

Status of Resolution of Reported Frauds

December 2006

Western Washington University (WWU)

Agency: 380

Audit Report: 6540

Finding Number: 002

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

Fraud Amount: \$117,727.05

Recovery to Date: \$110,823.46

Resolution/Status: New cash handling procedures were implemented during Fiscal Year 2006, and a new cash supervisor was hired in April 2006.

Criminal Action Taken: In January 2006, the University referred this matter to the Whatcom County Prosecuting Attorney and charges were filed against the former employee in April 2006. She was scheduled to appear in court on August 14, 2006. The former employee requested an extension for her court appearance in order to gather funds to make restitution to the University.

Personnel Action Taken: The employee was terminated by the University.

Amount to be Recovered: An insurance settlement in the amount of \$110,000 was approved by the State Auditor and the Attorney General in May 2006. The University was reimbursed \$110,823.46 by its insurance company on June 5, 2006.

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Status of Resolution of Reported Frauds

December 2006

Western Washington University (WWU)

Agency: 380

Audit Report: 6540

Finding Number: 003

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

Fraud Amount: \$3,018.00

Recovery to Date: \$3,018.00

Resolution/Status: New procedures have been implemented to ensure that time reporting is appropriately approved by management.

Criminal Action Taken: The University referred this matter to the Whatcom County Prosecuting Attorney in February 2006 and formal charges were filed during May 2006.

Personnel Action Taken: The employee had resigned from his position prior to completing the false timesheets.

Amount to be Recovered: The funds were repaid by the former employee in full by May 30, 2006.

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