

State of Washington
 Status of Audit Resolution
 December 2019

Bellevue College

Agency 627

Audit Report	Finding Number	Fraud Finding and Resolution	
1022530	001	<p>Finding:</p> <p>Fraud Amount:</p> <p>Amount to be Recovered:</p> <p>Recovery to date:</p> <p>Resolution /Status:</p> <p>Personnel Action Taken:</p> <p>Criminal Action Taken:</p> <p>Agency Contact:</p>	<p>The Bellevue College did not have adequate internal controls to safeguard public resources, resulting in a loss of \$22,518 of small assets between January 1, 2012, and November 1, 2016.</p> <p>\$22,518</p> <p>\$24,700</p> <p>\$0</p> <p>The State Ethics Board conducted an investigation and concluded that the former Public Safety Director improperly used his position as Director to access property and resources of the College as well as by using employee time for private benefit or gain.</p> <p>To address the audit recommendations, the College implemented the following procedures to improve internal controls:</p> <ul style="list-style-type: none"> • Conduct annual asset reviews of all department inventories. • Establish purchase card controls with merchant category code (MCC) restrictions that prohibit purchases considered not normal or customary for the college. Exceptions to the MCC code restrictions require purchasing approval in advance. • Require purchasing department staff to review purchases prior to fulfillment. • Require reporting loss of public funds immediately in accordance with state law. <p>The employee resigned in November 2016.</p> <p>The College reported this case to the Bellevue Police Department, but no charges were filed.</p> <p>James A Craswell Interim Executive Director of Finance 3000 Landerholm Circle SE Bellevue, WA 98007 (425) 564-4250 James.craswell@bellevuecollege.edu</p>