

STAND. COM. REP. NO.

1359

Honolulu, Hawaii

MAR 24 2025

RE: S.R. No. 154

Honorable Ronald D. Kouchi  
President of the Senate  
Thirty-Third State Legislature  
Regular Session of 2025  
State of Hawaii

Sir:

Your Committee on Higher Education, to which was referred  
S.R. No. 154 entitled:

"SENATE RESOLUTION REQUESTING THE OFFICE OF THE AUDITOR TO  
CONDUCT A PERFORMANCE AUDIT OF THE UNIVERSITY OF HAWAII  
FOUNDATION,"

begs leave to report as follows:

The purpose and intent of this measure is to request the  
Office of the Auditor to conduct a performance audit of the  
University of Hawaii Foundation.

Your Committee received comments on this measure from the  
University of Hawai'i Foundation.

Your Committee finds that the University of Hawaii Foundation  
is a private nonprofit corporation engaging in fundraising efforts  
for the University of Hawaii System and the management of over  
seven thousand gift accounts for the University. Your Committee  
further finds that the efficient, effective, and transparent use  
of funding to provide extensive support for students and faculty  
through the offerings of programs that receive dedicated donor  
funding and improvement projects should be a priority of the  
University of Hawaii Foundation. Your Committee also finds that  
the evaluation of the use and management of these funds is crucial  
to identifying potential shortfalls and areas of improvement to  
ensure productive use of funds in support of university students  
and faculty. This measure requests the Office of the Auditor to



conduct a performance audit of the University of Hawaii Foundation to ensure the effective use and management of the funds received by the Foundation.

As affirmed by the record of votes of the members of your Committee on Higher Education that is attached to this report, your Committee concurs with the intent and purpose of S.R. No. 154 and recommends that it be referred to your Committee on Ways and Means.

Respectfully submitted on  
behalf of the members of the  
Committee on Higher Education,



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DONNA MERCADO KIM, Chair



