	04/06/21	Employee working remotely. Investigated, no violation.
569	Hawaii CC	Employment and HR	Y	N	03/02/21	03/05/21	Employee working remotely. Investigated, no violation.

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
568	UH - Manoa	Health and Safety	Y	Y	02/27/21	03/11/21	Student asserts misclassification for vaccine. Investigated, no violation.
567	UH - Manoa	Employment and HR	Y	N	02/27/21	03/25/21	Worker not performing duties. Investigated and action taken.
566	UH - Manoa	Health and Safety	Y	Y	02/26/21	03/05/21	Students smoking in lab room. Investigated and action taken.
565	UH - West Oahu	Student Affairs	Y	Y	02/24/21	05/07/21	Student paid for goods/svcs not rec'd. Addtl info requested, none rec'd.
564	UH - Manoa	Employment and HR	Y	N	02/17/21	01/29/22	Non-compliance with hiring policies. Action taken.
563	UH - Manoa	Financial	N	Y	02/11/21	02/19/21	Approval of courses receiving VA benefits. Investigated, resolved.
562	UH - Manoa	Other	N	N	02/10/21	03/01/21	Inappropriate photos. Investigation referred to Title IX office.
561	UH - Manoa	Health and Safety	Y	N	01/29/21	02/08/21	Untimely notification of student with COVID-19. Investigated, resolved
560	UH - Manoa	Student Affairs	N	Y	01/26/21	01/27/21	Inappropriate video posted on-line. Investigated, no violation.
559	System	Employment and HR	Y	-	01/15/21	01/22/21	Non-compliance with hiring policies. Investigated, no violation.
558	UH - Manoa	Student Affairs	N	-	01/13/21	01/25/21	Student inappropriately receiving financial aid. Investigated, no violation.
557	UH - Manoa	Employment and HR	N	-	01/13/21	05/18/21	Incompetant personnel. Addtl info requested, none rec'd.
556	Kapiolani CC	Employment and HR	N	-	01/02/21	03/02/21	Personnel working a second job. Investigated, no violation.
555	System	Research	Y	-	12/15/20	01/19/21	Performing research w/o proper aproval. Investigated, no violation.
554	System	Employment and HR	Y	-	12/13/20	01/22/21	Non-compliance with hiring policies. Investigated, no violation.
553	UH - Manoa	Health and Safety	Y	-	12/07/20	12/15/20	Police officer on campus not wearing a mask. Resolved.
552	Kapiolani CC	Employment and HR	N	-	11/15/20	12/22/20	Personnel working a second job. Investigated, no violation.
551	UH - Manoa	Employment and HR	Y	-	11/17/20	4/18/2021	Employees required to work on campus. Investigated and action taken.
550	UH - Manoa	Other	Y	-	11/09/20	11/23/20	Individual inappropriately obtaining goods. Addtl info requested, none rec'd.
549	Honolulu CC	Employment and HR	Y	-	10/29/20	11/09/20	Unfair treatment of employees. Investigated, no violation.
548	System	Employment and HR	Y	-	10/26/20	01/22/21	Hiring unqualified personnel. Investigated, no violation.
547	Hawaii CC	Information Technology	N	-	10/26/20	11/09/20	Inappropriate use of UH e-mail. Investigated, action taken.
546	Windward CC	Employment and HR	Y	-	10/22/20	01/21/21	Unprofessional treatment of employees. Investigated, resolved
545	UH - Hilo	Employment and HR	Y	-	10/15/20	11/23/20	Employee working from home. Investigated and action taken.
544	UH - Hilo	Property/Facilities	Y	-	10/15/20	11/19/20	Building code violation. Investigated, action taken.
543	UH - Manoa	Employment and HR	N	-	10/14/20	01/26/21	Inappropriate behavior by faculty. Investigated, action taken.
542	UH - Hilo	Employment and HR	Y	-	10/14/20	11/23/20	Disclosure of confidential information. Addtl info requested, none rec'd.
541	Honolulu CC	Information Technology	N	-	10/10/20	11/09/20	Inappropriate content on Twitter account. Investigated, no violation.
540	UH - Manoa	Health and Safety	N	-	10/09/20	11/02/20	Non-compliance with COVID-19 rules. Addtl info requested, none rec'd.
539	UH - Manoa	Employment and HR	Y	-	10/04/20	04/24/21	Poor management of staff and facilities. Investigated and resolved.
538	System	Employment and HR	Y	-	09/30/20	02/03/21	Unresponsiveness of campus management. Investigated, no violation.
537	UH - Manoa	Health and Safety	N	-	09/24/20	10/29/20	Non-compliance with COVID-19 rules. Resolved, action taken.
536	UH - West Oahu	Health and Safety	N	-	09/23/20	11/17/20	Homeless on UHWO property. Investigated, not UHWO property.
535	Maui College	Health and Safety	N	-	09/17/20	12/08/20	Violation of COVID-19 rules. Investigated, no violation.
534	UH - Manoa	Employment and HR	Y	-	09/12/20	11/23/20	Casual hire employee laid off. Investigated, action taken.
533	UH - Manoa	Employment and HR	Y	-	09/12/20	11/23/20	Redundant administrator job description. Investigated, no redundancy.
532	UH - Manoa	Employment and HR	Y	-	09/11/20	07/12/21	Poor leadership by supervisor. Investigated, action taken.
531	Honolulu CC	Employment and HR	Y	-	09/09/20	09/11/20	Faculty contract not renewed. Investigated, no violation.
530	Hawaii CC	Health and Safety	N	-	09/09/20	09/15/20	Non-compliance with COVID-19 rules. Investigated, resolved.



**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

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529	Kapiolani CC	Employment and HR	Y	-	09/09/20	12/08/20	Employee unwilling to assist fellow employee. Investigated, no violation.
528	Leeward CC	Employment and HR	Y	-	09/03/20	11/09/20	Approval pending for "Work from Home" request. No violation.
527	UH - Manoa	Employment and HR	Y	-	09/02/20	09/17/20	Untimely approval of timesheet. Investigated, action taken.
526	UH - Hilo	Health and Safety	N	-	09/01/20	10/26/20	Non-compliance with COVID-19 rules. Investigated, action taken.
525	UH - Manoa	Employment and HR	Y	-	08/31/20	11/23/20	Approved "Work from Home" requests not returned. Resolved.
524	UH - Manoa	Student Affairs	N	-	08/31/20	12/01/20	Academic grievance. Addtl info requested, no response.
523	Honolulu CC	Student Affairs	N	-	08/31/20	09/08/20	Unfair policy to obtain resident status. Investigated, no violation.
522	UH - Manoa	Health and Safety	N	-	08/31/20	09/18/20	Non-compliance with COVID-19 rules. Invetigated, action taken.
521	UH - Manoa	Employment and HR	Y	-	08/31/20	03/25/22	Vacant position not filled as promised. No violation.
519	UH - Manoa	Other	N	-	08/31/20	09/01/20	Students snap chat account. Not University related. Closed.
518	UH - Manoa	Health and Safety	Y	-	08/31/20	09/18/20	Non-compliance with COVID-19 rules. Investigated, action taken.
517	Hawaii CC	Employment and HR	Y	-	08/31/20	09/02/20	Incorrect instructor teaching listed course. Investigated, no violation.
516	UH - Manoa	Health and Safety	N	-	08/31/20	08/31/20	Students violating housing policies. Referred to Office of Judicial Affairs.
515	UH - Manoa	Health and Safety	N	-	08/24/20	09/18/20	Non-compliance with COVID-19 rules. Inveatigated, action taken.
514	UH - Hilo	Student Affairs	N	-	08/20/20	03/01/21	Hold placed on student acct preventing enrollment. Investigated, resolved.
513	System	Employment and HR	Y	-	08/19/20	01/22/21	Hiring unqualified personnel. Investigated, no violation.
512	UH - West Oahu	Employment and HR	Y	-	08/10/20	12/22/20	Faculty also employed off campus. Investigatedm no violation.
511	System	Information Technology	N	-	07/29/20	09/09/20	Inappropriate e-mail. Investigated, action taken.
510	UH - West Oahu	Student Affairs	N	-	07/23/20	09/21/20	Academic grievance. Investigated, resolved.
509	UH - Hilo	Employment and HR	Y	-	07/20/20	08/19/20	Exclusionary and discriminatory behavior. Investigated, action taken.
508	UH - Manoa	Health and Safety	N	-	07/20/20	11/23/20	Lack of transparency Addtl info requested, no response.
507	Hawaii CC	Financial	N	-	07/13/20	12/15/20	Misrepresentation of info to obtain financial aid. Investigated, no violation.
506	Hawaii CC	Employment and HR	N	-	07/11/20	08/31/20	Lack of confidentiality. No violation.
505	Hawaii CC	Financial	Y	-	07/05/20	11/19/20	Misrepresentation of information to obtain financial aid. No violation.
504	Hawaii CC	Employment and HR	N	-	07/04/20	07/13/20	Lack of confidentiality. No violation.
503	UH - Manoa	Property/Facilities	Y	-	06/26/20	07/14/20	Misuse of property. Investigated and resolved.
502	Hawaii CC	Employment and HR	Y	-	06/19/20	10/01/20	Elimination of employee position Investigated, no violation.
501	Hawaii CC	Student Affairs	N	-	06/13/20	08/30/20	Security not performing a thorough investigation. No violation.
500	System	Information Technology	N	-	06/13/20	09/08/20	Use of copyrighted video. Addtl info requested, none received.
499	UH - Manoa	Employment and HR	Y	-	06/07/20	10/06/20	Conflict of interest. Addtl info requested, none received.
498	UH - Hilo	Other	N	-	06/05/20	07/01/20	Inappropriate Instagram posting Investigated and resolved.
497	Honolulu CC	Employment and HR	Y	-	06/03/20	11/16/20	Inappropriate faculty promotion. Mo policy/procedure violations.
496	UH - Manoa	Student Affairs	N	-	05/09/20	05/22/20	Insufficient time for final exam. Case referred to dept chair.
495	UH - Manoa	Health and Safety	Y	-	04/29/20	06/23/20	Mandatory lab class during COVID. Investigated and resolved
494	UH - Manoa	Employment and HR	N	-	04/23/20	06/29/20	Outside employment. Misuse assets. Investigated and resolved.
493	UH - Manoa	Health and Safety	N	-	04/22/20	05/22/20	Guest in dorms during COVID pandemic. Imvestigated, action taken.
492	UH - Manoa	Employment and HR	Y	-	04/20/20	10/06/20	Poor behavior by Graduate Director. Addtl info requested, none received.
491	Honolulu CC	Employment and HR	N	-	04/17/20	05/27/20	Unqualified instructor. Addtl info requested, none received.
490	Maui College	Employment and HR	Y	-	04/15/20	05/17/20	Faculty not paid agreed upon amt. Investigated and resolved.

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
489	UH - Manoa	Student Affairs	Y	-	04/03/20	04/22/20	Academic grievance forwarded to Department Chair.
488	Windward CC	Employment and HR	Y	-	04/02/20	05/07/20	Outside employment. Investigated, no violation.
487	System	Health and Safety	Y	-	03/19/20	04/03/20	Working during COVID 19 s/n/b "essential".\Referred to UH FAQ.
486	UH - Hilo	Health and Safety	Y	-	03/16/20	04/23/20	Lack of transparency re: COVID 19. Investigated, resolved.
485	Kapiolani CC	Employment and HR	Y	-	03/05/20	04/24/20	Unauthorized decisions by staff personnel. Investigated, no violation.
484	UH - Manoa	Employment and HR	Y	-	03/05/20	04/14/20	Inappropriate hiring practices. Investigated, action taken.
483	UH - Manoa	Other	N	-	03/05/20	03/13/20	Falsified anonymous letter. Investigated in 2010. Case closed.
482	Hawaii CC	Employment and HR	Y	-	03/02/20	03/25/20	Inappropriate hiring practices. Investigated, no violation
481	Hawaii CC	Property/Facilities	N	-	03/02/20	08/31/20	Improper use of University vehicle. Investigated, no violation.
480	UH - Manoa	Information Technology	Y	-	03/01/20	03/23/20	Unauthorized access to personal info. Addtl info requested, not recd.
479	UH - Manoa	Student Affairs	N	-	02/22/20	04/28/20	Unruly dorm roommates. Investigated and resolved.
478	Kapiolani CC	Other	Y	-	02/21/20	02/24/20	Identical to case #471.
477	Kapiolani CC	Other	Y	-	02/21/20	02/24/20	Identical to case #471.
476	UH - Hilo	Employment and HR	Y	-	02/12/20	03/17/20	Employee discussing confidential info. Investigated, resolved.
475	Kapiolani CC	Employment and HR	Y	-	02/12/20	12/08/20	Employees not working. Investigated, no violation.
474	UH - Manoa	Information Technology	Y	-	02/12/20	02/19/20	Inappropriate e-mail. Investigated, no violation.
473	Kapiolani CC	Other	Y	-	02/11/20	02/24/20	Identical to case #471.
472	Honolulu CC	Employment and HR	Y	-	02/11/20	08/31/20	Unprofessional behavior at dept mtg. Investigated, no violation.
471	Kapiolani CC	Other	Y	-	02/07/20	02/24/20	Faculty disagrees with Staff Council decision. No violation.
470	Kapiolani CC	Employment and HR	Y	-	02/06/20	05/07/20	Employees not working. Investigated, n\o violation.
469	Maui College	Property/Facilities	Y	-	01/31/20	03/05/20	Improper disposal of furniture. Investigated, no violation.
468	Kapiolani CC	Employment and HR	Y	-	01/30/20	03/05/20	Abuse of leave system. Addtl info requested, not provided.
467	Hawaii CC	Employment and HR	Y	-	01/21/20	05/06/20	Poor behavior from co-workers. Addtl info requested, not provided.
466	UH - West Oahu	Financial	Y	-	01/16/20	09/06/20	Inaccurate classification of student as resident. Investigated and resolved.
465	UH - Hilo	Student Affairs	N	-	01/15/20	02/12/20	Unfair treatment of students. Investigated, action taken.
464	System	Property/Facilities	Y	-	01/13/20	11/23/20	Inappropriate purchase of equipment. Investigated, resolved.
463	UH - Hilo	Student Affairs	N	-	01/13/20	02/04/20	Dorm resident is not student. Investigated and resolved.
462	Kapiolani CC	Employment and HR	Y	-	01/06/20	07/13/20	Inappropriate outside employment. Investigated, no violation.
461	UH - Manoa	Health and Safety	N	-	01/06/20	01/07/20	Smoking on campus. Resolved.
460	UH - Hilo	Employment and HR	Y	-	12/29/19	12/30/19	Identical to case #459.
459	UH - Hilo	Employment and HR	Y	-	12/18/19	01/12/20	Employee selling food at campus parking lot. Investigated, resolved.
458	UH - Manoa	Employment and HR	N	-	12/18/19	02/12/20	Reporter did not describe complaint. Closed for lack of info.
457	Kapiolani CC	Employment and HR	Y	-	12/15/19	09/22/20	Screening committee misconduct. Investigated, resolved.
456	UH - Manoa	Employment and HR	Y	-	12/08/19	04/22/20	Best candidate not hired. Investigated, appropriate action taken.
455	Windward CC	Student Affairs	N	-	12/04/19	12/13/19	Identical to case #452.
454	UH - Manoa	Student Affairs	N	-	12/02/19	08/25/20	Academic grievance. Investigated and action taken.
453	UH - Manoa	Employment and HR	Y	-	12/02/19	01/16/20	Unprofessional supervisors. Investigated and action taken.
452	Windward CC	Student Affairs	N	-	12/01/19	12/13/19	Disclosure of confidential student info. Investigated, no violation.
451	Honolulu CC	Health and Safety	Y	-	11/17/19	12/31/19	Hazardous materials. Investigated, no violation.

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
450	UH - Manoa	Financial	Y	-	11/18/19	12/03/19	Use of vendor approved lists. Addtl info requested but not received.
449	UH - Manoa	Student Affairs	N	-	11/16/19	11/19/19	Cheating on exam. Investigated and resolved.
448	UH - Hilo	Employment and HR	Y	-	11/12/19	12/16/19	Employees are not working. Investigated and action taken.
446	UH - Manoa	Student Affairs	N	-	10/24/19	11/08/19	Identical to case 444.
445	UH - Manoa	Student Affairs	N	-	10/24/19	10/24/19	Identical to case 444.
444	UH - Manoa	Student Affairs	N	-	10/19/19	10/24/19	Foreign student illegally working in Hawaii. Resolved.
443	UH - Manoa	Research	Y	-	10/18/19	01/16/20	Inappropriate travel. Investigated and no violation.
442	UH - Manoa	Student Affairs	N	-	10/17/19	10/24/19	Smoking in dorms. Investigated and resolved.
441	System	Financial	Y	-	10/16/19	10/17/19	Misuse of parking pass. Investigated and resolved.
440	UH - Manoa	Student Affairs	N	-	10/14/19	10/24/19	Student not attending class. Addtl info requested but not rec'd.
439	UH - Manoa	Employment and HR	N	-	10/11/19	11/04/19	Title IX matter. Addtl info requested but not rec'd
438	System	Health and Safety	Y	-	10/08/19	11/12/19	Ladder not compliant with OSHA. Resolved.
437	UH - Manoa	Employment and HR	Y	-	10/04/19	01/07/20	Uncompensated student employee. Investigated and no violation
436	UH - Manoa	Health and Safety	Y	-	10/04/19	10/06/19	Mold in showers. Investigated and remediated.
435	Kapiolani CC	Employment and HR	Y	-	10/04/19	02/24/20	Inappropriate comments by faculty. Investigated and no violation.
434	UH - Hilo	Other	Y	-	09/25/19	09/25/19	Reporter commends job performed by janitors.
433	UH - Manoa	Health and Safety	N	-	09/20/19	09/25/19	Knives in dorm room. Investigated and resolved.
432	UH - Manoa	Employment and HR	N	-	09/16/19	09/18/19	Employee not using earphones in library
431	Kapiolani CC	Research	Y	-	09/11/19	09/17/19	Misuse of grant funds. Investigated and no violation.
430	UH - Manoa	Student Affairs	N	-	09/09/19	09/10/19	Foreign student did not register for courses.
429	UH - Manoa	Employment and HR	Y	-	09/06/19	09/21/19	Employee not working. Investigated and no violation.
428	UH - Manoa	Other	Y	-	09/06/19	09/13/19	Facility non-compliance (identical to case 427)
427	UH - Manoa	Other	Y	-	09/06/19	09/13/19	Facility non-compliance. Non-compliance matters addressed.
426	UH - Hilo	Health and Safety	Y	-	09/05/19	09/06/19	Smoking on campus
425	Kauai CC	Health and Safety	N	-	09/03/19	10/15/19	Drugs on campus. Investigated and resolved.
424	UH - Manoa	Other	N	-	08/31/19	09/30/19	Disclosure of private information. Addtl info requested, not provided.
423	Kapiolani CC	Employment and HR	Y	-	08/30/19	08/30/19	HIPAA allegation. No violation.
422	Kapiolani CC	Employment and HR	Y	-	08/28/19	09/30/19	Gift to employee. Insufficient info to support allegation.
421	System	Other	Y	-	08/28/19	09/25/19	Scheduled periodic meetings revised to "as needed". No violation.
420	Mauai College	Student Affairs	N	-	08/27/19	10/01/19	Title IX matter forwarded to Title IX coordinator and resolved.
419	UH - Hilo	Employment and HR	Y	-	08/27/19	09/17/19	Promotion deferred. Investigated and resolved.
418	Mauai College	Employment and HR	Y	-	08/27/19	09/27/19	Supervisor rude to employees. Allegation addressed and resolved.
417	Kapiolani CC	Health and Safety	Y	-	08/27/19	09/30/19	Smoking on campus
416	Kapiolani CC	Employment and HR	Y	-	08/27/19	10/03/19	Identical to case 413
415	UH - Manoa	Student Affairs	N	-	08/27/19	09/18/19	Title IX issue when student was entrolled at a different school.
414	Kapiolani CC	Employment and HR	Y	-	08/27/19	01/06/20	Full time employee has outside employment. No violation.
413	Kapiolani CC	Employment and HR	Y	-	08/27/19	10/03/19	Employees not working scheduled time. Investigated and action taken.
412	UH - Manoa	Health and Safety	Y	-	08/22/19	09/12/19	Improper storage of chemicals. No violation.
411	UH - Manoa	Employment and HR	Y	-	08/09/19	09/14/19	Employee not working 8 hrs. Investigated and no violation.

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

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410	Kapiolani CC	Research	Y	-	08/02/19	08/06/19	Misuse of funds. No violation.
409	System	Employment and HR	Y	-	07/03/19	02/18/20	Hiring practices. No violation.
408	UH - Hilo	Employment and HR	Y	-	07/13/19	08/20/19	Security guard targeting employee. Investigated and resolved.
407	UH - Manoa	Other	N	-	07/13/19	07/15/19	Complaint does not involve the University.
406	Hawaii CC	Employment and HR	N	-	07/10/19	08/05/19	Supervisor difficult to work with. Investigated and no violation.
405	UH - Manoa	Property/Facilities	Y	-	07/03/19	10/17/19	Inappropriate use of University vehicle. Investigated and action taken.
404	UH - Manoa	Health and Safety	Y	-	06/29/19	01/08/20	Harrassment. Investigated, action taken.
403	UH - Hilo	Property/Facilities	N	-	05/31/19	05/31/19	Facility rental fee. Investigated and resolved.
402	UH - Manoa	Other	Y	-	05/11/19	09/29/19	Employee accountability/competence. Addtl info requested, not recd.
401	UH - Hilo	Property/Facilities	N	-	05/07/19	05/22/19	Transferred equipment to a different office. Investigated and resolved.
400	UH - Manoa	Employment and HR	Y	-	05/06/19	01/23/20	Conflict of interest. No violation.
399	UH - Manoa	Employment and HR	Y	-	05/06/19	07/03/19	Inaccurate reporting. Investigated and resolved.
398	UH - Hilo	Employment and HR	Y	-	05/05/19	05/23/19	Identical to case 397.
397	UH - Hilo	Employment and HR	Y	-	05/05/19	05/08/19	Conflict of interest. Investigated and no conflict.
396	UH - Manoa	Employment and HR	Y	-	05/02/19	01/08/20	Disrespectful supervisor. Investigated and resolved.
395	Leeward CC	Employment and HR	N	-	05/01/19	05/16/19	Inappropriate survey. Investigated and no policy violation.
394	Windward CC	Health and Safety	N	-	04/24/19	10/04/19	Smoking on campus.
393	UH - Manoa	Health and Safety	Y	-	04/08/19	04/10/19	Smoking on campus.
392	UH - Manoa	Employment and HR	N	-	04/04/19	05/07/19	Similar to case #390. Investigated and resolved.
391	Windward CC	Health and Safety	N	-	04/03/19	10/04/19	Smoking on campus.
390	UH - Manoa	Employment and HR	N	-	04/03/19	05/02/19	Inappropriate comments by faculty. Addtl info. reqstd but not recd
389	UH - Hilo	Employment and HR	Y	-	03/29/19	07/25/19	Favortism exhibited by supervisor. Investigated and no violation.
388	UH - Manoa	Health and Safety	N	-	03/28/19	04/04/19	Smoking on campus.
387	UH - Manoa	Employment and HR	Y	-	03/27/19	05/01/19	Service animal. No violation.
386	UH - Hilo	Property/Facilities	Y	-	03/25/19	07/25/19	Frequency of work related text messages on personal cell phone
385	UH - Hilo	Employment and HR	N	-	03/22/19	05/31/19	Inadequate leadership. Investigated and resolved.
384	Honolulu CC	Employment and HR	Y	-	03/19/19	03/28/19	Faculty complaint.
383	UH - Manoa	Employment and HR	Y	-	03/18/19	04/13/19	Employee not working 8 hrs. Investigated and resolved.
382	System	Information Technology	Y	-	03/14/19	03/21/19	Inappropriate University e-mails.
381	UH - Manoa	Employment and HR	Y	-	03/07/19	04/01/19	Employee absent from work
380	UH - Manoa	Other	N	-	03/06/19	03/19/19	Calls to UH Alumni requesting donations. No violation.
379	System	Employment and HR	Y	-	03/05/19	05/07/19	Employee working two separate positions. No violation.
378	Kauai CC	Employment and HR	N	-	02/28/19	10/15/19	Faculty unresponsive to e-mails. No violation.
377	UH - Hilo	Employment and HR	Y	-	02/28/19	05/31/19	Poor computer support. Investigated and resolved.
376	UH - Hilo	Employment and HR	Y	-	02/28/19	05/31/19	Employee not working 8 hrs. Investigated and resolved.
375	UH - Hilo	Student affairs	N	-	02/27/19	04/11/19	False allegations against student. Forwarded to Office of EEO.
374	UH - Manoa	Other	Y	-	02/25/19	02/26/19	Non-payment of scholarship check. Resolved with check prep.
373	Kapiolani CC	Employment and HR	N	-	02/25/19	12/31/19	Employee working on personal projects. Investigated and resolved.
372	UH - Manoa	Student affairs	Y	-	02/15/19	05/13/19	Inappropriate actions by student. Addtl info requested but not recd

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
371	UH - Manoa	Student affairs	Y	-	02/14/19	02/19/19	Unfair sanctions. No violation
370	UH - Manoa	Other	Y	-	02/14/19	02/19/19	Property confiscated. No violation.
369	UH - Manoa	Information Technology	Y	-	02/13/19	02/19/19	Technology equipment compromised
368	UH - Manoa	Health and Safety	N	-	02/08/19	02/11/19	Smoking on campus. Resolved
367	Windward CC	Employment and HR	N	-	02/08/19	10/27/21	Workplace complaints. Title IX Office investigating.
366	UH - Hilo	Other	N	-	02/07/19	03/07/19	Inappropriate Facebook post. Investigated and resolved.
365	Maui College	Student affairs	N	-	02/06/19	02/13/19	Identical to Case #363.
364	UH - Hilo	Employment and HR	Y	-	02/06/19	04/11/19	Inappropriate faculty behavior. Investigated and resolved.
363	Maui College	Student affairs	N	-	02/04/19	02/13/19	Treatment of student. No violation.
362	UH - West Oahu	Student affairs	N	-	01/26/19	02/25/19	Revocation of financial aid. Investigated and resolved.
361	UH - Manoa	Student affairs	Y	-	01/23/19	02/26/19	Inappropriate faculty behavior. Investigated and resolved.
360	UH - Hilo	Property/Facilities	N	-	01/18/19	05/31/19	Facility use form no longer available on-line. Investigated and resolved.
359	UH - Hilo	Health and Safety	Y	-	01/17/19	01/23/19	Security personnel not performing duties. Investigated and resolved.
358	Kapiolani CC	Employment and HR	Y	-	01/17/19	04/17/19	Faculty working at another job. No violation.
357	UH - Hilo	Employment and HR	N	-	01/16/19	05/31/19	Faculty treatment of student. Investigated and resolved.
356	UH - Hilo	Employment and HR	N	-	01/15/19	02/20/19	Lack of classes. Investigated and resolved.
355	Hawaii CC	Employment and HR	N	-	01/08/19	10/03/19	Service animal. Investigated and resolved.
354	Kapiolani CC	Employment and HR	Y	-	01/07/19	01/09/19	Unfair faculty course assignments. No policy violation.
353	Kapiolani CC	Employment and HR	Y	-	01/07/19	02/28/19	Poor behavior by employee. No violation.
352	UH - Hilo	Employment and HR	N	-	12/24/18	05/31/19	Office closing early. Investigated and resolved.
351	UH - Hilo	Athletics	N	-	12/12/18	04/11/19	Sports camps. Investigated and resolved.
350	UH - Manoa	Health and Safety	Y	-	12/07/18	10/21/19	Unsafe behavior toward employee. Investigated and resolved.
349	UH - Manoa	Employment and HR	Y	-	12/06/18	09/10/19	Employee discrimination. Investigated and resolved.
348	UH - Hilo	Research	Y	-	12/04/18	01/23/19	Research integrity. Investigated and action taken.
347	UH - Hilo	Other	N	-	12/03/18	01/14/19	Signage not displayed. Addtl informaton requested but not received.
346	UH - Hilo	Health and Safety	N	-	12/02/18	12/27/18	Inappropriate advice from Health Services employee.
345	UH - Hilo	Property/Facilities	N	-	12/01/18	01/14/19	Inadequate facilities. Investigated and resolved.
344	Kapiolani CC	Employment and HR	Y	-	11/30/18	08/31/20	Identical to case #343
343	Kapiolani CC	Employment and HR	Y	-	11/30/18	08/31/20	Employee discrimination. Investigated and closed.
342	Kapiolani CC	Employment and HR	Y	-	11/29/18	12/10/18	Outdated personnel policies to be updated.
341	Hawaii CC	Student affairs	N	-	11/29/18	10/03/19	Student reprimanded. No violation.
340	UH - Hilo	Property/Facilities	N	-	11/28/18	01/14/19	Change in facility rental fee. Investigated and resolved.
339	UH - Manoa	Financial	N	-	11/27/18	01/07/19	Non-payment of invoice. Payment made and case closed.
338	UH - Hilo	Employment and HR	N	-	11/21/18	01/14/19	Employees not working. Investigated and action taken.
337	UH - Hilo	Health and Safety	N	-	11/18/18	12/27/18	Improperly located smoke detectors and students smoking.
336	UH - Hilo	Health and Safety	N	-	11/17/18	12/27/18	Inappropriate advice from Health Services employee.
335	UH - Manoa	Property/Facilities	Y	-	11/16/18	11/30/18	Dump truck parked inappropriately. Addtl info requested.
334	UH - Manoa	Other	N	-	11/12/18	02/16/19	Inappropriate use of internet. Investigated and resolved.
333	UH - Hilo	Athletics	N	-	11/12/18	04/11/19	Mgt of sports camps, meal allowances. Investigated and resolved.

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
332	UH - Hilo	Other	N	-	11/11/18	11/27/18	Poor program management reviewed and resolved.
331	UH - Hilo	Property/Facilities	N	-	11/09/18	01/14/19	Change in facility rental fee. Resolved
330	UH - Hilo	Property/Facilities	N	-	11/06/18	11/27/18	Signage not displayed. Plan for displaying sign in development stage.
329	UH - Hilo	Property/Facilities	N	-	11/04/18	01/14/19	Lack of response for facility rental. Resolved.
328	UH - Manoa	Health and Safety	N	-	10/26/18	11/19/18	Smoking on campus. Contacted Office of Public Safety. Resolved.
327	UH - Hilo	Student Affairs	N	-	10/18/18	11/26/18	Faculty was unprofessional to student. Reviewed and action taken.
326	UH - Manoa	Employment and HR	N	-	10/17/18	02/16/19	Faculty complaint. Investigated and resolved.
325	UH - Manoa	Student Affairs	N	-	10/12/18	10/12/18	Confidentiality of student homework. Referred to Dept Chair.
324	Maui College	Employment and HR	Y	-	10/11/18	04/17/19	Staff vacation. Investigated and resolved.
323	UH - Hilo	Employment and HR	Y	-	10/09/18	12/04/18	Management decisions. Reviewed and action taken.
322	Windward CC	Employment and HR	Y	-	09/30/18	11/14/18	Lack of privacy. Reviewed and action taken.
321	System	Employment and HR	N	-	09/26/18	10/25/18	Inappropriate hiring of employee. Investigated and no violation.
320	UH - Manoa	Other	Y	-	09/25/18	09/27/18	Health of Waikiki Aquarium marine animals
319	UH - Hilo	Health and Safety	Y	-	09/19/18	10/23/18	Employees riding in bed of truck.
318	System	Employment and HR	Y	-	09/19/18	09/25/18	Identical to case #312.
317	Maui College	Employment and HR	Y	-	09/18/18	11/29/18	Supervisor is unprofessional. No violation.
316	System	Employment and HR	Y	-	09/18/18	09/25/18	Identical to case #312.
315	UH - Manoa	Other	N	-	09/18/18	09/18/18	Receiving e-mails from unknown hawaii.edu address.
314	System	Employment and HR	Y	-	09/17/18	09/25/18	Identical to case #312.
313	Hawaii CC	Employment and HR	Y	-	09/15/18	12/11/18	Lack of confidentiality. No violation.
312	System	Employment and HR	Y	-	09/14/18	09/25/18	Lack of transparency in hiring of personnel. No violation.
311	UH - Manoa	Employment and HR	Y	-	09/14/18	02/15/19	Employee accountability/competence. Addtl info requested, not recd
310	UH - Hilo	Health and Safety	N	-	09/13/18	10/23/18	Identical to case #298.
309	UH - Hilo	Health and Safety	N	-	09/12/18	10/23/18	Identical to case #298.
308	UH - Hilo	Health and Safety	N	-	09/12/18	10/23/18	Identical to case #298.
307	UH - Hilo	Health and Safety	N	-	09/12/18	10/23/18	Identical to case #298.
306	UH - Hilo	Health and Safety	N	-	09/12/18	10/23/18	Identical to case #298.
305	Hawaii CC	Employment and HR	Y	-	09/12/18	09/14/18	Conflict of interest. Investigated and no conflict.
304	Hawaii CC	Employment and HR	Y	-	09/12/18	04/22/19	Conflict of interest. Investigated and no conflict.
303	UH - Manoa	Financial	Y	-	09/11/18	01/07/20	Improper fees. Investigated and resolved.
302	UH - Hilo	Health and Safety	N	-	09/10/18	10/23/18	Identical to case #298.
301	UH - Hilo	Health and Safety	N	-	09/10/18	10/23/18	Identical to case #298.
300	UH - Hilo	Health and Safety	N	-	09/10/18	10/23/18	Identical to case #298.
299	UH - Hilo	Health and Safety	N	-	09/10/18	10/23/18	Identical to case #298.
298	UH - Hilo	Health and Safety	N	-	09/10/18	10/23/18	Door not opened during campus lockdown.
297	UH - Hilo	Health and Safety	Y	-	09/10/18	09/11/18	Locking of doors during campus lockdown
296	Windward CC	Research	Y	-	09/10/18	04/29/19	Use of grant funds.
295	UH - Hilo	Employment and HR	Y	-	09/09/18	09/11/18	Employee promotion
294	UH - Manoa	Research	N	-	09/07/18	05/02/19	Use of grant funds. Addtl info requested but not provided.

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
293	UH - Manoa	Employment and HR	Y	-	09/06/18	03/01/19	Improper doc. of vacation/sick leave. Investigated and resolved.
292	Hawaii CC	Employment and HR	Y	-	09/05/18	09/07/18	Alleged conflict of interest. Investigated and no conflict.
291	UH - Hilo	Employment and HR	Y	-	09/05/18	10/10/18	Inappropriate hiring of employee
290	UH - Manoa	Employment and HR	N	-	09/04/18	03/01/19	Faculty behavior. Investigated and resolved.
289	UH - West Oahu	Employment and HR	Y	-	09/04/18	10/31/18	Distibution of cultural information. No violation.
288	System	Health and Safety	Y	-	08/30/18	09/06/18	Smoking on campus
287	Leeward CC	Employment and HR	N	-	08/27/18	11/14/18	Faculty behavior. No violation by faculty.
286	UH - Manoa	Health and Safety	N	-	08/27/18	09/04/18	Student providing possibly tainted food.
285	Leeward CC	Health and Safety	N	-	08/27/18	09/17/18	Smoking on campus
284	UH - Manoa	Other	N	-	08/27/18	11/13/18	Videeing student. Reviewed and action taken.
283	UH - Hilo	Property/Facilities	N	-	08/23/18	01/14/19	Facility rental quote not provided. Investigated and resolved
282	UH - Manoa	Health and Safety	N	-	08/21/18	08/27/18	Smoking on campus
281	Hawaii CC	Other	Y	-	08/20/18	09/04/18	Campus club requesting donations
280	System	Other	Y	-	08/20/18	09/25/18	Faculty policy inquiry. Addtl info requested but not provided.
279	UH - Manoa	Other	Y	-	08/10/18	08/13/18	Disposition of cancelled meal plan. Investigated and no violation.
278	UH - Hilo	Property/Facilities	N	-	07/28/18	09/12/18	Sharing of student facility.
277	UH - Manoa	Employment & HR	Y	-	07/24/18	09/07/18	Lack of confidentiality
276	UH - Manoa	Other	Y	-	07/23/18	08/10/18	Unfair treatment of vendors. Addtl info requested but not provided
275	UH - Manoa	Employment & HR	Y	-	07/21/18	08/09/18	Falsifying information. Office of VC AA resolved matter.
274	UH - Manoa	Employment & HR	Y	-	07/21/18	07/28/18	Conflict of interest. Office of VCAA resolved matter.
273	UH - Manoa	Employment & HR	Y	-	07/20/18	11/13/18	Staff not working 8 hr days. Addtl info requested but not provided
272	UH - Manoa	Health and Safety	Y	-	07/18/18	08/03/18	Inappropriate and untimely vacuuming.
271	UH - Hilo	Employment & HR	Y	-	07/13/18	09/12/18	Identical to case #263.
270	Hawaii CC	Employment & HR	Y	-	06/22/18	08/02/18	Title IX. Complaint withdrawn by reporter.
269	Hawaii CC	Student Affairs	Y	-	06/22/18	07/11/18	Students sharing hotel room. No violation.
268	UH - Hilo	Other	N	-	06/19/18	11/27/18	Signage not displayed. Plan for displaying sign in development stage.
267	UH - Hilo	Employment & HR	Y	-	06/12/18	07/22/18	Inappropriate travel investigated and action taken.
266	System	Employment & HR	Y	-	06/08/18	07/27/18	Treatment of subordinates.
265	UH - Hilo	Student Affairs	N	-	06/05/18	10/15/18	Treatment of students. Appropriate action taken.
264	UH - Manoa	Employment & HR	Y	-	05/22/18	07/14/18	Employees working inefficiently. Internal procedures revised.
263	UH - Hilo	Employment & HR	N	-	05/21/18	09/12/18	Office periodically opens late.
262	UH - Hilo	Employment & HR	N	-	05/19/18	07/22/18	Poor behavior of staff. Action taken.
261	Leeward CC	Employment & HR	Y	-	05/18/18	06/27/18	Conflict of interest investigated and action taken.
260	UH - Manoa	Student Affairs	N	-	05/17/18	05/18/18	Social media postings by student not enrolled at UH.
259	UH - Manoa	Employment & HR	N	-	05/15/18	07/21/18	Inappropriate travel investigated and action taken.
258	UH - Hilo	Other	Y	-	05/14/18	06/19/18	Untimely e-mail responses. Reviewed and action taken.
257	Windward CC	Employment & HR	Y	-	05/09/18	04/17/19	Staff behavior. No violation
256	UH - Hilo	Employment & HR	Y	-	05/02/18	06/19/18	Faculty behavior. Action taken.

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
255	Kapiolani CC	Employment & HR	Y	-	04/30/18	05/01/18	Lack of confidentiality. No violation.
254	Kapiolani CC	Employment & HR	Y	-	04/30/18	06/27/18	Staff competency investigated. No violation.
253	System	Health and Safety	N	-	04/29/18	05/10/18	Soil issue. No violation.
252	UH - Hilo	Employment & HR	N	-	04/26/18	04/30/18	Inapropriate letter of recommendation. No violation.
251	System	Employment & HR	Y	-	04/24/18	07/30/18	Poor behavior of staff. Action taken.
250	Hawaii CC	Health and Safety	Y	-	04/20/18	05/15/18	Alcohol complaint investigated and action taken.
249	UH - Manoa	Employment & HR	Y	-	04/19/18	06/06/18	Poor behavior of staff. Addtl info. requested but not provided.
248	UH - Manoa	Employment & HR	Y	-	04/18/18	06/06/18	Staff utilizing UH resources. Action taken.
247	System	Information Technology	N	-	04/16/18	04/18/18	Inappropriate use of UH network investigated. No violation.
246	UH - Manoa	Employment & HR	Y	-	04/08/18	05/16/18	Faculty not performing job investigated and action taken.
245	UH - Manoa	Employment & HR	Y	-	04/02/18	06/06/18	Employee service awards complaint reviewed and resolved.
244	UH - Manoa	Health and Safety	Y	-	03/31/18	07/02/18	Alcohol complaint investigated and resolved.
243	System	Employment & HR	Y	-	03/22/18	06/13/18	Compensation inquiry. Addtl info. requested but not provided.
242	UH - Manoa	Health and Safety	N	-	03/21/18	04/02/18	Complaint against volunteer investigated. No violation.
241	Kapiolani CC	Employment & HR	Y	-	03/20/18	04/02/18	Faculty textbook purchase. No violation.
240	Windward CC	Employment & HR	Y	-	03/18/18	03/22/18	Outside employment. No violation.
239	UH - West Oahu	Employment & HR	Y	-	03/16/18	04/26/18	Staff disagreement. Action taken.
238	UH - Hilo	Other	N	-	03/16/18	04/11/18	Costs for faculty living off island investigated and action taken.
237	UH - Hilo	Employment & HR	N	-	03/16/18	04/11/18	Faculty competency.
236	UH - Manoa	Employment & HR	Y	-	03/14/18	03/27/18	Faculty complaint. Addtl info. requested but not provided.
235	UH - Hilo	Employment & HR	Y	-	03/09/18	04/12/18	Against the appointment of an interim dean.
234	UH - Manoa	Employment & HR	N	-	03/02/18	03/20/18	Faculty complaint. Action taken.
233	UH - Manoa	Employment & HR	Y	-	03/02/18	04/05/18	Hiring practice. Addtl info. requested but not provided.
232	UH - Manoa	Other	Y	-	03/01/18	03/01/18	Process to distribute documents.
231	UH - Manoa	Health and Safety	Y	-	02/23/18	02/23/18	Identical to case #230.
230	UH - Manoa	Health and Safety	Y	-	02/23/18	02/23/18	Individual smoking on campus. Forwarded to Public Safety.
229	Hawaii CC	Employment & HR	Y	-	02/22/18	04/22/19	Inappropriate employee communication. No violation.
228	UH - Manoa	Other	Y	-	02/22/18	03/12/18	Flag presentation at facility.
227	UH - Manoa	Employment & HR	Y	-	02/20/18	02/24/18	No report submitted.
226	UH - Manoa	Other	Y	-	02/14/18	03/08/18	Protocol non-compliance at the Warrior Rec Center.
225	UH - Manoa	Employment & HR	Y	-	02/10/18	03/30/18	Faculty not performing job duties investigated and action taken.
224	UH - Hilo	Employment & HR	N	-	02/01/18	02/12/18	Untimely meeting notification.
223	UH - Hilo	Student Affairs	N	-	01/31/18	02/06/18	Identical to case 221.
222	UH - Hilo	Student Affairs	N	-	01/30/18	02/06/18	Identical to case 221.
221	UH - Hilo	Student Affairs	N	-	01/30/18	02/06/18	Guinea pig in dorm room reviewed and resolved.
220	UH - Manoa	Employment & HR	N	-	01/29/18	03/27/18	Faculty comment investigated and action taken.
219	UH - Manoa	Student Affairs	Y	-	01/29/18	03/08/18	Non-compliance with policies and regulations reviewed and resolved.
218	UH - Manoa	Athletics	Y	-	01/23/18	02/13/18	Non-compliance with policies and regulations reviewed and resolved.
217	Hawaii CC	Employment & HR	Y	-	01/20/18	01/22/18	Conflict of interest reviewed. No violation.



**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
216	System	Employment & HR	Y	-	01/17/18	03/07/18	Staff not performing job investigated and action taken.
215	UH - Manoa	Health and Safety	N	-	01/17/18	01/17/18	Identical to case #213.
214	UH - Manoa	Health and Safety	N	-	01/16/18	01/17/18	Identical to case #213.
213	UH - Manoa	Health and Safety	N	-	01/16/18	01/16/18	Crowded classroom resolved by moving to a larger class.
212	UH - Manoa	Employment & HR	Y	-	01/15/18	02/24/18	Staff not performing job. Addtl info. requested but not provided.
211	UH - Hilo	Employment & HR	Y	-	01/13/18	02/11/18	Lack of confidentiality investigated and action taken.
210	Windward CC	Other	N	-	01/13/18	01/19/18	Inappropriate Facebook post.
209	UH - Manoa	Student Affairs	N	-	01/13/18	04/12/18	Alcohol and drug complaint. Investigated and resolved.
208	UH - Hilo	Athletics	N	-	01/12/18	02/14/18	Student athletes meal allowance investigated and resolved.
207	UH - Manoa	Research	N	-	01/12/18	01/16/18	Non-compliance with policies, laws and regulations.
206	UH - Manoa	Health and Safety	Y	-	01/12/18	01/16/18	Smoking on campus. Forwarded to Public Safety.
205	UH - West Oahu	Health and Safety	N	-	01/12/18	02/05/18	Smoking on campus. No violation.
204	UH - Hilo	Employment & HR	Y	-	01/10/18	02/12/18	Inattentive staff investigated and action taken.
203	Hawaii CC	Employment & HR	N	-	01/08/18	03/22/18	Title IX. Addtl info. requested but not provided.
202	Kapiolani CC	Health and Safety	Y	-	01/02/18	01/08/18	Caution tape blocking flooded stairwell. Campus addressed matter
201	Hawaii CC	Employment & HR	Y	-	12/27/17	07/31/18	Required certification investigated and corrected.
200	UH - Hilo	Employment & HR	Y	-	12/20/17	01/03/18	Staff certification. Addtl info requested but not provided
199	UH - Manoa	Student Affairs	N	-	12/14/17	12/22/17	Student cheated on exam. Forwarded to Office of Judicial Affairs.
198	Honolulu CC	Employment & HR	N	-	12/12/17	12/12/17	Inappropriate Facebook post.
197	Kapiolani CC	Health and Safety	Y	-	12/04/17	12/08/17	Equipment stored in hallways. Reviewed and resolved.
196	Kapiolani CC	Employment & HR	Y	-	12/04/17	01/10/18	Conflict of interest. No violation.
195	UH - Manoa	Other	Y	-	12/03/17	01/16/18	Addtl info. requested from reporter. Addtl info not provided.
194	Hawaii CC	Employment & HR	Y	-	11/27/17	01/16/18	Identical to case #190.
193	UH - Hilo	Employment & HR	Y	-	11/26/17	12/26/17	Competency of staff personnel.
192	Windward CC	Employment & HR	N	-	11/23/17	08/31/20	Title IX. Investigation completed and closed.
191	System	Employment & HR	N	-	11/19/17	01/12/18	Addtl info. requested from reporter. Addtl info not provided.
190	Hawaii CC	Employment & HR	Y	-	11/18/17	01/16/18	Inequitable work shifts. Reviewed and resolved.
189	Kapiolani CC	Employment & HR	Y	-	11/01/17	11/13/17	Policy violation allegation investigated. No violation.
188	UH - Hilo	Employment & HR	N	-	10/31/17	11/21/17	Identical to case #185.
187	UH - Hilo	Employment & HR	N	-	10/31/17	11/21/17	Identical to case #185.
186	UH - Hilo	Employment & HR	N	-	10/31/17	11/21/17	Identical to case #185.
185	UH - Hilo	Employment & HR	N	-	10/31/17	11/21/17	Competency of staff personnel.
184	UH - Hilo	Employment & HR	N	-	10/23/17	12/26/17	Staff personnel trips investigated and action taken.
183	System	Other	Y	-	10/18/17	01/11/18	Non-compliance with laws/regs. Addtl info requested not provided.
182	UH - Manoa	Financial	Y	-	10/17/17	12/06/18	Non-compliance with University policies. Reviewed and resolved.
181	Windward CC	Employment & HR	Y	-	10/12/17	01/09/18	Title IX. Addtl info. requested. Addtl info not provided.
180	UH - Manoa	Student Affairs	N	-	10/11/17	10/17/17	Academic grievance forwarded to departmental personnel.
179	UH - Hilo	Employment & HR	N	-	10/10/17	10/20/17	Staff not working 8 hr days investigated and action taken.
178	UH - Manoa	Student Affairs	N	-	10/09/17	10/18/17	Identical to case #177.

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
177	UH - Manoa	Student Affairs	N	-	10/09/17	10/18/17	Academic grievance forwarded to departmental personnel.
176	Honolulu CC	Information Technology	Y	-	10/09/17	11/28/17	Addtl info. requested from reporter. Addtl info not provided.
175	UH - Manoa	Employment & HR	Y	-	10/03/17	11/30/17	Service animal.
174	Kapiolani CC	Employment & HR	Y	-	09/14/17	11/14/17	Conflict of interest reviewed. No violation.
173	UH - Manoa	Financial	Y	-	09/13/17	10/17/17	Addtl info. requested from reporter. Addtl info not provided.
172	Kapiolani CC	Employment & HR	Y	-	09/13/17	11/14/17	Conflict of interest reviewed. No violation.
171	System	Employment & HR	Y	-	09/11/17	09/13/17	Conflict of interest reviewed and resolved.
170	UH - Manoa	Employment & HR	N	-	09/09/17	10/02/17	Addtl info. requested from reporter. Addtl info not provided.
169	Honolulu CC	Employment & HR	Y	-	09/05/17	10/19/17	Addtl info. requested from reporter. Addtl info not provided.
168	UH - Manoa	Other	N	-	09/03/17	09/05/17	Faculty comments investigated and action taken.
167	Kapiolani CC	Student Affairs	N	-	09/01/17	09/06/17	Free speech. Forwarded to departmental personnel.
166	UH - Manoa	Health and Safety	Y	-	09/01/17	09/08/17	Smoking allegation forwarded to departmental personnel.
165	UH - Manoa	Employment & HR	Y	-	09/01/17	10/25/17	Staff not performing job investigated and action taken.
164	Windward CC	Employment & HR	Y	-	08/25/17	09/13/17	Outside employment of staff investigated. No violation.
163	UH - Manoa	Student Affairs	Y	-	08/23/17	09/11/17	Academic grievance reviewed and resolved.
162	UH - Hilo	Employment & HR	N	-	08/21/17	09/14/17	Employee late to work investigated and action taken.
161	UH - Manoa	Other	N	-	08/19/17	08/21/17	No violation.
160	Maui College	Employment & HR	N	-	08/18/17	08/21/17	Staff behavior investigated and action taken.
159	UH - Hilo	Employment & HR	Y	-	08/18/17	10/02/17	Staff behavior investigated and action taken.
158	System	Employment & HR	Y	-	08/16/17	09/13/17	Hiring practice investigated. No violation.
157	UH - Manoa	Student Affairs	N	-	08/16/17	08/17/17	Academic grievance forwarded to departmental personnel.
156	Windward CC	Employment & HR	Y	-	08/15/17	08/21/17	Conflict of interest. No violation.
155	Windward CC	Employment & HR	Y	-	08/15/17	09/12/17	Staff comments investigated. No violation.
154	UH - Manoa	Employment & HR	Y	-	08/08/17	08/31/17	Addtl info. requested from reporter. Addtl info not provided.
153	System	Employment & HR	Y	-	08/07/17	09/10/17	Conflict of interest reviewed and resolved.
152	System	Other	Y	-	07/28/17	09/04/17	Expense reimbursement policy investigaed. No violation.
151	UH - Manoa	Other	N	-	07/28/17	07/28/17	Argument at faculty housing
150	UH - Manoa	Employment & HR	Y	-	07/05/17	10/19/17	Full time faculty working part time.
149	Hawaii CC	Employment & HR	Y	-	07/03/17	11/29/17	Conflict of interest investigated and action taken.
148	UH - Manoa	Student Affairs	N	-	07/03/17	07/28/17	Academic dishonesty. Forwarded to Office of Judicial Affairs.
147	UH - Manoa	Employment & HR	Y	-	07/01/17	10/19/17	Addtl info. requested from reporter. Addtl info not provided.
146	Kapiolani CC	Other	Y	-	06/20/17	07/07/17	Misuse of facilities. Matter resolved.
145	Kapiolani CC	Student Affairs	Y	-	06/13/17	07/05/17	HR matter investigated. No violation.
144	Kapiolani CC	Employment & HR	Y	-	06/09/17	07/05/17	HR matter investigated. No violation.
143	UH - Manoa	Employment & HR	Y	-	06/09/17	02/02/18	HR allegation reviewed and resolved
142	Kapiolani CC	Other	N	-	05/23/17	12/11/17	Academic grievance. Reviewed with action taken.
141	UH - Manoa	Employment & HR	N	-	05/23/17	05/23/17	Allegation is identical to #133.
140	UH - Manoa	Employment & HR	Y	-	05/22/17	09/11/17	Hiring policy investigated with appropriate action taken.

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
139	UH - Manoa	Employment & HR	N	-	05/21/17	05/22/17	Allegation is identical to #133.
138	UH - Hilo	Employment & HR	N	-	05/21/17	05/21/17	Allegation is identical to #133.
137	UH - Manoa	Employment & HR	N	-	05/20/17	05/22/17	Allegation is identical to #133.
136	UH - Manoa	Employment & HR	N	-	05/20/17	05/22/17	Allegation is identical to #133.
135	UH - Manoa	Employment & HR	N	-	05/19/17	05/22/17	Allegation is identical to #133.
134	UH - Manoa	Employment & HR	N	-	05/19/17	05/19/17	Allegation is identical to #133.
133	UH - Manoa	Employment & HR	N	-	05/18/17	05/19/17	Free speech. Reviewed by administration and resolved.
132	Kapiolani CC	Other	Y	-	05/17/17	07/19/17	HR allegation reviewed and resolved
131	UH - Manoa	Employment & HR	N	-	05/15/17	05/18/17	Professor misrepresentation. Forwarded to appropriate office.
130	System	Health & Safety	N	-	05/12/17	05/22/17	Improper use of University vehicle. Investigated and determined that vehicle is not owned by the University.
129	Honolulu CC	Employment & HR	Y	-	05/10/17	05/15/17	Conflict of interest. No violation.
128	Kapiolani CC	Health and Safety	N	-	05/03/17	09/07/17	HR allegation reviewed and resolved
127	UH - Manoa	Hiring policy	N	-	05/02/17	09/11/17	Hiring policy investigated. No violation.
126	UH - Manoa	Hiring policy	N	-	05/02/17	09/11/17	Hiring policy investigated. No violation.
125	Honolulu CC	Employment & HR	Y	-	05/01/17	06/27/17	HR matter.Addtl info. requested from reporter but not provided.
124	UH - Manoa	Student Affairs	Y	-	04/27/17	05/06/17	HR allegation reviewed and resolved
123	UH - Hilo	Employment & HR	Y	-	04/20/17	06/20/17	Procurement of goods/services reviewed and resolved.
122	UH - Manoa	Student Affairs	N	-	04/14/17	09/05/17	Bird in dorm room investigated and resolved.
121	UH - Manoa	Student Affairs	N	-	04/13/17	09/01/17	Title IX
120	UH - Manoa	Health & Safety	N	-	04/12/17	09/05/17	Title IX
119	Kapiolani CC	Student Affairs	Y	-	04/11/17	04/23/17	Former employee has campus keys. Reviewed by admin and resolved
118	Kapiolani CC	Other	Y	-	04/11/17	04/16/17	Former employee on campus.Reviewed by admin and resolved.
117	UH - Manoa	Other	Y	-	04/05/17	05/18/17	HR matter. Addtl info. requested from reporter but not provided.
116	Kapiolani CC	Employment & HR	N	-	03/24/17	03/28/17	Culinary operations. Matter resolved.
115	Kapiolani CC	Employment & HR	Y	-	03/21/17	03/31/17	Casual hiring policy. No violation.
114	Kapiolani CC	Other	Y	-	03/20/17	04/05/17	Hiring policy investigated. No violation.
113	Kapiolani CC	Employment & HR	Y	-	03/20/17	05/14/18	HR matter investigated. No violation.
112	Kapiolani CC	Student Affairs	N	-	03/15/17	03/05/18	Academic grievance. Investigation completed and resolved.
111	UH - Manoa	Student Affairs	Y	-	03/14/17	04/20/17	Vague allegation. Addtl info. requested. None rec'd.
110	UH - Manoa	Health & Safety	N	-	03/11/17	03/18/17	Academic grievance.
109	UH - Hilo	Health & Safety	Y	-	03/10/17	04/25/17	Casual hiring policy. Addtl info. requested. None rec'd.
108	Kapiolani CC	Employment & HR	Y	-	03/09/17	04/20/17	HR matter investigated. No violation.
107	UH - West Oahu	Health & Safety	N	-	03/03/17	03/06/17	Health center hours of operation. Signage at health center updated.
106	Kapiolani CC	Health & Safety	Y	-	03/02/17	03/01/17	Former empl loitering on campus. Reviewed by admin and resolved
105	System	Other	Y	-	03/01/17	04/04/17	Employee grievance investigated. No violation.
104	UH - Manoa	Employment & HR	Y	-	02/28/17	03/18/17	HR allegation reviewed and resolved
103	UH - Manoa	Other	N	-	02/17/17	02/23/17	Free speech. Reviewed by administration and resolved.
102	UH - Hilo	Employment & HR	Y	-	02/17/17	03/15/17	HR allegation reviewed and resolved

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
101	Kapiolani CC	Employment & HR	Y	-	02/16/17	03/12/17	HR allegation reviewed and resolved
100	Kapiolani CC	Health & Safety	Y	-	02/16/17	02/17/17	Policy violation allegation investigated. No violation.
99	Kapiolani CC	Employment & HR	Y	-	02/16/17	02/20/17	HR allegation reviewed and resolved
98	UH - Manoa	Health & Safety	Y	-	02/15/17	02/21/17	Inappropriate use of e-mail allegation investigated. No violation.
97	Hawaii CC	Employment & HR	Y	-	02/15/17	03/09/17	Improper paint disposal allegation investigated. No violation.
96	Kauai CC	Financial	Y	-	02/13/17	03/07/17	HR allegation reviewed and resolved
95	UH - Manoa	Employment & HR	Y	-	02/10/17	02/13/17	Inappropriate use of parking pass. Forwarded to appropriate dept.
94	Kapiolani CC	Student Affairs	Y	-	02/10/17	03/21/17	Addtl info. requested from reporter. Addtl info not provided.
93	Kapiolani CC	Employment & HR	Y	-	02/10/17	04/18/17	HR matter investigated. No violation.
92	Kauai CC	Financial	Y	-	02/10/17	03/31/17	Service animals. Investigated and resolved.
91	Kapiolani CC	Other	Y	-	02/10/17	03/05/17	Outdated policies allegation reviewed and resolved.
90	Kapiolani CC	Employment & HR	Y	-	02/09/17	02/20/17	HR allegation reviewed and resolved
89	UH - Manoa	Athletics	N	-	02/08/17	02/08/17	Academic grievance.
88	Leeward CC	Student Affairs	Y	-	02/06/17	03/09/17	HR allegation reviewed and resolved
87	UH - Hilo	Employment & HR	N	-	02/05/17	02/08/17	Academic grievance
86	Kapiolani CC	Employment & HR	N	-	01/26/17	07/10/17	HR matter investigated. No violation.
85	Kapiolani CC	Property Facilities & Equipm	N	-	01/20/17	08/09/17	Poor classroom condition resolved to complainant satisfaction.
84	UH - Manoa	Employment & HR	Y	-	01/17/17	01/18/17	HR allegation forwarded to departmental personnel.
83	Hawaii CC	Employment & HR	Y	-	01/17/17	02/03/17	Free speech. Reviewed by administration and resolved.
82	Maui College	Other	N	-	01/15/17	02/03/17	Financial aid. Reviewed by administration and resolved.
81	UH - Hilo	Employment & HR	N	-	01/11/17	01/25/17	HR allegation reviewed and resolved
80	UH - Manoa	Employment & HR	N	-	01/11/17	01/12/17	Academic grievance
79	Kauai CC	Employment & HR	N	-	01/10/17	01/10/17	HR allegation reviewed and resolved
78	UH - Manoa	Other	N	-	01/09/17	01/10/17	Loud music
77	Kapiolani CC	Student Affairs	Y	-	01/09/17	09/25/17	HR matter under investigation
76	UH - Hilo	Employment & HR	Y	-	01/08/17	02/03/17	HR allegation reviewed and resolved
75	UH - Hilo	Property Facilities & Equipm	N	-	01/08/17	02/01/17	Federal reg. non-compliance. Reviewed by admin and resolved
74	Kapiolani CC	Research	Y	-	01/06/17	01/24/17	Former empl loitering on campus. Reviewed by admin and resolved
73	Kapiolani CC	Health & Safety	Y	-	01/05/17	03/29/17	HR allegation reviewed and resolved
72	UH - Hilo	Employment & HR	Y	-	12/26/16	01/25/17	HR allegation reviewed and resolved
71	UH - Hilo	Financial	Y	-	12/26/16	01/25/17	Compliance with UHF policies. Reviewed by admin and resolved.
70	UH - Manoa	Other	N	-	12/25/16	01/03/17	Addtl info. requested from reporter. Addtl info not provided.
69	UH - Manoa	Other	Y	-	12/23/16	01/05/17	HR allegation reviewed and resolved
68	UH - Manoa	Employment & HR	N	-	12/15/16	12/16/16	Allegation withdrawn by reporter
67	UH - Manoa	Employment & HR	Y	-	12/08/16	12/15/16	Use of handicap parking pass
66	UH - Manoa	Employment & HR	Y	-	11/17/16	12/28/16	Addtl info. requested from reporter. Addtl info not provided.
65	UH - Hilo	Other	Y	-	11/09/16	05/10/17	HR allegation reviewed and resolved
64	UH - Manoa	Employment & HR	Y	-	11/09/16	11/09/16	No-smoking policy

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
63	Hawaii CC	Employment & HR	N	-	10/30/16	12/04/16	Addtl info. requested from reporter. Addtl info not provided.
62	UH - Hilo	Employment & HR	Y	-	10/28/16	12/17/16	HR allegation reviewed and resolved
61	Honolulu CC	Employment & HR	N	-	10/26/16	10/26/16	HR allegation reviewed and resolved
60	Hawaii CC	Employment & HR	N	-	10/24/16	11/30/16	Addtl info. requested from reporter. Addtl info not provided.
59	Maui College	Property, Facilities & Equipm	Y	-	10/24/16	12/06/16	HR allegation reviewed and resolved
58	Honolulu CC	Other	Y	-	10/21/16	12/08/16	HR allegation reviewed and resolved
57	Maui College	Employment & HR	Y	-	10/21/16	12/06/16	HR allegation reviewed and resolved
56	Maui College	Health & Safety	Y	-	10/21/16	12/06/16	HR allegation reviewed and resolved
55	Maui College	Student Affairs	Y	-	10/21/16	12/06/16	HR allegation reviewed and resolved
54	UH - Hilo	Employment & HR	Y	-	10/20/16	12/01/16	HR allegation reviewed and resolved
53	Honolulu CC	Employment & HR	Y	-	10/19/16	12/06/16	Health insurance. Reviewed by administration and resolved.
52	UH - Manoa	Employment & HR	N	-	10/18/16	10/20/16	Unreconciled account balances. Reviewed and resolved by admin.
51	UH - Manoa	Other	Y	-	10/16/16	12/28/16	Addtl info. requested from reporter. Addtl info not provided.
50	UH - Hilo	Health & Safety	N	-	10/12/16	12/01/16	HR allegation reviewed and resolved
49	UH - Manoa	Other	Y	-	09/20/16	09/29/16	Cluttered stairwell
48	UH - Manoa	Employment & HR	Y	-	09/20/16	10/07/16	HR allegation reviewed and resolved
47	Windward CC	Information Technology	N	-	09/01/16	09/19/16	Addtl info. requested from reporter. Addtl info not provided.
46	UH - Hilo	Property, Facilities & Equipm	N	-	08/29/16	10/28/16	Free speech. Reviewed by administration and resolved.
45	UH - Hilo	Employment & HR	Y	-	08/27/16	09/18/16	HR allegation reviewed and resolved
44	UH - Manoa	Employment & HR	N	-	08/24/16	09/08/16	Alcohol complaint
43	Hawaii CC	Employment & HR	Y	-	08/24/16	09/27/16	HR allegation reviewed and resolved
42	UH - Manoa	Employment & HR	Y	-	08/22/16	11/22/16	HR allegation reviewed and resolved
41	UH - Manoa	Employment & HR	Y	-	08/19/16	10/03/16	Addtl info. requested from reporter. Addtl info not provided.
40	UH - Manoa	Employment & HR	N	-	08/18/16	09/29/16	HR allegation reviewed and resolved
39	UH - Manoa	Employment & HR	Y	-	08/17/16	09/29/16	HR allegation reviewed and resolved
38	UH - Manoa	Student Affairs	N	-	08/16/16	01/11/17	HR allegation reviewed and resolved
37	UH - Manoa	Employment & HR	N	-	08/08/16	08/20/16	Allegation withdrawn by reporter
36	System	Employment & HR	Y	-	08/04/16	09/26/16	Addtl info. requested from reporter. Addtl info not provided.
35	System	Other	Y	-	07/27/16	08/26/16	HR allegation reviewed and resolved
34	UH - Manoa	Employment & HR	Y	-	07/19/16	09/01/16	Use of general funds. Reviewed by administration and resolved.
33	Honolulu CC	Employment & HR	Y	-	07/14/16	09/19/16	Addtl info. requested from reporter. Addtl info not provided.
32	UH - Manoa	Research	N	-	07/14/16	07/18/16	Parking safety allegation reviewed by administration. No violation.
31	System	Employment & HR	Y	-	07/12/16	08/04/16	HR allegation reviewed and resolved
30	UH - Manoa	Other	N	-	07/11/16	07/14/16	HR allegation reviewed and resolved
29	UH - Manoa	HR matter under investigatio	N	-	07/11/16	07/18/16	Title IX
28	UH - Hilo	Other	N	-	07/05/16	07/06/16	HR allegation reviewed and resolved
27	UH - Hilo	Health & Safety	N	-	07/01/16	09/18/16	HR allegation reviewed and resolved
26	UH - Manoa	Health & Safety	Y	-	06/30/16	06/30/16	Dirty parking facility

**University of Hawaii**  
**Whistleblower Tracking Report**  
**June 15, 2016 - July 28, 2022**

Case #	Campus	Classification	Submitted by (Y/N)		Date	Date	Description
			Employee	Student	Opened	Closed	
25	Kapiolani CC	Employment & HR	Y	-	06/27/16	08/03/16	HR allegation reviewed and resolved
24	UH - West Oahu	Student Affairs	Y	-	06/21/16	08/30/16	HR allegation reviewed and resolved
23	Kapiolani CC	Student Affairs	Y	-	06/19/16	06/27/16	HR allegation reviewed and resolved
22	Kapiolani CC	Employment & HR	Y	-	06/17/16	04/19/16	HR allegation reviewed and resolved
21	Kapiolani CC	Employment & HR	Y	-	06/16/16	04/27/18	HR allegation reviewed and resolved
20	UH - Manoa	Employment & HR	Y	-	06/16/16	09/01/16	HR allegation reviewed and resolved
19	UH - Manoa	Student Affairs	Y	-	06/16/16	07/01/16	Allegation does not involve the University
18	UH - Hilo	Employment & HR	N	-	06/16/16	08/29/16	HR allegation reviewed and resolved
17	System	Property Facilities & Equipm	Y	-	06/16/16	07/20/16	Addtl info. requested from reporter. Addtl info not provided.
16	UH - Manoa	Other	Y	-	06/15/16	07/14/16	HR allegation reviewed and resolved
15	Leeward CC	Property Facilities & Equipm	Y	-	06/15/16	06/30/16	HR allegation reviewed and resolved
14	Kapiolani CC	Student Affairs	Y	-	06/15/16	06/16/16	Allegation was previously reported, resolved and closed.
13	Kapiolani CC	Other	Y	-	06/15/16	06/15/16	Information request.
12	UH - Manoa	Employment & HR	Y	-	06/15/16	08/09/16	Addtl info. requested from reporter. Addtl info not provided.
11	Hawaii CC	Health & Safety	N	-	06/15/16	02/22/17	HR allegation reviewed and resolved
10	UH - Manoa	Employment & HR	Y	-	06/15/16	06/15/16	Mold. Resolved by Work Coord Ctr and Envir Hlth & Safety Office

Cases #1 - #9 were test/pilot cases entered by administrators to familiarize themselves with the system.

**University of Hawaii**  
**Whistleblower Case Category**  
**As of July 28, 2022**

<b>Category</b>	<b>June 15, 2016 (inception) - July 28, 2022</b>		<b>July 1, 2022 - July 28, 2022</b>	
	<b>Cases</b>	<b>%</b>	<b>Cases</b>	<b>%</b>
Employment and HR	327	47%	1	100%
Health and Safety	127	18%	0	0%
Other	77	11%	0	0%
Student Affairs	96	14%	0	0%
Property/Facilities	26	4%	0	0%
Financial	16	2%	0	0%
Information Technology	13	2%	0	0%
Research	11	1%	0	0%
Athletics	6	1%	0	0%
<b>Total</b>	<b>699</b>	<b>100%</b>	<b>1</b>	<b>100%</b>

	<b>July 1, 2021 - June 30, 2022</b>		<b>July 1, 2020 - June. 30, 2021</b>	
	<b>Cases</b>	<b>%</b>	<b>Cases</b>	<b>%</b>
Employment and HR	31	28%	46	49%
Health and Safety	35	32%	20	21%
Other	8	7%	4	4%
Student Affairs	24	22%	15	16%
Property/Facilities	2	2%	1	1%
Financial	3	3%	4	4%
Information Technology	3	3%	3	3%
Research	2	2%	2	2%
Athletics	1	1%	0	0%
<b>Total</b>	<b>109</b>	<b>100%</b>	<b>95</b>	<b>100%</b>

	<b>July 1, 2019 - June 30, 2020</b>		<b>June 15, 2016 (inception) - June 30, 2019</b>	
	<b>Cases</b>	<b>%</b>	<b>Cases</b>	<b>%</b>
Employment and HR	43	44%	206	52%
Health and Safety	13	13%	59	15%
Other	12	12%	53	13%
Student Affairs	17	17%	40	11%
Property/Facilities	5	5%	18	5%
Financial	4	4%	5	1%
Information Technology	3	3%	4	1%
Research	2	2%	5	1%
Athletics	0	0%	5	1%
<b>Total</b>	<b>99</b>	<b>100%</b>	<b>395</b>	<b>100%</b>

**University of Hawaii**  
**Whistleblower Case Source**  
**As of July 28, 2022**

Source	June 15, 2016 (inception) - July 28, 2022		July 1, 2021 - July 28, 2022	
	Cases	%	Cases	%
Observation	270	39%	0	0%
Happened to reporter	196	28%	1	100%
Other	108	15%	0	0%
Heard it	45	7%	0	0%
Told to reporter by:				0%
Co-worker	53	7%	0	0%
Outside the University	11	2%	0	0%
Overheard it	16	2%	0	0%
	<b>699</b>	<b>100%</b>	<b>1</b>	<b>100%</b>

Source	July 1, 2020 - June 30, 2022		July 1, 2019 - June 30, 2021	
	Cases	%	Cases	%
Observation	39	36%	44	46%
Happened to reporter	39	36%	27	28%
Other	17	16%	14	15%
Heard it	6	5%	2	2%
Told to reporter by:				0%
Co-worker	5	4%	5	6%
Outside the University	0	0%	0	0%
Overheard it	3	3%	3	3%
	<b>109</b>	<b>100%</b>	<b>95</b>	<b>100%</b>

Source	July 1, 2018 - June 30, 2020		June 15, 2016 (inception) - June 30, 2019	
	Cases	%	Cases	%
Observation	34	34%	153	39%
Happened to reporter	23	23%	106	27%
Other	17	17%	60	15%
Heard it	9	10%	28	7%
Told to reporter by:				
Co-worker	12	12%	31	7%
Outside the University	2	2%	9	3%
Overheard it	2	2%	8	2%
	<b>99</b>	<b>100%</b>	<b>395</b>	<b>100%</b>



**University of Hawaii**  
**Whistleblower Reporter Type**  
**As of July 28, 2022**

<b>Reporter</b>	<b>June 15, 2016 (inception) - July 28, 2022</b>		<b>July 1, 2022 - July 28, 2022</b>	
	<b>Cases</b>	<b>%</b>	<b>Cases</b>	<b>%</b>
Employee	392	56%	1	100%
Non-employee	307	44%	0	0%
<b>Total</b>	<b>699</b>	<b>100%</b>	<b>1</b>	<b>100%</b>
Anonymous	579	83%	0	0%
Identified	120	17%	1	100%
<b>Total</b>	<b>699</b>	<b>100%</b>	<b>1</b>	<b>100%</b>

<b>Reporter</b>	<b>July 1, 2020 - June 30, 2022</b>		<b>July 1, 2019 - June 30, 2021</b>	
	<b>Cases</b>	<b>%</b>	<b>Cases</b>	<b>%</b>
Employee	45	41%	49	52%
Non-employee	64	59%	46	48%
<b>Total</b>	<b>109</b>	<b>100%</b>	<b>95</b>	<b>100%</b>
Anonymous	99	91%	74	78%
Identified	10	9%	21	22%
<b>Total</b>	<b>109</b>	<b>100%</b>	<b>95</b>	<b>100%</b>

<b>Reporter</b>	<b>July 1, 2019 - June 30, 2020</b>		<b>June 15, 2016 (inception) - June 30, 2019</b>	
	<b>Cases</b>	<b>%</b>	<b>Cases</b>	<b>%</b>
Employee	67	68%	230	58%
Non-employee	32	32%	165	42%
<b>Total</b>	<b>99</b>	<b>100%</b>	<b>395</b>	<b>100%</b>
Anonymous	86	87%	320	81%
Identified	13	13%	75	19%
<b>Total</b>	<b>99</b>	<b>100%</b>	<b>395</b>	<b>100%</b>

# Item IV.G.

## Enterprise Risk Management Update

**NO MATERIALS  
ORAL REPORT**

**Office of Internal Audit  
Audit Project Status  
As of July 28, 2022**

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, NCAA AUP										Assistance not yet commenced.
<b>Audit Committee Assistance</b>										
2 Whistleblower hotline										Hotline monitored continuously. Rpts presented at periodic AC mtgs.
3 Audit Committee Report - MW Fraud										To be presented at the 12/2022 AC mtg.
4 Audit Committee Report - AC Annual rpt										To be presented at the 06/2023 AC meeting.
<b>Audits</b>										
<b>Carryover</b>										
<b>Not included in 2023 Audit Plan</b>										
5 Warrior Recreation Center										To be presented at the 8/04/22 AC meeting.
6 Clery Act compliance										To be presented at the 8/04/22 AC meeting.
<b>Included in 2023 Audit Plan</b>										
7 Conflict of Interest										Fieldwork substantially complete. Drafting report.
8 Public Private Partnership compliance										Fieldwork substantially complete. Drafting report.
9 Gifts to the University										Fieldwork ongoing.
<b>New</b>										
10 ASUH Investment Compliance										Preliminary audit planning completed.
11 Outreach College										Preliminary audit planning completed.
12 Systemwide Financial Reserves										Time of performance 11/2022 - 03/2023
13 Tuition Waivers										Time of performance 11/2022 - 05/2023
<b>Corrective Action Status</b>										
14 Clery Act compliance										N/A Time of performance 01/2023 - 05/2023
15 Waikiki Aquarium										N/A Time of performance 01/2023 - 05/2023
16 Warrior Recreation Center										N/A Time of performance 01/2023 - 05/2023
17 University Bookstore										N/A Time of performance 01/2023 - 05/2023