

Office of the Board of Regents

Expenses (Actual vs. Budget)

Fiscal Years 2018 - 2017

	Fiscal Year 2019	Fiscal Year 2018			Fiscal Year 2017		
	Preliminary Budget	Budget	Actual	(Over) / Under	Budget	Actual	(Over) / Under
Payroll & Benefits:							
Full-time (Salaries & Wages)	320,861.00	378,278.00	336,887.17	41,390.83	314,508.00	317,703.55	(3,195.55)
Overload		0.00	0.00	0.00	0.00	0.00	0.00
Casual	10,524.00	10,524.00	9,396.17	1,127.83	3,448.00	348.46	3,099.54
Students	10,000.00	10,000.00	5,203.71	4,796.29	10,000.00	0.00	10,000.00
Total Salaries	341,385.00	398,802.00	351,487.05	47,314.95	327,956.00	318,052.01	9,903.99
Other:							
Services Fee Basis	3,200.00	3,200.00	747.84	2,452.16	3,200.00	38,648.27	(35,448.27)
Materials & Supplies	9,000.00	9,000.00	7,699.83	1,300.17	5,000.00	7,281.38	(2,281.38)
Travel-Domestic	65,000.00	65,000.00	40,016.13	24,983.87	80,000.00	45,861.08	34,138.92
Print & Publications	500.00	500.00	426.08	73.92	500.00	363.47	136.53
Utilities & Communcation	7,000.00	7,000.00	1,575.58	5,424.42	7,000.00	5,937.85	1,062.15
Rentals	8,000.00	8,000.00	6,101.87	1,898.13	6,000.00	11,577.45	(5,577.45)
Repairs	2,000.00	2,000.00	0.00	2,000.00	2,000.00	570.96	1,429.04
Stipends & Allowances	3,312.00	3,312.00	2,208.00	1,104.00	3,312.00	3,312.00	0.00
Equipment	8,500.00	8,500.00	3,868.88	4,631.12	18,550.00	18,751.55	(201.55)
Others	8,500.00	8,500.00	6,101.65	2,398.35	8,500.00	5,587.18	2,912.82
Total Operating Expense	115,012.00	115,012.00	68,745.86	46,266.14	134,062.00	137,891.19	(3,829.19)
Total Expenses	\$456,397.00	\$513,814.00	\$420,232.91	\$93,581.09	\$462,018.00	\$455,943.20	\$6,074.80

Office of Internal Audit

Work and Services

- Annual Audit Plan
 - Describes and documents proposed audit engagements, scope, timing of work, etc.
 - Approved by the Committee on Independent Audit (Audit Committee)
 - Developed in consultation with the Audit Committee Chair, University management, and external auditors as well as a review of historical internal audit reports and external auditor issued management letters.
- Audit Committee assistance (preparation of two Annual Reports pursuant to Hawai'i Revised Statute §304A-321)
- Assurance Services
 - Financial audits and reviews
 - Attestation engagements
 - Operational reviews
 - Compliance reviews
 - Follow-ups
- Consultations
- Investigations

**Office of Internal Audit
Organization Chart
July 1, 2017 – June 30, 2018**

**University of Hawai'i
Board of Regents**

The Office of Internal Audit reports functionally to the University of Hawai'i Board of Regents through its Committee on Independent Audit

Office of Internal Audit

Director

Glenn Shizumura (CPA)

Internal Auditors

David Estes (CPA) - Hired 06/2017

Sheri Ching (CPA) - Departed 08/2017

Bryce Iwata

David Sakamoto (CIA) - Retired 12/2017

Kazuhide Yamauchi - Hired 01/2018

VACANT

The Office of Internal Audit reports administratively to the Vice President for Budget and Finance/Chief Financial Officer

**Vice President
for Budget and
Finance/Chief
Financial
Officer**

**Administrative
Assistant**

**Student Assistants
(3-5 Accounting Majors)**

Office of Internal Audit

Expenses (Actual vs. Budget)

Fiscal Years 2019 – 2016

	Fiscal Year									
	2019	Fiscal Year 2018			Fiscal Year 2017			Fiscal Year 2016		
	Preliminary Budget	Budget	Actual	Over / (Under)	Budget	Actual	Over / (Under)	Budget	Actual	Over / (Under)
Payroll & Benefits:										
Full-time	\$ 631,775	\$ 617,185	\$ 493,039	\$(124,146)	\$ 605,488	\$ 529,466	\$ (76,022)	\$ 560,776	\$ 573,193	\$ 12,417
Students	37,000	34,000	34,481	481	32,000	34,087	2,087	34,000	27,485	(6,515)
	<u>668,775</u>	<u>651,185</u>	<u>527,520</u>	<u>(123,665)</u>	<u>637,488</u>	<u>563,553</u>	<u>(73,935)</u>	<u>594,776</u>	<u>600,678</u>	<u>5,902</u>
Other:										
Equipment rental (copy machine)	4,000	4,000	3,615	(385)	4,000	3,790	(210)	4,000	3,739	(261)
Telephone	-	3,200	-	(3,200)	3,200	2,916	(284)	3,200	2,917	(283)
Dues & subscriptions	3,600	3,500	3,266	(234)	3,100	3,114	14	3,000	3,004	4
Repairs & maintenance	-	-	-	-	-	-	-	-	14	14
Supplies	2,000	1,500	399	(1,101)	1,700	650	(1,050)	1,900	395	(1,505)
Computer hardware/software	3,200	1,500	539	(961)	1,600	188	(1,412)	2,000	2,085	85
Miscellaneous (travel, other)	2,000	400	401	1	400	565	165	900	312	(588)
	<u>14,800</u>	<u>14,100</u>	<u>8,220</u>	<u>(5,880)</u>	<u>14,000</u>	<u>11,223</u>	<u>(2,777)</u>	<u>15,000</u>	<u>12,466</u>	<u>(2,534)</u>
Whistleblower hotline	18,500	19,000	17,752	(1,248)	27,000	17,760	(9,240)	25,000	24,471	(529)
	<u>33,300</u>	<u>33,100</u>	<u>25,972</u>	<u>(7,128)</u>	<u>41,000</u>	<u>28,983</u>	<u>(12,017)</u>	<u>40,000</u>	<u>36,937</u>	<u>(3,063)</u>
Total Expenses	<u>\$ 702,075</u>	<u>\$ 684,285</u>	<u>\$ 553,492</u>	<u>\$(130,793)</u>	<u>\$ 678,488</u>	<u>\$ 592,536</u>	<u>\$ (85,952)</u>	<u>\$ 634,776</u>	<u>\$ 637,615</u>	<u>\$ 2,839</u>

FY18

Telephone charges commencing during fiscal 2018 are budgeted and paid for by the System fiscal office.

FY16

Computer hardware/software includes \$1,485 for two laptops and \$48 for backup software. Replaced Dell Latitude E4300 laptops received 6/09 (\$1998.26 each).