
A BILL FOR AN ACT

RELATING TO THE UNIVERSITY OF HAWAII.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. (a) The auditor shall conduct a financial
2 audit of the University of Hawaii Manoa general and nongeneral
3 funds and accounts whether established by statute or
4 administratively. The financial audit shall include:

- 5 (1) A detailed systemwide financial audit of all funds
6 administered by the University of Hawaii Manoa campus;
- 7 (2) A financial audit of any special funds; and
- 8 (3) An analysis of each special fund, including a
9 determination of whether the respective special fund
10 satisfies the criteria established under section 23-
11 11, Hawaii Revised Statutes, and an assessment of
12 alternative forms of funding.

13 (b) The auditor shall include and report on the following
14 in the audit:

- 15 (1) The total amount of general and tuition funds received
16 and expended by the University of Hawaii to advance
17 its mission and goals, and the purposes for which the
18 funds were expended;



1 (2) Issues relating to the University of Hawaii's
2 financial records and its system of accounting and
3 internal controls;

4 (3) Issues relating to the University of Hawaii's
5 strategic and financial plan, its budgeting process,
6 and its process of forecasting future financial needs;
7 and

8 (4) Any and all other matters that the auditor would
9 normally undertake as necessary or appropriate in a
10 systemwide financial audit.

11 (c) The board of regents of the University of Hawaii, the
12 president of the University of Hawaii, their staff, and other
13 relevant persons or agencies shall cooperate with and assist the
14 auditor and shall provide the information requested by the
15 auditor to fulfill the legislature's request.

16 (d) The auditor shall submit a report of its findings and
17 recommendations, including any proposed legislation, to the
18 legislature not later than twenty days prior to the convening of
19 the regular session of 2015.

20 SECTION 2. There is appropriated out of the general
21 revenues of the State of Hawaii the sum of \$ or so



1 much thereof as may be necessary for fiscal year 2014-2015 for
2 the auditor to conduct the financial audit.

3 The sum appropriated shall be expended by the auditor for
4 the purposes of this Act.

5 SECTION 3. This Act shall take effect on July 1, 2014.

6

INTRODUCED BY:

John M. Pappas
Steve Hancock

JAN 17 2014



H.B. NO. 1834

Report Title:

University of Hawaii Manoa; Auditor; System-wide Financial
Audit; Appropriation

Description:

Requires the auditor to conduct a detailed system-wide financial
audit of all funds administered by the University of Hawaii
Manoa. Makes an appropriation.

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not legislation or evidence of legislative intent.*

