**Final Draft**

# UNIVERSITY OF HAWAI‘I

University of Hawai‘i at Mānoa Office of Intercollegiate Athletics
Based on Financial Information through June 2012

October 2012

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University of Hawai‘i
Office of Internal Audit

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# I. Executive Summary

University of Hawai‘i at Mānoa (UHM) Athletics is the only National Collegiate Athletic Association (NCAA) Division I program in the State of Hawai‘i and is a current member of the Mountain West Conference for football and the Big West Conference for the majority of its other sports. The primary sports venues for UHM Athletics are Aloha Stadium, Stan Sheriff Center, Les Murakami Stadium, Rainbow Wahine Softball Stadium and the Duke Kahanamoku pool. Total operating expenses for the fiscal years ended June 30, 2012, 2011 and 2010 were $33.8 million (unaudited), $30.5 million and $29.6 million respectively. The accumulated net deficit (excluding University of Hawai‘i Foundation accounts) as of June 30, 2012, 2011 and 2010 were $11.3 million (unaudited), $9.1 million, and $9.6 million. As of June 30, 2012, UHM Athletics employed 116 full-time employees. Part-time and student employees were approximately 420. There were approximately 474 student-athletes and 232 scholarship equivalents during the 2012 academic year.

The University of Hawai‘i Office of Internal Audit (Internal Audit) performed a review of UHM Athletics pursuant to a request by the Acting UHM Athletics Director to the University of Hawai‘i Board of Regents. The Board of Regents chairman approved the request noting that Internal Audit would perform an agreed-upon procedures audit of the UHM Athletics Department. The audit would include reviewing the processes and testing of select transactions over cash receipts and cash disbursements from both University and University of Hawai‘i Foundation (UHF) accounts, travel disbursements, purchasing card disbursements and the issuance of complimentary tickets.

Internal Audit obtained the information contained in the accompanying report from a variety of sources including, but not limited to the following:

- meetings and discussions with University, UHM Athletics, and UHF personnel,
- reading of contracts and agreements,
- reading of University and UHM Athletics policies and procedures,
- reviewing correspondence and documentation (invoices, check request forms, purchase orders, etc.) supporting UHM Athletics transactions, and
- reading other pertinent documentation in addition to discussions with other individuals deemed relevant to this project.

The report is organized by the sections noted below. The specific procedures performed, observations/findings and recommendations (if any) are documented in further detail in the respective sections of the report and related exhibits. A condensed listing of Internal Audit’s observations and findings are noted below.

**Cash receipts and disbursements for select UHM Athletics Accounts maintained by the University of Hawai‘i Foundation (UHF)**

- Approximately 158 – 182 UHM Athletics Accounts were maintained at the UHF during the fiscal years ended June 30, 2012, 2011 and 2010.
- The UHM Athletics Director primarily used the following UHM Athletics Accounts for discretionary spending:
  - Athletic Director’s
  - Athletic Admin

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  - UH Athletic Fund
- Documentation supporting the intent and purpose of several contributions credited to these accounts were requested but not provided to Internal Audit.
- Effective March 1, 2012, UHF modified their policy with respect to expense reimbursements to Deans, Directors and Department Heads. This policy modification required the UHM Chancellor to approve expense reimbursements to the UHM Athletics Director. Subordinate approval for expense reimbursements to the UHM Athletics Director was sufficient prior to this date.
- The UHM Athletics Director was reimbursed for entertaining guests at higher priced establishments such as Alan Wong's and Ruth Chris. The average cost per attendee was $94 (median) and ranged from $62 to $126 per attendee. Approximately $333 was excluded from an $838 reimbursement claim (includes tip and taxes) for a July 2011 dinner for four (4) at Alan Wong's.
- The business purpose and potential benefit to UHM Athletics of five (5) UHM Athletics administrative personnel attending the 2012 NCAA Final Four Basketball Tournament is questionable.

**UHM Athletic Department cash disbursements**

- After personnel costs, the significant portion of cash disbursements relate to travel costs (Panda Travel and travel advances/reimbursements to coaches).
- Purchases must be approved by one of the following:
  - UHM Athletics Director
  - Associate Athletics Director for Administrative Services
  - Associate Athletics Director and Senior Woman Administrator
- Fiscal Approving Authorities (Assistant Athletics Director for Business Operations and Administrative Assistant for Business Operations) have the responsibility to evaluate if the purchase is proper, legal and in compliance with University policies and procedures in addition to federal and State of Hawai‘i laws, rules and regulations.
- Coaches request and receive substantial travel advances (Internal Audit noted a travel advance that exceeded $39,500).

**Cash disbursements for travel costs incurred by UHM Athletics personnel**

- The majority of excess travel advances reviewed was not repaid to the University within the 21 calendar days stipulated by University policy. Excess advances ranged from $200 to $13,000.
- An excess travel advance of approximately $4,800 was outstanding in excess of one (1) year.
- An excess travel advance of $4,700 was reported stolen from a coach's office safe.
- On road trips, coaches distribute student athlete per diem in cash.
- The feasibility of providing travel credit cards to coaches and pre-loaded debit cards to student athletes should be researched.
- It was determined that the UHM Athletics Director was traveling approximately 30% of each year during the fiscal years ended June 30, 2012, 2011 and 2010.

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**Panda Travel contract and cash disbursements**

- UHM Athletics and UHF payments to Panda Travel ranged from $3.1 million to $2.9 million for the fiscal years ended June 30, 2012 and 2011.
- Approximately 80% of the payments to Panda Travel relate to airfare.
- The contract with Panda Travel expired in September 2012. Through the procurement process, a new contract with Panda Travel was finalized with the contract term extended through September 2017.

**Purchasing card (P-card) transactions**

- UHM Athletics has nine (9) P-card holders.
- Aggregate P-card purchases for the fiscal years ended June 30, 2012 and 2011 ranged from $147,000 to $163,000.
- The most frequent purchases were sports equipment, supplies (janitorial and office) and cellular phone charges.
- No significant non-compliance matters were noted.

**UHM Athletic Department cash receipts**

- Cash is collected at the Stan Sheriff Center Ticket Office, UHM Athletics Business Office and UHM Athletics offices organizing sports camps.
- The Ticket Office prints and sells tickets for University related entities (e.g., Kennedy Theatre, Outreach College, etc.) typically for no charge (other than recovery of expenses). Written agreements supporting the terms and conditions of these services provided by the Ticket Office were requested but generally not provided to Internal Audit
- Non-University entities (e.g. Hawai‘i Bowl Foundation, Hawai‘i Community Foundation) may also request that the Ticket Office print tickets and manage ticket sales for events held both on and off campus. Internal Audit noted instances of services performed by the Ticket Office for non-University entities that lacked a written agreement. Internal Audit also reviewed written agreements with non-University entities documenting the Ticket Office’s services, but lacked the specific financial arrangements for the performance of these services.
- Internal Audit believes the lack of written agreements and clarity regarding Ticket Office services and the recovery of costs for these services are attributable to the lack of written policies and procedures.
- The use of UHM Athletics facilities by non-University entities does not require a prepayment of rent and estimated expenses and is not compliant with University Administrative Procedure A1.200 and the UHM Athletics Department Manual. Rent and out-of-pocket expenses are determined by the respective facility manager and billed subsequent to the completion of the event.
- Internal Audit noted inconsistent treatment and handling of facility use arrangements (waiving of fees, billing and collection of rent and out-of-pocket expenses) due to the lack of written policies and procedures.
- Regarding sports camps, cash receipts collected in excess of expenses are distributed to coaches as additional compensation.
- UHM Athletics processed check requests to transfer contributions from UHM Athletic accounts maintained at UHF to certain sports camp accounts (football, men’s volleyball,

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men’s basketball). A substantial portion of the transferred amounts were distributed to coaches as additional compensation.

- UHM Athletics policy prohibits the waiving of camp registration fees. Internal Audit was informed that waivers may be provided for dependents of UHM Athletics department personnel. Evidence supporting the waiving of camp registration fees for 44 participants to a June 2012 football camp was requested but not provided to Internal Audit. In addition, evidence supporting the waiving of camp registration fees at other sport camps (December 2011 soccer and June 2012 men’s basketball) was requested but not provided to Internal Audit.

**Complimentary game tickets**

- Approximately 8,600 complimentary season tickets (estimated ticket value of $1.3 million and AKA premium seat contribution of $660,000) were issued annually during the fiscal years ended June 30, 2012, 2011 and 2010.
- A significant number of the complimentary season tickets are provided to Corporate Partners (approx. 4,400) and UHM Athletics employees (approx. 600) annually.
- Automobile dealerships providing “Courtesy Cars” also receive complimentary season tickets (approx. 600) annually. The UHM Athletics Director determines which coaches may receive Courtesy Cars. During fiscal years 2012 and 2011, 26 Courtesy Cars were provided to coaches and the UHM Athletics Director.
- UHM Athletics does not reconcile complimentary ticket approvals to tickets printed and issued by the Ticket Office.

The activities, operations and processes of UHM Athletics reviewed and discussed in the accompanying report was pursuant to the direction of the Board of Regents and the Acting UHM Athletics Director. The procedures performed by Internal Audit and related findings/observations and recommendations (if any) in connection with this review are contained within the accompanying report. Review procedures on other UHM Athletics activities, operations and processes were beyond the scope of this project.

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## II. UHM Athletics Accounts at the University of Hawai‘i Foundation (UHF):

### A. Overview

The UHF is the central fundraising organization for the University of Hawai‘i system (University) providing a range of professional fundraising services to all 10 University campuses. The UHF is designated as a 501(c)(3) organization by the Internal Revenue Service and is a legally separate organization from the University.

‘Ahahui Koa Ānuenue (AKA) is the recognized support club for UHM Athletics. AKA raises funds for scholarships, facilities, and serves as the umbrella organization for the individual booster programs. Booster programs provide financial and fan support to the UHM Athletics sport programs. These programs are composed of individuals who volunteer their time and efforts to enhance sport programs. The UHF accounts for all AKA and UHM Athletics' booster programs donations and payments.

The following receipt, payment and UHF account process descriptions were provided by UHM Athletics personnel.

<u>Receipts</u>
UHM Athletics prepares a "Transmittal of Contribution" form for contributions (cash, goods or services) received that UHM Athletics determines should be deposited into an UHF account. The UHF prescribed "Transmittal of Contribution" form requires the University department receiving the contribution to document information such as the UHF account to be credited, donor name and address, value of the contribution and any applicable comments. The UHF account credited is determined by the donor's letter or notations on the donor's check. The "Transmittal of Contribution" form is signed by the Account Administrator (typically the UHM Athletics Director and/or Associate Athletics Director for Administrative Services or the Associated Athletics Director and Senior Woman Administrator, or respective head coach) of the respective UHF account. Signatures are also required of the Assistant Athletics Director for Business Operations, Associate Athletics Director for Administrative Services or the Associate Athletics Director and Senior Woman Administrator and AKA President to verify the purpose and proper UHF account coding of the contribution.

<u>Payments</u>
Payments are initiated with the preparation of a UHF check request form requiring information such as the payee, amount, UHF project number, object code (expense type), business purpose, etc. The check request form requires the signatures of the following UHM Athletics personnel:

- Requester
- Assistant Athletics Director for Business Operations
- Two of the following four Account Administrators:
  - UHM Athletics Director
  - Associate Athletics Director for Administrative Services
  - Associate Athletics Director and Senior Woman Administrator
  - Respective Head Coach

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The AKA President also signs the check request and is responsible for verifying the business purpose and UHF account coding. Due to a change in UHF policy regarding Chancellor and Vice Chancellor approvals, effective March 1, 2012, the UHM Chancellor commenced approving check requests for payments made to the UHM Athletics Director. Previously, subordinate approval was sufficient for reimbursements to the UHM Athletics Director. Additionally, the UHM Chancellor is required to approve all Travel Request forms and Travel Completion reports submitted by the UHM Athletics Director. UHF requires that either an approved Travel Request form or Travel Completion report accompany all requests for travel disbursements. UHF management informed Internal Audit that a cursory review of the check request and supporting documents are performed by UHF personnel prior to check processing as UHF relies on the review and approvals of UHM Athletics Account Administrators listed above as well as the UHM Chancellor when applicable. UHF management also stated that questions to UHM Athletics' personnel will arise if the account coding appears incorrect or if the documentation and/or explanation does not adequately support a check request. Payments should not be processed if the check request does not include all approvals.

UHF Account Monitoring

All UHM Athletics UHF Account Administrators (Athletics Director, Associate Athletics Directors, and head coaches) have online (read-only) access to their respective UHF account balances and transactions. They are responsible for reviewing and monitoring their accounts on a periodic basis. The Assistant Athletics Director for Business Operations has online (read-only) access to all UHM Athletics UHF account balances and transactions. On a quarterly basis, the Assistant Athletics Director for Business Operations reviews UHF "Project Fund Balances and Cash Available by Unit" reports (revenues, expenses, transfers, net assets and available cash) by UHM Athletics account.

At fiscal year end, UHF prepares a trial balance of all UHM Athletics UHF accounts to assist the Assistant Athletics Director for Business Operations prepare the UHM Athletics annual financial statements. The Assistant Athletics Director for Business Operations compares the UHF trial balance to UHM Athletics financial records to identify differences warranting further investigation.

Based on the review procedures performed (see B. Review Procedures), the following summarizes Internal Audit's findings and observations:

- Donor correspondence supporting the intent and purpose of contributions credited to the Athletic's Director and Athletic Admin accounts was requested but not provided to Internal Audit by UHM Athletics or UHF with the exception of Saake Foundation contributions.
- UHF check request and travel forms were generally signed and approved by authorized personnel. However, reimbursements to the UHM Athletics Director for non-travel related costs prior to March 1, 2012 only required the authorization of subordinates.
- Annual expense reimbursements to the UHM Athletics Director for the three years ended June 30, 2012 ranged from $18,000 - $28,000 (excludes airfare).
- The UHM Athletics Director's entertainment expenses at higher priced establishments (e.g., Alan Wong's, Ruth Chris) averaged $94 (median) per attendee (ranged from $62 to $126).

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- The food service establishment visited most frequently (35 occurrences) was the Pineapple Room. The cost per attendee was $28 (median) and ranged from $22 to $39.
- The business purpose and potential benefit to UHM Athletics derived from five (5) UHM Athletics personnel attending the 2012 NCAA Final Four Basketball Tournament is questionable. University disbursements (UHF and UHM Athletics) associated with the 2012 NCAA Final Four and provided to Internal Audit amounted to $17,700 (excludes airfare).

## B. Review Procedures

The procedures, associated findings and observations are as follows:

**UHM Athletics Accounts at UHF**

1. Obtain a summary schedule from UHF documenting account information for all UHM Athletics Accounts maintained at UHF for the years ended June 30, 2012, 2011 and 2010. Account information should include account name and number, purpose, sport/office associated with the account and the coach/athletic administrator with oversight responsibility. Financial information should include beginning and end of year net assets in addition to aggregate revenues, expenses and transfers for the year.

   *Internal Audit obtained schedules from UHF summarizing the requested information for the fiscal years ended June 30, 2012, 2011 and 2010 noting that there are approximately 158 - 182 UHF accounts associated with UHM Athletics Accounts within those fiscal years. The following table summarizes the net assets, revenue, expense and transfer amounts (000's) for these accounts for the fiscal years ended June 30, 2012, 2011 and 2010.*

| *Fiscal year ended* | *Net assets, beg. of year* | *Revenues* | *Expenses* | *Transfers, net* | *Net assets, end of year* |
|---|---|---|---|---|---|
| *June 30, 2010* | *$10,249* | *$8,854* | *$6,009* | *$47* | *$13,141* |
| *June 30, 2011* | *$13,141* | *$6,468* | *$6,577* | *($15)* | *$13,017* |
| *June 30, 2012* | *$13,017* | *$8,026* | *$6,936* | *($44)* | *$14,063* |

   *Transactions associated with AKA, such as preferred seating, parking and student scholarships represent 40% to 64% of the total annual revenues and expenses in the above table.*

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**UHM Athletics Director Discretionary Spending**

2. Review the UHF summary schedule and perform inquiries of UHF and UHM Athletics personnel to identify the accounts used primarily by the UHM Athletics Director for discretionary spending. Obtain transaction listings from UHF supporting these accounts.

   *Internal Audit was informed by UHF and UHM personnel that the following accounts are primarily used by the UHM Athletics Director for discretionary spending purposes:*

   - *Athletic Director's*
   - *Athletic Admin*
   - *UH Athletic Fund*

   *Internal Audit also reviewed the LA Golf Tournament Fund based on the purpose and description of the account. Table 1 presents a Schedule of Revenues and Expenses for these four accounts for the three years ended June 30, 2012.*

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**Table 1: Schedule of Revenues and Expenses for Select UHM Athletics UHF Accounts**
**For Fiscal Years Ended June 30, 2010 – 2012**
**(Unaudited)**

| | Athletic Director's | Athletic Admin | | UH Athletic Fund | LA Golf Tournament Fund |
|---|---|---|---|---|---|
| Revenues | | | | | |
| Cash contributions: | | | | | |
| Anheuser-Busch Sales of HI | $ 50,000 | $ 100,000 | | $ - | $ - |
| Time Warner Cable | 50,000 | - | | - | - |
| McDonalds of Hawai‘i | 60,000 | - | | - | - |
| Jack and Mami Takeda Fdn | 10,000 | - | | 30,000 | - |
| Dr. Alvin & Monica Saake Fdn | 87,500 | - | | - | - |
| Other | 13,200 | 14,655 | | 52,472 | 6,058 |
| Total cash contributions | 270,700 | 114,655 | | 82,472 | 6,058 |
| Special/Fundraising events | 450 | 340,457 | **(a)** | - | 108,697 |
| Pledge contributions | 45 | - | | 30,833 | 194 |
| Miscellaneous | 12,109 | - | | 18,300 | - |
| Total revenues | 283,304 | 455,112 | | 131,605 | 114,949 |
| Expenses | | | | | |
| Fundraising event/expense | - | 113,201 | | - | 83,248 |
| Travel | 72,503 | 944 | | 28,731 | 8,249 |
| Protocol/business meetings | 59,152 | - | | 40,356 | 21 |
| Other services | 49,350 | 18,934 | | 14,783 | - |
| Expendable equipment | 8,945 | 64,832 | | 1,991 | - |
| UHF gift fee | 9,915 | 15,570 | | 4,358 | 3,980 |
| Consultant services | 5,236 | - | | 26,436 | - |
| Taxes | - | 15,320 | | - | 4,891 |
| Advertising, printing & postage | 14,793 | - | | 11,613 | - |
| Receptions | 7,454 | - | | 3,107 | - |
| Repairs, maintenance & supplies | 7,075 | 9,500 | | 2,332 | 22 |
| Bad debt | 15 | - | | 9,353 | 144 |
| Rentals | 1,059 | - | | 7,820 | - |
| Training & registration fees | 143 | - | | 8,002 | - |
| Mileage reimbursement/parking | 360 | 4 | | 179 | - |
| Miscellaneous | 934 | 2,935 | | 1,226 | 580 |
| Total expenses | 236,934 | 241,240 | | 160,287 | 101,135 |
| Transfers (Out) / In | | | | | |
| Chica Y. Nagatani Memorial | - | (200,000) | **(b)** | - | - |
| Football support group (Nā Koa) | - | (100,000) | **(c)** | - | - |
| Nā Koa football quasi endowment | - | (60,000) | **(d)** | - | - |
| Other | (17,500) | - | | - | - |
| Total transfers | (17,500) | (360,000) | | - | - |
| Change in net assets | 28,870 | (146,128) | | (28,682) | 13,814 |
| Net assets at July 1, 2009 | 16,348 | 206,653 | | 51,749 | 688 |
| Net assets at June 30, 2012 | $ 45,218 | $ 60,525 | | $ 23,067 | $ 14,502 |

**(a)** Primarily due to funds generated from the Centennial Celebration Gala held on December 2, 2009, which was a tribute to 100 years of University of Hawai‘i football.

**(b)** Transfer of funds during fiscal year 2012 to the Chica Y. Nagatani Memorial fund for the renovation of the Nagatani Academic Center.

**(c)** Transfer of funds during fiscal year 2010 to Nā Koa from funds generated through the Centennial Celebration Gala.

**(d)** Transfer of funds for investment purposes to benefit Nā Koa.

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**Contributions**

3. From the transactions listings supporting the Schedule of Revenues and Expenses, compare a judgmental sample of contributions to supporting documents.

   *For the sample of contributions noted below (Table 2), UHF provided check copies and UHF "Transmittal of Contribution" forms prepared and signed by UHM Athletics' personnel (UHM Athletics Director, Assistant Athletics Director for Business Operations, and Associate Athletics Director for Administrative Services) and the AKA President. However, donor correspondence supporting the purpose and thus the account classification for the contribution was requested but not provided by UHM Athletics or UHF for all transactions with the exception of Saake Foundation contributions. Accordingly, the propriety of the non-Saake Foundation contributions deposited to the UHF accounts described in Table 2 is questionable. The purpose included below was obtained primarily through discussions with UHM Athletics and AKA personnel.*

***Table 2: Contribution Sample Selection***

| *Fiscal Yr.* | *Donor* | *Amount* | *Purpose* |
|---|---|---|---|
| | | | *Athletic Director's Account* |
| *2010* | *McDonald's of Hawai‘i* | *$40,000* | *Portion of contribution relates to the "Super Sac Big Mac" promotion - $500 for every defensive quarterback sack* |
| *2010* | *Saake Foundation* | *25,000* | *According to the executed agreement, funds to be used at the Athletic Director's discretion (i.e., travel expenses, recognition and promotional activities, cultivation meals and activities, academic supplies and promotional items).* |
| *2011* | *Saake Foundation* | *40,000* | *See explanation above. NOTE: Internal Audit noted that the executed agreement was for $25,000. No other documentation was provided to support the receipt of $40,000.* |
| *2011* | *Time Warner Cable* | *50,000* | *Due to a transmission problem of the Fresno State football away game, pay-per-view customers were provided the option of obtaining a refund or donating the refund to UHM Athletics. The contribution of $50,000 is the result of customers donating their refund back to UHM Athletics.* |
| *2012* | *McDonald's of Hawai‘i* | *20,000* | *"Super Sac Big Mac" promotion (see explanation above).* |
| *2012* | *Saake Foundation* | *22,500* | *See explanation above.* |
| *2012* | *Anheuser-Busch Sales of Hawai‘i* | *50,000* | *"Get in the Game" promotion - $0.25 for every case of Budweiser, Bud Light, Budweiser Select, and Bud Light Lime products sold in Hawai‘i during the promotion period* |
| | | | *Athletic Admin. Account* |
| *2010* | *Anheuser-Busch Sales of Hawai‘i* | *100,000* | *"Get in the Game" promotion (see explanation above)* |

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**Disbursements**

4. Obtain a listing of disbursements from UHF accounts (Athletic Director's, Athletic Admin, UH Athletic Fund) to the UHM Athletics Director for the fiscal years ended June 30, 2012, 2011, and 2010. Aggregate disbursements by expense category for each fiscal year.

*The following is a summary of disbursements from the Athletic Director's, Athletic Admin, UH Athletic Fund accounts to the UHM Athletics Director by expense category:*

***Table 3: Summary UHM Athletics Director Reimbursements***

| | *Fiscal Year* | | | |
|---|---|---|---|---|
| | *2012* | *2011* | *2010* | *TOTAL* |
| *Protocol/Business Meetings* | *$ 8,859* | *$ 12,646* | *$ 16,604* | *$ 38,109* |
| *Travel ** | *11,616* | *5,225* | *10,755* | *27,596* |
| *Personal Mileage/Parking* | *84* | *193* | *154* | *431* |
| *Other* | *34* | *330* | *400* | *764* |
| *TOTAL* | *$ 20,593* | *$ 18,394* | *$ 27,913* | *$ 66,900* |

** Reimbursements for travel does not include airfare. The cost of airfare is paid directly to Panda Travel.*

*Protocol/Business Meetings and Travel expenses pursuant to the Schedule of Revenues and Expenses (Table 1) primarily differ from the above table due to the following:*

- *Protocol/Business meetings – Payments to Sodexo for providing food and beverages at UHM Athletics game receptions and ticket purchases to the Hawai‘i Bowl and UHM Athletic sports events at mainland venues (e.g., post-season tournaments).*
- *Travel - payments to Panda Travel (primarily for airfare) and travel costs incurred by UHM Athletics and AKA employees. During fiscal years 2012-2010, disbursements to Panda Travel from the Athletic's Director and UH Athletic Fund accounts were approximately $48,000.*

5. From the transaction listings supporting the Schedule of Revenues and Expenses (Table 1) and the listing of disbursements to the UHM Athletics Director, select a judgmental sample of cash disbursements and perform the following:

   a. Review the UHF check request forms (evidences payment request and approval) for the following signatures in accordance with UHM Athletics policies and procedures:
      i. Requestor
      ii. Assistant Athletics Director for Business Operations
      iii. Two Account Administrators
      iv. AKA President
      v. UHM Chancellor (for payments to the UHM Athletics Director on/after March 1, 2012)

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b. Review applicable documents supporting the cash disbursement by performing the following:
   i. Compare the payee and cash disbursement amount from the UHF general ledger to original documents (invoices, sales slips, receipts, etc.) supporting the purchase or payment. For protocol/business meal reimbursements, determine that documentation includes the following: 1) venue, 2) date, 3) total/itemized cost, 4) name, title, and affiliation of person(s) in attendance and 5) business purpose.
   ii. For travel and per diem payments to UHM Athletics employees, determine that appropriately approved and prepared travel documents (i.e., travel request form and/or completion report) support the disbursement.

*Exhibits II-A, II-B, II-C notes disbursements to the UHM Athletics Director reviewed by Internal Audit. The following summarizes Internal Audit's observations:*

- *UHF check request forms were signed and approved by authorized personnel. However, authorized personnel prior to March 1, 2012 consisted solely of subordinates to the UHM Athletics Director.*
- *All disbursements related to travel were supported by a Travel Completion report.*
- *The UHM Chancellor approved all required travel forms. Meal and incidental per diem rates were reasonable based on the applicable federal allowable reimbursement rate for the respective location of travel and number of travel days.*
- *Documentation supporting protocol/business meals noted the 1) venue, 2) date, 3) total/itemized cost, 4) name, title, and affiliation of person(s) in attendance, and 5) business purpose. Internal Audit noted instances of missing original receipts resulting in the UHM Athletics Director preparing a "Missing Receipt Affidavit," form approved by an Account Administrator (typically the Associate Athletics Director for Administrative Services).*
- *Frequent meals and/or cocktails only with certain attendees. The guest(s) and number of meal or cocktail only engagements are noted below:*
  - *Former UHM Athletics Director (w/ and w/o spouse) – 12 meal engagements*
  - *Executive Director of the Sheraton Hawai‘i Bowl – 7 meal engagements; 7 cocktails only*
  - *AKA President – 13 meal engagements; 11 cocktails only*
  - *Local Media (print, radio, television) individually or in groups – 26 meal engagements; 7 cocktails only*
- *The UHM Athletics Director spouse was present for 18 meals. The spouse of the UHM Athletics Director's guest was also generally in attendance.*
- *Frequency of dinners and cocktails only at higher priced establishments. The establishment and number of dinner or cocktail only engagements are noted below:*
  - *Alan Wong's - 8 dinner engagements*
  - *Ruth Chris – 8 dinner engagements; 1 cocktails only*
  - *Halekulani venues - 2 dinner engagements; 5 cocktails only*

  *The cost per attendee for dinners was $94 (median) and ranged from $55 to $126. The cost per attendee for cocktails only was $36 (median) and ranged from $8 to $77.*
- *Approximately $333 of an $838 reimbursement claim for a July 8, 2011 dinner at Alan Wong's (4 attendees) was excluded due to the excessive average meal cost per person*

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*($210/person). The $333 deducted was related to various cocktails and a bottle of Opus One, tip of approximately 17% and general excise tax.*

- *The food service establishment visited most frequently (35 occurrences) was the Pineapple Room. The cost per attendee was $28 (median) and ranged from $22 to $39.*
- *Chili's (19 occurrences) was also a food service establishment visited frequently. The cost per attendee was $18 (median) and ranged from $11 to $24. Attendees typically included coaches, other UHM Athletic and AKA employees, and sponsors.*
- *The documented business purpose of certain UHM Athletics personnel attending the 2012 NCAA Final Four Basketball Tournament was questionable. Internal Audit's testing sample included approximately $17,700 of costs paid by UHM Athletics and the UHF in connection with the 2012 NCAA Final Four. Internal Audit's testing sample of costs incurred by the UHM Athletics Director and the Assistant Media Relations Director (2011 only) associated with the 2011 and 2010 NCAA Final Four approximated $7,700 and $7,900, respectively. In addition, Internal Audit's review of certain Panda Travel invoices noted that an UHF account (UHM External Affairs) paid the airfare ($623) for an Oceanic Cable executive to attend the 2011 NCAA Final Four.*
- *Mileage reimbursement claims at the maximum allowable federal rate on a vehicle* provided by a Hawai‘i-based car dealer at no charge (see "Courtesy Car" discussion in the Complimentary Ticket section).*

  **Note: Internal Audit was informed that mileage reimbursements are claimed on the Courtesy Car, which could result in possible income tax consequences.*

*Exhibits II-D to II-G lists the sample of other payments or reimbursements reviewed by Internal Audit from the following UHF accounts:*

- *Athletic Director's*
- *Athletic Admin*
- *UH Athletic Fund*
- *LA Golf Tournament Fund*

*The following summarizes Internal Audits observations of the payments or reimbursements noted at Exhibits II-D to II-G:*

- *UHF check request forms were generally signed and approved by authorized personnel. Internal Audit noted 2 instances where the disbursement support was signed by the UHM Athletics Director and the Associate Athletics Director for Administrative Services but not signed by the AKA President and the Assistant Athletics Director for Business Operations. No explanation for the lack of signatures was provided to Internal Audit.*
- *All disbursements related to travel were supported by either an appropriately approved Travel Request form and/or a Travel Completion report.*
- *Meal and incidental per diem rates were reasonable based on the applicable federal allowable reimbursement rate for the respective location of travel and number of travel days.*
- *The business purpose documented to justify the travel costs incurred by the manager of the Stan Sheriff Center to attend the November 6, 2010 football game against Boise State*

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*University was as follows: “to observe game operation and facilities management at Boise State for possible implementation at UH sporting event and for possible future expansion of facilities.” Internal Audit questions whether observing a football game at Boise State’s outdoor stadium is relevant to managing the Stan Sheriff Center or future expansion of athletic facilities at UHM.*

- *The UHM Athletics Director Administrative Assistant traveled with UHM Athletics sport teams 3 times during fiscal year 2012 and twice during fiscal year 2011. Although the business purpose is documented, it is unclear if the provided services are necessary and reasonable when compared to the number of travel days and corresponding costs. In addition, personal days were incorporated in all trips.*
- *Internal Audit was told that the purpose of the annual LA golf tournament is primarily to cultivate UHM Athletics supporters within the Los Angeles and Orange County areas. The golf tournament is typically held in conjunction with a UHM Athletics football game held in Southern California. The15th annual and most recent LA golf tournament was held on Thursday, August 30, 2012 in the City of Industry, California in conjunction with the football game against the University of Southern California on Saturday, September 1, 2012. UHM Athletics and AKA personnel could not identify a significant donation or quantify contributions received in connection with the golf tournament.*

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# III. UHM Athletics Cash Disbursements:

## A. Overview

Fiscal Approving Authority
In accordance with Administrative Policies A8.025 and A8.026, the UHM Athletics Director has the discretion to appoint individuals as the Fiscal Authority and or Assistant Fiscal Authority of UHM Athletics. Fiscal Authorities are granted approving authority for purchases made from select department accounts. They are responsible for ensuring compliance with applicable laws, regulations and policies with respect to fiscal matters and for ensuring that combined expenditures and encumbrances do not exceed available funds at any time.

Contractual Authority of the UHM Athletics Director
Pursuant to Executive Policy E8.106, the UHM Athletics Director, and his designees are authorized to execute contractual documents for procuring goods and services with moneys from the UHM Athletics Revolving Fund and for entering into cooperative agreements for UHM Athletics. This Executive Policy was suspended on July 12, 2012.

The following table (Table 4) lists the top five vendors and individuals (all coaches) receiving the highest dollar disbursements by fiscal year end derived from a UHM Athletics provided listing.

**Table 4: Top Five Vendors and Individuals**

| | Fiscal Year (000's) | |
|---|---|---|
| Vendor | 2012 | 2011 |
| Panda Group/Panda Travel | $2,945 | $2,693 |
| University of Colorado | 500 | - |
| Western Athletic Conference | 471 | 508 |
| Brigham Young University (BYU) | 353 | - |
| Paciolan, Inc. | 238 | 265 |
| Univ. Nevada at Las Vegas (UNLV) | - | 200 |
| Bank of Hawai‘i | 139 | 152 |

| | Fiscal Year (000's) | |
|---|---|---|
| Individual | 2012 | 2011 |
| Greg McMackin | $600 | - |
| Bob Coolen | 149 | 107 |
| Carmyn James | 114 | 114 |
| Maureen Cole | 81 | - |
| Mike Trapasso | 68 | 76 |
| Victor Wales | - | 77 |
| Dana Takahara Dias | - | 67 |

Disbursements to a significant number of these vendors and individuals were tested in this section of the report or the University Travel Disbursements section (**Section IV**).

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Vendors

- Panda - travel related costs such as airfare, lodging, meals and ground transportation
- University of Colorado, BYU and UNLV – guarantee payments associated with football
- Western Athletic Conference – conference fees and dues, game officials, ticket purchase requirements for conference tournaments
- Paciolan, Inc. – computer services and ticket sale transaction fees
- Bank of Hawai‘i – merchant fees associated with ticket sales

Individuals

- Greg McMackin – football contract buyout paid in December 2011
- All others – primarily relates to travel advances and reimbursements

Based on the review procedures performed (see B. Review Procedures), the following summarizes Internal Audit's findings and observations:

- All purchase (purchase order, contract, etc.) and payment authorization forms were signed by authorized personnel in accordance with UHM Athletics and University policies and procedures and accompanied by supporting documents such as an invoice.
- Internal Audit noted instances of travel completion reports prepared 2 – 4 months after the travel return date. According to University Administrative Procedure A8.851, section 3.c, the traveler must reimburse the University if travel advances exceed claimed expenses within 21 calendar days from the end date of the trip.
- For a cancelled trip, Internal Audit noted the travel completion report prepared 2 months after the anticipated date of return. University Administrative Procedures A8.851, section 8.d states that the travel advance must be immediately returned in the event that a trip is cancelled or indefinitely postponed.
- A requisition for hotel rooms for prospective student-athletes was approved subsequent to the hotel stay dates.

## B. Review Procedures

The procedures, associated findings and observations are as follows:

**Fiscal Approving Authority**

1. Obtain a listing from the Office of Procurement and Real Property Management (OPRPM) of UHM Athletics personnel with fiscal approving authority during the two years ended June 30, 2012.

   *OPRPM informed Internal Audit that the following UHM Athletics personnel had fiscal approving authority during the two years ended June 30, 2012:*

   - *Assistant Athletics Director for Business Operations*
   - *Administrative Assistant for Business Operations*

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2. Determine if the work experience and job function of the personnel are appropriate for fiscal approving authority purposes.

   *The Assistant Athletics Director for Business Operations has held this position since 2004 and was previously employed by the Honolulu office of PriceWaterhouse Coopers, LLP (PWC).*

   *The Administrative Assistant for Business Operations has held this position since 1994 and was previously employed by an insurance company located in Hawai‘i. Internal Audit believes that it is appropriate for these two individuals to possess fiscal approving authority.*

   *Fiscal approving authority for the Assistant Athletics Director for Business Operations and the Administrative Assistant for Business Operations is limited to $25,000 and $5,000, respectively. The UHM Athletics Director or his designees (Associate Athletics Director for Administrative Services and Associate Athletics Director and Senior Woman Administrator) approved all contractual commitments and payments in excess of $25,000 pursuant to E8.106. As a result of the suspension of E8.106:*

   - *all transactions in excess of $25,000 now require the approval of OPRPM and*
   - *disbursements in excess of $10,000 require the approval of the Acting UHM Athletics Director.*

**<u>Cash Disbursement Process</u>**

3. Obtain documentation from UHM Athletics personnel describing their cash disbursement process and related internal controls.

   *A narrative describing the UHM Athletics cash disbursement process and related internal controls was prepared by the Assistant Athletic Director for Business Operations noting that all UHM Athletics purchases must be approved by one of the following:*

   - *Athletics Director*
   - *Associate Athletics Director for Administrative Services*
   - *Associate Athletics Director and Senior Woman Administrator*

   *Prior to approval, UHM Athletics personnel with Fiscal Approving Authority must evaluate whether the purchase is proper, legal, and in compliance with all Federal and State laws, rules, and regulations and University policies and procedures. The Fiscal Approving Authority must also determine the availability of funds for the purchase.*

   *The cash disbursement process is initiated by UHM Athletics personnel verifying the receipt of goods or performance of services pursuant to the approved purchase order or contract by signing and dating the receiving report (for purchase orders) or the FMIS 41 form (for contracts). Cash disbursements for properly approved purchase orders require a*

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*signed receiving report and the approval of the Assistant Athletics Director for Business Operations.*

*Cash disbursements for non-purchase order or contract payments such as travel expenses (Travel Request and Travel Completion forms), student-athlete stipends (Student Scholarship/Grant/Loan Payment Request form), and utilities and reimbursements (Authorization for Payment form) are initiated by UHM Athletics personnel responsible for the purchase or requesting reimbursement. All non-purchase order cash disbursements are approved by the Assistant Athletic Director for Business Operations and one or a combination of UHM Athletics management (UHM Athletics Director and Associate Athletics Directors) personnel.*

*UHM Athletics fiscal personnel will create a payment request package (consisting of documents such as the receiving report, travel forms, or authorization for payment form, and an original invoice) to authorize payment. The payment request package will be submitted to the University's Disbursing Office for check preparation pursuant to the University's standard disbursing policies and procedures.*

*Annual Budget*
*From March through July, the UHM Athletics Director, Associate Athletics Director for Administrative Services and the Assistant Athletics Director for Business Operations consult and prepare an UH Athletics budget for the next academic year. Historical information, economic factors, upcoming opponents, and any additional information that may affect revenues and/or expenses are used to prepare the budget.*

*The Associate Athletics Director for Administrative Services and the Assistant Athletics Director for Business Operations meet with each UHM Athletics operating unit supervisor and head coach to discuss their respective budgets by revenue and/or expense type. The Assistant Athletics Director for Business Operations forwards the budgets by operating unit and sport to the UHM Athletics Director for approval. Once approved, the budgets are distributed to the UHM Athletics operating unit supervisors and head coaches in addition to the University President and UHM Chancellor. Any revisions require the approval of the UHM Athletics Director.*

*Monthly Budget to Actual Review*
*The Assistant Athletics Director for Business Operations prepares and distributes monthly reports to the UHM Athletics Director and the Associate Athletics Director for Administrative Services comparing and analyzing actual revenues and expenses to budgeted revenues by category (e.g., ticket sales by sports, corporate partnerships, etc.) and expenses by sport and UHM Athletics operating unit. If warranted, the Associate Athletics Director for Administrative Services and/or the Assistant Athletics Director for Business Operations will discuss and document explanations received from operating unit supervisors and head coaches for significant and/or unexpected variances for purposes of determining if budget revisions or corrective action is warranted.*

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*Internal Audit selected the following months during fiscal year 2012 and obtained the monthly revenues and expenses reports from the Assistant Athletics Director for Business Operations:*

- *November 2011*
- *February 2012*
- *May 2012*

*Internal Audit noted the completion of the monthly revenue reports by revenue type and monthly expenses reports by operating unit and sport and further noted that the reports contained documentation evidencing review of actual to budgeted revenues and expenses performed by the Assistant Athletics Director for Business Operations. Internal Audit also noted documentation supporting budget revisions primarily related to ticket sales and personnel changes.*

4. Obtain a listing from UHM Athletics of non-payroll cash disbursements for each year during the two years ended June 30, 2012 and judgmentally select a sample of disbursements for testing. Review applicable documents supporting the disbursement and perform the following:

   a. Review for proper approvals:
      i. Funds availability and compliance with University and UHM Athletics policies is performed by either the:
         - Assistant Athletics Director for Business Operations or
         - Administrative Assistant for Business Operations
      ii. Authorization from one of the following evidences payment approval:
         - Associate Athletics Director for Administrative Services,
         - Associate Athletics Director and Senior Woman Administrator, or
         - OPRPM

   b. Review applicable documents supporting the cash disbursement by performing the following.
      i. Compare the purchase amount and payee from FMIS (the University's general ledger) to the documents supporting the purchase or payment such as invoices, sales slips, receipts, requisitions, and purchase orders.
      ii. Examine the receipt or receiving report for signature or acknowledgment by the authorized recipient in addition to unauthorized alterations of the receipt.
      iii. Verify that the purchase was allocated to the appropriate UHM Athletics account code in FMIS.

   *The sample of disbursements tested are noted at Exhibit III-A. The following summarizes Internal Audit’s observations:*

   - *All purchase (purchase order, contract, etc.) and payment authorization forms were signed by authorized personnel in accordance with UHM Athletics and University*

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*policies and procedures and accompanied by supporting documents, such as an invoice.*

- *Despite the cancellation of the trip, a travel completion report was not prepared and travel advance was not repaid until 2 months after the anticipated date of return. A8.851 Section 8.d states that the travel advance must be immediately returned in the event that a trip is cancelled or indefinitely postponed. (Check date: 3/17/11; Payee: Neal M Iwamoto; Amount: $420)*
- *A travel completion report for a travel request/advance was not prepared until 4 months after the date of return. (Check date: 1/3/11; Payee: Gibson Kirk Arnold; Amount: $6,540.50)*
- *A requisition for hotel rooms for prospective student athletes was approved subsequent to the hotel stay dates. (Check date: 1/6/11; Payee: Outrigger Hotels & Resorts; Amount: $3,723.06)*

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# IV. University Travel Disbursements to UHM Athletics Personnel

## A. Overview

The University's travel policy is documented in Administrative Procedure A8.851 (Employee Out-of-State and Intra-State Travel). The following summarizes certain guidelines noted in A8.851:

- Applies to all University employees.
- All travel must be approved prior to departure and before any expenses are incurred using a Travel Request form.
- Expenses must be substantiated with a detailed record, such as an original itemized receipt.
- Travel advances may be requested to cover estimated expenses prior to a trip on the Travel Request form.
- A Travel Completion report accounting for all expenses and advances must be prepared for each trip and is due within 21 calendar days from the end date of the trip. After 60 days, the University may, under IRS regulations, report the travel advance as income to the traveler if the Travel Completion is not submitted.
- The traveler must reimburse the University if travel advances exceed claimed expenses within 21 calendar days from the end date of the trip.
- Per diem rates are established by law or applicable collective bargaining unit contract to account for all travel and expenses and to compute amounts either due to or due from the traveler.

The UHM Athletics Assistant Athletic Director for Business Operations has created a checklist to assist UHM Athletics personnel comply with the provisions of A8.851, as well as NCAA regulations (Exhibit IV-A). The UHM Athletics Director of Compliance/Eligibility reviews travel itineraries, team travel lists, and off-campus recruiting summary reports for NCAA compliance purposes if the travel disbursement relates to athletic team travel. Travel Request forms and Travel Completion reports are reviewed and signed by the Assistant Athletics Director for Business Operations, and either the Associate Athletics Director for Administrative Services or the Associate Athletics Director and Senior Woman Administrator. Travel Request forms and Travel Completion reports associated with the UHM Athletics Director are signed by the UHM Chancellor. Similar approvals are required for travel expenses paid by UHM Athletics' accounts maintained at the UHF.

Internal Audit was told by UHM Athletics management personnel that airfare is arranged by Panda Travel (See **Section V** for procedures performed on the Panda Travel contract). Other travel expenses (lodging, ground transportation, etc.) may be arranged by Panda Travel but are typically managed by the traveler (UHM Athletics administrator, head coach or assistant coach). Accordingly, the UHM Athletics traveler may request a travel advance for expenses such as lodging, ground transportation, gasoline, baggage fees, and per diems on the Travel Request form. Generally, the per diem for student-athletes is $30 per day for overnight in-state travel and $36 per day for out-of state travel. Internal Audit was also told that coaches will request and receive a cash advance for the trip's estimated cumulative per diem and distribute cash to the student-athletes. Student-athletes sign a document acknowledging receipt of their

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cash per diem. UHM Athletics does not have a policy regarding distributing per diem on a daily or a cumulative basis.

According to UHM Athletics management personnel, a listing of travel and related costs related to events other than UHM Athletics team road games (e.g., regional or national tournaments such as the NCAA Men’s Basketball Tournament, national coaches meetings, etc.) is not maintained or readily identifiable. In general, travel expenses of this nature would be paid for with UHM Athletics funds maintained at UHF.

Based on the review procedures performed (see B. Review Procedures), the following summarizes Internal Audit’s findings and observations:

- UHM Athletics coaches request and receive substantial travel advances for team travel. The majority of excess (advances greater than claimed expenses) travel advances reviewed was not repaid within the 21 calendar days as required by University policy. A significant portion of the travel advances relate to per diem advances. Internal Audit was told that coaches distribute student athletes per diem in cash on road trips to cover meals and incidentals. Internal Audit was also informed that coaches receive a University check in their name for the total travel advance and may distribute the student athlete’s per diem at any time.
- Of the travel advances reviewed, advances in excess of claimed expenses ranged from $200 - $13,000.
- For purposes of decreasing the significant amount of travel advances, limit the need to carry large amounts of cash and decrease the number of days that excess travel advances remain outstanding, UHM Athletics should consider the following:
  - Require coaches to plan their road trip itinerary with sufficient lead time to allow payment with a purchase order thereby limiting the amount of travel advances associated with travel expenses such as lodging and ground transportation.
  - Consult with OPRPM to evaluate the feasibility of obtaining pre-loaded debit cards with specified dollar amounts to cover student-athletes per diem.
  - Consult with OPRPM to evaluate the feasibility of coaches obtaining travel credit cards or traveler’s checks with the requirement that these instruments may only be used for UHM Athletics’ travel expenses.
- With respect to travel by the UHM Athletics Director, it was determined that the UHM Athletics Director was traveling approximately 30% of each year during fiscal years 2012, 2011 and 2010. Travel costs were paid by either the University or UHF.

## B. Review Procedures

The procedures, associated findings and observations are as follows:

**<u>Travel Disbursements (Advances)</u>**

1. Obtain a listing of travel disbursements to UHM Athletics personnel (including travel advances) from UHM Athletics fiscal personnel for the three years ended June 30, 2012. Obtain and read the University’s travel policy in addition to the UHM Athletics travel

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policies and procedures checklist.

*The Assistant Athletics Director for Business Operations provided Internal Audit with listings of travel disbursements (including travel advances) to UHM Athletics personnel for the years ended June 30, 2012, 2011 and 2010. Travel disbursements pursuant to these listings for the years ended June 30, 2012, 2011 and 2010 amounted to $1.4 million, $1.4 million and $1.5 million respectively. Internal Audit selected a judgmental sample of travel disbursements to test (see procedure #2 below).*

*Internal Audit read the University's travel policy and the UHM Athletics travel policies and procedures checklist noting that compliance with the UHM Athletics checklist should result in compliance with University policy.*

2. For a judgmental sample of travel disbursements for the three years ended June 30, 2012, review applicable documents (including business purpose) supporting the disbursement (advance or reimbursement) and perform the following:

   a. Review the Travel Request form for the following signatures:

      i. Traveler
      ii. Assistant Athletics Director for Business Operations
      iii. Associate Athletics Director for Administrative Services or the Associate Athletics Director and Senior Woman Administrator
      iv. UHM Chancellor (if the traveler was the UHM Athletics Director)

   b. If the disbursement relates to team travel, obtain the Team Travel Squad List and review for approval by the respective Head Coach and the Director of Compliance/Eligibility for NCAA compliance purposes.

   c. If the disbursement relates to recruiting, obtain the Off-Campus Recruiting Summary and review for approval by the Director of Compliance/Eligibility pursuant to UHM Athletics policy.

   d. Review the Travel Completion report for the same signatures (see step "a" above) required for the Travel Request form.

   e. Agree receipts and other documents supporting the travel disbursement to the Travel Completion report noting the amount, date, business purpose, etc.

   f. Review the per diem paid to the traveler for reasonableness and the amount owed to student athletes based on the appropriate rates. Review the signatures of student-athletes certifying receipt of their per diem and compare names of student-athletes to the approved Team Travel Squad List.

   g. If the travel advance exceeds claimed travel costs, agree the excess amount per the Travel Completion form to documentation issued by UHM Athletics staff. Note the travelers' repayment date and agree the repayment to FMIS.

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*The disbursements selected for testing are noted in Exhibit IV-B. As a result of the testing performed, Internal Audit noted the following:*

- *The Travel Request forms and Travel Completion reports were signed by UHM Associate and/or Assistant Athletics Directors in accordance with the UHM Athletics travel policies and procedures checklist.*
- *Inconsistent evidence of approval by the Director of Compliance/Eligibility.*

*In addition, the following observations were noted:*

- *Internal Audit noted no travel advances or reimbursements related to airfare.*
- *Approximately 86% of the disbursements were travel advances. Aggregate travel advances amounted to $466,000, while claimed expenses amounted to $408,000. A substantial portion of the travel advances ($208,000) were per diem cash advances.*
- *Travel advances exceeded claimed expenses for approximately 50% of the travel advances reviewed, primarily resulting from the over-estimation of lodging and ground transportation expenses. Excess advances ranged from $200 to $13,000.*
- *Approximately 78% of the excess travel advances were not repaid within the required 21 calendar days after the end date of the trip, including an excess travel advance of $4,700 that was reported stolen from an office safe. Three of the excess travel advances were repaid more than 60 calendar days after the end date of the trip.*
- *University Administrative Procedures do not specify the maximum number of days prior to the start date of travel that a travel advance may be received. A8.851 requires Travel Advance requests be submitted to the University Disbursing Office at least 10 working days prior to the date of travel. Internal Audit noted that the reviewed travel advance checks were dated less than 14 working days prior to the date of travel.*

**<u>UHM Athletics Director Travel</u>**

3. Obtain a listing of all travel (paid by both University and UHF accounts) by the UHM Athletics Director containing the following information for fiscal years ended June 30, 2012, 2011, and 2010 and summarize the results:

   - Travel expense
   - Number of trips
   - Number of travel days (calendar and business)

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*The Assistant Athletics Director for Business Operations provided Internal Audit with a download of the UHM Athletics Director's travel completion reports from the University's etravel website for the fiscal years ended June 30, 2012, 2011, and 2010. Internal Audit determined the following from the travel completion reports:*

***Table 5: Travel Summary of UHM Athletics Director***

| Fiscal Year | Travel Expense | Number of Trips | Travel Days | Business Days on Travel |
|---|---|---|---|---|
| 2012 | $44,842 | 28 | 120 | 80 |
| 2011 | 35,736 | 25 | 114 | 76 |
| 2010 | 36,726 | 21 | 122 | 83 |

*The following summarizes the most common business purpose documented on the Travel Completion Reports:*

- *Attend UHM Athletics sporting events.*
- *Host and/or attend fundraising, public relations, or hospitality functions (e.g., pregame/postgame football functions held for UHM Athletics supporters/donors).*
- *Attend business conferences and meetings (e.g., WAC administrator meeting, NCAA convention),*
- *Host auction winner(s) (Murphy's Pigskin Pigout) at the NCAA Final Four basketball tournament.*

*Based on discussion with the Assistant Athletics Director for Business Operations and testing of travel disbursements and UHF disbursements, Internal Audit noted that trips were primarily paid from University funds when travel was associated with a UHM Athletics sporting event and paid from UHF funds if travel was primarily due to conference, fundraising or public relation functions.*

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# V. Panda Travel

## A. Overview

Panda Travel is the contracted travel provider of UHM Athletics. Effective July 1, 2012, UHM’s athletic conference affiliations changed from the Western Athletic Conference to the Mountain West Conference (MWC) for football and the Big West Conference (BWC) for most other sports. A condition of the MWC and BWC accepting UHM was UHM’s agreement to pay travel subsidies to conference members traveling to Hawai‘i.

Payments to Panda for the years ended June 30, 2012 and 2011 are as follows (000’s):

**Table 6: Payments to Panda Travel**

| | Fiscal Year | |
|---|---|---|
| Payor | 2012 | 2011 |
| UHM Athletics | $2,945 | $2,693 |
| UHF | 169 | 176 |
| Total | $3,114 | $2,869 |

Based on the review procedures performed (see B. Review Procedures), the following summarizes Internal Audit’s findings and observations:

- Payments to Panda Travel during fiscal years 2012 and 2011 primarily relate to airfare (approximately 80% of all payments).
- Airfare and lodging rates charged by Panda Travel appear reasonable.
- Panda is not a named party in the MWC and BWC agreements providing travel services to visiting conference opponents.

## B. Review Procedures

The procedures, associated findings and observations are as follows:

**<u>Contract</u>**

1. Review the contract between the University and Panda Travel. Determine if Panda Travel has complied with the terms and conditions of the contract.

   *Internal Audit was informed that Panda was awarded the UHM Athletics travel contract pursuant to a Request for Proposal (RFP) process. The Panda contract reviewed expired in September 2012. Internal Audit was subsequently informed by the Assistant Athletics Director for Business Operations that the contract was re-awarded to Panda through September 2017 and that the terms remained relatively consistent with the prior contract. The following summarizes the terms and conditions of the contract effective through September 2012:*

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- *Commenced on September 1, 2007 for an initial three year period. The contract was extended for an additional two years without rebidding pursuant to the terms of the contract.*
- *UHM Athletics provides Panda office space (including utilities and custodial services) at no charge*
- *Panda guarantees that UHM Athletics is given the lowest airfare unless the provision is waived in writing by the UHM Athletics Director. Panda charges a transaction fee of $15 per airline ticket.*
- *Panda shall exert every effort to ensure that UHM Athletics is given the lowest rate for hotel accommodations when compared to similar hotels and the lowest rate for ground transportation when compared to similar companies. Hotel accommodations include overnight stays for the football team and coaching staff prior to each home game. Panda charges no transaction fees for hotel and ground transportation.*
- *Panda shall provide to each traveler and UHM Athletics a written trip itinerary.*
- *Panda's invoices related to airfare are to be accompanied with a computer printout that includes the following:*
  - *Traveler name*
  - *Airline, flight number, origin and destination points*
  - *Date and time of travel*
  - *Full fare of tickets issued*
  - *Other fares available for comparable flights (within two hours either way of flight taken)*
  - *Dollar value of discount off the published fare that UHM Athletics received for each ticket issued*

*Internal Audit noted the following resulting from transaction testing and discussions with the Assistant Athletics Director for Business Operations and the Associate Athletics Director for Administrative Services:*

- *Panda arranges airfare for all sports teams.*
- *Internal Audit noted no travel advances or reimbursements related to airfare in connection with our testing of travel disbursements.*
- *Panda arranges for hotel and ground transportation for the football team. However, other sports teams generally arrange for their own hotel and ground transportation as evidenced by the significant travel advances paid to UHM Athletics coaches (see* ***Section IV****. University Travel Disbursements to UHM Athletics Personnel). Internal Audit was told that coaches believe that they obtain lower rates when compared to the Panda offered rates (Evidence supporting this assertion was not provided to Internal Audit. However, the Assistant Athletics Director for Business Operations and the Associate Athletics Director for Administrative Service informed Internal Audit that they review the daily hotel room rate for reasonableness prior to processing the coaches travel forms. )*
- *Computer printouts supporting Panda's guarantee of providing the lowest available airfare is not provided with the invoice in accordance with the contract; however, we understand that the printouts are provided upon request.*

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**Mountain West and Big West Travel Subsidies**

2. Review the MWC and BWC agreements to understand UHM Athletics commitment to travel subsidies. Determine if Panda or other travel industry entities are assisting UHM Athletics with this commitment.

   *Internal Audit reviewed the MWC and BWC agreements provided by UHM Athletics noting the following with respect to travel costs:*

   ***MWC***
   *For the 2012-13 academic year, the University shall reimburse each in-bound MWC football team travel costs with a maximum of $150,000 for each California school and $175,000 for schools outside of California. The reimbursement amounts will be adjusted annually based on a mutually agreeable national index.*

   ***BWC***
   *The University provides the following travel cost sharing options to each in-bound BWC team:*
   - *$500 per visiting team member (maximum members by sport are defined in the agreement)*
   - *Airline tickets for each visiting team member purchased by the University through its contracted travel agency (travel must be booked a minimum of 30 days in advance of travel)*

   *These travel cost sharing options are effective for the 2012-13 and 2013-14 academic years and may be adjusted by mutual agreement.*

   *Based on the noted terms of the MWC and BWC agreements, visiting conference teams are not obligated to use the services of Panda.*

**Payments to Panda**

3. Select a judgmental sample of Panda invoices for testing during the three years ended June 30, 2012.

   *See UHM Athletics cash disbursements testing (**Section III**) for the sample of Panda invoices selected for testing. The following pricing information result from the Panda invoices reviewed:*

   - *Trans-Pacific roundtrip air fare ranged from $559 to $1,345:*
     - *California - $559 and $635*
     - *Louisiana - $1,149*
     - *North Carolina - $1,345.*
   - *Charter airfare within the contiguous U.S.- $703 to $710*
   - *Double occupancy daily room rates ranged from $62 to $147:*
     - *Las Vegas, NV - $62*
     - *Park Ridge, NJ - $104*

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  - *Westminster, CO - $111*
  - *Waikiki, HI - $147*
- *Daily ground transportation cost ranged from $913 to $1,416:*
  - *El Paso, TX. - $913*
  - *Missoula, MT - $922*
  - *Ruston, LA. - $1,416*

*Internal Audit was told that individual travelers keep all airline miles earned.*

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# VI. Purchasing Card

## A. Background

The purchasing card (P-card) is a procurement tool that provides an alternative to the existing University procurement processes. The ceiling for individual P-card transactions is generally $2,500. Accordingly, purchases under $2,500 may be accomplished more efficiently and effectively through the P-card process rather than the more time consuming purchase order procurement process. Each participating University school or department, such as the UHM Athletics manages their own P-card operation.

Based on the review procedures performed (see B. Review Procedures), the following summarizes Internal Audit's findings and observations:

- UHM Athletics most frequently uses P-cards to purchase sports equipment, janitorial and office supplies, and pay for cellular phone charges.
- Insignificant compliance exception related to an unsigned purchase transaction log.
- OPRPM informed Internal Audit that they were unaware of any instances of non-compliance.

## B. Review Procedures

The procedures, associated findings and observations are as follows:

**<u>Cardholders</u>**

1. Obtain or prepare a listing of all UHM Athletics P-card holders and related purchases during the two years ended June 30, 2012. Confirm the completeness of P-card holders with OPRPM.

   *Internal Audit prepared the following list (Table 7) of UHM Athletics P-card holders and cumulative purchases for each of the two years ended June 30, 2012 from the First Hawaiian Bank (FHB) Pro Value Services (PVS) Net System (internet reporting system that allows users to review and reconcile P-card transactions online). OPRPM confirmed the completeness of the UHM Athletics P-card holders list.*

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***Table 7: P-card Holders***

| *Cardholder* | *Responsible Area* | *Fiscal Year 2012* | *Fiscal Year 2011* | *Total* |
|---|---|---|---|---|
| *Alan Ginoza* | *Assistant Equipment Manager* | *$ 56,739* | *$ 45,968* | *$ 102,707* |
| *Bianca Tokumoto* | *Football Operations* | *4,804* | *7,443* | *12,247* |
| *Donna Lee Tengan* | *Associate Ticket Manager* | *13,998* | *12,347* | *26,345* |
| *Eric Okasaki* | *Head Athletic Trainer* | *7,446* | *2,155* | *9,601* |
| *Gale Yamase* | *Administrative Assistant* | *33,712* | *14,463* | *48,175* |
| *Glenn Nakaya* | *Stadium Manager* | *2,243* | *5,489* | *7,732* |
| *Kyle Tengan* | *Makai Campus Coordinator* | *17,702* | *17,541* | *35,243* |
| *Richard Sheriff* | *Arena Manager* | *16,244* | *27,324* | *43,568* |
| *Troy Yamamoto* | *Internet Specialist* | *10,241* | *14,117* | *24,358* |
| | *Total* | *$ 163,129* | *$ 146,847* | *$ 309,976* |

**Purchases**

2. Obtain a listing of all purchases by P-card holder (identified in Table 7) for each of the two years ended June 30, 2012. Perform the following for the 10 highest dollar and 5 additional purchases for each fiscal year (total of 30 purchases).

   a. Compare the purchase amount and payee from the University’s accounting ledgers to the documents supporting the purchase (e.g., original invoice, sales slip, receipt, etc.).
   b. Verify that the purchase was for items in compliance with University policies.
   c. Review documentation to determine that appropriate approvals were obtained.
   d. Examine the receipt for signature or acknowledgment by the P-card holder in addition to unauthorized alterations of the receipt.
   e. Compare the University’s accounting ledgers and receipts to the respective P-card holders’ monthly FHB P-card statement.

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### *Table 8: P-card Transaction Sample*

| No. | Date | Vendor | Amount | Cardholder | Description of Purchase | |
|---|---|---|---|---|---|---|
| 1 | 07/17/10 | Newegg, Inc. | $ 2,206.84 | Bianca Tokumoto | Computer supplies | |
| 2 | 07/29/10 | Baudville, Inc | 2,499.00 | Richard C Sheriff | ID Maker printer | |
| 3 | 08/11/10 | Von Kenric Brushes | 2,359.79 | Kyle N Tengan | Janitor supplies | |
| 4 | 08/30/10 | Best Buy | 2,408.29 | Gale E Yamase | 4 laptop computers for Nagatani Center | |
| 5 | 09/09/10 | NACDA & Affiliates | 1,750.00 | Gale E Yamase | Nat'l Association of Collegiate Directors of Athletics dues | |
| 6 | 09/16/10 | B Hayman Co Hawaii Ltd | 1,083.77 | Glenn H Nakaya | Field magnet to remove metal materials from playing surface. | |
| 7 | 09/28/10 | Sports Line | 2,601.34 | Alan I Ginoza | Basketballs for Men's Basketball and name plates for Football | A |
| 8 | 09/30/10 | Island Plastic Bags | 1,869.51 | Richard C Sheriff | Trash bags for Stan Sheriff Center | |
| 9 | 11/11/10 | Riddell All American | 2,100.43 | Alan I Ginoza | Shoulder pads | |
| 10 | 12/01/10 | Power Plus Intl | 2,063.87 | Alan I Ginoza | Men's basketball jerseys, shorts, sweats, jackets | B |
| 11 | 12/01/10 | Division X Inc | 1,794.00 | Richard C Sheriff | Dispenser replacements for Stan Sheriff Center restrooms | |
| 12 | 12/20/10 | Happy Shirts Mail Order | 1,377.48 | Alan I Ginoza | Embroidery of H logo for football | |
| 13 | 02/03/11 | PACnet Conference | 2,122.50 | Donna Lee N Tengan | Paciolan PACnet '11 conference | |
| 14 | 04/15/11 | Best Buy | 2,314.08 | Troy T Yamamoto | Laptop computers | |
| 15 | 05/19/11 | Compubizent | 2,030.70 | Gale E Yamase | HP Laser Jet P4515X printer | |
| 16 | 07/13/11 | SYX TigerDirect.com | 2,070.86 | Bianca Tokumoto | 14 portable hard drives | |
| 17 | 07/27/11 | Conrad Enterprises, Inc | 2,220.63 | Kyle N Tengan | Shower soap | |
| 18 | 08/12/11 | Pittsburgh Paints | 2,495.81 | Kyle N Tengan | Field paint | |
| 19 | 08/24/11 | Douglas Pads & Sports | 1,997.84 | Alan I Ginoza | Various football equipment | |
| 20 | 09/28/11 | Riddell All American | 1,822.93 | Alan I Ginoza | Various football equipment | |
| 21 | 09/28/11 | Cam Security Inc | 2,316.23 | Donna Lee N Tengan | Security equipment | |
| 22 | 10/18/11 | Best Buy | 1,607.30 | Troy T Yamamoto | Laptop and protection plan | |
| 23 | 10/25/11 | Island Plastic Bags | 2,083.21 | Richard C Sheriff | Trash bags for Stan Sheriff Center | C |
| 24 | 10/26/11 | Sprint Wireless | 2,131.81 | Gale E Yamase | Wireless service - various | |
| 25 | 11/03/11 | FILCON | 2,499.00 | Alan I Ginoza | Football tackling dummies | |
| 26 | 12/01/11 | Pacific Corporate Solutions | 1,701.57 | Eric M Okasaki | Removal and disposal of portable X-ray unit, delivery of new X-ray unit to Stan Sheriff Center | |
| 27 | 02/08/12 | UH Mānoa Bookstore | 2,264.35 | Troy T Yamamoto | Laptop and toner | |
| 28 | 02/09/12 | Sports Line | 1,871.52 | Alan I Ginoza | Compression shorts for football | |
| 29 | 03/15/12 | Rogers Athletic Company | 2,149.00 | Alan I Ginoza | 5-man practice chute for football | C |
| 30 | 03/27/12 | Island Plastic Bags | 1,968.69 | Richard C Sheriff | Trash bags for Stan Sheriff Center | |

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*No exceptions were noted except for the following:*

A. *Two separate payments to the vendor exceeded the $2,500 threshold (parceling). The Assistant Athletics Director for Business Operations informed Internal Audit that the purchases were unrelated orders for two different sports and accordingly was not an instance of parceling. Internal Audit concurs with the explanation.*

B. *The transaction log was not signed by the Approving Authority (the Associate Athletics Director) and the Fiscal Approving Authority (the Assistant Athletics Director for Business Operations). The Assistant Athletics Director for Business Operations informed Internal Audit that that the transaction log was not signed due to missing receipts for other transactions included on the transaction log. The receipt for the tested transaction supported the purchase without exception. The Assistant Athletics Director for Business Operations informed Internal Audit that all goods documented on this transaction log were received by UHM Athletics.*

C. *UHM Athletics was unable to locate the FHB P-card statement.*

**Compliance**

3. Reconcile total P-card transactions for fiscal years 2012 and 2011 by FHB P-card statement to the University’s accounting ledgers. Evaluate the propriety of reconciling items and determine compliance with University policies and procedures.

   *Internal Audit obtained a download from Datamart of UHM Athletics P-card transactions posted to FMIS from July 1, 2010 through June 30, 2012 and compared these to P-card transactions processed through PVS Net. Internal Audit noted a net difference of $68 of transactions included in FMIS but not included in PVS Net. Based on a review of the FMIS transactions and PVS Net transactions, Internal Audit noted that the differences were due to the following:*

   - *$1,434 charged by non-UHM Athletics Cardholders to UHM Athletics FMIS accounts. The Assistant Athletics Director for Business Operations verified that the transactions were proper and reasonable.*

   - *$1,366 of reimbursements were recorded directly in FMIS and electronically approved by UHM Athletics personnel.*

4. Perform inquiries with personnel from OPRPM with P-card oversight responsibilities regarding non-compliance by UHM Athletics P-card holders during the two years ended June 30, 2012.

   *OPRPM informed Internal Audit that they are unaware of any instances of non-compliance during the two years ended June 30, 2012.*

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5. Through review of documents, determine if the nature of the purchases by UHM Athletics P-card holders noted in Table 7 are applicable and appropriate to the P-card holder's job function.

   *Based on our review of the purchases in Table 8, the P-card holders appear to be purchasing goods that are applicable to their respective job functions and departments.*

6. Based on cumulative purchases by vendor, obtain (or prepare) a listing of the top 5 vendors for fiscal years 2012 and 2011. Through inquiry and review of documents, determine if the nature of these purchases are applicable to UHM Athletics.

   *Internal Audit prepared the following list of the top 5 vendors for UHM Athletics for fiscal years 2012 and 2011:*

***Table 9: Top 5 P-card Vendors***

| | *Fiscal Year* | | |
|---|---|---|---|
| *Vendor Name* | *2012* | *2011* | *Total* |
| *Sports Line* | *$ 10,316* | *$ 9,485* | *$ 19,801* |
| *Sprint Wireless* | *17,681* | *-* | *17,681* |
| *Happy Shirts Mail Order* | *6,521* | *7,439* | *13,960* |
| *Best Buy* | *3,418* | *9,675* | *13,093* |
| *Riddell All American* | *7,269* | *3,755* | *11,024* |

*Based on Internal Audit's review of purchases (Table 8) by P-card holders in Table 7 and purchases from the vendors noted above (Table 9), the nature of P-card purchases made during fiscal year 2012 and 2011 appear to be applicable and in support of UHM Athletics.*

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# VII. UHM Athletics Cash Receipts:

## A. Overview

Cash receipts related to UHM Athletics activities are primarily collected at the following locations: 1) Stan Sheriff Ticket Office (Ticket Office), 2) UHM Athletics Business Operations Office (Business Office), and 3) UHM Athletics offices organizing sports camps (Sport Camp Offices). The sources of the cash receipts collected and processed at these locations consist of the following:

- Ticket sales
- Broadcast rights
- Corporate partner programs
- Tournament/Sponsorship distributions
- Food and beverage sale commissions and beverage rights
- Sports guarantees
- Facility rentals
- Sports camps

Cash receipts are also obtained from student athletic fees collected through the Banner student registration system. Commencing in the Spring 2011 semester, a $50 Student Athletic Fee was assessed to UHM students resulting in $818,000 collected as a part of the student course registration process. During the Fall 2011 and Spring 2012 semesters, $1.7 million was collected.

Based on the review procedures performed (see B. Review Procedures), the following summarizes Internal Audit’s findings and observations:

<u>Ticket Office</u>

- The Ticket Office managed ticket sales related to a fundraising event held on April 9, 2011 at the Pagoda Hotel for the Tohoku University Hospital in Sendai, Japan. Internal Audit was informed that the UHM Athletics Director approved the ticket printing and collection of event proceeds by the Ticket Office. A written agreement or contract documenting the Ticket Office’s services and financial arrangements with respect to this event was requested but not provided to Internal Audit. Based on discussion with the Assistant Athletics Director for Business Operations, credit card fees associated with the event were deducted from sales proceeds prior to disbursing the net proceeds of $13,790 to Tohoku Hospital.
- The Ticket Office prints tickets and manages ticket sales for events held by University related entities (Kennedy Theatre, Outreach College, etc.). The University related entities are billed by the Ticket Office for credit card and Paciolan ticketing system fees. Personnel costs and the cost of ticket stock are not charged to the University related entity. The Ticket Manager informed Internal Audit that written agreements exists for services provided to these entities;. Although requested, agreements were not provided to Internal Audit.
- Non-University related entities may also request that the Ticket Office print tickets and manage ticket sales for events held both on and off campus. These non-University related

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entities are generally billed by the Ticket Office for credit card fees, Paciolan ticketing system fees, Ticket Office personnel costs and the cost of ticket stock. According to the Ticket Manager, the non-University related entity will typically sign an agreement for services provided by the Ticket Office. However, Internal Audit noted instances of services performed by the Ticket Office for non-University entities that lacked a written agreement. Internal Audit also reviewed written agreements with non-University entities documenting the Ticket Office's services, but lacked the specific financial arrangements for the performance of these services. Internal Audit believes the lack of written agreements and clarity regarding Ticket Office services and the recovery of costs for these services are attributable to the lack of written policies and procedures.

- Based on information requests made to the Ticket Office and inquiries of UHM Athletics personnel, Internal Audit believes that the Ticket Manager is the only UHM Athletics employee with a working functional knowledge of the Paciolan ticketing system as the Ticket Manager was the only employee able to provide requested ticketing reports. UHM Athletics should consider consulting with Paciolan to determine training programs available for Ticket Office full-time staff in addition to obtaining their recommendations and best practices regarding access rights to the Paciolan ticketing system. The Associate Athletics Director for Administrative Services and Assistant Athletics Director for Business Operations should be provided access to the Paciolan ticketing system along with certain Ticket Office full-time staff to increase operational efficiencies and controls of the Ticket Office. Paciolan ticketing system access provided to the Assistant Athletics Director for Business Operations will also improve the Business Office's oversight and management of ticket sales and deposits processed by the Ticket Office.
- Internal Audit's site visit of the Ticket Office noted that security could be strengthened with the installation of a card swipe access system.

<u>Business Office</u>

- The use of UHM Athletics facilities by non-University entities does not require a prepayment of rent and estimated expenses and is not compliant with University Administrative Procedure A1.200 and the UHM Athletics Department Manual. Rent and out-of-pocket expenses are determined by the respective facility manager and billed subsequent to the completion of the event.
- In general, the respective facility managers authorize the use of their respective facility (Stan Sheriff Center, Les Murakami Stadium, T.C. Ching Field, Duke Kahanamoku Pool). Documentation supporting this delegation of authority to the facility managers was not provided to Internal Audit.
- The facility user fee schedule used since February 2007 is not approved by the UHM Chancellor. Internal Audit was informed that approval requests have been returned to UHM Athletics with no action or comments.
- Inconsistent treatment and handling of facility use arrangements (waiving of fees, billing and collection of rent and out-of-pocket expenses) due to the lack of written policies and procedures.
- UHM Athletics facility personnel are paid overtime in addition to receiving compensatory time off and monthly stipend benefits when working at UHM Athletics facilities in excess of 8 hours per day for events held by non-University affiliated organizations. This practice appears to be contrary to a Memorandum of Agreement (MOA) prohibiting covered UHM

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Athletics employees from earning overtime compensation in addition to benefits outlined in the MOA. Internal Audit was informed that both stipend and overtime payments are allowed because the handling of events related to non-University affiliated organization is considered outside the MOA. UHM Athletics should consult with the Office of Human Resources to determine the appropriateness of UHM Athletics staff receiving both overtime and stipend payments.

Sports Camps

- Cash receipts collected in excess of expenses are distributed to coaches as additional compensation.
- Coaches are not required by contract to charge vacation while operating and managing their respective camps although their coaching responsibilities are not being performed.
- Sports camps are not charged a fee for the use of UHM Athletic facilities (facility use fee).
- Sports camps are not required to purchase insurance to protect the University and staff from liability arising from camp operations or University facilities.
- The sports camps registration forms do not require evidence of participant physician clearance prior to camp participation.
- Proceeds deposited to UHF from annual football and volleyball Camp Scholarship Dinners were used to subsidize the 2011 and 2012 football camps and the 2012 volleyball camp, including the compensation paid to coaches. Scholarship Dinner attendees also received a tax deduction for the portion of their payment determined to be a contribution.
- Untimely forwarding of camp cash receipts to the Business Office for deposit.
- Incomplete camp reports submitted to UHM Athletics administration.
- Payment receipts are not prepared or provided to camp participants that mail their registration form and payment. APM 8.701 requires the preparation of a receipt for all cash payments.
- Unexplained differences for seven (7) camps between recorded cash receipts per camp summary reports and actual cash deposited. Differences ranged from a cash shortage of $615 to a cash overage of $330.
- Evidence supporting the waiving of fees for 44 participants to a 2012 football camp and participants attending other sport camps (soccer and men’s basketball) was not provided to Internal Audit.

## B. Procedures

The procedures, associated findings and observations are as follows:

1. Identify the nature and types of cash receipts and the related process and controls based on discussions with UHM Athletics personnel. Separate the discussion by the cash receipt collection location. In addition, document any observations.

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**Sources**

***a. Ticket Office***

*Ticket sales by sport for fiscal years ended June 30, 2012 and 2011 are as follows:*

***Table 10: Ticket Sales ($000's)***

| | Fiscal Year | |
|---|---|---|
| | 2012 | 2011 |
| Football | $ 4,099 | $ 4,842 |
| Women's Volleyball | 1,012 | 782 |
| Men's Basketball | 918 | 1,066 |
| Baseball | 435 | 413 |
| Men's Volleyball | 216 | 288 |
| Women's Basketball | 43 | 51 |

*The Ticket Office utilizes the Paciolan ticketing system (Paciolan system) to manage their ticketing process for all sports home games (i.e., football, baseball, men's and women's volleyball, and men's and women's basketball). The Paciolan website notes approximately 100 university athletic clients, including the University of Arizona, University of Oregon, University of Colorado, and the University of Southern California. Paciolan provides a hosted system for its customers such as UHM Athletics. Accordingly, the ticketing system technology (including processing, storage, security, etc.) resides at Paciolan.*

*The University has utilized the services of Paciolan since the 1980s with the current contract expiring in 2017. Paciolan charges UHM Athletics a ticket processing fee ranging from $1 - $6 for each individual game and season ticket sold online. The ticket processing fee plus a mark-up is added to the ticket price when customers purchase tickets from the UHM Athletics website. A handling fee of $1 - $2 per transaction is also charged for all UHM Athletics website and phone ticket purchases, depending on the method of ticket delivery (i.e., will call, print at home, regular mail).*

*In addition to the Ticket Office, individual game tickets may be purchased at Rainbowtique at Ward Center, UHM Campus Center, Aloha Stadium, and Les Murakami Stadium (baseball only). These additional venues have access to the Paciolan system. A ticket processing fee (up to $4 per ticket) is assessed for ticket purchases at Rainbowtique at Ward Center, UHM Campus Center, and by phone. The purchase of season tickets typically include an AKA "premium seat" contribution ranging from $230 - $20/seat. The following represents season ticket sales and AKA "premium seat" contributions by sport for fiscal 2012 and 2011.*

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***Table 11: Season Ticket Sales & "Premium Seat" Contributions by Sport ($000s)***

| | 2012 | | | 2011 | | |
|---|---|---|---|---|---|---|
| Sport | Season Ticket Sales | Premium Seat | Total | Season Ticket Sales | Premium Seat | Total |
| Football | $ 2,758 | $ 1,534 | $ 4,292 | $ 2,762 | $ 1,386 | $ 4,148 |
| Basketball | 861 | 195 | 1,056 | 864 | 183 | 1,047 |
| Women's Volleyball | 502 | 174 | 676 | 506 | 177 | 683 |
| Baseball | 138 | 41 | 179 | 129 | 37 | 166 |
| Men's Volleyball | 152 | 56 | 208 | 165 | 62 | 227 |
| Women's Basketball | 22 | - | 22 | 20 | - | 20 |
| TOTAL | $ 4,433 | $ 2,000 | $ 6,433 | $ 4,446 | $ 1,845 | $ 6,291 |

*The Paciolan system is also used to manage ticket sales for non-UHM Athletics events. Events and performances managed by various University related entities and held at University venues also use the Paciolan system. According to the Assistant Athletics Director for Business Operations, University related entities using the Paciolan system are responsible for any Paciolan and credit card fees. Personnel and ticket paper stock costs are not assessed to the University units. The following table lists the number of events held at various University related entities that used the Paciolan system during fiscal years 2012 and 2011:*

***Table 12: Number of University Events Using Paciolan***

| | Fiscal Year | |
|---|---|---|
| Responsible University Unit | 2012 | 2011 |
| Kennedy Theatre | 75 | 80 |
| Leeward Community College Theatre | 17 | 18 |
| Outreach College | 22 | 13 |
| Paliku Theatre (Windward Community College) | 33 | 27 |

*Internal Audit was also informed that non-University related entities contract with the Ticket Office for ticket printing and ticket sale processing for events not held at a University facility, such as Hawai‘i Bowl fundraising events. See Exhibit VII-A for a listing of non-University related entities that used the Paciolan ticketing system during fiscal years ended June 30, 2012 and 2011. Based on discussion with the Ticket Manager, the sponsor or organizer of non-UHM Athletics events utilizing the services of the Ticket Office will typically sign an agreement (for University related entities, agreement may be in the form of an email) documenting the applicable fees (e.g., Paciolan system fees, credit card processing fees, reimbursement of UHM Athletics payroll cost, reimbursement for cost of ticket paper stock) for ticket services. According to the Assistant Athletics Director for Business Operations, the applicable fees assessed to the non-University related entity include the Tickets Office's fees incurred for Paciolan services, credit card processing, ticket paper stock, and personnel costs. Typically, these costs are deducted from total cash receipts collected for the respective event prior to remitting ticket sale proceeds to the non-*

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*University related entity. Additional discussion is included in the "Facility Use" section below. In connection with Internal Audit's review of non-University related events using the Paciolan system (Exhibit VII-A), Internal Audit noted that the Ticket Office managed ticket sales related to a fundraising event held on April 9, 2011 at the Pagoda Hotel for the Tohoku University Hospital in Sendai, Japan. Based on a review of the event recap prepared by an Assistant Ticket Manager, only credit card fees were deducted from total sales collected prior to remitting $13,790 in proceeds directly to Tohoku University Hospital. No written agreement was provided to support this event. Internal Audit was informed that the UHM Athletics Director approved the Ticket Office's services for this event and determined that no fees for the reimbursement of personnel costs or ticket paper stock would be assessed.*

*Season ticket orders are processed over the phone, internet, mail, and at walk-up window(s) at the Ticket Office. In addition, individual game tickets may also be purchased at Les Murakami Stadium (baseball only), Aloha Stadium, Rainbowtique at Ward Center, and UHM Campus Center. At the end of each cashier's shift, the cashier signs a report documenting their sales proceeds (cash, checks, credit card sales). The cash and checks are secured in the Ticket Office's vault until retrieved by UHM Campus Security and delivered to the UHM Cashiers' Office the following business day. An Assistant Ticket Manager reconciles the sales proceeds report to a Paciolan system "Detail Batch Transaction Report" (Transaction Report) and prepares a U-document from the Transaction Report for recordation into FMIS. A copy of the U-document and the Transaction Report is provided to the Business Office for reconciliation to FMIS. The Assistant Athletics Director for Business Operations reviews documentation supporting all UHM Athletics cash receipts prior to recordation in FMIS in addition to performing a monthly review of FMIS for all UHM Athletics accounts.*

*Internal Audit performed a site visit of the Ticket Office and noted a locked file cabinet located inside of the walk-in vault secures cash and checks. The Ticket Manager informed Internal Audit that knowledge of the vault combination is restricted to full-time Ticket Office employees. Based on discussion with the Ticket Manager, improvements to the Ticket Office's current security system have been deferred due to budget constraints.*

*Aloha Stadium nets its UHM football game ticket sales against football game day related expenses incurred by Aloha Stadium such as labor, trash disposal, and other fees. Sales in excess of expenses are remitted to the Business Office. UHM Athletics pays Aloha Stadium if expenses exceed sales. Ticket sale receipts collected at UHM Campus Center and by Rainbowtique at Ward Center are recorded to clearing accounts under those units and remitted monthly to the Ticket Office. Credit card sales are recorded and settled daily by the Ticket Office.*

*At the end of the season for each sport, the Assistant Ticket Manager reconciles the total sales for the respective sport season per the Paciolan system to FMIS. This reconciliation is an additional (annual) control to the daily control reconciling deposits to FMIS to detect errors in the recordation of ticket sales. The annual reconciliation is also reviewed by the Assistant Athletics Director for Business Operations for reasonableness.*

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### *b. Business Office*

*The Business Office collects and processes deposits for the following cash receipts:*

- *Broadcast rights*
- *Corporate partner programs*
- *Tournament/Sponsorship distributions*
- *Food and beverage sale commissions and beverage rights*
- *Sports guarantees*
- *Facility rentals*

*The Business Office Administrative Assistant prepares invoices for broadcast rights, corporate partner programs, and facility rental agreements based on related contract terms. The corporate partner program contracts are provided to the Business Office by the Associate Athletics Director for External Affairs and the facility rental agreements are provided by the respective Facility Managers. The invoices are recorded in a billing log and forwarded to the Assistant Athletics Director for Business Operations for review and approval. Customer payments are mailed to the Business Office. The Business Office Administrative Assistant records customer payments in a billing log, prepares a Bank of Hawai‘i deposit slip, places the cash receipts and deposit slip in a bank bag that is sealed, and delivers the bank bag to the Ticket Office for pick-up by UHM Campus Security for delivery to the UHM Cashiers Office. U-documents and supporting documents are reviewed and approved for recordation in FMIS by the Assistant Athletics Director for Business Operations.*

*1) Broadcast Rights*

*The following table presents receipts from broadcast rights for the fiscal years ended June 30, 2012 and 2011:*

***Table 13: Broadcast Rights Cash Receipts ($000’s)***

| | *Fiscal Year* | |
|---|---|---|
| | *2012* | *2011* |
| *Oceanic Time Warner Cable* | *$ 2,454* | *$ 1,968* |
| *ESPN 1420* | *167* | *368* |
| *KHNL/KFVE* | *-* | *500* |

*UHM Athletics has contracts with Oceanic Time Warner Cable (Oceanic) and KHNL/KFVE, LLC (KFVE) for television and pay-per-view (PPV) broadcasts and with ESPN 1420 (KCCN-AM) for radio broadcasts. The joint agreement with Oceanic and KFVE, effective July 1, 2008 – June 30, 2014, provided KFVE with the television rights and Oceanic with the PPV rights to UHM Athletic events through June 30, 2011. As of July 1, 2011, Oceanic obtained the television and PPV rights for UHM Athletics events.*

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2) *Corporate Partner Programs*

*UHM Athletics receives cash pursuant to contracts with corporate partners. During fiscal year 2012 and 2011, total corporate partner program cash receipts were approximately $2.9 million and $2.3 million, respectively. Corporate partners provide contributions in the form of cash and/or trade (good and/or services). According to the Assistant Athletics Director for Business Operations, trade provided to UHM Athletics was valued at approximately $1.0 million and $800,000 for the fiscal years ended June 30, 2012 and 2011, respectively. For example, Under Armour provides both a cash contribution and products to UHM Athletics. In return, UHM Athletics provides promotion value at athletic venues, complimentary sports game tickets, and parking. For further discussion, see "Corporate Partner Programs" discussion under the "Complimentary Game Ticket" at* **Section VIII**. *The following table presents the top five corporate partners in terms of cash receipts for the fiscal years ended June 30, 2012 and 2011:*

***Table 14: Top 5 (by Cash Receipts) Corporate Partner ($000's)***

| | *Fiscal Year* | |
|---|---|---|
| | *2012* | *2011* |
| *Anheuser Busch* | *$ 150* | *$ 150* |
| *Bank of America MBNA* | *150* | *150* |
| *UnderArmour* | *141* | *170* |
| *Chevron* | *129* | *146* |
| *Bank of Hawai‘i* | *120* | *155* |

3) *Tournament / Sponsorship Distributions*

*The following table presents amounts received from the NCAA and WAC for fiscal year 2012 and 2011:*

***Table 15: NCAA & WAC Distribution Cash Receipts ($000's)***

| | *Fiscal Year* | |
|---|---|---|
| | *2012* | *2011* |
| *WAC* | *$ 265* | *$ 1,949* |
| *NCAA* | *1,204* | *1,098* |

*The NCAA distributes revenue from national tournaments in addition to grants-in-aid and sports sponsorship to participating colleges and universities such as UHM. UHM Athletics also receives a share of pooled revenues and other sponsorships from WAC television contracts and participation by WAC member institutions in certain post-season tournaments. As previously discussed in the Panda Travel section (***Section V***), the football team became a member of the MWC while most other sports became members of the BWC effective July 1, 2012. As a condition of leaving the WAC, UHM Athletics forfeited the WAC pooled revenue distribution for fiscal year 2012, which totaled $1.3 million in fiscal year 2011.*

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4) *Food and Beverage Sale Commissions and Beverage Rights*

*UHM Athletics receives commissions from Sodexo and the Pepsi Bottling Group (PBG) related to concession sales at on-campus sporting events. The Sodexo and PBG contracts are signed and managed by UHM Auxiliary Enterprises. UHM Auxiliary Enterprises deposits and records the portion of commission related to UHM Athletics to an UHM Athletics account in FMIS. The following table presents receipts from the two largest sources of commissions and right fees for fiscal 2012 and 2011:*

***Table 16: Food and Beverage Sale Commissions and Beverage Rights ($000's)***

| | *Fiscal Year* | |
|---|---|---|
| | *2012* | *2011* |
| *Food commissions - Sodexo* | *$ 631* | *$ 503* |
| *Beverage commissions & rights - Pepsi* | *73* | *103* |

5) *Sports Guarantees*

*Sports guarantees are funds received from or travel expenses paid by the host university to guarantee the game appearance of the UHM Athletics sports team. Sports guarantees primarily relate to football (See* ***Section II****, UHM Cash Disbursements, for sports guarantees paid to opponents). The following table presents the two most significant cash receipt sports guarantees from football opponents during fiscal 2012 and 2011:*

***Table 17: Sports Guarantees Cash Receipts ($000's)***

| *Fiscal Year 2012* | | *Fiscal Year 2011* | |
|---|---|---|---|
| *University of Washington* | *$ 350* | *University of Colorado* | *$ 500* |
| *University of Nevada at Las Vegas* | *200* | *Army* | *350* |

6) *Facility Use*

*UHM Athletic facilities, such as the Stan Sheriff Center, Les Murakami Stadium, T.C. Ching Field, and the Duke Kahanamoku Pool may be rented by non-affiliated University entities. Each of these venues has a facility manager who is responsible for scheduling maintenance and use of these venues. According to University Administrative Procedure A8.400, section 2, general liability insurance to indemnify the University is required of non-affiliated University entities. Rental payments and estimated out-of-pocket expenses (set-up expenses, event staff payroll, clean-up costs, etc.) are required at the time of reservation per the UHM Athletics Department Manual. Further, according to University Administrative Procedures A1.200, section 9.g.4., organizations are required to make a payment in full prior to the scheduled event for the use and services of campus facilities. However, based on discussion with the Assistant Athletics Director – Facilities/Events and a review of supporting documentation, we noted that out-of-pocket expenses are determined by the respective facility manger and are billed with the related rent subsequent to the completion of the event. Based on discussion with and review of copies of memorandums provided by the Associate Athletics Director for Administrative Services, Internal Audit noted that the*

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*current facility use fees schedule was provided to a former President and UHM Chancellor during August 2006 and February 2007 for review and approval. However, Internal Audit was informed that no action was taken by the former President or UHM Chancellor.*

*Review of documentation provided to Internal Audit to support the use of UHM Athletics facilities by non-University entities noted an "Application and Agreement for Evening and Holiday Use of University Facilities" was prepared pursuant to Administrative Procedures A1.200 and authorized by the respective facility manager. The Assistant Athletics Director – Facilities/Events informed Internal Audit that facility managers are generally able to authorize events held in their respective facility with limited oversight from UHM Athletics administrators. Internal Audit noted that facility use fees for the First Robotics Competition was waived by the UHM Chancellor and a Drug Abuse Resistance Education (DARE) event was waived by the UHM Athletics Director. Internal Audit also noted that general liability insurance was obtained in accordance with policy. Internal Audit was also informed by the Assistant Athletics Director for Business Operations that facility use fees for HHSAA tournaments and Special Olympics were waived by the UHM Athletics Director. However, during cash receipts testing performed at Exhibit VII-B, Internal Audit noted that the Hawai‘i High School Athletics Association (HHSAA) were responsible for clean-up costs of approximately $15,000 for the boy's basketball championship held on March 3-9, 2010. Internal Audit recommends that UHM Athletics adopt policies with respect to facility use arrangements due to the inconsistent treatment and handling of the reviewed arrangements. Appropriate oversight of facility managers and documentation supporting the delegation of authority to sign facility use arrangements (e.g., authorization of facility use, rental fees, waivers, out-of-pocket expenses, etc.) should be included in these policies. In addition, UHM Athletics must comply with existing policies regarding the payment of rent and out-of-pocket expenses prior to events.*

*Upon review of out-of-pocket expense listings prepared by respective facility managers and recorded on FMIS, Internal Audit noted that facility personnel were paid overtime for time incurred related to events held by non-University affiliated organizations. The overtime was billed to and subsequently reimbursed by non-University affiliated organizations. Internal Audit also noted that certain facility personnel that do not work the standard eight hour work day, forty-hour per week work schedule are entitled to earn compensatory time off and a monthly stipend between $300 - $350 pursuant to a Memorandum of Agreement (MOA) between the Board of Regents, University and the Hawai‘i Government Employees Association in effect from June 30, 2011 through June 30, 2013. According to the MOA, UHM Athletics employees receiving benefits pursuant to this MOA are not entitled to overtime. Certain facility personnel receive both stipend and overtime payments related to events held by non-University affiliated organizations at UHM Athletics facilities, which Internal Audit believes is contrary to the provisions of the MOA. Based on discussion with UHM Athletics personnel, both stipend and overtime payments are allowed because the handling of events related to non-University affiliated organizations is considered outside the MOA. UHM Athletics should consult with the Office of Human Resources to determine the appropriateness of UHM Athletics staff receiving both overtime and stipend payments.*

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### *c. Sports Camps*

*Sports camps are generally held from June through August and are operated and managed by a designated Camp Director for the respective sport. The Camp Director is typically a head coach or assistant coach. The parent or guardian of the participant must sign a camp application form containing assumption of risk and release provisions and consenting to medical assistance. The Camp Director receives applications and cash receipts from camp participants through the mail or on the day of the camp. The cash receipts are forwarded to the Business Office for deposit. The Assistant Athletics Director for Business Operations informed Internal Audit that a comparison of cash receipts recorded in FMIS and the camp proceeds reflected in sports camp summary report is performed to detect discrepancies.*

*A written proposal for each sports camp (purpose, dates/times, fees, target group, budget, staffing, and responsibilities) must be submitted to the Director of Compliance/Eligibility and the Associate Athletics Director and Senior Woman Administrator for review and approval prior to the start of the camp. At the conclusion of the camp, Camp Directors prepare a camp summary report to account for the revenues and expenses of the camp. The camp summary report and the final list of participants is reviewed and approved by the Director of Compliance/Eligibility or the Associate Athletics Director and Senior Woman Administrator, and the Assistant Athletics Director of Business Operations. Of the approved camp summary reports provided and reviewed by Internal Audit, there were certain instances where the final list of participants was not attached.*

*Student-athletes may work at the camps subject to the approval of the Director of Compliance/Eligibility and are compensated based on the University's Student Employment Pay scale. Internal Audit was informed that head coach contracts include a provision allowing the head coach to organize sports camps and receive excess camp proceeds as additional compensation. Internal Audit read the contracts for the head coaches of women's volleyball and baseball confirming the existence of this contract provision. Further, based on discussion with the UHM Athletics Human Resource Specialist, Internal Audit noted that assistant coaches may earn additional compensation related to work conducted beyond their regular position duties, such as managing and providing instruction at sports camps. The UHM Athletics Human Resource Specialist also informed Internal Audit that coaches are not required to charge vacation while operating and managing sports camps.*

*The sport camps are assessed an administration fee of 6% to 8% of total cash proceeds collected to cover sports camp related costs incurred by the Business Office. Camps that utilize the Duke Kahanamoku pool (i.e., swimming and water polo) are assessed an additional 10% fee of cash proceeds collected to assist in defraying chlorine costs. Camp proceeds in excess of expenses are distributed to the head coach and assistant coaches as additional compensation. The head coach determines the compensation allocation to assistant coaches. The additional compensation to the coaches and assistant coaches are not processed until the camp summary report is submitted and approved by the Associate Athletics Director and Senior Woman Administrator. The administrative fees earned by the Business Office in connection with their sports camp assistance are not transferred out of*

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*the respective sport camp accounts within FMIS. See Exhibit VII-B for a schedule of camp receipts, student-athlete payroll and amounts distributed to coaches.*

*Internal Audit Observations*

*Based on inquiries, review of camp summary reports and related documents for cash receipts collected during fiscal years ended June 30, 2012 and 2011, the following were noted:*

- *Cash receipts collected in excess of expenses are distributed to coaches as additional compensation. Camp brochures and applications do not disclose the disposition of camp proceeds.*
- *Sports camps are not charged a fee for the use of the UHM Athletic facilities (facility use fee).*
- *Sports camps are not required to purchase insurance to protect the University, coaching staff and student athletes from liability arising from accidents involving camp operations or University facilities. In addition, group medical insurance is not purchased to cover camp participants. Internal Audit noted that the University is self insured for general liability claims below $250,000 per occurrence. UHM Athletics should consult with the University's risk management office and consider obtaining and charging the sports camps for insurance to cover claims below the self-insured retention amounts in addition to medical liability insurance for camp participants.*
- *The sports camps registration forms do not require evidence of participant physician clearance prior to camp participation.*
- *Coaches are not required to charge vacation while operating and managing their respective camps although their coaching responsibilities are not being performed.*
- *Approximately $78,000 of proceeds deposited to UHF from annual Football Scholarship Dinners held during July 2010, June 2011, and June 2012 were used to subsidize the expenses for the 2010, 2011, and 2012 football camps, including compensation paid to coaches. The Scholarship Dinner's application and marketing information disclosed that proceeds would defray the cost of the football camp but did not disclose payment of excess camp proceeds to the football coaching staff. Scholarship Dinner attendees also received a tax deduction for the portion of their payment determined to be a contribution.*
- *Approximately $22,000 of proceeds deposited to UHF from the inaugural A'o Koa Scholarship Dinner held on January 7, 2011 was used to defray costs for the 2012 UH Warrior Volleyball Youth Summer Camp, which included compensation paid to men's volleyball coaches. Scholarship Dinner attendees also received a tax deduction for the portion of their payment determined to be a contribution.*
- *Donation proceeds aggregating approximately $23,000 from Hawai‘i Medical Service Association, Chevron Products Co., and BEI Hawai‘i were used to subsidize the expenses for the 2012 men's basketball camp, including compensation paid to coaches.*
- *Internal Audit noted four (4) instances of cash receipts forwarded to the UHM Athletics Business Office for deposit from one (1) to six (6) weeks after the conclusion of the respective camp.*
- *Of the sports camps held during fiscal years 2012 and 2011, Internal Audit noted ten (10) instances of the approved camp summary reports provided to and reviewed by Internal*

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*Audit lacking the required final list of camp participants. In addition, requested supporting documentation for two (2) sports camps was not provided to Internal Audit.*

- *Payment receipts are not prepared or provided to camp participants that mail their registration form and payment. APM 8.701 requires the preparation of a receipt for all cash payments.*
- *Internal Audit noted unexplained differences for seven (7) camps between recorded cash receipts per camp summary reports and actual cash deposited. Differences ranged from a cash shortage of $615 to a cash overage of $330.*
- *The responsibilities for coaches involved with two swimming camps reviewed by Internal Audit were solely administrative. Coach responsibilities for other camps reviewed included providing instruction to camp participants. Internal Audit was told that the swim coaches' received additional compensation resulting from their responsibilities to arrange hotel, logistics, and practice times for visiting collegiate teams to practice and train during winter months.*
- *Pursuant to the 2012 football camp roster, fees for 44 participants were waived. UHM Athletics policy prohibits free or reduced waivers. However, UHM Athletics personnel informed Internal Audit that waivers may be provided to dependents of UHM Athletics department staff with the approval of the UHM Athletics Director. Pursuant to UHM Athletic Department policy, waivers require the completion of a "Request for Waiver of Camp Participation Fee" form (Waiver Form) signed by the UHM Athletics Director. Internal Audit was informed that Waiver Forms were not prepared for the 44 participants. Based on review of the camp roster and discussion with the UHM Athletics Director of Compliance/Eligibility, it was determined that 10 participants were dependents of UHM Athletics department staff and 14 participants received football summer camp vouchers waiving the camp fee. UHM Athletics did not provide explanations or documentation supporting the waiving of camp fees for the remaining 20 participants. Internal Audit was also not provided Waiver Forms for camp registration fees waived for other sport camps (December 2011 soccer and June 2012 men's basketball camps).*
- *Two baseball employees in non-coaching positions were provided additional compensation (overload) for services that are consistent with the employees' normal duties according their position descriptions. The UHM Athletics Human Resource Specialist concurs with these observations.*

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**<u>Cash Receipts Review</u>**

2. Obtain a listing from UHM Athletics personnel of cash receipts for each year during the fiscal years ended June 30, 2012 and 2011. Review the listings and judgmentally select a sample of cash receipts for both years. Read applicable University policies (Board of Regent policies, Executive policies and Administrative procedures) related to cash receipts.

    a. Obtain and review the following supports for each cash receipt transaction:
        i. U-document
        ii. Bank of Hawai‘i deposit slip
        iii. For the following types of cash receipts, obtain and review the following:
            1. Ticket sales – Transaction Report (generated from the Paciolan system)

2. Broadcast rights – Oceanic Time Warner Cable and KHNL/KFVE signed contracts, ESPN 1420 signed contract
3. Corporate partnership programs – signed corporate partnership agreement
4. Tournament/Sponsorship distributions – WAC year-end distribution schedule, WAC/NCAA check remittance advice
5. Food sale commissions – Pepsi and Sodexo signed contracts, allocation summary of payments from Auxiliary Enterprises
6. Sports guarantees – signed guarantee contract
7. Sports camps – camp summary report signed by the Associate Athletics Director and Senior Woman Administrator and/or the Director of Compliance/Eligibility
8. Facility rentals – signed facility use agreement

b. Verify that the cash receipt was approved by the Assistant Athletics Director for Business Operations.

*The receipts selected are noted at Exhibit VII-C. No exceptions were noted based on procedures performed.*

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# VIII. Complimentary Game Tickets

## A. Overview

Complimentary season and individual game tickets are provided for football, baseball, men’s and women’s basketball, and men’s and women’s volleyball. The following tables summarize complimentary season and individual game ticket information derived from Paciolan ticket system reports provided by the Ticket Manager for the fiscal years ended June 30, 2012, 2011, and 2010. The number of tickets represents season or individual game tickets printed and issued as complimentary. The estimated value was calculated by Internal Audit based on seat assignment and published season ticket prices. A substantial number of complimentary tickets are issued to corporate partners in exchange for contributions to UHM Athletics (see further discussion below).

Based on discussions with the Associate Athletics Director for Administrative Services and the Ticket Manager and a review of complimentary season ticket schedules for the fiscal years ended June 30, 2012, 2011, and 2010, a substantial number of complimentary season tickets are issued to the following:

- Corporate partners
- Automobile dealerships
- UHM Athletics and AKA employees and volunteers
- Board of Regents and University executive personnel
- Student-athletes

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**Table 18: Complimentary Season Tickets**

Fiscal Year 2012:

| Sport | No. of Season Tickets | Estimated Ticket Value * | Estimated AKA PSC * | Total |
|---|---|---|---|---|
| Football | 3,387 | $469,645 | $382,265 | $851,910 |
| Basketball | 1,203 | 283,300 | 57,800 | 341,100 |
| Women's Volleyball | 1,218 | 177,165 | 68,100 | 245,265 |
| Baseball | 982 | 169,170 | 75,960 | 245,130 |
| Men's Volleyball | 1,002 | 143,600 | 94,480 | 238,080 |
| Women's Basketball | 778 | 54,460 | - | 54,460 |
| TOTAL | 8,570 | $1,297,340 | $678,605 | $1,975,945 |

Fiscal Year 2011:

| Sport | No. of Season Tickets | Estimated Ticket Value * | Estimated AKA PSC * | Total |
|---|---|---|---|---|
| Football | 3,427 | $473,488 | $365,575 | $839,063 |
| Basketball | 1,218 | 284,340 | 58,700 | 343,040 |
| Women's Volleyball | 1,188 | 172,665 | 66,060 | 238,725 |
| Baseball | 977 | 167,745 | 67,460 | 235,205 |
| Men's Volleyball | 1,002 | 143,700 | 94,560 | 238,260 |
| Women's Basketball | 790 | 47,400 | - | 47,400 |
| TOTAL | 8,602 | $1,289,338 | $652,355 | $1,941,693 |

Fiscal Year 2010:

| Sport | No. of Season Tickets | Estimated Ticket Value * | Estimated AKA PSC * | Total |
|---|---|---|---|---|
| Football | 3,587 | $495,117 | $370,605 | $865,722 |
| Basketball | 1,219 | 286,780 | 68,500 | 355,280 |
| Women's Volleyball | 1,188 | 172,575 | 62,700 | 235,275 |
| Baseball | 988 | 182,780 | 66,640 | 249,420 |
| Men's Volleyball | 955 | 139,150 | 87,300 | 226,450 |
| Women's Basketball | 728 | 43,680 | - | 43,680 |
| TOTAL | 8,665 | $1,320,082 | $655,745 | $1,975,827 |

* The estimated value and AKA premium seat contribution (PSC) was determined based on the seat assignment and the season ticket price and AKA premium seat contribution (range from $230 - $20/seat) amount for the respective season. The AKA premium seat contributions are deposited into the UHF and subsequently donated to UHM Athletics. Typically, these contributions along with the ticket price must be paid in full in order to receive season tickets.

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**Table 19: Complimentary Individual Game Tickets**

| | 2012 | | 2011 | | 2010 | |
|---|---|---|---|---|---|---|
| Sport | # of Game Tickets | Estimated Value * | # of Game Tickets | Estimated Value * | # of Game Tickets | Estimated Value * |
| Football | 8,559 | $ 329,236 | 8,055 | $ 252,193 | 9,139 | $ 295,708 |
| Basketball | 2,714 | 54,852 | 3,427 | 70,790 | 3,806 | 80,524 |
| Women's Volleyball | 2,991 | 42,592 | 3,561 | 52,137 | 4,631 | 65,077 |
| Baseball | 3,706 | 29,554 | 3,350 | 22,996 | 4,259 | 28,464 |
| Men's Volleyball | 1,890 | 19,185 | 2,322 | 23,457 | 2,296 | 24,692 |
| Women's Basketball | 3,033 | 21,231 | 3,013 | 21,091 | 1,680 | 11,760 |
| TOTAL | 22,893 | $ 496,650 | 23,728 | $ 442,664 | 25,811 | $ 506,225 |

* The estimated value of the ticket was determined based on the seat assignment and face value of the ticket.

Based on the review procedures performed, the following summarizes Internal Audit’s findings and observations:

- A significant number of complimentary tickets are provided to Corporate Partners and employees of UHM Athletics.
- UHM Athletics should reconcile complimentary ticket approvals to the complimentary tickets printed from the Paciolan system.
- Approximately 293 of the 322 (or 91%) complimentary season tickets provided to UHM Athletics employees for football during fiscal year 2012 are situated in sections that require AKA contributions ranging from $110 - $230 per ticket.
- UHM Athletics should consider maintaining a copy of courtesy car agreements signed by UHM Athletics coaches and the courtesy car provider.

**B. Review Procedures**

The procedures, associated findings and observations are as follows:

1. Review the background and purpose of providing complimentary tickets by class of recipient. Document observations in connection with this review.

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**Corporate Partner Program**

According to the UHM Athletics website and discussion with UHM Athletics personnel, the following are the 7 levels of Corporate Partners:

| Level | Contribution Tier |
|---|---|
| Diamond | $150,000 + |
| Platinum | $100,000 - $149,999 |
| Koa | $75,000 - $99,999 |
| Kaimana | $50,000 - $74,999 |
| Kula | $25,000 - $49,999 |
| Makana | $10,000 - $24,999 |
| Ohana | $9,999 - negotiable |

Corporate Partner contributions consist of cash and/or trade (goods and/or services). In return, UHM Athletics provides promotional value at athletic venues (e.g., event sponsorships, signage, giveaway opportunities, public address announcements, etc.), complimentary season and/or individual game tickets, and parking. During fiscal years 2012 – 2010, Internal Audit noted that the number of complimentary season tickets provided to Corporate Partners ranged from 4,423 to 4,469. Corporate Partners may also receive market exposure through television, radio, and print advertising, press releases, website posting, etc. Internal Audit was informed that the value of goods provided by UHM Athletics is generally 50% of the stated value of the Corporate Partner’s trade contribution. Internal Audit was also informed that the stated value of the contribution is subject to review by the Associate Athletics Director for Administrative Services and the Associate Athletics Director for External Affairs and may be questioned for reasonableness. The terms and conditions of Corporate Partner arrangements are supported by written agreements.

**“Car Coaches” Program**

Certain automobile dealerships and companies provide cars to UHM Athletics coaches and the UHM Athletics Director in return for promotional value at athletic venues, season tickets and reserved parking passes in connection with the “Car Coaches” program. During fiscal years 2012 – 2010, Internal Audit noted that the number of complimentary season tickets provided to automobile dealerships participating in the “Car Coaches” program ranged from 584 to 632. Internal Audit was informed by the Associate Athletics Director for Administrative Services that a provision is included in certain coaches’ contracts stating that a courtesy car may be provided based on availability. Internal Audit was also informed that the UHM Athletics Director selects the UHM Athletic head coaches and assistant coaches offered a courtesy car and that the courtesy car agreements (if any) are solely between the automobile dealership or company and the respective UHM Athletics employee. A Form 1099 may be provided by the automobile dealership or company directly to the UHM Athletics employee for income tax reporting purposes. Courtesy car agreements (if any) signed by UHM Athletics employees are not forwarded to UHM Athletics administration for review. According to UHM Athletics policy, UHM Athletics employees provided with a courtesy car are responsible for obtaining the

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necessary insurance in accordance with State laws and/or requirements of the automobile dealer/company and is personally responsible for the care and maintenance of the car. During fiscal years 2012 and 2011, Internal Audit was provided a list maintained by the Associate Athletics Director for External Affairs that 26 courtesy cars were provided to UHM Athletics head coaches, assistant coaches, and the UHM Athletics Director.

**UHM Athletics and AKA Employees and Volunteers**

Pursuant to Internal Audit's review of the UHM Athletics "Complimentary Ticket and Parking Guidelines" policy in addition to discussions with the Associate Athletics Director for Administrative Services and the Assistant Athletics Director for Business Operations, all UHM Athletics and AKA employees (including their respective spouse/partner and household dependents) are eligible to receive complimentary season and/or individual game tickets (home and away games) upon request. With respect to complimentary season tickets, 80% of the season ticket price (excludes any premium seat fees) is reported as employee compensation and reported on the UHM Athletics employee's W-2 or Form 1099-MISC for AKA employees. If the season ticket is issued to an employee whose attendance is expected as part of their employment, only the value of season tickets issued to family members is included in the W-2 or Form 1099-MISC. UHM Student employees and volunteers are also eligible to receive complimentary individual game tickets within specific guidelines. No additional compensation is reported for employees receiving individual game tickets, unless the number of game tickets received equals or exceeds 50% of the season ticket games for a specific sport. Complimentary season tickets issued to UHM Athletics and AKA employees and the number of employees receiving the season tickets during the fiscal years ended June 30, 2012, 2011, and 2010 are as follows:

**Table 20: Complimentary Season Tickets issued to UHM Athletics and AKA Employees**

| | 2012 | | | 2011 | | | 2010 | | |
|---|---|---|---|---|---|---|---|---|---|
| Sport | No. of Season Tickets | No. of Emp. | Estimated Value * | No. of Season Tickets | No. of Emp. | Estimated Value * | No. of Season Tickets | No. of Emp. | Estimated Value * |
| Football | 322 | 98 | $ 46,310 | 305 | 91 | $ 44,063 | 317 | 101 | $ 45,803 |
| Basketball | 82 | 29 | 19,970 | 87 | 31 | 21,390 | 74 | 34 | 17,110 |
| Women's Volleyball | 112 | 41 | 16,770 | 101 | 36 | 15,000 | 100 | 38 | 14,745 |
| Baseball | 26 | 10 | 4,710 | 21 | 8 | 3,685 | 22 | 9 | 4,070 |
| Men's Volleyball | 36 | 9 | 5,300 | 38 | 11 | 5,600 | 40 | 12 | 5,800 |
| Women's Basketball | 36 | 8 | 2,520 | 18 | 8 | 1,080 | 24 | 11 | 1,440 |
| TOTAL | 614 | 195 | $ 95,580 | 570 | 185 | $ 90,818 | 577 | 205 | $ 88,968 |

* The estimated value was determined based on the seat assignment and equivalent season ticket value. AKA "premium seat" contributions (range from $230 - $20/seat), are not included in the calculated value. These contributions are deposited into the UHF and subsequently donated to UHM Athletics. Typically, these contributions along with the ticket price must be paid in full in order to receive season tickets.

**Board of Regents and University Executive Personnel**

According to schedules provided by UHM Athletics, Internal Audit noted complimentary

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season tickets provided to certain members of the Board of Regents and University executive personnel. According to UHM Athletics personnel, the UHM Athletics Director approves the issuance of complimentary season tickets to the Board of Regents Office and certain University executive personnel. Internal Audit was also informed that federal and state reporting requirements regarding the receipt of complimentary tickets is the responsibility of the recipients.

**Student-Athletes**

Student-athletes are provided four (4) complimentary admissions for each game for their respective sport and are required to designate the specific individual(s) that will be receiving the complimentary game ticket several days prior to the respective game. During fiscal years 2012 – 2010, Internal Audit noted that the number of complimentary admissions provided to student-athletes ranged from 812 to 868. To obtain entry to a respective game, the designated individual is required to enter through a specific entrance, provide identification and sign a document evidencing receipt of complimentary admission into the respective game. Internal Audit was informed that UHM Athletics ticket office personnel accompany the football team on road games for purposes of managing complimentary admissions to student-athletes' designated guests and to ensure compliance with NCAA regulations. The value of the complimentary admissions provided to student-athletes is not subject to Form-1099 reporting requirements.

*Internal Audit Observations*

*Based on Internal Audit's review and discussion with UHM Athletics personnel, all requests for complimentary season and/or individual sports game tickets are entered into an internal electronic complimentary ticket request/approval system. The requestor is required to document the quantity of complimentary tickets requested, sport, justification and other relevant information. Once the request is input into the system, it will route electronically to the Associate Athletics Director for Administrative Services for approval. The Associate Athletics Director will approve or deny the request based on the "Complimentary Ticket and Parking Guidelines" and any written agreements (e.g., Corporate Partnership Agreements, "Car Coaches" Programs, etc.) if applicable.*

*The Ticket Office receives the approved request and prints and issues the complimentary tickets from the Paciolan system. Internal Audit was informed by the Ticket Manager that there are currently four (4) Ticket Office employees that have the authorization and ability to print tickets (sold and complimentary tickets). UHM Athletics and AKA employees and volunteers receiving complimentary tickets are required to sign a printout of the approval screen from the internal electronic complimentary ticket request/approval system to evidence receipt of the tickets.*

*At the end of the respective sports season, the Ticket Manager provides the Assistant Athletics Director for Business Operations a report from the Paciolan system documenting all UHM Athletics and AKA employees that received complimentary season tickets and the signed printout of approval screen evidencing receipt of the tickets. The Paciolan system generated report and signed printouts support the Disbursing and Payroll Office reporting additional compensation on the employees' W-2s or Form 1099 for AKA employees.*

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*The internal electronic complimentary ticket request/approval system is not interfaced with the Paciolan system. Internal Audit was informed that no reconciliation is performed between the complimentary tickets approved (in the internal request/approval system) and complimentary tickets issued from the Paciolan system.*

**Complimentary Ticket Review**

2. Obtain a listing of complimentary season tickets for all sports for fiscal years ended June 30, 2012, 2011, and 2010. Select a judgmental sample of complimentary season tickets and perform the following:

   a. Review the UHM Athletics internal request/approval complimentary ticket system and verify approval by the Associate Athletics Director for Administrative Services and note justification for the complimentary ticket.

   b. For the following types of complimentary tickets, perform the following:

      i. Corporate partners – Agree number of complimentary tickets to the respective written corporate partner agreement.

      ii. Automobile dealership – Agree number of complimentary tickets to a listing maintained by the Associate Athletics Director for External Affairs of complimentary season tickets to be provided to automobile dealerships/companies for the respective fiscal year.

      iii. UHM Athletics and AKA employees – Agree to the acknowledgement sheet signed by the respective employee indicating receipt of the complimentary tickets. For season tickets received by UHM Athletics and AKA employees, determine if the appropriate amount of additional compensation [(80% of season ticket price) x (number of season tickets received)] was reported to the Disbursing and Payroll Office.

      iv. Student-athletes – Agree to acknowledgement sheets signed by respective individuals receiving complimentary entry into sports game/events.

      v. Others – Agree number of complimentary ticket to additional support if applicable.

   *The complimentary season tickets selected for testing and related results are noted in Exhibit VIII-A. Internal Audit's observations are as follows:*

   - *The value of season tickets that are issued to the UHM Athletics Director and Associate Athletics Director for External Affairs for personal use were not included in their respective W-2 for income tax reporting purposes. Per discussion with the Associate Athletics Director for Administrative Services, the value of season tickets provided during the current fiscal year to the Associate Athletics Director for External Affairs will be communicated to the Disbursing and Payroll Office for inclusion in his W-2.*
   - *The evidence of approvals for issued complimentary season tickets were requested but*

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*not provided to Internal Audit in three instances (Aloha Stadium – 32 football season tickets; Shawn Ching – 2 men's volleyball season tickets; Brad Motooka – 2 men's volleyball season tickets).*

3. Provide overall recommendations:

- *UHM Athletics should evaluate the propriety of certain UHM employees receiving season tickets but not receiving a W-2 or Form 1099 noting additional compensation for the value of the season tickets.*
- *UHM Athletics should reconcile approvals of complimentary tickets from the internal electronic complimentary ticket request/approval system to the complimentary tickets actually printed from the Paciolan system to minimize the risk of issuing complimentary tickets without appropriate approval.*
- *UHM Athletics should consider reviewing and maintaining a copy of courtesy car agreements (if any) signed by UHM Athletics personnel to ensure that UHM Athletics and the University are not exposed to any liability.*

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**University of Hawai'i Foundation** **Exhibit II-A**
**Disbursements to Jim Donovan - Travel**
**Years Ended June 30, 2012, 2011, and 2010**

| Travel Date(s) | Business Purpose | Destination | Account | Amount |
|---|---|---|---|---|
| **Fiscal Year 2010** | | | | |
| 6/22/09 | Attend 5th Annual June Jones Celebrity Golf Classic at Hokulia, Big Island for public relations and to foster community support. Travel expense includes car rental, gas, and parking fee. | Kona, HI | UH Athletic Fund | $ 63.94 |
| 7/22/09 | Attend 4th annual Hawai'i Island Adult Care Golf Tournament in Hilo, HI for public relations and foster community support. Travel expense includes parking fee and mileage reimbursement. | Hilo, HI | UH Athletic Fund | $ 33.23 |
| 12/25/09 - 1/8/10 | Attend 2010 Fiesta Bowl and related activities w/ other WAC Board Directors, Council and football head coaches. Travel expense includes lodging, per diem, car rental, gas, and parking fees (hotel & LAX airport). On personnal leave from December 25, 2009 to January 3, 2010 | Phoenix, AZ | Athletic Director's | $ 1,110.44 |
| 3/16/10 - 3/18/10 | Accompany men's head basketball search committee to interview prospective candidates. Travel expenses include lodging, per diem, car rental, gas, and parking fee. | Los Angeles, CA | UH Athletic Fund | $ 831.41 |
| 3/16/10 - 3/18/10 | Travel expenses incurred by Head Men's basketball search committee to interview prospective candidates. Travel expenses include lodging, internet service, car service, and phone charges for search committee members. | Los Angeles, CA | UH Athletic Fund | $ 1,376.91 |
| 4/1/10 - 4/6/10 | Attend NCAA Final Four. Expenses include travel expenses for Athletics Director (lodging, per diem, car rental, gas, parking fee, and mileage reimbursement) and 4-night lodging for 2 rooms to host auction winners (from 2009 Murphy's Pigskin Pigout) to attend NCAA Final Four. | Indianapolis, IN | Athletic Director's | $ 4,244.01 |
| 4/9/10 - 4/11/10 | Participate in UHM Athletics administrative retreat on April 9, 2010, meet w/ Kaua'i Mayor April 9 and April 11 meet w/supporters on April 10 and accompany UH football team for scrimmage/autograph session on April 10 (Lihue, HI). Travel expenses include lodging, car rental, gas, parking fee, and mileage reimbursement. | Lihue, Kauai | UH Athletic Fund | $ 233.53 |
| 4/13/10 - 4/14/10 | Meet with Carmyn James, staff, and team regarding team issues on April 13, 2010. Travel expenses include per diem, car rental, gas, parking fee, and mileage reimbursement. | Los Angeles, CA | UH Athletic Fund | $ 315.93 |
| 5/1/10 - 5/7/10 | Attend WAC Spring Council Mtg in Scottsdale, AZ and the 35th Fiesta Bowl College Football Seminars in Phoenix, AZ. Travel expenses include per diem, car rental, gas, parking fee, and mileage reimbursement. | Scottsdale & Phoenix, AZ | Athletic Director's | $ 881.54 |

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**University of Hawai'i Foundation** **Exhibit II-A**
**Disbursements to Jim Donovan - Travel**
**Years Ended June 30, 2012, 2011, and 2010**

| Travel Date(s) | Business Purpose | Destination | Account | Amount |
|---|---|---|---|---|
| 5/25/10 - 5/27/10 | Accompany UH baseball team to the WAC Tournament on May 26, 2010. Travel expenses include lodging, per diem, car rental, gas, parking fees, baseball tournament ticket, telephone, and mileage reimbursement. | Mesa, AZ | Athletic Director's | $ 561.98 |
| 6/2/10 - 6/5/10 | Attend Women's College World Series on June 3-5, 2010. Travel expenses include lodging, per diem, car rental, gas, and parking fee. | Oklahoma City, OK | Athletic Director's | $ 629.41 |
| 6/5/10 - 6/6/10 | Accompany UH men's baseball team to the NCAA Regional's on June 5, 2010. Travel expenses include lodging, per diem, and priority boarding fee. | Phoenix, AZ | Athletic Director's | $ 185.32 |
| 6/6/10 - 6/8/10 | Attend WAC Board of Directors meeting on June 6-7, 2010. Travel expenses include per diem, car rental, and gas. | Las Vegas, NV | Athletic Director's | $ 287.74 |
| | | | TOTAL | $ 10,755.39 |
| **Fiscal Year 2011** | | | | |
| 6/18/10 - 6/26/10 | Attend National Association of Collegiate of Athletics convention (June 19-25, 2010) in Anaheim, CA and meet w/golf tournament organizers for UH's LA golf tournament. Travel expenses include lodging, per diem, car rental, gas, parking fees, and mileage. | Los Angeles, CA | UH Athletic Fund | $ 2,363.36 |
| 7/21/10 | Attend 5th Annual Hawai'i Island Adult Care Golf Tournament for public relations and community support. Travel expenses for parking fee and mileage. | Hilo, HI | UH Athletic Fund | $ 36.00 |
| 2/13/11 - 2/21/11 | Attend PACnet 2011 (Paciolan Ticketing Conference) on Febuary 14-16, 2011) and site visit to Paciolan network operations center and headquarters on Febuary 17, 2011. Travel expenses include lodging, per diem, car rental, parking fees, gas, and mileage. | Newport Beach, CA | Athletic Director's | $ 963.16 |
| 3/31/11 - 4/5/11 | Host Hawai'i Bowl Foundation auction winner and guest at NCAA Men's Basketball Final Four in Houston, TX on April 2-4, 2011. Travel expenses include per diem, car rental, tolls, and gas. | Houston, Tx | Athletic Director's | $ 834.70 |
| 4/1/11 - 4/5/11 | Prepayment of 1 standard room at the Omni Houston Hotel to attend NCAA Final Four. | Houston, Tx | UH Athletic Fund | $ 1,028.00 |
| | | | TOTAL | $ 5,225.22 |
| **Fiscal Year 2012** | | | | |
| 5/24/11 - 5/31/11 | Accompany baseball team to the WAC baseball tournament in Phoenix, AZ on May 25-28, 2011 and to meet UHM Athletics LA golf tournament co-chairs on May 30, 2011. Travel expenses include, lodging, meal per diem, car rental, gas, parking fees, WAC baseball ticket, and mileage reimbursement. | Phoenix, AZ Los Angeles, CA | Athletic Director's | $ 1,947.12 |

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**University of Hawai'i Foundation** **Exhibit II-A**
**Disbursements to Jim Donovan - Travel**
**Years Ended June 30, 2012, 2011, and 2010**

| Travel Date(s) | Business Purpose | Destination | Account | Amount |
|---|---|---|---|---|
| 6/14/11 - 6/18/11 | Meet w/Under Armour representatives and other Intercollegiate Athletic Directors at Under Armour event in Baltimore, MD on June 15-16, 2011. Also meet golf course officials and organizers to plan for UHM Athletics annual LA Golf Tournament on June 17, 2011 in Los Angeles. Travel expenses include lodging, meal per diem, car rental, gas, and mileage reimbursement. | Baltimore, MD Los Angeles, CA | Athletic Director's | $ 695.80 |
| 7/20/2011 | Attend 6th Annual Hawaii Island Adult Care Golf Tournament (sponsored by Hawaiian Telcom) as special guest for public relations and fostering community support for UHM Athletics. Travel expenses include parking and mileage reimbursement. | Hilo, Hawaii | Athletic Director's | $ 32.34 |
| 8/17/11 - 8/21/11 | Accompany UH men's basketball team in game against Panasonic Trians in Osaka, Japan on August 20, 2011. Also participate in meetings and gatherings to build on relationships and possible donor support. Travel expenses include, lodging, meals per diem, and mileage reimbursement. | Osaka, Japan | Athletic Director's | $ 1,504.62 |
| 3/29/12 - 4/4/12 | Host various corporate sponsors for cultivation at the NCAA Men's Basketball Final Four in New Orleans, LA on March 31 to April 2, 2012. Travel expenses for actual expense for lodging and meals per diem, car rental, gas, parking fee, and mileage reimbursement. | New Orleans, LA | Athletic Director's | $ 3,035.37 |
| 5/4/12 - 5/5/12 | Attend VIP reception on May 4, 2012 and Willie K Golf Tournament on May 5, 2012 in Lahaina, Maui to meet w/ Maui business leaders and various supporters for cultivation and potential support opportunities. Travel expenses include lodging, meals per diem, car rental, gas, parking fee, and mileage reimbursement. | Lahaina, Maui | Athletic Director's | $ 481.66 |
| 5/16/12 - 5/20/12 | Meet w/Under Armour representatives and other Intercollegiate Athletic Directors at an Under Armour event in Baltimore, MD on May 17-19, 2012. Travel expenses include lodging, meals per diem, car rental, parking fees, and mileage reimbursement. | Baltimore, MD | Athletic Director's | $ 1,428.82 |
| 5/21/12 - 5/25/12 | Accompany baseball team to the WAC baseball tournament on May 23-24, 2012 in Mesa, AZ. Travel expenses include lodging, meals per diem, car rental, gas, taxi fare, admission to WAC Tournament, parking fee, and mileage reimbursement. | Mesa, AZ | Athletic Director's | $ 1,538.05 |
| 6/2/12 - 6/4/12 | Attend Mountain West Conference Joint Council/Athletic Director's Meeting in La Jolla, CA on June 3-4, 2012. Travel expenses include lodging, meals per diem, car rental, gas, parking fee, and mileage reimbursement. | La Jolla, CA | Athletic Director's | $ 952.16 |
| | | | TOTAL | $ 11,615.94 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| **Fiscal Year 2010** | | | | | |
| 6/14/09 | Dinner to discuss AKA and UHM Athletics issues | Therapy Sports Grill | * Vince Baldemor (AKA) | UH Athletic Fund | $ 44.98 |
| 6/25/09 | Lunch to discuss football issues and cultivation for potential donation, UH Letterwinners renewal, and future job openings. | Yardhouse Waikiki | * Dino Babers (Assistant football coach of Baylor University / former UH football player) | UH Athletic Fund | $ 32.12 |
| 6/26/09 | Lunch to discuss UH Letterwinners Club and UHM Athletics issues. | Chili's | * Artie Wilson (broadcaster / former UH basketball player) | UH Athletic Fund | $ 30.41 |
| 6/26/09 | Dinner with Chevron personnel in appreciation for support of UH Athletics and discuss UHM Athletics issues. | Big City Diner | * Al Chee (Chevron) & family<br>* Melissa Teres Pavlicek (Chevron) & family | UH Athletic Fund | $ 175.22 |
| 6/30/09 | Lunch to discuss UHM Athletics issues and cultivate sponsorships. | Ryan's Grill Ward Centre | * Stuart Chang (Visionary Related Entertainment)<br>* Michael Langley (AIG) | UH Athletic Fund | $ 62.45 |
| 7/10/09 | Lunch to discuss sponsorship and support of UHM Athletics programs. | Pineapple Room | * Brian Worth (Hawaiian Airlines, Marketing Director) | UH Athletic Fund | $ 60.78 |
| 7/15/09 | Lunch to discuss UHM Athletics issues and cultivate sponsorship. | Paesano Ristorante | * John Aeto (Visionary Related Entertainment) | UH Athletic Fund | $ 42.96 |
| 7/24/09 | Dinner in appreciation for Oceanic's support of UHM Athletics, to discuss UHM Athletics issues, future vision, and cultivation. | Alan Wong's | * Nate Smith (Oceanic Cable) & spouse<br>* Tracy Donovan | UH Athletic Fund | $ 358.96 |
| 7/29/09 | Drinks to discuss additional potential support on future UHM Athletics projects and partnerships. | Kona Brewing Company | * Roger Reeves (Centerplate) | UH Athletic Fund | $ 80.11 |
| 8/5/09 | Lunch to discuss UHM Athletics Pay-Per-View package. | Sam Choy's BLC | * Jason Kaneshiro (Honolulu Advertiser)<br>* Norman Santos (Oceanic Cable)<br>* John Fink (K5/KHNL)<br>* Allan Akamine (Oceanic Cable)<br>* John McNamara | UH Athletic Fund | $ 132.15 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 8/11/09 | Administrative retreat w/ UHM Athletics Administrators to discuss UHM Athletics issues, future action plan, departmental meeting to be held on August 19, 2009, and in appreciation for their hard work. | Duke's Canoe Club | * UHM Athletics (C. Clapp, J. McNamara, M. Moniz-Kahoohanohano, T. Chang, J. Lee)<br>* Vince Baldemor (AKA) | UH Athletic Fund | $ 277.38 |
| 8/19/09 | Lunch women's basketball staff to welcome them to the UHM Athletics staff, discuss issues, vision, and future plans for women's basketball team. | Chili's | * Dana Takahara-Dias<br>* Da Houl<br>* Serenda Valdez<br>* Sherice Ajifu | UH Athletic Fund | $ 89.27 |
| 8/21/09 | Breakfast meeting to discuss FB Centennial Gala issues and committee prior to first committee meeting. | Kahala Hotel & Spa - Plumeria Beach House | * Dr. Edison Miyawaki (FB Centennial Chairman)<br>* Vince Baldemor (AKA)<br>* Alvin Katahara (AKA) | UH Athletic Fund | $ 145.65 |
| 8/24/09 | Dinner to discuss UHM Athletics issues, obtain potential additional support, and discuss the Diamond Head Classic. | Ruth Chris | * Jeff Portnoy (attorney/broadcaster) & spouse<br>* Tracy Donovan | UH Athletic Fund | $ 370.21 |
| 8/28/09 | Football Centennial Celebration Gala Committee meeting | Sheraton Waikiki Resort | * Dr. Edison Miyawaki (FB Centennial Chairman)<br>* Keith Amemiya<br>* Vince Baldemor<br>* Al Chee<br>* Denis Isono<br>* Mitch Kaiaalii<br>* Kathy Luke<br>* Dave Matlin<br>* Kelly McGill<br>* Don Murphy<br>* Ernest Nishizaki<br>* Norman Santos<br>* Tyler Tokioka<br>* Don Weir<br>* Hugh Yoshida<br>* Kim Fujiuchi<br>* Alvin Katahara (Staff)<br>* Jeannie Lee (Staff) | UH Athletic Fund | $ 430.02 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 9/11/09 | Winery tour for Chevron group in appreciation for $100,000 sponsorship and additional support for UHM Athletics. | Chateau Ste Michelle (Woodinville, WA) | * Al Chee (Chevron)<br>* Allan Hirota (guest)<br>* Carin Tagupa (Cheron)<br>* Ichiro Watanabe (guest)<br>* Steve Teves (guest)<br>* Darryl Hoke (guest)<br>* Scotty Gonsalves (guest)<br>* Carl Bissen (guest)<br>* Dave Iverson (tour guide) | UH Athletic Fund | $ 150.02 |
| 9/11/09 | Winery tour for Chevron group in appreciation for $100,000 sponsorship and additional support for UHM Athletics. | Novelty Hill-Januik Winery (Woodinville, WA) | Same attendees as above | UH Athletic Fund | $ 105.00 |
| 9/11/09 | Lunch w/Chevron group in appreciation for $100,000 sponsorship and additional support for UHM Athletics. | Barking Frog (Woodinville, WA) | Same attendees as above | UH Athletic Fund | $ 339.05 |
| 9/12/09 | UHM Athletics post game reception for football alumni (& guests) to reconnect with past players, cultivate support for UHM Athletics, and camaraderie. | Pyramid AleHouse (Seattle, WA) | 122 attendees | UH Athletic Fund | $ 827.90 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 9/12/09 | Desserts for guests visiting the UHM Athletics press box at the UH vs. Washington State football game. | Levy Restaurants (Seattle, WA) | * Jim & Mary Ellen Higgins (UHAD supporter)<br>* Dennis & Kathy Hirota (UH Regent)<br>* Bob Akinaka & guest (UHAD supporter)<br>* Janet (Assoc. VP, UH Alumni Relations) & Patrick (Sr. Dir., Heinrich Marketing) Bullard<br>* Dave Iverson & guest (UHAD supporter)<br>* Chancellor Virginia & Bill Hinshaw<br>* Karl Benson (WAC Commissioner)<br>* Mimi Ching & 4 guests (UHAD donor & supporter)<br>* Don Weir (Executive Dir., Na Koa, UHAD) | UH Athletic Fund | $ 110.23 |
| 9/13/09 | Drinks for Chevron group in appreciation for $100,000 sponsorship and additional support for UHM Athletics. | Ex-Center Concessions (Seattle, WA) | * Al Chee (Chevron)<br>* Allan Hirota (guest)<br>* Carin Tagupa (Chevron)<br>* Ichiro Watanabe (guest)<br>* Steve Teves (guest)<br>* Darryl Hoke (guest)<br>* Scotty Gonsalves (guest)<br>* Carl Bissen (guest) | UH Athletic Fund | $ 33.00 |
| 9/13/09 | Drinks for Chevron group in appreciation for $100,000 sponsorship and additional support for UHM Athletics. | FXMCrory (Seattle, WA) | Same attendees as above. | UH Athletic Fund | $ 55.74 |
| 9/14/09 | Lunch to discuss potential support and UHM Athletics issues | Palomino (San Francisco) | * Bill Wagner (UH Alumnus) | UH Athletic Fund | $ 57.44 |
| 9/14/09 | Drinks to discuss potential support and UHAD Issues. | Palomino (San Francisco) | * James Murray (UH Alumnus) | UH Athletic Fund | $ 50.13 |

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**University of Hawai‘i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 9/15/09 | Dinner in appreciation of their assistance and hard work in organizing and working at the LA golf tournament | Happa Restaurant (Gardena, CA) | * Stan Kamiyama (UHM Athletics LA Golf Tournament Co-Chair)<br>* Alvin Katahara ( AKA)<br>* Dennis Mukai (UHM Athletics LA Golf Tournament Committee Member)<br>* Hugh Yoshida (former UHM AD) & spouse<br>* Vince Baldemor (AKA) | UH Athletic Fund | $ 141.26 |
| 9/17/09 | Drinks to discuss UHM Athletics issues & UH Football | Main St. Station (Las Vegas) | * Rich Darney (UH Athletics supporter)<br>* Honolulu Advertiser Staff (Ferd Lewis, Stephen Tsai, Leila Wai) | UH Athletic Fund | $ 54.71 |
| 9/18/09 | Tip for dinner w/UHM Athletics supporters in appreciation of their support and discuss UHM Athletics issues. Dinner was complimentary. | California Hotel & Casino (Las Vegas) | * Brandt & Lihan Farias (First Hawaiian Bank)<br>* Mark Takai (UH Letterwinners Club Board member) & spouse<br>* Chancellor Virginia Hinshaw & spouse<br>* Hugh Yoshida (former UHM AD) & spouse<br>* Riley Wallace (Boyd Gaming Group, Executive Host)<br>* Amy Hanaiali‘i (Entertainer)<br>* Ed & Elsy Drzanek (UHAD supporter/prospect) | UH Athletic Fund | $ 160.00 |

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**University of Hawaiʻi Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 9/20/09 | UHM Athletics post game reception for football alumni (& guests) to reconnect with past players, cultivate support for UHM Athletics, and camaraderie. | Main St. Station (Las Vegas) | * Aloha Kaulu<br>* Mabel Domae<br>* Kenneth Nitta<br>* Lisza Tan<br>* Richard Vargas<br>* Winona Rodroques<br>* Rosie Auwae<br>* Frank Bamer<br>* Julianna Bardone<br>* Willow Blake<br>* Ed Filio<br>* Leila McGuire<br>* Keaala Pa<br>* Sheldon Nagata | UH Athletic Fund | $ 110.36 |
| 9/20/09 | Tip for dinner in appreciation of Amy Hanaialiʻi's performance at the tailgate and to discuss possible future projects. | California Hotel & Casino (Las Vegas) | * Amy Hanaialiʻi (Hawaiʻi based entertainer) | UH Athletic Fund | $ 25.00 |
| 9/29/09 | Dinner to discuss UH Football and other UHM Athletics and media issues. | Sam's Town Casino Hotel (Shreveport, LA) | * Stephen Tsai (Honolulu Advertiser sportswriter) | Athletic Director's | $ 123.57 |
| 10/30/09 | Drinks to discuss UHM Athletics issues. | Charlie Palmer Bar (Reno, Nevada) | * Ferd Lewis (Honolulu Advertiser sportswriter) | Athletic Director's | $ 21.85 |
| 10/31/09 | Admission ticket to Nevada vs. Hawaii volleyball game | Nevada | n/a | Athletic Director's | $ 7.00 |
| 10/31/09 | Dinner to discuss UHM Athletics issues, media issues, and to maintain relationship w/media. | Chevy's (Reno, Nevada) | * Honolulu Advertiser Staff (Ferd Lewis, Stephen Tsai) | Athletic Director's | $ 88.02 |
| 11/6/09 | Lunch to discuss 6-month evaluation of Na Koa football executive director. | Chili's | * Don Weir (Executive Director - Na Koa football) | Athletic Director's | $ 41.56 |
| 11/6/09 | Dinner to discuss UH Centennial Celebration Gala support & possible UHM Athletics sponsorship package. | Big City Diner | * Denis Isono (Central Pacific Bank) | Athletic Director's | $ 39.16 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 11/9/09 | Dinner to recognize academic achievements of UH student-athletes | Willow's | * 15 student-athletes<br>* UHM Athletics Coaches (Carmyn James, Bob Coolen, Dana Takahara-Dias, George Lumpkin, Victor Wales, Jennifer Jackson, Pinsoom Tenzing)<br>* UHM Athletics (Carl Clapp, Marilyn Moniz-Kaho'ohanohano)<br>* Tracy Donovan | Athletic Director's | $ 796.02 |
| 11/12/09 | Drinks to discuss AKA goals and establish future direction. | Kani Ka Pila | * Vince Baldemor (AKA)<br>* AKA Board members (Mark Polivka, Don Takaki) | Athletic Director's | $ 6.50 |
| 11/12/09 | Drinks to discuss scoreboard equipment replacement for Stan Sheriff Center. | House Without a Key (Halekulani) | * Robin Hall (Daktronics)<br>* Rich Sheriff<br>* Vince Baldemor (AKA) | Athletic Director's | $ 133.44 |

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**University of Hawai‘i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 11/21/09 | Refreshments for visitors at Athletic Director's box at UH vs. San Jose State. | Sodexo Sports and Leisure (San Jose) | * MRC Greenwood (UH President)<br>* MRC Greenwood's guests (Jim, Michele, Davis and Dillon Greenwood)<br>* Steve Horn (Chief Chemist, Lawrence Livermore)<br>* Steve Horn's guest (Jeri Horn, Brook Horn)<br>* Judith Stern (National Institute of Health Fellow) & spouse<br>* Donna Vuchinich (UH Foundation President)<br>* Don Weir (Executive Director, Na Koa Booster Club)<br>* Kevin Sypniewski (CEO, Agis Corporation)<br>* Kevin Sypniewski's guests (Barbara, Nick, and Kailee Sypniewski)<br>* Kurt Osaki & 5 guests (Hawaii Chamber of Commerce of Northern California) | Athletic Director's | $ 353.14 |

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**University of Hawai‘i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 12/1/09 | Circle of Honor committee meeting to select honorees and discuss issues. Meal also in appreciation of committee members' time and service. | Murphy's Bar & Grill | * UHM Athletics (D. Inouchi, M. Moniz-Kahoohanohano)<br>* Leila Wai (Honolulu Advertiser)<br>* Keith Amemiya (Executive Director, HHSAA)<br>* Suzie Thompson (Bank of Hawai‘i)<br>* Blaine Gaison (Kamehameha Schools)<br>* Ed Inouye (Consultant/Advisor)<br>* Eddie Hayashi (Alumni) | Athletic Director's | $ 210.25 |
| 12/1/09 | Meeting to discuss and follow up on issues and projects for UH/Pacific Rim Sports Initiative. | Murphy's Bar & Grill | * A Link (Eric Takahata & Ross Yamasaki) | Athletic Director's | $ 60.75 |
| 12/2/09 | Drinks to discuss/debrief Football Centennial Celebration Gala and in appreciation of their support. | Mai Tai Bar | * AKA staff (Vince Baldemor, Alvin Katahara)<br>* Tracy Donovan<br>* UHM Athletics (W. Watanabe, T. Yamamoto)<br>* Chris Kobayashi (Kobayashi, Sugita, Goda) | Athletic Director's | $ 161.03 |
| 12/8/09 | Dinner to discuss UHM Athletics issues and in appreciation of their service, help and support. | Kai Market | * Hugh Yoshida (former UH AD) & spouse<br>* Tracy Donovan | Athletic Director's | $ 134.62 |
| 12/10/09 | Lunch to discuss possibility of opening up a "football university" at UH for high school students. | Pineapple Room | * Rich McGuiness (All American Bowl) | Athletic Director's | $ 78.53 |
| 12/12/09 | Dinner to discuss various UHM Athletics issues & women's volleyball post-season. | Trail Dust BBQ (Morgan Hill, CA) | * Marilyn Moniz-Kahoohanohano | Athletic Director's | $ 18.24 |
| 12/14/09 | Lunch to accept, discuss and thank Jack Takeda for a $30,000 donation to UHM Athletics. | Pineapple Room | * Jack Takeda (JMT Inc./JMT Foundation)<br>* Vince Baldemor (AKA)<br>* Don Takaki (AKA Director) | Athletic Director's | $ 109.97 |

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**University of Hawaiʻi Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 12/15/09 | Lunch to discuss travel and UHM Athletics issues. | Pineapple Room | * Jack Tsui (Panda Group) | Athletic Director's | $ 59.47 |
| 12/17/09 | Discuss academic/student-athlete issues. | Brio Tuscan Grille (Tampa, FL) | * Marilyn Moniz-Kahoohanohano | UH Athletic Fund | $ 66.78 |
| 1/4/10 | Lunch to discuss UHM Athletics and WAC marketing. | The Phoenician (Scottsdale, AZ) | * Learfield Sports (Tom Stevens, Tim Cline) | Athletic Director's | $ 67.06 |
| 1/6/10 | Lunch for cultivation purposes. | American Legion Restaurant (Newport Beach, CA) | * Jeff Sangster (UH Alumnus) | Athletic Director's | $ 27.41 |
| 1/29/10 | Pupus/drinks with football Centennial Celebration volunteers in appreciation of their assistance with the event. | Chili's | * UHF (Joyce Lau, Jere Nakamura, Donna Gutierrez, Jeannie Pinpin, Terri Alvaro, Vidushi Jetley, Stacia Garlach, Terri Miyashiro, Aileen Yamashita, Kelvin Shoji)<br>* Kim Fujiuchi (Auction Chair, CCG/)<br>* AKA (Vince Baldemor, Alvin Katahara) | Athletic Director's | $ 266.28 |
| 2/3/10 | Lunch to discuss telecasting tape delayed UH Sporting Events in Australia & travel issues/opportunities for teams. | Orchids at the Halekulani | * Mark Berwick (Manager - Australian Trade Commission)<br>* Alex Rayner (eTourism Advisor - United Nations World Tourism) Organization | Athletic Director's | $ 184.73 |
| 2/5/10 | Drinks/pupus to discuss additional possible partnerships. | Chili's | * Patti Jo Day (AIG Hawaii/Farmer's Insurance) | Athletic Director's | $ 35.87 |
| 2/8/10 | Lunch to discuss possible additional partnerships and logistics of Football Centennial Celebration Gala mahalo reception at the Bankers Club. | Gordon Biersch | * Mitch Kaʻaialiʻi (First Hawaiian Bank executive / letterwinners club member) | Athletic Director's | $ 57.34 |

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**University of Hawaiʻi Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 2/9/10 | Lunch for cultivation and in appreciation of radio and spots done to promote UHM Athletics. | Romano's Macaroni Grill | * Kuʻulei Akahane (Visionary Related Entertainment, Hawaiʻi) | Athletic Director's | $ 43.63 |
| 2/11/10 | Lunch to discuss possibility/opportunity to bring a UHM Athletics arena sport to compete in intercollegiate game on Kauai | Gordon Biersch | * Tom Iannucci (Kauaʻi Police Commissioner) | Athletic Director's | $ 48.23 |
| 2/12/10 | Lunch to discuss speaking engagement on February 23, 2010, UHM Athletics issues, and Chevron sponsorship. | Pineapple Room | * Al Chee (Chevron) | Athletic Director's | $ 55.67 |
| 2/18/10 | Lunch to discuss BOR mtg recap and financial plan requested by BOR. | Sam Choy's BLC | * UHM Athletics staff (C. Clapp & T. Kuraoka) | Athletic Director's | $ 52.89 |
| 2/18/10 | Dinner in appreciation for their efforts in organizing and coordinating the UH FB Centennial Celebration Gala. | Alan Wong's | * Dr. Edison Miyawaki (FB Centennial Chairman)<br>* AKA staff (Vince Baldemore, Alvin Katahara) | Athletic Director's | $ 318.44 |
| 2/19/10 | Lunch to congratulate him on his new position and discuss chain of command issues as it relates to UHM Athletics & HPD and to discuss inbound charter flight for USC team and other UHM Athletics travel issues. | Pineapple Room | * Randy Macadangdang (Assistant Chief - Honolulu Police Dept.)<br>* Jack Tsui (Panda Group) | Athletic Director's | $ 78.54 |
| 2/26/10 | Lunch to discuss men's basketball issues. | Pineapple Room | * Bob Nash | Athletic Director's | $ 54.10 |
| 3/1/10 | Dinner to discuss Athletics Director's portion of management audit. | Alan Wong's | * Gary Cunningham (Athletic Director consultant) | Athletic Director's | $ 201.73 |
| 3/10/10 | Lunch to discuss UHM Athletics issues. | Brew Brothers (Reno, NV) | * Bobby Curran (Broadcaster - ESPN 1420)<br>* Walter Watanabe (UHM Athletics) | UH Athletic Fund | $ 28.81 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 3/10/10 | Dinner w/women's basketball team and staff in appreciation for their hard work during and post season. | Roxy's (Reno, NV) | * 9 student-athletes<br>* UHM Athletics (Dana Takahara-Dias, Da Houl, Serenda Valdez, Patrick Knapp, Sherice Ajifu, Ryan Reggiani, Takashi Moribe, Marilyn Moniz-Kaho'ohanohano, Garrett Clanin, Dr. Robert Kagawa, Brianna Lagat-Ramos, Walter Watanabe, Carl Clapp) | UH Athletic Fund | $ 1,182.81 |
| 3/10/10 | Drinks to discuss UH men's basketball coaching issues. | Eldorado Hotel (Reno, NV) | * Bobby Curran (Broadcaster - ESPN 1420) | UH Athletic Fund | $ 17.50 |
| 3/11/10 | Lunch to discuss UHM Athletics general issues and men's basketball issues. | Brew Brothers (Reno, NV) | * Jarinn Akana (former UH men's basketball player)<br>* UHM Athletics staff (W. Watanabe, C. Clapp, M. Moniz-Kahoohanohano) | UH Athletic Fund | $ 64.27 |
| 3/13/10 | Drinks w/men's basketball head coach candidate for interview follow up. | House Without a Key (Halekulani) | * Head coach candidate | UH Athletic Fund | $ 75.97 |
| 3/15/10 | Drinks w/men's basketball head coach candidate for interview follow up. | House Without a Key (Halekulani) | * Gib Arnold | UH Athletic Fund | $ 16.64 |
| 3/17/10 | Drinks w/ men's basketball search committee to discuss interviews. | The Backyard @ W Hotel (Los Angeles, CA) | * Ernie Nishizaki (Kyo-ya)<br>* Maryann Scharski (Oceanic Cable)<br>* Tom Schroeder (Professor - UHM) | UH Athletic Fund | $ 24.63 |
| 3/17/10 | Dinner w/ men's basketball search committee to discuss interviews. | Ruth Chris (Beverly Hills, CA) | Same attendees as above. | UH Athletic Fund | $ 453.21 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 3/17/10 | To discuss men's basketball head coach search process and guidance. | Whiskey Blue (Los Angeles, CA) | * Same attendees as above<br>* Double-Pump, Basketball Consulting Firm (Dana Pump & David Pump) | UH Athletic Fund | $ 50.00 |
| 3/20/10 | Lei for Gib Arnold (new men's basketball head coach) for press conference. | University Flowers | n/a | UH Athletic Fund | $ 16.74 |
| 3/24/10 | Drinks for cultivation and reconnection to UHM Athletics. | House Without a Key (Halekulani) | * Kevin Haggerty (former UH football player) | UH Athletic Fund | $ 108.05 |
| 3/24/10 | Dinner for cultivation and reconnection to UHM Athletics. | Ruth Chris | * Kevin Haggerty (former UH football player) | UH Athletic Fund | $ 244.93 |
| 3/31/10 | Drinks/pupus in appreciation for their hard work through the season and robotics competition. Further, discuss ideas for future improvements for Stan Sheriff Center. | The Shack | * UHM Athletics staff (Rich Sheriff, Kekoa Seward) | UH Athletic Fund | $ 97.98 |
| 4/3/10 | Lunch for cultivation of donors and to meet/introduce new men's basketball head coach for future support. | The Coachmen Restaurant (Plainfield, IN) | * UH FB Centennial Celebration auction winners (Francis & Kathleen Yamamura)<br>* Gib Arnold<br>* Dave Matlin (Exec. Director - Sheraton Hawai'i Bowl) | UH Athletic Fund | $ 65.26 |
| 4/3 & 4/5/10 | Reimbursement for 10 NCAA Final Four tickets. | NCAA Final Four (Indianapolis, IN) April 3 & 5, 2010 | * UHM Athletics Director (1)<br>* Dave Matlin (Exec. Director Sheraton Hawaii Bowl) (1)<br>* Paul Cunney (auction winner) & guest (2)<br>* Francis & Kathleen Yamamura (auction winner) (2)<br>* Jeff Portnoy (attorney / broadcaster) & guest (2)<br>* Bob Nash & guest (2) | Athletic Director's | $ 2,110.00 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 4/5/10 | Dinner for cultivation of donor and future support. | Ruth Chris (Indianapolis, IN) | * Dave Matlin (Exec. Director Sheraton Hawaii Bowl) (1) | UH Athletic Fund | $ 443.34 |
| 4/7/10 | Lunch to introduce current men's basketball supporters w/new supporters, w/new head coach and to establish & build relationships in support of the men's basketball program. | Chili's | * Paul Cunney (auction winner) & guest (2) | UH Athletic Fund | $ 103.84 |
| 4/8/10 | Lunch to discuss proposal for partnership w/UHM Athletics | Pineapple Room | * Francis & Kathleen Yamamura (auction winner) (2) | UH Athletic Fund | $ 73.08 |
| 4/9/10 | Drinks for administrative retreat. | Driftwood Grille (Kauai) | * Jeff Portnoy (attorney / broadcaster) & guest (2) | UH Athletic Fund | $ 93.00 |
| 4/9/10 | Drinks for administrative retreat. | Kalapaki Joes (Kauai) | * Bob Nash & guest (2) | UH Athletic Fund | $ 96.29 |
| 4/9/10 | Dinner for administrative retreat. | Duke's Canoe Club (Kauai) | Same attendees as above. | UH Athletic Fund | $ 127.45 |
| 4/15/10 | All A's dinner to congratulate student-athletes who achieved all A's in a semester. Coaches and administrators also attended | Big City Diner | * 25 student-athletes<br>* UHM Athletics Coaches (Bob Coolen, Taryn Fukuroku, Greg Mcackin, Mike Brown, Jennifer Buffin, Chuck Riggs)<br>* UHM Athletics (Cindy Rote, Carl Clapp, Marilyn Moniz-Kahoohanohano) | Athletic Director's | $ 138.47 |
| 4/16/10 | Lunch to discuss numerous football issues. | Chili's | * Greg McMackin | Athletic Director's | $ 41.39 |
| 4/23/10 | Lunch to discuss UHM Athletics and travel issues. | Pineapple Room | * Jack Tsui (Panda Travel) | Athletic Director's | $ 71.16 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 4/23/10 | Drinks w/football coaches and business associates from Japan and consultants to cultivate relationship & discuss future opportunities. | Yardhouse Waikiki | * Kyoto Gakuen (Takehito Tanaka, Mr. Umetani, Mr. Kanda)<br>* Hiroaki Takeda (Osaka Gakuin)<br>* Tomoaki Akura (American Football Assn, Kansai Region)<br>* Kozo Suzuki (SES Inc.)<br>* Pac Rim Sports Initiative (Ross Yamasaki, Eric Takahata) | Athletic Director's | $ 324.32 |
| 4/26/10 | Lunch to discuss possibility of helping w/locker room and Stan Sheriff Center projects-fundraising. | Pineapple Room | * Dick Tomey (former UH football head coach) | Athletic Director's | $ 48.36 |
| 5/6/10 | Lunch to discuss UH marketing issues. | Frank and Alberts (Phoenix, AZ) | * David Johnston (CBS Sports Properties) | UH Athletic Fund | $ 36.41 |
| 5/10/10 | Lunch to discuss UHM Athletics TV contract | Kincaid's | * John McNamara<br>* John Fink (KFVE)<br>* Oceanic Cable (Norman Santos, Allan Akamine) | UH Athletic Fund | $ 108.19 |
| 5/16/10 | Dinner in appreciation for many years of support of UHM Athletics and discuss future opportunities | Ruth Chris | * Don Murphy (AKA Director/restaurant owner) & spouse<br>* Tracy Donovan | UH Athletic Fund | $ 470.97 |
| 5/28/10 | Lunch to discuss possible youth group opportunities with UHM Athletics. | Zippy's | * Desi McKenzie (AYSO) | Athletic Director's | $ 38.30 |
| 6/3/10 | Hosted reception for softball booster members and others in appreciation of their support of Rainbow wahine softball. | Toby Keith's (Oklahoma City, OK) | * 4 softball players<br>* 30 softball boosters<br>* UHM Athletics (Bob Coolen, Marilyn Moniz Kahoohanohano) | Athletic Director's | $ 925.23 |
| 6/4/10 | Dinner to discuss UHM Athletics issues. | Toby Keith's (Oklahoma City, OK) | * Don Murphy (AKA Director/restaurant owner) | Athletic Director's | $ 57.82 |
| 6/5/10 | Dinner in appreciation for their work w/the UH Baseball team. | Gordon Biersch (Tempe, AZ) | * UHM Athletics staff (C. Clapp, P. Bello) | Athletic Director's | $ 63.54 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 6/7/10 | Dinner to discuss conference issues. | California Hotel & Casino (Las Vegas) | * Rob Spear (AD, University of Idaho)<br>* Bruce Van De Velde (AD, Louisiana Tech University) | Athletic Director's | $ 78.27 |
| 6/11/10 | Drinks and pupus to discuss possible support for UHM Athletics golf tournament. | House Without a Key (Halekulani) | * David Krickl (White Nelson Co. LLP) | Athletic Director's | $ 153.27 |
| | | | | TOTAL | $ 16,603.83 |
| **Fiscal Year 2011** | | | | | |
| 5/18/10 | Lunch to introduce Coach Arnold to Saake Foundation rep. for continued networking and support. | Paesano Ristorante | * Art Shida (Saake Foundation)<br>* Kelvin Shoji (AKA)<br>* Gib Arnold | Athletic Director's | $ 88.44 |
| 5/18/10 | Purchase of Dom Perignon for Dennis Francis (Star Advertiser) in appreciation of Star Advertiser's agreement to continue corporate sponsor partnership with UHM Athletics. | n/a | n/a | UH Athletic Fund | $ 136.12 |
| 5/24/10 | Lunch to welcome them to UHM Athletics and discuss corporate and local culture and UHM Athletics issues to help w/transition. | Pineapple Room | * Gib Arnold & spouse | Athletic Director's | $ 81.63 |
| 6/14/10 | Lunch to discuss UHM Athletics issues, sponsorship, and travel contract. | Chili's | * Daisy Tsui-Komeiji (Panda Travel) | Athletic Director's | $ 36.37 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 6/16/10 | Drinks in appreciation for successful first time reverse parking auction system and to discuss feedback, suggestions, and improvements. Also met w/Charity Angels to discuss assistance w/future UHM Athletics fundraisers. | Chili's | * AKA Personnel (Vince Baldemor, David Estermann, Carol Gouveia)<br>* UHM Athletics Personnel (C. Kumagai, W. Watanabe, T. Yamamoto)<br>* Charity Angels: Kim Fujiuchi (East-West Center), Sheldon Nagata (ESPN 1420), George Irion (Aloha Care), Daryl Garvin & Brad Motooka (SHB), Jane Ferreira (consultant), Alvin Katahara (AKA), Likelike Davis (retired, no company), Pat Bullard (Heinrich) | Athletic Director's | $ 260.67 |
| 6/22/10 | Three game tickets for Jim Donovan, Carl Clapp, and Vince Baldemor (AKA) to attend LA Angels game on June 22, 2010 to observe strategies including marketing and promotions, signage, concession ops, etc. | Anaheim Angels Baseball Stadium | n/a | Athletic Director's | $ 85.25 |
| 6/24/10 | Dinner to discuss National Association of Collegiate Directors of Athletics convention and AKA issues. | Denny's (Anaheim, CA) | * Vince Baldemor (AKA) | Athletic Director's | $ 12.75 |
| 6/30/10 | Lunch to discuss food concessions contract. | Pineapple Room | * Centerplate Personnel (Roger Reeves, Davy Murayama) | Athletic Director's | $ 105.05 |
| 7/2/10 | Lunch to discuss UH football issues, Na Koa Football Club and possible future support. | Chili's | * Kent Unterman (Pictures Plus / former UH FB player) | Athletic Director's | $ 31.17 |
| 7/7/10 | Lunch to discuss TV contract and other UHM Athletics. | Pineapple Room | * John Fink (KFVE) | Athletic Director's | $ 66.54 |
| 7/13/10 | Lunch to discuss UHM Athletics and marketing issues. | Chili's | * Patrick Bullard (Heinrich Marketing) | Athletic Director's | $ 42.59 |
| 7/14/10 | Lunch to discuss TV contract. | Pineapple Room | * Nate Smith (Oceanic Cable) | Athletic Director's | $ 54.02 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 7/19/10 | Lunch to discuss UHM Athletics, AKA issues, charter flights, and APEC conference in Hawaii in 2011. | Pineapple Room | * Hugh Yoshida (former UHM AD)<br>* Jack Tsui (Panda Travel)<br>* Florence Nakakuni (US District Attorney)<br>* Harold Kawasaki (Director, Ala Moana Ctr Security)<br>* Al Joaquin (Chief Secret Service Agent) | Athletic Director's | $ 159.69 |
| 7/24/10 | Lunch to discuss and plan golf tournament on September 8, 2010. | Red - Pacific Palms (Los Angeles, CA) | * Co-chairs of UH Golf Tournament (Stan Kamiya, Jimmy Masatsugu)<br>* Alvin Katahara (AKA) | Athletic Director's | $ 55.75 |
| 7/28/10 | Lunch w/various media and UHAD media relations staff for goodwill and discuss upcoming UH athletics sports season; continue lines of communication and mutual understanding | Gordon Biersch | * UHM Athletics (Derek Inouchi, Neal Iwamoto, Jay Metzger, Kara Nishimura, Paka Bello, Troy Yamamoto, John McNamara)<br>* K5 (Jim Leahey, Shawn Ching)<br>* ESPN Radio (Bobby Curran, Gary Dickman, Chris Hart, Alan Miya)<br>* Star-Advertiser (Brian McInnis, Billy Hall, Jason Kaneshiro, Dave Reardon)<br>* Robert Kekaula (KITV)<br>* Kanoa Leahey (KHON)<br>* Jaymes Song (AP)<br>* Lori Santi<br>* Pal Eldridge<br>* Don Robbs | UH Athletic Fund | $ 465.94 |
| 8/6/10 | Flower arrangement for Jim Bolte (donor of $2.2M) who was in hospital. | n/a | n/a | Athletic Director's | $ 62.48 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 8/11/10 | Lunch to welcome new staff members to UHM Athletics and to discuss UHM Athletics philosophy, mission, policies, etc. | Chili's | * UHM Athletics Personnel (Gib Arnold, Walter Roese, Benjy Taylor, Brandyn Akana, Scott Fisher, Johnny White, Chris McMillan, Nicholas Milan) | UH Athletic Fund | $ 218.82 |
| 8/18/10 | Lunch to discuss UHM Athletics, WAC and media issues. | Chili's | * Robert Kekaula (Sportscaster - KITV) | Athletic Director's | $ 37.41 |
| 8/24/10 | Lunch to finalize issues on new parking system/proposal & in appreciation for his many years of support and partnership w/ UHM Athletics. | Pineapple Room | * Wayne Fujishige (Director, UHM Auxiliary Enterprises) | Athletic Director's | $ 54.88 |
| 8/25/10 | Drinks to discuss AKA signature event, booster clubs, seat premiums, bylaws/articles and goals for 2010-11. | The Veranda (Kahala Hotel) | * AKA Board Members (Don Takaki, Mark Polivka)<br>* Vincent Baldemor (AKA) | Athletic Director's | $ 138.32 |
| 8/25/10 | Drinks to continue discussions & follow-up on previous meeting. | The Veranda (Kahala Hotel) | * Vincent Baldemor (AKA) | Athletic Director's | $ 15.61 |
| 8/26/10 | Lunch to discuss student-athlete admission issues and in appreciation for his support, assistance, and additional work for UHM Athletics. | Pineapple Room | * Alan Yang (UHM Assoc Vice Chancellor for Students) | Athletic Director's | $ 43.41 |
| 8/31/10 | Lunch to discuss numerous UHM Athletics CIP and facility projects (Ching Complex, etc) and in appreciation for his assistance w/ past and current projects. | Pineapple Room | * David Hafner (Asst Vice Chancellor for Campus Svc) | Athletic Director's | $ 67.85 |
| 9/2/10 | Lunch to discuss WAC issues. | Cattle Company Steakhouse | * Karl Benson (WAC commissioner) | Athletic Director's | $ 45.69 |
| 9/8/10 | Dinner in appreciation for their assistance and hard work with UHM Athletics LA Golf Tournament. | Olive Garden (Brea, CA) | * Hugh Yoshida (former UHM AD) & spouse<br>* Alvin Katahara (AKA) & spouse | Athletic Director's | $ 71.41 |
| 9/10/10 | Lunch to wrap up UHM Athletics LA Golf Tournament and discuss next year's tourney. | Schade's (Highland Falls, NY) | Same attendees as above. | Athletic Director's | $ 67.79 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 9/13/10 | Drinks to wrap up tournament and discuss next year's LA Golf Tournament. | Ichiban Restaurant (Brea, CA) | * Co-chairs of UH Golf Tournament (Stan Kamiya, Jimmy Masatsugu)) | Athletic Director's | $ 30.79 |
| 9/13/10 | Dinner to discuss UHM Athletics issues. | Marie Callenders Restaurant (Anaheim, CA) | * Ed Drzanek (El Modena High School Head Football Coach) | Athletic Director's | $ 32.52 |
| 9/14/10 | Drinks to discuss conference realignments and television markets. | Ruth Chris (Anaheim, CA) | * Dave Johnston (CBS Collegiate Sports Properties) | Athletic Director's | $ 33.86 |
| 9/14/10 | Dinner to continue discussions conference realignments and television markets. | Ruth Chris (Anaheim, CA) | Same attendee as above. | Athletic Director's | $ 190.26 |
| 9/18/10 | UHM Athletics post-game reception for Letterwinner's Club w/ Chancellor Hinshaw and Jim Donovan to get them involved w/ UHM Athletics again for support and camaraderie. | Jill's Restaurant (Boulder, CO) | * Virginia Hinshaw & spouse (Chancellor, UHM)<br>* AKA (Alvin Katahara & spouse, Vince Baldemor)<br>* Don Takaki (Chairman, Ahahui Koa Anuenue)<br>* Don Weir (UHF)<br>* Rick Pohl & spouse<br>* Murray Cassidy & spouse<br>* Tom Freuchtel & spouse<br>* Rick White & spouse<br>* David Eagle & spouse<br>* Dave Mutter<br>* Rick Schoenbeck<br>* Bill Letz<br>* Bill Simmons | Athletic Director's | $ 214.02 |
| 9/18/10 | Dinner to discuss UHM Athletics issues. | Cheddar's Cornerstar (Aurora, CO) | * Eric Jiblits (former UH FB player) & spouse | Athletic Director's | $ 44.21 |
| 9/19/10 | Lunch to discuss donor/AKA issues and debrief AKA events on trip. | Chili's Too (LAX Airport) | * Alvin Katahara (AKA) & Spouse<br>* Vince Baldemore (AKA) | Athletic Director's | $ 53.28 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 9/20/10 | Refreshments for visiting Athletic Director's box at the UH vs Colorado football game on September 18, 2010. | Univ of Colorado FB Stadium | * Eric & Kerry Jiblits (Prospect)<br>* Don Takaki (President, Island Movers/Chairman, Ahahui Koa Anuenue)<br>* Jon Bryan (CEO/President, Number Eight)<br>* AKA (Alvin Katahara & spouse, Vince Baldemor)<br>* Virginia Hinshaw (UH Manoa Chancellor) & spouse<br>* UHM Athletics (Marilyn Moniz-Kahoohanohano, Carl Clapp ) | Athletic Director's | $ 99.47 |
| 9/24/10 | Retirement card for Peggy Hong (Dir-UHM HR) in appreciation for extra guidance, work and support provided to UHM Athletics. | n/a | n/a | Athletic Director's | $ 3.86 |
| 9/26/10 | Dinner to discuss issues to be addressed at conference and WAC mtgs. | Love & War in Texas (Grapevine, TX) | * C. Clapp | Athletic Director's | $ 35.45 |
| 9/27/10 | Dinner to discuss conference issues and possible scheduling in various sports. | Palm Restaurant (Dallas, TX) | * C. Clapp<br>* BYU Athletic Department Personnel (Tom Holmoe, Brian Santiago) | Athletic Director's | $ 350.73 |
| 9/29/10 | Dinner to discuss UHM Athletics, NCAA, and WAC issues and thank them for their hard work and support. | Saltgrass Steak House (Grapevine, TX) | * Peter Nicholson (UHM Faculty Athletics Representative)<br>* M. Moniz Kahoohanohano<br>* C. Clapp | Athletic Director's | $ 82.71 |
| 10/6/10 | Dinner to discuss Aloha Stadium Concessions, issues/suggestions and future plans. | Lefty O'Douls (San Fran, CA) | * Roger Reeves (Centerplate) | Athletic Director's | $ 17.50 |

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**University of Hawaiʻi Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 10/7/10 | Drinks to discuss radio contract and UHAD issues. | Lefty O'Douls (San Fran, CA) | * Duane Kurisu (ESPN 1420) | Athletic Director's | $ 4.54 |
| 10/8/10 | Lunch to continue discussions on Aloha Stadium concessions and UHM Athletics issues. | Puccini & Panetti (San Fran, CA) | * Roger Reeves (Centerplate) | Athletic Director's | $ 50.46 |
| 10/8/10 | Dinner to continue discussion on Aloha Stadium concessions and UHAD issues. | Café Mason (San Fran, CA) | * Roger Reeves (Centerplate) | Athletic Director's | $ 22.36 |
| 10/18/10 | Dinner to recognize academic achievements of UH students-athletes who received straight A's during Spring 2010 | Big City Diner | * 12 student-athletes<br>* UHM Athletics Coaches (Dana Takahara-Dias, Lori Castillo, Bob Coolen, Victor Wales, Mike Brown, Bridgette Strickland, Garrett Collier)<br>* UHM Athletics (Carl Clapp, Marilyn Moniz-Kahoohanohano)<br>* Cindy Rote (UHM Athletics, Director of Student-Athlete Development) | Athletic Director's | $ 114.42 |
| 10/19/10 | Lunch to discuss UHM Athletics, AKA, UH Letterwinners Club, and sponsorship issues. | Pineapple Room | * Mitch Kaʻaialiʻi (First Hawaiian Bank executive / letterwinners club member)<br>* Don Takaki (AKA Board member) | Athletic Director's | $ 87.91 |
| 10/20/10 | Lunch to discuss UHM Athletics, conference and Men's Basketball issues. | Chili's | * Jeff Portnoy (attorney / broadcaster) | Athletic Director's | $ 39.76 |
| 10/22/10 | Lunch to discuss conference issues. | King's Fish House (Orange, CA) | * Big West Conference Personnel (Dennis Farrell, Rob Halvaks) | Athletic Director's | $ 65.47 |
| 10/27/10 | Lunch to discuss UH Licensing program, issues, and future. | Sam Choy's BLC | * Jim Carson (Foley & Lardner, LLP) | Athletic Director's | $ 27.21 |

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**University of Hawaiʻi Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 11/12/10 | Lei for mother of Gib Arnold to welcome her back to Hawaiʻi and for beginning of the Men's Basketball season. | n/a | n/a | Athletic Director's | $ 13.60 |
| 11/13/10 | Lei for spouse of Gib Arnold to welcome her to Hawaiʻi and for beginning of the Men's Basketball season. | n/a | n/a | Athletic Director's | $ 21.98 |
| 11/14/10 | Dinner to discuss UHM Athletics/Men's Basketball issues, and philosophies and cultivate their support and the Men's Basketball program. Also in appreciation of their assistance w/the search which included last minute travel to the mainland. | Le Bistro | * Bert Kobayashi (Kobayashi Sugita Goda) & spouse<br>* MaryAnn Sacharski (General Manager, Oceanic Time Warner Cable) & spouse<br>* Ernie Nishizaki (Executive Vice President, Kyo-ya) & spouse<br>* Tom Schroeder (Faculty, UHM/AAB member)<br>* Gib Arnold & spouse<br>* Tracy Donovan | Athletic Director's | $ 641.56 |
| 11/16/10 | Lunch to meet new Oceanic President and start building a relationship as well as discuss UHM Athletics issues including a new hospitality room. | Pineapple Room | * Oceanic Cable Executives (Bob Barrow, Maryann Sacharski) | Athletic Director's | $ 117.47 |
| 11/17/10 | Goodwill items (coffee/macnuts) for 19 individuals (coaches and athletic administrators at various universities) for cultivation purposes. | Hawaiʻi Coffee Company; Longs Drugs | n/a | Athletic Director's | $ 224.20 |
| 11/18/10 | Lunch after press conf @ Pacific Radio Group to announce December 17, 2010 UH Men's Bball game on Maui. | Marco's Grill & Deli (Kahului, Maui) | * Gib Arnold<br>* Pam Tsutsui (Maui Radio)<br>* Senator Shan Tsutsui (State Senator - Maui)<br>* Yuki Lei Sugimura (Connect LLC) | Athletic Director's | $ 119.17 |

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**University of Hawai‘i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 11/18/10 | Snack at Board of Regent's meeting | Koho's Grill & Bar (Kahului, Maui) | * Tiffany Kuraoka | Athletic Director's | $ 22.50 |
| 11/23/10 | Purchase of ticket to UH Women's Volleyball WAC Tourney game on November 23, 2010 | Orleans Arena (Las Vegas, NV) | n/a | Athletic Director's | $ 20.00 |
| 11/27/10 | Dinner to discuss conference and UHM Athletics issues. | Cattle Baron (El Paso, Tx) | * Eric Hood (ESPN 1420)<br>* Bobby Curran (Broadcaster - ESPN 1420)<br>* Robert Kekaula (Sportscaster - KITV) | Athletic Director's | $ 140.58 |
| 12/4/10 | Cultivation gifts (coffee, mac nut chocolates) for Big West Conference for 10 individuals (various University Presidents and Chancellors) | Longs Drugs | n/a | Athletic Director's | $ 288.93 |
| 12/10/10 | Lunch to discuss conference issues. | Paesano Restaurant | * Dennis Farrell (Big West Commissioner)<br>* Virginia Hinshaw | Athletic Director's | $ 50.04 |
| 12/10/10 | Dinner for cultivation and protocol, as UHM Athletics will be moving to the Big West conference. | Alan Wong's | * Dennis Farrell (Big West Commissioner) & spouse<br>* Tracy Donovan | Athletic Director's | $ 345.52 |
| 12/22/10 | Lunch to discuss UHM Athletics issues and gift to Men's Tennis Program. | Pineapple Room | * Denny Dickerson (UHM Athletics Donor) | Athletic Director's | $ 60.78 |
| 1/5/11 | Dinner to recap Sheraton Hawai‘i Bowl & Diamond Head Classic discuss financials, etc. | BluWater Grill | * Dave Matlin (Exec. Director - Sheraton Hawai‘i Bowl) | Athletic Director's | $ 66.23 |
| 1/10/11 | Lunch to discuss Men's Volleyball game to be played on Maui on February 2, 2011. Trip to Maui for press conference and promotion of game. | Macos' Grill & Deli (Kahului, Maui) | * Yuki Lei Sugimura (Connect LLC)<br>* Pacific Radio Group Personnel (Sherry Grimes, Pamela Tsutsui)<br>* Charlie Wade | Athletic Director's | $ 110.45 |
| 1/18/11 | Drinks to discuss UHM Athletics sponsorship issues. | Plumeria Beach House | * Dick Tomey (former UH football head coach) | Athletic Director's | $ 24.94 |
| 1/19/11 | Lunch to discuss UHM Athletics facility issues. | Pineapple Room | * Jack Tsui (Chairman - Clarence TC Ching Foundation) | Athletic Director's | $ 43.95 |

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**University of Hawaiʻi Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 1/26/11 | Drinks to discuss UHM Athletics issues. | YardHouse Waikiki | * Don Murphy (AKA Director/restaurant owner)<br>* Al Chee (Chevron) | Athletic Director's | $ 23.37 |
| 1/31/11 | Pupus and drinks to discuss UHM Athletics, Sheraton Hawaiʻi Bowl and Diamond Head Classic issues, future & general issues. | Formaggio Wine Bar | * Dave Matlin (Exec. Director - Sheraton Hawaiʻi Bowl) | Athletic Director's | $ 139.76 |
| 2/1/11 | Dinner to discuss UHM Athletics issues and Hawaii Bowl Foundation support ($25K). | Alan Wong's | * Hugh Yoshida (former UHM AD) & spouse | Athletic Director's | $ 265.44 |
| 2/3/11 | Lunch to discuss UHM Athletics & football issues. | Chili's | * Brian Smith (Assistant Coach) | Athletic Director's | $ 29.10 |
| 2/7/11 | Dinner to discuss UHM Athletics issues and for cultivation. | Le Bistro | * Carolyn Berry (AKA Director) and Dave Wilson (Carolyn's guest)<br>* Tracy Donovan | Athletic Director's | $ 270.33 |
| 2/9/11 | Lunch to discuss UHM Athletics & football issues. | Chili's | * Nick Rolovich (Asst Coach) | Athletic Director's | $ 41.56 |
| 2/10/11 | Lunch to discuss UHM Athletics & football issues. | Chili's | * Dave Aranda (Asst Coach) | Athletic Director's | $ 22.86 |
| 3/1/11 | Drinks & pupus to discuss UHM Athletics issues. | Henry Loui's | * Star Advertiser staff (Dave Reardon, Ann Miller)<br>* Gil Tam (Exec. Director Hawaiʻi Sports Hall of Fame) | UH Athletic Fund | $ 66.02 |
| 3/2/11 | Hotel room payment @ Omni Houston Hotel (4 nights) for Raymond Noh (NCAA Final Four auction winner). | Omni Houston Hotel | n/a | UH Athletic Fund | $ 660.00 |
| 3/2/11 | Dinner in appreciation of the Wong Foundation for their generous donation and for protocol/cultivation. | Ruth Chris | * Wong Foundation (Rie Wong, Gershon Bergeisen, Clyde & Vivian Umaki)<br>* Vince Baldemor (AKA) & Spouse<br>* Tracy Donovan | UH Athletic Fund | $ 817.80 |
| 3/4/11 | To discuss UHM Athletics & potential gifts in the future. | Orchids at Halekulani | * Cindy Mazda (former Asst AD/Snr Woman Admin.) & Spouse<br>* Marilyn Moniz Kahoohanohano | Athletic Director's | $ 260.42 |

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**University of Hawai‘i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 3/15/11 | To discuss UHM Athletics issues, Na Koa issues, & sponsorship issues. | Pineapple Room | * Steven Choo (AMPCO System Parking)<br>* Alvin Katahara (AKA) | Athletic Director's | $ 82.46 |
| 4/1/11 | Drinks to discuss UHM Athletics, Sheraton Hawaii Bowl, and Hawaiian Airlines Diamond Head Classic issues. | Gaido's of Galveston | * David Matlin (Exec. Director - Sheraton Hawai‘i Bowl) | Athletic Director's | $ 14.25 |
| 4/1/11 | Dinner and drinks to discuss various UHM Athletics and sponsorship issues. | Pappasito's Cantina (Houston, TX) | * Raymond Noh (NCAA Final Four auction winner) and guest<br>* David Matlin (Exec. Director - Sheraton Hawai‘i Bowl) | Athletic Director's | $ 164.48 |
| 4/2/11 | Lunch to discuss UHM Athletics, Sheraton Hawaii Bowl, and Hawaiian Air Diamond Head Classic issues. | Pappas Bar-BQ (Houston, TX) | * David Matlin (Exec. Director - Sheraton Hawai‘i Bowl) | Athletic Director's | $ 12.27 |
| 4/2/11 | Reimbursement of 10 NCAA Final Four tickets and 2 parking passes. | NCAA Final Four (Houston, TX) April 2-4, 2011 | * Jim Donovan<br>* David Matlin (Exec. Director - Sheraton Hawai‘i Bowl)<br>* Steve Goodenow (Guest)<br>* John McNamara<br>* Norman Santos (Oceanic Cable)<br>* Raymond Noh (auction winner) & guest<br>* Jeff Portnoy (attorney / broadcaster)<br>* Riley Wallace & guest (Post-Season Selection Committee Chair) | Athletic Director's | $ 2,197.00 |
| 4/3/11 | Lunch to discuss UHM Athletics, Sheraton Hawaii Bowl, and Hawaiian Air Diamond Head Classic issues. | Taste of Texas Restaurant | * Dave Matlin (Exec. Director - Sheraton Hawai‘i Bowl) | Athletic Director's | $ 22.85 |
| 4/9/11 | To discuss UHM Athletics issues and possible gifts. | Ken's House of Pancakes (Hilo, Hawai‘i) | * Ken Rowe (former UH football player) and spouse | Athletic Director's | $ 32.92 |

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**University of Hawaiʻi Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 4/10/11 | Parking fee for UH Women's Basketball awards banquet | Ala Moana Hotel | n/a | Athletic Director's | $ 25.00 |
| 4/11/11 | To discuss various UHM Athletics & Men's Basketball issues. | Buzz's Steak House | * Gib Arnold | Athletic Director's | $ 91.66 |
| 4/15/11 | Lunch to discuss UHM Athletics & TV issues | Pineapple Room | * Dan Schmidt (Oceanic Cable) | Athletic Director's | $ 66.06 |
| 4/18/11 | Dinner to acknowledge and honor student-athletes who achieved straight A's for Fall 2010 | Big City Diner | * 18 student-athletes<br>* Cindy Rote (UHM Athletics, Director of Student-Athlete Development)<br>* Tracy Donovan | Athletic Director's | $ 351.02 |
| 4/21/11 | Dinner to discuss Big West television package and Hawaiʻi Tourism Authority's financial support. | Quinn's Old Town Grill (Tustin, CA) | * David Uchiyama (Hawaiʻi Tourism Authority) | Athletic Director's | $ 60.54 |
| 4/22/11 | Dinner to discuss Big West television package and Hawaiʻi Tourism Authority's financial support. | The Cheesecake Factory (Anaheim, CA) | * David Uchiyama (Hawaiʻi Tourism Authority) | Athletic Director's | $ 25.47 |
| 4/23/11 | Dinner to discuss Big West television package and Hawaiʻi Tourism Authority's financial support. | Heroe's Restaurant (Fullerton, CA) | * David Uchiyama (Hawaiʻi Tourism Authority) | Athletic Director's | $ 41.75 |
| 5/12/11 | Lunch to discuss UHM Athletics and sponsorship issues. | Chili's | * Pat Bullard (Heinrich Marketing) | Athletic Director's | $ 32.75 |
| 5/17/11 | Dinner to discuss support opportunities with UHM Athletics. | Ruth Chris | * Hugh Yoshida (former UHM AD) & spouse<br>* Denis Isono (Central Pacific Bank) & spouse<br>* Tracy Donovan | Athletic Director's | $ 330.52 |
| 5/20/11 | Pupus and drinks to discuss support opportunities w/ UHM Athletics. | The Shack | * Rob Welsh (Clear Channel)<br>* Kim Fujiuchi (Chairwoman - Charity Angels) | Athletic Director's | $ 79.85 |
| | | | | TOTAL | $ 12,645.85 |

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**University of Hawai‘i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| **Fiscal Year 2012** | | | | | |
| 5/30/11 | Lunch to discuss plans for LA golf tournament, which is scheduled for September 2011. | Ichiban Restaurant (Brea, CA) | * Jimmy Matsunaga (co-chair, UH Golf Tournament in LA) | Athletic Director's | $ 21.64 |
| 6/6/11 | Drinks & pupus to discuss UHM Athletics issues & various support opportunities. | Sakura Restaurant (Olomana Golf Course) | * David Uchiyama (Hawai‘i Tourism Authority)<br>* Lance Takaki (former UH Men's basketball player) | Athletic Director's | $ 33.50 |
| 6/21/11 | Lunch to discuss future partnership and issues as Oceanic Time Warner Cable takes over the UHM Athletics TV contract beginning 2011-12. | Pineapple Room | * Oceanic Cable personnel (Bob Barlow, Norman Santos, Stuart Chang) | Athletic Director's | $ 118.95 |
| 6/21/11 | Drinks & pupus to discuss potential of public-private partnerships for facilities and other UHM Athletics issues. | Kincaid's Restaurant | * Joe Blanco (real estate broker / former BOR Chair) | Athletic Director's | $ 39.53 |
| 6/28/11 | Lunch to welcome Women's Basketball coach to UHM Athletics staff. | Chili's | * Gavin Petersen (Women's Bball asst coach) | Athletic Director's | $ 36.70 |
| 6/28/11 | Dinner to discuss various support opportunities at UHM Athletics. | Side Street Inn | * Kenneth Rowe (men's Volleyball head coach search committee member) | Athletic Director's | $ 139.00 |
| 7/6/11 | Lunch to discuss sponsorship & other support opportunities. | Neiman Marcus | * Gary Yoshioka (Pepsi Bottling Group) | Athletic Director's | $ 80.59 |
| 7/7/11 | Lunch to discuss gifting opportunities. | Pineapple Room | * Tom Mui (attorney and donor contact)<br>* Kelvin Shoji (AKA)<br>* Lani Starkey (UHF) | Athletic Director's | $ 94.36 |
| 7/7/11 | Dinner to discuss potential of a former assistant coach being next head coach for UH Football & discuss support opportunities w/ UHM Athletics. | Side Street Inn | * Former assistant coach & spouse<br>* Craig Yoshikawa (McKinley Motor Svcs) & spouse<br>* Tracy Donovan | Athletic Director's | $ 301.25 |

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**University of Hawaiʻi Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 7/8/11 | Dinner in appreciation of sponsorship and increased support and to continue good relationship w/ Hawaii's only major newspaper.<br><br>NOTE: The total bill was $837.54. The excluded portion ($332.14) related to various cocktails and a bottle of Opus One wine and the related tax and tip. | Alan Wong's | * Dennis Francis (Honolulu Star Advertiser) & spouse<br>* Tracy Donovan | Athletic Director's | $ 505.40 |
| 8/15/11 | Lunch to discuss UHM Athletics events in Las Vegas. | Pineapple Room | * Amy Hanaialiʻi (Hawaii based entertainer)<br>* Adrian Kamaliʻi (Amy's publicist) | Athletic Director's | $ 106.31 |
| 8/16/11 | Lunch to discuss UHM Athletics issues & basketball issues. | Pineapple Room | * Jamie Dixon (head basketball coach, Univ of Pittsburgh) | Athletic Director's | $ 47.59 |
| 9/8/11 | Dinner to discuss UHAA & UHAD issues and collaboration. | Six Arms (Seattle, WA) | * Doug Inouye (UH Alumni Board Member)<br>* Alvin Katahara (AKA) | Athletic Director's | $ 41.56 |
| 9/9/11 | Drinks to discuss UHM Athletics issues. | Sheraton Seattle Lounge (Seattle, WA) | * Roger Reeves (Centerplate)<br>* Carole Kai (Hawaiʻi based entertainer)<br>* Ed Inouye (Circle of Honor selection committee member) | Athletic Director's | $ 31.95 |
| 9/14/11 | Dinner to discuss UHM Athletics and football issues. | The Cheescake Factory (Brea, CA) | * Ed Drzanek (El Modena High School Head Football Coach) & spouse | Athletic Director's | $ 62.42 |

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**University of Hawaiʻi Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 9/15/11 | Dinner to meet and greet Amy Hanaialiʻi in appreciation for all they do in support of UHM Athletics. The Boyd Group hosted dinner and amount paid includes tip ($300) and 1 drink ($3). | California Hotel & Casino (Las Vegas, NV) | * Hugh Yoshida (former UH AD) & spouse<br>* Bert Kobayashi (Kobayashi, Sugita & Goda) & spouse<br>* Alan Goda (Pacific Guardian Life) & spouse<br>* Amy Hanaialii and guests (2)<br>* Riley Wallace (Boyd Group)<br>* Vince Baldemor (AKA)<br>* Warren Luke (CEO, Hawaii National Bank) (2)<br>* Tan Tek Lum (Hawaii National Bank Board of Directors) (2)<br>* Mark Polivka (AKA) & spouse<br>* Michele Saito (Farmer's Insurance) & spouse<br>* Alvin Katahara (UHAA) & spouse<br>* Brandt Farias (First Hawaiian Bank)<br>* Bobby Curran (ESPN 1420) | Athletic Director's | $ 303.00 |
| 9/16/11 | Drinks to discuss tailgate and brunch events. | California Hotel & Casino (Las Vegas, NV) | * Amy Hanaialiʻi & staff (Alnyn Dumarin, Susie Kagami) | Athletic Director's | $ 42.93 |
| 9/17/11 | Lunch in appreciation for taking time off to do entertainment for a UHM Athletics event. | Main Street Station Hotel & Casino (Las Vegas, NV) | * Amy Hanaialiʻi & staff (Alnyn Dumarin, Susie Kagami, Stephen Jones, Darryl Pellegrini) | Athletic Director's | $ 107.58 |

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**University of Hawaiʻi Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 9/18/11 | Pupu reception for UH Letterwinners & guests to cultivate their support for UHM Athletics. | Main Street Station Hotel & Casino (Las Vegas, NV) | * Letterwinner club members (Dennis Takashita, Taryn Matsuda) and guests (2)<br>* Dennis Takashita (Sheraton Hawaiʻi Bowl board member) & guest<br>* Chancellor Hinshaw & spouse | Athletic Director's | $ 134.65 |
| 9/26/11 | Dinner to discuss Mountain West Conference issues. | Flips Patio Grill (Grapevine, TX) | * Carl Clapp | Athletic Director's | $ 22.95 |
| 9/27/11 | Lunch to discuss Mountain West Conference and athletic issues. | Love & War in Texas (Grapevine, TX) | * Carl Clapp<br>* Peter Nicholson (UH Faculty Athletics Representative) | Athletic Director's | $ 41.12 |
| 10/2/11 | Dinner to discuss UHM Athletics and UH football issues. | Eldorado Resort & Casino (Shreveport, LA) | * Bobby Curran (broadcaster - ESPN1420)<br>* John Veneri (color analyst - ESPN1420)<br>* Eric Hood (ESPN1420) | Athletic Director's | $ 143.67 |
| 10/8/11 | Snacks in appreciation of Central Pacific Bank's support of UHM Athletics and to discuss other potential support. | JJ's Bistro | * Denis Isono (Central Pacific Bank) & spouse<br>* Tracy Donovan | Athletic Director's | $ 47.47 |
| 10/11/11 | Lunch to discuss television and UHM Athletics issues. | Paesano Ristorante | * Jim Leahey (broadcaster - Oceanic Cable) | Athletic Director's | $ 71.88 |
| 10/13/11 | Dinner to thank Susie Kagami for her assistance and efforts for UHM Athletics events and discuss future collaborations. | Alexander's Steakhouse (Cupertino, CA) | * Susie Kagami (Amy Hanaialiʻi's Manager) | Athletic Director's | $ 172.00 |
| 10/14/11 | Lunch to discuss possible partnership w/ UHM Athletics to help promote fan-viewing of games. | Arcadia (San Jose, CA) | * Co-founders of Lateral Sports.com (Tom & Joe Bleymaier) | Athletic Director's | $ 32.59 |

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**University of Hawaiʻi Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 10/14/11 | Drinks and additional pupus for guests in visiting Athletic Director's box at UH vs. SJSU football game. | Spartan Stadium Suites (Sodexho) | * Virginia Hinshaw & spouse<br>* Garrett Ichimura (auction winner) & guest<br>* Sheraton Hawaiʻi Bowl (Dave Matlin, Daryl Gavin)<br>* Guests and donors (Mr. & Mrs. Brain Farley, Clyde Matsusaki & guest, and Chancellor Hinshaw's guest) | UH Athletic Fund | $ 200.54 |
| 10/18/11 | Dinner to discuss UHM Athletics and football issues. | Marie Callendar's Restaurant (Anaheim, CA) | * Ed Drzanik (El Modena High School Head Football Coach) | Athletic Director's | $ 17.59 |
| 11/2/11 | Lunch to thank them for providing the workshop to the UH coaches and to discuss more positive coaching strategies. | Pineapple Room | * Positive Coaching Alliance Personnel (Jim Thompson, Chip Hammond, Gary Pacarro, Kiha Pimental) | Athletic Director's | $ 143.61 |
| 11/4/11 | Lunch to discuss possible partnerships. | Pineapple Room | * Daisy Tsui-Komeiji (Panda Travel)<br>* Ernest Nishizaki (Kyo-ya) | Athletic Director's | $ 78.02 |
| 11/6/11 | Parking fee at the Sheraton Waikiki for meeting w/ Panda Travel and Kyo-ya. | | n/a | Athletic Director's | $ 14.00 |
| 11/17/11 | Lunch to meet new Bank of Hawaii Vice President & discuss relationship/partnership. | Pineapple Room | * John Schlieman (Bank of Hawaiʻi)<br>*John McNamara (Assoc. A.D., UHAD) | Athletic Director's | $ 89.23 |
| 12/30/11 | Lunch to discuss various UHM Athletics issues. | Pineapple Room | * Hugh Yoshida (former UHM AD) | Athletic Director's | $ 57.48 |
| 1/2/12 | Dinner to continue cultivation of relationship. | Alan Wong's | * Riley Wallace (Collegeinsider.com) & spouse<br>* Loren Wallace (Collegeinsider.com) & spouse<br>* Tracy Donovan | Athletic Director's | $ 508.79 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 1/5/12 | To discuss various athletic issues including conference realignments & changes in NCAA rules and the effects on each school. Further, to discuss (w/ Tracy Donovan) various film projects and strategies on how to collaborate with other entities. | Asia Manoa | * Lawrence Fan (Sports Info. Director - San Jose St Univ)<br>* Tracy Donovan | Athletic Director's | $ 80.75 |
| 1/6/12 | Pupus and drinks to discuss strategy for marketing and branching further into Japan Mkt for UHM Athletics. | Side Street Inn | * Masaki Asakura (SES Japan)<br>* Ross Yamasaki (A-Link)<br>* Tim McBroom (Special Assistant to Gov. Abercrombie) | Athletic Director's | $ 136.00 |
| 1/6/12 | Parking fee & tip for meeting to discuss strategy for marketing and branching further into Japan Mkt for UHM Athletics. | | n/a | Athletic Director's | $ 7.00 |
| 1/26/12 | Pupus/Drinks to discuss refurbishment projects at UHM Athletics. | Longhi's (Ala Moana) | * Kurt Osaki (Osaki Creative Group) | UH Athletic Fund | $ 72.21 |
| 2/14/12 | Pupus and drinks to discuss and collaborate on various ticketing strategies & ways to enhance operations to be more effective; brainstorm different options for limited resources and being understaffed. | The Village Inn (Balboa Island, CA) | * W. Watanabe<br>* C. Kumagai<br>* Carol Gouveia (AKA)<br>* Jennifer Clapp (Volunteer Intern-Sheraton HI Bowl, Cust Svc Rep-Univ of Washington Ticket Office) | UH Athletic Fund | $ 129.96 |
| 2/17/12 | Dinner to discuss various support opportunities at UHM Athletics. | Side Street Inn | * Kenneth Rowe (men's VB selection committee member) | UH Athletic Fund | $ 78.50 |
| 2/18/12 | Dinner to discuss future/additional support and thank them for past and continued support. | Morton's Steakhouse (Ala Moana) | * Al Chee (Chevron) & spouse | UH Athletic Fund | $ 144.67 |
| 2/27/12 | Dinner for student-athletes who achieved straight A's in Fall 2011 to congratulate them for academic achievement. | Big City Diner (Ward) | * 17 student-athlete attendees<br>* Cindy Rote (UHM Athletics, Director of Student-Athlete Development) | UH Athletic Fund | $ 502.31 |

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**University of Hawaiʻi Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 3/5/12 | Drinks to discuss upcoming fundraisers and events. | BluWater Grill | * Kim Fujiuchi (Executive Director - Nā Koa football) | UH Athletic Fund | $ 41.47 |
| 3/9/12 | To thank commissioner for his many years and support at the Western Athletic Conference. | California Hotel & Casino (Las Vegas, NV) | * Karl Benson (WAC Commissioner) & spouse<br>* Hugh Yoshida (former UHM AD)<br>* Murray Towill (former Hawaii Lodging & Tourism Assoc Pres)<br>* Ernie Nishizaki (Kyo-ya) | UH Athletic Fund | $ 278.36 |
| 3/21/12 | To discuss Foundation's financial support of UHM Athletics. | Pineapple Room | * Jack Tsui (Clarence TC Ching Foundation Chairman) | UH Athletic Fund | $ 49.93 |
| 3/23/12 | To welcome Laura Beeman to UHM Athletics, establish a relationship, and to thank her for flying to Honolulu on short notice to participate in press conference and to Maui to meet and greet fans at Women's' Volleyball exhibition game. Also discussed Women's Basketball budget, staff and players. | Alan Wong's | * Laura Beeman (Women's Basketball Coach)<br>* Tracy Donovan | UH Athletic Fund | $ 310.73 |
| 3/30/12 | Drinks to thank them for their support and continuous cultivation. | Pat O'Brien's (New Orleans, LA) | * Dave Matlin (Exec. Director - Sheraton Hawaiʻi Bowl)<br>* Al Chee (Chevron<br>* Roger Reeves (Centerplate)<br>* David Uchiyama (Hawaiʻi Tourism Authority) | Athletic Director's | $ 142.00 |

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**University of Hawaiʻi Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 3/31/12; 4/2/12 | Purchase of 8 Men's Basketball Final Four tickets to host various UHM Athletics supporters and sponsors to thank them for their support and continuous cultivation. | NCAA Final Four - March 31 to April 2, 2012 in New Orleans, LA | * Jim Donovan<br>* Dave Matlin (Exec. Director - Sheraton Hawaiʻi Bowl)<br>* Al Chee (Chevron)<br>* Roger Reeves (Centerplate)<br>* John McNamara<br>* Rich Sheriff<br>* Walter Watanabe<br>* Troy Yamamoto | UH Athletic Fund | $ 1,893.00 |
| 4/1/12 | Drinks for continuous cultivation and to thank them for their support of UHM Athletics. | Royal House (New Orleans, LA) | * Dave Matlin (Exec. Director - Sheraton Hawaiʻi Bowl)<br>* Al Chee (Chevron)<br>* Roger Reeves (Centerplate) | Athletic Director's | $ 37.28 |
| 4/2/12 | Snacks to discuss future plans and visions for UHM Athletics and potential support opportunities. | Harrah's Casino (New Orleans, LA) | * Dave Matlin (Exec. Director - Sheraton Hawaiʻi Bowl)<br>* Al Chee (Chevron)<br>* Roger Reeves Centerplate<br>* David Uchiyama (Hawaiʻi Tourism Authority)<br>* John McNamara<br>* Rich Sheriff<br>* Walter Watanabe<br>* Troy Yamamoto | Athletic Director's | $ 86.98 |
| 4/2/12 | Dinner to discuss corporate sponsorship, future opportunities and thank Anheuser Busch for their continuous support. | Palace Café (New Orleans, LA) | * Chad Hoffmeister (Anheuser Busch Hawaiʻi)<br>* John McNamara | Athletic Director's | $ 120.94 |

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**University of Hawaiʻi Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 4/2/12 | Drinks & appetizers to further discuss various support opportunities and plans for UHM Athletics' future. | Royal House (New Orleans, LA) | * Dave Matlin (Exec. Director - Sheraton Hawaiʻi Bowl)<br>* Al Chee (Chevron)<br>* Roger Reeves (Centerplate)<br>* David Uchiyama (Hawaiʻi Tourism Authority)<br>* John McNamara<br>* Rich Sheriff<br>* Walter Watanabe<br>* Troy Yamamoto | Athletic Director's | $ 136.73 |
| 4/3/12 | Dinner to discuss upcoming projects and issues for UHM Athletics and plan for and recap on the support discussed with corporate sponsors on this travel. | Saltgrass Steak House (Grapevine, TX) | * John McNamara<br>* Rich Sheriff<br>* Walter Watanabe<br>* Troy Yamamoto | Athletic Director's | $ 256.58 |
| 4/5/12 | Lunch to discuss support of UHM Athletics. The Clarence TC Ching Foundation donated $5 million to UHM Athletics. | Pineapple Room | * Steve Gilley (President - Clarence TC Ching Foundation) | Athletic Director's | $ 57.43 |
| 4/20/12 | Drinks to thank her for Na Koa fundraiser on April 20, 2012 which raised over $16,000 and to discuss future Na Koa fundraisers. | Longhi's Wailea | * Kim Fujiuchi (Executive Director, Nā Koa Football) | Athletic Director's | $ 66.78 |
| 4/23/12 | Lunch to discuss various support opportunities w/ UHM Athletics. | Pineapple Room | * Don Takaki (AKA Director) | Athletic Director's | $ 52.50 |
| 4/30/12 | Drinks to discuss Bowl games and Mountain West Conference. | The Wright Bar (Arizona) | * Dave Matlin (Exec. Director - Sheraton Hawaiʻi Bowl)<br>* Tina Kunzer-Murphy (Exec Director - Las Vegas Bowl) | Athletic Director's | $ 55.18 |
| 5/4/12 | Drinks brought back to hotel for cultivation with potential supporters. | Safeway (Hawaii) | * Eric Matsuda (SSFM International)<br>* David Kapoi (Pride Ink)<br>* Maui Memorial Medical Center Personnel (Kasey Kapoi, Wes Lon, Les Clum)<br>* Clay Sutherland (guest) | Athletic Director's | $ 95.51 |

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**University of Hawai'i Foundation** **Exhibit II-B**
**Disbursements to Jim Donovan - Business Meals & Protocol**
**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Venue | Attendees | Account | Amount |
|---|---|---|---|---|---|
| 5/8/12 | Drinks & appetizers to discuss Big West Conference issues. | La Quinta (Morgans in the Desert) | *Don Oberhelman (Director of Athletics - Cal Poly) | Athletic Director's | $ 111.98 |
| 5/8/12 | Drinks to discuss Big West Conference issues. | La Quinta (Morgans in the Desert) | * Jody McRoberts (Senior Assoc Commissioner, Big West Conference) | Athletic Director's | $ 24.47 |
| | | | | TOTAL | $ 8,859.10 |

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**University of Hawai'i Foundation** **Exhibit II-C**

**Disbursements to Jim Donovan - Other Services, Personal Mileage/Parking**

**Years Ended June 30, 2012, 2011, and 2010**

| Event Date | Business Purpose | Account | Exp Category | Amount |
|---|---|---|---|---|
| **Fiscal Year 2010** | | | | |
| 7/16/09 | Payment for band to perform at "Meet the Coaches" event at Murphy's Bar and Grill on July 16, 2009 | UH Athletic Fund | Other Services | $ 400.00 |
| various | Various parking fees (e.g., $3 for AMPCO Christmas party) | UH Athletic Fund | Personal Mileage/Parking | $ 154.00 |
| **Fiscal Year 2011** | | | | |
| various | Various parking fees (e.g., $2 for Murphy's Bar and Grill, $4 for Discovery Bay) | various | Personal Mileage/Parking | $ 193.16 |
| various | Various office supplies | Athletic Director's | Supplies-Office | $ 34.70 |
| 6/22-25/10 | 2010 NACDA Convention June 22-25, 2010 Registration Fee | UH Athletic Fund | Registration Fees | $ 295.00 |
| **Fiscal Year 2012** | | | | |
| various | Various parking fees (e.g., $1.50 for Murphy's Bar and Grill, $5 for Willows) | various | Personal Mileage/Parking | $ 83.50 |
| 12/10/11 | Fee from Intelius to place phone trace to determine if information provided was credible. "Anonymous tip" led to an official investigation. | UH Athletic Fund | Miscellaneous | $ 4.99 |
| 3/20/12 | Drinks with Laura Beeman at the Mai Tai Bar to discuss women's basketball head coach position and employment | UH Athletic Fund | Recruitment/ Relocation | $ 29.13 |

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**University of Hawaiʻi Foundation** **Exhibit II-D**
**Other Cash Disbursements - Athletic Director's**
**Years Ended June 30, 2012, 2011, and 2010**

| Invoice/Travel Date(s) | Payee | Expense Description | Exp Category | Travel Destination | Amount |
|---|---|---|---|---|---|
| **Fiscal Year 2010** | | | | | |
| 2/9/10 | Presentation Resources | Video production of Circle of Honor inductees for induction presentation on February 6, 2010. | Other Services | - | $ 3,000.00 |
| 5/27/10 | Shoji, David | Reimbursement for the purchase of golf fees at Oahu Country Club for golf outing with online 2009 Rainbow Wahine Volleyball Auction winner and 2 guests. | Rental-Other | - | $ 219.90 |
| **Fiscal Year 2011** | | | | | |
| 9/4/10 - 9/20/10 | Donald Weir (Executive Director, Nā Koa) | Prepayment of airfare and lodging expenses to assist with events at the UH vs. Army football game on September 11, 2010 and the UH vs. Colorado football game on September 18, 2010. | Travel | West Point, NY Denver, CO | $ 1,457.87 |
| 2/9/11 | Pacific Network LLC | Vignettes/profiles to be shown on local news channel to help promote UHM Athletics and student-athletes. | Advertising | - | $ 8,376.96 |
| 3/21/11 | Sheraton Hawaiʻi Bowl | Sheraton Hawaii Bowl corporate ticket package (100 tickets) to be given to various UH and UHM Athletics supporters. | Protocol | - | $ 4,500.00 |
| 3/31/11 - 4/5/11 | Iwamoto, Neal (Asst. Media Relations Director, UHM Athletics) | Attend NCAA Final Four in Houston, TX on April 2-11, 2011 and meet with out-of-conference colleagues and peers to discuss media relations issues and ideas. Travel expenses include per diem, lodging, car rental, gas, parking fee, baggage fees. | Travel | Houston, TX | $ 1,463.06 |
| 2/22/11 | Kamehameha Schools Hawaiʻi | Rental fee to use football field at Kamehameha Schools (Hilo) for UH football scrimmage on April 9, 2011. | Rental-Other | - | $ 839.00 |
| **Fiscal Year 2012** | | | | | |
| 9/28/11 | Daktronics | Shipping of the substitute scorer's tables on loan while actual tables being built. Tables needed for beginning of the women's Volleyball season to fulfill corporate sponsorship contracts. | Postage/Freight/ Delivery | - | $ 6,000.00 |

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**University of Hawai'i Foundation** **Exhibit II-D**
**Other Cash Disbursements - Athletic Director's**
**Years Ended June 30, 2012, 2011, and 2010**

| Invoice/Travel Date(s) | Payee | Expense Description | Exp Category | Travel Destination | Amount |
|---|---|---|---|---|---|
| 10/12/11 - 10/17/11 | Lee, Jeannie | Travel per diem (meals) to accompany the UH football team to game against San Jose State on October 14, 2011 and to assist with the associated events kick-off party, tailgate and after party on October 13-14, 2011 to cultivate donors and supporters for UHM Athletics. Traveler will be on personal leave on October 17, 2011. | Travel | San Jose, CA | $ 168.00 |
| 10/12/11 - 10/17/11 | Lee, Jeannie | Travel expenses (car rental, gas, internet fee, and baggage fee) to accompany the UH football team to game against San Jose State on October 14, 2011 and to assist with the associated events kick-off party, tailgate and after party on October 13-14, 2011 to cultivate donors and supporters for UHM Athletics. Traveler will be on personal leave on October 17, 2011. | Travel | San Jose, CA | $ 149.74 |
| 10/20/11 | James E Fox Designs | 2011 Circle of Honor plaques for 3 honorees, which will be displayed in the Stan Sheriff Center. | Supplies-Other | - | $ 4,200.00 |
| 11/18/11 - 11/26/11 | Lee, Jeannie | Travel advance per diem (lodging and meals) to accompany UH Women's Volleyball team on their trip to the WAC Tournament in Las Vegas, NV on November 21-23, 2011 and organize the pre-game reception on November 22, 2011. Traveler on personal leave on November 18-19, 2011 and November 24, 2011. | Travel | Las Vegas, NV | $ 733.25 |
| 3/2/12 - 3/11/12 | Lee, Jeannie | Travel advance per diem (meals) to accompany the UH women's and men's basketball team to the WAC Basketball Tournament on March 7-10, 2012 , organize the pep rally/recreation for both teams and fans/boosters on March 7, 2012, and preparation meeting with hotel representative on March 6, 2012. Lodging is provided through trade. Traveler on personal leave on March 2-4, 2012. | Travel | Las Vegas, NV | $ 443.75 |

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**University of Hawai‘i Foundation** **Exhibit II-D**
**Other Cash Disbursements - Athletic Director's**
**Years Ended June 30, 2012, 2011, and 2010**

| Invoice/Travel Date(s) | Payee | Expense Description | Exp Category | Travel Destination | Amount |
|---|---|---|---|---|---|
| 3/2/12 - 3/11/12 | Lee, Jeannie | Travel expense (car rental and gas) to accompany the UH women's and men's basketball team to the WAC Basketball Tournament on March 7-10, 2012, organize the pep rally/recreation for both teams and fans/boosters on March 7, 2012, and preparation meeting with hotel representative on March 6, 2012. Lodging is provided through trade. Traveler on personal leave on March 2-4, 2012. | Travel | Las Vegas, NV | $ 681.90 |
| 5/31/12 | Glenn K. Miyataki (Consultant) | Final payment for the completion of the UHM Athletics strategic plan. | Consultant Services | - | $ 2,617.80 |

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**University of Hawai'i Foundation** **Exhibit II-E**
**Other Cash Disbursements - Athletic Admin**
**Years Ended June 30, 2012, 2011, and 2010**

| Invoice/Travel Date(s) | Payee | Expense Description | Exp Category | Travel Destination | Amount |
|---|---|---|---|---|---|
| **Fiscal Year 2010** | | | | | |
| 9/1/09 - 9/2/09 | Sony Hawaii Company | Sony televisions to upgrade Stan Sheriff Center, UHM Athletics Offices, and student-athlete areas. | Expendable Equipment | - | $ 61,987.94 |
| 11/4/09 | A Guava Ding Thing | Deposit for the production of highlight video and DVD copies for the Football Centennial Celebration Gala. | Fundraising Expenses | - | $ 11,710.00 |
| 12/2/09 | Sheraton Waikiki Hotel | Prepayment for dinner (estimated 1,000 PAX) for the Football Centennial Celebration Gala held to be held at the Sheraton Waikiki on December 2, 2009. | Fundraising Events/Sales | - | $ 70,000.00 |
| 12/2/09 | Vermeil, Dick | Honorarium to Dick Vermeil for keynote address provided at the Football Centennial Celebration Gala. | Other Services | - | $ 10,000.00 |
| 2/3/10 - 2/8/10 | Katahara, Alvin (Director of Annual Giving, AKA) | Serve as host/escort for Duane Kurisu, auction winner (purchased Super Bowl package at the Centennial Celebration Gala). This package was sold on the basis that the trip would be escorted by the UHM Athletics Director. Alvin Katahara will be representing UHM Athletics per Jim Donovan. Travel expenses include meals, parking fee, car rental, and gratuity. | Travel | Miami, FL | $ 693.44 |
| **Fiscal Year 2011** | | | | | |
| 11/1/10 | Island Flooring Co Inc | Resurfacing gym 2 (1333 Lower Campus Rd.) floor | Repairs/Maint-Facilities | - | $ 9,500.00 |
| 4/25/11 | Society Contracting LLC | Asbestos removal and materials and labor for vinyl plank installation for 3rd floor reception area and corridor at UHM Athletics. | Other Services | - | $ 8,933.76 |
| **Fiscal Year 2012** | | | | | |
| 9/2/11 | Hawai'i Home Electronics | Payment for 3 SONY Bravia TVs for Head Coach Dana Takahara-Dias, Assistant Coach Kaulana Williams and Assistant Coaches Bridget Thompson and Mike Burger. | Expendable Furn & Fixt & Eqpt | - | $ 2,843.70 |

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**University of Hawai‘i Foundation** **Exhibit II-F**
**Other Cash Disbursements - UH Athletic Fund**
**Years Ended June 30, 2012, 2011, and 2010**

| Invoice/Travel Date(s) | Payee | Expense Description | Exp Category | Travel Destination | Amount |
|---|---|---|---|---|---|
| **Fiscal Year 2010** | | | | | |
| 7/2/09 | Glenn K. Miyataki (Consultant) | Strategic planning consultant services during July 2008-June 2009; final payment on total contract of $23,000 + tax | Other Services | - | $ 8,376.96 |
| 8/13/09 | Production Central | Airfare for Amy Hanaiali‘i's band members to perform at UH tailgate party in Las Vegas, NV on September 19, 2009. | Travel | - | $ 1,323.12 |
| 8/26/09 | Kukala Productions LLC | Voiceover services performed by Jim Leahey for 2009 UH Baseball season ticket television commercials. | Consultant Services | - | $ 3,000.00 |
| 8/31/09 | ESPN 1420 | Printing 10,000 copies of 2008-09 UHM Athletics Annual Report - 9,500 to be inserted in ESPM 1420 Magazine and mailed to UHM Athletics season ticket holders; 500 to be provided to UHM Athletics for distribution. | Training/Prof Improvement | - | $ 6,282.72 |
| 9/21/09 | MusicLand Hawaii LLC | Entertainment/performance by Amy Hanaiali‘i at the UHM Athletics/Boyd Group pre-game tailgate held at the California Hotel & Casino on September 19, 2009 in Las Vegas, NV. | Protocol | - | $ 850.00 |
| 5/5/10 | Bankers Club, The | Cocktail event held at The Bankers Club on February 18, 2010 in appreciation for assistance with the Centennial Celebration Gala. | Protocol | - | $ 2,691.51 |
| 6/9/10 | DiFebo, Matthew | Reimbursement of airfare for Matthew DiFebo (DiFebo Company, LLC) to meet with UHM Athletics and AKA and assist with ticket sales consultation. | Travel | - | $ 615.59 |
| **Fiscal Year 2011** | | | | | |
| 10/16/10 | Private Security | Field security at Nevada for football game held on October 16, 2010. Na Koa to pay 50% and UHM Athletics to pay 50%. | Other Services | - | $ 484.30 |

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**University of Hawaiʻi Foundation** **Exhibit II-F**
**Other Cash Disbursements - UH Athletic Fund**
**Years Ended June 30, 2012, 2011, and 2010**

| Invoice/Travel Date(s) | Payee | Expense Description | Exp Category | Travel Destination | Amount |
|---|---|---|---|---|---|
| 11/3/10 - 11/7/10 | Sheriff, Richard | Advance per diem for trip to accompany UH football team to game against Boise State University on November 6, 2010 to observe game operations and facilities management at Boise State for possible implementation at UH sporting event and for possible future expansion of facilities. | Travel | Boise, ID | $ 304.50 |
| 11/21/10 - 11/27/10 | Lee, Jeannie | Accompany UH Women's Volleyball team to WAC Tournament in Las Vegas, NV on November 22-24, 2010 and organize pre-game reception on November 23, 2010. Traveler took personal leave from November 25-27, 2010. Travel expenses include per diem, car rental, luggage fees, and gas. | Travel | Las Vegas, NV | $ 547.94 |
| n/a | Ronald McDonald House | Pikake table for Ronald McDonald House Charities of Hawaiʻi "Share a Night" annual gala honoring Don and Marion Murphy on November 21, 2010. | Protocol | - | $ 3,000.00 |
| 2/18/11 | Kaneohe Auto Upholstery & Glass Shop | Reupholster chairs in the Athletics Director's box at Les Murakami Stadium. | Other Services | - | $ 422.62 |
| 3/4/11 - 3/13/11 | Lee, Jeannie | Accompany Men's and Women's basketball teams to the WAC Tournament, NV on March 9-12, 2011 and to host fundraising event for the teams on March 9, 2011. Traveler took personal days on March 5-7, 2011. Travel expenses include lodging, per diem, car rental, gas, and baggage fees. | Travel | Las Vegas, NV | $ 1,109.37 |
| **Fiscal Year 2012** | | | | | |
| 9/8/11 | Oahu Publications, Inc. | Additional 16 pages included in the August 2011 AKA magazine to include UHM Athletics annual report. | Duplicating/Printing | - | $ 6,282.72 |
| 3/23/12 | DHR International Inc. | Executive search fee for women's basketball head coach position. | Consultant Services | - | $ 5,600.00 |

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**University of Hawai'i Foundation** **Exhibit II-F**
**Other Cash Disbursements - UH Athletic Fund**
**Years Ended June 30, 2012, 2011, and 2010**

| Invoice/Travel Date(s) | Payee | Expense Description | Exp Category | Travel Destination | Amount |
|---|---|---|---|---|---|
| 3/29/12 - 4/3/12 | Watanabe, Walter | Travel advance per diem (lodging & meals) to attend NCAA Final Four on March 31, 2012 and April 2, 2012 to meet with out-of-conference colleagues and peers to discuss ticket office issues, strategies, and ideas and to observe operations of a large scale event. NOTE: W. Watanabe & T. Yamamoto sharing hotel room. | Travel | New Orleans, LA | $ 992.75 |
| 3/29/12 - 4/3/12 | Watanabe, Walter | Travel reimbursement for actual lodging expenses incurred to attend NCAA Final Four on March 31, 2012 and April 2, 2012 to meet with out-of-conference colleagues and peers to discuss ticket office issues, strategies, and ideas and to observe operations of a large scale event. NOTE: W. Watanabe & T. Yamamoto sharing hotel room. | Travel | New Orleans, LA | $ 348.62 |
| 3/29/12 - 4/3/12 | Yamamoto, Troy | Travel advance per diem (lodging & meals) to attend NCAA Final Four on March 31, 2012 and April 2, 2012 to meet with out-of-conference colleagues and peers to discuss website/internet issues, strategies, and ideas and to observe operations of a large scale event. NOTE: W. Watanabe & T. Yamamoto sharing hotel room. | Travel | New Orleans, LA | $ 992.75 |
| 3/29/12 - 4/3/12 | Yamamoto, Troy | Travel reimbursement for actual lodging expenses incurred to attend NCAA Final Four on March 31, 2012 and April 2, 2012 to meet with out-of-conference colleagues and peers to discuss website/internet issues, strategies, and ideas and to observe operations of a large scale event. NOTE: W. Watanabe & T. Yamamoto sharing hotel room. | Travel | New Orleans, LA | $ 348.50 |

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**University of Hawai'i Foundation** **Exhibit II-F**
**Other Cash Disbursements - UH Athletic Fund**
**Years Ended June 30, 2012, 2011, and 2010**

| Invoice/Travel Date(s) | Payee | Expense Description | Exp Category | Travel Destination | Amount |
|---|---|---|---|---|---|
| 3/29/12 - 4/3/12 | Sheriff, Richard | Travel advance per diem (lodging & meals) to attend NCAA Final Four on March 31, 2012 and April 2, 2012 to meet with out-of-conference colleagues and peers to discuss facilities issues, strategies, and ideas and to observe operations of a large scale event. | Travel | New Orleans, LA | $ 1,612.75 |
| 3/29/12 - 4/3/12 | Sheriff, Richard | Travel reimbursement for actual lodging expenses and baggage fee incurred to attend NCAA Final Four on March 31, 2012 and April 2, 2012 to meet with out-of-conference colleagues and peers to discuss facilities issues, strategies, and ideas and to observe operations of a large scale event. | Travel | New Orleans, LA | $ 510.62 |
| 3/29/12 - 4/3/12 | McNamara, John | Travel advance per diem (lodging & meals) to attend NCAA Final Four on March 31, 2012 and April 2, 2012 to meet with out-of-conference colleagues and peers to discuss external affairs issues, strategies, and ideas and to observe operations of a large scale event. | Travel | New Orleans, LA | $ 912.75 |
| 3/29/12 - 4/3/12 | McNamara, John | Travel reimbursement for actual lodging expenses, car rental, parking, and taxi fees to attend NCAA Final Four on March 31, 2012 and April 2, 2012 to meet with out-of-conference colleagues and peers to discuss external affairs issues, strategies, and ideas and to observe operations of a large scale event. | Travel | New Orleans, LA | $ 1,323.20 |

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**University of Hawai'i Foundation** **Exhibit II-G**
**Other Cash Disbursements - LA Golf Tournament Fund**
**Years Ended June 30, 2012, 2011, and 2010**

| Invoice/Travel Date(s) | Payee | Expense Description | Exp Category | Travel Destination | Amount |
|---|---|---|---|---|---|
| **Fiscal Year 2010** | | | | | |
| 9/13/09 - 9/20/09 | Katahara, Alvin (Director of Annual Giving, AKA) | Reimbursement of travel expenses (lodging, car rental, meals, baggage fees, and parking fees) for the coordination of the LA Golf Tournament; meet with other college Athletic annual giving directors to obtain ideas, methods and campaign examples; cultivation with donors who are attending the UH vs. UNLV football game. | Travel | Walnut, CA Las Vegas, NV | $ 1,094.98 |
| 9/14/09 - 9/20/09 | Hugh Yoshida (former UHM AD) | Reimbursement of travel expenses (airfare, lodging and car rental) for Chair of the UHM Athletics Golf Tournament in LA, CA. | Travel | Los Angeles, CA | $ 846.66 |
| 9/6/09 | Royal Vista Golf Club | Green fees ($30/person + tax) for 160 golfers and dinner (~$37/person + tax) for 172 attendees for UHM Athletics Golf Tournament held at Royal Vista Golf Club in LA, CA on September 16, 2009. | Fundraising Events/Sales | - | $ 11,844.23 |
| 5/6/10 | Pacific Palms Hotel | Deposit for the 2010 LA Golf Tournament to be held at the Pacific Palms Hotel and Conference Center on September 8, 2010. | Fundraising Events/Sales | - | $ 2,000.00 |
| **Fiscal Year 2011** | | | | | |
| 9/6/10 - 9/15/10 | Hugh Yoshida (former UHM AD) | Reimbursement of travel expenses (airfare, lodging (September 6-8, 2010) and meal) for Chair of UHM Athletics Golf Tournament in LA, CA. | Travel | Los Angeles, CA | $ 782.96 |
| **Fiscal Year 2012** | | | | | |
| 9/9/11 - 9/20/11 | Lee, Jeannie | Travel advance per diem (lodging and meals) to assist with logistics and event day for the UH Athletics Golf Tournament in Los Angeles, CA on September 14, 2011. Traveler on personal leave on September 10-12, 2011 and September 16-19, 2011. | Travel | Los Angeles, CA | $ 619.50 |

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**University of Hawai'i Foundation** **Exhibit II-G**
**Other Cash Disbursements - LA Golf Tournament Fund**
**Years Ended June 30, 2012, 2011, and 2010**

| Invoice/Travel Date(s) | Payee | Expense Description | Exp Category | Travel Destination | Amount |
|---|---|---|---|---|---|
| 9/9/11 - 9/20/11 | Lee, Jeannie | Travel expenses (car rental, luggage fees, gas) to assist with logistics and event day for the UH Athletics Golf Tournament in Los Angeles, CA on September 14, 2011. Traveler on personal leave on September 10-12, 2011 and September 16-19, 2011. | Travel | Los Angeles, CA | $ 480.31 |
| 9/12/11 - 9/19/11 | Hugh Yoshida (former UHM AD) | Reimbursement of travel expenses (airfare, lodging) for Co-chair of UHM Athletics Golf Tournament in LA, CA. | Travel | Los Angeles, CA | $ 763.40 |

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**University of Hawai‘i at Mānoa Athletics** **Exhibit III-A**
**Cash Disbursements**
**Years Ended June 30, 2012 and 2011**

| Invoice / Travel Date(s) | Payee | Expense Description | Travel Destination | Check Date | Amount |
|---|---|---|---|---|---|
| 6/11/10 | Secure Technology Hawai‘i Inc | Technical review of parking pass auction system | - | 7/19/10 | $ 4,188.48 |
| 7/13/10 | Panda Group | Roundtrip football (FB) charter; Southwest Air; Las Vegas to Colorado; $710/person | - | 8/10/10 | 68,870.00 |
| 8/2/10 | Panda Group | Roundtrip airfare for USC football team; $559/person | - | 8/10/10 | 97,825.00 |
| 8/3/10 | Panda Group | FB food (December 3-4, 2010) at Outrigger Reef on the Beach Hotel; $36/average meal cost | - | 5/23/11 | 9,265.74 |
| 8/8/10 | Toshiba Financial Srvc | Copy machine rental charge | - | 11/17/10 | 1,154.80 |
| 8/10/10 | Panda Group | FB lodging for games at Army, UNLV and Colorado; September 7-18, 2010; $62 to $111 per night/double occupancy | - | 5/23/11 | 46,952.50 |
| 8/24/10 | Kaia L Parnaby (Student Athlete) | Stipend for board, Women's Softball (WSB) | - | 8/30/10 | 279.22 |
| 8/30/10 | Sodexo Inc & Affiliates | FB Training Table August 23-26, 2010, $7.29/person | - | 10/18/10 | 2,879.55 |
| 9/7/10 - 9/19/10 | Courtney Ai Tsumoto | Travel advance - accompany FB team to Army and Colorado (Tutor). 11.75 days M&IE. | West Point, NY; Las Vegas, NV; Boulder, CO | 8/24/10 | 766.75 |
| 10/7/10 - 10/13/10 | Chandra C T Kinilau | Travel advance - accompany corporate partners to FB road game. 4.25 days M&IE and baggage fees, 2.5 days personal. | San Francisco, CA | 9/24/10 | 451.75 |
| 10/23/10 | T Mobile | Cell phone bills Men's Basketball (MBB) coaches | - | 11/4/10 | 431.71 |
| 10/26/10 | Todd K Apo (Basketball Official) | Women's Basketball (WBB) referee for 3 games; November 26-28, 2010 | - | 11/18/10 | 2,250.00 |
| 11/10/10 | Paciolan Inc. | Ticket sale transaction fees for October 2010 | - | 12/9/10 | 22,455.10 |
| 11/29/10 | Mai Ayabe (Student Athlete) | Stipend for room & board WBB | - | 12/8/10 | 1,015.11 |
| 11/29/10 - 12/4/10 | David Shoji | Travel advance - NCAA Women's Volleyball (WVB) Tournament. 13 students (4.25 days per diem, lodging, ground transportation) | Seattle, WA | 11/24/10 | 11,410.00 |
| 12/5/10 | Gordon Biersch Brewery Restaurant | Dinner for FB recruits, 29 prospects | - | 1/28/11 | 1,015.00 |
| 12/6/10 | Outrigger Hotels & Resorts | Lodging for FB recruits; 15 rooms; $113/night. | - | 1/6/11 | 3,723.06 |

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**University of Hawai‘i at Mānoa Athletics** **Exhibit III-A**
**Cash Disbursements**
**Years Ended June 30, 2012 and 2011**

| Invoice / Travel Date(s) | Payee | Expense Description | Travel Destination | Check Date | Amount |
|---|---|---|---|---|---|
| 12/23/10 | Grace Pacific Roadway Solutions | Nameplates for MBB lockers | - | 1/14/11 | 339.27 |
| 12/30/10 | Kyo Ya Co Ltd Hotel Div | FB lodging at Moana Surfrider for Hawai‘i Bowl $218/night | - | 2/3/11 | 108,486.66 |
| 1/11/11 | Jeannie W J Lee | Reimbursement for office supplies for AD's office | - | 1/28/11 | 39.52 |
| 1/11/11 - 1/18/11 | Gibson Kirk Arnold | Travel advance - MBB; 16 students (7.5 days per diem, baggage fees, supplies) | Las Cruces, NM; Ruston, LA | 1/3/11 | 6,540.50 |
| 1/12/12, 1/13/12 | Stadium Authority State of HI | Stadium use charges exceeding Aloha Stadium ticket sales for November 26, 2011 & December 3, 2011 FB games | - | 2/3/12 | 82,445.56 |
| 1/22/11 | Tihati Productions Ltd | Dinner for FB recruits, parents, hosts and coaches; 30 attendees | - | 3/10/11 | 1,050.00 |
| 1/27/11 | Sam Choy's Breakfast Lunch Crab | Brunch for FB recruits; 23 prospects | - | 2/10/11 | 642.55 |
| 2/2/11 | Dave & Busters of Honolulu | Dinner for FB recruits, parents, hosts, and coaches; 25 attendees | - | 2/23/11 | 625.00 |
| 2/15/11 | Western Athletic Conference | WAC Basketball Tournament Ticket Purchase Requirement MBB & WBB | - | 3/3/11 | 55,600.00 |
| 2/18/11 | Sprint | Cell phone bills, various employees | - | 3/2/11 | 1,019.49 |
| 2/25/11 | Hawaiian Electric Co. | Electricity use for February 2011 | - | 3/8/11 | 4,361.00 |
| 3/4/11 - 3/13/11 | Walter Watanabe | Accompany MBB/WBB teams to WAC tournament for ticketing operations & meetings. 6.5 days M&IE, 3.0 personal days. | Las Vegas, NV | 5/24/11 | 426.00 |
| 3/9/11 | CollegeInsider.com | MBB College Insider (CIT) post season tournament entry fee | - | 3/9/11 | 35,000.00 |
| 3/20/11 - 3/27/11 | Neal M Iwamoto | MBB travel advance for the CIT tournament. Trip cancelled as a result of a preliminary round loss. | San Jose, CA | 3/17/11 | 420.00 |
| 3/23/11 - 3/27/11 | Carmyn Renee James | Travel advance T&F Stanford Invitational; 17 students (4.25 days per diem, lodging, ground transportation, baggage fees) | Palo Alto, CA | 3/10/11 | 11,743.25 |
| 4/5/11 | Alexander T Dunnachie (Student Athlete) | Stipend for room & board, FB | - | 4/18/11 | 1,355.02 |

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**University of Hawai‘i at Mānoa Athletics** **Exhibit III-A**
**Cash Disbursements**
**Years Ended June 30, 2012 and 2011**

| Invoice / Travel Date(s) | Payee | Expense Description | Travel Destination | Check Date | Amount |
|---|---|---|---|---|---|
| 4/7/11 - 4/10/11 | Carmyn Renee James | Travel Advance T&F UCLA Invitational. 10.5 days per diem for coach & 3.5 - 5.5 days per diem for 21 students, ground transportation, baggage fees. | Los Angeles, CA | 4/6/11 | 16,757.00 |
| 4/14/11 | Dept of Homeland Security | Processing for H-1B Initial Application for Asst WS Coach Marc Fournier | - | 4/20/11 | 1,225.00 |
| 5/16/11 | People Who Clean Hawai‘i Corp | Post baseball game custodial service for Les Murakami Stadium | - | 6/22/11 | 1,215.00 |
| 5/18/11 | Panda Group | One-way FB charter flight; Southwest Air; Oakland, CA - Lewiston, ID - Las Vegas, NV; $703/person | - | 8/1/11 | 66,125.00 |
| 5/19/11 | Robbins & Associates | Consulting & legal services re: Bolla (former coach) v. UH | - | 6/22/11 | 944.39 |
| 5/22/11 | Springhill Suites Marriott | Lodging for BB staff and players; 5 nights, $106 per night/double occupancy | - | 5/31/11 | 8,484.80 |
| 6/17/11 | Wells Fargo of California, Insurance Service | Student athlete medical insurance for August 1, 2011 to August 1, 2012. Limit of $90,000 per occurrence per student/athlete. NCAA policy covers excess. | - | 7/25/11 | 85,572.00 |
| 6/17/11 | Paciolan Inc. | Quarterly PACmail subscription fee & hosting fee | - | 11/10/11 | 1,410.75 |
| 6/21/11 | Cam Security | Video equipment | - | 7/8/11 | 2,332.98 |
| 7/11/11 | Bank of Hawai‘i | Merchant credit card fees June 2011 | - | 8/10/11 | 22,806.48 |
| 7/28/11 | Suncoast Hotel & Casino | FB UNLV game; meals & meeting rooms; average $43/meal | - | 8/23/11 | 45,440.80 |
| 8/4/11 | Sports Line | Wilson Footballs | - | 8/25/11 | 15,661.20 |
| 8/22/11 | David H Uchiyama (HTA Executive) | Reimbursement for MBB Coaches spouse airfare (allowed per employment contract) initially paid for by the payee. | - | 8/24/11 | 975.20 |
| 8/29/11 | Scott C Harding (Student Athlete) | Stipend for room & board, FB | - | 9/13/11 | 1,022.22 |
| 8/30/11 | Hyatt Regency Bellevue | FB Washington game; meals; average $58/meal | - | 9/2/11 | 33,563.42 |
| 9/19/11 | Paciolan Inc. | Quarterly maintenance fee | - | 12/14/11 | 16,121.22 |
| 9/30/11 | Leo A Rosenberg (Former Student Athlete) | Settlement, release and indemnity agreement for Men's Tennis (MT) | - | 11/2/11 | 24,332.00 |

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**University of Hawai‘i at Mānoa Athletics** **Exhibit III-A**
**Cash Disbursements**
**Years Ended June 30, 2012 and 2011**

| Invoice / Travel Date(s) | Payee | Expense Description | Travel Destination | Check Date | Amount |
|---|---|---|---|---|---|
| 9/30/11 | Sodexo Inc. | Fall FB Training Table for coaches September 23, 2011, September 26-28, 2011 | - | 4/11/12 | 619.65 |
| 10/25/11 | Panda Group | Roundtrip airfare for South Carolina St MBB team; $1,345/person | - | 12/5/11 | 32,280.00 |
| 10/27/11 | Kapolei Golf Course | Women's Golf Rainbow Wahine Invitiational fees | - | 11/4/11 | 9,899.00 |
| 10/28/11 | Panda Group | Roundtrip FB airfare for Tulane (cost covers 1/2 of team) | - | 12/6/11 | 57,450.00 |
| 10/31/11 | Panda Group | Shuttles to Aloha Stadium for 2011 home FB game from parking lots at Leeward CC and Kam Drive Inn | - | 12/2/11 | 11,854.50 |
| 11/8/11 - 11/13/11 | Bianca E O Tokumoto (Former Employee) | Travel advance - accompany FB team. 5.5 days M&IE, 3 meals for 67 students, baggage fees, game supplies. | Reno, NV | 10/31/11 | 3,214.50 |
| 12/15/11 | Western Athletic Conference | Roundtrip airfare for FB officials 2011 season | - | 1/19/12 | 37,755.82 |
| 12/16/11 | Sodexo Inc. | Refreshments for NCAA WVB Regionals VIP room | - | 2/2/12 | 13,611.27 |
| 12/18/11 | Wailea Beach Marriott Resort | Lodging for MBB | - | 1/18/12 | 1,341.73 |
| 12/29/11 | Stadium Authority State of HI | Stadium use charges exceeding Aloha Stadium ticket sales for FB November 5, 2011 & November 19, 2011 | - | 2/29/12 | 99,935.24 |
| 12/30/11 | Brian M Taniguchi (HPD Officer) | HPD Special Duty for MBB | - | 1/31/12 | 180.00 |
| 1/19/12 | Natasa Zorec (Student Athlete) | Stipend for room & board, Women's Tennis (WT) | - | 2/8/12 | 1,083.78 |
| 1/21/12 | Chart House Waikiki | Dinner for football recruits, parents, and coaches; 30 attendees | - | 2/6/12 | 1,350.00 |
| 1/28/12 | Tihati Productions Ltd | Dinner for FB recruits, parents, hosts, and coaches; 54 attendees | - | 2/29/12 | 2,376.00 |
| 2/6/12 | Pitney Bowes Reserve Account | Replenish postage meter machine | - | 2/17/12 | 8,000.00 |
| 2/13/12 | Panda Group | Ground transportation for MBB games at Montana, NMSU and LATech; Cost ranged from $913 to $1,416 per day | - | 3/17/12 | 11,581.60 |
| 2/14/12 | Cades Schutte LLP | Investigative services | - | 4/23/12 | 29,421.32 |

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**University of Hawai‘i at Mānoa Athletics** **Exhibit III-A**
**Cash Disbursements**
**Years Ended June 30, 2012 and 2011**

| Invoice / Travel Date(s) | Payee | Expense Description | Travel Destination | Check Date | Amount |
|---|---|---|---|---|---|
| 2/29/12 - 3/8/12 | Vernon K Podlewski | Travel advance Men's Volleyball (MVB); 15 students (8.25 days per diem, lodging, ground transportaton, baggage fees, game supplies.) | Los Angeles, CA; Palo Alto, CA | 2/24/12 | 18,258.85 |
| 3/5/12 | People Who Clean Hawai‘i Corp | Post baseball game custodial service for Les Murakami Stadium | - | 3/28/12 | 804.00 |
| 3/22/12 | Panda Travel Inc. | Roundtrip airfare for WSB to San Francisco; $635/person | - | 5/7/12 | 13,335.00 |
| 3/31/12 | Paciolan Inc. | Ticket sale transaction fees for Feb 2012 | - | 5/17/12 | 27,376.71 |
| 5/2/12 | Aon Risk Srve Inc of Hawai‘i | General Liability and Liquor Liability insurance for Stan Sheriff Center and Les Murakami Stadium to insure promotional events. Coverage term May 1, 2012 to May 1, 2013. | - | 5/15/12 | 21,662.00 |
| 5/2/12 - 5/21/12 | Robert L Coolen | Travel advance WSB team to Utah St, WAC Softball Tournament, & NCAA Regoinals. 20 students (11 days per diem, lodging, baggage fees, ground transportation.) | Logan, UT; Las Cruces, NM; Tucson, AZ | 4/27/12 | 39,577.50 |
| 5/16/12 | Robbins Meyer Rufo Attorneys | Consulting & legal services re: Bolla (former coach) v. UH | - | 6/22/12 | 27,635.04 |
| 5/21/12 | People Who Clean Hawai‘i Corp | Post baseball game custodial service for Les Murakami Stadium May 17-19, 2012 | - | 6/19/12 | 2,756.00 |

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**Exhibit IV-A**

University of Hawai‘i at Mānoa – Athletics Department *** For Coaches Reference

| ***Team Travel – Prior to Departure*** | | | ***Team Travel – Upon Return*** |
|---|---|---|---|
| □ 1 - Coach secures travel itinerary and quote from Panda Travel | | | □ 1 - Coaches turn in airline tickets, signature sheet of Student Athletes traveling per diem, receipts for hotels, car rentals, gas, etc. to Admin Assistant within 1 week of returning from trip. |
| □ 2 - Coach sends travel itinerary to Admin. Assistant informing them of the reason for travel and other details of the travel plans (competition dates, location, Student Athletes traveling, etc.) | | | □ 2 - Admin. Assistant creates travel completion document with all receipts and supporting documents attached |
| □ 3 - Coach submits team itinerary to Michele. / Coach submits travel squad list to Compliance / Compliance will forward approval to Michele | | | □ 3 - Admin. Assistant sends travel completion with attachments to Michele |
| □ 4 - Admin. Assistant creates a travel document for each of the travelers (staff and coaches) that includes cash advances for per diem, hotel, car rental, etc. Admin. Assistant creates requisition for airfare. | | | □ 4 - Michele reviews travel completion to ensure all expenses are accurate and allowable. Michele prints travel completion on blue paper. Michele routes travel completion back to Admin. Assistant |
| □ 5 - Admin. Assistant turns in travel document and requisition (with the air itinerary attached to each) to Tiffany. This must be turned in **at least 10 business days** before travel date | | | □ 5 - Admin. Assistant has traveler sign the travel completion and informs traveler if they will receive money from the University or owe money to the University |
| □ 6 - Tiffany reviews the travel document to ensure the team’s departure falls within our travel guidelines and that the proper people are traveling. If everything is correct, Tiffany calls Panda Travel to approve ticketing of flights. (1 day) | | | □ 6 - Traveler submits check to Michele if they owe money back to the University. |
| □ 7 - Travel document is sent back to Admin. Assistant. Admin. Assistant prints out travel document on pink paper | | | □ 7 -Admin. Assistant routes signed travel completion to Tiffany to sign (1 day). |
| □ 8 - Admin. Assistant has traveler sign the travel document | | | □ 8 - Tiffany routes travel completion to Carl or Marilyn to sign (1 day). |
| □ 9 - Admin. Assistant routes the signed travel document to Tiffany to sign (1 day) | | | □ 9 - Business Office sends the travel completion documents to the University Disbursing Office. If the traveler is owed money, the University Disbursing Office cuts check. (2 – 3 weeks) |
| □ 10 - Tiffany routes the travel document to Carl or Marilyn to sign (1 day) | | | □ 10 - Business Office receives check from the University Disbursing Office. |
| □ 11 - Business Office sends the travel document to the University Disbursing Office to get a travel advance check cut. (1 – 2 weeks) | | | □ 11 - Traveler(s) pick up travel completion check from Michele |
| □ 12 - Business Office receives travel advance check from the University Disbursing Office. | | | - |
| □ 13 - Traveler(s) pick up travel advance check from Michele. | | | - |

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| ***Recruiting Travel – Prior to Departure*** | | | ***Recruiting Travel – Upon Return*** |
|---|---|---|---|
| □ 1 - Coach gets travel itinerary and quote from Panda Travel. | | | □ 1 - Coaches turn in airline tickets, receipts for hotels, car rentals, gas, etc. to Admin Assistant within 1 week of returning from trip. |
| □ 2 - Coach gets approval from Carl or Marilyn to go recruiting. | | | □ 2 - Admin Assistant creates travel completion document with all receipts and supporting documents attached. |
| □ 3 - Coach sends travel itinerary and approval to Admin. Assistant informing them of the reason and details of the travel (tournament recruiting at, location of tournament, etc.) | | | □ 3 - Admin. Assistant sends travel completion with attachments to Michele. |
| □ 4 - Admin. Assistant creates a travel document for each of the travelers (staff and coaches) that includes cash advances for per diem, hotel, car rental, etc. Admin. Assistant creates requisition for airfare. | | | □ 4 - Michele reviews travel completion to ensure all expenses are accurate and allowable. Michele prints travel completion on blue paper. Michele routes travel completion back to Admin. Assistant |
| □ 5 - Admin. Assistant turns in travel documents and requisition (with the air itinerary attached to each) to Tiffany. **Also attached** to the travel document must be the approval from Carl or Marilyn and information on the tournament, if available. This must be turned in to Tiffany **at least 10 business days** before travel date. | | | □ 5 - Admin. Assistant has traveler sign travel completion and informs traveler if they will receive money from the University, or owes money to the University. |
| □ 6 - Tiffany reviews and approves the travel document. Tiffany calls Panda Travel to ticket air flights. (1 day) | | | □ 6 - Traveler submits check to Michele if they owe money back to the University. |
| □ 7 - Travel document is sent back to Admin. Assistant. Admin. Assistant prints out travel document on pink paper. | | | □ 7 -Admin. Assistant routes signed travel completion to Tiffany to sign (1 day). |
| □ 8 - Admin. Assistant has traveler sign the travel document. | | | □ 8 - Tiffany routes travel completion to Carl or Marilyn to sign (1 day). |
| □ 9 - Admin. Assistant routes the signed travel document to Tiffany to sign (1 day) | | | □ 9 - Business Office sends the travel completion documents to the University Disbursing Office. If the traveler is owed money, the University Disbursing Office cuts check. (2 – 3 weeks) |
| □ 10 - Tiffany routes the travel document to Carl or Marilyn to sign. Carl or Marilyn routes the travel document to the Business Office (1 day) | | | □ 10 - Business Office receives check from the University Disbursing Office. |
| □ 11 - Business Office sends the travel document to the University Disbursing Office to get a travel advance check cut. (1 – 2 weeks) | | | □ 11 - Traveler(s) pick up travel completion check from Michele |
| □ 12 - Business Office receives travel advance check from the University Disbursing Office. | | | - |
| □ 13 - Traveler(s) pick up travel advance check from Michele. | | | - |

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**University of Hawai‘i at Mānoa Athletics** **Exhibit IV-B**
**Travel Disbursements**
**Years Ended June 30, 2012, 2011, and 2010**

| | | | Travel Advance | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Travel Period** | **Traveler** | **Purpose** | **Lodging** | **Per Diem** | **Grnd Trans.** | **Other** | **Total** | **Claimed Exp.** | **Days O/S** |
| **Fiscal Year 2010** | | | | | | | | | |
| 9/9-9/20/09 | K Fujimura (Equipment Mgr) | Accompany FB team | $ 935 | $ 495 | $ - | $ 1,800 | $ 3,230 | $ 3,230 | n/a |
| 9/10-9/21/09 | J Donovan (AD) | Travel with FB team, host donors | 578 | 704 | 700 | - | 1,982 | 2,091 | n/a |
| 9/30-10/21/09 | J Nelson (Head Coach, MT) | Road matches | 2,937 | 4,916 | 920 | 1,520 | 10,293 | 13,527 | n/a |
| 9/11-9/21/09 | K Carey (Asst. Coach, WS) | Road games | 10,694 | 7,584 | 1,200 | - | 19,478 | 19,858 | n/a |
| 10/27-11/4/09 | D Shoji (Head Coach, WVB) | Road games | - | 8,001 | 1,800 | 1,080 | 10,881 | 9,417 | 70 |
| 10/29-11/4/09 | J Donovan (AD) | Meet major donor, travel w/ FB team | n/a | n/a | n/a | n/a | - | 1,179 | n/a |
| 11/15-11/26/09 | J Donovan (AD) | Accompany WBB and FB teams | 210 | 653 | 600 | - | 1,463 | 1,867 | n/a |
| 12/9-12/20/09 | D Shoji (Head Coach, WVB) | NCAA regionals | 14,135 | 6,806 | 3,000 | - | 23,941 | 26,521 | n/a |
| 1/13-1/21/10 | S Tang (Video Coordinator, MVB) | Road games | 13,200 | 4,667 | 2,500 | 500 | 20,867 | 15,511 | 34 |
| 3/18-3/28/10 | C James (Head Coach T&F) | T&F meets | 935 | 21,682 | 3,500 | 2,200 | 28,317 | 24,677 | 40 |
| 3/22-3/29/10 | M Roy (Head Coach, WWP) | Road games | 7,500 | 4,763 | 2,800 | 2,650 | 17,713 | 15,263 | 38 |
| 4/1-4/12/10 | J Andrews (Asst. Coach, Sailing) | Coed/ women's sailing competition | - | 2,880 | 750 | - | 3,630 | 4,174 | n/a |
| 4/14-4/26/10 | M Trapasso (Head Coach, BB) | Road games | - | 12,600 | 15,000 | 1,000 | 28,600 | 23,506 | 18 |
| 6/10-7/4/10 | M Moniz-Kaho‘ohanohano (Assoc. AD) | MPSF admin mtg, NCAA mtg, seminar | 400 | 497 | 290 | 579 | 1,766 | 1,547 | 11 |
| 6/11-6/28/10 | C Konishi (Assoc. Coach, BB) | Recruiting | 2,100 | 653 | 1,500 | - | 4,253 | 3,476 | 32 |
| 6/25-7/16/10 | G Arnold (Head Coach, MBB) | Recruiting | 1,785 | 934 | 3,000 | 2,300 | 8,019 | 3,187 | 395 |
| **Fiscal Year 2011** | | | | | | | | | |
| 9/6-9/19/10 | J Donovan (AD) | UH golf tourney in LA; travel with FB team | n/a | n/a | n/a | n/a | - | $ 2,432 | n/a |
| 9/7-9/19/10 | A Ginoza (Asst. Equip. Mgr.) | Accompany FB team | - | 1,190 | 2,300 | 900 | 4,390 | 4,035 | 12 |

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**University of Hawai‘i at Mānoa Athletics** **Exhibit IV-B**
**Travel Disbursements**
**Years Ended June 30, 2012, 2011, and 2010**

| | | | Travel Advance | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Travel Period** | **Traveler** | **Purpose** | **Lodging** | **Per Diem** | **Grnd Trans.** | **Other** | **Total** | **Claimed Exp.** | **Days O/S** |
| 10/19-10/26/10 | D Shoji (Head Coach, WVB) | Road games | 5,400 | 3,591 | 3,200 | - | 12,191 | 8,773 | 48 |
| 10/6-10/12/10 | J Donovan (AD) | Host donors, corp. partners; travel with FB team | n/a | n/a | n/a | n/a | - | 1,723 | n/a |
| 12/18-12/24/10 | B Tokumoto (Admin Asst for FB) | FB team per diem for Sheraton Hawai‘i Bowl | - | 29,920 | - | - | 29,920 | 25,750 | 18 |
| 2/9-2/13/11 | C James (Head Coach T&F) | T&F meet | 4,926 | 3,463 | 1,500 | 1,950 | 11,839 | 9,335 | 57 |
| 2/13-2/17/11 | W Watanabe (Ticket Manager) | To attend PACNet Conference | 357 | 320 | 300 | - | 977 | 993 | n/a |
| 2/16-2/27/11 | R Coolen (Head Coach, SB) | Road games | 16,705 | 9,180 | 6,200 | 1,900 | 33,985 | 36,091 | n/a |
| 2/20-2/27/11 | V Wales (Head Coach, Swimming) | Women's WAC swim meet | 10,050 | 6,329 | 1,237 | 2,370 | 19,986 | 6,968 | 66 |
| 2/20-2/27/11 | C Riggs (Asst. Coach, Swimming) | Men's swim road meet | 9,700 | 6,590 | 1,820 | 2,575 | 20,685 | 10,483 | 50 |
| 3/16-3/27/11 | J Hall (Assoc. Coach, MVB) | Road games | 12,000 | 6,176 | 900 | 500 | 19,576 | 22,053 | n/a |
| 4/27-5/5/11 | M Trapasso (Head Coach, BB) | Road games | - | 11,340 | 10,000 | 4,500 | 25,840 | 14,202 | 25 |
| 4/30-5/5/11 | C Clapp (Assoc. AD) | MWC joint council meeting | 1,022 | 225 | 170 | 100 | 1,517 | 1,719 | n/a |
| 5/1-5/5/11 | J Donovan (AD) | WAC, MWC, Big West Conf. mtgs | 670 | 320 | 275 | - | 1,265 | 1,393 | n/a |
| **Fiscal Year 2012** | | | | | | | | | |
| 8/2-8/11/11 | K Carey (Asst. Coach, WS) | Pre-season camp subsistence | $ - | $ 10,200 | $ - | $ - | $ 10,200 | $ 4,400 | 48 |
| 8/31-9/7/11 | K Carey (Asst. Coach, WS) | Road games | 8,705 | 5,428 | 1,200 | - | 15,333 | 12,994 | 47 |
| 9/7-9/20/11 | J Donovan (AD) | UH golf tourney in LA; travel with FB team | n/a | n/a | n/a | n/a | - | 2,866 | n/a |
| 9/28-10/2/11 | W Watanabe (Ticket Manager) | Accompany FB team | - | 196 | - | - | 196 | 196 | n/a |
| 11/10-11/13/11 | J Donovan (AD) | Accompany FB team | n/a | n/a | n/a | n/a | - | 648 | n/a |
| 12/19/11-1/7/12 | G Arnold (Head Coach, MBB) | Subsistence for team during winter break | - | 6,800 | - | - | 6,800 | 6,800 | n/a |

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**University of Hawai‘i at Mānoa Athletics** **Exhibit IV-B**
**Travel Disbursements**
**Years Ended June 30, 2012, 2011, and 2010**

| | | | Travel Advance | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Travel Period** | **Traveler** | **Purpose** | **Lodging** | **Per Diem** | **Grnd Trans.** | **Other** | **Total** | **Claimed Exp.** | **Days O/S** |
| 2/19-2/26/12 | J Buffin (Asst. Coach, Swimming) | Women's WAC championships | - | 7,112 | 2,500 | 2,400 | 12,012 | 12,089 | n/a |
| 3/5-3/11/12 | N Iwamoto (Asst. Media Relations) | MBB team WAC tournament | - | 426 | - | - | 426 | 426 | n/a |
| 3/27-4/8/12 | R Titcomb (Volunteer Coach, SB) | Road games | - | 540 | - | - | 540 | 540 | n/a |
| 3/27-4/8/12 | R Coolen (Head Coach, SB) | Road games | 17,084 | 9,180 | 5,500 | 3,000 | 34,764 | 35,887 | n/a |
| 4/18-4/29/12 | M Trapasso (Head Coach, BB) | Road games | - | 11,844 | - | 7,500 | 19,344 | 14,644 | Reported Stolen 5/21/12 |
| 4/28-5/3/12 | J Donovan (AD) | MWC joint council meeting | n/a | n/a | n/a | n/a | - | 1,994 | n/a |

Abbreviations

T&F = Track and Field
WVB = Women's Volleyball
MBB = Men's Basketball
WBB = Women's Basketball
MT = Men's Tennis
WS = Women's Soccer
WWP = Women's Water Polo
MVB = Men's Volleyball
FB = Football
SB = Softball
BB = Baseball
AD = Athletic Director
O/S = Outstanding

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**University of Hawaiʻi at Mānoa Athletics** **Exhibit VII-A**
**Ticketing Services Provided to Non-University Related Entities**
**Years Ended June 30, 2012 and 2011**

| Date | Non-University Entity | Venue | Event |
|---|---|---|---|
| **Fiscal Year 2012** | | | |
| August 25, 2011 | Hawaiʻi Bowl Foundation | Murphy's Bar & Grill | 15th Annual Pigskin Pigout Fundraiser for UHM Athletics Football |
| October 8, 2011 | Stadium Authority | Aloha Stadium | Heineken's Hottest Hawaiian Nights |
| December 4, 2011 | Hawaiʻi High School Athletic Association (HHSAA) | Stan Sheriff Center | HHSAA Cheerleading Championship |
| December 19, 2011 | Hawaiʻi Bowl Foundation | Manoa Surfrider | Hawaiʻi Bowl Event: BBQ |
| December 21, 2011 | Hawaiʻi Bowl Foundation | Royal Hawaiian | Hawaiʻi Bowl Event: Luau |
| December 22, 2011 | Hawaiʻi Bowl Foundation | Sheraton Waikiki | Hawaiʻi Bowl Event: Banquet |
| December 24, 2011 | Hawaiʻi Bowl Foundation | Aloha Stadium | Hawaiʻi Bowl |
| February 23,25, 2012 | HHSAA | Aloha Stadium | Hawaiian Islands Invitational International Soccer Tournament |
| April 14, 2012 | Hawaiʻi Community Foundation | Stan Sheriff Center | Dalai Lama Presentation: Educating the Heart |
| April 15, 2012 | Hawaiʻi Community Foundation | Stan Sheriff Center | Dalai Lama Presentation: Advancing Peace through the Power of Aloha |
| May 2-5, 2012 | HHSAA | Rainbow Wahine Softball Stadium & Pasty T. Mink Central Oahu Regional Park | Annual DataHouse/HHSAA Softball State Championships |
| May 5, 2012 | HHSAA | Stan Sheriff Center | HHSAA Judo State Championships |
| May 8-11, 2012 | HHSAA | Les Murakami Stadium, Hans L'Orange Field (Waipahu), & Iolani School | Wally Yonamine Foundation Baseball State Championships |
| June 14, 2012 | Hawaiʻi Bowl Foundation | Sheraton Waikiki | Flavors-Wine Tasting Fundraiser for the Hawaiʻi Bowl Foundation |
| **Fiscal Year 2011** | | | |
| September 30, 2010 | Hawaiʻi Bowl Foundation | Murphy's Bar and Grill | Hawaiʻi Bowl Beer Fest Benefit for Nā Koa and the Hawaiʻi Bowl Foundation |
| December 24, 2010 | Hawaiʻi Bowl Foundation | Aloha Stadium | Sheraton Hawaiʻi Bowl |
| Feb. 16-19, 2011 | HHSAA | McKinley H.S., Farrington H.S., Kaimuki H.S., Kalani H.S., & Stan Sheriff Center | Hawaiian Airlines Boys Basketball State Championships |
| April 9, 2011 | With Aloha Foundation | Pagoda | With Aloha Fundraiser for Tohoku University Hospital (Sendai, Japan) |
| April 20, 2011 | Hawaiʻi Bowl Foundation | Sheraton Waikiki | Flavors-Wine Tasting Fundraiser for the Hawaiʻi Bowl Foundation |
| May 3-6, 2012 | HHSAA | Rainbow Wahine Softball Stadium & Patsy T. Mink Central Oahu Regional Park | Annual DataHouse/HHSAA Softball State Championships |
| May 4-9, 2011 | HHSAA | Les Murakami Stadium & Hans L'Orange Field (Waipahu) | Wally Yonamine Foundation Baseball State Championships |
| May 7, 2011 | HHSAA | Stan Sheriff Center | HHSAA Judo State Championships |

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**University of Hawaiʻi at Mānoa Athletics** **Exhibit VII-B**
**Sports Camps**
**Years Ended June 30, 2012 and 2011**

| | | Receipts | | Compensation Disbursements | | | |
|---|---|---|---|---|---|---|---|
| **July 2011-June 2012** | **Camp Dates** | **Campers** | **UHF (A)** | **Coaches** | **Other (B)** | **Student Athletes** | **Total** |
| Men's Baseball | Jul, Nov, Dec | $ (76,735) | | $ 59,060 | $ 8,023 | $ 4,269 | $ 71,352 |
| Men's Basketball | June | (33,837) | (23,125) | 41,484 | 3,001 | 6,878 | 51,363 |
| Men's Football | June | (8,150) | (33,990) | 25,413 | 16,164 | - | 41,577 |
| Men's Swimming | December | (14,017) | - | 6,707 | - | - | 6,707 |
| Men's Volleyball | July | (8,800) | (22,000) | 22,504 | 2,762 | 2,179 | 27,445 |
| Cheerleading Squad | April | (390) | - | - | - | 183 | 183 |
| Women's Basketball | June | (1,550) | - | 64 | 587 | 736 | 1,387 |
| Women's Soccer | Jul, Dec, Feb, Jun | (30,395) | - | 20,525 | 1,457 | 5,051 | 27,033 |
| Women's Softball | Aug, Jun | (4,550) | - | 3,457 | - | 771 | 4,228 |
| Women's Swimming | Jul - Jun | (54,775) | - | 23,693 | 12,143 | 3,169 | 39,005 |
| Women's Tennis | Jul - Jun | (7,140) | - | 6,539 | - | - | 6,539 |
| Women's Volleyball | Jul, Jun | (68,355) | - | 55,677 | 2,094 | 5,711 | 63,482 |
| Women's Water Polo | Aug, Nov, Dec | (2,688) | - | 1,968 | - | - | 1,968 |

| | | Receipts | | Compensation Disbursements | | | |
|---|---|---|---|---|---|---|---|
| **July 2010-June 2011** | **Camp Dates** | **Campers** | **UHF (A)** | **Coaches** | **Other (B)** | **Student Athletes** | **Total** |
| Men's Baseball | Jul, Aug, Nov, Dec, Jan | $ (73,180) | $ - | $ 51,535 | $ 9,218 | $ 6,490 | $ 67,243 |
| Men's Basketball | May, Jun | (22,679) | - | 13,040 | 4,852 | 1,678 | 19,570 |
| Men's Football | Jul, Jun | (29,404) | (43,771) | 57,155 | 7,520 | 2,646 | 67,321 |
| Men's Swimming | December | (22,346) | - | 9,676 | 2,373 | - | 12,049 |
| Men's Volleyball | July | (9,770) | - | 6,385 | 1,350 | 688 | 8,423 |
| Women's Basketball | June | (10,053) | - | 3,174 | 2,866 | 1,909 | 7,949 |
| Women's Soccer | Jul, Dec, Jun | (15,423) | - | 7,228 | 2,430 | 2,837 | 12,495 |
| Women's Softball | June | (5,645) | - | 4,134 | - | 1,052 | 5,186 |
| Women's Swimming | Jul - Jun | (60,722) | - | 27,662 | 12,698 | 4,137 | 44,497 |
| Women's Tennis | Jul - Jun | (7,775) | - | 7,298 | - | - | 7,298 |
| Women's Volleyball | Jul, Jun | (65,510) | (2,500) | 50,178 | 4,343 | 7,961 | 62,482 |
| Women's Water Polo | Oct - Dec | (4,410) | - | 3,704 | - | - | 3,704 |

**Source:** Prepared based on respective sport's camp summary reports, FMIS and discussion with the Assistant Athletics Director for Business Operations.

**(A)** Cash receipts from UHF accounts were made to subsidize camp expenses as follows:

* Men's Basketball - Based on discussion with the Associate Athletics Director for Business Operations and review of the fiscal 2012 UHF general ledger, the receipt of $23,125 was made from funds donated by Hawaiʻi Medical Service Association, Chevron Products Co., and BEI Hawaiʻi.

* Men's Football - According to the Nā Koa website, the annual "Hawaii Football Camp Scholarship Dinner" is held as a fundraising event to help defray costs associated with summer football camps conducted by the Warrior Football Staff.

* Men Volleyball - According to the UHM Athletics website, an inaugural "A'o Koa Scholarship Dinner" was held on January 7, 2011 as a benefit to the men's volleyball program, which would be used to defray costs associated with the UH Warrior Volleyball Youth Summer Camps.

(**B**) "Other" compensation disbursements includes casual hires, trainers, and clerical staff.

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**University of Hawai‘i at Mānoa Athletics** **Exhibit VII-C**
**Cash Receipts**
**Years Ended June 30, 2012 and 2011**

| Payor | Cash Receipt Description | Receipt Date | Amount |
|---|---|---|---|
| University of Hawai‘i Foundation | Transfer from AKA for courtside seats | 06/07/11 | $ 120,000 |
| Under Armour | Sponsorship 2009-10 | 08/10/10 | 79,000 |
| Anheuser Busch | Platinum Sponsorship 2009-10 | 08/24/10 | 150,000 |
| Under Armour | Rights Fees 2009-10 | 08/24/10 | 130,000 |
| Pepsi Bottling Group | Pepsi Beverage Rights (receipted and allocated by Auxiliary Enterprises) | 07/02/10 | 155,250 |
| Sodexo | Sodexo Rebates (receipted and allocated by Auxiliary Enterprises) | 04/13/11 | 122,170 |
| Parking Fees | Parking Fees for WVB season tickets | 06/16/11 | 6,545 |
| Koa Kids Camp | 2010 Football Camp | 07/15/10 | 2,261 |
| Baseball Camp | 2010 Baseball Camp | 07/27/10 | 6,775 |
| University of Hawai‘i Foundation | Transfer for football camp dinner fundraiser revenue | 10/26/10 | 45,000 |
| St. Cloud State University | Womens's Swimming Xmas Forum, fees for swimming team to train | 02/02/11 | 2,349 |
| University of Hawai‘i Foundation | Transfer - waivers for strength coaches clinic | 03/15/11 | 5,025 |
| Women's Volleyball Camp | 2011 Women's Volleyball Camp | 05/04/11 | 3,680 |
| Koa Refunds | USC football game refunds (tickets, parking, premium) due to lack of reserved parking available at Aloha Stadium | 10/07/10 | (4,608) |
| Men's Basketball | Men's Basketball season ticket sales | 10/11/10 | 2,315 |
| Women's Volleyball | Women's Volleyball season ticket sales | 07/22/10 | 18,378 |
| Football | Colorado road game sales | 07/29/10 | 25,950 |
| Football | Football season ticket sales | 05/28/11 | 14,415 |
| University of Southern California (USC) | Football' tickets purchased by USC | 04/01/11 | 285,695 |
| Koa Anuenue | Men's Basketball Season Tickets for Koa Sports Packages | 06/30/11 | 193,300 |
| Aloha Stadium | Football net settlement due form Aloha Stadium for 2010 season | 02/02/11 | 72,328 |
| University of Colorado | Football road game guarantee Sept 18, 2010 | 02/23/11 | 500,000 |
| National Collegiate Athletic Association (NCAA) | NCAA Grants in Aid | 08/16/10 | 666,315 |
| National Collegiate Athletic Association | NCAA Supplemental Distribution Grants in Aid | 01/26/11 | 65,994 |

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**University of Hawai‘i at Mānoa Athletics** **Exhibit VII-C**
**Cash Receipts**
**Years Ended June 30, 2012 and 2011**

| Payor | Cash Receipt Description | Receipt Date | Amount |
|---|---|---|---|
| Western Athletic Conference (WAC) | WAC revenue distribution 2010-11 season, includes $400,000 for 2010 Hawai‘i Bowl | 06/27/11 | 1,310,302 |
| Hawai‘i High School Athletic Association (HHSAA) | Reimbursement for out-of pocket expenses for HHSAA Boy's Basketball Championship March 3-9, 2010 | 07/20/10 | 14,973 |
| Football University | Rental fee for football clinics on Ching Field and grass fiels Jan 21-23, 2011 | 01/26/11 | 9,000 |
| New Hope | Rental fee for use of SSC May 16-22, 2011 | 05/09/11 | 41,000 |
| KFVE | Sports Rights 3rd Quarter | 03/17/11 | 125,000 |
| ESPN 1420 | Radio Rights (2010) | 05/23/11 | 28,332 |
| Time Warner Cable | Pay Per View Rights 3rd Quarter | 05/23/11 | 450,000 |
| Cigna Group Insurance | Reimbursement for medical expenses for student athlete | 08/18/10 | 1,151 |
| ESPN | Stipend for Hawaiian Airlines Diamond Head Classic Dec 22-25, 2010 | 03/17/11 | 25,000 |
| University of Hawai‘i Foundation | Transfer for FY 2012 Scholarships | 02/24/12 | 1,500,000 |
| University of Hawai‘i Foundation | Transfer for summer football camp | 10/06/11 | 43,771 |
| Bank of America | MBNA royalty payment | 01/05/12 | 150,000 |
| Chevron | Team Hawai‘i Diamond Sponsor installment 1 of 2 | 11/28/11 | 100,000 |
| First Hawaiian Bank | Team Hawai‘i Platinum Sponsor installment 4 of 4 | 04/23/12 | 23,563 |
| Pepsi Bottling Group | Pepsi Beverage Rights (receipted and allocated by Auxiliary Enterprises) | 07/25/11 | 155,250 |
| Sodexo | Sodexo Rebates (receipted and allocated by Auxiliary Enterprises) | 11/23/11 | 98,434 |
| Parking Fees | Parking Fees for Men's Basketball season tickets | 10/17/11 | 6,391 |
| Women's Volleyball Camp | 2012 Women's Volleyball Camp | 05/22/12 | 20,960 |
| Swimming Camp | 2012 Swim Camp | 05/22/12 | 15,940 |
| Baseball Camp | 2011 Winter Baseball Camp | 01/05/12 | 15,500 |
| Dean Foods (Meadow Gold) | Soccer clinic payment | 02/27/12 | 10,000 |

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**University of Hawai‘i at Mānoa Athletics** **Exhibit VII-C**
**Cash Receipts**
**Years Ended June 30, 2012 and 2011**

| Payor | Cash Receipt Description | Receipt Date | Amount |
|---|---|---|---|
| Soccer Camp | 2011 Soccer Camp | 07/29/11 | 5,264 |
| Strength Clinic | Clinic for strength coaches | 01/25/12 | 2,680 |
| Football Camp | 2012 Football Camps | 06/13/12 | 2,120 |
| University of Wisconsin | Women's Swimming Xmas Forum, fees for swimming team to train | 02/24/12 | 2,020 |
| Koa Anuenue | Koa Sports Package payments for Football season tickets | 06/06/12 | 174,908 |
| Football | Football season ticket sales | 05/14/12 | 113,194 |
| Brigham Young University (BYU) | Football tickets purchased by BYU | 01/25/12 | 57,240 |
| Men's Basketball | Men's Basketball season ticket sales | 09/29/11 | 40,391 |
| Football | Foottball ticket sales for game at UNLV | 07/20/11 | 10,759 |
| Women's Volleyball | Women's Volleyball game sales | 09/22/11 | 10,276 |
| University of Washington | Football guarantee for road game on Sept 10, 2011 | 11/17/11 | 350,000 |
| Western Athletic Conference | WAC student athlete opportunity fund for summer school | 06/29/12 | 217,107 |
| FIRST (501(c)(3) designs programs to motivate young people to pursure education & career opportunities in science, technology, engineering, and math) | Reimbursement for out-of-pocket expenses for Western Region Robotics Competition at SSC March 21, 2011 | 07/08/11 | 21,656 |
| Hawaiian Airlines | Rental deposit for use of SSC Sept 24-25, 2011 | 10/05/11 | 6,000 |
| Time Warner Cable | 3rd Quarter Pay Per View Rights | 04/03/12 | 575,000 |
| ESPN 1420 | Incentives for team performances and appreances and post-season tournaments 2010-2011 season | 08/09/11 | 10,460 |
| Washington State University | Cancellation fee for Football game scheduled on November 26, 2011 | 09/28/11 | 300,000 |
| ESPN | Stipend for Hawaiian Airlines Diamond Head Classic Dec 22-25, 2011 | 01/27/12 | 25,000 |

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**University of Hawai‘i at Mānoa Athletics** **Exhibit VIII-A**
**Complimentary Season Tickets**
**Years Ended June 30, 2012, 2011, and 2010**

| Name | Sport | No. of Season Tickets | Seatblock Section | Justification |
|---|---|---|---|---|
| **Fiscal Year 2012** | | | | |
| Aloha Stadium Authority | Football | 32 | Sideline | No approval of the complimentary tickets could be provided. |
| | | 76 | Sideline | Consistent with contract between UHM Athletics and Aloha Stadium. |
| | | 8 | South Endzone | |
| Anheuser Busch Sales Of Hawai‘i | Football | 40 | Sideline | Consistent with corporate partner agreement (Diamond Level). |
| | | 6 | Sideline | Requested by Rich Miano for beverages provided at football functions at no charge (estimated value: $3,500 - $4,000). |
| Athletic Director's Office | Basketball | 14 | Lower | Tickets were used by the Athletics Director, his family, and provided for protocol and hospitality. Based on a partial listing (we were informed that the file containing receipient of tickets was misplaced) provided by the Executive Assistant to the Athletics Director, we noted individual tickets were provided to the following:<br>* Boyd Group - 12<br>* Stuart Chang - 4<br>* Norman Santos - 2<br>* John Foy - 4<br>* Clyde Umaki - 4<br>* Mitch Kaaialii - 26<br>* Mark Grand - 6<br>* Henry Katsuda - 4<br>* Akinaka & Associates - 4<br>* Lissa Guild - 4<br>* Wes Kimura - 4<br>* Janet Judge - 1<br>* Kehau Marzan - 2<br>* Aaron Mandich - 2<br>* Ned Nomura - 4<br>* Marc Fournier - 2<br>* Help, Understanding, & Group Support (HUGS) - 10<br>* Daniel Dae Kim - 5<br>* Norm Chow - 3 |
| | | 2 | Lower | Season tickets for Ryan Akamine, University General Counsel's Office. |
| COX Radio | Basketball | 40 | Upper | Radio trade to promote UH events. |
| Football Player 96 | Football | 4 | Sideline | Season tickets for football player. |
| Estermann, David | Football | 2 | Sideline | Season tickets for AKA employee. |

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**University of Hawai‘i at Mānoa Athletics** **Exhibit VIII-A**
**Complimentary Season Tickets**
**Years Ended June 30, 2012, 2011, and 2010**

| Name | Sport | No. of Season Tickets | Seatblock Section | Justification |
|---|---|---|---|---|
| Honolulu Star-Advertiser | Football | 24 | Sideline | In accordance with corporate partner agreement (Diamond Level). |
| | | 20 | South Endzone | Consistent with the terms of the promotional agreement. According to the agreement, the Honolulu Star-Advertiser is provided the rights to produce the "official" football game programs and roster sheets for all sports during the 2011-12 seasons and sell advertising. 10% of total gross advertising revenue is provided to UHM Athletics and 3 pages of free publication for University messages and/or promotion information may be included in each publication. |
| Inouchi, Derek | Women's Volleyball | 2 | Upper | Season tickets for UHM Athletics employee. |
| Kagawa, Robert | Women's Basketball | 4 | Lower | Requested by Dr. Gale Prentiss (Team Physician) for Robert Kagawa (volunteer physician). |
| Kekaula, Robert K | Football | 4 | Sideline | Requested by Derek Inouchi (Director of Media Relations) the Sports Director for KITV and football play-by-play announcer. |
| Motooka, Brad | Volleyball | 2 | Lower | No approval of the complimentary tickets could be provided. |
| Panda Travel | Football | 10 | Sideline | Requested by Jeannie Lee (Exec. Asst. to Athletics Director) for cultivation to a large supporter/donor of UHM Athletics. |
| Royal Hawaiian Golf Club | Women's Volleyball | 4 | Upper | Requested by Ronn Miyashiro (Golf Coach) for the use of the golf course at no charge (estimated value = $12,960). |
| Schmidt, Dan | Baseball | 2 | Lower/Loge | Requested by Derek Inouchi (Director of Media Relations) for General Manager of the television rightsholder. |
| Schmidt, Dan (Oceanic Time Warner) | Baseball | 60 | Lower/Loge | Consistent with the television rights agreement. |
| | | 10 | Lower/Loge | |
| | | 50 | Upper | |
| **Fiscal Year 2011** | | | | |
| Chevron | Football | 12 | North Endzone | Part of their Platinum sponsorship package for Chevron's staff volunteering at the Family Fun Zone prior to all home football games. |
| | | 10 | Sideline | Consistent with corporate partner agreement (Diamond Level). |
| | | 12 | Sideline | Requested by Greg McMackin for fundraising and donations. |
| Dias, Clifford | Women's Volleyball | 2 | Lower | Season tickets for Regent. |
| Enterprise Holdings Inc. | Volleyball | 4 | Lower | Courtesy Car Program sponsor for Basketball Coach Benjy Taylor. |

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**University of Hawai‘i at Mānoa Athletics** **Exhibit VIII-A**
**Complimentary Season Tickets**
**Years Ended June 30, 2012, 2011, and 2010**

| Name | Sport | No. of Season Tickets | Seatblock Section | Justification |
|---|---|---|---|---|
| Farmers Ins. Hawaii | Women's Volleyball | 6 | Lower | Consistent with corporate partner agreement (Platinum Level). |
| | | 4 | Upper | |
| Honolulu Star-Advertiser | Volleyball | 10 | Lower | Consistent with corporate partner agreement (Platinum Level). |
| | | 14 | Upper | Consistent with the "bowtime program" agreement. |
| Abe, Curtis (Iolani School) | Women's Basketball | 4 | Lower | Requested by Gwen Nakamura (Assistant Band Director) for C. Abe arranging music at no charge (estimated value = $1,000). |
| McNamara, John | Football | 2 | Sideline | Season tickets for UHM Athletics employee. |
| Outrigger Hotels | Basketball | 16 | Lower | Consistent with corporate partner agreement (Platinum Level). |
| | | 8 | Upper | |
| Sodexo | Football | 6 | Sideline | Requested by Derek Inouchi (Director of Media Relations) for catering services at no charge (estimated value = $8,100). |
| | | 4 | Sideline | Consistent with corporate partner agreement (Ohana Level). |
| Standard Parking | Basketball | 4 | Lower | Requested by Barbara Omoto (Men's Basketball Secretary) for 2 parking passes to any Standard Parking lot in the State of Hawai‘i (estimated value = $3,000). |
| University General Counsel | Baseball | 2 | Lower/Loge | Requested by Jeannie Lee (Exec Assist to Athletics Director) for protocol. |

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**University of Hawai‘i at Mānoa Athletics** **Exhibit VIII-A**
**Complimentary Season Tickets**
**Years Ended June 30, 2012, 2011, and 2010**

| Name | Sport | No. of Season Tickets | Seatblock Section | Justification |
|---|---|---|---|---|
| **Fiscal Year 2010** | | | | |
| Athletic Director's Office | Football | 16 | Sideline | Tickets for were used by the Athletics Director, his family, and provided for protocol and hospitality. Based on a listing provided by the Executive Assistant to the Athletics Director, we noted individual tickets were provided to the following:<br>* Mike & Sandy Irish - 2<br>* George Irion - 4<br>* Eddie Flores - 5<br>* Gary Yoshioka - 4<br>* Eugene & Lori Tokuhama - 2<br>* Frank & Debbie Manuma - 2<br>* Athletics Director's guest - 3<br>* Randy Kop - 5<br>* Melissa Pavlicek - 1<br>* Steve, Charla, & Christopher Teves - 3<br>* Mark Pillar - 2<br>* Mike Cusato - 2<br>* Glenn Goya - 2<br>* Denise Takashima - 4<br>* Bonnie Holmbeck - 5<br>* Mark Troedson - 4<br>* Gil Tam (Waimana Enterprises) - 7<br>* Dennis O'Keefe - 3<br>* Jim Fulton - 2<br>* Jennifer Rose - 4<br>* Mark Troedson - 2<br>* Debbie Lee Soon - 4<br>* David Uchiyama - 4<br>* Mei Jeanne Wagner - 4<br>* Bill Smith (Vacations Hawaii) - 8<br>* Mom Awana<br>* Summer Keliipoo<br>* Alison Ohama - 4<br>* Steve Johnson - 2<br>* Ralph Sing Chow - 4<br>* Kenneth Stephany - 4<br>* Mayor Carvalho - 4<br>* Jim Haugh - 4<br>* Boyd Group Mahalo Party - 4 |
| | | 2 | Sideline | Season tickets for Ryan Akamine, University General Counsel's Office. |
| Ching, Shawn | Volleyball | 2 | Upper | No approval of the complimentary tickets could be provided. |

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**University of Hawai‘i at Mānoa Athletics** **Exhibit VIII-A**
**Complimentary Season Tickets**
**Years Ended June 30, 2012, 2011, and 2010**

| Name | Sport | No. of Season Tickets | Seatblock Section | Justification |
|---|---|---|---|---|
| ENOA Corporation | Football | 14 | Sideline | Consistent with 2009-10 trade agreement for small team shuttle service between UH and Honolulu International Airport. |
| First Hawaiian Bank | Women's Basketball | 10 | Lower | Consistent with corporate partner agreement (Platinum Level). |
| Jack In The Box | Women's Volleyball | 6 | Lower | Consistent with corporate partner agreement (Platinum Level). |
| | | 4 | Upper | |
| KFVE-TV | Football | 120 | Sideline | Consistent with the television rights agreement. |
| Servco Pacific Inc. | Basketball | 4 | Upper | Consistent with corporate partner agreement (Kula Level). |
| | | 20 | Lower | Courtesy Car Program sponsor for Jim Donovan, Chris Tormey, Charlie Wade, Kari Ambrozich & another coach. |
| Shito, Gavin | Baseball | 2 | Lower/Loge | Season tickets for UHM Athletics employee. |

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