



UNIVERSITY OF HAWAII SYSTEM

Legislative Testimony

Testimony Presented Before the
House Higher Education Committee
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By

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HCR 43/HR 43 – REQUESTING A MANAGEMENT AND FINANCIAL AUDIT OF THE UNIVERSITY OF HAWAII AT MANOA'S ATHLETIC DEPARTMENT

Chair Chang, Vice Chair Bertram, and Members of the Committee:

I am Howard Todo, Vice President for Budget and Finance and Chief Financial Officer of the University of Hawaii'i System. On behalf of the University System, I am testifying on HCR 43/HR 43, which requests that a management and financial audit of the Manoa Athletic Department be conducted.

The University has for many years had an annual financial audit of the Manoa Athletic Department conducted by an external, independent CPA firm. Also, the CPA firm annually conducts an audit of the Athletic Department's compliance with NCAA Bylaw 6.2.3.1 as required by the NCAA. Reports on the results of these audits are presented at public Board of Regents meetings.

In addition, as has been done in the past when there is change in leadership of a major department or college of the University, we plan to have a management audit of the Manoa Athletic Department conducted by an independent CPA firm so that the new Athletic Director may begin his tenure with a fresh slate. The Audit Committee of the Board of Regents, in their recent meeting, indicated their intent to include this in the University's internal audit plan.

Accordingly, since the audits requested by this resolution already have been or are going to be performed, we respectfully recommend that this resolution be held in order to avoid unnecessary expenditure of state resources in duplicative efforts.

Thank you for the opportunity to testify on this resolution.