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**Notice of Special Meeting  
UNIVERSITY OF HAWAII  
BOARD OF REGENTS**

*Board business not completed on this day will be taken up on another day and time announced at the conclusion of the meeting.*

**Date:** Thursday, July 7, 2022  
**Time:** 9:30 a.m.  
**Place:** University of Hawai'i at Mānoa  
Information Technology Building  
1<sup>st</sup> Floor Conference Room 105A/B  
2520 Correa Road  
Honolulu, Hawai'i 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. Welcome New Regents Lee and Tochiki**
- III. Public Comment Period for Agenda Items:**

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 8:00 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. Election of Officers**

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For disability accommodations, contact the Board Office at (808) 956-8213 or [bor@hawaii.edu](mailto:bor@hawaii.edu). Advance notice requested five (5) days in advance of the meeting.

**V. Agenda Items**

A. Consent Agenda

1. Approval of Selection of Accuity, LLP for Audit and Accounting Services as External Auditors, for Fiscal Years 2022 through 2024

**VI. Executive Session (closed to the public):**

A. Personnel: *(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), Hawai'i Revised Statutes (HRS))*

1. Evaluation of the President *(follow up from June 2, 2022)*

**VII. Agenda Items (continued)**

A. Evaluation of the President *(follow up from June 2, 2022)*

**VIII. Announcements**

A. Next Meeting: July 21, 2021, at University of Hawai'i at Mānoa

**IX. Adjournment**

**ATTACHMENTS**

Attachment A – Personnel actions posted for information only, pursuant to Section 89C-4, HRS. These actions are not subject to approval by the Board of Regents.

Attachment A: Pursuant to §89C-4, Hawai'i Revised Statutes, the following proposed compensation actions for excluded Executive/Managerial are disclosed for purposes of public comment.

DTS 22590

Executive/Managerial

Campus	Last Name	First Name & Middle Initial	Proposed Title	Unit	Nature of Action	Monthly Salary	Effective Date
System	Niles	Gloria	Director of Online Learning	Office of the Vice President for Information Technology and Chief Information Officer	Appointment	\$12,708	On or about July 18, 2022
UH Manoa	Le Marchand	Loic	Interim Director of Research Institute	Cancer Center	Appointment	\$30,834	July 8, 2022 - December 31, 2022
UH Manoa	Wieczorek	Anna	Interim Dean and Director for Research and Cooperative Extension	College of Tropical Agriculture & Human Resources	Additional Appointment	\$4,471 Additional Salary for a total of \$17,917/month	July 18, 2022 - July 17, 2023
UH Hilo	Wissman	Brian	Interim Dean	College of Natural and Health Sciences	Appointment	\$12,500	August 1, 2022 - July 31, 2023

UNIVERSITY OF HAWAII  
 BOARD OF REGENTS  
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**UNIVERSITY  
of HAWAI'I  
SYSTEM**

UNIVERSITY OF HAWAII  
BOARD OF REGENTS

KALBERT K. YOUNG  
VICE PRESIDENT FOR BUDGET & FINANCE  
CHIEF FINANCIAL OFFICER

May 23, 2022

'22 MAY 25 P4:00

DTS 22500

TO: Randolph G. Moore  
Chairperson, Board of Regents

Benjamin Asa Kudo  
Chair, Committee on Independent Audit  
Board of Regents

VIA: David Lassner  
President

FROM: Kalbert K. Young  
Vice President for Budget and Finance/Chief Financial Officer

SUBJECT: **CONTRACT TO PROVIDE AUDIT AND ACCOUNTING SERVICES AND APPROVAL OF THE SELECTION OF THE EXTERNAL AUDITOR FOR THE UNIVERSITY OF HAWAI'I FOR THE FISCAL YEARS ENDING JUNE 30, 2022 THROUGH JUNE 30, 2024**

**SPECIFIC ACTIONS REQUESTED:**

Pursuant to Section 304A-321, Hawaii Revised Statutes, and Board of Regents Policy RP 8.201, the Board of Regents is requested to approve the selection of the external auditor and to authorize the Administration to enter into a contract with Accuity LLP to provide audit and accounting services to the University of Hawai'i (University).

**CONTRACT SCOPE OF WORK:**

If authorized, for the duration of the contract, Accuity LLP will be contracted to conduct audits of the financial statements of the University; compliance audits in accordance with the Office of Management and Budget (OMB) Uniform Guidance; review of the agreed upon procedures for the University of Hawai'i (UH) at Mānoa Intercollegiate Athletics to evaluate compliance with National Collegiate Athletics Association (NCAA) bylaws; provide audit assistance in the preparation of the financial statements report and footnotes schedule; preparation of supplemental schedules and financial statements for UH Mānoa, UH Hilo, UH West O'ahu, UH Maui College, and the Community College System; conduct a review of Bond System procedures and prepare summary schedules of activities and account balances; and for the year ending June 30, 2023, provide services in connection with agreed-upon procedures to assess the Statement of Revenues and Expenses of the UH Hilo Athletics Department for compliance with NCAA bylaws.

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**RECOMMENDED EFFECTIVE DATE:**

Contract to be executed after authorization is granted by the Board of Regents.

**BACKGROUND:**

The previous audit contract, C180086, ended following the completion of the FY2021 audits. The Administration utilized the University's professional services procurement procedures to solicit, qualify, and select an audit and accounting services firm for the FY2022 - FY2024 University audit reviews and reporting requirements.

The University solicited and received letters of interest and statements of qualifications from three (3) audit and accounting services firms: Accuity LLP, KPMG LLP, and Plante & Moran, PLLC. All of the interested firms were found to be qualified for the work involved and the audit firm selection committee conducted individual reviews of the submitted proposals and scored each firm based on pre-established weighted evaluation criteria that considered respondents' experience, professional qualifications, prior audit work, proposed approach and services. The scoring results were accumulated and when tabulated, Accuity LLP was determined to be the first ranked firm by the selection committee members.

Subsequently, the Financial Management Office worked with Accuity LLP senior staff to develop a fee proposal based on the general audit review plans for the fiscal years ending June 30, 2022 through June 30, 2024. The fee proposal assumes University staff labor assistance provided by the Office of the Internal Auditor and includes inflationary increases as noted in the table below.

University of Hawaii  
 Audit Contract - Estimated Billing Hours and Amounts (IA Assistance)  
 FY2022-FY2024

	FY2022		FY2023		FY2024	
	Hours	Fee	Hours	Fee	Hours	Fee
Financial Statements	<a> 2,590.00	\$368,623.00	2,440.00	\$363,590.00	2,440.00	\$374,498.00
A-133 Compliance	2,190.00	292,787.00	2,190.00	301,570.00	2,190.00	310,618.00
Manoa Athletics AUP	370.00	53,199.00	370.00	54,795.00	370.00	56,439.00
Hilo Athletics AUP	-	-	180.00	25,717.00	-	-
Fin Statements Assistance	240.00	24,357.00	240.00	25,088.00	240.00	25,840.00
Supplemental Schedules	296.00	27,827.00	296.00	28,662.00	296.00	29,521.00
Bond System Review	55.00	5,375.00	55.00	5,536.00	55.00	5,702.00
	<b> 5,741.00	\$772,168.00	5,771.00	\$804,958.00	5,591.00	\$802,618.00
	<c>	\$ 134.50		\$ 139.48		\$ 143.56

<a> Includes 150 hours for FY2022 GASB 87 review  
 <b> Assumes 1,000 hrs of UH Internal Audit assistance each year  
 <c> Average rate per hour; inflationary increase of approx. 3% per year

**ACTIONS RECOMMENDED:**

It is recommended that the Board of Regents take the following actions:

1. Approve the selection of Accuity LLP as the external auditor to conduct the University audits for the fiscal years ending June 30, 2022 through June 30, 2024.
2. Authorize the University Administration to finalize and execute a contract with Accuity LLP for audit and accounting services in accordance with the terms and cost proposal above.

Item VI.  
Executive Session

**ITEM TO BE  
DISCUSSED IN  
EXECUTIVE  
SESSION**

# Item VII.

Evaluation of the President  
(Follow up from June 2,  
2022)

**NO MATERIALS  
ORAL REPORT**