

Status of Audit Resolution

December 2009

Seattle Community Colleges - District 6 (SCCD-6)

Agency: 670

Audit Report: 1000493

Finding Number: 001

Finding: Seattle Community Colleges' internal controls over payroll at the Maritime Academy were inadequate.

Resolution: In order to prevent a similar situation from occurring in the future, the District's payroll department runs a "multiple jobs" report just after the start of each quarter showing which employees are working more than 133%. This percentage was chosen because it will include full-time faculty members who are teaching an additional class (one class = 33% of a load). These reports are then sent to the vice president of instruction (VPI) at each college asking if the workload indicated on the report is legitimate and whether there is a timeframe conflict. The VPIs confirm that they reviewed the list and addressed any concerns if there are any noted.

With respect to the specific situation identified in the finding, a repayment agreement was signed by both parties in October 2009. The individual will be making annual payments of \$2,000 for the next three years. Per RCW 43.09.330, both the Attorney General's Office and State Auditor's Office were involved in reaching this loss settlement.

Additionally, on October 3, 2008, an ethics complaint was filed with the Executive Ethics Board. The District provided to the Executive Ethics Board a file containing numerous email communications between the individual and a third party, showing that the individual used state resources and work time for personal gain. As of November 11, 2009, the District has yet to hear from the Executive Ethics Board regarding this complaint.

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