



SENATE COMMITTEE ON WAYS AND MEANS  
The Honorable Donovan M. Dela Cruz, Chair  
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair

**S.C.R. NO. 44, S.D. 1, REQUESTING THE AUDITOR TO EVALUATE THE 2017  
UNIVERSITY OF HAWAII INTERNAL AUDIT OF TRAVEL POLICY COMPLIANCE  
FOR FISCAL YEARS 2015-2017 AND REPORT TO THE LEGISLATURE**

**S.R. NO. 31, S.D. 1, REQUESTING THE AUDITOR TO EVALUATE THE 2017  
UNIVERSITY OF HAWAII INTERNAL AUDIT OF TRAVEL POLICY COMPLIANCE  
FOR FISCAL YEARS 2015-2017 AND REPORT TO THE LEGISLATURE**

Hearing: Monday, April 1, 2019, 10:20 a.m.

The Office of the Auditor has **no position** regarding S.C.R. No. 44, S.D. 1, and S.R. No. 31, S.D. 1, which require us to “evaluate the 2017 University of Hawaii internal audit of travel policy compliance for fiscal years 2015-2017 and report to the Legislature.” **However, we offer the following comments.**

With our current staffing, we have limited capacity to do the work required by the resolutions, the other work that we are currently statutorily mandated to perform before the beginning of the next legislative session (e.g., analyze certain tax incentives pursuant to Section 23-72, HRS); review departments’ special funds, revolving funds, trust funds, and trust accounts (Section 23-12(b)(2), HRS); and the other audits and studies that are contained in 19 pending bills and concurrent resolutions.

In addition to evaluating the 2017 UH internal audit, certain requests in the resolution also require our office to conduct a performance audit of UH’s travel policy compliance—not just an evaluation of its internal audit. Specifically, the resolutions require us to report on, among other things:

- (2) Whether the approved travel met the University of Hawaii Systemwide Policies and Procedures relating to travel;
- (3) Whether additional investigation was warranted to obtain a full and fair evaluation of the level of non-compliance and the impact on University of Hawaii operations and finances;
- ...
- (6) The status of implementation of any corrective action; and
- (7) Whether the sample size of the internal audit was sufficient[.]

Given our office’s finite resources, we can conduct only a fraction of the work the Legislature is interested in having us perform. While we make every effort to comply with Legislative

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requests, we ask that the Legislature consider our office's current workload and limited resources.

Thank you for considering our testimony related to S.C.R No. 44, S.D. 1, and S.R. No. 31, S.D. 1.