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**Western Washington University (WWU)**

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**Agency: 380**

**Audit Report:** 2004 Individual Audit Report

**Finding Number:** 6457-01

**Finding:** Western Washington University does not have adequate controls over cash handling, inventories and revenues.

**Resolution:** The University approved cash handling policies and procedures in August 2005. The University has since been conducting meetings with cash handling departments throughout the University to review cash handling processes and provide guidance in complying with the policies. These meetings are the starting point of a cash handling training program, and the University expects to have this review process completed by January 2006.

An on-going training program will include a component to address front-line cash handling employees, and is expected to be in place by the end of Fiscal Year 2006. A second component will provide a continuing forum with meetings held annually or semi-annually for cash handling supervisors and managers to discuss issues and concerns. The University anticipates the second component will also be in place by the end of Fiscal Year 2006.

After widespread review by the University's Officers, Directors, and Deans, the University is in the final stage of adopting the policy "Authorizing and Defining the Responsibilities of Financial Managers." This policy clarifies the role of University Financial Managers to review and monitor financial activity occurring in their departments. The University expects final approval of this policy to occur by January 2006.

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