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**Western Washington University (WWU)**

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**Agency: 380**

**Audit Report:** 6540

**Finding Number:** 001

**Finding:** Western Washington University's Box Office does not have sufficient controls in place to ensure funds received are safeguarded, reconciled and all discrepancies are tracked and reviewed in a timely manner.

**Resolution:** The University moved the reporting of the Box Office operations under the Business and Financial Affairs division and new cash handling procedures were implemented. These procedures ensure that the funds are safeguarded and reconciled.

**Agency Contact:** Terry Ely  
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**Western Washington University (WWU)**

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**Agency: 380**

**Audit Report:** 6540

**Finding Number:** 002

**Finding:** Public funds were misappropriated from the Cashier's Office at Western Washington University.

**Resolution:** Finding of fraud. Refer to page 110.

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**Western Washington University (WWU)**

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**Agency: 380**

**Audit Report:** 6540

**Finding Number:** 003

**Finding:** Public funds were misappropriated from Campus Police at Western Washington University.

**Resolution:** Finding of fraud. Refer to page 111.