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**University of Washington (UW)**

**Agency: 360**

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**Audit Report:** 1000473

**Finding Number:** 001

**Finding:** The University of Washington lacks adequate controls to safeguard and account for small and attractive equipment.

**Resolution:** Subsequent to the audit, the University performed a risk assessment on equipment between \$300 and \$2,000 and determined that, from a cost-benefit perspective, the University's small and attractive equipment items will continue to be limited to only weapons. This is consistent with the University's long-standing policy. The University will review this decision when it updates its risk assessment every three years.

University policy and controls have been in place over small and attractive assets (other than weapons) for many years. Specifically, University policy:

- Recommends that items of a sensitive nature other than weapons and firearms "be internally inventoried, inscribed or marked with indelible ink as property of the University of Washington, or affixed with a barcoded noninventorial tag."
- Requires any theft be reported immediately to the University Police or, if off campus, to the nearest police station. In addition, documentation is required for lost or stolen equipment, including proper departmental authorization, police case number (for stolen equipment), date, and circumstance of loss or theft. Where pertinent, federal agencies are also to be informed with a statement concerning when the item was last seen.

That said, in response to the issues noted related to firearms inventory in the University Police Department, the University refined its policies to protect its assets from loss or misuse. Departmental inventory contacts are trained on the procedures prior to obtaining access to the University's asset tracking system. However, because the University Police Department keeps a separate log of firearms, the University's trained inventory contact does not always receive location and custodian changes in a timely manner.

To address this situation, the University's central Equipment Inventory Office worked with the Police Department to make sure its workflow and controls are consistent with applicable policies, facilitating timely update to the asset tracking system and adequate backup when unexpected personnel absences occur. The Police Department circulated an internal memo for review and employee signature that described the issues that came up during the audit and re-emphasized the importance of following those established policies.

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**University of Washington (UW)**

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**Audit Report:** 2008 F

**Finding Number:** 037

**Finding:** The University of Washington was reimbursed by its Vision Research Program for unallowable charges.

**Resolution:** The University augmented existing internal controls in the Animal Care and Use Program in the areas of increased communication, training, and monitoring; development of guidelines; and revisions to forms and standard operating procedures to prevent unauthorized procedures from being paid for with grant funds.

The University resolved all compliance issues related to this condition with the National Institutes of Health Office of Laboratory Animal Welfare. The total amount refunded and to be refunded for unallowable charges is \$20,783.

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