

**ASSOCIATED STUDENTS OF THE UNIVERSITY OF HAWAI'I AT  
MĀNOA 2465 Campus Road, Campus Center 211A Honolulu HI 96822**

**In the Senate  
April 15th, 2020**

**Senate Resolution 14-20**

**ESTABLISHING THE ANNUAL AUDIT REQUIREMENTS OF THE  
ASSOCIATED STUDENTS OF THE UNIVERSITY OF HAWAI'I (ASUH)**

*WHEREAS*, the Associated Students of the University of Hawai'i (ASUH) Senate is the  
elected body representing 12,000 full-time classified undergraduate students;  
and,

*WHEREAS*, ASUH holds itself accountable for fiscal decisions and spending by requiring an  
annual audit as stipulated by its constitution;  
and,

*WHEREAS*, the ASUH Senate has historically passed resolutions to interpret the audit  
requirements of the constitution ; and,  
1

*WHEREAS*, the ASUH interprets an audit conducted by an external firm meets the  
constitutional audit requirement and provides the most beneficial information for  
the Senate's operations; and,

*WHEREAS*, an ASUH external audit should center around an examination of fiscal processing  
operations internal to ASUH  
including:

- 1) Conduct an audit of the financial transactions of ASUH, in order to provide a  
basis for an opinion on the fairness of its financial statements for the fiscal  
year(s) as specified;
  
- 2) Ascertain that all ASUH revenues and expenditures have been accounted for  
in accordance with the laws, rules, and regulations, and policies and procedures

**THIS DOCUMENT HAS BEEN ADOPTED BY THE SENATE ON APRIL 22, 2020**

of the State of Hawaii and University, and

<sup>1</sup> [https://a0120133-a47f-49ba-abdb-f38dc4f9c8e4.filesusr.com/ugd/4c94d0\\_d1ac836237fe4595a63e11072b3e8f1a.pdf](https://a0120133-a47f-49ba-abdb-f38dc4f9c8e4.filesusr.com/ugd/4c94d0_d1ac836237fe4595a63e11072b3e8f1a.pdf)

3) Assess and to the extent possible test ASUH internal control structure related to its financial transactions; and,

4) Report on the current status of audit recommendations included in the most recent external audit; and

*WHEREAS*, the Office of the Vice Chancellor for Students understands the benefits of external audits to ASUH and has agreed to fund the annual cost; and

*BE IT RESOLVED*, that the 107<sup>th</sup> ASUH Senate is committed to financial accountability to the undergraduate students; and,

*BE IT RESOLVED*, that external audits for FY '19 and '20 will be combined, and external audits

will be completed annually in subsequent years starting with FY '21 will be completed indefinitely; and,

*BE IT RESOLVED*, in demonstrating this commitment to financial accountability, future ASUH Senates will generally replicate the pattern of audits as described in the second *BE IT RESOLVED* clause above; and,

*BE IT FURTHER RESOLVED*, this resolution supersedes all previous ASUH resolutions

regarding constitutional audit requirements; and,

*NOW, THEREFORE, BE IT FINALLY RESOLVED*, that copies of this resolution be sent to:

Benjamin Kudo, Chairperson of the University Board of Regents; Jan Sullivan and Wayne Higaki, Vice Chairpersons of the University Board of Regents; Eugene Bal III Chairperson of the BOR Committee on Budget & Finance;

**THIS DOCUMENT HAS BEEN ADOPTED BY THE SENATE ON APRIL 22, 2020**

Kalbert Young, UH Vice President for Budget & Finance and Chief Financial Officer; Glenn Shizumura, Internal Auditor; Michael Bruno, University of Hawai‘i at Mānoa Provost; Sandy French, University of Hawai‘i at Manoa Vice Chancellor for Administration, Finance, & Operations; Lori Ideta, University of Hawai‘i at Mānoa Vice Chancellor for Students.

INTRODUCED BY



---

Peiqi “Kelly” Ruan

Introducing Member

Senator, College of Business



---

Kezzo Jet Pacanuayan

Introducing Member

Treasurer



---

Raiyan Rafid

Introducing Member

Vice President

**THIS DOCUMENT HAS BEEN ADOPTED BY THE SENATE ON APRIL 22, 2020**

**THIS DOCUMENT HAS BEEN ADOPTED BY THE SENATE ON APRIL 22, 2020**