



SENATE COMMITTEE ON GOVERNMENT OPERATIONS

The Honorable Laura H. Thielen, Chair
The Honorable Lorraine R. Inouye, Vice Chair

SENATE COMMITTEE ON HIGHER EDUCATION

The Honorable Donna Mercado Kim, Chair
The Honorable Michelle N. Kidani, Vice Chair

**S.C.R. NO. 44, REQUESTING THE AUDITOR TO CONDUCT AN AUDIT OF ALL
UNIVERSITY OF HAWAI'I TRAVEL FOR FISCAL YEARS 2014-2019**

**S.R. NO. 31, REQUESTING THE AUDITOR TO CONDUCT AN AUDIT OF ALL
UNIVERSITY OF HAWAI'I TRAVEL FOR FISCAL YEARS 2014-2019**

Hearing: Thursday, March 21, 2019, 2:45 p.m.

The Office of the Auditor has **no position** regarding S.C.R. No. 44 and S.R. No. 31, which require we audit “all University of Hawai‘i travel for fiscal years 2014-2019.” **However, we offer the following comments.**

S.C.R. No. 44 and S.R. No. 31 make mention of two concerns: (1) that University of Hawai‘i employees and other affiliated persons are not following travel policies and procedures; and (2) concerns as to how delegated authorities review and authorize the purpose of travel as benefitting the University of Hawai‘i.

We note that the University of Hawai‘i conducted an internal audit of travel policy compliance in fiscal year 2017. This audit evaluated the frequency and severity of non-compliance in fiscal years 2015-2017, and the impact on University of Hawai‘i operations and financial results. Findings and recommendations from the September 2017 “Review of Travel Policy Compliance” were to be addressed in fiscal year 2018, with an evaluation of corrective action status to follow in fiscal year 2019. Because the current plan calls for the University of Hawai‘i to evaluate corrective action this year, we suggest that the requested audit is premature. Any corrective actions taken would help to evaluate the need for any future audit and its possible scope.

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

SR-31

Submitted on: 3/19/2019 8:08:43 AM

Testimony for GVO on 3/21/2019 2:45:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
cheryl	Individual	Support	No

Comments: