Office of Internal Audit

Glenn Shizumura, Director
Our Team

- Director – Glenn Shizumura
  - Auditor – Sheri Ching
  - Auditor – Elaine Chun
  - Auditor – David Sakamoto
  - Auditor – Bryce Iwata
  - Auditor – Jeff Tomori

- Contact Information
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Internal Audit reports functionally to the BOR, and is supported administratively by the VP for Budget and Finance / Chief Financial Officer (CFO)
What We Do

- Assist the Board of Regents and University Management in fulfilling their oversight, management, and operating responsibilities.
- Provide independent, objective assurance, and consulting services designed to add value and improve the University’s operations.
What We Do

- **Assurance Services**
  - **Audits**
    - Financial – attest to the fairness, accuracy, and reliability of financial data
    - Operational – evaluate an area related to adequacy and effectiveness of controls to manage risks and determine if management's goals and objectives are being attained
    - Compliance – address adherence to laws, regulations, policies, and procedures
    - Follow-up – evaluate corrective actions taken since a previous internal/external audit
  - **Investigations** – typically related to incidents of possible fraud or misappropriation of University assets

- **Consulting Services** – provide information and advice to management
What We Do

Serve as a liaison between University Management and external auditors.
- Coordinate all audit activities related to the University
- Foster a cooperative working relationship
- Communicate and distribute the results of services provided by external auditors to appropriate University personnel
  - Gather and follow-up on comments/questions by the BOR and University personnel
  - Communicate comments/questions to the external auditors
  - Review proposed corrective action responses related to findings and recommendations prepared by University personnel
What We Don’t Do

- Have any direct responsibility or any authority over any of the activities or operations we review.
- Develop and install procedures, prepare records, or engage in activities which would normally be reviewed by internal auditors.
- Internal audit must be independent. We do not make management decisions (developing or designing internal controls for a department).
How We Benefit the University

- Assist in the prevention of fraud and errors
- Assist in the identification and mitigation of significant risks
- Offering another perspective—looking from the outside in
- Promote effective internal controls