
University of Washington (UW)

Agency: 360

Audit Report: 2007 F

Finding Number: 005

Finding: The University of Washington's internal controls were inadequate to ensure compliance with requirements of its Gaining Early Awareness and Readiness for Undergraduate Programs Grant.

Resolution: The grant noted in the finding has expired and, therefore, has no remaining activities. However, for other related programs, controls have been strengthened to ensure sufficient evidence of subrecipient monitoring is retained. Written program activity monitoring reports are now maintained.

In addition, the University has ensured that the reporting methodology is documented so that, in the event of employee turnover, the reporting process can be replicated.

Agency Contact: Jeff Follman
University of Washington
Box 351120
Seattle WA 98195-1120
(206) 543-3708
jfollman@u.washington.edu

University of Washington (UW)

Agency: 360

Audit Report: 6720

Finding Number: 001

Finding: The University lacks adequate control activities over cash handling at decentralized locations.

Resolution: The University determined that areas collecting the vast majority of the cash, including the main cashiering office of the University Medical Center, are staffed with experienced and knowledgeable staff whose main duties are billing and cash collection. Controls in those areas are strong. However, the units which receive and are responsible for managing limited amounts of cash may not have the strongest controls in place, as indicated by this finding.

The University recently consolidated all of its cash handling procedures, including additional guidance on departmental internal control considerations, into a single website. This website has been circulated throughout the University community. The University offers a cash handling class three times a year, which now uses that consolidated website as a basis. Part of that class focuses particularly on issues that have been noted in various audits in the past and how controls and procedures can be improved to avoid the issues noted in this audit going forward.

The second phase of the University's cash handling improvement process involves offering the class on a more regular basis, as well as on a targeted basis for specific departments upon request.

Agency Contact: Jeff Follman
University of Washington
Box 351120
Seattle WA 98195-1120
(206) 543-3708
jfolman@u.washington.edu