

**State of Washington - Office of Financial Management  
 Status of Audit Resolution  
 December 2020**

**Walla Walla Community College**

**Agency 683**

| <b>Audit Report</b> | <b>Finding Number</b> | <b>Finding and Resolution</b>  |   |
|---------------------|-----------------------|--|---|
| 1025029             | 001                   | <p>Finding:</p> <p>Fraud Amount: \$6,977</p> <p>Amount to be Recovered: \$10,627</p> <p>Recovery to date: \$9,305</p> <p>Resolution /Status:</p> | <p>The College did not have adequate internal controls to safeguard public resources, resulting in misappropriation of public funds by a college staff between July 2018 and May 2019.</p> <p>The College concurs with the finding.</p> <p>In response to the audit recommendations, the College will strengthen internal controls in the following areas:</p> <p><u>Procurement card purchases</u></p> <ul style="list-style-type: none"> <li>Require college staff to provide adequate supporting documentation for procurement card purchases.</li> <li>In the event that a receipt is lost, the cardholder is responsible for obtaining a duplicate receipt from the vendor.</li> <li>The accounts payable supervisor will monitor lost receipt forms and ensure duplicate receipts are obtained as required.</li> </ul> <p><u>Student meal funds</u></p> <ul style="list-style-type: none"> <li>Require students who receive meal allowance to provide student identification number and sign for cash received.</li> <li>Require group meals be planned, noted on the travel authorization form, and purchased on the College procurement card. Copies of receipts must be placed with the post-trip travel report, along with the student signature list, to document the total meal costs for the trip.</li> <li>Return cash from unclaimed meal allowances with travel reports promptly to Business Services.</li> </ul> <p><u>Receipt of rental revenues</u></p> <ul style="list-style-type: none"> <li>Begin to use multi-part numbered receipt booklets to document the external revenues received for stall rental and camping fees, along with description of the form of payments.</li> <li>The College will reconcile the stall rental and camping fee revenues with the vendor invoice.</li> </ul> <p>Personnel Action Taken: In August 2019, the employee signed a restitution agreement to repay the misappropriated funds. The employee resigned as of December 2019.</p> |

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| 1025029             | 001<br>(cont'd)       | Criminal<br>Action Taken:     | The State Auditor's Office will refer this case to the Walla Walla County Prosecuting Attorney's Office for any further action it deems necessary.<br><br>Agency Contact: Sue Willis<br>Executive Director of Budget & Finance<br>500 Tausick Way,<br>Walla Walla, WA.99362<br>(509) 527-4201<br><a href="mailto:sue.willis@wwcc.edu">sue.willis@wwcc.edu</a> |