

Status of Resolution of Reported Frauds

December 2009

Tacoma Community College (TCC)

Agency: 678

Audit Report: 1000073

Finding Number: 001

Finding: Public funds were misappropriated at Tacoma Community College and food service records falsified in an attempt to conceal the losses.

Fraud Amount: \$14,588

Recovery to Date: \$0

Resolution/Status: The College changed its management structure for the food service operation and established internal controls including monitoring and oversight over cash handling. Specifically, the College instituted cash handling procedures for both the cashiers and their managers. The procedures list daily requirements for cash control as well as specific actions that are prohibited. Each food service cashier and manager is required to sign a copy of the procedures, acknowledging that they have read and understand the cash handling procedure.

Criminal Action Taken: The College filed a police report with Tacoma Police Department regarding the theft. The case number is 082800557. The case is in active investigation status.

Personnel Action Taken: The employee who misappropriated the funds and falsified records resigned her position. In her resignation, she stated her intention to make restitution for her actions.

Amount to be Recovered: \$29,123 (\$14,588 plus \$14,535 in related audit costs). This is the recommendation that will be submitted by the District Attorney during the penalty phase of the investigation/prosecution.

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