Washington
State Auditor's Office
Team Higher Education

Higher Education Audit Guide

HIGHER EDUCATION AUDIT GUIDE

Purpose

The purpose of the SAO Higher Education Audit Guide is to provide uniformity to our higher education audits.

Background

The audit manual contains audit information pertaining to public colleges and universities in the state and is available to all examiners auditing higher education institutions.

Revisions and Maintenance

Revisions and maintenance of the HE Audit Guide are coordinated through Team HE. Examiners should be alert to changes that impact higher education audits and forward any recommendations or information to Team HE. This manual is updated at least annually.

Additional Audit Material

Examiners auditing colleges or universities should use this guide as a reference throughout the audit. Additional audit references for higher education are:

AICPA College and University Audit Guide (May 1, 1993)

NACUBO Financial Accounting and Reporting Manual

College and University Business Administration (CUBA), 1992

SAO AGAP

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1995 Audit Requirements

Required Elements:

Single Audit Requirements:

- Student Financial Aid for colleges identified in the Statewide SFA Plan (See SFA Plan at C.3 for specific instructions on compliance areas within SFA which are required to be tested and those which should not be tested)
- Test of Specific Requirements for the Basic Energy Sciences Program (CFDA #81.049) at the University of Washington and Washington State University
- Test of General Requirements at the University of Washington
- Evaluation of controls over federal compliance assertions for systems material to the processing of major federal assistance program transactions for UW, WSU and colleges identified in the Statewide SFA Plan
- Resolve prior year reportable conditions

State Compliance Requirements:

- Cellular Telephones (HE-AP-346)
- Whistleblower Program (HE-AP-344)
- Initiative 601 (Audit program to be distributed)
- Salary Lid (HE-AP-336)
- Fiscal Management (Audit program to be distributed)
- Testing of the accuracy of the Schedule of Federal Assistance provided by the college to the Office of Financial Management for schools selected for student financial aid testing in the Statewide SFA Plan
- Athletic Department (Preferred Seating Programs, Coaching Contracts, Sports Camps, Coach Car Programs) (HE-AP-356)

State Comprehensive Annual Financial Report:

- For the UW, WSU, EWU, and WWU only, test material AFRS financial balances, placing as much reliance as possible upon the independent audit of the university's NACUBO financial statements.

Do Not Perform the Following Tests at Individual Colleges & Universities:

For purposes of Single Audit Requirements:

- Do not test Student Financial Aid programs for colleges not identified in the Statewide SFA Plan
- Do not test Civil Rights Requirements except to verify facilities financed by Federal funds are located in a nondiscriminatory manner. All other testing is to be performed by Team SA.
- Do not test Davis-Bacon Act Requirements. Any testing to be performed will be performed by Team TR at the Department of Transportation.

Optional Elements:

General Compliance:

- Non-Major Federal Program Reviews and Review of Major Federal Progams not required by the audit coordinator
- Non-Federal Grant and Contract Reviews
- Test of Federal General Requirements determined to be at risk
- Departmental Reviews
- Areas listed on the Legal Compliance Cycle in the HE Audit Guide, but not identified above as required.
- Test of key controls ov**eompliance** assertions for financial systems
- Test of key controls ov**eompliance** assertions for EDP systems

HIGHER EDUCATION AUDITS
1995 DEVELOPMENTS & AUDIT ISSUES
FOUR YEAR COLLEGES & UNIVERSITIES

Washington colleges and universities are currently dealing with the impact of budget cuts which may affect both instruction and administrative operations. In addition, some of the following developments may require additional administrative time and effort during the year.

DEVELOPMENTS

OMB CIRCULAR A-21

Office of Management and Budget (OMB) Circular A-21 (Cost Principles for Educational Institutions) was recently revised and is effective July 1, 1994. The revised Circular A-21 is intended to strengthen stewardship, promote greater standardization and simplify the indirect costs system.

The revised Circular extends the 26% cap on the administrative cost component of indirect costs to include the Student Administration and Services cost category. Generally, it also prohibits the charging of clerical and administrative salaries as a direct charge to sponsored programs. Coupled with the combining of sponsored research and institutional research under organized research, these actions will reduce the federal reimbursement of indirect costs associated with federal programs. This provides an incentive for agencies to move administrative costs to cost pools that are not under the cap, to cost centers that will improperly recharge these costs as allowable services, or to improperly direct charge these costs.

Note: It is appropriate for the administrative costs of a cost center to be factored into the rates charged for technical services provided by that cost center. It is not appropriate for the rates to be loaded with other administrative costs or to be constructed in such a way as to pass on administrative costs subject to the cap or other limitations on clerical and administrative costs.

NSF and NIH have both issued guidelines which allow colleges and universities to use their rebudgeting authority to direct charge administrative and clerical salaries not included in the original grant proposal. However, these costs must still meet the conditions in OMB Circular A-21 for direct charging administrative and clerical salaries.

OMB CIRCULAR A-110

OMB Circular A-110 was revised recently and is effective as soon as adopted in codified form by each federal agency. It includes the following new or amended provisions:

1. Agencies must deposit federal funds into interest bearing accounts. Interest earnings above $250 must be remitted to the federal government.

2. The threshold for the federal government's right to restrict fund transfers between direct cost categories was raised from 5% to 10% of the total budget.

3. Agencies must have written procurement procedures containing certain minimum requirements and a written code of conduct covering employees involved in the award and administration of contracts.

4. The small purchase threshold for noncompetitive bids was raised from $10,000 to $25,000.

5. The threshold for defining tangible nonexpendable personal property was raised from $300 to $5,000, but will not become effective until also incorporated into the provisions of OMB Circular A-21. Recipients may establish lower limits consistent with their internal policies.

6. Agencies should have appropriate procedures in place "to avoid purchasing unnecessary items".

See the revised OMB Circular A-110 for further details.

INTERNAL REVENUE SERVICE

The Internal Revenue Service is performing coordinated audits of large universities nationwide. Potential reviews include unrelated business income taxes and arrangements with employees including employee vs. contractor. The University of Michigan was hit with a $7.7 million tax bill for unrelated business income taxes on the operation of its golf courses, recreational facilities, computing centers, and stores that sell souvenirs and clothing. The University of Wisconsin was hit with an $81 million tax bill for amounts that should have been withheld from payments made to research assistants. Since colleges and universities generally do things the same nationwide, the potential for large tax bills at public institutions in this state is great unless the IRS is overruled in federal tax court.

The IRS has filed notice that it intends to perform a compliance check on Washington State agencies, including colleges and universities. This review will focus on various information return reporting, education on the proper classification of workers, and various other reporting problems such as expense reimbursements. The IRS has attended both the two year and the four year BAR meetings to discuss this with higher education controllers.

TITLE IV RECERTIFICATION

The Department of Education is required to recertify all colleges and universities for eligibility to receive Title IV student financial aid funding. This recertification will take place over the next three years and will include the completion of an extensive application by the college. To be recertified the college must demonstrate financial responsibility under the provisions of 34 CFR § 668.15. We have received assurances from the Department of Education that the provisions of this statute are met in full by providing a single copy of the state's single audit report to the Department of Education together with a list of the colleges and universities covered by the report. A copy of the memo signed by the Department official can be found at C.3.e.

AFFILIATED ORGANIZATIONS

GASB recently issued an exposure draft on affiliated organizations. The proposed Statement provides that organizations meeting the following criteria qualify as affiliated organizations:

(1) The organization is legally separate, a majority of its governing board is not appointed by the financial reporting entity, and it is fiscally independent of the financial reporting entity.

(2) Affiliation with the financial reporting entity is set forth in the organization's articles of incorporation.

(3) Affiliation with the financial reporting entity is set forth in the organization's application to the IRS for exemption from payment of federal income taxes.

Affiliated organizations are to be reported as a component unit of the primary government if the primary government has the ability to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

It is believed that college and university foundations meet this criteria. The proposed Statement will be effective for the 1996-97 fiscal year.

FINANCIAL REPORTING MODEL

GASB recently issued an Invitation to Comment, College and University Financial Reporting Model (the ITC). Such a model would govern the future external financial reporting requirements of colleges and universities.

The ITC presents three alternative models of general purpose financial statement packages for public colleges and universities.

COST ACCOUNTING STANDARDS

The Cost Accounting Standards Board (CASB) has published final regulations on cost accounting standards for educational institutions receiving a negotiated federal contract or subcontract award in excess of $500,000. The regulations became effective on January 9, 1995.

These requirements are among a series of actions the government initiated to respond to alleged improper allocations of indirect costs to federal research programs. The regulations establish four specific cost accounting standards for educational institutions:

- Consistency in estimating, accumulating and reporting costs
- Consistency in allocating costs incurred for the same purpose
- Accounting for unallowable costs
- Cost accounting period

These requirements have also been rolled forward into a proposed revision of OMB Circular A-21 which would apply to all federal assistance regardless of the award amount.

In addition to the four standards, the CASB and the proposed revision of OMB Circular A-21 require educational institutions to file a disclosure statement regarding the organization's cost accounting practices. However, generally the disclosure statement is only required of the University of Washington and Washington State University before they receive a CAS-covered contract or subcontract in excess of $500,000 subsequent to January 1, 1996.

LEGAL ISSUES

INVESTMENTS

Concerns have been raised about the nature and legal authority for investments by colleges & universities. Existing advice from the Attorney General's Office states that it is appropriate for colleges and universities to invest college donated funds in any prudent investment, including private stocks and bonds. However, questions remain regarding the authority for investment of other college funds. One such question involves Higher Education Coordinating Board (HECB) Endowments. Matching funds from the HECB (public funds) are combined with private funds and invested like any other private donation in corporate stocks and bonds, an investment not authorized for public funds.

We have submitted several questions to the Attorney General's Office regarding the investment authority of colleges and universities. Brian Buchholtz and Stacia Hollar will be working with college and university AAG's to reach an understanding on this issue. This is a complex area and resolution will not happen soon.

AUDIT ISSUES

Please consider the following audit issues during your planning of the 1995 audit. Those issues indicated with an * are required compliance issues and must be included in the audit scope.

CONFLICT OF INTEREST

AUDIT RISK: The 1993 and 94 audits of colleges and universities included MANY findings involving RCW 42.18.217. This RCW is applicable for periods thru January 1, 1995. After January 1, 1995, RCW 42.52 comes into affect. While many conflicts come to our attention only as the result of a whistleblower or citizen complaint, examiners should be conscious of this area of concern in conducting their routine audit.

FOUNDATIONS/RELATED PARTIES

AUDIT RISK: During 1994, we found that agreements with the foundation/not for profits were not current, had not been approved as to form by the college's AAG, and consequently, did not adequately provide for the exchange of benefits. The Blue Book (College & University Foundation Fund Raising Through Friend Raising) provides guidance relative to elements that should be included in the agreements.

ATHLETICS*

Preferred Seating Programs - Colleges and universities have established preferred seating programs. These programs reward individuals with preferred seats at athletic events in exchange for contributions to the athletic department and the institution.

The IRS has ruled that only 80% of seat-related contributions are to be considered tax deductible because the donor receives some value (preferred seats and other amenities) in return for his donation. In coordination with the Attorney General's Office, SAO and the University of Washington agreed that a portion of seat-related contributions to the UW (20% after deduction of gift-related expenses - donor parking, printing, food, postage, etc.) should be considered part of the cost of admission (gate receipts) as opposed to a contribution (discretionary funds). During 1994, examiners were to determine whether there is a priority seating program at their institution, put the college/university on notice, and encourage them to work with their Assistant Attorney General on addressing these issues.

For 1995, verify that there is appropriate handling and accounting for seat-related contributions. Determine if an equitable portion of seat-related contributions is being treated as a part of gate receipts. Coordinate efforts with Team HE and SAO's AAG. Findings would be appropriate for non-compliance in this area for 1995.

Coaching Contracts - Coaches receive compensation from various sources for performance of duties related to their official position at the University. Sources of income may include athletic wear companies (i.e. shoe companies), television and radio stations, and sports camps. Additionally, the coaches may be receiving athletically related compensation from booster clubs, etc. If not properly structured, these contracts could be out of compliance with provisions of RCW 42.18.

Coach Car Programs - Car dealerships often times provide new cars for use by university employees, particularly athletic department coaches. These cars should be donated to the university through an approved program set up by the university. Employees must reimburse the University for any personal use of the vehicles assigned. The coach car program at the University of Washington was criticized in years past because the program was not configured in this manner. Also, the 1994 audit found a lack of supervisory review and approval of amounts reimbursed for personal use of the vehicle and the university failed to report the fringe benefit value of the cars as required by the IRS. Examiners should determine if university coaches are donated the use of a vehicle by a third party and whether such arrangements have been properly administered.

BRANCH CAMPUSES - OFFSITE LOCATIONS

Branch campuses and offsite locations are more difficult for colleges to monitor. Their physical separation from other college activities may increase the risk of weak controls, especially when an offsite activity has grown significantly larger with no change in controls and procedures or when an offsite activity is exempted from regular centralized control procedures. Audit concerns include offsite locations which process cash receipts, have authority to purchase their own supplies and materials, or perform their own inventories of assets or goods/parts/ingredients for eventual sale.

WHISTLEBLOWER PROGRAM*

Four year colleges have established their own internal whistleblower policies. These policies do not clearly distinguish college policy from the provisions of RCW 42.40. This misleads employees into believing they are protected from retaliatory actions when allegations of improper governmental action are filed with agency management. The protections afforded under the provisions of RCW 42.40 only extend to employees when the allegation is officially filed with the State Auditor's Office.

A finding on this issue was published for fiscal year 1993 at the University of Washington and was discussed in the SAO Annual Report. During 1994, the University dropped their internal whistleblower policy. Potential whistleblowers are referred to the State's program administered by the State Auditor's Office. One four year college had an audit finding on this in the '94 report.

Examiners should review internal whistleblower policies developed by all four year colleges to ensure that there is a clear line drawn between the provisions of RCW 42.40 and internal policy. There should be no inference that employees are afforded any protection under RCW 42.40 when filing allegations of improper governmental action with the college. An audit finding should be developed for any college policy which does not clearly delineate between college policy and RCW 42.40.

FISCAL MANAGEMENT/INTERNAL CONTROL POLICIES*

The State Auditor's Office will be reviewing compliance with RCW 43.88.160 in fiscal year 1995. This statute requires in part that the state establish a system of internal controls and internal audits that will safeguard assets, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies for accounting and financial controls. As soon as division audit plans have been developed, higher education examiners will be notified of planned procedures at their agency.

SALARY LID*

For the current biennium the legislature placed a lid on salary increases for state employees. State employees are prevented from receiving any salary increase which would cause them to

receive in excess of $45,000/year or $3,750/month, regardless of the source of funds. Examiners should review controls in place to prevent such an occurrence and test for compliance.

See AG memo at HE-AP-336-1.

INITIATIVE 601*

The State Auditor's Office will be reviewing compliance with Initiative 601 in fiscal year 1995. The review will commence with the Office of Financial Management. Upon completion of this review, higher education examiners will be notified of the audit plan for their agencies.

See AG memo at HE-AP-315-01 and copy of law at HE-AP-315-02.

CELLULAR PHONES*

The State Auditor's Office is reviewing agency controls over cellular phones at all state agencies during 1995. We will determine whether the agency has a policy which conforms with DIS guidelines (guidelines and audit program included in HE audit guide), determine how many cellular phones have been purchased, and test the controls over the use and purchase of these phones.

TRAVEL

The OFM manual has been updated to incorporate the Governor's Executive Orders restricting travel for state employees. These restrictions require colleges to modify their authorization and documentation of certain types of travel. In addition, a DHHS audit at WWU revealed a lack of adequate cost documentation, apparent personal travel, and an insufficient relationship between the stated purpose of the travel and of the grant.

We discovered during the course of the 1994 audit that it is a national practice in some colleges and universities to place staff on the payroll prior to their actual start date. This is done to compensate new employees for moving costs which cannot be paid from state funds. Washington institutions may pay the cost of moving the household articles of new employees, but may not pay the cost of transporting the employee and his family to Washington. To compete with private institutions which do not have such limitations, colleges and universities resort to falsification of payroll records.

Community and Technical Colleges
1995 Audit Requirements

Required Elements: (To meet the objectives of the statewide audit of community and technical colleges.)

Single Audit Requirements:

- Student Financial Aid for colleges identified in the Statewide SFA Plan (See SFA Plan in the Financial Aid section of the HE Audit Guide for specific instructions on compliance areas within SFA which are required to be tested and those which should not be tested to meet the objectives of the statewide audit of community and technical colleges.)
- Vocational Education (State Board for Community and Technical Colleges (SBCTC), Seattle and Spokane Community Colleges **only**)
- Evaluation of controls over federal compliance assertions for systems material to the processing of major federal assistance program transactions at the SBCTC, Seattle & Spokane Community Colleges and colleges identified in the Statewide SFA Plan
- Resolve prior year reportable conditions

State Compliance Requirements:

- Cellular Telephones (HE-AP-346)
- Initiative 601 (Audit program to be distributed)
- Salary Lid (HE-AP-336)
- Fiscal Management (Audit program to be distributed)
- Testing of the accuracy of the Schedule of Federal Assistance provided by the college to the Office of Financial Management - for schools identified for Single Audit Work **only**

Do Not Perform the Following Tests at Individual Colleges: (These elements are performed at another level in the statewide audit.)

Audit Administration:

- Do not obtain a Letter of Representation
- Do not obtain a Legal Letter

For purposes of the Comprehensive Annual Financial Report:

- Do not test key internal accounting controls pertaining to financial statement assertions (Remember, there are **no** financial balances that are material at the individual college level.)
- Do not test financial statement balances (Remember, there are **no** financial balances that are material at the individual college level.)

For purposes of Single Audit Requirements:

- Do not test Student Financial Aid programs for colleges not identified in the Statewide SFA Plan
- Do not test Vocational Education programs other than at the SBCTC and Seattle & Spokane Community Colleges

Optional Elements: (Not required to be performed in the current year, but do meet the objectives of the statewide audit of community and technical colleges. Therefore, examiners may perform these audit steps on a **cyclical basis**, as determined in the risk assessment of the college being examined.)

General Compliance:

- Non-Major Federal Program Reviews and Review of Major Federal Programs not required by the audit coordinator
- Non-Federal Grant and Contract Reviews
- Testing of General Requirements determined to be of risk
- Departmental Reviews
- Areas listed on the Legal Compliance Cycle in the HE Audit Guide, but not identified above as required
- Test of key controls over **compliance** assertions for financial systems
- Test of key controls over **compliance** assertions for EDP systems

1993-1994 Management Letter Items
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Internal Accounting Controls				
During a review of fabricated equipment at two departments, the following conditions were noted: a. In one department, various costs such as books, small tools, miscellaneous supplies and prorated administrative costs were capitalized against two fabricated assets. These were not direct costs associated with the construction of these assets. In the other department, costs of $12,707 were capitalized from 1992 through 1994 against a computer asset which was sold in 1989 but not removed from the inventory records. The costs were not related to the asset against which the costs were capitalized. In addition, this department's costs represented labor costs for 1) setting up, 2) installing, adapting and testing software for, and 3) training employees for new computer systems; b. Equipment being fabricated by both departments was recorded as completed equipment fabrications before the assets were complete and placed into service; and c. Staff inappropriately recorded two fabricated assets as University property when they were constructed under contract for a third party.	a. GAAP OFM Section 3.1.2.2.1(c)(1) Agency Operations Manual, Section D61.05.c; b. OFM Section 2.3.5.1.9(b) Agency Operations Manual, Section D61.05c; and c. GAAP Agency Operations Manual	In fiscal year 1994 approximately $2.8 million of equipment was fabricated and recorded in the University's property inventory system. Approximately half of these costs were incurred in one of these departments. Without proper accounting for fabricated assets, the University risks misstatement of its financial balances and its federal indirect cost proposal. The University also risks failure to fully recover indirect costs incurred on sponsored projects.	Agency policies on fabricated equipment should be amended to: a. Provide a clear definition of the direct costs which may be included in the value of fabricated assets; b. Provide procedures for the proper recording of equipment fabricated for University use; and c. Clearly distinguish between the accounting for equipment fabricated for University use and equipment fabricated for outside parties. Also, one department should reverse cost transfers of equipment fabrications for outside parties so as to affect a recovery of unclaimed indirect costs. Further, this department should remove all assets fabricated for outside parties	University of Washington

1993-1994 Management Letter Items
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
			from the equipment inventory.	
An audit revealed that no effective controls exist in many agency departments to ensure that purchases charged to federal grants and contracts are adequately reviewed and approved by the Principal Investigator (PI) or his designee. In five of ten departments audited, purchase requisitions were initiated and approved by individuals who had not been given a written delegation of authority by the PI. In six of eight departments audited, controls did not exist to ensure that forms to request goods and services supplied by other agency units are completed or approved by authorized personnel.	OMB Circular A-110, Subpart C, Section 21(b) OFM Sections 2.4.3.3.2(c)& 2.4.3.3.3(a) University Grants Information Memorandum 2	Without effective controls to ensure purchases charged to federal grants and contracts are approved by authorized personnel, the University incurs the risk that unallowable and unauthorized expenditures will be charged to federal grants and contracts.	Agency should develop guidance and policy which will ensure that all delegations of purchasing authority are in writing, and all transactions are properly authorized within the department before processing.	University of Washington
Inadequate controls exist to ensure that property disposals are properly authorized. The Equipment Inventory Office (EIO) which records disposals into the property inventory system does not have either a central control to review Property Activity Requests for proper authorizations or a system for communicating back to departments the property and equipment recorded as disposed.	OMB Circular A-110, Subpart C, Section 21(b) OFM Section 6.2.2.1.9(e)	Without proper review procedures to ensure property disposals are authorized, the University risks the loss of public property due to misappro-priation.	Agency should develop review procedures to ensure that all property disposals are authorized, by periodically reporting disposed assets to departments.	University of Washington

1993-1994 Management Letter Items
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit revealed the following control weaknesses in the Facilities Management Office (FMO) governing the charging of project management fees: a. FMO has not completed a study to determine/estimate relative involvement of project management effort by project size; and b. During fiscal year 1994, FMO charged project management fees to a small number of projects based upon prior year methodology. However, charges to these projects absorbed most of the costs to be allocated ($2,135,295 of $2,340,551 or 91.2%).	OFM Section 3.1.2.2.1 & 2.2.2.2.2(a)	Agency risks misstating constructed assets costs.	The Facilities Management Office should establish controls to ensure that project management fee rates are based on actual effort expended and modify procedures to ensure that project management fees are charged to all projects based on allocation of actual costs.	University of Washington
Courtesy car mileage logs in the Intercollegiate Athletics (ICA) Department are reviewed by an ICA accountant who completes a receipt for the personal mileage reimbursement and files the logs. The business miles are not approved or authorized by a supervisor who is knowledgeable about the coaches or administrators' schedules and duties.	OFM Section 4.2.1.3.1 & 6.2.2.1.4	Expenditures for business travel by coaches in cars donated through the courtesy car program have not been subject to supervisory review which may have allowed errors or irregularities to occur and not be detected.	The ICA Department should establish and implement policies and procedures to ensure that courtesy car business mileage is authorized and approved.	University of Washington
No cages at the Regional Primate Research Center (RPRC) are individually tagged or marked as University property. Also, we identified instances where single tag numbers were assigned to multiple cages.	Agency Operations Manual, Section D61.0	Without proper tagging and inventory of equipment, the RPRC risks loss of accountability for public assets.	The RPRC equipment should be inventoried in accordance with University policies and procedures.	University of Washington

1993-1994 Management Letter Items
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Two graduate students received payroll payments which were not supported by timesheets. These payments totalled $66,770.80 over 5 years. This occurred because the RPRC did not always require signed hourly timesheets to be submitted to support hours worked.	OFM Section 6.2.2.1.10	There is increased risk of inaccurate or inappropriate salary payments being made.	The RPRC should develop procedures to comply with OFM requirements over hourly payroll documentation.	University of Washington
Eight out of twenty journal voucher transactions tested were not approved as required by agency policy.	Agency Policy	There is increased risk of inaccurate or inappropriate entries being processed.	Agency should follow established procedures requiring journal vouchers to be approved.	Seattle Community College

1993-1994 Management Letter Items
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Our audit of the agency's branch campus revealed that: a. Employees who have no cash receipting responsibilities are handling cash; b. Mail is not logged and opened by one person; c. During our two visits, the agency's safe was unlocked and open; d. Bookstore receipts revealed that books sold on one day were not being deposited until enough monies were collected to warrant a deposit. Further investigation revealed that deposits were not made on a daily basis; e. The main campus cashiering supervisor is not monitoring whether deposits were made on a daily basis; f. The agency uses generic Rediform receipts to process degree applications and miscellaneous transactions; g. The main campus bookstore is not checking the sequential numbering of bookstore receipts; and h. The main campus is not checking degree application forms to ensure that payment has been made.	OFM Section 6.2.2.1.1	There is increased chance of a misappropriation of funds and errors or irregularities may occur and not be detected in a timely manner.	Agency should improve controls over cash receipts.	Pierce College

1993-1994 Management Letter Items
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit of cash receipts at the agency's main campus revealed that: a. Individuals responsible for balancing daily batches are also performing cashiering functions; b. Mail is opened by one person, and not logged; c. Cash drawer keys are maintained in a drawer with unlimited access; and d. Bank deposits are not logged in cashiering when picked up by security.	OFM Section 6.2.2.1.1	Lack of adequate internal controls over cash receipts increases the risk that public funds could be misused or inadvertently lost and not detected in a timely manner.	Agency should improve controls over cash receipts.	Pierce College
The following weakness was noted during our audit of the agency's procedures for recording and safekeeping of cash at the bookstore: a. A full-time and two part-time cashiers are working out of the same cash drawer during the same session.	OFM Section 6.2.2.1.1	Lack of adequate internal controls over cash receipts increases the risk that public funds could be misused or inadvertently lost and not detected in a timely manner.	Agency should improve controls over cash receipts.	Pierce College

1993-1994 Management Letter Items
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
The following procedures were noted during a review of the agency's Dental Clinic: a. Cash receipts are not consistently deposited within 24 hours; b. Payments are not kept in a locked drawer; and c. The reconciliation between cash received/recorded and the cash deposited is not complete or timely.	OFM Section 2.4.2.3.1		Agency should follow OFM requirements pertaining to cash receipts and consider placing the cash receipting function with the cashiers' office.	South Puget Sound Community College
General Requirements				
Agency controls to ensure the proper completion and filing of University Grant and Contract Certifications (GCC)'s are inadequate. The following exceptions were noted: a. A Principal Investigator (PI) in a department had not signed the GCC for a grant from the U.S. Department of Health and Human Services (DHHS). A PI in another department also did not properly approve and submit GCCs for a DHHS grant; and b. Approved GCCs for a grant from DHHS to a PI in a department were not submitted for the period September through November, 1993. Also, approved GCCs for this grant could not be located for the months of April through June, 1994.	OMB Circular A-21 Section J.8	Agency is out of compliance with federal requirements.	Agency should comply with federal requirements for the approval of Grant and Contract Certifications.	University of Washington

1993-1994 Management Letter Items
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Culture flasks costing $776.23 were purchased by the agency's Department of Lab Medicine and charged to the U.S. Department of Health & Human Services program, Microbiology & Infectious Diseases (CFDA #93.856) after the end of the grant period. The flasks were originally ordered five days after the grant period end. The department applied for and received a competitive renewal for the grant. These flasks were actually utilized during and should have been charged to the period covered by the competitive renewal. The department subsequently transferred the amount of $776.23 to the appropriate budget.			The Department of Lab Medicine should charge grant expenditures to the proper grant period.	University of Washington
An employee of the Pathology Department submitted a travel voucher with $46.80 of unsupported miscellaneous expenditures charged to the U.S. Department of Health & Human Services program, Heart & Vascular Disease Research (CFDA #93.837). We determined this to be an isolated error.	OMB Circular A-110, Attachment F.2		The Pathology Department should comply with Federal requirements.	University of Washington
The Transportation Northwest Regional Center (TransNow) purchased a FAX machine for $1,833.99 and charged the expenditure to U.S. Department of Transportation Grant Agreement #DTOS88-G-0010 without seeking prior approval from the sponsor.	OMB Circular A-21, Section J, 16		TransNow should seek prior approval for the purchase of equipment as required by federal regulations.	University of Washington

1993-1994 Management Letter Items
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Agency has a federal grant program that is not being monitored by the Program Director. The Director relies on the Business Office to monitor the program; however, the budgeted amounts are not listed in the Budget Status report.	OMB Circular A-110	The inability to compare the budgeted to the actual amount spent increases the risk that a budget category will be overspent.	Agency should develop internal control procedures to assure that budgets are monitored.	Seattle Community College
An audit revealed that the salaries of recharge center administrative employees were charged 100% to a Department of Energy (DOE) grant (CFDA #81.049) even through the efforts of these employees benefitted all recharge center customers.	Federal Regulations University Policies	The DOE grant may have subsidized other customers of the recharge center up to $5,981 during fiscal year 1994 for administrative salary costs, upon which $2,990.50 was added for indirect costs of the University.	The recharge center should apply the rates recently approved by the Budget Office.	University of Washington
Our audit found that departments of the School of Medicine directly charged federal research grants with $1,647.51 in costs that benefitted multiple grants and are defined as indirect costs. These costs included office supplies, lab supplies and copy charges which were charged directly to individual federal grants even though the costs were not allocable to the grants.	OMB Circular A-21, Section D.1	The University overcharged federal grant agreements by $1,647.51, consisting of $1,099.30 in direct charges and corresponding indirect charges of $548.21. As a result of our audit, the University reimbursed the affected grant agreements.	The School of Medicine should comply with federal regulations for direct charges to grants and contracts.	University of Washington

1993-1994 Management Letter Items
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Specific Requirements				
During an audit of the Receivables Collection Office (RCA), we noted the following: a. 1) The RCA has developed flat fees to reflect the average cost of billing and collection at various stages of the process. The fees charged do not relate to the actual costs incurred by RCA, and in fact, are deliberately set conservatively, not allowing full costs to be assessed to borrowers. In addition, if these fees exceed a certain threshold, they are not charged to the borrower, resulting in undercharging of collection costs, and 2) The collection agency currently used by the agency for second collection efforts deducts a contingent fee of 19% from amounts collected. However, RCA adds a charge to the borrower's account of 33% when assigned to collection, which may exceed the actual costs of collection, resulting in overcharging of collection costs; b. Agency does not currently directly charge the Perkins Fund for the cost of telephone calls; and c. Agency does not currently charge the Perkins Fund for the cost of successful address searches or costs related to the use of credit bureaus. The agency has not established a system which enables RCA to limit charges to the Perkins Fund to 30% of principal, interest and	Federal Regulations	a. Borrowers may have been undercharged for collection costs, resulting in under recovery of costs by RCA. In addition, the Perkins Loan Fund may have been overcharged for the costs of collection through the collection agency; b. A portion of the $23,974.14 of in-house collection costs included in the $53,604.17 collected from borrowers during fiscal year 1994 may not have been limited to either the 30% or 40% applicable to the given borrower. Such costs would not be allowable and would need to be paid back.	Agency should conduct a study to determine costs of loan collection.	University of Washington

1993-1994 Management Letter Items
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
late charges collected from each borrower for first collection efforts and to 40% of these charges collected from each borrower for second collection efforts if the outstanding balance is not paid by the borrower.				
During an audit of the student financial aid department we identified one student who had received financial aid in excess of the federally regulated program maximum for Pell. The student had received $3,066 as the result of a double payment in the first quarter.			Agency should repay the U.S. Department of Education for the amount that was overawarded. Also, the student financial aid department should closely monitor all manually generated Pell payments.	Western Washington University
Computer-aided audit tests disclosed seven students who had received student financial aid in excess of regulated program maximums. These overpayments occurred when students attended both the University and a community college. In two of these cases, financial aid transcripts received by the University indicated that other aid was awarded by the community college. We believe these to be isolated human errors.		Agency overawarded aid to two students.	Agency should review financial aid transcripts to prevent overawards.	University of Washington

1993-1994 Management Letter Items
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit of the student financial aid disbursement records revealed that students received overawards of Pell funds during fiscal year 1994.	34 CFR Parts 690.11 & 690.62	Agency overawarded Pell Grant funds to students.	Agency should review financial aid transcripts for prior disbursements from other schools during the award year. Also, agency should review financial aid transcripts for concurrent awards from other schools.	Seattle Community College
Miscellaneous State Findings				
Our audit revealed that the agency did not accurately report compensation received by coaches and Intercollegiate Athletics Department (ICA) administrative personnel on employee 1994 W-2s. Specifically, the agency did not include the full value of cars provided for personal use to coaches and ICA administrative personnel.	Internal Revenue Code Section 3402(s) OFM Section 4.3.2.1.4 Agency Courtesy Car Program Guidelines	Unless the University elects to notify employees that they will not deduct and withhold any tax associated with the value of the vehicle fringe benefit and the University issues a timely statement under Section 6501, the University is required to deduct and withhold such taxes.	Agency should comply with state and federal regulations by: accurately withholding deductions associated with the value of compensation received by ICA coaches and administrators, or properly notifying employees if the University elects not to withhold, and revising its Courtesy Car Program Guidelines to comply with IRS regulations.	

1993-1994 Management Letter Items
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit of the Intercollegiate Athletics (ICA) Department revealed that sports camps operated as private business enterprises by coaches employed by the agency are allowed to rent facilities at rates greatly reduced from those charged to other outside users.	RCW 42.18.217	The rates charged by the ICA Department for sports camps operated as private business enterprises by coaches employed by the University may constitute a violation of the state's conflict of interest laws.	The agency should consider possible alternatives which may include: charging sports camps the same fees as are charged to other outside users; recognizing the personal benefit to the employee in his or her employment contract; or University sponsorship of sports camps, or other appropriate means to comply with state laws or regulations.	University of Washington
A department has not yet submitted a detailed accounting for the expenditure of a $15,000 field advance for an Indonesian wildlife field study completed in April, 1994.	Agency Operations Manual Section D35.2.6		The department should submit a detailed accounting of the expenditure of the Indonesian wildlife field study to the General Accounting Office.	University of Washington

1993-1994 Management Letter Items
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
The agency's General Records Retention Schedule for Financial Records currently requires that the following official copies be retained for 3 years: Time Records, Daily or Hourly. Agency records management personnel indicated that this requirement is intended to apply only to hourly employees. However, we noted that timesheets and timecards are often maintained for salaried employees as well. These documents were generally used as the basis for entries into the payroll system, and thus may function as source documents.	RCW 40.14.010 & 40.14.060	Records may be inadvertently destroyed or lost.	The agency records management office should modify the general records retention schedule to require timesheets of hourly employees to be retained for six years and require departments which utilize timesheets for salaried employees to retain them for six years.	University of Washington
Agency did not remit building fees to the State Treasurer within thirty-five days from the start of each quarter.	RCW 28B.50.360	Agency violated state regulations.		Seattle Community College

Community and Technical Colleges
Fiscal Year 1995
Overall Planning Memo

Purpose: To determine the overall approach for the FY95 audit of agency #699 (the community and technical college system).

Source: Examiner judgement

Summary: Staffing: The 699 Audit Plan is prepared by Team HE, which also perform the audits of 10 community colleges, the State Board for Community and Technical Colleges (SBCTC) and the Communications Technology Center (CTC). Nancy Benson is the Audit Manager for Team HE. She has eleven years of audit experience and has worked for SAO, as a member of Team HE, for eight years. Nancy is responsible overall for audit coordination for colleges and universities for the State Auditor's Office. Dennis Stanley, Assistant Audit Manager, has direct responsibility for the coordination of all college and university audits. He has worked for SAO for 21 years, 18 of which have been spent in higher education.

Audits of the community and technical colleges are also performed by SAO examiners from Teams GG, Bellingham, King County, Tacoma, Vancouver, Port Orchard, Wenatchee, Yakima, Tri Cities, and Pullman. Other than Team GG, the college audits are generally the only state agency audits performed by these teams. However, the teams have been performing these audits for over ten years and are generally familiar with the entities and the state environment. Technical colleges were added to the community and technical college system in September 1991. The teams which perform these audits have many years of experience with the entities and FY95 will be their fourth year auditing these entities to state criteria. Coordination of these audits includes planning the audit approach for agency 699, training examiners, distributing an audit manual, researching questions and consulting with examiners, evaluating reporting consistency, and performing audits of community and technical college central systems.

Training is scheduled in June for FY95 audits.

Preliminary Review: In planning the FY95 audit we considered the results of prior year audits, reviewed actions by the legislature affecting community and technical colleges, determined the status of new EDP systems being designed by CTC, reviewed the future audit work file (FAWF), input from SAO examiners throughout the state, and considered the collective knowledge of the staff of Team HE and input from other examiners of community and technical colleges.

Audit Environment: The state's system of community and technical colleges was created by the Washington Community College Act of 1967 (RCW 28B.50), as amended by the 1991 Workforce Training and Education Bill. The legislature established 29 community and technical college districts, with at least one college campus in each district. The Seattle district has three community college campuses and the Seattle Vocational Institute, the Spokane district has two campuses. In addition to their main campuses, several colleges provide instruction at a variety of branch campuses, extension centers, and other off-campus sites.

Each college district is governed by a board of five trustees appointed to five-year terms by the governor and confirmed by the senate. The trustees appoint a college president who is responsible for employing the staff necessary to carry out the district's responsibilities.

The primary mission of Washington's community and technical colleges is to provide access to postsecondary education to those who might otherwise be denied the opportunity. I

Community and Technical Colleges
Fiscal Year 1995
Overall Planning Memo

keeping with their mission, the community and technical colleges served 229,978 students in Fall quarter 1994. The following entities currently make up the Higher Education Community & Technical College System:

Bates Technical College
Bellevue Community College
Bellingham Technical College
Big Bend Community College
Centralia College
Clark College
Clover Park Technical College
Columbia Basin College
Edmonds Community College
Everett Community College
Grays Harbor College
Green River Community College
Highline Community College
Lake Washington Technical College
Lower Columbia College
Olympic College
Peninsula College
Pierce College
Renton Technical College
Seattle Community Colleges
Shoreline Community College
Skagit Valley College
South Puget Sound Community College
Spokane Community Colleges
Tacoma Community College
Walla Walla Community College
Wenatchee Valley College
Whatcom Community College
Yakima Valley Community College
State Board for Community & Technical Colleges
Communications Technology Center

State Board for Community & Technical Colleges (SBCTC) SBCTC is composed of eight members, one from each state congressional district. The members are appointed to four-year terms by the governor with the consent of the senate. Board members appoint an executive who employs the staff necessary to carry out SBCTC's responsibilities. SBCTC responsibilities include general supervision and control over the state system of community & technical colleges, including but not limited to: preparation of a single budget for the system, establishment of guidelines for disbursement of funds and other financial procedures necessary to supplement general requirements set forth by the Office of Financial Management, the ability to sell, exchange, or convey any or all interest in any community college real and personal property, and the establishment of minimum standards for community college admission policies, curriculum content, and instructional and key administrative personnel qualifications.

Communications Technology Center (CTC) CTC supplies computing resources to individual community and technical colleges. The center is governed by a board consisting of the president or designated representative of each member college and the SBCTC. To help defray its operating costs, CTC markets its software to public and private institutions throughout the country.

There is a wide area network (WAN) that connects all the administrative mini-computers. A dedicated telecommunications circuit has been established between the CTC and each of the member institutions. All of the mini computers installed at the CTC are connected via a Local Area Network (LAN). There are currently over 2000 workstations connected to the administrative mini-computers. Personal computers account for 75 percent of these workstations. CTC is responsible for maintaining and upgrading four applications:

The Financial Management System (FMS), which encompasses the General Ledger, Customer Accounts, Accounts Payable, Purchasing, Facilities & Equipment, an

Cashiering modules.

The Student Management System (SMS), which encompasses Admissions, Registration, and Grades/Records modules.

The Financial Aid Management System (FAS), which encompasses software packages designed to perform need analysis, manage awards, track documents, store student data, and calculate financial aid disbursements and refunds.

The Payroll/Personnel Management system (PPMS), which provides human resources computing capabilities, including employee history and payroll history. PPMS interfaces with the Financial Management System (FMS), the Student Management System (SMS) and the Financial Aid Management System (FAS). PPMS includes Employee Contracts, Employee Maintenance, Payroll Processing, Leave Accounting and Governmental Reporting modules.

Control Environment: Our audit history in reviewing centralized functions performed at SBCTC and CTC has shown them to work effectively. Transactions/balances submitted by the colleges are processed accurately and in a timely manner. Personnel at these central agencies and at the individual colleges are generally interested in reporting accurately and conducting operations in compliance with applicable regulations. To this end, there is widespread participation in the community and technical college system in associations, committees, commissions, and councils. Pivotal among these are the Business Affairs Commission (BAC), attended by college business officers, and the Budget, Accounting, and Reporting Council (BAR) attended by controllers, managers, and budget analysts.

Audit Strategy: Our audit will consist of three elements: a financial audit of agency 699 balances as reported in the state's Comprehensive Annual Financial Report (CAFR), as detailed in the 699 CAFR Plan; an audit of agency 699's compliance with regulations surrounding federal financial assistance, as detailed in the 699 SWSA Plan; and an audit of agency 699's compliance with state laws and regulations, as detailed in the 699 GENL Plan.

Conclusion: The overall approach for the FY95 audit of agency #699 (the community and technical college system) has been determined.

Community and Technical Colleges
CAFR Plan
Fiscal Year 1995

Purpose: To determine CAFR approach for FY95.

Sources: Examiner judgement; Cumulative audit work in this area; Team SA CAFR Audit Plan

Background: Statewide planning for the CAFR audit is performed by Team SA. Through this process they determine line items from the statewide financial statements which are material. This determination includes both a quantitative element and a qualitative element (user sensitivity). Team SA performs much of the CAFR testing centrally, through statewide central ED systems through which most agencies process transactions.

The community and technical colleges report in the Agency Financial Reporting System (AFRS) as a single agency (Agency 699). Thus all transactions from the 29 community and technical college districts are reported in their Financial Management System (FMS), rolled up at the State Board for Community and Technical Colleges (SBCTC), then reported in AFRS. Since the transactions are not recorded in the central systems, Team SA has delegated the testing of CAFR material balances for the community and technical colleges to Team HE.

Summary: Material account balances for agency 699 for FY95 have been identified as:

Account:	Funds:
Due to Other Funds	001,03H,03K,272,145,147,148,149
Accrued Liabilities	145,147,148,149
Accounts Payable	059,060,067,068,088
Buildings	997
Other Improvements	997
Furnishings & Equipment	997
Accumulated Depreciation	997
Education Expenditures	001,03H,03K,272,145,147,148,149
Charges for Services	145,147,148,149
Capital Outlays	059,060,067,068,088
Federal Grants In Aid	101,743,846,849,850,860
Charges for Goods & Services	440,443,448,450,460

Users of CAFR testing performed by Team HE include Team SA and users identified by Team SA. User sensitivity varies based upon the material account. According to Owen Barbeau, SE4, Team SA, user sensitivity for these financial balances is lowest for Due To Other Funds, Buildings, Other Improvements, Furnishings and Equipment, and Accumulated Depreciation. Audit objectives will be met by testing whether Due To Other Funds balances with Due From Other Funds, and testing capital balances for reasonableness based on prior year balances and current year activity.

Other financial balances will be tested by identifying user concerns through Team SA and designing audit tests sufficient to address those concerns.

Conclusion: CAFR approach for FY95 has been determined.

Community and Technical Colleges
Statewide Single Audit Plan
Fiscal Year 1995

Purpose: To determine strategy for statewide single audit work to be performed for FY95 audit of community and technical colleges.

Sources: Examiner judgement
Cumulative audit work

Scope: Based on FY94 expenditures, we anticipate the following programs will be defined as "major federal programs" for fiscal year 1995 under federal guidelines:

Federal Pell Grant Program (Pell)
Federal Perkins Loan Program (Perkins)
Federal Family Educational Loan Program (FFEL)
Federal Direct Loan Program
Carl D. Perkins Vocational Education Title II (Voc Ed)
Childcare Food Program
Job Training Partnership Act

Summary:

Users of the Statewide Single Audit Report

The Department of Education is the primary user of information pertaining to community and technical colleges which is contained in the statewide single audit report. The Department is concerned that costs charged are reasonable and allowable and that programs are being administered in compliance with program regulations.

The statewide single audit report is also used by college trustees and/or SBCTC Board members. A major concern is that an adverse report could endanger the colleges' ability to continue to receive federal student financial aid and Voc Ed funds. The report is also used by management to evaluate and improve controls surrounding compliance with federal regulations. In addition, management of other public colleges in the state review college findings in an effort to evaluate their own institution's effectiveness in the areas highlighted in the report.

Print media throughout the state use college findings (and management letter issues) to report to the general public how well the colleges are managing taxpayers' funds.

Student Financial Aid

Background The community and technical colleges represent only a portion of the state agencies which participate in these programs. The state's four-year institutions, UW, WSU, WWU, CWU, EWU, and TESC, also participate in the student financial aid programs (Pell, Perkins, and FFEL). The community and technical colleges comprise 25.1% of the total student financial aid major federal programs and 67.1% of Pell, 5.3% of Perkins, and 14.6% of FFEL. When major federal programs cross agency lines, Team SA designates a team to coordinate the audit effort. The audit of student financial aid programs is coordinated by Team HE.

FY95 Audit Strategy In FY94 we will take a risk-based approach based upon our knowledge and experience auditing student financial aid. This approach is detailed in a separate student financial

aid planning memo.

Vocational Education

Background: The community and technical colleges also only represent a portion of the Voc Ed funds received by the state. The Workforce Training and Education Coordinating Board (WTECB) receives funds from the Department of Education, then reimburses Educational Service Districts (ESD), the Office of Superintendent of Public Instruction (OSPI), and the State Board for Community and Technical Colleges (SBCTC) for expenditures incurred by these agencies or their subrecipients. When major federal programs cross agency lines, Team SA designates a team to coordinate the audit effort. The audit of vocational education programs is coordinated by Team GG.

WTECB's final distribution of Title II Voc Ed funds for FY93 broke out in the following manner:

WTECB	$ 17,555,528.00	100.0 %
retained	(631,882.00)	(3.6 %)
distributed	$ 16,923,646.00	96.4 %
ESD's	$ 175,555.00	1.0 %
OSPI	8,633,171.00	49.2 %
SBCTC	8,114,920.00	46.2 %
Total distributed	$ 16,923,646.00	96.4 %

SBCTC distributed their portion of the funds in approximately the following manner:

SBCTC	$ 8,114,920.00	46.2 %
retained	322,464.00	1.8 %
distributed to colleges	$ 7,792,456.00	44.4 %

SBCTC provides guidance to the colleges and processes their requests for reimbursement of expenditures. Our audit approach in prior years was to evaluate the effectiveness of these controls and rely on them.

FY95 Audit Strategy: Team GG has indicated that our audit approach for FY95 will remain the same as in prior years.

Other Major Federal Programs That Cross Agency Lines

The community and technical colleges participate in a number of other federal programs which are defined as major at the statewide level. It has been determined by the coordinating team of each of the following major federal programs that sufficient coverage has been achieved at other agencies and testing at the community and technical colleges is not required:

Childcare Food Program
Job Training Partnership Act

Conclusion: Strategy for statewide single audit work to be performed for FY95 audit of community and technical colleges has been determined.

Community and Technical Colleges
General Compliance Audit Plan
Fiscal Year 1995

Purpose: To determine strategy for general compliance audit work to be performed for FY94 audits of community and technical colleges.

Sources: Examiner judgement
Cumulative audit work

Scope: The legal compliance audit for fiscal year 1995 will be driven by risk and sensitivity to users. Based on these factors, we will develop a strategy for testing each area. The major areas of the general compliance audit are:

- Legal compliance
- Departmental reviews
- Non-major program reviews
- Review of non-federal grants and contracts

Summary:

Users of the General Compliance Audit Results

The results of the general compliance audit are included in the statewide single audit in the form of findings, in management letters to the colleges, and in informal discussions with college management.

The statewide single audit report is used by college trustees and/or SBCTC Board members. A major concern is that an adverse report could result in unfavorable media attention. The report is also used by management to evaluate and improve internal controls surrounding state compliance and safeguarding state assets and public funds. In addition, management of other public colleges in the state review college findings in an effort to evaluate their own institution's effectiveness in the areas highlighted in the report. Media throughout the state use college findings to report to the general public how well the colleges are managing taxpayers' funds.

Management letters are used by both management and the media in the same manner described above.

Informal recommendations are used exclusively by management and the affected agency departments.

Background

Previous legal compliance audits have generally resulted in our making informal or management letter level suggestions to management regarding how controls and procedures could be strengthened to better ensure compliance. Through this process we have also become aware of some system-wide weaknesses for which suggestions were made at the CTC or SBCTC level.

Previous departmental audits have revealed a pattern of controls requiring improvement and personnel requiring either training or greater awareness of internal control issues. Generally, these have not been pervasive enough in nature to result in findings. However, some of the

weaknesses pointed out by these reviews have, if not corrected by management, been subsequently shown to be areas where errors or irregularities occur.

Non-major federal program reviews are required under the Single Audit Act. Generally, these have not resulted in recommendations to management.

Non-federal grants and contracts are an area that has remained largely untested in our previous audits. This includes many state-funded programs. When we have reviewed these (often under whistleblower or citizen complaints), they have, on occasion, resulted in findings. Such programs also are not generally subject to the same level of review and oversight by either the granting agency/entity or the college itself, as are the highly regulated federal programs.

FY94 Audit Strategy

Our FY95 strategy as it relates to each of the general compliance areas is documented in the following paragraphs.

<u>Legal compliance</u>

Team HE has developed a list of legal compliance issues (the Legal Compliance Cycle) that may be of risk to either the college system or the individual CC's. This list was developed from issues identified for all state agencies by SAO management and from input from all the teams which perform CC audits regarding compliance requirements unique to higher education and/or the CC's. Each year Team HE updates this list and evaluates the risk of non-compliance and the user sensitivity of each issue identified. Issues identified as moderate to high risk and highly sensitive to users become required compliance elements for all CC audits. The required elements for FY95 have been identified as:

Internal Control Policy and Fiscal Management
Telecommunications/Cellular Phones
Initiative 601
Salary Lid

Other elements identified as moderate to high risk and moderately to highly sensitive to users will be included in the current year legal compliance cycle:

Petty Cash
Purchasing
Foundation Agreements
Biennium End Issues
Cash Receipts
Conflict of Interest Issues
Travel

We have developed audit programs for each compliance issue, as well as most of the remaining issues (i.e., those that are less risky but still sensitive to users). Each examiner will be asked review their college and determine which audit programs, in addition to those required, should be performed to address risks and sensitivities at their college. Thus audits will be tailored to address these issues.

<u>Departmental Audits</u>

Our previous audits have identified remote locations as high risk. A department need not necessarily be located "off-campus" to be considered "remote". Any department removed from reporting to or review by college personnel with a strong awareness of issues and preference for complying with laws and regulations (generally the business office, budget or grant office, and Vice President or Dean for Finance, Business or Accounting) may be at risk. Functions performed by a department will also be considered in determining risk levels. For example, departments which receive cash or have inventories susceptible to theft are considered higher risk. Inventories are evaluated from a control risk standpoint and "attractiveness" of the asset.

The departments will also be evaluated based on sensitivity to the users identified. We have developed an example of a departmental audit program to aid in evaluating risk and designing audit tests. Examiners will review their college to determine which departments are high risk or sensitive to users and develop programs to address these issues. (If the college has completed their OFM-required risk assessments these can be useful as a source of gathering additional information, but should not be used to replace the examiner's judgement. Examiners are asked to develop audit cycles to ensure that all departments identified are reviewed within a five year period.

The following is a partial list of departments found to be risky or sensitive to users in previous audits:

- Off-site Cashiering/Registration Departments
- Bookstores
- Food Service
- Student Activities
- Remote locations which receive cash
- Remote locations which manage grant/contract programs and/or funds

<u>Non-major Federal Program Reviews</u>

In addition to the users identified above, this area is of interest to federal granting agencies and federal taxpayers. Examiners will review programs to gain a understanding of how the program functions and identify associated risks and sensitivity to users. Cycles will be developed to ensure that each program is reviewed within a three year period. New programs must be reviewed in their first year.

<u>Non-federal Grant and Contract Reviews</u>

In addition to the users identified above, this area is of interest to agencies or other entities disbursing the funds. Our past audits have identified the Job Skills Program as being high risk as well as being sensitive to users. Generally programs which are operated from off-campus locations will be higher risk. During 1994, we found that colleges often entered into contracts that had not been reviewed as to form by their AAG. We also noted some issues in shared funding type contracts.

Examiners will review the programs to identify requirements and controls used by the college to ensure the program is operating properly. From this review, they will identify risks and sensitivity to users and proceed appropriately. Examiners will develop a cycle to ensure that significant and risky programs are reviewed.

Conclusion: Strategy for general compliance audit work to be performed for FY95 and audit o

community and technical colleges has been determined.

Washington State Community and Technical Colleges
Audit Plan
Fiscal Year 1995

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Office of State Auditor:

The Office of State Auditor (SAO) was established by the Washington State Constitution. The constitution provides that "The Auditor shall be auditor of public accounts and shall have such powers and perform such duties in connection therewith as may be prescribed by law." SAO is responsible for auditing approximately 170 state agencies and 2,400 local governments.

The mission of the State Auditor's Office is to be the public's advocate for government accountability. SAO's Division of Audits conducts an annual financial and legal compliance audits of the state and reports findings and recommendations to the entity, the legislature, the governor, and the public. SAO also performs fraud, whistleblower, and other special investigations.

Audit Standards:

The statewide single audit is performed in accordance with the following applicable standards:

* Generally Accepted Auditing Standards, issued by the American Institute of Certified Public Accountants.

* Government Auditing Standards, issued by the Comptroller General of the United States (1994 Revision).

* The Single Audit Act of 1984 (P.L. 98-502).

* Circular A-128, Audits of State and Local Governments, issued by the U.S. Office of Management and Budget (OMB).

Objectives of the Statewide Single Audit:

Fiscal Year 1995 will be the ninth single audit of the state of Washington. The major objectives of the examination are:

* To express an opinion on the fairness of General Purpose Financial Statements (GPFS) presentation.

* To obtain reasonable assurance that the state has complied with laws and regulations that could have a material affect on the GPFS.

* To determine whether the schedule of federal assistance is fairly stated in relation to the GPFS.

* To determine whether accounting controls and general and specific administrative controls over federal assistance are adequate.

* To obtain reasonable assurance that the state has complied with laws and regulations that could have a material effect on the allowability of program expenditures for each major federal assistance program (major program).

Washington State Community and Technical Colleges
Audit Plan
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* To determine if agencies complied with the laws of this state in making expenditures, as provided for in RCW 43.88.160(3).

Audit Environment:

The state's system of community and technical colleges was created by the Washington Community College Act of 1967 (RCW 28B.50), as amended by the 1991 Workforce Training and Education Bill. The legislature established 29 community and technical college districts, with at least one college campus in each district. The Seattle district has three community college campuses and the Seattle Vocational Institute, the Spokane district has two campuses. In addition to their campuses, several colleges provide instruction at a variety of branch campuses, extension centers, and other off-campus sites.

Each college district is governed by a board of five trustees appointed to five-year terms by the governor and confirmed by the senate. The trustees appoint a college president who is responsible for employing the staff necessary to carry out the district's responsibilities.

The primary mission of Washington's community and technical colleges is to provide access to postsecondary education to those who might otherwise be denied the opportunity. In keeping with their mission, the community colleges served 229,978 students in Fall quarter 1994 (data on technical colleges is not currently available). The following entities currently make up the Higher Education Community & Technical College System:

Bates Technical College
Bellevue Community College
Bellingham Technical College
Big Bend Community College
Centralia College
Clark College
Clover Park Technical College
Columbia Basin College
Edmonds Community College
Everett Community College
Grays Harbor College
Green River Community College
Highline Community College
Lake Washington Technical College
Lower Columbia College
Olympic College
Peninsula College
Pierce College
Renton Technical College
Seattle Community Colleges
Shoreline Community College
Skagit Valley College
South Puget Sound Community College
Spokane Community Colleges
Tacoma Community College
Walla Walla Community College
Wenatchee Valley College
Whatcom Community College
Yakima Valley Community College
State Board for Community & Technical Colleges
Communications Technology Center

State Board for Community & Technical Colleges (SBCTC)

SBCTC is composed of eight members, one from each state congressional district. The members are appointed to four-year terms by the governor with the consent of the senate. Board members appoint an executive who employs the staff necessary to carry out SBCTC's responsibilities. SBCTC

responsibilities include general supervision and control over the state system of community & technical colleges, including but not limited to: preparation of a single budget for the system, establishment of guidelines for disbursement of funds and other financial procedures necessary to supplement general requirements set forth by the Office of Financial Management, the ability to sell, exchange, or convey any or all interest in any community college real and personal property, and the establishment of minimum standards for community college admission policies, curriculum content, and instructional and key administrative personnel qualifications.

Communications Technology Center (CTC)

CTC supplies computing resources to individual community and technical colleges. The center is governed by a board consisting of the president or designated representative of each member college and the SBCTC. To help defray its operating costs, CTC markets its software to public and private institutions throughout the country.

There is a wide area network (WAN) that connects all the administrative mini-computers. A dedicated telecommunications circuit has been established between the CTC and each of the member institutions. All of the mini computers installed at the CTC are connected via a Local Area Network (LAN). There are currently over 2000 workstations connected to the administrative mini-computers. Personal computers account for 75 percent of these workstations. CTC is responsible for maintaining and upgrading four applications:

The Financial Management System (FMS), which encompasses the General Ledger, Customer Accounts, Accounts Payable, Purchasing, Facilities & Equipment, and Cashiering modules.

The Student Management System (SMS), which encompasses Admissions, Registration, and Grades/Records modules.

The Financial Aid Management System (FAS), which encompasses software package designed to perform need analysis, manage awards, track documents, store student data, and calculate financial aid disbursements and refunds.

The Payroll/Personnel Management system (PPMS), which provides human resource computing capabilities, including employee history and payroll history. PPMS interfaces with the Financial Management System (FMS), the Student Management System (SMS) and the Financial Aid Management System (FAS). PPMS includes Employee Contracts, Employee Maintenance, Payroll Processing, Leave Accounting and Governmental Reporting modules.

<u>Community and Technical College Audits:</u>

Due to the geographical dispersal of the community & technical colleges, the audits are assigned to a variety of teams, according to the location of SAO offices **(Attachment A)**. SAO's Higher Education Audit Team (Team HE) coordinates the audits of all public higher education institutions. As a part of that coordination, HE prepares an audit plan for the community and technical college system (The 699 Plan). In addition, HE coordination includes training, research, consultation, evaluating reporting consistency, and performing audits of community and technical college central systems.

Washington State Community and Technical Colleges
Audit Plan
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Coordination responsibilities are assigned to the following persons:

Overall coordination	Nancy Benson
4 Yr college issues (GAAP for colleges and universities)	Dennis Stanley
2 Yr college issues	Dennis Stanley
Student Financial Aid	Fred Petri

For fiscal year 1995, SAO's audit of community & technical colleges will include such procedures necessary to enable us to report on the college's control (manual and automated) structure, compliance with legal requirements, and financial statement presentation. Our audit will be categorized into three different types:

Financial Audit - The financial audit consists of an audit of the state's general purpose financial statements, as published in the Comprehensive Annual Financial Report, for the purpose of issuing an opinion.

The audit of the state's general purpose financial statements (GPFS) is planned and performed on a statewide basis. SAO's Statewide Audit Team (Team SA) identifies material financial statement line items. Material line items for fiscal year 1995 are detailed in Attachment B.

Team SA designs audit programs based on a preliminary review of internal accounting control systems. These balances are tested at the 699 (community college roll-up) level by Team HE.

Statewide Single Audit - **(Attachment C)** The statewide single audit consists of an audit of the state's major federal programs for the purpose of determining program compliance with federal laws and regulations. Major programs are determined on a statewide basis. For 1995, awards greater than $13,000,000 in expenditures have been defined as major programs. Both direct and indirect federal assistance are used to determine total federal assistance expenditures. Major federal programs within the community & technical college system are identified in the statewide single audit plan. They are:

Federal Direct Student Loan
Federal Pell Grant Program
Federal Perkins Loan Program
Federal Family Education Loans
Vocational Education - Basic Grants to States

In addition, Team HE gathers data pertaining to Title III Endowment Challenge Grants which have been transferred to college foundations. This information is included as a footnote to the state's Schedule of Federal Assistance each year.

Compliance Audit - **(Attachment C)** The compliance audit consists of an audit of the entity's compliance with laws and regulations, a review of non-major federal programs, departmental reviews, a review of significant non-federal grants and contracts, and areas specifically identified by college personnel. The scope and extent of compliance testing to be performed at each college is determined by the examiner in charge.

<u>Legal Compliance</u>

Washington State Community and Technical Colleges
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The objective of the examination of legal compliance is to obtain reasonable assurance that the state has complied with laws and regulations, including, but not limited to the State Constitution, the Revised Code of Washington, the Washington Administrative Code, and the Office of Financial Management's (OFM) Policies and Procedures manual. The examination includes compliance work performed on accounts such as cash and accounts receivable, and reviews of EDP systems through which transactions are processed.

The Higher Education (HE) Team has developed a legal compliance checklist to facilitate the examiner's planning **(Attachment D)**

Non-Major Federal Programs

The objective of the examination of non-major federal programs is to document our understanding of all non-major awards, on a cyclical basis.

Departmental Reviews

The objective of departmental reviews is to determine whether department controls and procedures are sufficient to ensure compliance with state laws and regulations. Departmental reviews are performed on a cyclical basis. The scheduling of these reviews will be based on the examiner's overall risk assessment, experience and knowledge of the community and technical colleges' operation, and requests from college management.

Non-Federal Grants and Contracts

The objective of the review of non-federal grants and contracts is to determine whether the college is in compliance with grant and contract requirements for these programs. Programs are cycled for review based on the examiner's evaluation of risk.

During 1994, we found that colleges often entered into contracts that had not been reviewed as to form by their AAG. We also noted some issues in shared funding type contracts.

Electronic Data Processing Audit - (Attachment E) General controls and application reviews of the electronic data processing (EDP) systems are performed at CTC. The audit approach is driven by materiality, system weaknesses, and overall audit risk. The reviews are primarily systems-oriented, beginning with general controls and extending to each material application. CTC is currently developing a new platform and software for all community and technical colleges. Existing systems are being maintained, but not developed further. All systems have been reviewed recently (except for the Facilities and Equipment system (FAE), which has not had significant changes since it was last reviewed in 1990).

Therefore, general control and application reviews will be performed for newly developed systems as they are placed into use in fiscal year 1995.

If circumstances indicate that we should expand or reduce the scope of our audit, adjustments to the audit plan will be made and explanations provided.

Washington State Community and Technical Colleges
Audit Plan
Fiscal Year 1995

Significant Accounting and Auditing Issues:

The following issues are scheduled to be reviewed during the current audit. Additional issues may arise during the course of the audit.

Continuing Issues from Prior Audits

1. Foundations/Other Affiliated Not-for-Profits:

   During 1994, we found that many of the agreements between the colleges and the foundations were old, had not been reviewed as to form by their AAG, and did not conform to many of the guidelines provided by the March 1994 edition of "The College & University Foundation Fund Raising Through Friend Raising."

2. Branch Campuses/Offsite Locations

   Branch campuses and offsite locations are more difficult for colleges to monitor. Their physical separation from other college activities may increase the risk of weak controls, especially when an offsite activity has grown significantly larger with no change in controls and procedures. Audit concerns include offsite locations which process cash receipts, have authority to purchase their own supplies and materials, and perform their own inventories of assets or goods/parts/ingredients for eventual sale.

3. Conflict of Interest

   During the past two years, there have been several audit findings in higher education where RCW 42.18.250 has been violated. Some colleges do not have policies in place and/or inform employees on the conflict of interest regulations. RCW effective to 1/1/95.

New Issues-General

1. Initiative 601

2. Internal Controls and Fiscal Management

3. Telecommunications/Cellular Phones

4. Salary Freeze

5. Voluntary Student Fees

Audit Risks-Student Financial Aid Programs

1. Student Financial Aid Refunds/Repayments

   Audit concerns include whether the schools are calculating refunds and repayments

accurately, based upon definitions provided by the Department of Education (ED), and whether they are remitted within the appropriate timeframe. We have noted in previous audits, that schools had particular difficulty documenting students' last date of attendance in order to process Spring Quarter refunds in a timely manner.

In addition, ED regulations require that schools include the impact of unpaid charges in the refund calculation. However, in a Dear Colleague letter issued April 1995, ED indicated that the requirement regarding unpaid charges has been challenged in court, resulting in a injuction prohibiting ED from enforcing this regulation. ED further states that for refund **calculations** made before November 28, 1994 (the date of the injunction) they will continue to determine and report whether the school has instituted the required procedures for unpaid charges, but will not assess any audit liability (no questioned costs). ED will not determine and report whether the school has instituted the required procedures for unpaid charges nor assess any audit liability on refund **calculations** made on or after November 28, 1994. ED states that they will seek a final ruling to uphold the regulation as written. Audit concerns included determining whether the school has implemented the requirement regarding unpaid charges. Exceptions noted under this requirement should be reported to the school's management, but would not result in findings or questioned costs until further notice from ED.

2. <u>Pro Rata Refunds</u>

ED now requires schools to make pro rata refunds to first time students who are financial aid recipients. Audit concerns include whether the schools have established, communicated, and implemented an effective system of controls to ensure compliance with the pro rata refund requirement.

Audit Risks- Other Federal Issues

1. Grant Proposal Costs

2. Administrative Salaries

Higher Education Coordination

Division of Audit

Director
&
Assistant Directors

HE Coordinators
All - Nancy Benson
All - Dennis Stanley
Fin Aid - Fred Petri

Team Bellingham

Carol Browder, CPA

Bellingham Technical College
Western Washington University
Whatcom Community College

Team Tacoma

Michael Legarsky, CPA

Bates Technical College
Clover Park Technical College

Team Yakima

Dave Andrews, CPA

Central Washington University
Yakima Valley College

Team Tri Cities

Russ Whiteaker, CPA

Columbia Basin Community College
Walla Walla Community College

Team Port Orchard

Mark Rapozo, CPA

Olympic Community College
Peninsula Community College

Team General Govt.

Kathy Smith, CPA

Centralia College
Evergreen State College
Grays Harbor Community College
South Puget Sound Community College

Team Higher Ed

Nancy Benson, CPA

Bellevue Community College
Communications Technology Center
Edmonds Community College
Everett Community College
Green River Community College
Highline Community College
Pierce Community College
Seattle Community Colleges
Shoreline Community College
Skagit Valley College
State Board for Comm & Tech Colleges
Tacoma Community College
University of Washington

Team King County

Paul Loveless, CPA

Lake Washington Technical College
Renton Technical College

Team Vancouver

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Lower Columbia Community College

Team Wenatchee

John Knutson, CPA

Big Bend Community College
Wenatchee Valley College

Team Pullman

Harvey Biegert

Eastern Washington University
Spokane Community Colleges
Washington State University

Attachment A

Washington State Community and Technical Colleges
1995 Audit Plan

Material Financial Accounts

Material Account	*Funds*	*Related Accounting System*
Balance Sheet:		
Accrued Liabilities	145,147,148,149	Financial Management System (FMS)
Accounts Payable	059,060,067,068,088	
Buildings	997	Facilities Assets and Equipment (FAE)
Other Improvements	997	
Furnishings & Equipment	997	
Accumulated Depreciation	997	
Income Statement:		
Education Expenditures	001,272,145,147,148,149,846,849,860	Financial Management System (FMS)
Charges for Services	060,145,147,148,149	
Capital Outlays	059,060,067,068,088	
Other Contracts & Grants	145,147,148,149	
Charges for Goods & Services	440, 443, 448, 450, 460	

Attachment B

Washington State Community and Technical Colleges
1995 Audit Plan

Audit Areas by Agency

Agency Name	*Single Audit*	*Compliance Audit*
Bates Technical College		Yes
Bellevue Community College	1	Yes
Bellingham Technical College		Yes
Big Bend Community College		Yes
Centralia College	1	Yes
Clark Community College		Yes
Clover Park Technical College		Yes
Columbia Basin College		Yes
Edmonds Community College	1	Yes
Everett Community College		Yes
Grays Harbor College		Yes
Green River Community College		Yes
Highline Community College	1	Yes
Lake Washington Technical College		Yes
Lower Columbia College	1	Yes
Olympic College		Yes
Peninsula Community College		Yes
Pierce College	1	Yes
Renton Technical College		Yes
Seattle Community Colleges	2,3	Yes
Shoreline Community College	3	Yes
Skagit Valley College		Yes
South Puget Sound Community College	1	Yes
Spokane Community Colleges	1,2	Yes
State Board for Community & Technical Colleges	1,2	Yes
Tacoma Community College		Yes
Walla Walla Community College		Yes
Wenatchee Valley Community College		Yes
Whatcom Community College		Yes
Yakima Community College		Yes

Single Audit Legend:

1 = Institution scheduled for Control tests for Student Financial Aid Specific Program Requirements, and Student Financial Aid Refund/Repayment testing

2 = Institution scheduled for Control and Compliance tests for Vocational Education Basic Grant Specific Program Requirements

3 = Follow-up of prior year issues will include Pell testing

Attachment C

State Board for Community and Technical Colleges
Legal Compliance Audit Cycle

Compliance Area	Criteria	Note	'95	'95-'97 '96	'97	'98
Laws:						
Budget/Fiscal Resp/Cash Deficiencies	RCW 43.88; Current Appropriations Act		X			
Building Fees	RCW 28B.15					
Commercial Activities	RCW 28B.63					
Conflict of Interest	RCW 42.18.250		X			
Contracted Classes/Excess Enrollment	RCW 28B.50.140 (16); RCW 28B.15.515	1				
Enrollment Lid	Operating Budget	1				
Faculty Awards Endowment	RCW 28B.50.835-843	1				
Faculty Leave	RCW 28B.50.551					
Fiscal Management	RCW 43.88.160		X	X	X	X
Foundations/Affiliated Not For Profits	AG Opinion 1993 #18		X			
Funds Benefiting	RCW 43.09.210		X			
Initiative 601 Issues	Initiative 601		X			
Institutional Student Loan Fund	RCW 28B.15.820 & RCW 28B.10.825					
Insurance and Bonds	RCW 43.19.1935					
Investments	RCW 39.59 & RCW 39.60					
Lease Purchase Program	RCW 39.94					
Lobbying/Political Activity	RCW 42.17.190(3)(4) & RCW 42.17.130					
Operating Fee	RCW 28B.15.031					
Out of State Bank Accounts	RCW 39.58.080 & RCW 39.58.085		X	X	X	X
Personal Service Contracts	RCW 39.29; OFM 4.3.1.2.1					
Petty Cash	RCW 42.26		X			
Public Disclosure	RCW 42.17.240/2401					
Public Funds	State Constitution, Article 8, Sec. 5		X			
Public Works	RCW 39.04					
Purchasing	RCW 43.19, Genl Authorities, Circ 90-03		X			
Real Estate	RCW 43.82.010					
Records Retention	RCW 40.14					
Salary Lid	Ch24 Sec. 915, 1993 1st Special Session		X			
State Grants (General)	Various		X			
State Need Grant	RCW 28B.10.806					
State Work Study	RCW 28B.12					
Telecommunications/Cellular Phones	St. Constitution, Art. 8, Sec. 5, RCW 42.18.217, DIS Policy		X			
Travel Disbursements	RCW 43.03, OFM 4.2		X	X	X	X
Tuition & Fee Waivers	RCW 28B.15.460/520/522/527-556/740	1				
Unclaimed Property	RCW 63.29					
Voluntary Student Fees	RCW 28B.15.610, AG Memos		X			
Whistleblower Program	RCW 42.40					
Regulations:						
Accounts Receivable	OFM 2.4.4.3; OFM 6.2.2					
Bank Accounts	OFM 2.1.1.2.1(c)					
Cash Receipts	OFM 2.4.2.3.1(e)		X			
Electronic Data Processing	OFM 6.2.2.1.11					
Facilities Rental	WAC 132( )-136					
Internal Control Policy	OFM 6.2 - Various		X			
Leave Accumulation/Payment	WAC 251-22-080					
Motor Vehicles	OFM 4.2.4					
Payroll	OFM 6.2.2.1.10					
Property and Equipment	OFM 3.1.2.2; OFM 6.2.2.1.9					
Purchased Services	OFM 4.3.1.1.3					
Sales (Proprietary Funds)	OFM 6.2.2.2.1					
Temporary Appointments	WAC 251-19-120					
Trusts	Trust Provisions					
Other:						
Departmental Audit Program	Various		X	X	X	X

*** Note #1: This area to be tested at State Board only for fiscal year 1995.**

Attachment D

Washington Community and Technical Colleges
FY1995 Audit Plan

Electronic Data Processing

Systems	Material To: Financial Audit	SWSA	Compliance Audit	Last Audited	AUDIT CYCLE FY95	FY96	FY97	FY98
General Controls	No	Partially	Yes	FY1993	G			G
Financial Management System								
General Ledger	No	No	Yes	FY1993		A		
Customer Accounts	No	No	Yes		A			
Accounts Payable	No	Partially	Yes	FY1988		A		
Purchasing	No	Partially	Yes			A		
Facilities & Equipment	No	Partially	Yes	FY1989				A
Cashiering	No	Partially	Yes	FY1993			A	
Personnel/Payroll Mgmnt System	No	Partially	Yes	FY1993			A	
Student Management System								
Admissions	No	No	Yes			A		
Registration	No	No	Yes			A		
Grades/Records	No	No	Yes			A		
Financial Aid Management System								A
Application Tracking	No	Partially	Yes	FY1993				A
Need Analysis	No	Partially	Yes	FY1993				A
Award Management	No	Partially	Yes	FY1993				A
Student Work Monitoring	No	No	Yes					A
External Reporting	No	Partially	Yes					A
Disbursement Management	No	Partially	Yes	FY1993				A
Supplemental Systems								
Touch-Tone Registration	No	No	Yes			A		
Special Projects								
Payroll Exception Reports	No	No	Yes			C	C	C

G= General Controls Review
U= Application Review Update
A= New Application Review
C= Computer-Aided Audit Techniques

Attachment E

Higher Education Audits
1994 Instructions for Examiners of Two Year Colleges

Examiners are responsible for planning, executing, and reporting the results of each audit.

Financial Audit

Team SA designs audit programs based on a preliminary review of internal accounting control systems.These balances will be tested at the 699 (community college roll-up) level. If testing at the roll-up level identifies concerns or questions about a particular college, examiners will be contacted and asked to perform additional testing.

Statewide Single Audit

The detailed audit plan for student financial aid programs is included in the financial aid section of the Higher Education Audit Guide. It reflects a major shift in approach from prior years.

Risk Alert: Student Financial Aid Refunds/Repayments

*When students withdraw, schools are required to **refund** federal programs for the portion of institutional costs (tuition and fees) which were funded by those programs. Students are required to **repay** the unused portion of noninstitutional costs (the amount disbursed directly to the student toward his/her living expenses) to the school. The school is required to attempt to collect the repayment from the student. When collected, these must be returned to the Department of Education. If not collected, the school is required to report the outstanding repayment to the Department of Education.*

Our fiscal year 1993 audit revealed a variety of exceptions in the refund/repayment area. We noted several schools which did not refund money to federal programs within 30 days of being aware that a refund was due. This was mostly true of unofficial withdrawals where the financial aid office does not know until grades are posted that a student has "vanished". The school may reduce or eliminate the refund due by documenting the student's last day of attendance. This is particularly difficult for the financial aid office for Spring quarter withdrawals, where the instructors have left the campus until Fall by the time grades are posted.

For fiscal year 1994, CTC has/will add a field to the grade report which the schools will have to instruct faculty to complete for all "vanished" students. This information would then be available for the financial aid office to review when determining refunds due to federal programs.

In addition, we noted an instance where a college did not use a consistent drop out date in their refund and repayment policies for students who attended for the entire quarter but did not complete any credits. The college correctly did not consider these students as having dropped out when calculating the associated refund due to Title IV programs. However, the college incorrectly calculated repayments due from these students based on a drop out date of the first of the quarter.

We noted another instance where a college was not calculating repayments to Title IV programs correctly. The college correctly calculated repayments based on a prorated portion of the student's attendance at the college. However, the college incorrectly included an amount for tuition and fees expenses (institutional costs) in the student's living expenses.

A pro rata refund is now required, regardless of default rates, for first time students who

withdraw on or before the 60% point of the enrollment period. Pro rata refund means a refund by an institution to a student attending that institution for the first time of not less than that portion of the tuition, fees, room, board, and other charges assessed the student by the institution equal to the portion of the period of enrollment for which the student has been charged that remains on the withdrawal date, rounded downward to the nearest 10% of that period.

The Vocational Education Basic Grant Program is considered a major federal program to the State of Washington. During the preliminary planning, Team GG, as the coordinating team for the Vocational Education program, has determined that only examiners at **Spokane and Seattle Community Colleges and the State Board for Community & Technical Colleges** will audit the Vocational Education Basic Grant Program as a major federal program. Controls surrounding the programs at these agencies will be identified and tested, and transactions will be tested for compliance with federal requirements. Detailed information is contained in the Vocational Education section of the Higher Education Audit Guide. The Vocational Education Basic Grant Program will be treated as a non-major federal program at all other community & technical colleges.

Attachment C to the 699 Plan summarizes the level of single audit and compliance audit work scheduled for each college.

Compliance Audit

State Legal Compliance

Team HE has developed a state legal compliance cycle (**Attachment D** of the 699 Plan), designed to aid in planning the examination of state compliance issues. The cycle was developed by considering the risk of non-compliance and user sensitivity of the compliance requirement for the college system as a whole. The risk of non-compliance and user sensitivity may differ at individual colleges. Therefore, examiners may choose to customize this cycle for their college(s). We recommend prioritizing the examination of state compliance issues based upon the combined effect of risk of non-compliance and user sensitivity. (**Note:** High risk state legal compliance issues are identified in the *Community and Technical COllege 1994 Audit Requirements* memo at A.2 and are **required** to be audited at every agency.)

There are several state legal compliance issues for which it is difficult to design specific audit tests. We have not scheduled these areas for any given audit period on the legal compliance cycle. Examiners should be aware of these requirements and recognize potential non-compliance which may come to their attention during the audit. One such area is the statutory prohibition against any one fund benefiting at the expense of another (RCW 43.09.210). Another area is the constitutional prohibition against loaning the state's credit (State Constitution, Article 8, Section 5). Other such areas include Conflict of Interest (HE-AP-309) and Lobbying/Political Campaigns (HE-AP-328).

Non-Major Federal Programs

Examiners should document their understanding of all non-major awards. This should be performed on a cyclical basis following the guidelines established in the President's Council on Efficiency (PCIE) statement number three. In accordance with the guidelines, examiners should review new programs in the first year of operation. PCIE statement number three also allows examiners to cycle existing programs for review within a three year period. As mentioned above, Vocational Education is audited as a non-major federal program at all colleges except Spokane and Seattle Community Colleges,

Non-Federal Grants and Contracts

Examiners should identify the school's non-federal grants and contracts. These should be evaluated for risk and any determined to be significant should be cycled for periodic review of compliance with contract and state requirements.

Departmental Reviews

Examiners should perform departmental reviews on a cyclical basis. The scheduling of these reviews should be based on the examiner's overall risk assessment and experience and knowledge of the college's operations. In addition, examiners should consider coordinating their scheduling of departmental reviews with the legal compliance cycle, as some of these areas overlap. For example, review of the Motor Pool Department might be scheduled at the same time as the Motor Vehicles legal compliance testwork.

Electronic Data Processing Audit

We have planned general control reviews and application reviews to coincide with the Communications Technology Center's (CTC) implementation schedule for new systems. All Informational Summaries in the HE Audit Guide are still current for the existing systems.

Significant Accounting and Auditing Issues

The issues highlighted in the Significant Accounting and Auditing Issues section of the 699 Plan were developed during the planning phase of the current audit. Additional issues may arise during the course of the audit which will be communicated to examiners. Agency specific issues should be documented in the agency level audit plan.

Time Charges

The follow-up of prior year SWSA audit issues at colleges not scheduled for current year SWSA work is considered to be "General" (GENL) for the purpose of coding MIS timesheets.

Higher Education Audits
Reporting Forms and Anticipated Timelines

Each year Team SA accumulates information from examiners of state agencies. This is used in compiling the Statewide Single Audit Report and includes information needed to issue the eight reports and opinions included in the report, the summary of findings and questioned costs, and the status of prior questioned costs. A statewide management letter is also compiled and presented to the Office of Financial Management.

In addition, Team HE compiles the results of the audits (Findings and Management Letter Issues) to report the results of the audit to the Community and Technical Colleges' Business Affairs Commission and college and university Budget, Accounting, and Reporting Councils. It is also used in planning next year's audit.

In years past, we have established deadlines for submitting this information. Based upon the estimated completion date for the statewide single audit, we anticipate forms will be due approximately on the dates listed below. We encourage examiners to submit all completed forms in one package upon completion of their audits, rather than waiting for the deadline.

Form	Description	Deadline	Who Submits
Form 1	Report on Financial Statements	November 15	UW, WSU, WWU, EWU, 699
Form 2	Report on Internal Controls	November 15	UW, WSU, WWU, EWU, 699
Form 3	Report on Compliance With Laws and Regulations	December 30	All 4 Yrs, All 2 Yrs
Form 4	Report on Supplementary Information: Schedule of Federal Assistance	December 30	All 4 & 2 Yrs Scheduled for SWSA
Form 5	Report on Compliance With General Requirements Applicable To Federal Programs	December 30	UW
Form 6	Report on Compliance With Specific Requirements Applicable to Major Federal Programs	December 30	All 4 & 2 Yrs Scheduled for SWSA
Form 7	Report on Compliance With Requirements Applicable to Non-Major Federal Programs	December 30	All 4 Yrs, All 2 Yrs
Form 8	Report on Internal Control Used in Administering Federal Programs	December 30	All 4 & 2 Yrs Schduled for SWSA
Form 9	Questioned Costs	December 30	All 4 & 2 Yrs Scheduled for SWSA
FINDSUM1	Lists all FINDSUM 2's for an agency (Submitted based upon audit findings appearing in final report)	January 30	All 4 Yrs, All 2 Yrs
FINDSUM2	Categorizes finding; copy of final draft finding is attached	December 30	All 4 Yrs & 2 Yrs with findings
Leg Comp	Statewide High Risk Legal Compliance Issues	December 30	All 4 Yrs, All 2 Yrs
Management	Reports caption of all management letter issues, copy of management letter is attached	December 30	All 4 Yrs, All 2 Yrs

During fiscal year 1994, you will be receiving Higher Education memos issued by Team HE. Each memo will contain specific instructions, including where and when forms will be due for Higher Education audits. In the case that additional information is needed, we will contact you for clarification or detail.

FORM 1 – REPORT ON FINANCIAL STATEMENTS

(Submitted for UW, WSU, WWU, EWU & Agency 699 only)

Agency Name: _____

Agency No.: _____

Audit Period: _____ through _____

SCOPE:

We have audited the material accounts in HE memorandum 95-01 for this agency and the related amounts submitted to OFM on the Agency Disclosure Forms A-X.

The level of audit risk for this engagement was 7% or lower.

PRESENTATION:

Material accounts and related amounts on the Agency Disclosure Forms A-X are, in all material respects, **(fairly presented/not fairly presented)**.

(Attach a list of those material accounts that are not fairly presented and briefly explain why.)

DISCLOSURE:

Disclosure requirements (consider items on the financial reporting checklist, SABS codification 2300, etc.) including contingent liabilities are **(complete/not complete)** .

_____
Date

_____
Audit Manager

_____
Asst. Audit Manager

_____
EJC

FORM 2 – REPORT ON INTERNAL CONTROLS

(Submitted for UW, WSU, WWU, EWU & Agency 699 only)

Agency Name: _____

Agency No.: _____

Audit Period: _____through_____

SCOPE:

We conducted our audit in accordance with generally accepted auditing standards and the following federal auditing standards:

Government Auditing Standards, issued by the Comptroller General of the United States (1994 Revision)

The Single Audit Act of 1984 (P.L. 98-502)

Circular A-128, Audits of State and Local Governments, issued by the U.S. Office of Management and Budget

These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The level of audit risk for this engagement was 7% or lower.

For all of the internal control structure categories, we obtained an understanding of the design of relevant policies and procedures and whether they had been placed in operation, and we assessed control risk.

INTERNAL CONTROL STRUCTURE (Please check appropriate category):

_____ We noted reportable conditions involving the internal control structure that we consider to be material weaknesses.

(Materiality is at the financial statement level).

Finding Caption

_____

_____

_____

_____ We noted certain matters involving the internal control structure that we consider to be reportable conditions.

Finding or Management Letter Caption

_____

_____

_____

_____ The agency had no matters involving the internal control structure that we consider to be reportable conditions.

_____
Date

_____
Audit Manager

_____
Asst. Audit Manager

_____
EIC

FORM 3 – REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS

Agency Name: _____

Agency No.: _____

Audit Period: _____ through _____

SCOPE:

We tested compliance with certain laws and regulations which, if not followed could have a direct and material impact on the financial statements. We also performed additional tests of compliance with state laws and regulations as required by RCW 43.88.160(6) which requires the State Auditor to make inquiry as to whether (agency name) _____ complied with state laws and regulations.

The level of audit risk for this engagement was 7% or lower.

COMPLIANCE (Please check appropriate category):

_____ The agency had material instances of noncompliance which could have a direct and material impact on the financial statements.

Finding Caption

_____

_____

_____ The agency had immaterial instances of noncompliance.

Finding Caption

_____

_____

_____ The agency had no instances of noncompliance.

With respect to items not tested, nothing came to our attention that caused us to believe that the agency had not complied, in all material respects with those requirements.

_____ _____

Date Audit Manager

_____

Asst. Audit Manager

_____

EJC

FORM 4 – REPORT ON SUPPLEMENTARY INFORMATION
SCHEDULE OF FEDERAL ASSISTANCE

(Submitted for SWBA audits only)

Agency Name: _____

Agency No.: _____

Audit Period: _____ through _____

SCOPE:

We have audited the federal assistance schedule submitted to OFM, the Federal Disclosure Form. (Attach a copy of agency's Federal Disclosure Form).

The level of audit risk for this engagement was 7% or lower.

RECONCILIATION TO AFRS:

The agency has **(reconciled/not reconciled)** AFRS account balances and amounts disclosed for the federal assistance schedule on the Federal Disclosure Form.

PRESENTATION:

The federal assistance schedule data disclosed on the Federal Disclosure Form is **(fairly presented/not fairly presented)**, in all material respects, in relation to the general purpose financial statements.

_____
Date

_____
Audit Manager

_____
Asst. Audit Manager

_____
EJC

FORM 5 – REPORT ON COMPLIANCE WITH GENERAL REQUIREMENTS APPLICABLE TO FEDERAL PROGRAMS

(Submitted for the UW only)

Agency Name: _____

Agency No: _____

Audit Period: _____ through _____

SCOPE:

We have applied procedures to test (agency name) _____ compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance.

Political Activity
Civil Rights
Cash Management
Relocation Assistance & Real Property Acquisition
Federal Financial Reports
Allowable costs/cost principles
Drug Free Workplace Act
Administrative Requirements

The level of audit risk for this engagement was 7% or lower.

Our procedures were limited to those set forth in the Office of Management and Budget (OMB) "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, accordingly, we do not express an opinion on compliance with the requirements listed above.

COMPLIANCE (Please check appropriate category):

_____ The agency had material instances of noncompliance which could have a direct and material impact on the financial statements.

Finding Caption

_____

_____

_____

_____ The agency had immaterial instances of noncompliance.

Finding Caption

_____

_____

_____

_____ The agency had no instances of noncompliance.

With respect to items not tested, nothing came to our attention that caused us to believe that the agency had not complied, in all material respects with those requirements.

_____
State

_____
Audit Manager

_____
Asst. State Audit Manager

_____
EIC

FORM 6 – REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS

(Submitted for SWBA audits only)

Agency Name: _____

Agency No.: _____

Audit Period: _____ through _____

Major Programs: ___ ___ ___ ___ ___ ___ ___

___ ___ ___ ___ ___ ___ ___

(include list of applicable major programs)

SCOPE:

We have audited the (agency name) _____ compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; applicable special tests and provisions set forth in the Office of Management and Budget's (OMB) **Compliance Supplement for Single Audits of State and Local Governments**; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the schedule of federal financial assistance.

The level of audit risk for this engagement was 7% or lower.

We conducted our audit in accordance with generally accepted auditing standards, **Government Auditing Standards** issued by the Comptroller General of the United States, and OMB Circular A-128, **Audits of State and Local Governments**.

PRESENTATION:

In our opinion, (agency name) _____ **(complied/did not comply)**, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; applicable special tests and provisions set forth in OMB's **Compliance Supplement for Single Audits of State and Local Governments**; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs.

COMPLIANCE (Please check appropriate category):

_____ The agency had material instances of noncompliance. (Materiality is at the Major Program level.)

Finding Caption

_____

_____

_____

FORM 6 – REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS (continued)

_____ The agency had immaterial instances of noncompliance.

Finding Caption

_____

_____

_____

_____ The agency had no instances of noncompliance.

_____
Date

_____
Audit Manager

_____
Asst. Audit Manager

_____
EJC

FORM 7 – REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO
NON-MAJOR FEDERAL PROGRAMS

Agency Name: _____

Agency No.: _____

Audit Period: _____ through _____

Federal Programs: ___ ___ ___ ___ ___ ___ ___ ___ ___ ___

___ ___ ___ ___ ___ ___ ___ ___ ___ ___

___ ___ ___ ___ ___ ___ ___ ___ ___ ___

(Include CFDA No. & Program title applicable to non-major federal assistance program transactions tested)

SCOPE:

In connection with our audit of the general purpose financial statements, and with our study and evaluation of the internal control structure used to administer federal financial assistance programs, we selected certain transactions applicable to certain non-major federal financial assistance programs.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of service allowed or unallowed; eligibility; and special requirements that are applicable to these individual transactions. Our procedures were substantially less in scope than an audit, accordingly, we do not express an opinion on compliance with these requirements.

COMPLIANCE (Please check appropriate category):

_____ The agency had material instances of noncompliance which could have a direct and material impact on the financial statements.

Finding Caption

_____

_____

_____

_____ The agency had material instances of noncompliance.

Finding Caption

_____

_____

_____

_____

_____ The agency had no instances of noncompliance.

With respect to items not tested, nothing came to our attention that caused us to believe that the agency had not complied, in all material respects with those requirements.

_____
Date

_____
Audit Manager

_____
Asst. Audit Manager

_____
EIC

For the following non-major federal assistance programs we gained an understanding of the controls in place:

_____

_____

_____

_____

_____

_____

_____

FORM B – REPORT ON INTERNAL CONTROL USED TO ADMINISTER FEDERAL PROGRAMS

(Submitted for SWBA audits only)

Agency Name: _____

Agency No.: _____

Audit Period: _____ through _____

Federal Programs: ___ ___ ___ ___ ___ ___ ___

___ ___ ___ ___ ___ ___ ___

___ ___ ___ ___ ___ ___ ___

(include list of applicable federal programs)

SCOPE:

Our audit was conducted in accordance with the following standards:

Government Auditing Standards, issued by the Comptroller General of the United States (1994 Revision)

Circular A-128, Audits of State and Local Government, issued by the U.S. Office of Management and Budget

These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the state complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

We have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

General Requirements

Political Activity
Civil Rights
Cash Management
Relocation assistance and real property acquisition
Federal Financial Reports
Allowable costs/cost principles
Drug Free Workplace Act
Administrative Requirements

Specific Requirements

Types of services
Eligibility
Matching, level of effort, earmarking
Reporting
Cost allocation
Special requirements
Monitoring sub-recipients
Claims for advance and reimbursements

The level of audit risk for this engagement was 7% or lower.

For all of the internal control structure categories, we obtained an understanding of the design of relevant policies and procedures and whether they had been placed in operation, and we assessed control risk.

INTERNAL CONTROL STRUCTURE (Please check appropriate category):

____ We noted reportable conditions involving the internal control structure that we consider to be material weaknesses.
(Materiality is at the federal assistance program level.)

Finding Caption

_____
_____
_____
_____

____ We noted certain matters involving the internal control structure that we consider to be reportable conditions.

Finding Caption

_____
_____
_____
_____

____ The agency had no matters involving the internal control structure that we consider to be reportable conditions.

_____ _____
Date Audit Manager

_____
Asst. Audit Manager

_____
EIC

FORM 9 – QUESTIONED COSTS

Agency Name: _____

Agency No.: _____

Audit Period: _____ through _____

Program Title: _____

Program CFDA No.: _____

Cross Agency Line: _____ YES____ NO____

QUESTIONED/SUSPECT QUESTIONED COSTS:

When evaluating the effect of questioned costs on sponsors, the auditor considers the best estimate of total costs questioned for each federal financial assistance program (Likely Questioned Costs), not just the questioned costs specifically identified (Known Questioned Costs).

Fund Type	Known Questioned Costs	Likely Questioned Costs
General Fund	_____	_____
Special Revenue Fund	_____	_____
Debt Service Fund	_____	_____
Capital Projects Fund	_____	_____
Expendable Trust Fund	_____	_____
Non-expendable Trust Fund	_____	_____
Pension Trust Fund	_____	_____
Enterprise Fund	_____	_____
Internal Service Fund	_____	_____
TOTALS	_____	_____

_____
Date

_____
Audit Manager

_____
Asst. Audit Manager

_____
ESC

Washington State Community and Technical Colleges
High Risk Legal Compliance
Fiscal Year 1994

Compliance: Internal Controls:

American Express Credit Cards:

In Compliance _____ No Internal Control Weaknesses Noted _____

Not in Compliance _____ Internal Control Weaknesses Noted _____

Foundations/Other Affiliated Not-for-Profits:

In Compliance _____ No Internal Control Weaknesses Noted _____

Not in Compliance _____ Internal Control Weaknesses Noted _____

Payroll Exception Reports:

In Compliance _____ No Internal Control Weaknesses Noted _____

Not in Compliance _____ Internal Control Weaknesses Noted _____

Student Financial Aid Exception Reports:

In Compliance _____ No Internal Control Weaknesses Noted _____

Not in Compliance _____ Internal Control Weaknesses Noted _____

Job Skills Grants:

In Compliance _____ No Internal Control Weaknesses Noted _____

Not in Compliance _____ Internal Control Weaknesses Noted _____

Examiner _____ Date _____

Assistant Audit Manager _____ Date _____

Audit Manager _____ Date _____

Please return to Team HE by December 30, 1994. If you have any questions call Dennis Stanley at (206) 543-4196.

Washington State Four Year Colleges and Universities
High Risk Legal Compliance
Fiscal Year 1994

Compliance: Internal Controls:

American Express Credit Cards:

In Compliance _____ No Internal Control Weaknesses Noted _____

Not in Compliance _____ Internal Control Weaknesses Noted _____

Foundations/Other Affiliated Not-for-Profits:

In Compliance _____ No Internal Control Weaknesses Noted _____

Not in Compliance _____ Internal Control Weaknesses Noted _____

Whistleblower Program:

In Compliance _____ No Internal Control Weaknesses Noted _____

Not in Compliance _____ Internal Control Weaknesses Noted _____

Athletic Department:

In Compliance _____ No Internal Control Weaknesses Noted _____

Not in Compliance _____ Internal Control Weaknesses Noted _____

Examiner _____ Date _____

Assistant Audit Manager _____ Date _____

Audit Manager _____ Date _____

Please return to Team HE by December 30, 1994. If you have any questions call Dennis Stanley at (206) 543-4196.

REPORTABLE AND NON REPORTABLE CONDITIONS

In line with SAO goals to provide high quality customer service and to ensure consistency in audit approach, criteria interpretation and reporting, as requested by our higher education clients, all reportable and non reportable conditions should be analyzed by Team HE for consistency.

A reportable condition is defined as a significant internal control weakness and/or non-compliance with state and/or federal regulations. Reportable and non reportable conditions are communicated to the client in the following ways:

Findings - Examiners will include all reportable conditions in the agency report

Management Letter Items - For immaterial federal compliance **ONLY**. Any management letter is at the discretion of the audit manager.

The following guidelines and examiner judgment should be used in distinguishing between findings, management letter items, and non-reportable conditions:

Condition

System/environment or isolated error?
Did auditee bring problem to us?
Is it significant?

Effect

Dollar impact
System weakness
Potential fraud
Federal programs

Cause

Lack of interest?
Lack of resources?
Didn't know?

Management Attitude

Do they care?
Will they fix?
Previous responses

History

Repeated finding or first offense?
Overall environment

Correction

Already fixed?

In the process?
Or just thinking about it

Please fax all reportable and non reportable conditions to Dennis Stanley, SCAN fax #323-0286, NonSCAN fax # 543-4196.

The following procedures are to be used to report findings and management letter items:

	PROCEDURES	RESPONSIBILITY ASSIGNED TO
1.	Document the conditions as they are identified using the form "Significant Examination Issues" and send a copy of all draft findings and management letter items to Team HE as they are developed.	TEAM
2.	The HE coordinator will review the condition, effect, cause, criteria, and management attitude in analyzing and recommending reporting (finding or management letter) of a given condition. They will also compare the conditions for consistency with those reported to other colleges and universities.	HE COORDINATOR
3.	Review the HE coordinator's recommendation(s) and determine final reporting status (finding or management letter item).	TEAM
4.	Send a copy of the final condition(s) to the HE coordinator.	TEAM
5.	Complete the audit report file following instructions included in the SAO Audit Report Standards manual. Send the audit report package to your AD for processing.	TEAM
6.	Discuss all conditions with the client.	
7.	Summarize all conditions, present them at the BAR meeting and include them in the HE audit guide.	TEAM HE COORDINATOR

TIME REPORTING

Four different project codes should be used in budgeting and reporting of time spent on higher education audits (GENL, SWSA, CAFR, AND CUBA). Each project is defined as follows:

GENL

This project code should be used for all time spent in testing compliance with state laws and regulations, evaluating internal controls to ensure protection of state assets, testing compliance with federal requirements in addition to what is necessary to support SWSA reports, and attestation of non-material CAFR account balances considered high risk. **As this is the foundation of our existence most of our time should be charged to this project code.**

SWSA

This project code should only be used for time spent in meeting the minimum requirements mandated by the Single Audit Act of 1984. As this work builds upon that performed under GENL, this project code should only account for additional work performed specifically to satisfy minimum single audit requirements. See the attached summary of what is and what is not considered to be SWSA. This list is not intended to limit the work performed but only where the work performed is charged.

CUBA

This project code should be used for all time spent in auditing the college or university financial statements. As this work builds upon that performed under GENL and SWSA, this project code should only account for additional work performed specifically to express an opinion on the university financial statements.

CAFR

This project code should be used for all time spent in auditing the state financial statements. As this work builds upon that performed under all other project codes, this project code should only account for additional work performed specifically to express an opinion on the state financial statements. As Team SA is responsible for planning and conducting the audit of the state financial statements and no specific audit tests are planned at the agency level (other than at the UW and the SBCTC), **no time or effort should be charged to this project code without express authorization from Team SA via Team HE.**

AUDIT REPORT

The following describes the procedures to be followed to prepare and process audit report files:

1. The team prepares a 7-day letter and transmits it, along with draft findings, to the college. The college has 7 days to respond.

2. The examiner in charge prepares an audit report file, including:

   Left side of the audit report folder:

   A. **Audit Report Transmittal (ART) Form** - Page 1 *only* for state agency reports

   B. **Audit Report Distribution Form** - Page 1 *only* for state agency reports

      The example inserted in this manual includes the standard distribution for college audits. Special reports issued for fraud findings should also be distributed to the SAO Fraud Coordinator and any affected federal agencies.

   C. **Media Distribution List**

   D. **Report Summary and Certification**

   E. **Management Letter**, if any

   Right side of the audit report folder:

   A. **Audit Report Legend**

   B. **Audit Report Summary**- separate versions for audits with or without findings

   C. **Overview**

   D. **Letter to the Board Chair**

      Depending upon the agency's situation, one of the following three letters is to be used:

      1. No findings, questioned costs or management letter item(s).

      2. No findings or questioned costs but the agency has management letter item(s).

      3. Agency has finding or questioned costs and/or management letter item(s). If there are no management letter item(s) delete any reference thereto in the boilerplate.

   E. **Final Edited Findings**, including agency response and auditor's concluding remarks.

3. Once the audit report file has been completed, the Region/Team is to forward the report file to Information Processing.

State Government Audit Report Summary Without Findings

_____
(Date)

Audit Report Summary

I am pleased to send a copy of our audit report of _____

for the period _____, 19___, through _____, 19___.

In our audit we found:

- Compliance with laws and regulations we examined.
- (Compliance with federal laws and regulations related to the federal financial assistance we examined.)

If you have any questions, please call me in Olympia at 753-5280.

Sincerely,

BRIAN SONNTAG
State Auditor

Local Government and State Government Audit Report Summary With Findings

_____
(Date)

Audit Report Summary

I am pleased to send a copy of our audit report of _____

for the period _____, 19___, through _____, 19___.

During the course of our audit, we found:

Finding 1 _____

_____

_____

_____

_____

Finding 2 _____

_____

_____

_____

_____

Finding 3 _____

_____

_____

_____

_____

Finding 4 _____

_____

_____

_____

_____

If you have any questions, please call me in Olympia at 753-5280.

Sincerely,

BRIAN SONNTAG
State Auditor

Note: Briefly summarize each finding in a sentence or two. Do not duplicate the underlined condition in the report. The summary description of each finding should focus on what was found. A sentence on the recommendation of each finding may be included.

State Government Draft Transmittal Letter

_____ (date of exit)

Reply To: Division of Audit
_____
_____

_____ (Agency Head)
_____ (Agency Name)
_____ (Address)
_____ (City, State, Zip)

Dear _____:

Enclosed is a ***draft*** copy of our audit finding(s). Our audit covered the period from _____, through _____. This ***draft*** is **not a public document**.

Our purpose in providing you a ***draft*** copy is to allow you an opportunity to respond to any of the comments contained in the report. This will aid in ensuring that our final report will be accurate and complete. We will include your response, or a paraphrasing of it, in our final report. Where we agree with you that a comment should be changed or deleted, we will edit our final report. We may also edit your response to eliminate reference to resolved items. Where we disagree with your response concerning any particular comment, we will include an additional note in our final report following your response to explain our position. Should you not provide us a written response to our comments, our final report will indicate that you were given an opportunity to respond but declined to do so.

For fiscal year 19___, the agency finding(s) will be included both in your individual agency report and the statewide single audit report. Your agency report will be issued first, then data from your report will be compiled into the statewide report. In the statewide single audit report, agency responses will immediately follow the related finding. Since the text of your responses will be lifted from your letter, please respond to each finding separately as all findings for your agency may not necessarily be grouped together in the statewide report.

In order to ensure that your response is included in our final report, we need to receive your response by _____ (date should be 7 working days from date of exit). This will permit you seven working days to review the ***draft*** and prepare your response.

Our final report, which is an official public document, will be filed after this date as required by law.

We are available during this period to discuss the contents of this report if you wish. If you need additional time to prepare your response, please contact us before the date stated above.

Sincerely,

_____, Audit Manager
Division of Audit

Enclosure

See HE Audit Guide for copy of this document. (Letter to governing board where there is no disclosure of findings or questioned costs.)

See HE Audit Guide for copy of this document. (Letter to governing board where there is no disclosure of findings or questioned costs, but a management letter is issued.)

See HE Audit Guide for copy of this document. (Letter to governing board where there is disclosure of findings or questioned costs and a management letter is issued.)

State Board for Community and Technical Colleges
Legal Compliance Audit Cycle

Prgm	Compliance Area	Criteria	Note	'95	'95-'97 '96	'97	'98
	Laws:						
303	Budget/Fiscal Resp/Cash Deficiencies	RCW 43.88; Current Appropriations Act		X			
304	Building Fees	RCW 28B.15					
308	Commercial Activities	RCW 28B.63					
309	Conflict of Interest	RCW 42.18.250		X			
	Contracted Classes/Excess Enrollment	RCW 28B.50.140 (16); RCW 28B.15.515	1				
	Enrollment Lid	Operating Budget	1				
351	Faculty Awards Endowment	RCW 28B.50.835-843	1				
348	Faculty Leave	RCW 28B.50.551					
	Fiscal Management	RCW 43.88.160		X	X	X	X
355	Foundations/Affiliated Not For Profits	AG Opinion 1993 #18		X			
	Funds Benefiting	RCW 43.09.210		X			
315	Initiative 601 Issues	Initiative 601		X			
	Institutional Student Loan Fund	RCW 28B.15.820 & RCW 28B.10.825					
317	Insurance and Bonds	RCW 43.19.1935					
319	Investments	RCW 39.59 & RCW 39.60					
320	Lease Purchase Program	RCW 39.94					
328	Lobbying/Political Activity	RCW 42.17.190(3)(4) & RCW 42.17.130					
322	Operating Fee	RCW 28B.15.031					
324	Out of State Bank Accounts	RCW 39.58.080 & RCW 39.58.085		X	X	X	X
326	Personal Service Contracts	RCW 39.29; OFM 4.3.1.2.1					
327	Petty Cash	RCW 42.26		X			
	Public Disclosure	RCW 42.17.240/2401					
	Public Funds	State Constitution, Article 8, Sec. 5		X			
332	Public Works	RCW 39.04					
333	Purchasing	RCW 43.19, Genl Authorities, Circ 90-03		X			
334	Real Estate	RCW 43.82.010					
335	Records Retention	RCW 40.14					
336	Salary Lid	Ch24 Sec. 915, 1993 1st Special Session		X			
	State Grants (General)	Various		X			
	State Need Grant	RCW 28B.10.806					
	State Work Study	RCW 28B.12					
346	Telecommunications/Cellular Phones	St. Constitution, Art. 8, Sec. 5, RCW 42.18.217, DIS Policy		X			
340	Travel Disbursements	RCW 43.03, OFM 4.2		X	X	X	X
342	Tuition & Fee Waivers	RCW 28B.15.460/520/522/527-556/740	1				
343	Unclaimed Property	RCW 63.29					
357	Voluntary Student Fees	RCW 28B.15.610, AG Memos		X			
344	Whistleblower Program	RCW 42.40					
	Regulations:						
301	Accounts Receivable	OFM 2.4.4.3; OFM 6.2.2					
302	Bank Accounts	OFM 2.1.1.2.1(c)					
306	Cash Receipts	OFM 2.4.2.3.1(e)		X			
352	Electronic Data Processing	OFM 6.2.2.1.11					
349	Facilities Rental	WAC 132( )-136					
318	Internal Control Policy	OFM 6.2 - Various		X			
321	Leave Accumulation/Payment	WAC 251-22-080					
345	Motor Vehicles	OFM 4.2.4					
	Payroll	OFM 6.2.2.1.10					
350	Property and Equipment	OFM 3.1.2.2; OFM 6.2.2.1.9					
	Purchased Services	OFM 4.3.1.1.3					
	Sales (Proprietary Funds)	OFM 6.2.2.2.1					
339	Temporary Appointments	WAC 251-19-120					
	Trusts	Trust Provisions					
	Other:						
353	Departmental Audit Program	Various		X	X	X	X

*** Note #1: This area to be tested at State Board only.**

Four Year Colleges & Universities
Legal Compliance Audit Cycle

Prgm	Compliance Area	Criteria	'95	'96	'97	'98
	Laws:					
303	Budget/Fiscal Resp/Cash Deficiencies	RCW 43.88; Current Appropriations Act	X			
304	Building Fees	RCW 28B.15				
308	Commercial Activities	RCW 28B.63				
309	Conflict of Interest	RCW 42.18.250	X			
	Fiscal Management	RCW 43.88.160	X	X	X	X
355	Foundations/Affiliated Not For Profits	AG Opinion 1993 #18	X			
	Funds Benefiting	RCW 43.09.210	X			
315	Initiative 601 Issues	Initiative 601	X			
	Institutional Student Loan Fund	RCW 28B.15.820 & RCW 28B.10.825				
317	Insurance and Bonds	RCW 43.19.1935				
319	Investments	RCW 39.59 & RCW 39.60	X			
320	Lease Purchase Program	RCW 39.94				
328	Lobbying/Political Activity	RCW 42.17.190(3)(4) & RCW 42.17.130	X			
322	Operating Fee	RCW 28B.15.031				
324	Out of State Bank Accounts	RCW 39.58.080 & RCW 39.58.085	X	X	X	X
326	Personal Service Contracts	RCW 39.29; OFM 4.3.1.2.1				
327	Petty Cash	RCW 42.26	X			
	Public Disclosure	RCW 42.17.240/2401	X			
	Public Funds	State Constitution, Article 8, Sec. 5	X			
332	Public Works	RCW 39.04				
333	Purchasing	RCW 43.19, Genl Authorities, Circ 90-03	X			
334	Real Estate	RCW 43.82.010				
335	Records Retention	RCW 40.14				
336	Salary Lid	Ch24 Sec. 915, 1993 1st Special Session	X			
	State Grants (General)	Various	X			
	State Need Grant	RCW 28B.10.806				
	State Work Study	RCW 28B.12				
346	Telecommunications/Cellular Phones	St. Constitution, Art. 8, Sec. 5, RCW 42.18.217, DIS Policy	X			
340	Travel Disbursements	RCW 43.03, OFM 4.2	X	X	X	X
342	Tuition & Fee Waivers	RCW 28B.15.460/520/522/527-556/740				
343	Unclaimed Property	RCW 63.29				
357	Voluntary Student Fees	RCW 28B.15.610, AG Memos				
344	Whistleblower Program	RCW 42.40				
	Regulations:					
301	Accounts Receivable	OFM 2.4.4.3; OFM 6.2.2				
302	Bank Accounts	OFM 2.1.1.2.1(c)				
306	Cash Receipts	OFM 2.4.2.3.1(e)	X			
352	Electronic Data Processing	OFM 6.2.2.1.11	X			
318	Internal Control Policy	OFM 6.2 - Various	X			
321	Leave Accumulation/Payment	WAC 251-22-080				
345	Motor Vehicles	OFM 4.2.4				
	Payroll	OFM 6.2.2.1.10	X			
350	Property and Equipment	OFM 3.1.2.2; OFM 6.2.2.1.9				
	Purchased Services	OFM 4.3.1.1.3				
	Sales (Proprietary Funds)	OFM 6.2.2.2.1				
339	Temporary Appointments	WAC 251-19-120				
	Trusts	Trust Provisions				
	Other:					
353	Departmental Audit Program	Various	X	X	X	X

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
ACCOUNTS RECEIVABLE PROCEDURES
OFM 2.4.4.3

Objective: To determine if procedures involving Accounts Receivable are sufficient to prevent misappropriations, errors, irregularities, non-compliance and protect state assets. And to determine whether agency is in compliance with OFM regulations governing accounts receivable.

COMPLIANCE REQUIREMENTS

Section 2.4.4.3 of the Office of Financial Management (OFM) Policies, Regulations and Procedures manual states the following:

OFM 2.4.4.3.1

Agencies are to promptly record receivables...

OFM 2.4.4.3.3

a. Monthly aging reports are to be produced in categories which meet each agency's needs.

b. Written procedures are to be developed and followed to ensure that past due receivables are followed up promptly.

c. Collection agencies may be used for the purpose of collecting public debts.

Section 2.4.4.3.4 of the Office of Financial Management (OFM) Policies, Regulations and Procedures manual states the following for uncollectible receivables:

c. ...Receivables determined to be uncollectible are to be written off promptly against the appropriate allowance account (GL Code Series 1340 - see Section 2.4.4.7.6.d for an illustrative entry).

d. Prior to or promptly after the write-off of uncollectible receivables occurs, the write-off is subject to management review using procedures developed by the agency in cooperation with the Office of the Attorney General. These procedures may call for the Attorney General's review of certain types of receivables to ensure that no cost-effective legal means of collecting the receivables remain. After management review any account determined to have been inappropriately written off is to be returned to the accounting records by reversing the write-off entries.

OFM 2.4.4.3.5 requires the following documentation for accounts receivable:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
ACCOUNTS RECEIVABLE PROCEDURES
OFM 2.4.4.3

(a) Establishment of Receivables - Sequentially numbered billing documents (invoices) are to be used. Files of these documents are to be maintained by the agency.

(b) Recording of Receipts - Daily receipts are to be entered in detail to a daily cash journal. Detail listings are to support summary totals. The detail is to disclose the name of the payee or account number, amount received, invoice number if available, mode of payment, and check number if applicable.

(c) Adjustments of Receivables - Any adjustment increasing or decreasing the amount of receivables carried on the books of an agency is to be supported by a revised billing document, a credit memo, or other appropriate documentation. Written procedures are to be developed and followed to ensure that only authorized adjustments are recorded.

(d) Valuation of Receivables - Valuation of receivables using the allowance method is to be made at least quarterly and at fiscal year end to reflect the amount of receivable balances estimated to be collectible. This transaction is to be documented by means of a journal voucher.

(e) Collection Efforts - A written record is to be kept, by account, on collection efforts.

(f) Write-Offs of Uncollectible Receivables - See **Uncollectible Receivables** above.

(g) Records Retention for Write-Offs - The records of uncollectible accounts are subject to retention, archival, and destruction according to the applicable statues and the agency's records retention policies.

OFM 2.4.4.3.6 lists the following requirements for subsidiary ledger reporting:

(a) Agencies are to establish and maintain a detailed subsidiary ledger on an open item basis.

(b) Subsidiary ledgers are to be balanced against the associated general ledger control accounts at least monthly and at fiscal year end.

(c) Current subsidiary ledgers are to be purged of items which are no longer outstanding.

OFM 2.4.4.3.7 lists the following requirements for reporting accounts receivables:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
ACCOUNTS RECEIVABLE PROCEDURES
OFM 2.4.4.3

(a) Semiannual Reporting Requirements - All agencies are to submit a "Semiannual Receivables Aging Summary Report" (As of 6/30/93, OFM only requires agency's to submit this report once a year by the Phase 2 annual financial reporting deadline for each fiscal year.) This report is to summarize all receivables except those due from other governmental units/funds.

(b) Annual Reporting Requirements

1. Agencies with more than $50,000 in **past due** receivables from nongovernmental sources at the end of a fiscal year are to submit an "Annual Past Due Receivable Comparison Report" to OFM by the Phase II deadline.

2. All agencies are to submit an "Annual Write-Off Report" to OFM by the Phase II deadline. This report is to include the number and value of receivables written off, for all nongovernmental related accounts, during the current fiscal year and the reasons for these write-offs.

OFM 6.2.2 lists the following requirements for **internal controls** involving accounts receivables:

(a) There is to be a separation of duties with regard to billing, collection, cash receiving, receivables accounting, and the maintenance of general ledger control accounts.

(b) Receivables are to be made a matter of record promptly...Controls are to be established so that receivables are reported in the proper funds and accounts.

(c) Records of receivables are to be strictly guarded. Limited access to these records as well as the physical protection of them is required.

(d) Control accounts are to be balanced with the detailed ledgers at least monthly.

(e) Credit adjustments to receivable balances are to be approved by officials not involved in the collection activity. The use of prenumbered credit memorandum forms is desirable.

(f) Receivable accounts are to be reviewed periodically for credit balances.

(g) There is to be an independent verification of quantities, process, and clerical accuracy of billing invoices.

(h) Billings are to be prompt and statements are to be sent to all customers on a regular basis.

(i) Receivable accounts are to be aged at least monthly and reviewed by authorized personnel.

(j) Controls are to be established to ensure the prompt follow-up of past due receivables.

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding, and document, all accounts receivable systems. Assess risk based on design of controls. Risks to consider might include:

   a. Presentation/disclosure are not accurate.

   b. Lack of adequate segregation of duties affects existence, occurrence and completeness.

   c. Errors or irregularities may go undetected.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Determine whether receivables are promptly recorded.

5. Determine whether receivables are posted to the proper GL account.

6. Determine whether monthly aging reports are prepared

7. Determine whether receivables are reported to OFM by the Phase II reporting deadline. Obtain a copy of the most recent receivable aging schedule submitted to OFM.

8. Determine whether there are written procedures for prompt follow up of past due receivables.

9. Determine whether collection agencies are used for collection of debts. If they are, determine whether their use is in compliance with OFM (2.4.4.3.3.c).

10. Determine whether the allowance method of accounting for uncollectible receivables is used.

11. Determine whether quarterly estimates of total uncollectible receivables are made, and adjusting entries are recorded in the accounting records. Evaluate the estimates for reasonableness.

12. Determine whether there are written criteria for the determination of uncollectibility. Evaluate the criteria for reasonableness.

13. Evaluate write-offs for proper authorization and reasonableness.

14. Determine whether documentation of invoices issued, payments collected, and adjustments are adequate.

15. Determine whether a detailed subsidiary ledger is maintained on an open item basis.

16. Determine whether reconciliation of subsidiary ledgers to the GL is performed monthly.

17. Determine whether current subsidiary ledgers are purged of items no longer outstanding.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
BANK ACCOUNTS

Objective: To determine whether:

1. All funds from college activities have been identified by the college and are under the college's control.

2. Cash exists and is owned by the college.

3. Persons with signature and/or transfer authority over funds have been authorized to perform these functions by the college, and adequate separation of duties exists.

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding and document how the college authorizes and establishes bank accounts. Assess risk based on design of controls. Risks to consider might include:

   a. Public funds could be disbursed without benefit of the college's controls to ensure compliance with state & federal regulations.

   b. Public funds could be misappropriated.

   c. Other persons may be inappropriately using the college's name.

2. Test key controls. (Note: If controls identified in step 1 above are not sufficient to ensure the college can identify all accounts in the college's name, the examiner may choose to proceed directly to the next step.)

3. Re-assess risk based on operation of the controls. Determine which of the following audit steps to perform to test the risks identified.

4. Obtain a listing of all bank accounts from the college.

5. Identify banks in the area surrounding the college.

6. Prepare bank confirmation forms on college letterhead for each bank identified.

7. Request that the appropriate college official sign the confirmation forms.

8. Mail the confirmations, including a self-addressed, stamped return envelope.

9. Track and evaluate responses received.

   a. Determine whether funds deposited in accounts unknown to the college are public funds and should be reported in the college's financial records.

   b. Determine whether the account is inappropriately using the college's name.

   c. Determine whether the account is being used for irregular (fraudulent) activity.

10. Compare the bank accounts identified in audit steps 2-6 with accounts known by the college (audit step 1). Discuss the results with the college.

11. Determine whether account signatories have been authorized by the college and do not record cash transactions or reconcile cash accounts.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
BUDGET/FISCAL RESPONSIBILITY/CASH DEFICIENCIES
STATE CONSTITUTION, ARTICLE VIII, SECTION 4
CHAPTER 43.88 RCW
OFM MANUAL, PART 1
SESSION LAWS

Objective: To determine if procedures are adequate to ensure that the agency is adhering to operating and capital appropriations and special provisos. And to determine whether the agency is in compliance with state law and OFM regulations surrounding budget appropriations.

COMPLIANCE REQUIREMENTS

The Constitution of the State of Washington, Article VIII, Section 4 prescribes that any moneys paid out of the state treasury must be pursuant to an appropriation by law.

RCW 43.88, and specifically the operating and capital budget instructions from OFM, prescribes requirements for budget preparation and control.

The OFM Policies, Regulations, and Procedures manual, Part 1, prescribes Budget and Allotment policies and procedures.

Legislative session laws include appropriations and special provisos.

RCW 43.88.290 further states that "No officer or employee shall intentionally or negligently:

overexpend or overencumber any appropriations made by law;

fail to properly account for any expenditures by fund, program, or fiscal period; or

expend funds contrary to the terms, limits, or conditions of any appropriation made by law."

RCW 43.88.260 (1) and (2) state:

It shall be unlawful for any agency head or disbursing officer to incur any cash deficiency....This section does not apply to:

(a) Temporary cash deficiencies resulting from disbursements under a expenditure plan approved under RCW 43.88.110.

(b) Temporary cash deficiencies authorized by the director of financial management for funds and accounts in the state treasury or in the custody of the state treasurer.

(c) Temporary cash deficiencies in funds or accounts which are neither in the state

treasury, nor in the custody of the treasurer, if the cash deficiency does not continue past the end of the fiscal biennium.

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding and document agency policies and procedures to ensure compliance with appropriations and provisos. This may include documenting and overview of the agency's operating and capital budget policies and procedures, and obtaining a copy of the agency budget requests and amendments. Assess risk based on design of controls. Risk to consider might include:

   a. The agency is overexpending their budget

   b. The agency is not adhering to special provisos of their budget.

2. Test key controls.

3. Re-assess risk for this agency based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Review appropriations and special provisos in the legislative session laws.

5. Review OFM Allotment Variance Report (published quarterly). Investigate any variances.

6. Review a sample of subsequent period transactions for proper biennium cutoff

7. Test agency records to determine compliance with appropriation special provisos.

8. Look for unusual items at the end of a biennium such as large swings in inventory balances, expenditure entries

offset by entries to an asset, large accounts payable balances.

9. Determine whether the agency had cash deficiencies in any fund as of the end of the fiscal biennium.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
BUILDING FEES
RCW 28B.15.025

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing the remittance building fees to the state treasurer. And to determine whether the agency is in compliance with state law governing building fees.

COMPLIANCE REQUIREMENTS

RCW 28B.15.025 states:

"The term "building fees" means the fees charged students registering at the state's colleges and universities, which fees are to be used as follows":

At the University of Washington, solely for the purposes provided in RCW 28B.15.210 which states "Within thirty-five days from the date of collection thereof, all building fees at ... shall be paid into the state treasury and credited as follows..."

At Washington State University, solely for the purposes provided in RCW 28B.15.310 which states "Within thirty-five days from the date of collection thereof, all building fees shall be paid into the state treasury and credited to..."

At each of the regional universities and at The Evergreen State College, solely for the purposes provided in RCW 28B.35.370 which states "Within thirty-five days from the date of collection thereof all building fees of...shall be paid into the state treasury and ...credited as follows..."

At the community colleges, for the purposes provided in RCW 28B.50.320, 28B.50.360 and 28B.50.370. RCW 28B.50.360 states " Within thirty-five days from the date of start of each quarter all building fees...shall be paid into the state treasury, and shall be credited as follows:..."

Also see RCW's 28B.15.202, 28B.15.402, and 28B.15.502 for calculations of building fees.

SUGGESTED AUDIT PROCEDURES

Initial/WP ref

1. Obtain an understanding and document the college's controls over the calculation and remittance of building fees. Assess risk based on design of controls. Risks to consider might include:

   a. Building fee transmittals are not submitted timely or accurately.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Test state treasury cash transmittals to determine if they are accurate and made timely.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
CASH RECEIPTS PROCEDURES
OFM SECTION 2.4.2.3.1.e

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with OFM regulations governing cash receipts. And to determine whether the agency is in compliance with OFM regulations governing cash receipts.

COMPLIANCE REQUIREMENTS

Office of Financial Management's (OFM) Policies, Regulations, and Procedures manual, Section 2.4.2.3.1.e, states that cash receipts"...are to be deposited intact within twenty-four hours of receipt by the agency unless a specific written waiver is granted by the State Treasurer..."(emphasis added).

OFM 6.2.2.1.1(a) states:

Division of duties in the handling of cash is one of the most effective ways to ensure control over this asset. No individual is to have complete control in the handling of cash. Specifically, there is to be a separation of duties in the actual handling of money, recording the transactions, and reconciling bank accounts. Employees handling cash are to be assigned duties that are complimentary to or checked by another employee.

OFM 6..2.2.1.1.(e) states:

A secure area for the processing and safeguarding of cash received is to be provided. Access to the secured area is to be restricted to authorized personnel only. The secured area is to be locked when not occupied.

OFM 6.2.2.1.1(j) states:

A balance and summary of all cash receipts is to be prepared daily. Any shortages or overages are to be carefully investigated and , to the extent possible, corrected.

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding of and document agency cash receipting procedures. Identify cash receipting locations and evaluate the risk of each. Coordinate review of decentralized cash receipting locations with scheduled departmental reviews. Consider preforming a surprise cash count. Assess risk based on design of controls. Risks to consider might include:

a. Controls are not adequate to ensure completeness or existence.

b. Lack of segregation of duties.

c. Deposits are not made in a timely manner.

d. Errors or other irregularities can not be identified.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Determine whether receipts were deposited intact within 24 hours of receipt. If not, document the rationale and authority for not doing so.

5. Observe the cashiering close-out procedures and verify the following:

   a. Access to the cash drawer is limited to the responsible cashier.

   b. Cash is counted and verified by two employees.

6. Verify that the bank account is reconciled by a person not responsible for cash receipting and that the reconciliation is current.

7. Review current system access to determine if access to cashiering or point of sale systems is properly segregated.

For Community and Technical Colleges:

8. Observe the accountant's daily balancing procedures to determine if they review the daily sales report, Z-tape, journal tape report, POS void charges report and the daily pending cash batch reports.

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
CASH RECEIPTS PROCEDURES
OFM SECTION 2.4.2.3.1.e

9. Verify that the registration personnel review the unofficial enrollment report to verify all registered students have paid.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
COMMERCIAL ACTIVITIES
RCW 28B.63

Objective: To determine if the procedures are adequate to ensure that the agency is in compliance with state law governing commercial activities. And to determine whether the agency is in compliance with state law governing commercial activities.

COMPLIANCE REQUIREMENTS

RCW 28B.63 states that institutions of higher education in consultation with local business organizations and representatives are required to develop:

1. Comprehensive policies that define the legitimate purposes under which the institutions shall provide goods, services, or facilities that are practically available from private businesses;

2. A mechanism for reviewing current and proposed commercial activities are consistent with institutional policies; and

3. A mechanism for receiving, and responding to enquiries from private businesses about commercial activities carried on by institutions of higher education.

RCW 28B.63.040 provides criteria for the above mentioned policies.

RCW 28B.63.050 details programs and activities exempt from 28B.63.

Attorney General memorandum dated July 28, 1992 addressed to Harold Hochstatter, State Representative, District 13 provides interpretation of allowable sales of goods and services on college campuses.

SUGGESTED AUDIT PROCEDURES

Initial/WP ref

1. Obtain an understanding of and document agency procedures surrounding commercial activity. Document the agency's mechanism for reviewing their commercial activities with local businesses. Assess risk based on design of controls. Risks to consider might include:

   a. Damaged community relations.

   b. Potential liability.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine

which of the following audit steps to perform to test the risks identified.

4. Review the college's catalog and revenue sources to identify commercial activities they are engaging in.

5. Determine whether the college has reviewed the commercial activities you identified.

6. Determine if the commercial activities are legitimate as defined in the RCW's.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
CONFLICT OF INTEREST
RCW 42.17, 42.18, 42.21 and 42.22

Objective: To determine if procedures are adequate to ensure the agency is in compliance with state law governing conflict of interest. And to determine whether the agency is in compliance with state law governing conflict of interest.

COMPLIANCE REQUIREMENTS

The conflict of interest laws have, as a common goal, the preservation of public confidence in government. To achieve this goal, legislation has been provided in several separate RCW sections, which apply as follows:

1. RCW 42.18 The "Executive Branch Conflict of Interest Act". This act prescribes restrictions that apply to state employees of the executive branch of government. State employees are defined in RCW 42.18.070 as "any individual who is appointed by and agency head...or his designee, and serves under the supervision and authority of an agency; also includes any member of a commission, board, committee, or any other multi-member **governing** body of an agency".

2. RCW 42.21 "Code of Ethics for Public Officials". This act prescribes prohibited practices for public officials. Public officials are defined in RCW 42.21.020 as "every person holding a position of public trust in or under an executive...office of the state" including "such employees...of state offices who are engaged in supervisory, policy-making or policy-enforcing work" who are not covered by RCW 42.18.

3. RCW 42.22 "Code of Ethics for Public Officers and Employees". This act prescribes ethical standards for officers and employees of state agencies, legislative employees, and public officers. It does not apply to state employees which are covered under RCW 42.18.

RCW 42.18

Key provisions of the *Executive Branch Conflict of Interest Act* include:

1. Beneficial interest in transaction. No state employee may be beneficially interested, directly or indirectly, in any transaction made by, through, or under the supervision of that employee. (RCW 42.18.215)

2. Use of persons, money, or property for private gain. No state employee may use any person, money, or property under that employee's control for private benefit or gain. (RCW 42.18.217)

3. Agency head's responsibility for standards, regulations, and enforcement. Each agency head is responsible for the establishment, administration, and enforcement of appropriate standards within his agency to protect against actual or potential conflicts of interest on the

part of employees. (RCW 42.18.250)

4. Outside employment. No regular state employee shall receive anything of economic value for personal services rendered to any person unless such services meet each of the following qualifications: (RCW 42.18.190, 42.18.170)

   a. The services are bona fide and actually performed by the employee.
   b. The services are not within the course of the employee's official duties.
   c. The services do not include assisting another person in transactions involving the state, where the employee has participated in the transaction, or the transaction has been under his official responsibility within the preceding two years; and
   d. The services are not performed for or compensated by any person from whom the employee would be prohibited from receiving a gift.

5. Gifts, gratuities, or favors. No state employee shall receive, accept, take, seek, or solicit, directly or indirectly, any thing of economic value as a gift, gratuity, or favor from any person if such state employee has reason to believe the donor: (RCW 42.18.200)

   a. Would not give the gift, gratuity, or favor but for the employee's office or position with the state;
   b. Has or is seeking to obtain business or financial relationships with the employee's agency;
   c. Conducts activities which are regulated by the employee's agency; and
   d. Has interests which may be substantially affected by the employee's performance or nonperformance of official duty.

RCW 42.22

Key provisions of the *Code of Ethics for Public Officers and Employees* include:

1. Use of position to secure special privileges or exemptions. A public official may not use his position to secure special privileges or exemptions for "himself, his spouse, child, parents, or other persons standing in the first degree of relationship". (RCW 42.21.030)

2. Engaging in activities likely to require or induce disclosure of confidential information. "No public official shall accept employment or engage in any business or professional activity which he might reasonably expect would require or induce him to disclose confidential information acquired by him by reason of his official position". (RCW 42.21.040)

3. Confidential information - disclosure or use for personal benefit. Prohibits disclosure of confidential information by a public official, or use of that information for his personal gain or benefit. (RCW 42.21..050)

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GENERAL STATE COMPLIANCE
CONFLICT OF INTEREST
RCW 42.17, 42.18, 42.21 and 42.22

This is a criminal statute and is a gross misdemeanor.

RCW 42.22

Key provisions of the *Code of Ethics for Public Officers and Employees* include:

1. Activities in conflict with official discharge of duties. Any activity, financial or otherwise, which is in conflict with the proper discharge of duties in the public interest is prohibited. (RCW 42.22.030)

2. Prohibited practices enumerated in RCW 42.22.040

   a. Acceptance of compensation from any source (except the state of Washington) for any matter related to services as an officer or employee of the state.

   b. Acceptance of compensation, within 2 years after termination of service or employment with the state, for services rendered that relate to any case, proceeding, or application with which that person was directly involved during the period of his or her service or employment.

   c. Transaction of business by the officer or employee, in his official capacity, with any business entity of which the employee is an officer, agent, employee, member, or owner.

   d. Acceptance of employment or engagement in any business or professional activity which might reasonably be expected to require or induce the employee to disclose confidential information acquired through official position.

   e. Disclosure of information gained through official position, or use of such information for personal gain or benefit.

3. Published code of ethics. The head of each state agency is required to publish a code of public service ethics appropriate to the specific needs of that agency. (RCW 42.22.040(7))

This is a criminal statute and is a gross misdemeanor.

SUGGESTED AUDIT PROCEDURES Initial/WP Ref

1. Obtain an understanding of and document agency policies and procedures regarding conflict of interest. During this process, obtain and review copies of the college's Conflict of Interest

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CONFLICT OF INTEREST
RCW 42.17, 42.18, 42.21 and 42.22

Standards and published Code of Ethics. Assess risk based on design of controls. Risks to consider might include:

Risk related to State Employees:

a. College employees may have been beneficially interested in a transaction made under their supervision; may have used a person, money, or property under his/her control for private benefit or gain.

b. Agency head may not have established standards to protect against conflicts of interest on the part of employees.

c. College employees may have engaged in inappropriate outside employment.

d. College employees may have accepted inappropriate gifts, gratuities, or favors.

Risk related to Agency Heads:

e. Agency head may have used position to secure special privileges for him/herself or persons in the first degree of relationship.

f. Agency head may have engaged in business or professional activities likely to require or induce disclosure of confidential information.

g. Agency head may have used or disclosed confidential information for personal gain.

h. Agency head may have accepted compensation from outside source for related matter. Or may have accepted compensation within 2 years of termination for directly related matter.

i. Agency head may have transacted business with a business entity of which he/she is an officer, agent, employee, member, or owner.

j. Agency head may not have published a code of ethics appropriate to the needs of the agency.

2. Test key controls.

3. Re-assess risk based on operation of controls.

4. If examiner becomes aware of potential conflict of interest, consider performing substantive audit procedures.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
INSURANCE AND BONDS
RCW 43.19.1935
RCW 43.171.00

Objective: To determine procedures are adequate to ensure that the agency is in compliance with state law governing insurance. And to determine whether the agency is in compliance with state law governing insurance.

COMPLIANCE REQUIREMENTS

1. All state employees and appointive state officers must be covered by a surety bond (RCW 43.17.100).

2. Unless authority to purchase insurance has been delegated to an agency, only the Department of General Administration's (GA) Office of Risk Management has the authority to "purchase or contract for" insurance and bonds (RCW 43.19.1935).

3. If authority to purchase insurance has been delegated to an agency, the agency must periodically report insurance in force to the risk management office (RCW 43.19.1935).

4. If payment is not made through the central stores revolving fund, all vouchers drawn in payment of insurance and bonds must bear the written approval of the risk management office prior to the issuance of the warrant (RCW 43.19.1935).

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding of and document agency controls over insurance and bonds. Assess risk based on design of controls. Risks to consider might include:

   a. Losses sustained by the agency were not insured properly.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Obtain a copy of the most recent quarterly Risk Management Report (issued by the Office of Risk Management) for the college being audited to determine

whether it is reviewed by appropriate college personnel.

5. Determine whether any authority has been delegated to the college to purchase insurance.

6. Obtain a copy of the invoices for insurance and bonds that have been billed to the agency by the Office of Risk Management.

7. Assess risk and perform audit steps designed to test risks identified.

6. Look at insurance expenditures (object/subobject EP) and compare them with the billings from the Office of Risk Management. Investigate any insurance purchases that were not processed through OFM for compliance with the above criteria.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
INTERNAL CONTROL POLICY
OFM DIRECTIVE A91-04
OFM PART 6

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state regulations governing internal controls. And to determine whether the agency is in compliance with state regulations governing internal controls.

COMPLIANCE REQUIREMENTS

The OFM Policies, Regulations, and Procedures Manual Section 6.1.1.2.1 states:

a. The agency director has the ultimate responsibility for establishing, maintaining, and reviewing the system of internal control in the agency. The agency director should designate one senior agency manager as the internal control officer. This person would have the responsibility for coordinating the overall agency-wide effort of evaluating, improving, and reporting on internal controls in conformance with this policy. Normally, this will not be the internal auditor. The internal control officer is to provide assurance to the agency director that these processes have been conducted in accordance with the guidelines in this policy.

b. The manager of each organizational unit and any other components within an agency is responsible for internal control in that unit. The internal control officer is responsible for assuring that the agency has performed the required risk assessments and performed the evaluative processes, as necessary, in accordance with these guidelines. A risk assessment of agency internal control systems is to be made annually. An internal control evaluation is to be made when the risk assessment indicates a high level of risk associated with an agency internal control system. ...

Section 6.1.1.2.2 states:

> Annually, each agency director and chief financial officer shall sign and submit a Financial Disclosure Certificate to the Office of Financial Management (OFM), Accounting and Fiscal Services Division. This certificate will report the results of the agencies compliance with this policy, including an attached summary description of material internal control weaknesses, if any, and a brief corrective action plan. ...

(**Note:** Team FM will be auditing OFM in FY94 to determine what use, if any, they are making of this certification. Based on their results, Team HE may revise this audit program for FY95.)

Section 6.1.2.1.2.a. states:

> Agency heads or authorized designees are assigned the responsibility and authority for establishing and maintaining an internal audit program following the Standards for the

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
INTERNAL CONTROL POLICY
OFM DIRECTIVE A91-04
OFM PART 6

Professional Practice of Internal Auditing

SUGGESTED AUDIT PROCEDURES Initial/WP Ref

1. Obtain an understanding of and document the agency's procedures for evaluating internal controls. Assess risk based on design of controls. Risks to consider might include:

   a. College may fail to identify control weakness in a high risk area which contributes to fraud or undetected errors.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Determine if an internal control officer has been designated by the agency director.

5. Document the component parts into which the college was divided.

6. Determine if a risk assessment of agency internal control systems (inherent risk) is made annually.

7. Determine if an internal control evaluation is made when the risk assessment indicates a high level of risk associated with an agency internal control system.

8. Determine if each agency director and chief financial officer have signed and submitted a Financial Disclosure Certificate to the Office of Financial Management annually with a listing of material weaknesses and corrective action plans.

9. Review compliance with other requirements as considered necessary.

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
INTERNAL CONTROL POLICY
OFM DIRECTIVE A91-04
OFM PART 6

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
INVESTMENTS
RCW 39.59 AND 39.60

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing investments. And to determine whether the agency is in compliance with state law governing investments

COMPLIANCE REQUIREMENTS

RCW 39.59 and 39.60 prescribe authorized investments for state public funds. Authorized investments include, but are not limited to the following.

1. "Bonds of the State of Washington and any local government..."

2. "General obligation bonds of a state other than the State of Washington..."

3. "Subject to compliance with RCW 39.56.030, registered warrants of a local government..."

4. "Any investments authorized by law for the treasurer of the State of Washington or any local government..."

5. "Shares of mutual funds with portfolios consisting of only United States government bonds..."

6. "...notes or bonds secured by mortgage which the Federal Housing Administrator has insured..."

7. "...debentures issued by the Federal Housing Administrator..."

The State Investment Board publishes an annual report which includes a list of eligible investments.

SUGGESTED AUDIT PROCEDURES Initial W/P ref

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
INVESTMENTS
RCW 39.59 AND 39.60

1. Obtain an understanding of and document agency investment policies and procedures. The agency's CAFR disclosure form A contains a listing of investments. (See OFM 5.1.3.1) Review RCW 39.49, RCW 39.60 and the State Treasurer's list of "Eligible Investments for Public Funds". (This publication was revised in November 1993 and will be distributed at the HE Conference. Contact Team HE if you need a copy.) Assess risk based on design of controls. Risks to consider might include:

   a. State funds may be invested in risky instruments which may result in losses.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test risks identified.

4. Select a sample and determine whether agency investments are in compliance with RCW 39.59 and RCW 39.60.

Conclusion:

AUDIT PROGRAM
STATE GENERAL COMPLIANCE
LEASE/PURCHASE PROGRAM
RCW 39.94, RCW 39.42.060
RCW 28B.10.022

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing lease purchases. And to determine whether the agency is in compliance with state law governing lease purchases.

COMPLIANCE REQUIREMENTS

Chapter 356, Laws of 1989, established a centralized lease/purchase program for all state agencies to be administered by the State Finance Committee and the State Treasurer.

RCW 39.94.010 states:

> "The purposes of this chapter are to confirm the authority of the state... to enter into contracts for the acquisition of real and personal property which provide for payments over a term of more than one year....It is further the purpose of this chapter to permit the state...to enter into financing contracts which make provision for the issuance of certificates of participation....Financing contracts...shall be subject to approval by the state finance committee except as provided in this chapter." (e.g. RCW 28B.10.022)

RCW 39.94.020 states:

> "(2) Financing contract means any contract entered into by the state which provides for the use and purchase of real or personal property by the state and provides for payment by the state over a term of more than one year, and which provides that title to the subject property shall, upon exercise of an option, transfer to the state for a nominal amount...."

Lease/Purchase contracts are subject to dollar amount limitations set by the State Finance Committee:

a. The total amount of any financing transaction must equal or exceed $10,000.

b. OFM Policies and Procedures (3.1.2.2.5) effective on Jan. 1, 1992 restrict financing to capital assets with a minimum cost of $1,000 per item.

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding of and document agency controls surrounding lease purchase transactions. Review additional criteria in RCW 39.94, other referenced RCW's and the State Treasurer's (State Finance Committee's policies and procedures.) Assess risk based on design of controls.

Risks to consider might include:

a. The agency will be out of compliance, may pay higher interest rates.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Identify capital leases at the college.

5. For selected lease/purchase transactions:

   a) Determine whether the college notified the State Finance Committee as soon as the decision to finance equipment was finalized (Notice of Intent to Lease/Purchase).

   b) Determine whether the college has a copy of the following documents as appropriate:

      -Notice of Intent
      -Cert. of Insurance
      -Vendor Invoice
      -Agency Sublease
      -Equipment Certificate
      -Cert. of Auth. Signers

See waiver from State Finance Committee for the CTC's acquisition agreement with Hewlett Packard.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
LEAVE ACCUMULATION\PAYMENT
WAC 251-22-080

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing leave accumulation and payment. And to determine whether the agency is in compliance with state law governing leave accumulation and payment.

COMPLIANCE REQUIREMENTS

WAC 251-22-080 states that vacation leave credits may be accumulated to a maximum of thirty working days (240 hours).

WAC 251-22-080 notes 2 ways in which leave may be allowed to accumulate above the maximum of 30 working days (240 hours):

1. If an employee's request for vacation leave is denied by the employing official, then the maximum of thirty working days accrual shall be extended for each month that the leave is deferred, provided a statement of necessity justifying the denial is approved by the personnel officer.

2. As an alternative to subsection (1) of this section, employees may also accumulate vacation leave in excess of thirty days as follows:

   a) An employee may accumulate the vacation leave days between the time thirty days is accrued and his/her anniversary date of state employment.

   b) Such accumulated leave shall be used by the anniversary date and at a time convenient to the employing institution/agency. If such leave is not used prior to the employee's anniversary date, such leave shall be automatically extinguished and considered to have never existed.

   c) Such leave credit acquired and accumulated shall never, regardless of circumstances, be deferred by the employing institution/agency by filing a statement of necessity as described in subsection (1) of this section.

WAC 251-22-090 states that classified employees who have completed six continuous months of employment and who separate from service by resignation, layoff, dismissal, retirement or death are entitled to a lump sum cash payment for all unused vacation leave.

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding of and document agency policies

and procedures regarding leave accumulation for classified employees. Assess risk based on design of controls. Risks to consider might include:

a. Classified employee may be allowed to accumulate more leave than the WACs allow.

b. Leave buyouts at termination may be incorrect.

c. Extension may be granted improperly.

d. Leave which is recorded on an exception basis (i.e., salaried employees who report absences rather than attendance) may not have been reported (completeness).

2. Test key controls. (**Note:** For community colleges, the PPMS system may have been set up to automatically subtract any hours in excess of 240 as of the employee's anniversary date.)

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Test a sample of leave accumulation records and determine whether the employee was allowed to accumulate in excess of 30 days (240 hours) as of their anniversary date.

5. If yes, determine whether the above described exception applies and was adequately documented.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
OPERATING FEES
RCW 28B.15.031

Objective: To determine if procedures are adequate to ensure the agency is in compliance with state law governing operating fees. And to determine whether the agency is in compliance with state law governing operating fees.

COMPLIANCE REQUIREMENTS

RCW 28B.15.031 states:

> All moneys received as operating fees at any institution of higher education shall be deposited in a local account containing only operating fees revenue and related interest: PROVIDED, That two and one-half percent of operating fees shall be retained by the institutions, except the technical colleges, for the purposes of RCW 28B.15.820. Local operating fee accounts shall not be subject to appropriation by the legislature or allotment procedures under Chapter 43.88 RCW.

The Laws of 1993, 1st Special Session, Chapter 18 further state:

> All moneys in the accounts established under RCW 28B.15.824 on July 1, 1993, are hereby appropriated to the respective institutions of higher education for deposit in the institution's local account established under RCW 28B.15.031.

SUGGESTED AUDIT PROCEDURES

Initial/WP Ref

1. Obtain an understanding of and document agency policies and procedures regarding operating fees. For community and technical colleges only, obtain an understanding of controls and monitoring performed by the State Board for Community and Technical Colleges (SBCTC). Assess risk based on design of controls. Risks to consider might include:

    a. The college is not depositing operating fees into a local account containing only operating fees and related interest.

    b. The college has not transferred funds from the respective account (fund) (i.e., fund 272 for community and technical colleges) established under RCW 28B. 15.824 to a local account (i.e., fund 149 for community and technical colleges).

    c. Operating fees and two and one-half percent institutional financial aid may not have been calculated correctly.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. **Community and Technical Colleges:**

   a. At SBCTC, review results of operational reviews performed on college procedures surrounding tuition distribution and fee codes. Identify any colleges not in compliance with requirements.

   b. At SBCTC, determine whether balance in local holding account established in 1992 (fund 272) has been allocated out and deposited in the college's respective 1993 local tuition funds (fund 149).

5. **Four-Year Colleges and Universities:**

   a. Determine whether 1993 operating fees and institutional financial aid amount have been correctly calculated and deposited in a local account.

   b. Determine whether balance in college's respective local holding account for 1992 was deposited in a local fund during 1993.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
OUT OF STATE BANK ACCOUNTS
RCW 39.58.080 AND 085

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing the existence of out of state bank accounts. And to determine whether the agency is in compliance with state law governing out of state bank accounts.

COMPLIANCE REQUIREMENTS

RCW 39.58.080 states:

> "Except for funds deposited pursuant to a fiscal agency contract with the state fiscal agent or its correspondent bank, no public funds shall be deposited in demand or investment deposits except in a qualified public depositary located in this state or as otherwise expressly permitted by statute..."

RCW 39.58.085 states:

> " With the written approval of the commission, state and local governmental entities may establish demand accounts in out-of-state and alien banks in an aggregate amount not to exceed one million dollars. No single governmental entity shall be authorized to hold more than fifty thousand dollars in one demand account. The governmental entities establishing such demand accounts shall be solely responsible for their proper and prudent management and shall bear total responsibility for any losses incurred by such accounts. Accounts established under the provisions of this section shall not be considered insured by the commission.
>
> The state auditor shall annually monitor compliance with this section and the financial status of such demand accounts."

SUGGESTED AUDIT PROCEDURES Initial/WP Ref

1. Obtain an understanding of and document agency policies and procedures regarding out of state bank accounts. Obtain a list of the authorized out of state and alien demand deposit bank accounts from the Washington Public Deposit Protection Commission. (See attached memo.) Assess risk based on design of controls. Risks to consider might include:

    a. The agency may have out of state or alien bank accounts that have not been authorized. (e.g., bank accounts established for third party student loan collections, bank account established for branch or

foreign campuses)

b. Authorized accounts may exceed authorized amounts.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Identify all bank accounts and determine if any are out of state accounts.

5. If any accounts are not on the audthorized list, has a specific authorization been subsequently obtained?

6. Determine the amount of funds maintained on deposit in out of state bank accounts and determine if this complies with limitations set forth in Commission resolutions.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
PERSONAL SERVICE CONTRACTS
RCW 39.29

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing personal service contracts. And to determine whether the agency is in compliance with state law governing personal service contracts.

COMPLIANCE REQUIREMENTS

PERSONAL SERVICE: "Professional or technical expertise provided by a consultant to accomplish a specific study, project, task or other work statement." [RCW 39.29.006(7)] This term does not include purchased services as defined under subsection (9) of this section. This term does include client services.

CLIENT SERVICES: "Services provided directly to agency clients." [RCW 39.29.006(2)] In the higher education environment, agency clients would be the students.)

PURCHASED SERVICES: "Services provided by a vendor to accomplish routine, continuing, and necessary functions." Examples include equipment maintenance and support functions, computer hardware and software maintenance, contract programming, and computer time-sharing. [RCW 39.29.006(9)] Purchased services are often confused with personal services.

State funds expended by a state agency on personal service contracts are subject to the following requirements:

Note: Amounts below include the total amount of all contracts between an agency and a given contractor.

1. Contracts for $10,000 or more must be awarded through competitive solicitation. (RCW 39.29.011) Procedures for competitive solicitation have been established by OFM, as required by RCW 39.29.065. These procedures are in OFM's *Policies, Regulations, and Procedures* manual, Section 4.3.1.2.1, and are summarized below:

    a. A formal documented solicitation process;

    b. Methods used to procure the service must provide equal and open opportunity to qualified consultants; and

    c. Selection must be based on pre-established bid criteria (as determined by the agency, for that contract).

2. Contracts between a consultant and an agency for more than $2,500 but less than $10,000 must have documented evidence of competition. (RCW 39.29.011)

3. Exemptions from competitive solicitation are allowed in the following circumstances: (RCWs 39.29.006, 39.29.011, 39.29.040)

   a. Contracts less than $2,500;

   b. Services for which a tariff is established by a public entity;

   c. Intergovernmental agreements awarded to any governmental entity;

   d. Services for which a standard fee is set by a governmental agency, and a like contract is available to all qualified applicants;

   e. Contracts (necessary for collaborative research) approved in advance by the funding source;

   f. Contracts for client services;

   g. Contracts for architectural and engineering services;

   h. Contracts exempted by the director of OFM; and

   i. Contracts subject to Legislative Budget Committee (LBC) and OFM review:

      1. emergency contracts
      2. contracts for expert witnesses for litigation
      3. sole source contracts

4. Statutory requirements for reporting and approval of personal service contracts are described below. Specific procedures are found in the OFM manual, Section 4.3.1.3.

   a. Contracts that provide services relating to management consulting, organizational development, marketing, communications, employee training, or employee recruiting must be filed with OFM at least 10 working days prior to the proposed starting date. OFM must approve all such contracts filed by agencies of the executive branch before the contracts become binding, and before any services may be performed.[Washington Laws, 1991 1st Special Session, Chapter 16, Section 907(1)]

   Emergency contracts are defined as: "A set of unforeseen circumstances beyond the control of the agency" that threaten performance of essential functions, property, bodily injury, or loss of life. [RCW 39.29.006(5)]

   b. Emergency contracts must be filed with OFM and the legislative budget committee, with documented justification, within 3 working days following commencement of work or execution of the contract, whichever occurs first. (RCW 39.29.016)

   Sole source contracts are defined as: "Professional or technical expertise of such a unique nature that the consultant is clearly and justifiably the only practicable source to provide the

service." [RCW 39.29.006(10)]

c. Sole source contracts shall be filed with the OFM and the legislative budget committee and made available for public inspection at least 10 working days prior to the proposed starting date of the contract. Documented justification for sole source contracts shall be provided to OFM and the legislative budget committee when the contract is filed.

   OFM shall approve sole source contracts of $10,000 or more before any such contract becomes binding and before any services may be performed under the contract. These requirements shall also apply to sole source contracts of less than $10,000 if the total amount of such contracts between an agency and the same consultant is $10,000 or more within a fiscal year.

d. Any amendment or extension where the value exceeds 50 percent of the value of the original contract, or if the amendment substantially changes the scope of the contract, must receive written approval by OFM at least 10 working days prior to the proposed starting date. A copy of the approval shall be transmitted to the legislative fiscal committees. [Washington Laws, 1991 Special Session, Chapter 16, Section 908(3)]

e. Any agency of the executive branch shall not enter into any contract or combination of contracts with a single firm or individual having a value exceeding $100,000 without OFM approval. A copy of the approval shall be transmitted to the LBC and the legislative fiscal committees. [Washington Laws, 1991 1st Special Session, Chapter 16, Section 907(4)]

5. Contract payments to noncorporate contractors that equal or exceed $600 annually must be reported to the Internal Revenue Service (IRS) and the recipient on Form 1099. (Internal Revenue Code, Sections 6041 and 6667)

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding of and document agency policies and procedures regarding personal service contracts. Assess risk based on design of controls. Risks to consider might include:

   a. Bid requirements may be violated.

   b. Contracted services may not be classified as personal service contracts.

   c. Personal Service contracts may be misclassified.

   d. College employee may be paid separately under a Personal Service contract rather than processing payments through college payroll.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Consider performing this program in conjunction with Purchased Services audit program.

5. For community and technical colleges only: Review expenditure analysis reports for FY93 distributed by Team HE. (Or contact Team HE for another copy.) Determine whether the college reported any object C expenditures. If none have been reported thay may have been classified and/or processed in error as salaries (Object A) or as client services (Object N).

6. Identify all personal services and client services contracts.

7. Test a sample of expenditures and related records for compliance with the above criteria.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
PETTY CASH
RCW 42.26

Objective: To determine if procedures are adequate to ensure the agency is in compliance with state law governing petty cash. And to determine whether the agency is in compliance with state law governing petty cash.

COMPLIANCE REQUIREMENTS

RCW 42.26.060 states that "The use of the petty cash account shall be restricted to miscellaneous petty or emergency expenditures, refunds legally payable by an agency, and for cash change to be used in the transaction of the agency's official business."

RCW 42.26.090 states that "The director of financial management (OFM) shall adopt such regulations as may be necessary or desirable to implement the provisions of this chapter... (including) defining limitations on the use of petty cash."

The Office of Financial Management's (OFM) *Policies, Regulations, and Procedures* manual, Section 2.4.4.2.5.b.(2) lists the following authorized uses of treasury petty cash (this is also applicable for local petty cash):

(a) Local market purchases of supplies and materials, provided that:

(1) The purchase is within the limitations proscribed by the Dept. of General Administration; and

(2) The items cannot be expeditiously paid through regular payment procedures

(b) Rail, air, common carrier, and bus express charges where carriers require payment at time of delivery;

(c) Postage due on mail;

(d) Payroll advances limited to 90 percent of the computed net pay, only when there has been an undue delay in processing the amount due through normal payroll procedures (see Section 2.4.4.2.5.b.(2)(d) for supporting documentation required for such payments);

(e) Travel advances to employees when the need for an advance cannot be anticipated in time to use regular travel advance procedures. A Travel Authorization Form (A40), or its equivalent, must be completed.

(g) Petty cash and change accounts are not to be used for cashing personal and/or payroll checks or warrants.

Section 6.2.2.1.2 states:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
PETTY CASH
RCW 42.26

(d) All disbursements from petty cash are to be supported by original (no photocopies) receipts or vouchers bearing the signature of the payee.

SUGGESTED AUDIT PROCEDURES Initial/WP Ref

1. Obtain an understanding of and document agency policies and procedures regarding use and safeguarding of petty cash. Assess risk based on design of controls. Risks to consider might include:

   a. Unauthorized uses of petty cash.

   b. Missappropriations (false/fictitious expenditures). (**Note:** A number of frauds were uncovered in decentralized departments in fiscal year 1993. They generally involved inadequate segregation of duties and misappropriation of funds from petty cash.)

   c. The college may not require original receipts or vouchers.

   d. The college may not have control in place designed to prevent duplicate payments to be made out of petty cash and the college's normal purchasing procedures.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Identify locations and amounts maintained in petty cash funds.

5. Document agency or department policies and procedures over the use of petty cash, etc.

6. Test records and supporting documentation for compliance with the above criteria.

   a. Determine whether the college uses an internal approval form for expenditures from local petty cash funds.

   b. Test the expenditures of petty cash funds and determine if they were made for authorized purposes.

c. Test for duplicate payments from college's normal purchasing procedures.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
POLITICAL CAMPAIGNS
RCW 42.17.130

Objective: To determine if procedures are adequate to ensure the agency is in compliance with state law governing political campaigns. And to determine whether the agency is in compliance with state law governing political campaigns.

COMPLIANCE REQUIREMENTS

Rcw 42.17.130 states that the following persons may not use or authorize the use of any of the facilities of a public office or agency, directly or indirectly, for the purpose of assisting a campaign for elections of any person to any office or for the promotion of or opposition to any ballot proposition:

Elected officials;
Employees of elected officials; and
Persons appointed to or employed by a public agency or office

FACILITIES OF A PUBLIC OFFICE OR AGENCY: Include, but are not limited to, the use of:

Stationery
Postage
Machines
Equipment
Employees of the office or agency during working hours
Vehicles
Office space
Publications of the office or agency; and
Clientele lists of persons serviced by the office or agency

Exceptions to the above limitations include:

1. Action taken at a public meeting by a member of an elected legislative body to express a collective decision, or to actually vote...so long as

   (a) any required notice of the meeting includes the title and number of the ballot proposition, and

   (b) members of the legislative body or members of the public are afforded an approximately equal opportunity for the expression of an opposing view;

2. A statement by a public official in support or opposition to any ballot proposition at an open press conference or in response to a specific inquiry;

3. Activities which are part of the normal and regular conduct of the office or agency.

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
POLITICAL CAMPAIGNS
RCW 42.17.130

SUGGESTED AUDIT PROCEDURES Initial/WP Ref

1. Obtain an understanding of and document agency policies and procedures regarding political campaigns. Determine whether agency policies and procedures forbid the use of public office or agency facilities in political campaigns. Assess risk based on design of controls. Risks to consider might include:

   a. Unauthorized use of facilities of a public office or agency in support of a political campaign.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Based on your knowledge of current political campaigns, interview a selection of administrators, faculty, or staff of college or university functional areas (schools, departments, divisions, etc.) which in your judgement are of higher risk. Determine whether persons interviewed have knowledge of any unauthorized use of facilities of a public office or agency in support of a political campaign.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
PUBLIC DISCLOSURE
RCW 42.17.240

Objective: To determine if procedures are adequate to ensure the agency is in compliance with state law governing public disclosure. And to determine whether the agency is in compliance with state law governing public disclosure.

COMPLIANCE REQUIREMENTS

RCW 42.17.240 states:

(1) Every elected official and every executive state officer shall after January 1st and before April 15th of each year file with the commission a statement of financial affairs for the preceding calendar year...

RCW 42.17.2401 states:

For the purposes of RCW 42.17.240, the term "executive state officer" includes:

(1) ...the director of the state system of community colleges,...the executive state secretary of the higher education facilities authority, the director of the higher education personnel board. ...the president of each of the regional and state universities and the president of The Evergreen State College, each district and each campus president of each state community college;

(4) Central Washington University board of trustees, board of trustees of each community college, each member of the state board for community college education, Eastern Washington University board of trustees, The Evergreen State College board of trustees, higher education coordinating board, higher education facilities authority, higher education personnel board, University of Washington board of regents, Washington State University board of regents, Western Washington University board of trustees.

SUGGESTED AUDIT PROCEDURES Initial/WP Ref

1. Obtain an understanding of and document agency policies and procedures regarding public disclosure. Assess risk based on design of controls. Risks to consider might include:

   a. Executive state officers may have failed to file statements of financial affairs.

   b. The statement of financial affairs filed by executive state officers may not include all ownership in or income from business interests.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Obtain copy from public disclosure commission of executive state officer's statement of financial affairs. Review for potential conflict of interest (See HE-AP-309) and consider selecting vendor transactions for any companies in which executive state officers have an interest when performing expenditure testing.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
PUBLIC WORKS
RCW 28B.50.140, RCW 28B.80.140
RCW 28B.10.300, RCW 39.04

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing public works. And to determine whether the agency is in compliance with state law governing public works.

COMPLIANCE REQUIREMENTS

RCW 39.04.010 states:

> The term public work shall include all work, construction, alteration, repair, or improvement other than ordinary maintenance, executed at the cost of the state...

Public works requirements are outlined in RCW Chapter 39.04 and include, but are not limited to, requirements regarding works of art, competitive bidding, contractor's bonds, change orders, contracts, labor and industries fees, certificate of contractor as to hourly wage paid, minority and women owned business enterprises and prevailing wage rates.

RCW 28B.50.140 gives the respective community and technical college boards of trustees the authority to:

> (4) May establish, under the approval and direction of the college board, new facilities as community needs and interests demand. However, the authority of boards and trustees to purchase or lease major off-campus facilities shall be subject to the approval of the higher education coordinating board pursuant to RCW 28B.80.340(5).
>
> (5) May establish or lease, operate, equip and maintain dormitories, food service facilities, bookstores and other self-supporting facilities connected with the operation of the community and technical college.

RCW 28B.80.140 gives the State Board for Community and Technical Colleges the following powers and responsibilities:

> (8) Establish and administer criteria and procedures for all capital construction including the establishment, installation and expansion of facilities within the various college districts.

RCW 28B.10.300 provides authority for boards of regents of the state universities and the boards of trustees of the regional universities and The Evergreen State College to:

> (1) Enter into contracts with persons, firms or corporations for the construction, installation, equipping, repairing, renovating and betterment of buildings and facilities for the following:
>
> (a) dormitories

(b) hospitals
(c) infirmaries
(d) dining halls
(e) student activities
(f) services of every kind for students, including, but not limited to, housing, employment, registration, financial aid, counseling, testing, and offices of the dean of students
(g) vehicular parking
(h) student, faculty, and employee housing and boarding

Note: Refer to the general state compliance program for Real Estate for criteria authorizing the universities and TESC to acquire land and buildings, subject to the approval of the Higher Education Coordinating Board.

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding of and document agency policies and procedures regarding public works. Assess risk based on design of controls. Risks to consider might include:

   a. Violations of bid requirements.

   b. Contractor receives unfair advantage due to inside information.

   c. Fraud in all stages of the project.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Identify all public works projects for the current period.

5. For universities and The Evergreen State College:

   a. Determine whether public works contracts were awarded and processed in compliance with the requirements of RCW 39.04.

7. For Community and Technical Colleges:

   a. Determine whether the college uses the services of the Department of General Administration (GA) when entering into public works contracts.

      (1). If yes, for public works contracts over $15,000, determine whether GA has administered the contract.

      (2). If yes, for public works contracts under $15,000, determine whether the college had administered the contract within guidelines provided by GA in the Minor Public Works Manual distributed to each college.

      (3). If no, determine whether public works contracts were awarded and processed in compliance with the requirements of RCW 39.04.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
PURCHASING
RCW 43.19

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing purchasing. And to determine whether the agency is in compliance with state law governing purchasing.

COMPLIANCE REQUIREMENTS

RCW 28B.10.029 states:

(1) An institution of higher education may exercise independently those powers otherwise granted to the director of general administration in chapter 43.19 RCW in connection with the purchase and disposition of all material, supplies, services and equipment needed for the support, maintenance, and use of the respective institution of higher education.....If an institution of higher education can satisfactorily demonstrate to the director of the office of financial management that the cost of compliance is greater than the value of benefits from any of the following statutes, then it shall be exempt from them: RCW 43.19.1935, 43.19.534, and 43.19.637. Any institution of higher education that chooses to exercise independent purchasing authority for a commodity or group of commodities shall notify the director of general administration. Thereafter the director of administration shall not be required to provide those services for that institution for the duration of the general administration contract term for that commodity or group of commodities.

(2) An institution of higher education may exercise independently those powers otherwise granted to the public printer in chapter 43.78 RCW in connection with the production or purchase of any printing and binding needed by the respective institution of higher education. Purchasing policies and procedures followed by institutions of higher education shall be in compliance with chapter 39.19 RCW. Any institution of higher education that chooses to exercise independent printing production or purchasing authority shall notify the public printer. Thereafter the public printer shall not be required to provide those services for that institution.

RCW 43.19.190 states:

> ...universities operating hospitals...may make purchases for hospital operation by participating in contracts for materials, supplies, and equipment entered into by nonprofit cooperative hospital group purchasing organizations.
> ...authority to purchase services as provided herein does not apply to personal services as defined in Chapter 39.29 RCW...

RCW 43.19.1901 states:

> The term "purchase" as used in RCW 43.19.190 through 43.19.200...shall include leasing or

renting: PROVIDED, that the purchasing, leasing, or renting of electronic data processing equipment shall not be included in the term "purchasing" if and when such transactions are otherwise expressly provided for by law.

RCW 43.19.19054 states:

The provisions of RCW 43.19.1905 shall not apply to materials, supplies, and equipment purchased for resale to other than public agencies by state agencies, including educational institutions.

RCW 43.19.1906 states:

Insofar as practicable, all purchases and sales shall be based on competitive bids, and a formal sealed bid procedure shall be used as standard procedure for all purchases and contracts for purchases and sales executed by the state purchasing and material control director and under powers granted by RCW 43.19.190 through 43.19.1939. This requirement also applies to purchases and contracts for purchases and sales executed by state agencies, including educational institutions, under delegated authority granted in accordance with provisions of RCW 43.19.190 or under RCW 28B.10.029. However, formal sealed bidding is not necessary for:

(1) Emergency purchases[1];

(3) Purchases which are clearly and legitimately limited to a single source of supply[2] and purchases involving special facilities, services, or market conditions, in which instances the purchase price may be best established by direct negotiation;

(6) Purchases by universities for hospital operation or biomedical teaching or research purposes...made by participating in contracts for materials, supplies, and equipment entered into by nonprofit cooperative hospital group purchasing organizations;

(7) Purchases by institutions of higher education not exceeding fifteen thousand dollars: PROVIDED, That for purchases between two thousand five hundred dollars and fifteen thousand dollars quotations shall be secured from enough vendors to assure establishment of a competitive price and may be obtained by telephone or written quotations[3], or both. A record of competition for all such purchases made from two thousand five hundred to fifteen thousand dollars shall be documented for audit purposes.

A Competitive Formal Bid Procedure includes[4]

- Use of a formal sealed bid procedure
- Bids solicited in writing by public notice; and
- Notices sent to bidders on list of bidders who have qualified by application to OSP.

All contracts must be let to the lowest responsible bidder, based on the bidder's:

- Ability, capacity, and skill;
- Character, integrity, reputation, judgement, experience, and efficiency;
- Ability to perform the contract within the time specified;
- Quality of performance on previous contracts or services; and
- Previous and existing compliance with applicable laws

Other information that may affect the decision to award the contract includes:

- Life cycle costing (whereby consideration is given to the total cost of an item over its estimated useful life); and
- preference given to reusable or recyclable products or those made from recycled materials.

The Office of Financial Management (OFM) *Policies, Regulations and Procedures* manual, Section 6.2.2.1.3 states the following:

(b) Disbursements are to be handled in such a manner as to ensure that the proper funds and accounts are charged; that the disbursement is used only for authorized purposes; and that laws, rules, and regulations governing the disbursement are followed.

(d) Controls are to be established to ensure that duplicate payments are not made.

(g) Each cash disbursement is to be properly vouchered and approved by the proper authorities of the agency before the actual disbursement occurs.

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding of and document college policies and procedures regarding purchasing. Assess risk based on design of controls. Risks to consider might include:

   a. Confirming orders (Departments may commit agency to purchases without going through proper bid or quote procedures.)

b. Unauthorized expenditures.

c. Inadequate segregation of duties.

d. The college may have separated or split a requirement or project into parts to avoid dollar limitations.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Examine a sample of vouchers and determine whether:

a. Requisitions are approved by the department & purchasing.

b. Payment document is approved by accounts payable and other appropriate individuals.

c. Competitive bidding procedures have been followed.

d. Requirement or project has been ordered/purchased intact rather than splitting to avoid dollar limitations.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
PURCHASING
RCW 43.19

FOOTNOTES

1. EMERGENCY PURCHASE: One "made in response to unforeseen circumstances beyond the control of any agency which presents a real, immediate and extreme threat to the proper performance of essential functions and/or which may reasonably be expected to result in excessive loss or damage to property, bodily injury or loss of life."

2. SINGLE SOURCE OR SPECIAL FACILITIES, SERVICES OR MARKET CONDITIONS: Where purchases are "clearly and legitimately limited to a single source of supply" or involve special facilities, services or market conditions."

3. QUOTATION: "An offer to perform a contract to purchase or supply material, equipment, services, or supplies in response to a request for quotation."[WAC 236-48-003(14)]

4 COMPETITIVE FORMAL SEALED BID PROCEDURE: Procedure for solicitation of "written bids or quotations from a sufficient number of prospective bidders to assure adequate price and product competition...All bids are to be submitted in sealed envelopes...No disclosure of bids or bid information is (to be) made prior to the public bid opening...."[WAC 236-48-003(7)]

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
REAL ESTATE
RCW 28B.50.140. RCW 28B.80.140
RCW 28B.10.015

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing real estate. And to determine whether the agency is in compliance with state law governing real estate.

COMPLIANCE REQUIREMENTS

Community and Technical Colleges:

Acquisition and disposal of real estate for the community college system is under RCW 28B.50.140, which gives the respective boards of trustees the authority to:

(4) May establish, under the approval and direction of the college board, new facilities as community needs and interests demand. However, the authority of boards and trustees to purchase or lease major off-campus facilities shall be subject to the approval of the higher education coordinating (HEC) board pursuant to RCW 28B.80.340(5).

(5) May establish or lease, operate, equip and maintain dormitories, food service facilities, bookstores and other self-supporting facilities connected with the operation of the community and technical college.

(6) May, with the approval of the college board, borrow money and issue and sell revenue bonds and other evidences of indebtedness for the construction, reconstruction, erection, equipping with permanent fixtures, demolition and major alteration of buildings or other capital assets, and the acquisition of sites, rights-of-way, easements, improvements or appurtenances, for dormitories, food service facilities, and other self-supporting facilities connected with the operation of the community and technical college in accordance with the provisions of RCW 28B.10.300 through 28B.10.330 where applicable.

State Board for Community and Technical Colleges:

RCW 28B.80.140 gives the State Board for Community and Technical Colleges the following powers and responsibilities:

(8) Establish and administer criteria and procedures for all capital construction including the establishment, installation and expansion of facilities within the various college districts.

(12) Notwithstanding any other law or statute regarding the sale of state property, sell or exchange and convey any or all interest in any community and technical college real and personal property, except such property as is received by a college district in accordance with RCW 28B.80.140(8), when it determines that such property is surplus or that such a sale or exchange is in the best interests of the community and technical college system.

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
REAL ESTATE
RCW 28B.50.140. RCW 28B.80.140
RCW 28B.10.015

Universities and The Evergreen State College:

RCW 28B.10.016 provides the following guidance for the universities and The Evergreen State College:

> The boards of regents of the University of Washington and Washington State University, and the boards of trustees of Central Washington University, Eastern Washington University, Western Washington University, and The Evergreen State College, respectively, shall have the power and authority to acquire by exchange, gift, purchase, lease, or condemnation in the manner provided by chapter 8.04 RCW for condemnation of property for public use, such lands, real estate and other property, and interests therein as they deem necessary for the use of said institutions respectively. However, the purchase or lease of major off-campus facilities is subject to the approval of the higher education coordinating board under RCW 28B.80.340.

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding of and document agency policies and procedures regarding real estate. Assess risk based on design of controls. Risks to consider might include:

   Community and Technical Colleges:

   a. Purchases or leases of major off-campus facilities may have been completed without approval from the HEC Board.

   b. The college may have issued revenue bonds without the approval of the State Board for Community and Technical Colleges (SBCTC).

   c. Revenue bonds may have been issued for activities which are not self-supporting.

   d. The college may have sold property directly without going through the SBCTC.

   Universities and The Evergreen State College:

   a. Purchases or leases of major off-campus facilities may have been completed without approval from the HEC Board.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Determine whether the college acquired or sold any real estate, and if so, were the transactions processed in compliance with the above criteria.

5. The community and technical colleges may choose to process real estate transactions through the Department of General Administration (GA). If the college processes such transactions through GA, determine whether the transaction was reviewed and approved by GA prior to payment by the college.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
RECORDS RETENTION
RCW 40.14.040. 050. 060
RCW 42.17.260

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing records retention. And to determine whether the agency is in compliance with state law governing records retention.

COMPLIANCE REQUIREMENTS

RCW 40-14-040 states:

"Each department or other agency of the state government shall designate a records officer to supervise its records program and to represent the office in all contacts with the records committee, hereinafter created, and the division of archives and records management. The records officer shall:

(1) Coordinate all aspects of the records management program.

(2) Inventory, or manage the inventory, of all public records at least once during a biennium for disposition scheduling and transfer action, ... Provided, That essential records shall be inventoried and processed in accordance with chapter 40.10 RCW at least annually.

(3) Consult with any other personnel responsible for maintenance of specific records within his state organization regarding records retention and transfer recommendations.

(4) Analyze records inventory data, examine and compare divisional or unit inventories for duplication of records, and recommend to the state archivist and state records committee minimal retentions for all copies commensurate with legal, financial and administrative needs.

(5) Approve all records inventory and destruction requests which are submitted to the state records committee.

(6) Review established records retention schedules at least annually to insure that they are complete and current. ... "

RCW 40-14-060 states:

(1) Any destruction of official public records shall be pursuant to a schedule approved under RCW 40-14-050. Official public records shall not be destroyed unless:

(a) The records are six or more years old;

(b) The department of origin of the records has made a satisfactory showing to the

state records committee that the retention of records for a minimum of six years is both unnecessary and uneconomical, particularly if lesser federal retention periods for records generated by the state under federal programs have been established; or

(c) The originals of official public records less than six years old have been copied or reproduced by any photographic or other process approved by the state archivist which accurately reproduces or forms a durable medium for so reproducing the original.

RCW 42.17.260 states:

> Each agency, in accordance with published rules, shall make available for public inspection and copying all public records....RCW sections 42.17.310 and 42.17.315 list exceptions to this rule.

WAC 131-276 addresses the availability of public records for public inspection at community colleges.

SUGGESTED AUDIT PROCEDURES Initial/WP Ref

1. Obtain an understanding of and document agency policies and procedures regarding records retention. Determine if the college's policies and procedures properly address the following:

   a. Determine if the agency has designated a records officer.

   b. Determine if the records officer inventories or manages the inventory at least once during a biennium and assures that essential records are inventoried and processed in accordance with chapter 40.10 RCW at least annually.

   c. Determine if the records officer approves all records inventory and destruction requests.

   d. Determine if the records retention schedule is reviewed at least annually.

   e. Determine if destruction of official public records are pursuant to a schedule approved under RCW 40.14.050.

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
RECORDS RETENTION
RCW 40.14.040. 050. 060
RCW 42.17.260

2. Assess risk based on design of controls. Risks to consider might include:

   a. Records are improperly destroyed or lost and as a result, incomplete.

   b. Records controlled by decentralized departments may not be listed on the college's record retention schedule and/or may not be retained for the proper period of time.

3. Test key controls.

4. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

5. Obtain a copy of the college's records retention schedule. Determine if it has been approved by the records committee.

6. Select a sample of records listed on records retention schedule. Locate the records and determine if they are complete.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
SALARY INCREASES
CHAPTER 24, Sec. 915, 1993 1st SPECIAL SESSION

Objective: To determine if procedures are adequate to ensure that the college is in compliance with state law governing salary increases over $3,750 per month. And to determine whether the agency is in compliance with state law governing salary increases over $3,750 per month.

COMPLIANCE REQUIREMENTS

Chapter 24, Section 915, Laws of Washington, 1993 1st Special Session states:

(1) Beginning July 1, 1993, and until June 30, 1995, no state agency may grant a salary increase to any employee who is exempt from chapter 41.06 RCW and whose monthly salary on or after July 1, 1993, exceeds $3,750, except exempt employees whose salaries are determined by an elected state official or the judicial branch.

(2) Beginning July 1, 1993, and until June 30, 1995, no institutions of higher education may provide, from appropriations in this act, a salary increase to any employee who is exempt from chapter 41.06 RCW and whose salary on or after July 1, 1993, exceeds $3,750.

(3) It is the intent of the legislature to freeze salaries for all employees whose annual salary is greater than $45,000. In order to maintain equity and fairness across all employee groups, the legislature encourages state-wide elected officials and the judicial branch not to grant a salary increase to employees who earn more than $45,000 a year.

(**Note**: this signals the intent of the legislature, but was not actually codified into law.)

RCW 41.06.150, in part, provides that the State Personnel Resources Board:

> ...shall adopt rules, consistent with the purposes and provisions of this chapter as now or hereafter amended, and with the best standards of personnel administration, regarding the basis and procedures to be followed for:
>
> (18) Increment increases within the series of steps for each pay grade based on length of service for all employees whose standards of performance are such to permit them to retain job status in the classified service. However, beginning July 1, 1993, through June 30, 1995, increment increases shall not be provided to any classified or exempt employees under the jurisdiction of the board whose monthly salary on or after July 1, 1993, exceeds three thousand seven hundred fifty dollars.

The Personnel Resources Board's jurisdiction over higher education personnel is further defined as follows:

RCW 41.06.070 states in part:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
SALARY INCREASES
CHAPTER 24, Sec. 915, 1993 1st SPECIAL SESSION

(2) The following classifications, positions, and employees of institutions of higher education and related boards are hereby exempted from this chapter:

(a) Members of the governing board of each institution of higher education and related boards, all presidents and their confidential secretaries, administrative and personal assistants; deans, directors and chairs; academic personnel; and executive heads of major administrative or academic divisions employed by institutions of higher education; principal assistants to executive heads of major administrative or academic divisions; other managerial or professional employees in an institution or related board having substantial responsibility for directing or controlling program operations and accountable for allocation of resources and program results, or for the formulation of institutional policy, or for carrying out personnel administration or labor relations function, legislative relations, public information, development, senior computer systems and network programming, or internal audits and investigations; and an employee of a community college district whose place of work is one which is physically located outside the state of Washington and who is employed pursuant to RCW 28B.50.092 and assigned to an educational program operating outside the state of Washington;

(b) Student, part-time, or temporary employees, and part-time professional consultants as defined by the Washington personnel resources board, employed by institutions of higher education and related boards;

(c) The governing board of each institution, and related boards, may also exempt from this chapter classifications involving research activities, counselling of students, extension or continuing education activities, graphic arts or publications activities requiring prescribed academic preparation or special training as determined by the board: PROVIDED, That no nonacademic employee engaged in office, clerical, maintenance, or food and trade services may be exempted by the board under this provision.

(d) Printing craft employees in the department of printing at the University of Washington.

For Community and Technical Colleges:

Chapter 6, Section 602, Laws of Washington, 1994 1st special Session states, in part:

(6) For fiscal year 1994, the appropriations in this section shall not be used for salary increases including increments, but may be used for increments required to be paid under chapter 41.56 or 41.06 RCW except as restricted under section 913 of this act. (Note: Section 913 referred to here was codified as RCW 41.06.150 and is referenced above.)

(7) For fiscal year 1995, colleges allocated funds from appropriations in this section shall no

grant salary increases from any fund source, but may grant increments to classified staff and full-time faculty whose annual base salary is less than $45,000. Faculty increments shall be effective during the first month of the academic year. Funding of increments for faculty is limited to savings available from full-time faculty turnover and a maximum of $1,140,000 of the general fund - state appropriation. Section 915, Chapter 24, Laws of 1993 sp. sess. does not apply to the increases authorized under this subsection.

SUGGESTED AUDIT PROCEDURES Initial/WP Ref

1. Based on your knowledge of the compliance requirements, identify elements of risk of non-compliance with state law in granting salary increases and increments. Risks to consider might include:

   For Four Year Colleges/Universities:

   a. The college may have granted salary increases or increments from state appropriated dollars which caused a prohibited employee's salary to exceed $3,750 per month.

   For Community and Technical Colleges:

   a. The college may have granted salary increases or increments from any source of funds which caused a prohibited employee's salary to exceed $3,750 per month.

2. Identify controls you believe would be key to a college's ability to comply with state law in in granting salary increases and increments.

3. Determine whether the college has designed and implemented such controls. Assess risk based on the existence and design of controls. (If any expected key controls do not exist at the college, develop a Significant Examination Issue for consideration as a finding, management letter issue, or exit item.)

4. Test the operation of the key controls identified in step #3.

5. Re-assess risks based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

6. Using SAO developed exception reports, identify, for purposes of a limited test, employees who may have received a prohibited salary increase or increment. Test documentation to determine whether

salary increas or increment was appropriate.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
TEMPORARY APPOINTMENTS
WAC 251.01.415, WAC 251.19.120

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state regulations governing temporary appointments. And to determine whether the agency is in compliance with state regulations governing temporary appointments.

COMPLIANCE REQUIREMENTS

WAC 251.01.415 defines temporary appointments as:

(1) Work performed in the absence of an employee on leave for more than six consecutive months in accordance with WAC 251.19.120(2); or

(2) Performance of work which does not exceed one thousand fifty hours in any twelve consecutive month period from the original date of hire...; or

(3) Formal assignment of the duties and responsibilities of a higher level class for a period of less than six months.

WAC 251.19.120 states:

(1) Temporary appointment may be made only to meet employment conditions set forth in the definition of "temporary appointment" in WAC 251.01.415.

(2) Temporary appointment to perform work in the absence of an employee on leave for more than six consecutive months shall be made following certification from appropriate eligible lists of eligibles who have indicated willingness to accept such temporary appointment. Employees appointed to classified positions in accordance with this subsection are covered by chapter 28B.16 RCW and Title 251 WAC. Temporary appointment made in accordance with this subsection is not limited to the one thousand fifty hours in any twelve consecutive month period from the original date of hire limitation, or October 1, 1989, whichever is later, identified in WAC 251.01.415(2) and 251.12.600."

SUGGESTED AUDIT PROCEDURES

Initial/WP ref

1. Obtain and understanding of and document agency policies and procedures regarding temporary appointments. Assess risk based on design of controls. Risks to consider might include:

   a. Hours of a temporary employee exceed limits.

b. Temporary appointment was not made properly.

c. Temporary nature of the assignment was not adequately communicated to the employee.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Identify persons who were employed under a temporary appointment within the audit period.
5. Determine whether the temporary appointment was appropriate to the circumstances.

6. Determine if the employee received notice in his/her appointment letter of the temporary nature and maximum timeframe of the assignment.

7. Determine whether the temporary appointment exceeded the maximum timeframe or hours allowable under the circumstances.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
TRAVEL REGULATIONS
RCW 43.03

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing travel. And to determine whether the agency is in compliance with state law governing travel.

COMPLIANCE REQUIREMENTS

Subsistence and lodging reimbursements are subject to the following requirements:

1. The director of financial management shall prescribe reasonable allowances for:

   officials and state employees while engaged in official business away from designated posts of duty. (RCW 43.03.050)

   persons appointed to serve without compensation on any state board, commission, or committee. (RCW 43.03.050)

2. The director of financial management shall prescribe the mileage allowance for reimbursement to officials and state employees who travel by private vehicle on official business. (RCW 43.03.060)

3. Relating to travel expenses of prospective higher education employees, RCW 43.03.130 stipulates the following limitations:

   a. In the case of four-year institutions of higher education, such travel expenses will be paid only for applicants being considered for academic positions above the rank of instructor or professional or administrative employees in supervisory positions.

   b. In the case of community and technical colleges, such travel expenses may be paid for applicants being considered for full-time faculty positions or administrative employees in supervisory positions.

SUGGESTED AUDIT STEPS

Initial/WP ref

1. Obtain an understanding of and document agency policies and procedures regarding travel expenditures. Review governor's executive order on travel which requires the following:

   a. The reason must be documented for being in travel status over 24 hours.

b. Out of state travel must be approved by agency head.

2. Assess risk based on design of controls. Risks to consider might include:

   a. Travel is unauthorized, not most economical to the state, reimbursements are excessive or claims are fraudulent.

   b. Travel is disbursed to prospective employees not eligible to receive these funds.

   c. Out of United States travel is not approved by Governor's office.

3. Test key controls.

4. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

5. Review selected travel vouchers for appropriate supporting documents and authorization, rates, and allowable expenses.

6. Verify mathematical accuracy.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
TUITION WAIVERS
RCW 28B.15.910

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing tuition waivers. And to determine whether the agency is in compliance with state law governing tuition waivers.

COMPLIANCE REQUIREMENTS

RCW 28B.15.910 states:

(1) Except for revenue waived under programs listed in subsection (3) of this section, and unless otherwise expressly provided in the omnibus state appropriations act, the total amount of operating fee revenue waived, exempted, or reduced by a state university, a regional university, The Evergreen State College, or the community colleges taken as a whole, shall not exceed the percentage of total net authorized operating fees revenue set forth below. As used in this section, "net authorized operating fees revenue" means the estimated gross operating fees revenue as estimated under RCW 82.33.020, before granting any waivers, minus obligations under RCW 28B.15.820. This limitation applies to all tuition waiver programs established before or after July 1, 1992.

(a) University of Washington 21 percent
(b) Washington State University 20 percent
(c) Eastern Washington University 11 percent
(d) Central Washington University 8 percent
(e) Western Washington University 10 percent
(f) The Evergreen State College 6 percent
(g) Community colleges as a whole 35 percent

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding of and document agency policies and procedures regarding tuition waivers. Assess risk based on design of controls. Risks to consider might include:

   a. The agency may exceed legal limits for tuition waivers.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
TUITION WAIVERS
RCW 28B.15.910

For Universities and The Evergreen State College:

4. Determine whether fee waivers granted by the institution exceed set limits.

For State Board for Community and Technical Colleges:

5. Determine whether fee waivers granted by the colleges as a whole exceed 35 %.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
UNCLAIMED PROPERTY
RCW 63.29

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing the remittance of unclaimed property to the state treasurer. And to determine whether the agency is in compliance with state law governing unclaimed property.

COMPLIANCE REQUIREMENTS

RCW 63.29.170 states:

(1) A person holding property presumed abandoned and subject to custody as unclaimed property under this chapter shall report to the department concerning the property in this section.

RCW 63.29.190 states:

(1) Except as otherwise provided in subsections (2) and (3) of this section, a person who is required to file a report under RCW 63.29.170, within six months after the final date for filing the report as required by RCW 63.29.170, shall pay or deliver to the department all abandoned property required to be reported.

Unclaimed property includes items such as uncashed checks issued for payroll, accounts payable, refunds and other payments, credits on accounts receivable, unidentified cash receipts, student deposits or credits for campus housing and dining services, etc.

RCW 62.29.300 states:

> "The department may require any person who has not filed a report to file a verified report stating whether or not the person is holding any unclaimed property reportable or deliverable under this chapter.... The department may examine the records..."

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding of and document agency policies and procedures regarding unclaimed property. Determine if the agency has been audited for unclaimed property by the State Department of Revenue. Assess risk based on design of controls. Risks to consider might include:

   a. Funds subject to custody as unclaimed propery may be sitting dormant at the college.

   b. Outstanding payroll checks may not have been paid

or delivered to the Department of Revenue.) **Note:** The payroll account is reconciled for the system as a whole at the State Board for Community and Technical Colleges. Team HE can obtain a listing of outstanding payroll checks from SBCTC for your use.)

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Review bank reconciliation of disbursement accounts for uncashed vendor checks, refund checks, or payroll checks.

5. Review accounts receivable for unclaimed credit balances.

6. Review cash receipts suspense accounts for unidentified cash receipts.

7. Determine whether unclaimed property identified by the college and identified in steps 4-6 has been transmitted to the Department of Revenue.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
"WHISTLEBLOWER"
RCW 42.40

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing the whistleblower program. And to determine whether the agency is in compliance with state law governing the whistleblower program.

COMPLIANCE REQUIREMENTS

All employees shall be encouraged to disclose improper governmental action (RCW 42.40.010)

A written summary of the law and procedures for reporting improper governmental action shall be made available to each employee upon entering public employment and annually thereafter. (RCW 42.40.070)

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding of and document agency policies and procedures regarding administration of the state whistleblower policy. Determine whether the agency has written policies and procedures for providing a required summary of the law, updated for changes, to employees upon entering employment and annually thereafter.

2. Assess risk based on design of controls. Risks to consider might include:

   a. Employees are not aware of the whistleblower law.

   b. Employees have been discouraged from reporting improper governmental actions.

   c. Colleges or universities may have developed their own internal whistleblower policies and procedures which may not adequately distinguish between the SAO-administered state whistleblower policy under which whistleblowers and persons who provide evidence in a whistleblower investigation are provided protection/recourse from retaliatory action and institutional programs which do not.

3. Test key controls.

4. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

5. Inquire of selected staff members if they have received a written summary of the law for the period under audit.

6. Inquire of selected staff members if they are discouraged from reporting improper governmental action to the auditor.

7. Review the college or university's internal whistleblower policy, if any. Determine whether a reasonable person reading the policy would incorrectly believe it afforded protection from retaliatory action as provided under the whistleblower act.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
PERMANENTLY ASSIGNED MOTOR VEHICLES
OFM 4.2.4

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing permanently assigned motor vehicles. And to determine whether the agency is in compliance with state law governing permanently assigned motor vehicles.

COMPLIANCE REQUIREMENTS

OFM *Policies, Regulations, and Procedures* 4.2.4.2.1 states:

At least one of the following conditions shall exist prior to each assignment of a passenger motor vehicle on a permanent status:

(1) Travel requirements are demonstrated to average or are reasonably estimated to average not less than 1,000 miles per month. This travel shall not include any travel by the assignee between home and duty station. Those permanently assigned passenger motor vehicles that do not maintain this mileage minimum over a three-month period will be returned to the supporting motor pool.

(2) Individuals requiring the vehicle are on 24-hour call and all of the following conditions exist:

(a) A state-owned or operated passenger motor vehicle is not available on a 24-hour trip dispatch basis.

(b) It is not practical to provide for such transportation by the use of other agency vehicles.

(c) The frequency of such travel on call is greater than would justify requiring the person to use his own personal vehicle. Frequency of calls established under this paragraph shall be submitted by each agency to OPP&FM.

(3) A need exists for a specially equipped or special purpose passenger motor vehicle which limits the use or which is essential to a particular agency, program, individual or purpose.

(4) The passenger motor vehicle is used by a statewide elected official in the executive branch of state government.

(b) The permanent assignment of a passenger motor vehicle for any purposes other than those listed above will be done only after justification for such assignment has been approved by OPP&FM. The permanent assignment of a vehicle to an employee for use on official state business is not in itself sufficient justification to utilize that vehicle for travel between duty station and home."

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
PERMANENTLY ASSIGNED MOTOR VEHICLES
OFM 4.2.4

Also see OFM 4.2.4.2.2 which describes the criteria for use of a State-Owned or operated motor vehicle between Duty Station and Official Residence. Additionally, the IRS definition of income includes non-monetary compensation. This may need to be addressed if the college utilizes vehicles for travel between duty station and official residence.

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding of and document agency policies and procedures regarding operation of the motor pool. Assess risk based on design of controls. Risks to consider might include:

   a. The college may not have records indicating who has been permanently assigned a motor vehicle and the rationale for the assignment.

   b. Did not return vehicle when assignee did not meet mileage minimum over 3 month period.

   c. State vehicles may be used for personal use.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Determine if assignment of motor vehicles is in accordance with state regulations.

5. Identify permanently assigned vehicles and test usage.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
TELECOMMUNICATIONS
RCW 42.18.217, RCW 42.52.160

Objective: To determine if procedures are adequate to ensure that the college is in compliance with state law governing the SCAN system and cellular phones. And to determine whether the agency is in compliance with state law governing the SCAN system and cellular phones.

COMPLIANCE REQUIREMENTS:

(**Note**: The state law used as criteria governing telecommunications was replaced. The new law became effective midway through the fiscal year.)

RCW 42.18.217 (Effective until January 1, 1995) states:

> No state employee may employ or use any person, money, or property under the employee's official control or direction, or in his or her official custody, for the private benefit or gain of the employee or another.

RCW 42.52.160 (1) (Effective January 1, 1995) states:

> No state officer or state employee may employ or use any person, money, or property under the officer's or employee's official control or direction, or in his or her official custody, for the private benefit or gain of the officer, employee, or another.

SUGGESTED AUDIT PROCEDURES: Initial/WP Ref

SCAN System:

1. Based on your knowledge of the compliance requirements, identify elements of risk of non-compliance with state law in the operation of the SCAN system. Risks to consider might include:

   a. State equipment may be used for personal use.

   b. Unauthorized persons may have access to the system.

   c. Access number may not be changed in a timely manner when/if it is determined that an access code is being used by a person other than who it was assigned to.

   d. Multiple persons may share access.

2. Identify controls you believe would be key to a college's ability to comply with state law in the operation of the SCAN system. Such controls may include procedures to monitor SCAN activity and procedures to assign SCAN authorization numbers and class of service to employees.

3. Determine whether the college has designed and implemented such controls. Assess risk based on the existence and design of controls. (If any expected key controls do not exist at the college, develop a Significant Examination Issue for consideration as a finding, management letter issue, or exit item.)

4. Test the operation of the key controls identified in step #3.

5. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

6. Determine whether security procedures over SCAN information are adequate:

   a. Are confidential reports kept in a secured place so that authorization numbers are not accessible?

   b. Are all changes to authorization numbers made only by the SCAN coordinator or alternate?

7. Sample SCAN reports and identify high volume users in terms of number of calls and dollars. Review exception reports to see if these individuals also appear on the exception reports. These reports combined will identify high risk individuals.

8. Inquire of the SCAN coordinator if these individuals' expenditures are reasonable. Perform detailed tests of records if necessary.

For calls made in Washington State, a reverse directory is available at the state library which allows you to look up the number called to identify the party called.

Cellular Phones:

1. Based on your knowledge of the compliance requirements, identify elements of risk of non-compliance with state law in the acquisition and operation of cellular phones. Risks to consider might include:

   a. The college may not have established a written policy governing the acquisition and operation of cellular phones, or in some other manner communicated their expectations regarding the use of state-owned cellular phones (i.e., usage agreements).

   b. State owned cellular phones may have been used for personal use,

other than in an emergency situation.

c. State employees may have received personal benefit by obtaining cellular equipment or services intended for personal use on a state master contract.

d. State employees may have received personal benefit by obtaining cellular service for a personally-owned cellular phone at the state rate (i.e., college telephone number assigned to a personally-owned cellular phone).

e. A less costly, safe, convenient, and readily available alternative was not considered and/or used.

2. Identify controls you believe would be key to a college's ability to comply with state law in the acquisition and operation of cellular phones. Such controls may include a cellular phone policy which restricts personal usage of cellular phones to emergencies, warns against obtaining personal equipment or services on the state master contract, establishes procedures for analyzing whether a less costly, safe, and convenient alternative is readily available, and requires an agreement between the college and persons to whom a cellular phones has been assigned. Other key controls may include the college's procedures for monitoring cellular phone invoices for potential misuse or abuse.

3. Determine whether the college has designed and implemented such controls. Assess risk based on the existence and design of controls. (If any expected key controls do not exist at the college, develop a Significant Examination Issue for consideration as a finding, management letter issue, or exit item.)

4. Test the operation of the key controls identified in step #3.

5. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

6. Determine the number of cellular phones owned by the college. Determine which phones have been permanently assigned to individual employees and which may be available to be checked out, or used in another manner. Determine whether the college considered whether a less costly, safe, and convenient alternative was readily available when purchasing their cellular phones.

7. Determine if state owned cellular phones were used for personal

reasons. (Note: Personal use of cellular phones, other than in emergencies constitutes a violation of employee conflict of interest regulations. The employee receives usage of these services at the reduced rate made available for the state. It is not acceptable for employees to routinely or occasionally use state owned cellular phones for personal use, even if they reimburse the college regularly.)

a. Determine if the employee reimbursed the college for any emergency personal use.

b. If any employees routinely or occasionally used state owned cellular phones for personal use, determine whether the college considered requiring the employee to return the cellular phone.

8. Determine whether the college has established a usage agreement with persons to whom cellular phones have been assigned.

   a. Determine whether these agreements include appropriate conditions and expectations under which the cellular phone has been assigned.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
COMMUNITY COLLEGE FACULTY LEAVE
RCW 28B.50.551, RCW 41.04.340

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing faculty leave. And to determine whether the agency is in compliance with state law governing faculty leave.

COMPLIANCE REQUIREMENTS

RCW 28B.50.551 requires that the Board of Trustees for each college district adopt written leave policies.

In addition, RCW 28B.50.551 states:

> ...the Board shall grant to all such persons leave with full compensation for illness, injury, bereavement, and emergencies as follows:
>
> > (1) For persons under contract to be employed, or otherwise employed, for at least three quarters, not more than twelve days per year, commencing with the first day on which work is to be performed...
> >
> > (2) Such leave entitlement may be accumulated after the first three-quarter period of employment for full time employees, and may be taken at any time;
> >
> > (4) Except as otherwise provided in this section or other law, accumulated leave under this section not taken at the time such person retires or ceases to be employed by college districts or community and technical colleges shall not be compensable.
> >
> > Leave accumulated by a person in a college district or a community and technical college prior to leaving that college or district may, under the policy of the board of trustees, be granted to such person when he or she returns to the employment of that district or college.
> >
> > Employees of the Seattle Vocational Institute are exempt from this section until July 1, 1993.

RCW 41.04.340 defines employees eligible for cashout of accrued sick leave as:

> ...any employee of the state, other than teaching and research faculty at the state and regional universities and The Evergreen State College, entitled to accumulate sick leave and for whom accurate sick leave records are maintained. No employee may receive compensation under this section for any portion of sick leave accumulated at a rate in excess of one day per month.

RCW 41.04.340 sections (2) and (3) further state:

> ...any eligible employee may receive remuneration for unused sick leave accumulated in the previous year at a rate equal to one day's monetary compensation of the employee for each four full days of accrued sick leave in excess of sixty days. Sick leave for which compensation has been received shall be deducted from accrued sick leave at the rate of four days for each four full days of accrued sick leave.
>
> At the time of separation from state service due to retirement or death, an eligible employee or the employee's estate may elect to receive remuneration at a rate equal to one day's current monetary compensation of the employee for each four full days of accrued sick leave.

Note: Faculty may simultaneously have a full-time contract and a part-time (night school) contract with one or more community or technical colleges. The above criteria pertain to full-time contracts. Leave taken under the part-time contract would not be compensable.

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding of and document agency controls surrounding faculty leave. Assess risk based on design of controls. Risks to consider might include:

   a. Faculty takes leave which is not recorded.

   b. Compensable leave balances at termination may be incorrect.

   c. Improper ratio used for paid leave compensation.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Test a sample of records of faculty paid for leave taken or cashed out and determine:

   a. Did the faculty member take this leave for illness, injury, bereavement, or emergency?

   b. If yes, was the leave compensable as defined in the

above criteria (i.e., compensable leave accrued did not exceed one day per month.)

c. Was the faculty member compensated for any such unused leave at the end of the fiscal year, upon retirement, or upon termination of employment?

d. If yes, was the leave paid at 1:4 and removed from the employee's accrued leave at 4:1?

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
COMMUNITY AND TECHNICAL COLLEGES FACILITIES RENTAL
WAC 132()

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing facility rentals. And to determine whether the agency is in compliance with state law governing facility rentals.

COMPLIANCE REQUIREMENTS

In general, each college has a WAC which prescribes how the college's facilities are to be used, and what types of groups may rent college facilities.

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding of and document agency facilities rental policies and procedures. Review the college's WAC 132( ). Assess risk based on design of controls. Risks to consider might include:

   a. Inadequate controls over scheduling, billing and collection of facility rentals to ensure completeness, existence assertions.

   b. Segregation of duties problems.

   c. The college may not charge rental fees to related parties or employees.

   d. The college may not consistently apply any rates they may have established for internal events vs. external events.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Examine a sample of room rentals for compliance with the WAC.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
PROPERTY & EQUIPMENT PROCEDURES
OFM Sections 3.1.2.2 & 6.2.2.1.9

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing property and equipment. And to determine whether the agency is in compliance with state law governing property and equipment.

COMPLIANCE REQUIREMENTS

The Office of Financial Management's (OFM) *Policies, Regulations, and Procedures* manual Section 3.2.2.2.1 states:

> Immediately, upon receipt and acceptance of a fixed assets, the inventory officer is responsible for supervising the addition of the asset to the inventory system. This includes the assignment of taggin responsibilities to specific individuals as well as the development and implementation of procedures to ensure that the necessary information is entered into the fixed asset inventory records.

OFM 3.2.2.3.1 (a) and (c) state:

> All inventoriable fixed assets, except as noted in 1.i and 1.j below are to be marked immediately, upon receipt and acceptance, to identify the asset as state property....The identification is to consist of the following:
>
> (1) Name "Washington State", and
>
> (2) Assigned Control Number.
>
> The asset control numbers are to be attached to the fixed assets using standardized adhesive tag or installed on the asset.

OFM 3.2.2.2.5 (a) states:

> Physical inventories are to be conducted no less than once every two years for fixed assets having a unit cost of $1,000 or more, or determined to be small and attractive.

OFM 3.2.2.2.5 (d) states:

> After the physical count is completed, the reconciliation process is to be performed by the inventory officer. Reconciliation is defined as the process of identifying, explaining, and correcting the differences occuring between the physical count and the inventory records. When all differences have been identified, explained and corrected, the inventory is considered reconciled.

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
PROPERTY & EQUIPMENT PROCEDURES
OFM Sections 3.1.2.2 & 6.2.2.1.9

OFM 3.2.2.2.2 (a) states:

> Agencies are to adopt internal policies and procedures regarding the timely removal of assets from inventory, including procedures for the proper approval of disposal requests.

OFM 6.2.2.1.9 (h) and (i) state:

> Physical inventories are to be taken and certified by personnel acting under written instructions.
>
> Inventories are to be taken by personnel other than those normally responsible for inventories.

OFM 6.2.2.1.9 (l) states:

> Damaged and obsolete goods are to be physically segregated.

SUGGESTED AUDIT PROCEDURES Initial/WP Ref

1. Obtain an understanding of and document agency policies and procedures regarding property and equipment. Assess risk based on design of controls. Risks to consider might include:

   a. Assets may be misappropriated and not detected.

   b. Inventories misstated.

   c. Equipment tags may not be adequately monitored.

   d. Physical inventory is not performed timely or adequately monitored.

   e. The college may not remove lost, stolen, or disposed assets from inventory.

2. Test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

4. Verify that a log of all equipment inventory tags assigned out is

being maintained.

5. Select a sample of inventory tags issued in the current period. Trace tag to record in college inventory system. Trace to vendor payment documentation. Determine whether the asset is properly valued and classified in the inventory system.

6. Determine date last physical inventory was taken and if:

   a. Physical inventory was taken by person(s) other than person(s) directly responsible for the inventory.

   b. Physical inventory count is independently verified.

   c. Physical inventory count written instructions are adequate.

   d. Physical inventory was taken at least every 2 years.

7. Inquire if personnel identified possible excess or obsolete inventories and the treatment of these inventory items.

6. Verify the physical inventory count was reconciled with inventory records.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
COMMUNITY & TECHNICAL COLLEGES EXCEPTIONAL FACULTY AWARDS
RCW 28B.50

Objective: To determine if procedures are adequate to ensure that the agency is in compliance with state law governing exceptional faculty awards. And to determine whether the agency is in compliance with state law governing exceptional faculty awards.

COMPLIANCE REQUIREMENTS

RCW 28B.50.837 states:

(1) The Washington community and technical college exceptional faculty awards program is established. The program shall be administered by the college board. College faculty awards trust fund hereby created shall be administered by the state treasurer.

(2) At the request of the college board, the treasurer shall release the state matching funds to the local endowment fund of the college or its foundation. No appropriation is necessary for the expenditure of moneys from the fund.

RCW 28B.50 states:

A foundation is not eligible to receive matching funds under RCW 28B.50.835 through 28B.50.843 unless the foundation and the board of trustees of the college for whose benefit the foundation exists have entered into a contract, approved by the attorney general,..

RCW 28B.50.839 states:

(2) Under this section, a college shall not receive more than four faculty grants in twenty-five thousand dollar increments, with a maximum total of one hundred thousand dollars per campus in any biennium.

(3) Institutions and foundations may apply to the college board for grants from the fund in twenty-five thousand dollar increments up to a maximum of one hundred thousand dollars when they can match the state funds with equal cash donations from private sources, except that in the initial year of the program, no college or foundation may receive more than one grant until every college or foundation has received one grant. These donations shall be made specifically to the exceptional faculty awards program and deposited by the institution or foundation in a local endowment fund or a foundation's fund.

RCW 28B.50.841 states:

(3) The proceeds from the endowment fund shall be used to pay expenses for faculty

awards, which may include in-service-training, temporary substitute or replacement costs directly associated with faculty development programs, conferences, travel, publication and dissemination of exemplary projects; to supplement the salary of the holder or holders of a faculty award; or to pay expenses associated with the holder's program area. Funds from this program shall not be used to supplant existing faculty development funds.

SUGGESTED AUDIT PROCEDURES Initial/WP ref

1. Obtain an understanding of and document agency procedures for distributing (at the State Board only) and for expending the proceeds of exceptional faculty awards. Assess risk based on design of controls. Risks to consider might include:

   At State Board:

   a. Too many awards distributed in a year.

   b. Matching funds were not raised.

   c. Foundation receiving funds does not have an AG approved agreement with the college.

   At individual colleges:

   d. Proceeds from the award were not used to pay expenses for faculty awards, to supplements the salary of the holder or holders of the award, or to pay expenses associated with the holder's program area.

   e. Funds from the program were used to supplant existing faculty development funds.

2. Identify and test key controls.

3. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

At State Board:

4. Review the distribution of faculty awards and test for compliance with the RCW.

At individual colleges:

5. Test a sample of college expenditures for compliance with the RCW. **Note:** If funds were realesed to the college's foundation, this audit step does not apply.)

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
DEPARTMENTAL AUDITS

Objective: To determine whether department activity is conducted in compliance with state regulations and in such a manner as to safeguard state assets.

Suggested Audit Procedures	**W/P Ref Comments**
1. Gain an understanding of the department and its operations.	
a. Document department structure, activity, and responsibility in Permanent Files. This may include preliminary review of existing financial records, such as: Budget Status Reports, Trial Balances, Departmental Financial Statements, and/or specialized data express (ad hoc) reports.	_____
b. Determine whether department collects revenues or receipts, maintains inventory, or performs purchasing functions. Also, determine whether any other activities performed by the department are at risk for non-compliance, errors, or irregularities.	_____
c. Document and evaluate key controls over areas identified in 1.b. for adequacy to ensure compliance and safeguard state assets and public funds. (**Note:** A description of controls over cash receipting, inventory, and purchasing which might be expected to exist at the department level is attached to this audit program.)	_____
2. Test key controls. (**Note:** Place particular emphasis on designing tests for completeness, making use of source documents.)	_____
3. Assess risk of non-compliance, errors, and/or irregularities.	_____
4. Design and perform substantive tests for risks identified.	_____

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
DEPARTMENTAL AUDITS

Note: The following is a description of good controls governing cash receipts, inventory, and purchasing which the auditor might expect to exist at the department level. Although some of these controls are prescribed by OFM in the *Policies, Regulations, and Procedures* manual, the majority of them **are not compliance requirements.** Examiners are encouraged to look for compensating controls which might provide the same or a similar function and to review any weaknesses noted in light of the control system as a whole.

Cash Control Procedures:

Receiving:

Checks are restrictively endorsed upon receipt.

Mail is opened with two persons present.

Checks received through the mail are logged and the log is reviewed or spot-checked by a independent person to determine whether logged checks were subsequently deposited.

Cashiers' access to voiding and refunding functions are either restricted or closely monitored.

Monitoring of voids includes/might include: Do they require customer to sign or acknowledge void, including address or telephone number? If cashiers process voids, does a manager (or other non-cashier) periodically review individual voids for reasonableness? Does a manager (or other non cashier) monitor trends in amounts or timing of voids?

Monitoring of refunds includes/might include: Do they require customer to sign or acknowledge refund, including address or telephone number? If cashiers process refunds, does a manager (or other non-cashier) periodically review individual refunds for reasonableness? Does a manager (or other non-cashier) monitor trends in amounts or timing of refunds?

Cashiers' cash over and short is monitored and reviewed for trends or patterns in amounts or timing. Responsibility for monitoring should be with a non-cashier. Monitoring may effectively exist at either the department and/or business office level.

Potential Compensating Controls:

Cashiering activities recording payment for registration in classes for academic credit may be compensated if the college has a system by which a student will not be allowed to complete a course and obtain credit for it if he/she has not paid tuition and associated fees for the class. In this situation, the student will not receive credit and will, presumably, complain to the college and be able to provide proof of payment (cancelled check, credit card charge slip, system-generated receipt. Errors or irregularities would be discovered in this manner.

Cash Handling:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
DEPARTMENTAL AUDITS

The system should allow for each cashier to retain separate accountability for their daily cashiering activity.

Separate accountability includes:

A separate cash drawer for each individual.

Segregation of transactions by cashier. This is generally achieved manually through Z-ing out the cash register prior to use by another individual, or in an automated fashion, through the machine's capacity to process two or more cashiering sessions in separate cash drawers.

Procedures should be sufficient to ensure that accountability for cash is not lost when responsibility is transferred to the next person in the process.

Ideally, the cashier and the person who will be preparing the deposit should count the cash simultaneously. Once the count is complete, both should initial or sign a document (Z-tape, daily cash report, whatever) showing that they both counted the amount of cash indicated. Prior to this point, no-one but the cashier should have access to the cash drawer (drawer should be locked during breaks, use of locking lids, restriction of keys to access locking lids, etc.) At the point the cash is counted by the cashier and the person preparing the deposit, it is important to have procedures which ensure that the handing of all keys, cash drawers, storage in the safe, etc. is sufficient to ensure that no-one but the person preparing the deposit have access to the cash.

The initial transfer of responsibility for the change fund in each cashier's drawer should be handled in the same manner.

Preparation of the Deposit

Procedures for preparing and transporting deposits to bank should allow sufficient time to meet the cash deposited within 24-hours rule. (**Note:** The OFM manual states this requirement in two separate places, once referring to cash being deposited within 24-hours of receipt, and the second time referring to cash being deposited within a day of receipt. Based on this, we have allowed some leeway on a strict interpretation of 24-hours, as long as it still meets the "within a day" requirement.)

Access to the funds being deposited should be restricted during this process to the person preparing the deposit. To this end, they should have a secure area available in which to count these funds.

The verified cashier totals should be reconciled to the cash register or point of sale system Z-tape (final closing). This may be done effectively by the cashier, the person preparing the deposit, or the business office. The reconciliation should be reviewed by an independent party.

If another person (i.e. Security, armored car service, etc.) transports the deposit to the bank, physical accountability should be established for this person. Generally, the cash is transported in some sort

of sealed container (locking or sealed bank bag). A log should be maintained and periodically checked ensuring that all bags sent were received by the bank.

The college should obtain validated deposit slips for all deposits and should design a control to compare these with the college records. A validated copy of the college's deposit slip, showing check and cash composition is preferred, based on the theory that bank tellers are generally required to verify the amount of cash received with deposits.

Change Fund

Access to the change fund should be restricted to the cashier supervisor. The supervisor, in conjunction with another person, should perform occasional counts of the change fund. Procedures to replenish the change fund should consider the same issues of transferring physical accountability for cash as described above.

Petty Cash Funds

Access to the petty cash fund should be restricted to the petty cash custodian. Other college personnel should perform occasional surprise counts of petty cash funds. Payment should be made based on **original** receipts (no photocopies). The petty cash custodian should be aware that this requirement is to prevent duplicate payments and should question whether "other originals" exist. An example of other originals would be a VISA charge slip and a cash register receipt. Most vendors will issue both for a charge transactions. Replenishment procedures should include review and approval by a person other than the petty cash custodian. The review should include determination of whether the expenditure is allowable as a state expenditure, and specifically, as a petty cash expenditure (see compliance audit program). Procedures to replenish the petty cash fund should consider the same issues of transferring physical accountability for cash as described above.

Reconciliation of Bank Accounts

Bank accounts should be reconciled monthly by a person who has no access responsibility for handling cash receipts or recording cash receipting or accounts receivable transactions. It is vital that reconciliations be performed and reconciling items be resolved as soon as possible, allowing the college to identify any errors or irregularities and take action.

Inventory Procedures:

OFM requires merchandise and consumable inventories to be counted annually. Inventory counts are to be performed under written instructions. Inventory should be counted by persons without direct responsibility for the merchandise or supplies. If perpetual inventory records are kept, the count should be reconciled to the perpetual records and adjustments made for any loss or shrinkage. Loss or shrinkage, especially of "attractive" inventory should be monitored for trends.

Purchasing Procedures:

Purchasing/buying duties should be segregated from receiving. Purchases should be reviewed and authorized by a second person. Buyer should be aware of and follow state bidding requirements. Confirming orders generated in departments and sent through a centralized purchasing function are often at risk for noncompliance with bidding requirements or lack of documentation of bidding requirements.

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
AMERICAN EXPRESS CARDS

Objective: To document approach used to determine if agencies are complying with provisions of the American Express Card contract.

Procedures: During the fiscal year 1993 audit, examiners were asked to document procedures at each of the agencies they audit regarding the monitoring of State American Express Cards.

Examiners were provided an audit program which required them to ask five control questions. In addition they were to obtain a copy of the policies and procedures related to the cards, as well as inform the agency that SAO would be auditing the area in fiscal year 1994.

Based on information gathered, the examiner should now assess risk of non compliance in this area and perform audit steps designed to test the risks identified.

Note: In September of 1993 American Express announced they had developed the ability to block any retail purchases attempted by the card holder. They put this block into effect immediately.

Conclusion: Approach is documented.

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
FOUNDATIONS & OTHER RELATED NON-PROFIT ORGANIZATIONS
ATTORNEY GENERAL OPINION 1993 #18

OBJECTIVE:

To determine if the relationship between the institution and its related private non-profit organizations is in compliance with the Attorney General's opinion on this matter.

COMPLIANCE REQUIREMENTS

The Attorney General's Opinion on the relationship between institutions of higher education and nonprofit organizations that engage in fund-raising activities for them states the following:

1. If there is consideration flowing to the institution, it has the authority to provide goods and services to a private nonprofit organization, including the use of institution employees to solicit gifts, in exchange for fund-raising and other assistance from the organization.

2. The statute of frauds, RCW 19.36.010, provides that any agreement not to be performed in one year from the making thereof shall be void. Thus, any agreement between an institution of higher education and a nonprofit organization should be in writing if it is not to be performed in one year.

3. If employees of an institution of higher education solicit gifts pursuant to an agreement between the institution and a nonprofit organization, the gifts become the property of the nonprofit organization if that is the intent of the donor.

4. An institution of higher education cannot provide state employee benefits to employees of a private nonprofit organization that is not an agency of the state.

5. A gift to an institution of higher education, that is not designated for a specific fund, need not be deposited in the state general fund.

6. Unless prohibited by the intent of the donor, RCW 24.44.030(3) provides that funds donated to an institution may be pooled with the funds of other investors. This would include funds donated to a private nonprofit organization.

7. If a donor makes a gift to an institution of higher education, the ownership of the gift may not be subsequently transferred to a private nonprofit organization.

A copy of the complete opinion is included. Also consult "The College and University Foundation

Fund Raising Through Friend Raising". While not as authoritative as a formal opinion, it may be used for guidance.

SUGGESTED AUDIT PROCEDURES Initial/WP Ref

1. Identify non-profit organizations and their relationship to the institution.

2. Gain an understanding of fund raising policies and procedures and controls to ensure that all gifts to the institution are reported to the Board of Regents/Trustees for acceptance.

3. Identify areas of risk. Risks to consider might include:

   a. Non-profit employees receiving payroll checks from the institution.

   b. Institutional policies directing donations to non-profit organizations.

   c. Services being performed or facilities being provided by the institution on behalf of the non-profit.

4. Assess risk and perform audit steps designed to test the risks identified.

   a. Determine if the institution has written agreements with all private non-profit organizations that are provided facilities or services by the institution. Include a copy of any such agreement in the perm file and determine compliance with terms and conditions of each agreement.

   b. Determine if the agency is providing state benefits to employees of a private organization.

   c. Determine if donations are routed to the institution and private organizations consistent with the donors' intent.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
ATHLETIC PROGRAMS - PRODUCT ENDORSEMENT/MEDIA APPEARANCE
RCW 42.18, 42.22, 42.52

OBJECTIVES:

1. Determine whether provisions of contracts with athletic apparel companies or media constitute or create conflicts of interest for college employees.

2. Determine whether the with athletic apparel companies or media may result in income tax liability for the college.

COMPLIANCE REQUIREMENTS:

The following provisions are effective until January 1, 1995:

RCW 42.18.215 states:

> No state employee may be beneficially interested, directly or indirectly, in any contract, sale, lease, or purchase that may be made by, through, or under the supervision of the employee, in whole or in part, or accept, directly or indirectly, any compensation, gratuity, or reward from any other person beneficially interested therein.

RCW 42.18.217 states:

> No state employee may employ or use any person, money, or property under the employee's official control or direction, or in his or her official custody, for the private benefit or gain of the employee or another.

RCW 42.18.190 states:

(1) No regular state employee shall receive anything of economic value (other than his compensation from the state of Washington) for or in consideration of his personal services rendered, or to be rendered, to or for any person during the term of his state employment unless such services meet each of the following qualifications:

a. The services are bona fide and actually performed by such employee;

b. The services are not within the course of his official duties;

c. The services are not prohibited by RCW 42.18.170 or by applicable laws or regulations governing nonstate employment for such employee; and

d. The services are neither performed for nor compensated by any person from whom such employee would be prohibited by RCW 42.18.200(2) from receiving a gift, or, alternatively, the services and compensation are fully disclosed in writing to the head of the employee's agency and are approved in writing by him.

RCW 42.18.170 states, in part:

RCW 42.18, 42.22, 42.52

(1) Exceptin the course of his official duties or incident thereto, no state employee shall assist another person, whether or not for compensation, in any transaction involving the state:

(a) In which he has at any time participated; or

(b) If such transaction involving the state is or has been under his official responsibility at any time within a period of two years preceding such assistance.

RCW 42.18.200 states:

(1) No state employee shall receive, accept, take, seek, or solicit, directly or indirectly, any thing of economic value as a gift, gratuity, or favor from any person if such state employee has reason to believe the donor would not give the gift, gratuity, or favor but for the employee's office or position with the state;

(2) No regular state employee shall receive, accept, take, seek, or solicit, directly or indirectly, any thing of economic value as a gift, gratuity, or favor from any person, or from any officer or director of such person, if such state employee has reason to believe such person:

(a) Has or is seeking to obtain contractual or other business or financial relationships with such employee's agency; or

(b) Conducts operations or activities which are regulated by such employee's agency; or

(c) Has interests which may be substantially affected by such employee's performance or nonperformance of official duty.

RCW 42.22.030 states:

No officer or employee of a state agency or legislative employee shall have any interest, financial or otherwise, direct or indirect, or shall engage in any business or transaction or professional activity, or shall incur any obligation of any nature, which is in conflict with the proper discharge of his duties in the public interest.

The following provisions are effective January 1, 1995:

RCW 42.52.020 states:

No state officer or state employee may have an interest, financial or otherwise, direct or indirect, or engage in a business or transaction or professional activity, or incur an obligation of any nature, that is in conflict with the proper discharge of the state officer's or state employee's duties.

RCW 42.52.030 states:

(1) No state officer or state employee may be beneficially interested, directly or indirectly, in a contract, sale, lease, purchase, or grant that may be made by, through, or is under the supervision of the officer or employee, in whole or in part, or accept, directly or indirectly, any compensation, gratuity, or reward from any other person beneficially interested in the contract, sale, lease, purchase, or grant.

(2) No state officer or state employee may participate in a transaction involving the state in his or her official capacity with a person of which the officer or employee is an officer, agent, employee, or member, or in which the officer or employee owns a beneficial interest.

RCW 42.52.070 states:

Except as required to perform duties within the scope of employment, no state officer or state employee may use his or her position to secure special privileges for exemptions for himself or herself, or his or her spouse, child, parents, or other persons.

RCW 42.52.120 states, in part:

(1) No state officer or state employee may receive any thing of economic value under any grant or contract outside of his or her official duties. The prohibition in this subsection does not apply where each of the following conditions are met:

(a) The contract or grant is bona fide and actually performed;

(b) The performance or administration of the contract or grant is not within the course of the officer's or employee's official duties, or is not under the officer's or employee's official supervision;

(c) The performance of the grant or contract is not prohibited by RCW 42.52.040 or by applicable laws or rules governing outside employment for the officer or employee;

(d) The contract or grant is neither performed for nor compensated by another person from whom such officer or employee would be prohibited by RCW 42.52.150(4) from receiving a gift;

(e) The contract or grant is not one expressly created or authorized by the officer or employee in his or her official capacity or by his or her agency;

(f) The contract or grant would not require unauthorized disclosure of confidential information.

RCW 42.52.160 states:

(1) No state officer or state employee may employ or use any person, money, or property under the officer's or employee's official control or direction, or in his or her official custody, for the

private benefit or gain of the officer, employee, or another.

SUGGESTED AUDIT PROCEDURES **Initial / WP ref**

1. Based on your knowledge of the compliance requirements, identify elements of risk of non-compliance with state law in endorsement or media contracts. Risks to consider might include:

   a. A contract may be set up so that payments are made directly to the coach. An athletic apparel company, or television or radio station may not withhold federal income tax from payments made directly to coaches, potentially making the college liable as a party to the contract. (Colleges are moving toward executing these contracts between the college and the company rather than directly with the coach.)

   b. Contract may "reward" coach/team's performance.

   c. Contract may allow free products for personal use of coaches and/or their families.

2. Identify controls you believe would be key to a college's ability to comply with state law in endorsement or media contracts. Such controls may include procedures to monitor payments made to coaches, to have all contracts reviewed by the Attorney General's Office.

3. Determine whether the college has designed and implemented such controls. Assess risk based on the existence and design of controls. (If any expected key controls do not exist at the college, develop a Significant Examination Issue for consideration as a finding, management letter issue, or exit item.)

4. Test the operation of the key controls identified in step #3.

5. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

6. Identify all athletic apparel and media contracts entered into by the college and/or coaches.

7. Review the contracts for provisions which might result in a conflict of interest for college coaches.

8. Review the contracts for provisions regarding payment and income tax reporting. Determine whether the college has adequately provided for any potential income tax liability.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
ATHLETIC PROGRAMS - COACHES' COMPENSATION CONTRACTS
RCW 42.18, 42.22, 42.52

OBJECTIVES:

1. Determine whether controls are in place to avoid employee conflict of interest violations in compensation of athletic department employees.

COMPLIANCE REQUIREMENTS:

The following provisions are effective until January 1, 1995:

RCW 42.18.215 states:

> No state employee may be beneficially interested, directly or indirectly, in any contract, sale, lease, or purchase that may be made by, through, or under the supervision of the employee, in whole or in part, or accept, directly or indirectly, any compensation, gratuity, or reward from any other person beneficially interested therein.

RCW 42.18.217 states:

> No state employee may employ or use any person, money, or property under the employee's official control or direction, or in his or her official custody, for the private benefit or gain of the employee or another.

RCW 42.18.190 states:

(1) No regular state employee shall receive anything of economic value (other than his compensation from the state of Washington) for or in consideration of his personal services rendered, or to be rendered, to or for any person during the term of his state employment unless such services meet each of the following qualifications:

a. The services are bona fide and actually performed by such employee;

b. The services are not within the course of his official duties;

c. The services are not prohibited by RCW 42.18.170 or by applicable laws or regulations governing nonstate employment for such employee; and

d. The services are neither performed for nor compensated by any person from whom such employee would be prohibited by RCW 42.18.200(2) from receiving a gift, or, alternatively, the services and compensation are fully disclosed in writing to the head of the employee's agency and are approved in writing by him.

RCW 42.18.170 states, in part:

(1) Except in the course of his official duties or incident thereto, no state employee shall assist another person, whether or not for compensation, in any transaction involving the state:

(a) In which he has at any time participated; or

(b) If such transaction involving the state is or has been under his official responsibility at any time within a period of two years preceding such assistance.

RCW 42.18.200 states:

(1) No state employee shall receive, accept, take, seek, or solicit, directly or indirectly, any thing of economic value as a gift, gratuity, or favor from any person if such state employee has reason to believe the donor would not give the gift, gratuity, or favor but for the employee's office or position with the state;

(2) No regular state employee shall receive, accept, take, seek, or solicit, directly or indirectly, any thing of economic value as a gift, gratuity, or favor from any person, or from any officer or director of such person, if such state employee has reason to believe such person:

(a) Has or is seeking to obtain contractual or other business or financial relationships with such employee's agency; or

(b) Conducts operations or activities which are regulated by such employee's agency; or

(c) Has interests which may be substantially affected by such employee's performance or nonperformance of official duty.

RCW 42.22.030 states:

No officer or employee of a state agency or legislative employee shall have any interest, financial or otherwise, direct or indirect, or shall engage in any business or transaction or professional activity, or shall incur any obligation of any nature, which is in conflict with the proper discharge of his duties in the public interest.

The following provisions are effective January 1, 1995:

RCW 42.52.020 states:

No state officer or state employee may have an interest, financial or otherwise, direct or indirect, or engage in a business or transaction or professional activity, or incur an obligation of any nature, that is in conflict with the proper discharge of the state officer's or state employee's duties.

RCW 42.52.030 states:

(1) No state officer or state employee may be beneficially interested, directly or indirectly, in a contract, sale, lease, purchase, or grant that may be made by, through, or is under th

supervision of the officer or employee, in whole or in part, or accept, directly or indirectly, any compensation, gratuity, or reward from any other person beneficially interested in the contract, sale, lease, purchase, or grant.

(2) No state officer or state employee may participate in a transaction involving the state in his or her official capacity with a person of which the officer or employee is an officer, agent, employee, or member, or in which the officer or employee owns a beneficial interest.

RCW 42.52.070 states:

Except as required to perform duties within the scope of employment, no state officer or state employee may use his or her position to secure special privileges for exemptions for himself or herself, or his or her spouse, child, parents, or other persons.

RCW 42.52.120 states, in part:

(1) No state officer or state employee may receive any thing of economic value under any grant or contract outside of his or her official duties. The prohibition in this subsection does not apply where each of the following conditions are met:

(a) The contract or grant is bona fide and actually performed;

(b) The performance or administration of the contract or grant is not within the course of the officer's or employee's official duties, or is not under the officer's or employee's official supervision;

(c) The performance of the grant or contract is not prohibited by RCW 42.52.040 or by applicable laws or rules governing outside employment for the officer or employee;

(d) The contract or grant is neither performed for nor compensated by another person from whom such officer or employee would be prohibited by RCW 42.52.150(4) from receiving a gift;

(e) The contract or grant is not one expressly created or authorized by the officer or employee in his or her official capacity or by his or her agency;

(f) The contract or grant would not require unauthorized disclosure of confidential information.

RCW 42.52.160 states:

(1) No state officer or state employee may employ or use any person, money, or property under the officer's or employee's official control or direction, or in his or her official custody, for the private benefit or gain of the officer, employee, or another.

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
ATHLETIC PROGRAMS - COACHES' COMPENSATION CONTRACTS
RCW 42.18, 42.22, 42.52

SUGGESTED AUDIT PROCEDURES **Initial / WP ref**

1. Based on your knowledge of the compliance requirements, identify elements of risk of non-compliance with state law in coaches' contracts. Risks to consider might include:

   a. Forms of compensation other than salary received by coaches may not have been incorporated into the coach's employment contract. (The Attorney General has advised us that compensation not included in an employment contract may be subject to the conflict of interest provisions regarding receiving benefit other than compensation for performing one's job duties as a state employee.) Such compensation may include: personal use of a donated, leased, or owned vehicle, payment from athletic apparel or media contracts, etc.

   b. The college may not have an employment contract with coaches who receive such compensation.

2. Identify controls you believe would be key to a college's ability to comply with state law in coaches' contracts. Such controls may include policies governing vehicle programs and review of employment contracts by the Attorney General's Office.

3. Determine whether the college has designed and implemented such controls. Assess risk based on the existence and design of controls. (If any expected key controls do not exist at the college, develop a Significant Examination Issue for consideration as a finding, management letter issue, or exit item.)

4. Test the operation of the key controls identified in step #3.

5. Re-assess risks based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

6. Obtain a listing of the athletically related income and benefits received by the more prominent athletic coaches from sources external to the University. (NCAA regulations require each coach to report such income to the University president via the Athletic Director.)

7. Obtain copies of the coach's employment contract and any external contract for athletically related income and benefits.

8. Determine whether the terms and conditions of the external contracts for athletically related income and benefits violate provisions of RCW

42.18, 42.22, or 42.52, as appropriate.

9. Determine whether the University is aware of, and is taking appropriate action to resolve, any observed conflicts of interest. (See 356-1 for revised employment contracts resulting from observed violations at the UW. Instead of the coach, the UW now contract directly with athletic wear companies.) Followup on management actions in the following examination. No audit finding is anticipated the first year.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
ATHLETIC PROGRAMS - DISCOUNTED/FREE ITEMS
STATE CONSTITUTION, ARTICLE VIII, SECTION 5

OBJECTIVES:

1. Determine whether public funds were used to fund items discounted or given away by the college.

COMPLIANCE REQUIREMENTS:

The state constitution, Article VIII, Section 5, states:

> The credit of the state shall not, in any manner be given or loaned to, or in aid of, any individual, association, company or corporation.

SUGGESTED AUDIT PROCEDURES **Initial / WP ref**

1. Based on your knowledge of the compliance requirements, identify elements of risk of non-compliance with state law regarding donations to others. Risks to consider might include:

   a. The athletic department may provide free or less than approximate market price athletic event tickets (or admission) to employees or administrators who do not have a job-related reason for attending the event.

   b. The athletic department may provide free airfare, hotel rooms, etc. for away games to employees or administrators who do not have a job-related reason for attending the event, or to donors or boosters.

   c. The athletic department may give away items paid for with public funds.

   d. State employees may have received discounted or give-away items which result in compensation in addition to their salary and benefits. (See Coaches' Compensation/Contracts audit program)

2. Identify controls you believe would be key to a college's ability to comply with state law regarding donations to others.

3. Determine whether the college has designed and implemented such controls. Assess risk based on the existence and design of controls. (If any expected key controls do not exist at the college, develop a Significant Examination Issue for consideration as a finding, management letter issue, or exit item.)

4. Test the operation of the key controls identified in step #3.

5. Re-assess risks based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

6. Determine whether the athletic department provided free or less than approximate market price athletic event tickets (or admission) to employees or administrators who do not have a job-related reason for attending the event.

7. Determine whether the athletic department provided free airfare, hotel rooms, etc. for away games to employees or administrators who do not have a job-related reason for attending the event, or to donors or boosters.

8. Determine whether gifts of the athletic department (food, parking, game tickets, novelty items, transportation, etc.) are funded by private donations.

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
ATHLETIC PROGRAMS - PREFERRED SEATING PROGRAMS
STATE CONSTITUTION, ARTICLE VIII, SECTION 5

OBJECTIVES:

1. Determine whether revenues generated by preferred seating programs are properly accounted for as gift revenue and/or gate receipts.

COMPLIANCE REQUIREMENTS:

The state constitution, Article VIII, Section 5, states:

> The credit of the state shall not, in any manner be given or loaned to, or in aid of, any individual, association, company or corporation.

SUGGESTED AUDIT PROCEDURES **Initial / WP ref**

1. Based on your knowledge of the compliance requirements, identify elements of risk of non-compliance with state law in the operation of intercollegiate athletic preferred seating programs. Risks to consider might include:

   a. The college may not have established the market value of the seats, in order to determine the portion of the receipt which reflects cost of admission.

   b. The college may not have recorded a reasonable portion of the revenue as gate receipts.

2. Identify controls you believe would be key to a college's ability to comply with state law in the operation of intercollegiate athletic preferred seating programs. Such controls may include developing an appropriate split between gate receipts and donations with the Attorney General's Office.

3. Determine whether the college has designed and implemented such controls. Assess risk based on the existence and design of controls. (If any expected key controls do not exist at the college, develop a Significant Examination Issue for consideration as a finding, management letter issue, or exit item.)

4. Test the operation of the key controls identified in step #3.

5. Re-assess risk based on operation of controls. Determine which of the following audit steps to perform to test the risks identified.

6. Based upon the seating and pricing structure at athletic events, determine if a portion of the donations received by the college under

the preferred seating program should be considered part of the cost of admission. (At the UW, after deducting the cost of gift related expenses (donor parking, food, etc), 20% of donations were ruled to be a part of the cost of admission.)

7. Determine whether donations received under the preferred seating program have been appropriately split between gate receipt and gift revenues or that the college is working with the Attorney General's Office and SAO to determine an appropriate split between these revenue sources. Advise Team HE on the progress of any such discussions. (No audit finding is anticipated the first year.)

Conclusion:

AUDIT PROGRAM
GENERAL STATE COMPLIANCE
ATHLETIC PROGRAMS - SPORTS CAMPS
RCW 42.18, 42.22, 42.52
STATE CONSTITUTION, ARTICLE VIII, SECTION 5

OBJECTIVES:

1. Determine whether controls are in place to avoid employee conflict of interest violations in compensation of athletic department employees.

2. Determine whether the college facilities and resources have been used to support operations of private sports camps.

3. Determine whether revenues collected for sponsored sports camps are complete.

COMPLIANCE REQUIREMENTS:

The state constitution, Article VIII, Section 5, states:

> The credit of the state shall not, in any manner be given or loaned to, or in aid of, an individual, association, company or corporation.

The following provisions are effective until January 1, 1995:

RCW 42.18.215 states:

> No state employee may be beneficially interested, directly or indirectly, in any contract, sale, lease, or purchase that may be made by, through, or under the supervision of the employee, in whole or in part, or accept, directly or indirectly, any compensation, gratuity, or reward from any other person beneficially interested therein.

RCW 42.18.217 states:

> No state employee may employ or use any person, money, or property under the employee's official control or direction, or in his or her official custody, for the private benefit or gain of the employee or another.

RCW 42.18.190 states:

(1) No regular state employee shall receive anything of economic value (other than his compensation from the state of Washington) for or in consideration of his personal services rendered, or to be rendered, to or for any person during the term of his state employment unless such services meet each of the following qualifications:

a. The services are bona fide and actually performed by such employee;

b. The services are not within the course of his official duties;

c. The services are not prohibited by RCW 42.18.170 or by applicable laws o

regulations governing nonstate employment for such employee; and

d. The services are neither performed for nor compensated by any person from whom such employee would be prohibited by RCW 42.18.200(2) from receiving a gift, or, alternatively, the services and compensation are fully disclosed in writing to the head of the employee's agency and are approved in writing by him.

RCW 42.18.170 states, in part:

(1) Except in the course of his official duties or incident thereto, no state employee shall assist another person, whether or not for compensation, in any transaction involving the state:

(a) In which he has at any time participated; or

(b) If such transaction involving the state is or has been under his official responsibility at any time within a period of two years preceding such assistance.

RCW 42.18.200 states:

(1) No state employee shall receive, accept, take, seek, or solicit, directly or indirectly, any thing of economic value as a gift, gratuity, or favor from any person if such state employee has reason to believe the donor would not give the gift, gratuity, or favor but for the employee's office or position with the state;

(2) No regular state employee shall receive, accept, take, seek, or solicit, directly or indirectly, any thing of economic value as a gift, gratuity, or favor from any person, or from any officer or director of such person, if such state employee has reason to believe such person:

(a) Has or is seeking to obtain contractual or other business or financial relationships with such employee's agency; or

(b) Conducts operations or activities which are regulated by such employee's agency; or

(c) Has interests which may be substantially affected by such employee's performance or nonperformance of official duty.

RCW 42.22.030 states:

No officer or employee of a state agency or legislative employee shall have any interest, financial or otherwise, direct or indirect, or shall engage in any business or transaction or professional activity, or shall incur any obligation of any nature, which is in conflict with the proper discharge of his duties in the public interest.

The following provisions are effective January 1, 1995:

RCW 42.18, 42.22, 42.52
STATE CONSTITUTION, ARTICLE VIII, SECTION 5

RCW 42.52.020 states:

> No state officer or state employee may have an interest, financial or otherwise, direct or indirect, or engage in a business or transaction or professional activity, or incur an obligation of any nature, that is in conflict with the proper discharge of the state officer's or state employee's duties.

RCW 42.52.030 states:

(1) No state officer or state employee may be beneficially interested, directly or indirectly, in a contract, sale, lease, purchase, or grant that may be made by, through, or is under the supervision of the officer or employee, in whole or in part, or accept, directly or indirectly, any compensation, gratuity, or reward from any other person beneficially interested in the contract, sale, lease, purchase, or grant.

(2) No state officer or state employee may participate in a transaction involving the state in his or her official capacity with a person of which the officer or employee is an officer, agent, employee, or member, or in which the officer or employee owns a beneficial interest.

RCW 42.52.070 states:

> Except as required to perform duties within the scope of employment, no state officer or state employee may use his or her position to secure special privileges or exemptions for himself or herself, or his or her spouse, child, parents, or other persons.

RCW 42.52.120 states, in part:

(1) No state officer or state employee may receive any thing of economic value under any grant or contract outside of his or her official duties. The prohibition in this subsection does not apply where each of the following conditions are met:

(a) The contract or grant is bona fide and actually performed;

(b) The performance or administration of the contract or grant is not within the course of the officer's or employee's official duties, or is not under the officer's or employee's official supervision;

(c) The performance of the grant or contract is not prohibited by RCW 42.52.040 or by applicable laws or rules governing outside employment for the officer or employee;

(d) The contract or grant is neither performed for nor compensated by another person from whom such officer or employee would be prohibited by RCW 42.52.150(4) from

receiving a gift;

(e) The contract or grant is not one expressly created or authorized by the officer o employee in his or her official capacity or by his or her agency;

(f) The contract or grant would not require unauthorized disclosure of confidentia information.

RCW 42.52.160 states:

(1) No state officer or state employee may employ or use any person, money, or property under the officer's or employee's official control or direction, or in his or her official custody, for the private benefit or gain of the officer, employee, or another.

SUGGESTED AUDIT PROCEDURES **Initial / WP ref**

1. Based on your knowledge of the compliance requirements, identif elements of risk of non-compliance with state law in the operation of sports camps. Risks to consider might include:

   a. Sports camps not sponsored by the institution may not b adequately segregated from college operations (i.e., may use college facilities and resources to operate the sports camp).

   b. Sports camps not sponsored by the institution may have received preferential rates for facility rental.

   c. Sports camps may not be adequately insured.

   d. Receipts for sports camps sponsored by the institution may not be adequately collected and controlled.

2. Identify controls you believe would be key to a college's ability t comply with state law in the operation of sports camps.

3. Determine whether the college has designed and implemented such controls. Assess risk based on the existence and design of controls. (If any expected key controls do not exist at the college, develop Significant Examination Issue for consideration as a finding, management letter issue, or exit item.)

4. Test the operation of the key controls identified in step #3.

5. Re-assess risk based on operation of controls. Determine which of the

following audit steps to perform to test the risks identified.

For College - Sponsored Sports Camps:

6. Evaluate the adequacy of controls over the receipt and expenditure of funds generated by the sports camp.

7. Determine whether an adequate insurance policy has been obtained for the sports camp.

For Private Sports Camps:

8. Determine whether a properly approved rental agreement for the use of college facilities and equipment exists.

9. Determine whether the sports camp has provided adequate proof of approved liability insurance where required by college policy.

10. Determine whether camp brochures and other advertisements include college telephone numbers and determine whether they clearly delineate that the camp is not a college sponsored function.

11. Determine whether the camp was charged special reduced fees or was not charged for college-supplied services for which there is no formally recognized compensation to the college.

Conclusion:

FEDERAL CRITERIA

Public colleges and universities in Washington State are in a unique situation. The University of Washington, for example, is a state higher education institution with a hospital. What federal requirements apply? Those for state and local government, those for institutions of higher education, and/or those for hospitals? Our intention here is to document the applicable federal criteria for public higher education institutions in the State of Washington and the basis for this determination.

The federal requirements applicable to public higher education institutions in the State of Washington are as follows:

OMB Circular A-21

This circular represents the cost principles for educational institutions. The cost principles for state and local government (Circular A-87) specifically exempts public educational institutions which are subject to A-21 and, therefore, does not apply.

OMB Circular A-50

This circular provides the policies and procedures for use by federal agencies when considering reports issued by independent auditors, Inspector General, GAO, and other executive branch auditors on which follow-up is necessary. It contains the procedures to be used in resolving audit findings.

OMB Circular A-88

This circular provides the policies for establishing indirect cost rates, auditing, correcting system deficiencies, and resolving questioned costs in federal grants, contracts, and other agreements with educational institutions. It contains the list of cognizant agency assignments for educational institutions.

OMB Circular A-110

This circular represents the uniform administrative requirements for grants and other agreements with institutions of higher education, hospitals, and other non-profit organizations. OMB Circular A-102 does not apply to state administered hospitals and institutions of higher education because this circular defines state government to not include these institutions. The common rule also does not apply because it exempts higher education institutions and state hospitals from its scope.

OMB Circulars A-128 and A-133

OMB Circular A-128 defines the audit requirements for all state and local governmental agencies receiving federal assistance. Audits of higher education institutions and affiliated hospitals in this state are performed in accordance with these provisions.

OMB Circular A-133 which replaced attachment F of OMB Circular A-110 applies to public higher education institutions and hospitals in this state. This circular, however, excludes our higher education institutions and affiliated hospitals from its purview because of audit coverage being provided under the auspices of OMB Circular A-128.

Compliance Supplements

There exists the Compliance Supplement for Audits of State and Local Governments and the Compliance Supplement for Audits of Institutions of Higher Learning and Other Nonprofit Institutions. Issued by OMB, the compliance supplements contain the principal compliance requirements of the largest federal assistance programs that should be considered in an audit. They supplement Circular A-128 and A-133. Use of the Compliance Supplement for Audits of Institutions of Higher Learning

and Other Nonprofit Institutions is encouraged since it contains programs and criteria specific to higher education.

45 C.F.R. Part 74, Appendix E

These provisions contain DHHS' regulations providing cost principles for grants and contracts with hospitals.

Federal Acquisition Regulation (FAR)

FAR is the single government-wide regulation used by federal agencies in their acquisition of supplies and services through procurement contract. Individual agencies implement or supplement the FAR in their own regulations. Both the government-wide and agency-specific regulations are codified at Title 48 of the Code of Federal Regulations.

Cost Accounting Standards Board (CASB)

The CASB has exclusive authority to issue cost accounting standards and interpretations of those standards under federal procurement contracts. Its rules are codified at 48 C.F.R. Chapter 99. Currently only federally funded research and development centers associated with educational institutions are subject to CASB standards. However, it is planned to extend CASB standards to educational institutions by incorporating CASB standards into OMB Circular A-21.

President's Council on Integrity and Efficiency (PCIE)

The PCIE sets the uniform technical guidance for conducting and reviewing independent audits of federally funded programs. Among these is PCIE Statement #3 regarding the cycling of non-major federal assistance programs, quality control and desk review guides, Questions and Answers on A-133 and A-128, etc.

Department of Education General Administrative Requirements (EDGAR)

Most Department of Education grants require compliance with provisions of EDGAR. EDGAR is the Department of Education's codification of the requirements of various OMB Circulars, including A-110 and A-21.

GENERAL REQUIREMENTS

FEDERAL FINANCIAL REPORTS

Revised: May 1, 1994

FEDERAL FINANCIAL REPORTS - Continued

Purpose
To evaluate internal controls surrounding the submission of federal financial reports and to test for compliance.

Scope
Federal expenditures

Compliance Requirement
Most Federal programs require the periodic submission of financial reports that fall within one or more of the three following categories. The specific requirement for each grant program is presented in the compliance supplement for that program. The suggested audit procedures are provided below to facilitate the requirement for the auditor to comment on completeness and accuracy [OMB Circular A-110, "Uniform Administrative Requirements for Grants and Cooperative Agreements with Institutions of Higher Education, Hospitals and Other Nonprofit Organizations," and Treasury Circular 1075, "Withdrawal of Cash from the Treasury for Advances under Federal Grant and Other Programs"].

1. OMB Circular A-110 lists four required financial reports that apply to most of the program described in the compliance supplement:

   Financial Status Report (SF-269 and SF-269A) - Report status of funds for all non-construction programs.

   Request for Advance or Reimbursement (SF-270) - Requests funds for non-construction programs when advance letter of credit or predetermined advance payments are not used.

   Outlay Report and Request for Reimbursement for Construction Programs (SF-271) - Requests reimbursement and reports status of funds for construction programs.

   Federal Cash Transactions (SF-272) - Reports cash transactions and balances for grantees receiving cash by letter of credit or Treasury checks. (**Risk alert** - This report has been found to have problems with reported cash balances and lack of adequate reconciliations to agency records.)

2. Treasury Circular 1075 lists two alternative cash management reports, one of which applies to each program financed through letters-of-credit:

   Request for Payment on Letter of Credit and Status of Funds Report (SF-183).

   Payment Voucher on Letter of Credit (TFS-5401).

3. Certain Federal agencies have received OMB approval to adapt the above reports or require other financial reports to meet their particular needs.

ITEM	DONE	WP REF /

GENERAL REQURIEMENTS

FEDERAL FINANCIAL REPORTS - Continued

NO.	AUDITING PROCEDURE	BY	COMMENTS
1.	Review the procedures for preparing the Federal financial reports and evaluate and test the procedures for adequacy, then assess audit risk.	_____	_____
2.	Sample Federal financial reports for each major and/or material program and review for completeness and timeliness of submission.	_____	_____
3.	Trace data to the supporting documentation, i.e., worksheets, ledgers, etc.	_____	_____
4.	Review adjustments made to the general ledger amounts in the report affecting Federal programs and evaluate for propriety.	_____	_____

Conclusion:

GENERAL REQUIREMENTS

POLITICAL ACTIVITY

Purpose
To evaluate internal controls surrounding Political Activity and to test for compliance.

Scope
Federal expenditures

Compliance Requirement
No appropriated federal funds can be expended to influence or attempt to influence members of the Executive or Legislative Branches of the Federal Government in the awarding of any federal contract, grant, loan, or cooperative agreement or extension and amendment thereof, except for

(1) payment of reasonable compensation made to an officer or employee of a person requesting or receiving such contract, grant, loan or cooperative agreement if the payment is for agency and legislative liaison activities not directly related to such federal action,

(2) providing any information specifically requested by an agency or Congress, and

(3) payment of reasonable compensation made for professional or technical services rendered directly in the preparation, submission, or negotiation of any bid, proposal, or application for that federal contract, grant, loan, or cooperative agreement or for meeting requirements imposed by or pursuant to law as a condition for receiving that federal contract, grant, loan, or cooperative agreement.

Each applicant or recipient of this assistance in an amount exceeding $100,000, or $150,000 in the case of a loan, shall certify that they have not and will not make any prohibited payment Furthermore, they must disclose to the granting agency the amount of non-appropriated monies spent that would be prohibited if appropriated monies were used. Subrecipients receiving assistance under a grant, contract, loan, or cooperative agreement exceeding $100,000 shall also provide such certifications and disclosures. All disclosures, but not certifications, shall be forwarded from tier to tier until received by the federal granting agency (Public Law 101-121, Section 319).

ITEM NO.	AUDITING PROCEDURE	DONE BY	WP REF / COMMENTS
1.	Document agency controls that ensure expenditures for prohibited partisan political activity are not charged to federally-assisted programs, or are reported to the funding agency if funded by other than federal monies. Evaluate and test the system for adequacy then assess audit risk.	_____	_____
2.	Test expenditure and related records for indications of lobbying activities, publications or other materials intended for influencing legislation or similar types of costs.	_____	_____
3.	Test personnel and payroll records, and identify persons whose responsibilities or activities include partisan political activity.	_____	_____

POLITICAL ACTIVITY - Continued

4. Test whether costs identified in steps 2 and 3 are charged directly or indirectly to federally-assisted programs. _____ _____

5. If prohibited activities are conducted with other than federal funds, determine if these expenditures have been reported to the granting agency as required. _____ _____

6. Verify that subrecipient agreements include required disclosure and certification requirements and that all required disclosures are passed to the funding agency. _____ _____

Conclusion:

GENERAL REQUIREMENTS

CIVIL RIGHTS

Revised: May 1, 1994

GENERAL REQUIREMENTS

CIVIL RIGHTS

Purpose
To evaluate internal controls surrounding Civil Rights and to test for compliance.

Scope
Federal expenditures

Compliance Requirement
No person shall, on the grounds of race, color, national origin, age, or handicap, be excluded from participation in or be subjected to discrimination in any program or activity funded, in whole or in part by Federal funds. Discrimination on the basis of sex or religion is also prohibited in some Federal programs. Note that all statutes apply throughout the entire college or university if any part of the institution receives federal assistance.

(Age--42 U.S.C. 6101 et seq.; Race--42 U.S.C. 2000d; Handicap--29 U.S.C. 794)
Title VI of the Civil Rights Act of 1964
Title IX of the Education Act Amendments of 1972
Sec 504 of the Rehabilitation Act of 1973
The Age Discrimination Act of 1975

ITEM NO.	AUDITING PROCEDURE	DONE BY	WP REF / COMMENTS
1.	Document agency controls to ensure that no person or group of persons could be discriminated against in any program or activity funded, in whole or in part, by Federal funds. Evaluate and test the system for adequacy, then assess audit risk.	Not Applicable	Performed by Team SA
2.	Determine whether the agency has announced a formal policy of nondiscrimination.	Not Applicable	Performed by Team SA
3.	For recipients employing 15 or more persons, ascertain whether a person has been designated to oversee civil rights compliance.	Not Applicable	Performed by Team SA
4.	Ascertain from the grant agreements whether any of the programs contain prohibitions against discrimination on the basis of sex or religion.	_____	_____
5.	Ascertain the number of complaints filed with Federal, state and/or local agencies responsible for ensuring nondiscrimination in government programs during the fiscal year, the status of unresolved complaints or investigations, and the actions taken on resolved complaints or completed investigations.	Not Applicable	Performed by Team SA
6.	Ascertain whether any of the programs contain prohibitions against discrimination in employment. For those programs:		

GENERAL REQUIREMENTS

CIVIL RIGHTS - Continued

a. Review the annual report filed with the Equal Employment Opportunity (EEOC), if any.	Not Applicable	Performed by Team SA
b. Ascertain the number of complaints or completed investigations for the fiscal year.	Not Applicable	Performed by Team SA
c. Review the status of unresolved complaints and/or investigations, and the actions taken on unresolved complaints or completed investigations.	Not Applicable	Performed by Team SA
7. Determine whether facilities financed by Federal funds that are required to be located in a nondiscriminatory manner are so located.	_____	_____
8. Obtain representation and/or attorney letters to determine if any civil rights suits have been adjudicated or are pending	Not Applicable	Performed by Team SA

Conclusion:

GENERAL REQUIREMENTS

RELOCATION ASSISTANCE AND REAL PROPERTY ACQUISITION

Revised: May 1, 1994

GENERAL REQUIREMENTS

RELOCATION ASSISTANCE AND REAL PROPERTY ACQUISITION

Purpose
To evaluate internal controls surrounding compliance with federal requirements for Relocation Assistance and Real Property Acquisition and to test for compliance.

Scope
Federal expenditures

Compliance Requirement
Federal aid programs may require the acquisition of property by a public agency and subsequent displacement of households and businesses.

Grant recipients acquiring property in the administration of federal aid must carry out certain actions systematically, e.g., have property appraised in presence of owner, review appraisals, set price and negotiate settlements. Similarly, when displacements (relocations) are involved, the recipient must, for example, provide assistance systematically in locating replacement housing, assure that it meets acceptable standards and maintain records on all acquisitions and displacements (Uniform Relocation and Real Property Acquisition Policies Act of 1970 (URA) (P.L. 91-646 as amended by the Uniform Relocation Act Amendments of 1987, Title IV of the Surface Transportation and Uniform Relocation Act of 1987 (1987 Amendments) P. L. 100-17, 101 Stat. 246-256 (See Common Rule Appendix B.))

ITEM NO.	AUDITING PROCEDURE	DONE BY	WP REF / COMMENTS
1.	Document agency controls to ensure grant recipients acquiring property in the administration of federal aid have procedures to carry out actions systematically as required. Evaluate and test the system for adequacy, then assess audit risk.	_____	_____
2.	Ascertain whether the recipient is administering a Federal or federally-assisted program that involves the acquisition of property or the displacement of households or businesses by a public agency.	_____	_____
3.	Review the organization's system for compliance with relocation assistance and real property acquisition requirements and evaluate for adequacy.	_____	_____
4.	Review the monitoring system for relocation and acquisition activity for selected programs and determine whether there is adherence to the prescribed procedures.	_____	_____

Conclusion:

GENERAL REQUIREMENTS

DAVIS BACON ACT

Revised: May 1, 1994

GENERAL REQUIREMENTS

DAVIS BACON ACT

Purpose
To evaluate internal controls surrounding compliance with the Davis-Bacon Act and to test fo compliance.

Scope
Federal expenditures

Compliance Requirement
When required by the Federal grant program legislation, all laborers and mechanics employed by the contractors or subcontractors to work on construction projects financed by Federal assistance must be paid wages not less than those established for the locality of the project by the Secretary of Labor. (40 Stat 1494, Mar. 3, 1921, Chap. 411, 40 U.S.C.276A--5).

ITEM NO.	AUDITING PROCEDURE	DONE BY	WP REF / COMMENTS
1.	Document agency controls to ensure that grant recipients are paid wages not less than those established for the locality of the project by the Secretary of Labor when construction projects are financed by Federal assistance. Evaluate and test the system for adequacy, then assess audit risk.	Not Applicable	Performed only for the Dept of Transporation (DOT)
2.	Identify programs involving construction activities. (Programs financed by Federal assistance.)	Not Applicable	Performed only for DOT
3.	Review selected construction contracts and subcontracts and determine whether they contain provisions requiring the payment of "prevailing" wages.	Not Applicable	Performed only for DOT
4.	Review the agency's system for monitoring applicable contractors and subcontractors with respect to payment of prevailing wages and evaluate for adequacy. (Note: For purposes of this document, adequacy can be interpreted as providing a reasonable assurance that the system or procedures, if followed, will result in the intended event or action occurring.)	Not Applicable	Performed only for DOT
5.	Review the monitoring system for contracts for selected programs and determine whether there is adherence to the prescribed procedures.	Not Applicable	Performed only for DOT
6.	For agencies which have not developed a system, or whose system is not operating effectively:	Not Applicable	Performed only for DOT
	a. Obtain the "local" DOL wage determination from the recipient, the architect/engineer (A/E) managing the project, or DOL.	Not Applicable	Performed only for DOT

Revised: May 1, 1994

GENERAL REQUIREMENTS

DAVIS BACON ACT - Continued

	e	
b. Obtain payroll registers from contractors and test to determine whether wages paid conform to the prevailing wages.	Not Applicable	Performed only for DOT

Conclusion:

GENERAL REQUIREMENTS

CASH MANAGEMENT

Purpose
To evaluate internal controls surrounding Cash Management and to test for compliance.

Scope
Federal expenditures

Compliance Requirement
Grantee financial management systems shall include procedures to minimize the time elapse between the transfer of funds from the U.S. Treasury and the disbursement of funds by the grantee.

Advances made by primary recipients to subrecipients shall conform substantially to the same standards of timing and amount as apply to advances by Federal agencies to primary recipient organizations.

Recipients shall maintain advances of Federal funds in interest bearing accounts. Interest earned on Federal advances deposited in such accounts shall be remitted promptly, but at least quarterly, to the Federal agencies that provided the funds. Interest amounts up to $100 per year may be retained by the recipient for administrative expense (OMB Circular A-110, Attachment I, 8(a)). See also Cash Management Improvement Act of 1990 (Public Law 101-453).

ITEM NO.	AUDITING PROCEDURE	DONE BY	WP REF / COMMENTS
1.	Document the agency's system for cash forecasting and evaluate for adequacy. (Note: For purposes of this document, adequacy can be interpreted as providing a reasonable assurance that the system or procedures, if followed, will result in the intended event or action occurring.)	_____	_____
2.	Document the agency's system for requesting Federal funds and evaluate whether it is adequate to keep Federal cash disbursements limited to the agency's immediate needs.	_____	_____
3.	For selected grant programs, determine dates and amounts for selected advances, drawdowns and other receipts of Federal funds and compare to the dates the funds were disbursed and/or checks were presented to the banks for payments.	_____	_____
4.	For the same programs, evaluate the size of the balances in relation to the program's needs.	_____	_____
5.	Review the agency's system for monitoring advances and payment requests by secondary recipients. Evaluate whether the system is sufficient to limit payments to amounts needed to meet immediate cash requirements.	_____	_____

Revised: May 1, 1994

CASH MANAGEMENT - Continued

6. Review selected cash reports submitted by subrecipients and determine if the reports show large amounts of excess cash. If they do, ascertain why. _____ _____

7. Review the recipient's system for maintaining Federal funds in interest bearing accounts, calculating the interest earned on these funds and remitting the interest promptly. _____ _____

Conclusion:

GENERAL REQUIREMENTS

ALLOWABLE COSTS/COST PRINCIPLES

Revised: May 1, 1994

GENERAL REQUIREMENTS

ALLOWABLE COSTS/COST PRINCIPLES

Purpose
To evaluate internal controls surrounding charging costs to Federally assisted programs and to test for compliance.

Scope
Federal expenditures

Compliance Requirement
(Direct and Indirect Costs)

The cost of a federally-supported program is comprised of the allowable direct cost of the program plus its allocable portion of allowable indirect costs less applicable credits.

Direct costs are defined as those costs that can be identified specifically with a particular sponsored project, instructional activity, or any other institutional activity; or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Identification with the sponsored work rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of sponsored agreements.

Indirect costs are those that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity.

Federal cost principles are designed to provide that federally-assisted programs bear their fair share of recognized costs as determined by allowable cost principles. No provision for profit or other incremental above cost is intended. OMB Circular No. A-21, "Cost Principles for Educational Institutions," establishes principles and standards for determining costs applicable to grants, contracts, and other agreements with colleges and universities. A cost is allowable for Federal reimbursement only to the extent of benefits received by Federal programs, and costs must meet the basic guidelines of allowability, reasonableness, allocability and be net of all applicable credits.

(OMB Circular No. A-21 is issued under the authority of the Budget and Accounting Procedures Act of 1921, as amended; the Budget and Accounting Procedures Act of 1950, as amended; Reorganization Plan No. 2 of 1990; and, Executive Order 11541. It was revised in October, 1991 and can be found in the Single Audit Information Service). It was further revised on July 26, 1993 and can also be found in the Single Audit Information Service; this revision is effective for all fiscal year beginning on or after January 1, 1994).

ITEM NO.	AUDITING PROCEDURE	DONE BY	WP REF / COMMENTS
1.	Document agency controls that are in place to ensure that costs		

charged to Federally assisted programs comply with applicable requirements. Evaluate and test the system for adequacy, then assess audit risk. _____ _____

2. For transactions selected by the auditor which involve Federal funds, determine whether the costs meet the criteria set forth in the "Basic Guidelines" of Circular A-21 i.e., that the cost is:

   a. Necessary and reasonable for the performance and administration of the Federal program and is allocable thereto as a direct cost under the provisions of the Circular. _____ _____

   b. Authorized or not prohibited under State or local laws or regulations. Certain costs require specific approval by the grantor agency while some costs are not allowed as set forth in the section of Circular A-21 dealing with "Selected Items of Costs". _____ _____

   c. Conforms to any limitations or exclusions set forth in Circular A-21, or limitations in the program agreement or specific requirements in the program regulations. _____ _____

   d. Given consistent treatment with policies, regulations and procedures applied uniformly to Federal and non-Federal activities of the governmental unit. _____ _____

   e. Given consistent accounting treatment within and between accounting periods and not allocable to, or included as a direct cost of, a Federal program if the same or similar costs are allocated to the Federal program as an indirect cost. _____ _____

   f. Determined in accordance with generally accepted accounting principles. _____ _____

   g. Not included as a cost or used to meet cost sharing requirements of another federally-supported activity of the current or prior period. _____ _____

   h. Net of all applicable credits, e.g., volume or cash discounts, refunds, rental income trade-ins, scrap sales, direct billings (in the case of indirect cost), etc. _____ _____

   i. Supported by underlying documentation, e.g.,time and attendance payroll records, time and effort records for employees charged to more than one activity, approved purchase orders, receiving reports, vendor invoices, cancelled checks, etc.,as appropriate, and is correctly charged as a direct

cost as to program, account, amount and period. _____ _____

3. If the entity charges indirect costs to Federally funded programs, refer to and perform the applicable procedures listed on Attachment - A to determine compliance with the applicable requirements for indirect costs. _____ _____

Conclusion:

ALLOWABLE COSTS/COST PRINCIPLES - Continued
ATTACHMENT A

Compliance Requirement (Indirect Costs Only)
In order to be reimbursed for indirect costs, recipients must prepare indirect cost rate proposals (IDCRP) that provide a basis for allocating indirect costs to Federal programs. Each recipient must submit its IDCRP to its cognizant agency for approval.

IDCRPs are usually prepared on a prospective basis using actual financial data from a prior year or budgeted data for the current year. When the actual costs for the year are determined the difference between the originally-proposed costs and the actual costs are either carried forward to a subsequent IDCRP or adjusted with the granting Federal agency on a retroactive basis. In cases where fixed rates are determined and approved by the cognizant Federal agency, subsequent adjustments are not made.

Audit procedures must be tailored according to the size and type of organization being reviewed.

ITEM NO.	AUDITING PROCEDURE	DONE BY	WP REF / COMMENTS
	GENERAL		
1.	Determine whether indirect costs are being charged to Federal awards. If not, the rest of this section does not apply. If such costs are being charged, the following guidelines should be followed.	_____	_____
2.	Obtain and read the current Negotiation Agreement and any agreements, conditions or understandings related thereto and determine the types of rates and procedures required.	_____	_____
3.	Select a sample of claims for reimbursement submitted to the Federal agency and determine if the amounts charged and rates used are in accordance with the agreements and if rates are being properly applied to the appropriate base.	_____	_____
4.	Determine whether the IDCRPs are final and have been approved by the appropriate Federal agency or are still open to adjustment or revision, either immediately or as a carry forward adjustment to a future period. If final and approved, the results of the audit work shall be reflected, if appropriate, in recommendations for future procedural improvements.	_____	_____
5.	Determine whether costs, or types of costs, chargeable directly to Federal awards or any other direct activity (including any costs required for matching or cost sharing) have been excluded from the pool of indirect costs and included in the allocation or rate base.		

6. Review on a test basis supporting documentation to determine whether:

   a. The indirect cost pools contain only items that are consistent with the applicable cost principles and negotiated agreements.

   b. The methods of allocating the costs are in accordance with the provisions of Circular A-21, other applicable regulations and negotiated agreements and produce an equitable distribution of costs.

   c. Statistical data (e.g., square footage, population or FTE, salaries and wages) in the proposed allocation bases are current, reasonable, updated as necessary, and do not contain any material omissions.

   d. Personnel activity reports, time and effort reports or other methods used to allocate salary and wage costs are mathematically and statistically accurate, are implemented as approved, and are based on the dual effort devoted to the various functional and programmatic activities to which the salary and wage costs are charged.

   e. Special cost analysis studies (such as library studies or energy studies) are mathematically and statistically accurate, are factually based to the extent possible, use reasonable and supportable assumptions, produce reasonable results, and, if appropriate, agree with any prior agreements with,or conditions placed by, the cognizant agency concerning such studies.

   f. The data can be reconciled to the most recently issued financial statements. Investigate significant reconciling items.

ADDITIONAL PROCEDURES - Other Types of Rates:

Organizations frequently act as self-insurers or provide some types of services for direct activities from centralized service departments on a charge for use basis. In addition, they frequently charge fringe benefits to all activities by means of a fringe benefit rate applied to the salary and wage costs incurred in those activities. The cognizant negotiators, while responsible for such rate activities, may or may not actually negotiate and publish the rates themselves, but merely

negotiate the rate setting methodologies and/or resolve any problems which arise.

1. When such practices exist determine, whether:

   a. The rate bases include all users and all are treated in a consistent manner. _____ _____

   b. Billing rates (or charges) have been adjusted to eliminate profits and unallowable costs. _____ _____

   c. The methods used to adjust for accumulated over/under recoveries distribute them in reasonable proportion to the same users as were originally billed for the services which created the accumulation. _____ _____

   d. Any retained or unexpended earning (including reserves) are present and, if so, determine:

      1. If they have been computed in accordance with the applicable cost principles, _____ _____

      2. If they are excessive in amounts, and _____ _____

      3. Whether a refund has been made to the Federal Government for its fair share of any amounts thereof which have been removed (transferred out) or borrowed from the fund. _____ _____

   e. Fringe benefit allocations, charges or rates deal fairly with differing levels, if any, of benefits provided to different classes of employees and whether the pool of fringe benefit costs has been reduced for any refunds or rebates received. _____ _____

   f. Independent actuarial studies appropriate for self-insurance programs and certain types of fringe benefit programs are performed, and, if so, are kept current, reflect actual conditions, and use reasonable actuarial assumptions. _____ _____

Conclusion:

GENERAL REQUIREMENTS

DRUG-FREE WORKPLACE ACT

Revised : May 1, 1994

GENERAL REQUIREMENTS

DRUG-FREE WORKPLACE ACT

Purpose
To evaluate internal controls surrounding compliance with the Drug-Free Workplace Act and to test for compliance.

Scope
Federal expenditures

Compliance Requirement
All grantees receiving grants, including cooperative agreements, from any Federal agency must certify that they will provide a drug-free workplace, or, in the case of a grantee who is an individual, certify to the agency that his or her conduct of grant activity will be drug-free. Making the requirement certification has been a precondition of receiving a grant from a Federal agency since March 18, 1989. Every grantee, except a State or State agency, is required to make a certification for each grant. A State or State agency may elect to make a single annual certification to each Federal agency from which it obtains grants if the Federal agency has designated a central location for submission.

The grantee certifies that it will provide a drug-free workplace by:

1. Publishing a policy statement notifying employees that the unlawful manufacture, distribution, dispensing, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition.

2. Establishing an ongoing drug-free awareness program to inform employees about:

   a. The dangers of drug abuse in the workplace.

   b. The grantee's policy of maintaining a drug-free workplace.

   c. Any available drug counseling, rehabilitation, and employee assistance programs.

   d. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.

3. Making it a requirement that each employee to be engaged in the performance of a grant be given a copy of the statement required by paragraph (1).

4. Notifying the employee in the statement required by paragraph (1) that, as a condition of employment under the grant, the employee will:

   a. Abide by the terms of the statement.

   b. Notify the employer in writing of any criminal drug statute conviction for a violation occurring in the workplace no later than five calendar days after such conviction.

5. Notifying the agency in writing within ten calendar days after receiving notice under subparagraph

DRUG-FREE WORKPLACE ACT - Continued

(4)(b) from an employee or otherwise receiving actual notice of such conviction.

6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (4)(b), with respect to any employee who is so convicted:

   a. Taking appropriate personnel action against such an employee, up to and including termination; or

   b. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency.

(P.L. 100-690 Title V, Subtitle D, 41 USC 701 et seq.)

ITEM NO.	AUDITING PROCEDURE	DONE BY	WP REF / COMMENTS
1.	Determine through discussions with employees and written communications to employees whether the grantee has taken action to provide a copy of the policy statement to each employee engaged in the performance of a grant.	_____	_____
2.	Ascertain whether the statement contains all the necessary notifications.	_____	_____
3.	Determine whether the grantee had established an ongoing drug-free awareness program which meets the requirements outlined above.	_____	_____
4.	Determine whether the report made to the Federal grantor agencies on convictions of employees is filed and complete.	_____	_____
5.	Test a sample of employee files and determine whether the report made to the Federal grantor agencies on convictions of employees is complete and if convictions were reported within 10 calendar days after the employer received any notice of an employee's conviction.	_____	_____
6.	Ascertain whether the grantee took the required personnel or treatment referral action within 30 calendar days after receiving notice of an employee conviction.	_____	_____

Conclusion:

GENERAL REQUIREMENTS

ADMINISTRATIVE REQUIREMENTS

Purpose
To evaluate the internal controls surrounding compliance with Federal grant administrative requirements and to test for compliance.

Scope
Federal expenditures

Compliance Requirement
Federal assistance programs are subject to the provisions of Circular A-110, "Uniform Administrative Requirements for Grants and Cooperative Agreements with Institutions of Higher Education, Hospitals and Other Nonprofit Organizations."

Three administrative requirements, financial reporting, cost principles, and cash management principles, are covered elsewhere in the Compliance Supplement. The auditor should also consider those common agency administrative requirements listed below from Circulars A-110 and A-21:

1. Interest earned on advances - A-110 (Attachment D and Attachment I (8))

2. Period of availability of funds - A-110 (Attachment G) , A-21 (Section C4)

3. Program income - A-110 (Attachment D)

4. Real property - A-110 (Attachment N)

5. Equipment - A-110 (Attachment N)

6. Supplies - A-21 (Section J (27))

7. Subawards to debarred and suspended parties (Federal Acquisition Regulations)

8. Procurement - A-110 (Attachment O)

9. Subgrants - A-110 (Attachment F (3))

10. Revolving fund repayments

ITEM NO.	AUDITING PROCEDURE	DONE BY	WP REF / COMMENTS
1.	Determine the applicable administrative requirements that are material to the Federal awards.	_____	_____
2.	Evaluate and test internal controls in the administrative areas selected for review, then assess audit risk.	_____	_____
3.	Test transactions for compliance.	_____	_____

Revised May 1, 1994

Conclusion:

Student Financial Aid
Statewide Audit Planning Memo
Fiscal Year 1995

Purpose: To assess risk and determine the nature, extent, and timing of audit tests associated with our FY95 approach to the Single Audit of Title IV, Student Financial Aid Programs.

Scope: Audit work required to support SAO's opinion on compliance with specific requirements for major federal programs

Summary:

Users of the Statewide Single Audit Report

The Department of Education (ED) is the primary user of information pertaining to the public colleges' participation in student financial aid programs which is contained in the statewide single audit report. ED is concerned that costs charged are reasonable and allowable and that programs are being administered in compliance with program regulations.

The statewide single audit report is also used by the Higher Education Coordinating Board (HEC Board). The HEC Board has been designated as the State Postsecondary Review Entity (SPRE) for the state of Washington. Its responsibilities include reviewing all institutions of higher education in the state which are eligible or which desire to become eligible for Title IV assistance. The SPRE has been given 'Review Criteria', a set of conditions that necessitate a SPRE review, as well as 'Review Standards', which are a set of institutional compliance determinations that must be made by the SPRE when an institution triggers any Review Criteria.

The statewide single audit report is also used by college or university trustees, regents, and/or State Board for Community and Technical Colleges (SBCTC) board members. A major concern is that an adverse report could endanger the college or university's ability to continue to receive federal financial aid funds. The report is also used by college and university management/administration to evaluate and improve controls surrounding compliance with federal regulations. In addition, management of other public colleges and universities in the state review college and university findings in an effort to evaluate their own institution's effectiveness in the areas highlighted in the report.

Print media throughout the state use college and university findings (and management letter issues) to report to the general public how well the colleges are managing taxpayers' funds.

Audit Environment

SAO Team SA anticipates that the State of Washington will receive in excess of $4 billion dollars of federal assistance in FY95. Therefore, the threshold for testing of major federal programs has been set at $13 million dollars. Team SA anticipates that the state of Washington will receive over $13 million dollars from each of the following Title IV programs in FY95: the Federal Pell Grant Program, the Federal Perkins Loan Program, the Federal Direct Student Loan Program, and the Federal Family Educational Loan Program.

Student Financial Aid
Statewide Audit Planning Memo
Fiscal Year 1995

Financial Aid Administrators are generally knowledgeable and aware of federal regulations. They receive mailings from ED with proposed and final changes of regulations, interpretations of these regulations in the form of "Dear Colleague Letters", and manuals which incorporate these regulations and guidelines with situational examples. In addition, the Financial Aid Administrators from public, private, and proprietary colleges and universities participate in the Washington Financial Aid Association (WFAA) semi-annual conferences. These conferences include training and updates presented by ED, roundtable discussions on current issues, and sector meeting which allow like groups (i.e, 4-yr publics and 2-yr publics) to share knowledge, concerns, problems, and solutions.

The public community and technical colleges (29 colleges) also share common EDP systems designed and maintained by the Communications Technology Center (CTC).

Of the state of Washington's twenty-nine community and technical colleges, one state college, three regional universities and two state universities, ten community colleges and one state university are audited by SAO's Team HE. The remaining colleges and universities are audited by examiners from other SAO teams. Team HE serves a coordinating role which includes developing a statewide plan for the audit of the student financial aid major federal programs, training examiners in the audit approach, consultation with examiners over student financial aid issues, and evaluating the results of the audit for consistency and criteria.

FY95 Risks Identified

Three areas of risk were identified: risk of fraud, risks identified by ED in scheduling and planning program reviews of Title IV programs, and prior audit history.

Risk of Fraud The results of our prior audits indicated that there was the potential for fraud by individual students who receive student financial aid. We therefore included testing designed to identify transactions or students at risk for fraud in our FY93 and FY94 student financial aid approach. Computer Assisted Audit Tests (CAATs) which were developed and used for this purpose, actually served two functions: 1.) SFA administrators at the colleges used them as an internal control to initiate correction of Pell overawards caused by college errors or the student's failure to disclose pertinent information prior to the Pell close out date of September 30th. 2.) We used them to determine compliance with SFA regulations and to identify potential frauds.

For the past two years, ED has sent similar reports to colleges (students receiving concurrent aid at two or more institutions). These reports include data from colleges in other states and data from non-public colleges, but are generated later in the year. As such, these reports are more complete than what we are able to generate. In our opinion, careful review of these reports by college personnel will ensure identification of any frauds which would have been identified under our previous procedures.

We will determine whether the colleges have received and carefully review these reports.

The colleges remain interested in obtaining this information in a more timely manner, in order to process correction prior to September 30th. However, this is an internal control, rather than an audit function. (Failure to identify and correct errors prior to September 30th could result in the college being required to repay amounts from other funding sources. This could potentially be an issue for the state compliance portion of our audit, but would not result in a federal liability since it would eventually be identified on ED reports and paid back through that process.) Therefore, for FY95 the State Board for Community and Technical Colleges (SBCTC) will coordinate an effort with the Communications Technology Center (CTC) and all affected colleges to generate, disseminate, and monitor reports which are similar to the CAAT reports we previously generated.

Risks Identified by the Dept of Education For FY95 ED considers controls over the Federal Direct Student Loan Program and controls/compliance with refunds/repayments to be areas of potential risk. In addition, ED conducts program reviews of TItle IV programs at individual schools, which may identify areas of risk for each school.

> *We will determine when the most recent review has been performed by ED and review their report for potential risk areas.*

One of the elements of risk identified by ED and incorporated into our FY94 audit, was the risk at colleges which have high loan default rates. We identified and tested three colleges in FY94 which had high loan default rates. The examiners found that the colleges were satisfactorily implementing default management plans and that these plans were approved by the Department of Education. Therefore, we do not consider this to be an indicator of risk and do not plan to perform any audit procedures for FY95.

Prior Audit History The audit of federal assistance received by the state of Washington is performed under the requirements of OMB Circular A-128 *Audits of State and Local Governments*. A-128 does not include a compliance supplement for federal SFA programs. However, the Dept of Education publishes a Student Financial Aid Audit Guide for use in A-128 audits and audits of proprietary institutions. In previous years Team HE used and distributed the Audit Guide, which provides detailed information on the compliance requirements and references the related regulations (A draft version was published in November 1994).

For student financial aid, another source is available. OMB Circular A-133 *Audits of Institutions of Higher Learning and Other Non-Profit Institutions* includes a compliance supplement for student financial aid programs. In planning the FY94 audit, we compared the Audit Guide and the A-133 compliance supplement. This entailed reviewing the regulations cited in both and determining the overlap. The two sources were determined to be substantially alike.

SOP 92-7, Chapter 4.32, States: In determining the extent of testing, auditors should assess audit risk and materiality in relation to the individual major program being tested.

For FY95 we have assessed audit risk at the program compliance level provided by ED's Draft

November 1994 Audit Guide. Accordingly, we assessed the audit risk of each program compliance requirement in the Audit Guide. These assessments were made based upon past experience and professional judgement. Past experience includes reviewing the financial aid findings for the past seven years and determining their applicability to the FY95 audit.

We will perform minimal tests of controls, as outlined in audit program #411, for all program compliance requirements for which risk has been assessed as low. Our audit strategy for each of the program compliance areas for which risk has been assessed as high is identified in the following analysis.

Section II, Federal Program Compliance Requirements

1. Institutional Eligibility: Based on prior year's testing, the risk of non-compliance is low in all of the areas identified under Institutional Eligibility except as follows:

Risk may be increased when branch campuses where financial aid is disbursed are added. In our opinion, determination of the institutional eligibility of branch campuses where aid is disbursed should generally be sufficient to address this risk.

2. Financial Reporting: This area is reviewed as a component of our common federal requirements audit.

3. Close Out Audits: This area has not previously been addressed in ED's Audit Guide. However, we performed separate contract audits of program close outs at two colleges in Fiscal Year 1993. In addition, we reviewed the audit procedures described in the ED Audit Guide. In our experience, the colleges generally close out individual programs, rather than closing out ALL Title IV. Primarily, the close out audit procedures ask the auditor to confirm that the college has performed procedures which the college would continue to be required to perform for Title IV programs which they are not closing. In addition, the close-out audit procedures emphasize the importance of testing refunds and repayments for closed out programs. However, we believe these concerns would be addressed through the audit tests we have planned in the refund and repayment area. For these reasons, we believe audit risk for close-outs is low.

4. Student Eligibility: Based on prior year's testing, the risk of non-compliance is low in all of the areas identified under Student Eligibility.

5. Institutional Disbursements: Based on prior year's testing, the risk of non-compliance is low in all of the areas identified under institutional disbursements.

6. Refunds: Based on prior year's testing, changing regulations, and input from the Dept of Education, this has been identified as a high risk area. Due to the diverse methods of tracking and recording refunds and repayments, examiners will be judgementally selecting and testing a representative sample. We will attempt to develop reports to identify the populations of students applicable to refund/repayments at the community and technical colleges.

A separate audit program has been developed for testing of refunds and repayments. These tests will be performed at UW and WSU each year, and at each of the remaining colleges at least once every three years.

7. Other Compliance Features: Based on prior year's testing, the risk of non-compliance is low in all of the areas identified under other compliance features.

8. Federal Pell Grant Program: For FY95, institutions have the ability to award two Pell grants if the students meet additional course load criteria. However, we believe that the scarcity of financial aid resources which results in the college not being able to award sufficient aid to meet the majority of students' need greatly decreases the possibility of any inappropriate awards. Therefore, we believe that the risk of inappropriate awards of two Pell Grants is low. Based on prior year's testing, the risk of non-compliance is low in all other areas identified under the Federal Pell Grant Program, except as follows:

A few instances of late IPS reports were identified but this is considered to be low risk after realizing that ED knows which institutions are not submitting reports timely since they are receiving them. During conversation with ED personnel, it was mentioned that isolated findings resulting from breakdowns in human-based controls were of little value to them.

There is a risk that Pell may be concurrently awarded to a student by two or more colleges or universities, in violation of federal requirements. In our opinion, reports created by ED and SBCTC should be sufficient to identify the majority of situations where Pell has been concurrently awarded.

9. Campus-Based Programs: Based on prior year's testing, the risk of non-compliance is low in all of the areas identified under the Campus Based Programs except as identified in the Federal Perkins Loan Program:

10. Federal Perkins Loan Program: Based on prior year's testing, the risk of non-compliance is low in all of the areas identified under the Federal Perkins Loan Program except as follows:

Prior year findings disclosed late charges not being applied and failure to assess against the borrower all reasonable costs incurred by the institution with regard to the loan obligation. Additionally, institutions must support costs charged to the fund with appropriate documentation.

There is a risk that institutions do not have adequate systems developed to appropriately charge in-house collection costs to borrowers. Regulations allow some of these costs to be charged against the fund prior to collection from the borrower. Additional regulations allow remaining costs to be charged against the fund only after they have been collected from the borrower (in essence, this is not a "charge" to the fund, but is rather cash flowing from the borrower, through the fund, and to the institution to cover collection costs incurred). We consider this to be high risk at institutions which incur

in-house collection costs, primarily UW and WSU.

In our opinion, tests of controls and transactions, as outlined in audit program #411, at institutions scheduled for Perkins testing should generally be sufficient to determine whether in-house collections costs are appropriately charged.

11. Federal Family Educational Loan Programs: Based on prior year's testing, the risk of non-compliance is low in all of the areas identified under the Federal Family Educational Loan Programs.

12. Federal Direct Student Loan Program: This program exists only at the University of Washington and the risks will be addressed in the University's FY95 audit.

FY95 Audit Strategy

Nature,Extent, and Timing

1. Control tests relative to common and specific program requirements for all four major federal programs and substantive tests relative to Refunds and Repayments will be performed at fourteen colleges and universities. Each college and/or university will be examined at least once in a three-year period. Examiners at each institution are encouraged to perform additional tests for any programs determined to have institution specific risks.

2. Two of the universities tested under #1 (above) will also be tested for specific compliance with program requirements identified to be of risk for the Federal Perkins Loan Program. These universities represent 65% of the outstanding Perkins balance in the state and will be examined each year.

3. We will determine whether conditions which resulted in findings in the State of Washington's FY94 *Single Audit Report* have been resolved. The status of prior year audit findings will be determined each year.

Conclusion: Risk has been assessed and the nature, extent, and timing of audit tests associated with our FY95 approach to the Single Audit of Title IV, Student Financial Aid Programs has been determined.

Federal Student Financial Aid Programs
Three Year Audit Plan

Fiscal Year 1994 Assistance:	Pell	Perkins Act.	Perkins Bal.	Direct Loan	FFEL	Total Major Programs	Audit Cycle 1994-95	1995-96	1996-97
University of Washington	7,979,833	4,992,025	35,284,559	***	48,446,105	91,710,497	2	2	2
Washington State Univ.	5,266,746	2,374,722	14,958,974		31,772,470	51,998,190	2	2	2
Bates Technical College	1,014,903				357,919	1,372,822			1
Bellevue Comm Coll	1,765,272				1,747,922	3,513,194	1		
Bellingham Technical Coll	411,278				337,039	748,317		1	
Big Bend Comm Coll	741,993	76,850	404,102		362,083	1,508,178			1
Central Washington Univ.	2,819,000	997,971	6,552,929		14,636,259	24,008,188			1
Centralia College	1,039,243				19,751	1,058,994	1		
Clark College	2,255,452	108,152	512,264		1,222,020	3,989,736			1
Clover Park Technical Coll	1,143,351				527,271	1,670,622			1
Columbia Basin College	1,705,513	4,424	104,602		445,196	2,255,311		1	
Eastern Washington Univ.	3,824,446	851,876	5,737,721		15,738,549	25,300,716			1
Edmonds Comm Coll	1,486,694				833,530	2,320,224	1		
Everett Comm Coll	1,490,761				199,509	1,690,270		1	
Evergreen State College	1,558,000	466,000	2,855,000		5,269,000	9,682,000	1		
Grays Harbor College	1,622,033				595,260	2,217,293		1	
Green River Comm Coll	1,503,329	25,000	244,457		513,342	2,261,128		1	
Highline Comm Coll	2,021,649				969,165	2,990,814	1		
Lake Wash. Technical Coll	507,627				265,424	773,051		1	
Lower Columbia College	1,482,832				494,113	1,976,945	1		
Olympic College	1,587,934				239,419	1,827,353			1
Peninsula College	786,029				406,690	1,192,719			1
Pierce College	1,535,715	13,750	133,438		703,170	2,372,323	1		
Renton Technical College	747,775				49,836	797,611		1	
Seattle Central Comm Coll	1,915,859	95,928	1,085,125		614,254	3,615,237	1		
North Seattle Comm Coll	1,444,478	50,807	273,893		114,063	1,832,434	3	1	
South Seattle Comm Coll	1,226,105		47,770			1,273,875			1
Seattle Vocational Inst	284,735					284,735		1	
Shoreline Comm Coll	1,483,019		14,842		1,715,515	3,213,376	3	1	
Skagit Valley College	1,364,293				533,618	1,897,911		1	
South Puget Sound Comm Coll	1,487,482	29,989	132,194		130,953	1,750,629	1		
Spokane Comm Coll	4,490,405			***	3,599,794	8,090,199	1	1	1
Spokane Falls Comm Coll	3,198,445				1,909,946	5,108,391	1		
Tacoma Comm Coll	2,391,771				592,252	2,984,023			1
Walla Walla Comm Coll	1,569,467	153,440	912,020		107,143	2,588,630			1
Wenatchee Valley College	1,376,815				872,755	2,249,570		1	
Western Washington Univ.	3,081,617	3,000	7,346,000		14,333,000	24,760,617	1		
Whatcom Comm Coll	832,149				617,048	1,449,197		1	
Yakima Valley Comm Coll	2,078,376	25,715	187,672		1,107,921	3,373,969			1
Total per Single Audit:	**74,522,424**	**10,269,649**	**76,787,561**	**0**	**152,399,303**	**303,709,288**	**14**	**16**	**15**

Audit Cycle Key

1	Institution cycled for Control tests relative to Specific Program Requirements, and Refund/Overpayment tests.
2	Institution cycled for Perkins Program testing in addition to the testing identified in "1" above.
3	Follow-up of prior year issues will include Pell testing.
***	Direct Loan has been awarded at UW and Spokane for FY95. Although no amounts were reported for FY94, we expect this program to exceed the $13 million threshold for major federal programs; sufficient audit coverage will be obtained by auditing this program at the University of Washington only for FY95.

	1994-95
Audit Coverage-Pell ($)	**41,237,389**
Audit Coverage-Perkins ($)	**50,243,533**
Audit Coverage-Pell (%)	**55.3%**
Audit Coverage-Perkins (%)	**65.4%**

Federal Student Financial Aid Programs
Program Materiality By College

FY 1994 Assistance:	Pell	Materiality	Perkins	Materiality	FFEL	Materiality
University of Washington	7,979,833	609,650	35,284,559	1,301,301	48,446,105	2,148,132
Washington State Univ.	5,266,746	495,284	14,958,974	847,298	31,772,470	1,739,630
Bates Technical College	1,014,903	217,418	0	0	357,919	184,639
Bellevue Comm Coll	1,765,272	286,741	0	0	1,747,922	408,030
Bellingham Technical Coll	411,278	138,405	0	0	337,039	179,173
Big Bend Comm Coll	741,993	185,902	404,102	139,261	362,083	185,710
Central Washington Univ.	2,819,000	362,352	6,552,929	560,794	14,636,259	1,180,719
Centralia College	1,039,243	220,010	0	0	19,751	43,374
Clark College	2,255,452	324,116	512,264	156,795	1,222,020	341,170
Clover Park Technical Coll	1,143,351	230,767	0	0	527,271	224,103
Columbia Basin College	1,705,513	281,845	104,602	70,853	445,196	205,924
Eastern Washington Univ.	3,824,446	422,054	5,737,721	524,753	15,738,549	1,224,373
Edmonds Comm Coll	1,486,694	263,144	0	0	833,530	281,768
Everett Comm Coll	1,490,761	263,504	0	0	199,509	137,852
Evergreen State College	1,558,000	269,381	2,855,000	370,159	5,269,000	708,428
Grays Harbor College	1,622,033	274,861	0	0	595,260	238,114
Green River Comm Coll	1,503,329	264,613	244,457	108,315	513,342	221,123
Highline Comm Coll	2,021,649	306,857	0	0	969,165	303,830
Lake Wash. Technical Coll	507,627	153,764	0	0	265,424	159,002
Lower Columbia College	1,482,832	262,802	0	0	494,113	216,943
North Seattle Comm Coll	1,444,478	259,381	273,893	114,650	114,063	104,233
Olympic College	1,587,934	271,957	0	0	239,419	151,012
Peninsula College	786,029	191,339	0	0	406,690	196,817
Pierce College	1,535,715	267,448	133,438	80,025	703,170	258,798
Renton Technical College	747,775	186,625	0	0	49,836	68,897
Seattle Central Comm Coll	1,915,859	298,721	1,085,125	228,205	614,254	241,883
Seattle Vocational Inst	284,735	115,161	0	0	0	0
Shoreline Comm Coll	1,483,019	262,819	14,842	26,689	1,715,515	404,230
Skagit Valley College	1,364,293	252,079	0	0	533,618	225,448
South Puget Sound Comm Coll	1,487,482	263,214	132,194	79,651	130,953	111,684
South Seattle Comm Coll	1,226,105	238,972	47,770	47,881	0	0
Spokane Comm Coll	4,490,405	457,326	0	0	3,599,794	585,559
Spokane Falls Comm Coll	3,198,445	385,969	0	0	1,909,946	426,523
Tacoma Comm Coll	2,391,771	333,767	0	0	592,252	237,512
Walla Walla Comm Coll	1,569,467	270,371	912,020	209,213	107,143	101,021
Wenatchee Valley College	1,376,815	253,234	0	0	872,755	288,322
Western Washington Univ.	3,081,617	378,855	7,346,000	593,760	14,333,000	1,168,423
Whatcom Comm Coll	832,149	196,872	0	0	617,048	242,433
Yakima Valley Comm Coll	2,078,376	311,133	187,672	94,904	1,107,921	324,852
Total per Single Audit:	**74,522,424**	**11,028,713**	**76,787,562**	**5,554,507**	**152,399,304**	**15,469,684**
Total Materiality by Program	**1,863,061**		**1,919,689**		**3,809,983**	

Student Financial Aid
Statewide Audit Program
#411

Objectives:

To determine whether:

1. Controls over student financial aid programs are adequate to provide reasonable assurance that the programs are being managed in compliance with program requirements.

2. The college has complied with program requirements that have a material effect on the state's major federal financial assistance programs and the state's financial statements.

Scope: Elements of risk as identified in Student Financial Aid Statewide Planning Memo

Suggested Audit Procedures	**WP Ref/Examiner**
1. Attend student financial aid audit planning and approach workshop sponsored by Team HE.	_____
2. Document controls: - high level documentation of current year changes - further analysis of areas considered to be of high risk	_____
3. For institutions cycled for SFA testing, assess risk at the institution considering the following: - The status and resolution, if any, of prior year findings and/or management letter items. - Existence of branch campuses not identified on letter from the Division of Eligibility and Certification - Financial Aid Office turnover of key personnel - Professional Judgement - Obtain a copy of any program review conducted within the last three years by the Department of Education (or any other auditors) Review the report and the institution's response.	_____

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4. For institutions cycled for SFA testing perform tests of key controls through inquiry, inspection, observation, or reperformance as follows:

Institutional Eligibility

- Determine whether student financial aid personnel are aware of the accreditation, eligibility, and participation status of the institution. _____

Student Eligibility

- Determine whether the files are reviewed by qualified student financial aid personnel to ensure compliance with the student eligibility requirements prior to awarding students. _____

Coordination of Student Aid Programs

- Determine whether student financial aid personnel are aware of types of information exchange required between appropriate institutional offices and have designed controls to ensure the information is exchanged. _____

Administrative Capability

- Determine whether the institution has an individual responsible for ensuring that SFA records are maintained as required. Determine whether this individual is aware of record retention requirements. (State = 6 years, Federal = 5 years, Loans = 5 years after loan is repaid) _____

- Determine whether the institution has received and carefully reviews reports from the Department of Education which include students identified as being concurrently enrolled at more than one institution or having received aid over the federal program maximum. _____

Institutional Disbursements

- After student files are complete, determine whether the files are reviewed by qualified financial aid personnel to ensure that transcripts have been obtained if the individual previously attended another eligible institution. _____

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Close - Outs

- Determine whether the institution has closed out any programs within the last three years. If so, are key personnel aware of the Department of Education's close out requirements. _____

Refund Calculation and Repayment Determination

- Perform control tests described in audit program 411a. _____

Pell, Perkins, FFEL (formerly GSL)

- For all programs, determine whether the functions of authorization and disbursement are adequately segregated. _____

- For Pell, determine whether the institution has procedures to award two Federal Pell Grants in one 12 month period (if the student completes more than an academic year of coursework and needs funds to attend additional terms beyoud the academic year, but within the same award year). If so, determine if the procedures surrounding the awarding of 2 grants are adequate to justify such an award. _____

- For Perkins, determine whether the institution serves as its own in-house collection agency. If so, determine whether the institution has charged any collection costs to the fund. (Since this will not be the case at the majority of institutions, contact the SFA Coordinator at Team HE for further risk assessment issues, if the answer to both of the above questions is "Yes".) _____

5. Reassess risk based upon results of steps 2-4. _____

6. Planned substantive tests include:

   a. **Updated Eligibility/Compliance worksheets have been provided. If your risk assessment indicates that there has been turnover of key personnel or other changes which may affect awarding and disbursement of aid, examiners may choose to use the updated worksheets to perform a walkthrough test of compliance.** _____

   b. **If your risk assessment indicates that the college has branch campuses which disburse student financial aid, determine whether these branch campuses are listed on the institution's eligibility letter.** _____

c. Use audit program 411.a to perform substantive tests of refunds and repayments. _____

d. For institutions cycled for Perkins testing (UW and WSU) determine whether institutional collection costs are appropriately charged to the Perkins Fund. _____

e. For the University of Washington, test controls determined to be of risk surrounding the Federal Direct Student Loan Program. _____

f. Design tests for any risks which are determined to be institution specific. _____

Conclusion:

Student Name_____ **SS#**_____

Amount of Financial Aid Received

	Major Federal Programs			Non-major Federal Programs		
Semester	**Pell**		**Perkins**	**FFEL**	**CWS**	**SEOG**
Summer	$_____	$_____	$_____	$_____	$_____	
Fall		_____	_____	_____	_____	_____
Winter	_____	_____	_____	_____	_____	
Spring	_____	_____	_____	_____	_____	
Total		$_____		$_____		$_____

A. Student Eligibility	**Yes**	**No**	**N/A**	**Comments**
1. Student has obtained the following:				
a. High school diploma or GED, or	___	___	___	
b. Has passed an independently – administered ED–approved test.	___	___	___	
2. Student is enrolled in an eligible program that:				
a. leads to a graduate or professional degree (Graduate students are ineligible for Pell or SEOG. Medical interns or residents are ineligible to receive Perkins, or Stafford – unless the internship is part of the school's degree program. Dental interns are eligible.) or	___	___	___	
b. leads to an undergraduate degree or	___	___	___	
c. leads to an associate degree or is transferable towards a bachelors degree or	___	___	___	
d. is enrolled in a program with a minimum of 16 semester credit hours, 24 quarter credit hours, or 600 clock hours.	___	___	___	

A. Student Eligibility (cont'd)

	Yes	No	N/A	Comments
3. Student is a US citizen or permanent resident.	___	___	___	
4. Student signed a statement of educational purpose and has certified that s/he is not in default on a federal loan and does not owe a refund on a federal loan or grant.	___	___	___	
5. Student signed a statement for Selective Service Registration compliance (may use a prior statement to satisfy this requirement if student's status has not changed).	___	___	___	
6. Student has signed a statement of updated information.	___	___	___	
7. Student is making satisfactory academic progress.	___	___	___	

B. Construction of Student Aid Programs

	Yes	No	N/A	
1. Determine whether the college used the proper budget to determine the award amount, and whether financial need was properly calculated. Note: You may want to review lists of awards made outside the SFA department (such as athletic and music scholarships or JTPA) to determine if all sources of aid were included.				Institutional Costs _____ Non-Institutional Costs _____ Other _____
2. Determine whether application appears complete and consistent with other grant documents (e.g., student's dependency status, income and other factors relating to the student's eligibility on the SAR, need analysis document, and federal income tax returns).	___	___	___	Total Cost of Attendance _____ **Less:** Title IV aid _____ Other aid _____
	___	___	___	Expected Family Contribution _____

3. Determine whether the student was awarded aid in the appropriate amount (not in excess of his/her need).

Equals:
Unmet need _____

___ ___ ___

C. Administrative Capability

	Yes	No	N/A	Comments
1. Student's records contain the following information:				
a. cost of attendance	___	___	___	
b. enrollment status	___	___	___	
c. type of aid and date of disbursements	___	___	___	
d. amount of aid given to student vs. amount applied to fees and tuition	___	___	___	
e. refund or repayment computations if applicable	___	___	___	
f. evidence of student eligibility	___	___	___	

D. Disbursements to Award Recipients

	Yes	No	N/A	Comments
1. Financial aid transcript was obtained from previous college and states whether the student was independent. (Note: one disbursement may be made prior to receipt of transcript.)				
2. Student was notified of and accepted award.	___	___	___	
3. Aid was spread out over the year (at least two payments).	___	___	___	
4. Student was notified of the method of payment. (e.g. Student was notified that his account would be credited for tuition & fees owing and the balance of the award would be disbursed by check.)	___	___	___	
	___	___	___	

	Yes	No	N/A	Comments
5. Determine whether the amount disbursed is equal to or less than the amount awarded to the student.	___	___	___	

E. **Refund Calculation and Overpayment** **Determination Procedures**

1. If student is due a refund or owes a repayment, see supplemental audit program 411a.

The following Specific Compliance Worksheets are attached (if applicable):

F. Pell Grant_____ J. SEOG_____

G. Perkins Loan_____ K. PLUS (FFEL/Direct) Loan_____

H. Stafford (FFEL/Direct) Loan_____

I. Federal Work Study (FWS)_____

F. Pell Program Requirements

	Yes	No	N/A	Comments
1. The "scheduled Pell Award" was proper based upon the Pell Grant Payment Schedule using the cost of attendance and Pell Grant Index (PGI).	___	___	___	
2. If selected for verification as noted by a "+" next to the Pell Grant Index number on the Student Aid Report (SAR), appropriate documentation was obtained.	___	___	___	
3. Student was registered in school prior to disbursing of funds and payment was made no earlier than 10 days prior to the first day of class or 3 weeks if applied to the student's account.	___	___	___	
4. College is observing the cut-off date for accepting SARs:				
a. verify that the SAR was received by the end of the current audit period ending June 30.				
b. verify that the college made no more than one payment to the student before the SAR was received.	___	___	___	

G. Perkins Loan Program Requirements

	Yes	No	N/A	Comments
1. Trace to Promissory Note and verify:				
a. that the student signed the note before any funds were disbursed.	___	___	___	
b. that original promissory notes are kept in a locked fireproof container.	___	___	___	

	Yes	No	N/A	Comments
2. For students who graduated or withdrew from the college, verify:				
a. that an exit interview was conducted or that exit interview materials were mailed to the student.				
b. that a repayment schedule was signed by the student.	___	___	___	
c. that the student was given a copy of the signed repayment schedule and promissory note.	___	___	___	
	___	___	___	
3. Award and disbursements were equal to or less than Perkins maximums:				
a. $3,000 maximum per year for undergraduates.				
b. $5,000 maximum per year for graduate or professional student	___	___	___	
c. $15,000 aggregate maximum for an undergraduate student.	___	___	___	
	___	___	___	
d. $30,000 aggregate maximum for graduate or professional student, including loans borrowed as an undergraduate student.	___	___	___	

X. Stafford Loan (SFEL) Program Requirements

	Yes	No	N/A	Comments
1. Loan applications are accurate and complete for the portion on student eligibility, cost of attendance, student's estimated financial assistance, and, if applicable, the expected family contribution.	___	___	___	

	Yes	No	N/A	Comments

2. Disbursements were properly handled.

a. Student maintained eligibility for each disbursement. ___ ___ ___

b. The disbursement was sent by the lender to the school in the form of a check (or other means) requiring endorsement or other written approval of the student. ___ ___ ___

c. Payment was made to regulated student no earlier than 10 days prior to the first day of classes or 3 weeks if applied to the student's account. ___ ___ ___

d. The school did not hold the proceeds for more than 45 days prior to disbursing to the student or returning to the lender. ___ ___ ___

e. If student is a first-year, first-time undergraduate borrower, payment was held until 30 days after the first day of the student's program of study. ___ ___ ___

f. Multiple disbursements were made regardless of the amount of the loan or the length of the loan period. No installment amount may exceed more than one half of the loan proceeds. ___ ___ ___

___ ___ ___

3. If the student graduated, withdrew, or enrolled less than half-time the enrollment status change has been reported to the lender or guarantee agency. ___ ___ ___

4. If a pro rata refund policy is required of the college, refunds were provided to the lending institution as required by the policy, less allowed administrative fee and equipment costs. ___ ___ ___

	Yes	No	N/A	Comments

5. Entrance and exit counseling requirements were met:

a. Entrance counseling is documented for first time borrowers. ___ ___ ___

b. Exit counseling is documented for students who graduated or withdrew. ___ ___ ___

6. Award and disbursements were equal to or less than Stafford maximums:

a. $4,000 maximum for the first full academic year.

b. $5,000 maximum per year after second year for undergraduate. ___ ___ ___

d. $10,000 maximum each year for graduate.

e. $23,000 aggregate maximum for undergraduate. ___ ___ ___

f. $65,500 aggregate maximum for graduate.

___ ___ ___

___ ___ ___

___ ___ ___

J. Federal Work Study (FWS) Program Requirements

	Yes	No	N/A	Comments
1. Work performed for private for-profit are relevant to the student's educational program.				
2. Proper employment conditions & limitations were observed as follows:	___	___	___	
a. FWS employers must pay students at least the current Federal minimum wage of $4.25/hr.	___	___	___	
b. FWS employment must not displace regular workers.				
	___	___	___	
	___	___	___	

	Yes	No	N/A	Comments
	___	___	___	

c. A student may not be paid for receiving instruction in a classroom, laboratory, or other academic setting. ___ ___ ___

3. Time sheets were properly authorized. ___ ___ ___

4. Student was paid at least monthly. ___ ___ ___

5. Disbursements did not exceed need by more than $200 ($300 if FWS is the only campus-based aid).

J. Supplemental Educational Opportunity Grant

	Yes	No	N/A	Comments
1. Maximum and minimum requirements were met:				
a. $4,000 maximum for the academic year				
b. $100 minimum for the academic year				
2. Payment was made to a registered student no earlier than 10 days prior to the first day of classes or 3 weeks if applied to the student's account.	___	___	___	
	___	___	___	
	___	___	___	

X. PLUS Loans (FFEL)

	Yes	No	N/A	Comments
1. Loan did not exceed the total cost of attendance minus other aid.	___	___	___	

Student Financial Aid
Statewide Audit Program
#411.a - Refunds and Overpayments

Objectives:

To determine whether:

1. Controls over student financial aid refund and repayment processes are adequate to provide reasonable assurance that the programs are being repaid/managed in compliance with these requirements.

2. The college has complied with refund and repayment requirements that have a material effect on the state's major federal financial assistance programs and the state's financial statements.

Source: The Federal Student Financial Aid Handbook, 1994-95, Chapter 3, Section 4, pages 53-106.

Federal Register / Volume 59, No.82 / Friday, April 29, 1994 : 668.22- Institutional refunds and repayments

Appendix A

RCW 28B.15.600 has been amended to read as follows:

The governing boards of the state universities, the regional universities, and The Evergreen State College may refund or cancel in full the tuition and services and activities fees if the student withdraws from a university or college course or program prior to the sixth day of instruction of the quarter or semester for which the fees have been paid or are due. If the student withdraws on or after the sixth day of instruction, the governing boards may refund or cancel up to one-half of the fees, provided such withdrawal occurs within the first thirty calendar days following the beginning of instruction. However, if a different policy is required by federal law in order for the institution of higher education to maintain eligibility for federal funding of programs, the governing board may adopt a refund policy that meets the minimum requirements of the federal law, and the policy may treat all students attending the institution in the same manner. The governing boards of the respective universities and colleges may adopt rules for the refund of tuition and fees for courses or programs that begin after the start of the regular quarter or semester...

...NEW SECTION

The governing boards of the community and technical colleges shall refund or cancel up to one hundred percent but no less than eighty percent of the tuition and services and activities fees if the student withdraws from a college course or program before the sixth day of instruction of the regular quarter for which the fees have been paid or are due. If the student withdraws on or after the sixth day of instruction, the governing boards shall refund or cancel up to fifty percent but no less than forty percent of the fees provided such withdrawal occurs within the first twenty calendar days following the beginning of instruction. However, if a different policy is required by federal law in order for the

college to maintain eligibility for federal funding of programs, the governing board may adopt a refund policy that meets the minimum requirements of the federal law and the policy may treat all students attending the institution in the same manner...

Background:

Student Financial Aid Refunds/Repayments

When students withdraw, schools are required to **refund** federal programs for the portion of institutional costs (tuition and fees) which were funded by those programs. Students are required to repay **repayments**, the unused portion of noninstitutional costs (the amount disbursed directly to the student toward his/her living expenses) to the school. The school is required to attempt to collect the repayment from the student. When collected, these must be returned to the Department of Education (ED). If not collected, the school is required to report the outstanding repayment to ED.

Refunds and repayments may occur as a result of **either** "official" or "unofficial" withdrawals.

Official withdrawals result when a student notifies the institution of planned discontinued attendance through proper channels. This information should be readily available. You may have to review a list of all official withdrawals (financial aid and non-financial aid) if the institution has not tailored a report to identify financial aid recipients exclusively.

When a student officially withdraws from classes the drop date is definitely established. This date is used for both the refund and the repayment calculation.

Unofficial withdrawals result when a student fails to notify the institution of their discontinued attendance. This condition is usually identified by the institution when they are determining whether a student has maintained satisfactory academic progress after final grades are posted. Identification of this condition is institution specific to the extent that each institution needs to establish its own grade to assign to identify students who "vanish" or unofficially withdraw. As is the case with official withdrawals, you may have to review a list of all unofficial withdrawals (financial aid and non-financial aid) if the institution has not tailored a report to identify financial aid recipients exclusively.

When a student unofficially withdraws, the drop date is the last date of attendance as recorded by the institution. This depends on how the institution documents this. Some institutions place the burden of proof upon the student (tests or homework) and in absence of proof the first day of the quarter is assumed to be the drop out date.

In the past it was assumed that the State of Washington had a "State Refund Policy". Upon review it has been determined by the Department of Education (ED) and the Washington Attorney General's Office that the State of Washington does not have a refund policy that meets the intent of the federal regulation.

ED requires institutions without a legislated refund policy to follow a federally-defined refund

calculation. In accordance with new legislation signed April 13, 1995, community and technical colleges have a legislated refund policy that meets the intent of the federal regulation. Thus, community and technical colleges whose boards have adopted a policy which sets minimum refund amounts are not subject to the federally-defined calculation.

Universities and four year colleges are subject to the federal calculation since they do not have legislation which sets minimum refund amounts. The calculation is defined in Appendix A for the period 7/1/94 through 6/30/95, and was incorporated into the November 1994 regulations in CFR 668.22 paragraph (d) effective 7/1/95. The percentages and time intervals used in the paragraph (d) refund calculation are taken from Standard VIII in Appendix A and are essentially the same, other than the time period for which a 100 percent refund is required.

Basically, under the new federal refund calculation contained in paragraph (d):

The institution must refund at least:	if a student withdraws:
100 percent	on or before the first day of classes
90 percent	up to first 10 percent of enrollment period
50 percent	between 10 percent and 25 percent of enrollment period
25 percent	between 25 percent and 50 percent of enrollment period

Audit History:

Our fiscal year 1993 and 1994 audits revealed a variety of exceptions in the refund/repayment area. We noted several schools which did not refund money to federal programs within 30 days of being aware that a refund was due. This was mostly true of unofficial withdrawals where the financial aid office does not know until grades are posted that a student has "vanished". The school may subsequently reduce or eliminate the refund and/or repayment due by documenting the student's last day of attendance. This is particularly difficult for the financial aid office for Spring quarter withdrawals, where the instructors have left the campus until Fall by the time grades are posted.

(Note: For community and technical colleges, CTC has added a field to the grade report which the colleges should have instructed faculty to complete for all "vanished" students. This information should be available for the financial aid office to review when determining refunds due to federal programs for unofficial withdrawals.)

Other exceptions noted in this area include:

We noted one instance where a college did not use a consistent drop out date in their refund and repayment policies for students who attended for the entire quarter but did not complete any credits. The college correctly did not consider these students as having dropped out when calculating the associated refund to Title IV Programs. However, the college incorrectly calculated repayments due from these students based on a drop out date of the first day of the quarter.

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#411.a - Refunds and Overpayments

We noted another instance where a college was not calculating repayments to Title IV programs correctly. The college correctly calculated repayments based on a prorated portion of the student's estimated living expenses incurred during the student's attendance at the college. However the college incorrectly included an amount for tuition and fee expenses (institutional costs).

An institution did not properly calculate pro rata refunds and did not subtract unpaid charges from the amount of tuition retained in the non-pro rata refund calculation.

An institution failed to identify students who had unofficially withdrawn during the academic year. They did not calculate the refund and/or repayment due to the federal programs. Therefore, they also did not refund the federal programs, bill the students for repayment of the repayment, or report unpaid repayment to the Department of Education.

Suggested Audit Procedures	**WP Ref/Examiner**
l. Document the existing policies and controls surrounding refunds and repayments (noting that community & technical colleges have a new state policy while university and 4 year colleges are subject to appendix A).	_____
2. Determine whether the existing refund and repayment policies are in accordance with the 1992 Reauthorization of the Higher Education Act as described in the Federal Student Financial Aid Handbook. (Excerpt attached)	_____
3. Risks to consider include:	
- Refunds	
Does the existing system identify all possible refunds?	
Is the drop out date used consistent with the drop out date used to calculate repayments?	
Does the existing system allow for a timely refund to the appropriate program(s)?	_____

WP Ref/Examiner

- Repayments

Does the existing system identify all possible repayments?

Is the calculation based on a percentage of living expenses?

Does the existing system ensure funds collected are returned to ED, and uncollected amounts are appropriately reported to ED?

4. Test controls identified in step 1. _____

5. Select a limited test for substantive testing (examiners should limit testing to Spring Qtr.; this will sufficiently cover risk):

   a. Use source document or official records to define the population of SFA students who have officially or unofficially withdrawn. _____

   b. Judgementally select a limited test (you may need to draw separate samples for official and unofficial withdrawals). _____

6. Test the selected student records for the following:

   a. Determine whether pro rata refund applies (is the student a first time student at the institution?). _____

   b. Determine the last date of attendance. _____

   c. Calculate refund due to federal financial aid programs based on information from step 1 & 2. _____

   d. Calculate repayment due to federal financial aid programs based on information from step 1 & 2. To determine if the student owes an overpayment, the institution subtracts the noninstitutional costs (living expenses) that the student incurred for that portion of the period of enrollment for which the student has been charged from the amount of all assistance (other than Federal Work Study (FWS) and the Federal Family Educational Loan Programs (FFEL) that the institution disbursed to the student). _____

7. Determine whether the above sampled refunds were returned to programs (except Federal Work Study) within 30 days of the date that the student officially withdraws or is expelled or the institution determines that a student has unofficially withdrawn. _____

WP Ref/Examiner

For FFEL (formerly GSL), determine whether the above sampled refunds were returned to program within 60 days of the date that the institution determines that refund is due. _____

8. Determine whether the above sampled repayments, for which collection efforts were successful, were returned to programs within 30 days of the date the student repays the funds. For repayments for which collection efforts were unsuccessful, determine whether the Secretary (Dept of Education) was provided with the student's name, social security number, amount of repayment, and other relevant information within a reasonable period of time. _____

Conclusion:

VOCATIONAL EDUCATION
AUDIT PROGRAM FOR COMMUNITY COLLEGES

A: TYPES OF SERVICES

COMPLIANCE REQUIREMENTS:

Title II, Part C funds shall be used to improve secondary, postsecondary, and adult vocational education programs...at a limited number of sites or with respect to a limited number of program areas. Priority will be given to sites or programs that serve the highest concentrations of individuals who are members of special populations. Funds may be used for activities that include, but are not limited to (summary of 34 CFR 403.111):

1. Upgrading curriculum

2. Purchase of equipment, instructional aids

3. In-service training of vocational and academic instructors working with vocational education students

4. Guidance and counseling

5. Remedial courses

6. Adaptation of equipment

7. Tech-prep education programs

8. Supplementary services designed to meet the needs of special populations

9. Payment for special populations coordinator who must be qualified counselor or teacher, to ensure that individuals who are members of special populations are receiving adequate services and job skill training.

10. Apprenticeship programs

11. Programs strongly tied to economic development efforts in the State

12. Programs that train adults and students for all aspects of an occupation in which job openings are projected or available

13. Comprehensive mentor programs

14. Provision of education and training through arrangements with private vocational training institutions, private postsecondary educational institutions, employers, labor organizations and joint labor-management apprenticeship programs if those institutions etc. can make a significant contribution to obtaining the objectives of the State plan

Equipment purchased with funds under Part C of Title II must be reasonable and necessary for the

purpose of conducting a properly designed project or activity under Part C programs. Equipment may be used for other instructional purposes if the other use of the equipment is after regular school hours or on weekends. These uses must (1) be incidental to the use of that equipment for the purpose under Part C of Title II for which it was purchased, (2) not interfere with the use of that equipment for the purposes under Part C of Title II for which it was purchased, and (3) not add to the cost of using that equipment.

	SUGGESTED AUDIT PROCEDURES:	W/P REF	TESTED
*	1. Document procedures and identify internal controls for ensuring expenditures are made only for allowable services, supplies and equipment under the Title I programs.	_____	_____
*	2. Document procedures and identify internal controls for ensuring appropriate equipment usage.	_____	_____
	3. Test internal controls to determine if they are functioning as designed.	_____	_____
	4. Test expenditures and related records to determine allowability under Title II.	_____	_____
	5. Test equipment usage to determine if allowability.	_____	_____

B: ELIGIBILITY

COMPLIANCE REQUIREMENTS:

Funds shall be used to improve programs with full participation of individuals who are members of special populations. Priority for assistance will be given to sites or programs that serve the highest concentrations of individuals who are members of special populations. Special populations refers to individuals with disabilities, educationally and economically disadvantaged individuals, individuals of limited English proficiency, individuals who participate in programs designed to eliminate sex bias and individuals in correctional institutions.

	SUGGESTED AUDIT PROCEDURES:	W/P REF	TESTED
*	1. Document procedures and identify internal controls for ensuring federal funds are used for programs that serve the highest concentration of members of special populations.	_____	_____

** When reviewing Vocational Education as a non-major program, document procedures only. Testing not required.*

C: MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

COMPLIANCE REQUIREMENTS:

No more than 5% of federal funds may be used for administrative costs.

Funds shall be used to supplement, not supplant, non-federal funds.

SUGGESTED AUDIT PROCEDURES:

		W/P REF	TESTED
*	1. Administrative costs:		
	a. Document and test procedures to ensure that administrative costs will not exceed 5% of total federal funds granted.	_____	_____
	b. Determine whether administrative costs charged by the school exceeded 5% of the total federal funds granted.	_____	_____
*	2. Supplanting:		
	a. Document and test procedures to ensure that funds will be used to supplement, not supplant, non-federal funds.	_____	_____
	b. Determine whether funds are used to supplement non-federal funds.	_____	_____

** When reviewing Vocational Education as a non-major program, document procedures only. Testing not required.*

D. SPECIAL REPORTING REQUIREMENTS

COMPLIANCE REQUIREMENTS:

There are no special reporting requirements.

General reporting requirements are annual performance and financial reports. See General Compliance workpapers for testing of general reporting.

E. SPECIAL TESTS AND PROVISIONS

COMPLIANCE REQUIREMENTS:

Federal funds must be obligated during the period for which the funds were available, or by the end of the succeeding fiscal year for which those funds were appropriated.

Recipients of federal funds must also evaluate annually the effectiveness of the recipient's entire education program regardless of which particular projects are assisted with those federal funds. This annual evaluation must be based on the standards and measures developed by the State Board. If recipient determines that it is not making substantial progress in meeting the standards and measures developed by the State Board, the recipient shall develop a plan for program improvement for the succeeding school year.

SUGGESTED AUDIT PROCEDURES:

	W/P REF	TESTED
1. Examine transactions recorded after the end of the period of availability and determine if the underlying obligation was recorded in the proper period.	_____	_____
2. Test some transactions that were recorded within the period of availability and determine if the underlying obligations occurred within the period of availability.	_____	_____
3. Examine the audited entity's reallocations of Federal funds to determine whether they occurred within the period of availability.	_____	_____
4. Review selected completed program evaluation reports to determine if the recipient conducted a complete annual evaluation.	_____	_____
5. If, after the annual evaluation, the recipient determined that it is not making substantial progress in meeting the standards and measures developed by the State Board, determine if the recipient developed a program improvement plan.	_____	_____

CONCLUSION:

Schedule of Federal Assistance
Audit Program

Objective: To determine whether the schedule of federal financial assistance fairly reflects all direct federal financial assistance received by the college.

	Auditing Procedure	Examiner	W/P Ref.
1.	Obtain an understanding and document how the college prepares the schedule of federal assistance. Assess risk based on this understanding. Risks to consider might include:		
	a. Pass-through funds may not be reported.		
	b. Funds received through a vendor relationship with a federal agency may have been reported as federal assistance.		
	c. New federal assistance programs may not have been reported.		
	d. Federal catalogue numbers may be incorrect.	_____	_____
2.	Determine which of the following audit steps to perform to test the risks identified.	_____	_____
3.	Obtain a copy of the college's schedule of federal financial assistance.	_____	_____
4.	**At SBCTC ONLY:** Trace revenue amounts reported on the schedule (section I) to the college's records. (**Note:** The amounts reported on the combined schedule for Agency 699 are tied to the systemwide FMS/AFRS revenue balances by SBCTC personnel and reviewed by Team HE.)	_____	_____
5.	Trace expenditure amounts on the schedule (section I) to the college's records.	_____	_____
6.	Determine whether appropriate federal catalogue numbers were used.	_____	_____
7.	Compare reported revenues and expenditures and review the basis for any significant difference between reported revenues and expenditures. (**Note:** SBCTC reviews explanations provided by the colleges for variances between revenue and expenditures. SBCTC accepts explanations which indicate that the grant or contract is funded on a non-reimbursement basis. If the college		

indicates the variance is a "timing difference" SBCTC requires that they accrue or defer the revenue, as appropriate. Therefore, risk should be low that revenue and expenditures have been inconsistently reported. However, variances in revenue and expenditure reporting can serve as a red flag to the examiner that such transactions may reflect vendor relationships rather than federal assistance.

_____ _____

8. Compare with prior year schedule and determine whether any programs were added (non-major federal programs are required to be reviewed in the first year). Also determine whether any programs no longer on the schedule were discontinued by the college.

_____ _____

Conclusion:

WASHINGTON COMMUNITY COLLEGES

OFFICE OF STATE AUDITOR

FACILITIES AND EQUIPMENT INVENTORY SYSTEM

AN INFORMATIONAL SUMMARY

Prepared by Team HE

March, 1990

FACILITIES AND EQUIPMENT INVENTORY SYSTEM APPLICATION CONTROL REVIEW INFORMATIONAL SUMMARY

This document is intended to provide a brief summary of the purpose and design of the Facilities and Equipment Inventory System (FAE).

FAE was developed and is maintained by the Washington Community College Computin g Consortium (WCCCC) based in Redmond, Wash. FAE inputs assets over assigned limits to the Statewide Asset Reporting System (SARS), for legislative information. Colleges are required to reconcile the FAE records to the Financial Management System (FMS) yearly.

On July 1, 1988 the limit for capitalizing and recording fixed assets was set at $1,000 and a limit was set for cap ital leases at $10,000. All fixed assets above these limits are to be recorded in FAE. Small and attractive items under these limits are also to be recorded in FAE, but are not reported to SARS.

The WCCCC considers the records input to FAE to be the sole property of the user agencies and does not take any responsibility for the accuracy of the records. Their responsibility is for the

proper processing of edits, production of correct output reports from the agency records, and the proper reporting of records to SARS.

The following asset inventories are maintained on FAE:

-Land Parcels
-Buildings and Improvements Other Than Buildings
-Rooms
-Facilities Attributes
-Equipment
-Planned Land Acquisitions
-Planned Building Acquisitions

The fixed assets module does not have an automated interface to the FMS General Ledger. Annually a report of activity (CR2128) is produced by FAE. This report is used to produce a journal entry that posts fixed asset activity to the general ledger.

Data entry is on-line, real-time in a single document mode (no batch mode) through a series of over 20 formatted screens to create and maintain physical inventory data.

Most Fixed Asset System reports are optional and the user selects the desired reports through the Production Management System (PMS). Some of the key reports available are as follows:

1) CR2128 - Annual Fixed Asset Report
2) MM5102 - Building Listing
3) MM5103 - Infrastructure Listing
4) MM5104 - Land Listing
5) MM5116 - Land Transaction Log
6) MM5118 - Facilities Transaction Log
7) MM5121 - List of Construction in Progress

8) MM5126 - Incomplete Record and Error Report for Land
9) MM5127 - Incomplete Record and Error Report for Facilities
10) MM5202 - Equipment Transaction Log
11) MM5203 - Equipment Inventory Worksheet
12) MM5206 - Incomplete Record and Error Report for Equipment
13) MM5211 - Equipment Detail Listing

A user's manual, available from each user agency, contains detailed information about logon procedures, reports, data field requirements, screen layout, etc. It is recommended that a copy of this manual be used to obtain information not included in this summary. Furthermore, the community college Fiscal Affairs Manual contains a section on the accounting of capitalized assets. This manual can also be consulted for additional information relative to the community

college capitalization policy, recommended procedures for reconciling FAE to the college's general ledger system, available FAE reports, etc.

Access to FAE is controlled by the college's Application Security Manager (ASM). Access can be controlled as to the number and nature of screens, as well as to the functions inquiry, add, change, or delete. A report can be generated by the ASM for the examiner showing who has access to each screen and what their level of access is.

Depreciation is calculated using the straight line method. A full month of depreciation is taken in the month that the item is acquired and is considered fully depreciated at the beginning of the last month. For equipment, depreciation is computed based upon acquisition date and useful life as determined by the commodity code used. Depreciation on buildings is computed in two parts: initial investment and improvements. An initial investment is defined as an investment where the date of investment occurs on or prior to the date of occupation. Otherwise, the asset is defined as an improvement. Initial investments are depreciated based on the date of occupation and useful life as determined by the commodity code used. Building improvements are depreciated based upon the date of capital investment with a useful life of 15 years.

AUDIT CONCERNS

1. Accumulated depreciation is not maintained as a data element in FAE. The system computes the annual and accumulated depreciation each time the CR2128 report is produced. Any change in the records that impact accumulated depreciation at the beginning of the reporting period is reported in the current year change column.

2. The system does not allow changes to an individual asset's useful life. The useful life is defined by the commodity code attached to each item.

3. All building improvements, as defined by the system, are assigned a standard useful life of 15 years which may not correlate to the remaining useful life of the asset improved. As an alternative, a building improvement may be established as a separate record and treated as an initial investment with a standard useful life of 50 years. This also may not correlate to the remaining useful life of the asset improved.

4. Building improvements by default are defined by the system as any capital investment with an investment date subsequent to the date of occupation. This does not properly recognize the following:

   (a) buildings occupied before the date of capital investment, such as older facilities previously rented and subsequently purchased by the college and

(b) capital outlay subsequent to the date of occupation but representing initial construction costs.

5. Separate screens do not exist in FAE for improvements other than buildings. The college must force capital costs of improvements other than buildings into FAE via screens established for recording of buildings.

6. There is a limited number of permissible lines of entry. When a college runs out of lines they are forced to combine entries, thereby distorting data used in computing depreciation.

RECOMMENDATIONS FOR EXAMINERS

The Fixed Assets System makes provision for an error listing, detail listing, and a transaction log listing in all system job groups. However, all these reports are **run on request only** by the user. In order to ensure adequacy or even the existence of an audit trail the user must run these reports.

Also, in order to ensure adequate input, processing, and output controls the above reports are necessary for a reconciliation of FAE activity to FMS capital expenditures.

In making a preliminary evaluation of internal control for the FAE system at a particular college, the examiner should verify that an error listing, detail listing, and a transaction log listing are being run by the user in routine system usage and that these reports are used in a routine FAE to FMS reconciliation process. If these controls are not in place at the college, the system can not be relied upon to reduce substantive testing.

In addition to the critical user control procedures referenced above, there are additional user procedures or options which the examiner should look for in reaching a final evaluation of the system in place at a particular college:

CONTROL AREA	USER PROCEDURE/OPTION	SYSTEM CONTROL
Audit Trail	Transaction log is a user-optional report	System generates a revision date
Input Controls	Transaction authorization and approval	User menus can be tailored by the Application Security Mngr. (ASM) to limit user access
	Developing input control totals	No system provision is made for the entry of user-supplied input

		control totals. Transactions are entered in a single-document mode
	User responsible to achieve separation of duties thru combination of manual procedures and menu structuring	
Processing Controls	User responsible to run Error Report and research and correct as necessary	System will run Error Report per user job scheduling
		User responsible to run Detail Listing
	Output Controls	User responsible for procedure reconciling FAE system to FMS capital expenditures
	Documentation	Desk Manual with manual procedures
System will run Detail Listing per user job scheduling		
System generates Transaction and Detail Listings		
Consortium develops data entry procedures only		

In summary, the combination of system and user controls in place will determine if the system is

adequately controlled.

If you have any questions or concerns regarding the information included in this summary, please contact the Team HE audit coordinator.

STATE OF WASHINGTON

OFFICE OF STATE AUDITOR

CASHIERING SYSTEM

INFORMATIONAL SUMMARY

FOR FISCAL YEAR ENDING JUNE 30, 1993

Prepared by ISA

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Suggested Cashiering Audit Program

SCOPE OF EXAMINATION

The scope of the Fiscal Year 1993 review of the Cashiering system focused on documenting changes made to the system, confirming the disposition of system weaknesses noted on the 1992 review, and updating the Fiscal Year 1992 Informational Summary.

Audit results are provided to assist in audit planning at the college level and should be incorporated into the overall control risk formula for those agencies that use Cashiering.

AUDIT PERSPECTIVE

The primary controls over the Cashiering System reside with the user agencies since they are responsible for establishing controls over the input to the control tables, access to the screens, and the distribution and review of the output reports.

The review of the Cashiering System for Fiscal Year 1993 by ISA consisted of:

1. Reviewing the application documentation and perform walk through to gain an understanding of the application and its processes.

2. Documenting the changes to the Cashiering System.

3. Reviewing the system weaknesses noted in the Fiscal Year 1992 Cash Receipting. Test any changes made to correct the weakness and confirm changes made will adequately correct the weakness.

4. Documenting corrections to the system weaknesses noted in the Fiscal Year 1992 Cash Receipting Informational Summary.

5. Updating the Fiscal Year 1992 Informational Summary to reflect changes to the system.

If you have questions or concerns regarding the information included in this summary, please contact Cal Brodie at 464-6351 (or SCAN 576-6351) or Team HE 587-4099 (or SCAN 432-4099).

CENTRAL SYSTEMS REVIEW RESULTS

CONTROL ENVIRONMENT:

The control environment for the system development process is good .

Communications Technology Center (CTC) and State Board of Community and Technical Colleges (SBCTC) management are very concerned that the system is functioning properly and the records are accurate. The control environment risk at this level is assessed as **LOW**.

The control environment should be assessed at the user college level. A review of the agencies managements' concern over user access should give a clear understanding of the control environment.

ACCOUNTING SYSTEM:

The Community College System (CCS) Cashiering System is used to record all aspects of cash receipts: the processing of tuition and financial aid revenues. Based on system tests, if the system is adequately set up at a college, the processing should be accurate. The Cashiering system is complex and the Accounting System risk is assessed as **MODERATE**.

The Financial Aid and Accounts Receivable Systems interface with the Cashiering System. This review did not encompass the Financial Aid or Accounts Receivable Systems, and this report is not intended to provide any assurances on these systems.

CONTROL PROCEDURES:

Risk associated with control procedures for the Cashiering System is comprised of general and application controls. General controls include: Organizational controls, Documentation controls, Backup and Recovery controls, Access controls and Program Change controls. The risk for general controls is assessed as **MODERATE** due to the inadequacy of the backup and recovery controls and lack of adequate logging of programmer access to the database files.

Application controls include: Documentation controls, Input controls, Processing controls, and Output controls. The risk for Application controls is assessed as **LOW**. This is revised from the 1992 information summary due to the rewriting of the user manual in the spring of 1992.

The system was reviewed at the Communications Technology Center. The Colleges are responsible for installation of the control tables and controlling user access by assigning security levels and screen access to the users. The application controls were reviewed based on how the system should be installed at a community colleges. These controls should also be reviewed at each college. A suggested internal control matrix has been developed with a suggested audit program for this review.

OVERALL CONTROL RISK:

Overall control risk for a college cannot be assessed based on this review. The Control Procedures, Control Environment, and Accounting System must be reviewed at the individual college level and incorporated into the assessment of the overall control risk of the Cashiering system.

INTRODUCTION

This document is intended to give a brief summary of the purpose and design of the Community College System's Cashiering System.

In 1977, the Washington Association of Community College presidents (WACC) signed an interagency agreement establishing the Washington Community College Computing Consortium (WCCCC) to perform the development of common computer software for central community college systems.

WCCCC developed the Financial Management System (FMS) as the standard general ledger system. FMS contained several modules:

Accounts Payable
Budget
General Ledger
Cashiering
Accounts Receivable (customer accounts)
Facilities and Equipment Inventory (fixed assets)
Purchasing
Student Accounts
Control Tables

In 1987 a subcommittee of the Business Affairs Committee (BAC) recommended the development of a Cashiering system module. Prior to this time, each of the Washington state community colleges was using a manual Cashiering system. BAC received approval for its development from the WCCCC Executive Committee. System development was started in 1987.

In 1991 the WCCCC merged with the Telecommunications Center. At this time, the WACC approved the changing of the WCCCC name to the Communications Technology Center (CTC). In May, 1991, the Washington State legislature passed Senate Bill 2854 which incorporated the five public technical institutes into the Community College System (CCS) and changed their name to technical colleges. The legislature also changed the name of the State Board for Community College Education (SBCCE) which oversees the CCS to the State Board for Community and Technical Colleges (SBCTC).

The technical colleges are required to utilize FMS as their general ledger system. Implementation started in January 1992. Cashiering will be the last system module to be implemented and is not scheduled to come on-line until the fiscal year 1993. As of December 1992 all the Washington community colleges, with the exception of Whatcom, were using the cashiering system. Bates is the only

technical college using it.

The Cashiering records are consolidated for all community colleges into the Community College System (CCS), Agency 699. The financial information is recorded by the CCS to the Agency Financial Reporting System (AFRS).

CTC considers the transactions recorded into the Cashiering System to be the sole property of the colleges. CTC does not take responsibility for the accuracy of the records. CTCs' responsibility is for the complete and accurate processing of the records based on the control tables the colleges install, and the accurate consolidation of the records within the Community College System files and the statewide system (AFRS).

A users guide, updated April 1992, contains detailed information about the system including screens, control tables, interfaces, reports, etc. It is recommended that a copy of this manual and change memorandums be used to obtain information not included in this summary.

OVERVIEW

The Cashiering system is used to record receipts from students and other various sources including charges and payments of accounts receivable. Transactions within the Cashiering module are first processed through the Cashiering screen (BM1600). If the transaction is a payment of tuition, the student's charges are retrieved from the Customer Accounts (CA) file based on the student ID entered. Within the BM1600 screen the cashier may enter additional charges or simply post payment of an existing charge.

The Cashiering System interfaces with the following parts of the CTC system:

Systems: - Student Management
- Financial Aid

FMS
Subsystems: - Accounts Receivable
- Accounts Payable
- General Ledger

Cashiering Functions:

The cashiers are established on the system cash registers similar to a manual cash register system. The system generates reports and the need for their review are noted under the major reports section of this informational summary.

The Cashiering system has several functions to insure that cash, accounts receivable, and financial aid information is accurately recorded and student tuitions are correctly calculated. The cashiering system interfaces with the various CTC systems as follows:

-The Student Management System - To insure tuition is accurately calculated and billed to registered students.

-The Financial Aid System - To insure the correct amount of financial aid is awarded to the students, based on the class credits they are enrolled in .

-The Account Receivable System - To insure private grants given to students for financial aid are accurately billed to that grant.

-The Accounts Payable System - To insure student refunds are processed completely and accurately.

-The General Ledger System - To insure transactions from the Cashiering System are completely and accurately recorded.

The Cashiering System is a menu driven system. It is extremely flexible and requires the user to accurately install the system and establish controls over screen access, changes to the control tables, and distribution and review of the reports.

The Cashiering System does not interface with the Accounts Receivable System for open charges on student accounts. Accordingly, any receivables from students must be considered for recording in the G/L through a manual entry.

Security over Screen and Control Table Access:

Control tables in the Cashiering System and in the Financial Management System (FMS) that interface with the Cashiering System are used to edit the transactions recorded into the system to ensure their accuracy. The establishment and documentation of the information in these tables are major control points in the system.

The cashiering system is a screen driven system. Proper screen access is necessary to insure that capabilities are comparable with job responsibilities and that an adequate segregation of job duties exists.

A separate informational summary for the EDP systems departmental review has been written to review access security. The departmental review should be completed before starting the review of the internal controls over Cashiering to determine the extent of internal controls over the access security and distribution of reports.

Page 14 contains an overview flowchart of the Cashiering System. The Cashiering System's reports are documented on pages 15 and 16, and should be reviewed by the state examiner.

SYSTEM CONCERNS

The following are Cashiering System audit concerns:

The open charges within the Cashiering system should be monitored as no interface exists to post these to the accounts receivable or any other general ledger accounts.

These charges need to be reviewed at year end to determine why they are in existence. The following conditions could be indicated:

- The Cashiering System could contain tuition charges for past quarters which have not been collected and have not been recorded in the financial records.

- The college is not dropping students who do not pay their tuition on a timely basis.

- The college is providing an undocumented payment plan or financial aid to students without the proper authority.

- The college is not monitoring the Unofficial Enrollment Report BM1741.

- Report BM1741 is not properly set-up to capture these accounts.

- Irregularities may be occurring.

SYSTEM USER CONCERNS

The concerns for each user college are identified below and are addressed in the suggested audit program:

1. A "void" is a method of payment. It can be used to officially enroll a student through the Unofficial Enrollment Process (BM1741). The voids are recorded on the Journal Tape Report (BM1700), the X and Z Report (BM1601), and the POS Void Charges Report (BM1702).

   We recommended the Cashiering supervisor and a business office accountant not responsible for cash receipting review these reports.

2. An employee in the Registration Office can register a student without the student fees being calculated. This can be spotted by the cashier if they note either an error fee code with a error charge amount or a blank fee code with a $1.00 charge (depending on how the error is configured on the Configuration Parameter Table). This may be considered by

the system to be a valid enrollment.

The student will also be recorded on the Journal Tape Report (BM1700) and on the Customer Account Detail Report (BM1715). We recommend the cashiers be trained to recognize this type of transaction. We also recommend the Journal Tape and the Customer Account Detail Reports be reviewed for these types of transactions.

3. The system allows a college to define fee codes that are flagged for various reports including which fees are included in the unofficial enrollment report. This is done by a cross reference from the fee code table to the configuration table. The configuration table determines what fee codes will be controlled to insure payment of fees and prevent misappropriation of funds by an individual. The suggested audit program contains the review of this table.

4. A customer can be issued a refund in excess of payments previously received through the Cashiering System. This is accomplished by adding a negative charge and payment on the Cashiering screen.

   The refund transactions will be noted on the Customer Refund Report with a '?@#$&!' noted in the excess refund field. A message will also be recorded on the Journal Tape noting the excess refund, if the message level has been entered in the message code table. We recommend the message be set in the message code table and these reports be reviewed by a business office accountant with excess refunds verified.

5. Spare keys to the terminal and cash boxes need to be secured in a manner that assigns individual responsibility for cash receipts.

6. If the Cashiering jobs are processed and cashiers have not finished recording for the day, all system reports (Journal Tape, POS Unofficial Charges, POS Void Charges, Customer Credit Balance, and Customer Refund Reports) will not reflect any of the transactions processed for the remainder of that day. The report jobs must be rerun after the cashiers complete all transactions.

7. The security manager may assign an access level of 4 or a user type of 3 to any user of the system. This level allows the user to change any edit within their assigned screens. The

colleges should restrict these access levels to the system managers.

8. Access to the Cashiering System is controlled through the use of menus and screens. The college should monitor these access levels. An employee may gain access to screens that are inappropriate to their job functions or may compromise the segregation of duties within the department if the access to screens is not controlled.

9. The major editing is performed by control tables. An employee can cause a material error if the changes to the these tables are not controlled. Access to these tables should be restricted to a limited group of people with any editing performed being verified by management as authorized and correct. This access should be reviewed and monitored regularly.

Flowchart page 13

SYSTEM REPORTS

The major reports generated by the Cashiering System, their description, and significance are documented below:

BM1601 X & Z Totals - Report showing the sub-total or total amount of activity for the specific Cashiering session. Cashiers must use this report to balance their cash box at the end of their session.

BM1700 Journal Tape Report - List of all transactions entered into the cash register by device and session number. It is equivalent to a cash register detail tape. If established in the message code table, the report will list unusual transactions by the cashier. The review of this report by a Business Office accountant and the cashier supervisor is important to confirm the transactions are correct and authorized.

BM1702 POS Void Charges Report - List of all the charges voided by cashier for the specified date. This report should be reviewed to confirm the void charges were used to properly correct errors, since voids are a payment method.

BM1727 Customer Credit Balance Report - List of customers with credit balances. A credit balance is usually a deposit or a refund that has not been processed. This report would help identify refunds that are not timely processed.

BM1741 Unofficial Enrollment Report - Report listing the students who have outstanding charges for related fees. The fees

displayed on this report are identified by fee class on the Configuration Parameter Table (parameter CA1011) and cross referenced to the Fee Code Table. This report may not be completely accurate if it was not adequately set up on the Configuration Parameter Table. We recommend the colleges' Business Offices use the Customer Activity Report BM1715 instead of or in addition to this report to determine if the students have properly paid their tuition.

BM1705 Tuition & Fees Initiated at Cashiering Report - List of fees initiated by cashiers as identified in the Configuration Parameter Table (parameter CA1018). Tuition fees should come from the Registration process only.

BM1715 Customer Activity Report - List of activity for the fees specified by user requesting the report, for the specific quarter and date range. This report may be limited to open charges. The customer account file does not update the accounts receivable files for open student charges. This report should be run at the end of the year for outstanding balances and appropriate receivables should be recorded in the financial statements.

BM1776 Customer Refund Report - List of transactions processed through the cash register with a credit payment amount. This report indicates when a cashier has recorded a refund greater than a customer's charge by noting a '?@#$&!' in the 'Excess Refund' column. This report should be reviewed by the cashier supervisor and a Business Office accountant and all excess refunds verified.

GA1201 Daily Batch Summary Report - List of cash received by cashiers. It is received by the Business Office and should be balanced to the Z Reports and used to verify the cash was deposited. This report has an out of balance column for the cash not yet deposited.

GA1202 Daily Batch List/Pending Batches Report - List of cashier batches that have not been balanced and released, or contain a problem. These batches need to be reviewed by the Business Office accountant, corrected and posted in the system so the G/L is correct.

COMMUNITY COLLEGE
INTERNAL CONTROLS - CASH RECEIPTS

Purpose: To document key controls surrounding the Cashiering system for _____ Community College have been designed and are in place to determine if cash receipts are completely and

accurately recorded in the financial statements.

Relevant Assertions: 1. Existence/Occurrence
4. Valuation/Allocation
2. Completeness
5. Presentation/Disclosure
3. Rights/Obligations

Assertion /Method	**System Objective**	**System Controls**

1-5 Inspect	Management has controls to prevent an employee from performing functions incompatible to thei r job responsibilities.	1. Management authorizes, r documents accesses to s changes to control tables.	

1-5 Inspect	2.Management has correctly i Cashiering control tables accurate editing and complet of cash receipts.

1-5 Inquire	Management has controls to insure all cash activity is on the system reports.	3.Management confirms the system jobs are not run until ca completed all their transaction

1-5 Inspect	Cash received daily is adequately secured.	4.Management assigns respo the safe and for each cash dr employee at a time.

COMMUNITY COLLEGE
INTERNAL CONTROLS - CASH RECEIPTS

Relevant Assertions:

1. Existence/Occurrence
2. Completeness
3. Rights/Obligations
4. Valuation/Allocation
5. Presentation/Disclosure

Assertion Method	**System Objective**	**System Controls**

1-5 Inspect	Management has controls to insure all cas h received is accurately and completely posted in the financial records.	5.Management reviews system confirm all cash received is accounted for and processed th college's G/L system.

6.Bank reconciliations are perfor
employee not responsible for cash
functions

Conclusion: The Internal controls surrounding the Cashiering System appear adequate or (not adequate). The risk assessment is determined to be (low, medium, high, maximum).

The Internal Controls, after performing our compliance testing appear adequate or (not adequate). The risk assessment has been reassessed and is determined to be (low, medium, high, maximum).

Risk has been assessed below maximum due to the following factors:

COMMUNITY COLLEGE
INTERNAL CONTROLS - CASHIERING SYSTEM
AUDIT PROGRAM

Purpose: To determine if the control procedures surrounding the Cashiering system for _____ Community College are operating as documented to ensure cash received and grants awarded are accurately and completely recorded in the financial statements and to verify cash is properly safeguarded.

Step	Audit Procedures

ACCESS

1a. Access to the Cashiering screens may be revised by the colleges. Have the security manager print out a summary of user access level by screen. Determine that access levels are compatible to employees job functions. Level 3 access provides supervisory abilities within cashiering. Determine that level 3 access is provided on a limited basis only. Access 4 level should be restricted to CTC employees only.

1b. Determine if a signed update form from management is used to change controls tables.

CONFIGURATION

2a. Request a print out of the Configuration Parameter Table (ZX0070). Determine:

1. If the endorsing provided by the cashiers slip printer is adequate by confirming the parameter CA1001 has a check endorsement including 'For Deposit Only' and the accurate district bank account.

2. If the parameter CA1011 has the fee classes for tuition that are indicated in the fee code table (BM1001RB). If the parameter does not have all the fee classes, the missing fee classes will not show up on the Unofficial Enrollment Report used by the college to confirm all the students have paid.

If CA1011 is not set up with all the tuition fee classes, determine if the Customer Activity Report BM1715 is used by Cashiering to confirm the students have paid their tuition before being admitted to class.

COMMUNITY COLLEGE
INTERNAL CONTROLS - CASHIERING SYSTEM
AUDIT PROGRAM

Step	Audit Procedures

2a. 3. How the parameter CA1033 has been set to indicate on the Cashier screen and reports that a processing error ha s occurred and a registered student's fees are not bein g recorded. If CA1033 has not been set up with an 'ER' and a large error amount, determine if the cashiers understand that student accounts with a blank fee code and a bill for $1.00 require the cashier supervisor to be notified.

4. Determine that parameter CA1018 has the same tuition fe e classes as the CA1011 parameter. If there is a difference, the fee classes that are different will affect the BM1705 report, Tuition/Fees Initiated By Cashier, and it will be necessary to determine if this report is being relied on.

CONTROL TABLES

2b. Request a print out of the fee code tables (BM1001A, B, C, D) Determine:

1. The fee codes for state classes (Tx's) are according to state law requirements, and fee codes for other classes are set to institutional/contract requirements.

2. The refund period and amounts are set on the fee code table (BM1001C) according to the districts tuition refund policy as stated in the colleges catalog.

3. The fee code table (BM1001RD), which provides overrides for specific academic, quarters for individual fee codes, are accurately set by determining if they meet state law requirements.

COMMUNITY COLLEGE
INTERNAL CONTROLS - CASHIERING SYSTEM
AUDIT PROGRAM

Step	Audit Procedures

2c. Confirm messages BM17000001-5 on the message code table ZX0010 are set wit h either a 1 or 2 to accurately record on the reports when the following happen:

BM17000001	Debit charge generated at Cashiering
BM17000002	Charge voided at Cashiering
BM17000003	Password error
BM17000004	Supervisor override used
BM17000005	Credit charge generated at Cashiering

PROCEDURES

3a. Verify the Cashiering Department closes the cash drawer before the job BM1700 is scheduled to run. If not, confirm that the prior days activity is rerun to account for transactions that are excluded from system reports.

3b. Determine what manual procedures are in place for processing cash receipts when the Cashiering System is not operative. If manual receipts are used determine type of manual receipts used. Manual receipts should not be commonly available forms such as Readiform. Trace selected manual receipts to cashiering system or reports to insure proper recording.

4a. Determine all cash receipting locations at the college have adequate controls or all the cash is run through the Cashiering System.

4b. Determine if the cash received by Cashiering is adequately secure by determining:

1. The keys to the cash boxes are unique to the specific units.

2. Spare keys are put in a sealed envelope and locked in the safe in a manner which assigns responsibility for cash receipts to only one individual.

3. The initial till cash is counted by the cashier and another employee before the till is assigned, and when it is returned by the cashier.

COMMUNITY COLLEGE
INTERNAL CONTROLS - CASHIERING SYSTEM
AUDIT PROGRAM

Step	Audit Procedures

4b.	4.	Cashiering balances the cash in the safe daily and deposits intact all cash within 24 hours of receipt.

SUPERVISION/REVIEW

5a. Confirm the Cashier supervisor and the Business Office review the following reports:

1. Customer Refund report to determine if refunds are accurate and to provide explanations for notations of '?@#$&!' in the 'Excess Refund' column denoting that the cashier processed a refund in excess of the charge.

2. POS Voided Charges Report to determine if voided charges are accurate and not being used as a payment method tha t would allow a student to attend classes without payment.

3. Journal Tape Report to determine there are no messages or amounts indicating errors in the handling of transactions.

4. Customer Account Detail Report confirming outstandin g charges are accurate and appropriate balances are included in accounts receivable at year end. (See step #7)

5b. Determine if the Business Office confirms the Daily Batch Summary Report GA1201 reflects the deposit of all cash received. Note: If receipts have not been deposited, they will show up in the out of balance column.

5c. Determine if the Daily Batch List - Pending Batches Report GA1202 is reviewed and batches noted are corrected and reentered into the system on a timely basis.

COMMUNITY COLLEGE
INTERNAL CONTROLS - CASHIERING SYSTEM
AUDIT PROGRAM

Step	Audit Procedures

5d. Sample_____ students from the Student Management System. Test to determine if the student registration and payments:

1. Were recorded accurately and completely on the Journal Tape report.

2. Were accurately processed on batches for the GA1201 report.

3. Were accurately deposited in the bank from the batches on the GA1201 report.

6. Review the current year bank reconciliations. Determine if they have been performed correctly and by an employee not involved in cash receipting.

7. Determine the balance of open charges on the Cashiering system at June 30, by having the college run a Detail Report BM1715R.

   1. Review the open charge for prior quarters charges to determine which are valid charges.

   2. Valid balances should be manually posted to the accounts receivable in the financial statements.

   3. All others should be reviewed to determine why they still are in existence. Determine whether exceptions warrant exit item / management letter inclusion.

Conclusion: The control procedures surrounding the Cashiering system for _____ Community College are (are not) operating as documented to accurate and completely record cash received and grants awarded in the financial statements and to confirm the assets are properly safeguarded.

PRINT INSTRUCTIONS:

- Pages 1- 2 are printed without any headers or footers.

- Pages 3 - 16 are printed with the headers and footers

- Pages 17 through the end are printed without any header or footer.

STATE OF WASHINGTON

OFFICE OF STATE AUDITOR

EDP DEPARTMENTAL ACCESS SECURITY

INFORMATIONAL SUMMARY

FOR FISCAL YEAR ENDING JUNE 30, 1993

Prepared by ISA

EDP DEPARTMENTAL ACCESS SECURITY
INFORMATIONAL SUMMARY
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SCOPE OF EXAMINATION

The scope of the Fiscal Year 1993 review of the Community College System (CCS) Access Security system was to document and test the access to the program documentation, operating system software, production programs, data and data base files, and on-line systems. This information was used to develop an Informational Summary and a suggested audit program for use by the auditor in auditing the access security system at each college.

Audit results are provided to assist in audit planning at the agency level and should be incorporated into the overall control risk formula for colleges.

AUDIT PERSPECTIVE

The primary controls over the Access Security system reside with the colleges. They are responsible for installing the system, establishing controls over the input to the control tables, and assigning access to the screens.

The review of the access security portion of the General Controls review for Fiscal Year 1993 by ISA consisted of:

1. Reviewing the access security manuals to gain an overall understanding of the system.

2. Reviewing access to program documentation to determine if it is adequately secured from unauthorized access.

3. Reviewing the access to operating system software to determine if only authorized accesses can be made, the system logs accesses and the logs are reviewed.

4. Reviewing access to production programs to determine if access to the programs are adequately controlled, and programs placed into production are monitored and reviewed.

5. Reviewing access to data files to determine if unauthorized changes cannot be made and if this access is logged and reviewed.

6. Reviewing access to on-line systems to determine if only authorized individuals can gain access to data files, the system limits and logs invalid log on attempts; access can be limited by terminal and hours of operations; and the passwords are changed at predetermined intervals.

7. Reviewing access to the system or application data base files to determine if the utilities that change the data base files are adequately controlled and logged, and passwords to the system are changed at predetermined intervals.

8. Preparing the EDP Departmental Access Security Informational Summary.

If you have questions or concerns regarding the information included in this summary, please contact Cal Brodie at 464-6351 (or SCAN 576-6351) or Team HE at 587-4099 (or SCAN 432-4099).

CENTRAL SYSTEMS REVIEW RESULTS

CONTROL PROCEDURES:

Risk associated with control procedures for the CCS Access Security system is comprised of the access controls over program documentation, operating system software, production programs, data and data base files, and on-line systems.

The security systems were reviewed at the Communications Technology Center (CTC). The control risks at CTC for access controls are assessed as **MODERATE**. Ten college districts, the State Board for Community and Technical Colleges (SBCTC) and Eastern and Evergreen University have their processors located at CTC and perform processing via a telecommunications network to CTC. The access controls over program documentation, operating system software and production programs can be reviewed at CTC. Reliance upon our work may be made for the operating system software on the

processors located at CTC, all CTC production programs and program documentation.

Nineteen districts have their processors located at their campuses. The review over the access controls over operating system software must be performed at these campuses.

A suggested internal control matrix and audit program has been developed for the audit of each college.

CONTROL ENVIRONMENT:

The control environment for the security access controls is adequate. CTC and SBCTC management have promptly addressed weaknesses concerning the access controls over the community college systems. However, CTC has not been able to monitor the access to data and data base files by CTC programmers. Based on this weakness, the control environment risk at this level is assessed as **MODERATE**.

The control environment should be assessed at each college. A review of the college management's policies and attention to user access should present a strong indication of the control environment.

SECURITY SYSTEM:

The CCS Security Access system is used to control all aspects of access to operating system software, production programs, data and data base files, and on-line systems. Based on our testing, the security control risk over the colleges data and data base files is assessed as **MODERATE**.

The risk that CTC programmers will make unauthorized changes to the colleges' data and data base files is considered moderate when assessing the system risk. However, this risk should be factored in with the risk at the college. During 1992 CTC modified its logon to provide an on-line message to the colleges whenever CTC programmers accessed a college's processor. Some colleges have shown diligence in monitoring this and requesting explanations of all CTC accesses.

If the security system is adequately installed at the colleges, the input into the accounting and management systems should have been made only by authorized users.

OVERALL CONTROL RISK:

The overall control risk must be assessed at the colleges after the review of the Control Procedures, Control Environment, and Accounting System at that agency.

INTRODUCTION

This document is intended to give a brief summary of the purpose and design of the Community College System's System Access security.

In 1977 the Association of Community College Presidents (WACC) formed the Washington Community College Computing Consortium (WCCCC) with the signing of the Interagency Local Cooperative Agreement. WCCCC was to develop and maintain the computer systems for the community colleges. In 1991 WCCCC changed their name to the Communications Technology Center (CTC).

In 1983, CTC purchased Hewlett Packard (HP) mini-computers and changed the computing environment for the CCS from a centralized system to a distributed system with colleges owning or sharing computers and maintaining them either at their own site or at CTC.

CTC developed the application programs on its computer and copied the applications to each of the colleges' computers. The data files from the community colleges are copied onto the CCS system computer, consolidated, and transferred to the statewide Agency Financial Reporting System (AFRS) for monthly and annual reporting.

CTC has approximately 20 programmers to develop and maintain the computer hardware and the CCS application systems for the 29 community and technical colleges. The CTC uses approximately 6 of the 20 programmers to develop new systems and 14 programmers to maintain the data bases and programs for each of the colleges and to assist in solving problems.

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In January 1992 CTC, in cooperation with the community colleges, developed and distributed a security policy to establish a basic set of security policies for the community colleges.

ACCESS SECURITY OVERVIEW

The security system for the CCS computers has three levels of security. The Hewlett Packard operating security system (MPE), the Security/3000 security system, and the CTC developed 'Application Security' system. The three systems work congruently except for scheduled batch programs which cannot run under Security/3000 and is protected by MPE.

The HP operating system (Multi Processing Executive - MPE) has a built in security system. This system grants access at one of three levels- accounts, groups, or files. CTC uses this security to grant access to specific libraries. The security once a user has accessed a library is managed by the application security.

To protect the production programs, the colleges are not given the source code.

In 1991, CTC purchased a security system (Security/3000) to address audit findings and concerns about the application security. These included limiting the number of invalid system access attempts and requiring password changes.

ACCESS SECURITY OVERVIEW cont'd.

The user logs onto the processor with a logon in the following format SESSION.USER.ACCT.GROUP. This is broken down as follows:

> SESSION notes users session name (the user logon is unique by session name).
> USER notes user name (the user name can be his/her access to the system (manager, operator) or the application system access (Menu, FMS, SMS))
> ACCT notes account (their account is the application system library - PLIB, the system library - SYS, the production scheduling library - TSS, etc.)

GROUP may follow noting their Group (public libraries - PUB, executable programs - EXC, the JCL - JOB, etc.).

The user is then prompted for their Security/3000 password.

The users are listed as the session name so that the application system user name can be tied to a unique password. This will allow several session names to be linked to one user. As an example, all financial management employees would be allowed access to the Financial Management System (FMS) menu.

Access to the operating system is achieved through the colon (:) prompt, and this access should be limited to the system managers and operators.

Each user has been assigned to a user group within MPE that grants them certain capabilities. These group capabilities are linked to the user in Security/3000. The capabilities that allow access to the operating system are: system manager-SM, the privileged mode user-PM, the account manager-AM, and the system supervisor / operator-OP. These capabilities should be limited to the system managers and operators.

CTC employees have been authorized to access the processor of each college at various levels based upon their job function. Their access is not logged; however, effective in 1992 the colleges are receiving an on-line message whenever a CTC programmer is accessing their processor.

The college departments and their employees have a Security/3000 system password and a group level extension. The Security/3000 system can be installed to require password changes at preset intervals, log all invalid logon attempts, and log a user off after an extended time of inactivity. This may be set up differently at each college and should be reviewed at each college.

CTC has developed the Application Security that controls access within the applications. The security manager assigns and makes all changes to the user application security passwords. The security manager establishes user access by assigning menus and screens with access capabilities to either inquire, add, change, or delete fields within the records. The security manager can also restrict a user to specific terminals.

The weaknesses present in this system are:

- An employee with system/security access can view all application passwords
- The employees are not required to change their application passwords except as required by the security manager.
- No log or audit trail exists which would record changes made to a user's access capabilities.

Pages 14 and 15 contain an overview flowchart of the Community College System Security Access System and a flowchart of the security access system.

SYSTEM CONCERNS

The following items have been identified as audit concerns regarding the security access controls.

Access to Operating System Software

1. The System's console log will record a variety of selected activities performed by the operating system. Because the logging of activities can be used to trace errors and unauthorized access, it is recommended that the security policy be revised to identify what activities should logged.

Access to Production Programs

2. In a test of fifteen production programs, four did not have evidence of an independent review before being placed into production. (We also noted this deficiency in 5 of 10 jobs streams implemented). Without an independent review, a program can contain an error or irregularity which would not be detected in a timely manner. The application librarian indicated that the programs are not always independently reviewed for simple or Hot revisions. It is recommended that all programs be independently reviewed before being placed into production. For Hot programs this may be performed on a subsequent basis.

Access to Data and Data Base Files

3. CTC programmers and CTC user consultants have access to all of the colleges' data files. These accesses are not logged or reviewed. A programmer or user consultant can make a change to a data file and the change may not be detected by the colleges in a timely manner. CTC has addressed this issue by having an on-line message appear at the colleges anytime a CTC programmer accesses the college's processor.

   The CTC programmers have been authorized by the colleges to access the colleges' data and data base files for data correction and recovery. It is recommended that the CTC develop procedures to log and review accesses to the colleges data and data base.

Access to On-line Systems

4. The application systems have their own security which was developed by CTC. The application security passwords for the users are on a file accessible by the colleges' system managers and security managers and by the CTC programmers and user consultants. This level of security does not require, or even allow, the users to change their passwords at specific intervals. The application systems, except for the Personnel/Payroll Management System and the Cashiering system, do not log off the user after a specific number of unsuccessful logon attempts. The system also does not have security reports to record security violations (except for the console log which records all accesses and activities) or an audit trail for changes in users access capabilities.

   CTC is reviewing the possibility of establishing these controls within the application systems. It is recommended that the application security allow the passwords to be set by the users, require users to change their passwords at specific intervals, and produce an audit trail of security changes and reports of invalid logon attempts.

Access to On-line Systemscont'd.

5. The security policy requires passwords to be at least three characters long. Since the length of the passwords is directly related to the chance

of gaining access to the system, it is recommended that the required length of the password be increased to five characters. Additionally, the security policy should be enhanced to encompass many other areas including the following:

- MPE passwords can be and should be controlled through the Security/3000 package. Features that could be used include expiration and history files.

- Provide recommendations as to what defaults should be set on the system log to establish what is logged.

- ALL system managers should have separate MPE passwords in addition to any Security/3000 password.

- Recommended monitoring to be performed of the user access granted including quarterly review and cleanup of the listall report generated by the Security/3000.

USER CONCERNS

The Console Log Should Capture Operating Activities and be Reviewed

1. The computers used by colleges can record activities on a console log file to determine if the system is correctly operating and if there has been any unauthorized accesses. Console activities are printed only if the printer is turned on. There are no Community College System standards which state what must be logged. Standard requirements should be set for the logging of specific activities, which should be reviewed. Additionally the Colleges should be reviewing this log on a regular basis.

Systems Level Access Should be Restricted

2. Colleges do not have a policy on who can be given system/security manager and operator level access to the systems. These levels allow

accesses to the data and data base files. A policy should be in place on who should have these access levels.

System Password Access Request Should be Documented and Authorized

3. College System/Security Managers can install users on the system and various application systems without documented authorization. Without the documentation and authorization of access, the college will not be able to determine if there is unauthorized access. The CTC established an 'Application Security Input Form' to be used to document this authorization. It is recommended this form for access be used, signed, and dated.

Application System Passwords Should be Changed at Preset Intervals

4. The application security system does not automatically require or facilitate users to change their passwords at preset intervals. As it is possible for an individual to gain access to employee passwords, it is recommended that the application passwords be required to be changed on a regular cycle of 60-90 days.

User Concerns cont'd

5. **Access to Control Tables Should be Restricted and Changes Should be Documented**

   The major editing on user entered records is performed by control tables (files that contain records like chart of accounts, tuition charges, appropriation and budget codes). An incorrect or unauthorized change can be made to a table which could cause a material error.

   It is recommended that access capability to make changes be restricted and all changes be documented and approved. This may not be occurring at some colleges.

6. The security system as set-up at CTC does not restrict concurrent sessions. The colleges should be establishing this restriction to discourage sharing of passwords and to enhance the overall security

environment.

These concerns will be addressed in more detail in the suggested internal control matrix and audit programs.

SYSTEM AND SCREEN REPORTS

The Hewlett Packard operating system (MPE) security is installed through system matrixes at the account, group, and file levels. The system produces a console log but does not produce security reports. There must be logging to and review of the console log for adequate security over the operating system.

The Security/3000 system security is described in the Security/3000 User Manual (Version 2.4). The system is installed through three configuration files and produces four major security reports. The correct installation is required for adequate security.

Application security is defined in the Applications Security System Users Manual. There are no standard security reports. This system is used to establish user access within the application systems (FMS, Accounts/Payable, Accounts/Receivable, Personnel/Payroll Management System, Student Accounts, Financial Aid, etc.) An ad hoc report {Screen Access Listing} should be reviewed by each of the application system managers to review the security access levels.

The User's Manual, for each security system, provides more detailed information about these reports and screen reports.

SECURITY SYSTEMS CONFIGURATION

The following reports are used to install the security systems.

MPE System

SCREEN MATRIX - The screen matrixes are used to establish each account, group, file and/or password within the MPE security system.

SYSGEN (LO Report) - Sysgen is the command at the operating

systems colon prompt to access the console log file configuration screen. This screen lists activities that can be recorded on the console log. If an activity is turned 'OFF', the console log will not record the activity.

SECURCON - This file is used to configure the Security/3000 system. The file defines the user sets; the way password security is established (number of allowed invalid attempts, number of days before password change, etc.); who is allowed to bypass security; who is not allowed access; what events are logged; the system terminals that are allowed access by modem; the batch access allowed; what system users are allowed to do; and the access security system management has. The way this file is established determines the effectiveness of security through Security/3000.

The following are key words used in this file to set up the system security. See attachment 1 for an example of a system installation of this file.

Key Word	**Meaning**
$DEFINE-USERSET	This is used to define several options for a group of users. Example: $DEFINE-USERSET REMOTEFMS @,FMS.@&(@,FMS.@&BATCH); HOST=@ means when REMOTEFMS is used, the action it refers to applies to FMS users and all FMS batch users that are on the host system. CTC uses it to require all remote users to use Security/3000. It is also used to allow CTC access to update the colleges production programs.

SECURITY SYSTEMS CONFIGURATION cont'd.

Key Word	**Meaning**

$VE-NUM-TRIES	Limits the number of invalid attempts to logon before logging the individual off the system.
$VE-OBS-DAYS	Limits the number of days a password can be used before the system forces it to be changed.
$VE-DEACTIVATE	Establishes the number of times a user can be logged off before the user is deactivated from the system.
$VEPROFILE	This is used to identify the types of users that must pass security and the users that are exempt. Examples are: $VEPROFILE @.SECURITY means all users in the security account must pass security. $VEPROFILE @.@-@.SYS means all users must pass security <u>except</u> for the users that access the system account. All (-) should be reviewed for appropriateness.
$LOG-LOGON ON	This logs all user logons.
$LOG-GOD	God is a powerful system utility that gives the user system level access. Its use should always be logged and should be severely limited at each of the colleges. If it is used, the password should be changed regularly.
$BATCH-VEPROFILE	This feature indicates the users

	who are running batch jobs that are protected under the $VEPROFILE. These batch programs cannot be run unless the user has been set up under STREAMX. An example would be: $VEPROFILE @.AP @.GL
$BATCH -VEPROFILE @.@	This means that the users' programs and data files running on-line in the AP and GL accounts are protected. It also means that all the users' programs and data files protected with the $VEPROFILE also have their programs and data files protected against unauthorized batch logons.
$ALLOW	This feature is used to identify system functions given to specific users. An example would be: $ALLOW BREAKJOB CAP=OP which would allow a system defined operator to stop a job.
STREAMX	This file establishes certain users with the ability to run jobs for specific accounts or groups for which they would not normally have the passwords. For instance, operators are not given the passwords to the security files. At times security jobs need to be run. To run these jobs, either the security manager would have to

submit them, the operator would have to be given the security password, or the jobs could be put in a group under the security library and the operator using STREAMX could be authorized to run the job.

SECURITY SYSTEMS CONFIGURATION cont'd.

STREAMX determines what type of user can run what job, with what access to users' programs and data files. (Example: $NOPASS @,OPERATOR.SYS @.JOB.SYS @,@.@ means that a user in the operator group with access to the system account is allowed to run all batch jobs that are in the 'JOB' group in the system account that belong to any user.)

As a control against changes to the programs or files by the operator, he/she should be limited in the MPE security from writing, appending, or saving any programs or data files at the account level. The operators' access can be viewed for the example listed above by requesting the system manager to enter at the colon prompt 'LISTGROUP JOB.SYS'. This will list at what level an individual can read a file, write to a file, append to a file, lock a file, run (execute) a file, and save a file. It is from this list that the write, append, and save functions can be verified as at the group level.

See attachment 2 for an example of a system installation of this file.

Security/3000 System

TERMCON - This screen establishes the passwords for all dial up

terminals.

Application Security System

ZX0201 - This screen establishes password changes for each user.

ZX0202 - This screen lists the screens and/or processes available to the user.

ZX0203 - This screen establishes restrictions on the terminals that are used by the users.

ZX0204 - This screen establishes the user and his/her accesses to specific screens.

SYSTEM REPORTS

MPE System

Console Log - A report used to record system activity that could indicate operating system problems or unauthorized access. This report should be reviewed by a systems manager.

Security/3000 System

LISTALL - This report lists all users on the system and their authorized menus and accounts. This report should also be reviewed by the systems manager.

LSTLOGON - This report lists all logons to the system for a specified time period.

Security/3000 System cont'd

LISTCHG - This report lists all access changes to a user for a specified time period. This report should be reviewed by the systems manager on

a periodic basis.

LISTVIOL - This report lists all invalid attempts to access the system. This report should be reviewed periodically by the systems manager.

Application Security System

Access Security Listing - An ad hoc report that can be run to list all of the application systems users, access levels, and screens. This report should be reviewed on a periodic basis by the application coordinator (FMS, SMS, PPMS, etc.) of each system.

COMMUNITY COLLEGE
INTERNAL CONTROLS - EDP SYSTEMS
OPERATING SYSTEM SOFTWARE
ACCESS SECURITY

Purpose: To document key controls surrounding the operating systems software for _____ Community College have been designed and are in place to adequately protect the operating system software, on-line systems, and production data and data base files from unauthorized access and change.

Relevant Assertions:
1. Existence/Occurrence
2. Completeness
3. Rights/Obligations
4. Valuation/Allocation
5. Presentation/Disclosure

Assertion/ Method	System Objective	System Controls

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1-5 Inspect	Operating system software access is adequately controlled to ensure the integrity of the system.	1.The System manager reviews log of ope system software changes confirming only authorized changes are made.

2.Console log is set up to record events th
cause incomplete, inaccurate, or unautho
records from being processed.

3.The System manager reviews the conso confirming accurate processing and no unauthorized activity.

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Conclusion: The key controls surrounding the operating systems software for _____ Community College **are (are not)** in place to adequately protect the operating system software, on-line systems, and production data and data base files from unauthorized access and change. The risk assessment is (high, medium, low).

COMMUNITY COLLEGE
INTERNAL CONTROLS - EDP SYSTEMS
SECURITY SYSTEM
ACCESS SECURITY

Purpose: To document key controls surrounding the Electronic Data Processing security system for _____ Community College have been designed and are in place to adequately protect the operating system software, on-line systems, and production data and data base files from unauthorized access and change.

Relevant Assertions:

1. Existence/Occurrence
2. Completeness
3. Rights/Obligations
4. Valuation/Allocation
5. Presentation/Disclosure

Assertion Method	System Objective	System Controls

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1-5 Inspect	The established Security system ensures accesses are logged & only authorized users access the operating, application systems, data & data base files.	1/2. The installed security system ensures us are logged, invalid attempts reported, & requ password changes & limits unsuccessful acc attempts. 3.The security manager reviews reports of u to confirm users access is compatible to thei job functions.

4.Security manager investigates invalid log
attempts.

5.Security manager determines if user acces changes are appropriate.

6.The hours of operation for the sensitive applications are restricted.

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Conclusion: The key controls surrounding the Electronic Data Processing security system for _____ Community College **are (are not)** in place to adequately protect the operating system software, on-line systems, and production data and data base files from unauthorized access and change. The risk assessment is (high, medium, low).

COMMUNITY COLLEGE
INTERNAL CONTROLS - EDP SYSTEMS
APPLICATION SECURITY SYSTEM
ACCESS SECURITY

Purpose: To document key controls surrounding the Electronic Data Processing application security system for _____ Community College have been designed and are in place to adequately protect the on-line systems, and production data and data base files from unauthorized access and change.

Relevant Assertions:

1. Existence/Occurrence
2. Completeness
3. Rights/Obligations
4. Valuation/Allocation
5. Presentation/Disclosure

Assertion Method	System Objective

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	Control Documented	Tested

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1-5 Inspect	The established Application Security system ensures user access is logged & only authorized users access data & data base files.	1.Security manager records the access lev based on authorized request from manage 2.Access is reviewed by the managers ov sub-system (FMS,SMS,PPMS,etc).

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1-5 Inspect	Management authorizes all Control table changes	3.Changes to control tables are authorize documented. 4.Screen access table changes are authori and documented.

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5.Sensitive Applications are restricted to specific terminals

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Conclusion: The key controls surrounding the Electronic Data Processing application security system for _____ Community College **are (are not)** in place to adequately protect the on-line systems and production data and data base files from unauthorized access and change. The risk assessment is (high, medium, low).

COMMUNITY COLLEGE SYSTEM
EDP DEPARTMENTAL ACCESS SECURITY
ACCESS TO OPERATING SYSTEM SOFTWARE
AUDIT PROGRAM

Purpose: To document the control procedures surrounding the access to operating system software for _____ Community College are operating as documented. These controls should adequately protect the operating system software, on-line systems, and production data and data base files from unauthorized access and change.

Step	**Audit Procedures**

1. Inquire of the systems manager if he/she reviews the log of operating system software changes to ensure it contains only authorized changes.

1a. Request the manager at the system colon prompt to type 'PRINT HPSWINFO.PUB.SYS' to list all the operating system software updates in the system. Confirm the updates are authorized and are documented in the manual log of operating system software called the 'Gold Book'.

2. Request the systems manager at the system colon prompt to type 'SYSGEN'. This will give a list of options. From the list, request 'lo' be entered to list the activities that will be recorded on the console log file. Have the manager print the report. From the report, determine if the following have been turned on:

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System Log Event	Event #	Ch if
System Logging enables	100	__
System up record	101	__
System shutdown record	106	__
Power failure record	107	__
I/O error record	111	__
Console log record	115	__
Restore Logging	136	__
ChangGroup	143	__
Maintenance Request Lg	146	__
Diagnostic Information	150	__
High Priority Mach. Ck	151	__

COMMUNITY COLLEGE SYSTEM
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ACCESS TO OPERATING SYSTEM SOFTWARE
AUDIT PROGRAM

Step	Audit Procedures

2a. Determine if the system manager is reviewing the log file to verify the system is operating correctly and there are no unusual accesses.

Note: The college may rely on reports from the system utility program 'PREDICTA' to determine if the system is operating correctly. Determine if the college uses this report and if it is reviewed periodically.

3. Determine if the system manager performs a review of the console log for any unauthorized access.

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Conclusion: The control procedures surrounding the access to operating system software for _____ Community College **are (are not)** operating as documented. These controls adequately protect the operating system, application programs, and data and data base files from unauthorized access and change. The risk assessment is determined to be (maximum, high, medium, low).

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COMMUNITY COLLEGE SYSTEM
EDP DEPARTMENTAL ACCESS SECURITY
SECURITY SYSTEM
AUDIT PROGRAM

Purpose: To document the control procedures surrounding the access to the on-line system and data and data base files for _____ Community College are operating as documented. These controls should adequately protect the operating system, application programs, and data and data base files from unauthorized access and change.

SYSTEM CONFIGURATION For Security/3000

Step	**Audit Procedures**

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1. Request the systems manager type at the system colon prompt, 'PRINT SECURCON.DATA.SECURITY' and print the file. From this report confirm the steps no below. Request the system manager explain any exceptions.

1a. Confirm the defined user sets are configured similar to the example in attachment 1. (Not defined user sets define the types of users that are defined to this security package. Certa jobs cannot be defined.)

1b. Confirm the system name is the name used by CTC for this college.

1c. Confirm the password configuration restricts the number of invalid password attempts, th of failed logons before being deactivated, the length of the password, and the number of before a required password change.

1d. The $VEPROFILE defines all individuals on the system. The characters '(*' denote comm

Confirm everyone in the $VEPROFILE except for the batch programs is configured in th user sets. Note: a (-) means a user is being exempted. The user may be redefined in anot $VEPROFILE which must be confirmed and not assumed.

EDP DEPARTMENTAL ACCESS SECURITY
INFORMATIONAL SUMMARY
FYE 6-30-93

COMMUNITY COLLEGE SYSTEM
EDP DEPARTMENTAL ACCESS SECURITY
SECURITY SYSTEM
AUDIT PROGRAM

SYSTEM CONFIGURATION For Security/3000

Step	**Audit Procedures**

1e. Confirm in the 'what is logged' configuration that the following is logged:

$LOG-LOGON ON _____
$LOG-STREAM @.@ _____
$LOG-GOD _____

Note: God is a powerful utility that gives systems manager capability to a user. If this is discovered at a college inform Ed Vervort, CTC Security Manager.

1f. Confirm the batch access '$BATCH-VEPROFILE' is installed to:

- Include everyone noted as '@.@'.
- All '-' except @.HPOFFICE are redefined with another '$BATCH-VEPROFILE'.
- All '-' in the redefines are from PPMS, FMS, SMS, LAS, FAS, PMS, MANAGER, or OPERATOR. These should be either high level users protected by MPE or defined in the STREAMX file.

1g. Confirm under the allows section of the SECURCON that only the operator, systems manager, and MGR.P### are listed and that the allows are compatible to their job functions.

1h. Confirm the security management section is installed as noted in attachment 1.

EDP DEPARTMENTAL ACCESS SECURITY
INFORMATIONAL SUMMARY
FYE 6-30-93

COMMUNITY COLLEGE SYSTEM
EDP DEPARTMENTAL ACCESS SECURITY
SECURITY SYSTEM
AUDIT PROGRAM

SYSTEM CONFIGURATION For Security/3000

Step	**Audit Procedures**

2. Request the systems manager to input 'PRINT STREAMX.DATA.SECURITY' at the system colon prompt and print this file. The records will look like:

$NOPASS @,OPERATOR.SYS @.JOB.SYS @.@.@

The nopass means no password is required. The @,{user}.{account} tells the system the user and the account the user is in that can run in batch without a password. The @.(group}.{account} tells the system which files or groups of files and in what account the user can run the batch jobs for. The @.@.@ tells the system which users the batch job can be run for. In this case, everyone.

From the report confirm the items below under 2. Request the systems manager to explain any exceptions.

2a. Confirm the report is configured as noted in Attachment 2.

2b. Since the requirement for a password from the operator has been eliminated, the operator has to be restricted from changing the programs and files they run in batch.

To confirm this has been accomplished, request the systems manager enter 'LISTGROUP {group name}.SYS' at the system colon prompt for all jobs the operators have access to in .SYS.

From the on-line file confirm the access level for the WRITE, APPEND, and SAVE functions is 'GU' for group. (Note: If these functions are not protected at the group level, the operator may write, save or append the files.)

EDP DEPARTMENTAL ACCESS SECURITY
INFORMATIONAL SUMMARY
FYE 6-30-93

COMMUNITY COLLEGE SYSTEM
EDP DEPARTMENTAL ACCESS SECURITY
SECURITY SYSTEM
AUDIT PROGRAM

Review of Security/3000 Logs

Step	**Audit Procedures**

3 Inquire of the system manager whether he/she or department manager reviews the LISTALL report from the Security/3000 system to confirm the accounts the users have access to are compatible to their job functions.

3a. Request the system manager print the LISTALL report from the Security/3000 system. Confirm access to the Pnnn accounts with a user type of manager, operator, scheduler, or "@" (all functions) is limited to the appropriate individuals.

3b. Inquire of the system manager whether (s)he reviews the LSTLOGON report to confirm the logons seem appropriate and (s)he confirms all of the CTC logons are appropriate.

4. Inquire of the system/security manager whether (s)he reviews the LISTVIOL report and investigates violations.

5. Inquire of the system/security manager whether (s)he reviews the LISTCHG report and confirms that all users who have left the system have been removed or users who have changed positions have had their access changed accordingly.

6. Inquire of the system/security manager how the hours of operation are limited for the system and sensitive applications (Examples would be Cashiering, Personnel/Payroll, Accounts/Payable.)

EDP DEPARTMENTAL ACCESS SECURITY
INFORMATIONAL SUMMARY
FYE 6-30-93

Conclusion: The control procedures surrounding the access to the on-line system and data and data base files for _____ Community College **are (are not)** operating as documented. These controls adequately protect the operating system, application programs, and data and data base files from unauthorized access and change. The risk assessment is determined to be (maximum, high, medium, low).

COMMUNITY COLLEGE SYSTEM
EDP DEPARTMENTAL ACCESS SECURITY
APPLICATION SECURITY ACCESS
TO DATA AND DATA BASE FILES
AUDIT PROGRAM

Purpose: To document the control procedures surrounding the access to data and data base files for _____ Community College are operating as documented to adequately protect the data and data base files from unauthorized access and change.

Application Security Access

Step **Audit Procedures**

EDP DEPARTMENTAL ACCESS SECURITY
INFORMATIONAL SUMMARY
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1. Inquire of the system/security manager who has the responsibility for setting individual access to the application security system. Determine if this person is appropriate.

2. Inquire of the system/security manager if an 'Application Security Input Form' (ASIF) is required from management indicating for each system, the screen access, process group, and access level to be given to the user. If an ASIF is not required, determine if there is appropriate documentation from management authorizing access to the systems.

3. Inquire of the system/security manager who are the managers responsible for FMS (Financial Management System) and SMS (Student Management Systems). This is the Comptroller for FMS and the Registrar for the SMS. Determine if these managers review and approve the Screen Access List as part of their system responsibility.

4. Inquire of the system/security manager who makes the changes to the control tables (control tables perform the edits on the transactions recorded by the users into the system. Examples are fee code table, configuration parameter table, SAFRS table, FAPC table, fund table, appropriation table, etc) Determine if:

a. The employees making the changes to the control tables have an update form from management before making changes and has before and after images (screen prints) of the table being changed.

COMMUNITY COLLEGE SYSTEM
EDP DEPARTMENTAL ACCESS SECURITY
APPLICATION SECURITY ACCESS
TO DATA AND DATA BASE FILES
AUDIT PROGRAM

Application Security Access

Step	Audit Procedures

5. Request the system/security manager prepare an ad hoc report to be noted as the Screen Access Listing from DataExpress listing the Process Group, Logon ID, User Identification, User Type, User Access Level, Process ID, Process Description, and Terminal ID for the system that includes all accounts. From this report confirm:

   a. The access level noted for the specific systems listed are compatible with the user's job function. Access levels provide the following capabilities:

0 - Inquiry only
1 - Inquiry and Add
2 - Inquiry, Add & Change
3 - Inquiry, Add, Change & Delete
(This should generally be management and supervisory level only)
4 - Inquiry, Add, Change, Delete & Purge
(This should only be for CTC users)

b. Sample ___ of the Application Security Input Forms to determine the users access was authorized and the forms are dated.

c. Determine if employees that have left the college have had their access removed from the system.

d. Sample___ of the screen accesses to the control tables to determine if the accesses are limited to employees requiring access to perform their job functions and if properly documented.

6. Inquire from the system/security manager how the sensitive applications such as Cashiering and Personnel/Payroll are restricted to specific terminals.

EDP DEPARTMENTAL ACCESS SECURITY
INFORMATIONAL SUMMARY
FYE 6-30-93

Conclusion: The control procedures surrounding the access to data and data base files for _____ Community College **are (are not)** operating as documented. These controls adequately protect the data and data base files from unauthorized access and change. The risk assessment is determined to be (maximum, high, medium, low).

COMMUNITY COLLEGE
INTERNAL CONTROLS - G/L SYSTEM
APPLICATION CONTROL RISK ASSESSMENT

Purpose: To document key application controls surrounding the G/L system for _____ Community College that have been designed and are in place that can be used to determine if G/L transactions are completely and accurately recorded in the financial statements.

Relevant Assertions:

1. Existence/Occurrence

2. Completeness

3. Rights/Obligations

4. Valuation/Allocation

5. Presentation/Disclosure

Assertion Method	**System Objective**		**System Controls**
1,3-5 Inspect	Management has controls to prevent an employee from performing functions that are incompatible to their job responsibilities.	1.	Management a reviews, and d accesses to scr for changes to tables includin account structu
1-5 Inspect	Management has implemented controls so that only authorized transactions are entered into the G/L.	2.	Management a and documents to control table including the a structure tables
1,3-5 Inspect		3.	All manual tra are authorized data entry or al transactions ha 1, which are ve approved befo

1-5 Inspect	Procedures for controlling input ensure all manual transactions have been entered correctly and entered only once.	4.	Management h established wri procedures for controlling inp ensure all trans submitted for c are entered cor entered only or
1-5 Inspect	Management has controls to insure all transactions are accurately and completely posted to the financial files.	5.	Management h installed the G/ tables to perfor accurate editin complete proce all g/l transacti (manual and au
		6.	Daily and mon reports are revi reconciled to c transactions ar completely acc and have proce through the sys

COMMUNITY COLLEGE
INTERNAL CONTROLS - G/L SYSTEM
APPLICATION CONTROL RISK ASSESSMENT

Assertion Method	System Objective		System Controls
1-5 Test Deck	The system has been designed to ensure transactions containing errors are not updated to the G/L.	7.	During data en transactions ar and validated a account structu Transactions w

			are immediatel and no further processing occ
		8.	Batches are fur edited during tl posting phases with errors or t contain errone transactions ar suspense and li the Pending Ba Report until co deleted.
2-5 Inspect	System reports are distributed according to management's intentions so that the reports requiring review reach the individuals who are responsible for the review	9.	Management h established rep distribution pr so that only au employees rec reports and tha reports are tim distributed to t departments th the reports for

Conclusion: The Internal controls surrounding the G/L System appear **adequate** or (**not adequate**). The preliminary risk assessment is determined to be (**low**, **medium**, **high**, **maximum**).

The Internal Controls, after performing our testing of internal controls appear **adequate** or (**not adequate**). The risk assessment has been reassessed and is determined to be (**low**, **medium**, **high**, **maximum**).

COMMUNITY COLLEGE
INTERNAL CONTROLS - G/L SYSTEM

AUDIT PROGRAM

Purpose: To determine if the control procedures surrounding the G/L system for _____ Community College are operating as documented to ensure that all transactions are accurately and completely recorded in the financial statements.

Step	**Audit Procedures**
1 a.	Determine if management authorizes access to systems and screens and if the access leve is compatible to employees job functions. For example,
	- individuals authorizing transactions are not entering them
	- entered transactions are being verified or reviewed before posting an individual who did not enter the transaction
	- reconciliations are being reviewed or performed by an individual r involved in the authorization, posting, or verification of transactio
	- update access to the control tables including the account structure tables is restricted to individuals who do NOT perform any of the aforementioned functions.
2 a.	Determine if a signed update form from management is used to change controls tables.
b.	Document procedures for authorizing manual g/l transactions. Determine if procedures a adequate and being followed.
3.	Document procedures for controlling input. Determine if procedures are adequate to prevent missing batches or transactions or duplicate batches or transactions. Determine i batch totals are calculated BEFORE data entry.

4 a. Review the Batch ID table (GA1068) and determine if appropriate BPI's have been established. Suggested BPI's are:

Most manual batches - BPI = 1
Standard Batches (01-99) - BPI = 2 or 3
Encumbrance & Liquidations - BPI = 2
College Defined (A1-ZZ) - To be determined by auditor

COMMUNITY COLLEGE
INTERNAL CONTROLS - G/L SYSTEM
AUDIT PROGRAM

Step	**Audit Procedures**
b.	Determine if G/L posting process is being monitored and reconciled to ensure G/L transactions have been accurately and completely posted to the G/L and subsidiary ledge

Determine who reviews the following reports and if any batches/transactions have been pending for an extraordinary length of time.

On a daily basis:
- The Daily Batch List - Pending Batches Report GA1202
- Posting Error File Report GA1207
- G/L Transactions Cleanup Report GA1212

Daily Reconciling Reports:
- G/L Accounting Transactions (GA1209) - gives a record count of total records read from interfacing systems and the number of reco posted or bypassed
- FMS/FA Expenditures File Transmittal

On a monthly basis:
- Account Detail/Account Summary Discrepancies Report
- Monthly Reconciliation of Cash Ledgers Report GA1333

5 a. If the college is a distributed processing site, confirm Systems operations distributes

reports based on a distribution list approved by management.

b. Review the distribution list for various reports from the G/L system and confirm that the distribution list is complete and appropriate.

Conclusion: The control procedures surrounding the G/L system for _____ Community College **are** (**are not**) operating as documented to ensure accurate and completely recording of G/L transactions to the financial statements.

COMMUNITY COLLEGE
INTERNAL CONTROLS - G/L SYSTEM
GENERAL CONTROLS RISK ASSESSMENT

Purpose: To document general controls surrounding the Electronic Data Processing systems for the Community College in determining if they have been designed and implemented to confirm:

Access controls are used to enforce segregation of duties
Organizational controls exist within the colleges for Data Processing
The G/L system is backed up and stored off-site
Changes to production programs are adequately controlled.

These controls if implemented would ensure the information in the financial statements accurately reflect the agency transactions and are according to management's intentions and assertions.

Relevant Assertions:

1. Existence/Occurrence	**4. Valuation/Allocation**
2. Completeness	**5. Presentation/Discl**

osure

3. Rights/Obligations

Assertion		**System**	**System**
Method	**Objective**		**Controls**

1-5 Inspect	The control tables and screen access are set up to Management's requirements and instills adequate segregation of duties.	1.	The IRC System Security and back the only that can changes t control ta and to sc access tal
		2.	All chang made to tables or access tal require documen from managem and chan documen (before a after ima taken).

	3.	Periodica managem reviews t `Screen A List' and confirms employee screen ac and level access ar comparab with thei duties.

COMMUNITY COLLEGE
INTERNAL CONTROLS - G/L SYSTEM
GENERAL CONTROLS RISK ASSESSMENT

Assertion Method	Objective	System	System Controls

1-5 Inspect	The FMS system is backed up on a periodic basis and stored off- site to ensure complete recovery of the system in the event of a disaster.	4.	On a dail basis, cumulati backups performe the entire system. (weekly b the entire system is backed u stored of

1-5 Observtn	EDP should be an independent department; dp functions should be segregated.	5.	Applicati developm separated the indivi colleges. functions segregate CTC

1-5 Inspect	Only authorized changes should be made to production programs	6.	CTC managem has implemer procedur access co to restrict programr from plac their own programs productic
		7.	Only the compiled is given t colleges, prevents from cha any of th programs

Conclusion: The Internal controls surrounding the EDP system access and distribution appear **adequate or (not adequate)** The risk assessment is determined to be **low, medium, high, maximum**.

The Internal controls, after performing our compliance testing appear **adequate or (not adequate)** The risk assessment has been reassessed and is determined to be **low, medium, high, maximum**

COMMUNITY COLLEGE
INTERNAL CONTROLS - G/L General Controls
AUDIT PROGRAM

Purpose: To document the test of the key general controls for the G/L system at the Community College and to determine if they have been designed and are in place as documented in the perm files.

Step	**Audit Procedures**
1 a.	Determine if the IRC and their backup are the only employees that can establish or char access levels for employees.
b.	Determine if the IRC receives management's written authorization to establish individu and their screen access levels for a system.
2.	Determine if the IRC receives an update form from mgmt before making changes to con tables and before and after images of the tables are take to document the changes made.

3 a. Determine if the manager(s) responsible for the FMS modules review and approve the Screen Access List (employees and their access levels) for their system.

b. Compare the Screen Access List to the Screen Matrix for various systems and users. Determine if the access level given is appropriate.

4. a. Determine if college has its own processor on-site (a distributed college). If so, docume backup procedures. Determine if the FMS system is being backed up on a daily basis a full system backup is stored off-site.

b. Visit the off-site and determine its adequacy (physical security and environmentally controlled.)

Conclusion: **The Internal controls surrounding the EDP systems access and the report distribution appear** adequate or (not adequate) **. The risk assessment is determined to be**low, medium, high, maximum **.**

GENERAL LEDGER SUB-SYSTEM
INFORMATIONAL SUMMARY
FYE 6-30-93

STATE OF WASHINGTON

OFFICE OF STATE AUDITOR

GENERAL LEDGER SUB-SYSTEM

INFORMATIONAL SUMMARY

FOR FISCAL YEAR ENDING JUNE 30, 1993

Prepared by ISA

GENERAL LEDGER SUB-SYSTEM
INFORMATIONAL SUMMARY
FYE 6-30-93

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SCOPE OF EXAMINATION

The scope of the Fiscal Year 1993 review of the G/L system focused on documenting the system, performing an application controls review, and preparing the Fiscal Year 1993 Informational Summary.

Audit results are provided to assist in audit planning at the college level and should be incorporated into the overall control risk formula for those entities that use the G/L sub-system.

AUDIT PERSPECTIVE

GENERAL LEDGER SUB-SYSTEM
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The primary input and output controls over the G/L System reside with the user agencies since they are responsible for establishing controls over source documents (authorization, audit trail, transaction flow), control tables, system access, and output review and distribution.

The review of the G/L System for Fiscal Year 1993 consisted of:

1. Gaining an understanding of the General Ledger module and its processing.

2. Documenting the G/L processes and major system controls.

3. Performing tests of control strengths.

4. Summarizing specific controls relevant to specific assertions that prevent or detect material misstatement in those assertions and assess a level of control risk for the assertions.

5. Preparing the Fiscal Year 1993 Informational Summary and suggested audit program.

If you have questions or concerns regarding the information included in this summary, please contact Laura Adams-Taylor at SCAN 576-6351 (Non-SCAN 464-6351) or Team HE at SCAN 432-4099 (Non-SCAN) 587-4099.

CENTRAL SYSTEMS REVIEW RESULTS

CONTROL ENVIRONMENT

System development and maintenance processes are in a well controlled

environment. Communications Technology Center (CTC) and State Board for Community and Technical Colleges (SBCTC) management are concerned that the systems are functioning properly and the data are accurate. The control environment risk at this level is assessed as **LOW**.

The control environment should also be assessed at the user agency level. Agency management's concern over user access should give a clear representation of the control environment.

ACCOUNTING SYSTEM

The Financial Management System (FMS) supports all functional aspects of managing financial resources for the colleges. The General Ledger (G/L) module is one of nine FMS modules. (See attachment 1.) The G/L module is integrated with the other FMS modules, uses many of the same control tables, and uses the same application security. The FMS modules are described in the Overview Section of this Informational Summary.

The G/L database contains all financial related activity regardless of where the transactions originate. Accounting transactions can be entered into FMS via the FMS modules; from the Financial Aid System and the Payroll/Personnel system; or directly by manually keying in transactions through G/L input screens.

An Information Summary has been developed for Cashiering. This should be consulted when reviewing this module. This report is not intended to give any assurance on the other FMS modules.

Information Summaries have also been developed for the two interfacing systems (Financial Aid System and Payroll/Personnel System) and should be consulted for assessing risk for these systems.

Based on system tests, if the system is properly established by the colleges, then

processing should be accurate. The G/L system is complex and the Accounting System risk is assessed as **MODERATE**.

CONTROL PROCEDURES

Risk associated with control procedures for the G/L System is comprised of general and application controls. General controls include: Organizational controls, Backup and Recovery controls, Access controls, and Program Change controls. The general controls are assessed as **MODERATE** due to strong controls in all areas except access.

Application controls include: Documentation controls, Input controls, Processing controls, and Output controls. The Application controls risk are assessed as **LOW**.

The system was reviewed at the Communications Technology Center. Colleges are responsible for installing their G/L system through the use of control tables and the screen access levels given to users. The application controls were reviewed based on how the system should be installed at a community college. These controls must be reviewed at each college. A suggested internal control matrix and audit program have been created for this review.

CENTRAL SYSTEMS REVIEW RESULTS

OVERALL CONTROL RISK

The overall control risk must be assessed at the college after the review of the Control Procedures, Control Environment, and Accounting System. The preliminary risk assessment has been set at **MODERATE**. This risk may be further reduced or increased depending on audit procedures performed and results at each college.

Moderate risk has been assessed due to adequate controls within the application,

strong organizational controls, and adequate backup and recovery and program change controls. Risk was not further reduced due to weaknesses in access controls, both at the application level and at CTC system level.

INTRODUCTION

This document is intended to give a brief summary of the purpose and design of the Community College System's G/L System.

CTC developed the Financial Management System (FMS) as the standard financial system. FMS contains several modules:

Accounts Payable
Accounts Receivable
Customer Accounts
Cashiering
Purchasing
Budget
Fixed Assets
Control Tables
General Ledger

All community colleges are using FMS, and the technical colleges are required to utilize FMS as their financial system. The technical college implementation began in January 1992.

The financial records are consolidated for all community colleges into the Community College System (CCS), Agency 699. Financial information is recorded by the CCS for inclusion in the Agency Financial Reporting System (AFRS).

CTC considers the transactions recorded into the FMS System to be the sole

property of the colleges. CTC does not take responsibility for the accuracy of the records. CTC's responsibility is for the complete and accurate processing of the records based on the control tables the colleges install, and the accurate consolidation of the records within the Community College System files and the statewide system (AFRS).

A user's guide produced by CTC contains detailed information about the system including screens, control tables, interfaces, reports, etc. It is recommended that a copy of this manual be used to obtain information not included in this summary.

OVERVIEW

FMS MODULES

The G/L module interfaces with the all FMS modules:

- Accounts Payable
- Accounts Receivable
- Customer Accounts
- Cashiering
- Purchasing
- Budget
- Fixed Assets
- Control Tables

The Accounts Payable module records vendor related activity (e.g. encumbrances, invoices, payments), prints checks, and generates accounting transactions. Accounting transactions generated are updated to the G/L module through the daily posting process.

The Accounts Receivable module records charges, payments, changes in status (e.g., current to delinquent), produces invoices for all types of receivables (e.g., student, faculty, external parties, etc.), and generates accounting transactions.

GENERAL LEDGER SUB-SYSTEM
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Accounting transactions generated are updated to the G/L module through the daily posting process.

The Customer Accounts module records daily detailed transactions regarding activities for students or non-students and generates accounting transactions. Accounting transactions generated are updated to the G/L module through the daily posting process.

The Cashiering module calculates tuition and fees, performs cash register functions, produces customer schedules, statements of account, and generates accounting transactions, which update the G/L though the daily posting process.

The Purchasing module accommodates department requisitions, bids/quotes, purchase order processing, and receiving. It also interfaces with the G/L module, generating accounting transactions (encumbrances) whenever a purchase requisition or purchase order is entered and approved.

The Budget module provides an internal spending plan for operating accounts, grants, contracts, and capital projects. Budgetary and accounting data are not directly interchanged between the Budget and G/L modules. Instead, an accounting/budget cross reference is built through a budget posting routine. A reporting file is created that extracts budgetary information from the Budget database and accounting information from the G/L database. This file is used to produce budget status reports.

The Fixed Assets module supports the creation and maintenance of physical inventories. Fixed asset transactions are NOT directly updated to the G/L module. However, a report is produced (the Annual Fixed Asset Report) and is used to determine the amount of the asset and depreciation entries that manually need to be recorded into the G/L module. NOTE: Due to system weaknesses, depreciation may NOT be calculating correctly. See finding in the Single Audit Report for 6-30-92 for more details.
Control tables are an integral part of FMS and are considered an FMS module.

They are completely integrated with other FMS modules. Control tables are used to edit transactions, set parameters, and generate off-line functions.

Control tables define the account structure, provide options for FMS functions, and control all processing and reporting external to the application programs. Tables contain system-defined codes, user-defined codes, or a combination of both.

For the G/L module, control tables control all G/L processing and reporting. Controls include:

- user defined edits for transactions
- levels of budgeting and reporting
- definitions of account structure and attributes
- transaction posting to subsidiary ledgers

OTHER SYSTEM INTERFACES

The G/L module interfaces with two other major systems:
The Financial Aid System
The Payroll/Personnel Management System

The Financial Aid System supports the management of all functions of the financial aid office (e.g. needs analysis, application tracking, award management, etc.) There is no direct update from the Financial Aid System to the G/L module. Instead, financial aid transactions are generated through other FMS modules (customer accounts, cashiering, accountings payable), through manual general ledger entries, and/or via the payroll and financial aid check processes.

The Payroll/Personnel Management System supports the management of personnel resources and payroll processing (e.g., applicant tracking, employee contracts, payroll processing, leave accounting, etc.) Accounting transactions are

created in PPMS each time a payroll is processed. These transactions are loaded into the G/L module through various jobs. PPMS transactions may be summarized at the appropriation index, program index, organization index, or subobject level prior to updating the G/L. Transactions that should NOT be summarized are student salary expenditures that update the financial aid expenditure file and any payroll expenditure containing a reimbursable code.

G/L FUNCTIONS

All transactions whether manual, from interfacing systems, or from FMS modules, are input to the G/L through a batch process. (See Attachment 2 for a flowchart of the G/L processes.) There are three different methods of batch processing. The methods are assigned in the batch identifier control table by the college. The three methods are referred to as Batch Post Indicators (BPI). They are:

1. **BPI = 1** -- For manual transactions only -- A user must enter control totals on a batch header screen. After detail transactions are entered, the system computed totals must be equal to the totals entered in the Batch Header Screen. If they are not equal, the batch is rejected. If the batch is in balance, the batch has to be manually released for the nightly posting process. To release a batch, a user must enter a "Y" in the batch release field on the Batch Control Screen. Manually releasing batches allows a college to process data at their discretion and can be used to review batches after they have been entered, but before they are posted.

2. **BPI = 2** -- For manual and automated batches -- Transactions are immediately processed through Posting Phases I and II as they are entered. No user intervention is required. Transactions processed in this method cannot be changed or deleted, since they have already been posted to the G/L module. To correct an entry, the original transaction has to be reversed and the transaction has to be re-entered.

Colleges should be using this type of batch processing for encumbrances and encumbrances liquidations. An auditor may want to examine any other batches processed by this method.

3. **BPI = 3** -- For manual and automated batches -- Transactions are processed and posted at the end of the day. Colleges continually enter transactions throughout the day without the need to manually release transactions. The Daily Batch Processing job will automatically release the batches, set the BATCH RELEASE field to "Y", and process the transactions IF the batches are in balance. Typically, most of the batches will be processed in this manner.

The posting process is a two batch job process:

Posting Phase I - creates a batch header for financial transactions, validates transactions against the Chart of Account tables, and updates the transactions to the account detail file.

Posting Phase II - summarizes all transactions to the account summary file and updates selective transactions to the budget, accounts receivable and financial aid expenditure files and subsidiary ledgers.

Account Summary File - After transactions have been added to the account detail file during Posting Phase I, they are updated to the account summary file. If the account structure does not exist a new summary record is created. For existing account structures, the fiscal month, fiscal-to-date amount, and biennium-to-date amount are updated.

Budget - The Budget Posting Routine creates a cross reference converting applicable general ledger account structures to the appropriate budget structure.

Accounts Receivable- The Accounts Receivable Posting Routine updates the A/R

database with A/R transactions.

Subsidiary Ledgers - The Subledger Posting Routine adds detail transactions to the various subsidiary files (e.g. encumbrance, credit/debit memo, travel, accounts payable, etc.). A subsidiary ledger can be established for any G/L account. Subsidiary ledgers are defined on the Subledger Code Table.

Financial Aid - The Financial Aid Posting Routine creates an interface that writes transactions to a data file for use by the Financial Aid System.

Cash - FMS provides built-in and optional processes to monitor, balance, and manage cash and investments. All transactions affecting cash are recorded with the transaction codes that debit or credit a "cash in bank" general ledger (account).

Revenue Distribution - This process is an optional process that colleges can use to automatically apportion revenues from an account where it was originally recorded to other accounts or account as specified by the user.

SYSTEM REPORTS

Authorized end users have the ability to schedule batch reports using the CTC provided Production Management System's (PMS) Job Scheduling Module. Ad hoc reports can also be produced by using on-line query tools such as Data Express Plus.

Account Detail Extract - The detail accounting information is retrieved from the G/L database and a reporting file is created. This file is then used by all of the available detail accounting reports (e.g., Detail Revenue Report, Monthly Transaction Register, etc.) It can also be used for ad hoc inquiry and/or reporting. The G/L Detail Report extract contains data for ONLY one month at a time.

Account Summary Extract - Summary accounting information is retrieved from

the G/L database and a reporting file is created. This file is then used by all of the available summary accounting reports. It can also be used for ad hoc inquiry and/or reporting. This file contains fiscal-to-date and biennium-to-date amounts.

The major reports generated by the G/L System, their description, and significance are documented below:

GA1201 Daily Batch Summary Report - Lists, by batch number, summary information for all processed and pending batches. This report has an out of balance column for the cash not yet deposited.

GA1202 Daily Batch List/Pending Batches Report - A detailed list by batch number of financial transactions contained within a batch (processed or pending). Pending batches have not been balanced and released or contain a problem. A pending batch will continually appear on this report until it is deleted or released for posting. These batches need to be reviewed by the originating department(s), corrected, and posted in the system so the G/L is correct.

GA1207 The Posting Error File List - Provides a detailed list of transactions by batch numbers that have fatal edits or posting errors. These errors are detected during Phase II of the posting process. A transaction will continue to appear on this Error File List until it has been corrected.

GA1209 G/L Accounting Transactions - Gives a record count of total records read from interfacing systems and the number of records posted or bypassed.

GA1212 G/L Transaction Cleanup Report - Lists all transactions remaining in the G/L Transaction File at the end of the day or after a system failure. Any transactions on this report should be reviewed to determine if they have been posted or if they need to be re-entered for reprocessing.

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GA1911 FMS/FA Expenditures File Transmittal - Provides a record count for the number of financial aid expenditure records processed and written to the Financial Aid Expenditure File.

Other reports are produced by the G/L posting process for different FMS modules. They are:

BA1208 - Unbudgeted Expenditure/Revenue Report
BM3105 - Pending Payment Report - Lists out of balance invoices, pending invoices, and current unpaid invoices.
BM3106 - AP Transaction Load Error Report
BM3110 - Pending Cost Transfer List
BM3108 - Out of Balance Handwritten Checks
BM3109 - Handwritten Checks and Cancellations
MM2200 - Pending Encumbrance List

Monthly Reports

GA Account Detail/Account Summary Discrepancies Report - Lists all transactions that have a discrepancy existing between the account detail file and the account summary files. Differences occur when there has been a problem posting transactions or if there has been a system failure.

GA Account Summary Purge Report - Lists all account structures that have been removed from the account summary file. Displayed transactions must be zero for current month, fiscal-to-date and biennium-to-date.

GA1330 Monthly Transaction Register Report - Lists all transactions in detail that have been processed for a month.

GA1331 The General Ledger Report - Provides monthly and year to date

balances for each G/L account.

GA1332 The Fund Ledger Report - Provides monthly and year to date balances for each G/L account BY FUND.

GA1333 The Monthly Reconciliation of Cash Ledgers Report - can be used by the colleges to perform the monthly reconciliation of the cash control general ledgers. **This report identifies any discrepancies and lists them by batch date.** Any differences noted would have to be corrected using the General Accounting Screens for manual entries.

GA1334 The Balance Sheet Report - Provides year-to-date or month-to-date G/L balances.

GA1335 The Program/Organization Trial Balance - Displays year-to-date G/L balance by fund, and program index/organization index.

GA2103 The Detail Revenue Report - Provides a detailed list of all revenue transactions processed for a month by program index/organization index and appropriation index. The displayed revenue ledgers are defined on the G/L Report Group Table (GA1099).

GA2104 Summary of Receipts, Transfers and Fund Balances Reports - Provides month-to-date, year-to-date, and biennium-to-date summary accounting activity by receipts, transfers, and fund balances. The displayed G/L groups are defined on the G/L Report Group Table (GA1099).

GA2108 Revenue Summary Report - Provides a month-to-date, year-to-date, and biennium-to-date summary of revenue activity by program index/organization index and appropriation index.

GA2109 Revenue Subledger Report - Provides a summary of all transactions

contained with the revenue subsidiary ledger. This report displays data by year/session and is sorted within fund by fee code, source of revenue, and district.

GA3230 Monthly Operations Expenditure Report - Lists payee, beginning encumbrance balances, current month encumbrance, and/or liquidation transactions, ending encumbrance balances, and current month expenditures by program index/organization index.

GA3231 Vendor Payment Advance Reimbursement Report - Lists vendor payment advance activity for a month by appropriation index, program index, organization index, sub object, and sub-object.

On Request (Demand) Reports

GA1337 Encumbrance Subledger Report - Provides a detailed list of all transactions contained within a subledger.

GA1338 G/L Detail Report - Provides a beginning balance, detail monthly accounting activity, and an ending balance by general ledger account.

GA1341 Investment Report - Provides a summary of investment activity by fund. The investment ledgers are defined on the G/L Report Group Table (GA1099).

GA1342 Cash and Investment Summary - Provides a summary of cash and investment activity by fund and/or appropriation index. The cash and investment ledgers are defined on the G/L Report Group Table (GA1099).

GA1343 Cash and Investment Detail Report - Provides a detailed list of cash and investment transactions by fund. The cash and investment ledgers are defined on the G/L Report Group Table (GA1099).

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GA2101 Receipts Report - Provides a detailed list of all receipts processed for a month by transaction description. The receipt ledgers that are selected for reporting are defined on the G/L Report Group Table (GA1099).

GA2102 The Revenue Distribution Table - Displays the contents of the Revenue Distribution Table which identifies the original revenue account, the distribution accounts, and the distribution percentages.

Annual Reports

GA1404 The Preclosing Balances and Closing Entries Report - Lists by fund, the general ledger account, the program index/organization index, the preclosing amount, the closing entry amount (if any), and the year-end balance.

GA1407 The Encumbrance Forward Report - Lists encumbrances brought forward into the new fiscal year by the closing/opening process. The report is sorted by appropriation index and program index/organization index.

GA1408x Annual Operations Report - Provides a summary of expenditures for a fiscal year by program index/organization index and object. Three versions of this report are available. They are:

GA1408A - summarizes expenditures by program index and organization index.
GA1408B - summarizes expenditures by program index.
GA1408C - summarized expenditures by object.

GA1409A Annual Financial Statement - G/L Trial Balance - Provides opening, year-to-date, and year ending G/L balances by fund. Four versions of this report are available. They are:

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GA1409A - General ledger Trial Balance
GA1409B - Expenditures
GA1409C - Revenues
GA1409D - Due To/From

GA1413 The Opening Entry Cross Reference Report - Provides a detailed list of the accounts posted to the G/L file for a new fiscal year through the closing/opening process. This report also displays the account as it existed in the previous year providing a cross reference (before and after images).

SYSTEM STRENGTHS

The following system controls were identified and tested at CTC. They have been summarized in the Control Risk Assessment Worksheet. Auditors should determine if these controls have been properly established at the colleges.

ACCESS

Access to the G/L system is controlled at two levels. These two levels of security can be used by the colleges to ensure employee access capabilities are comparable to job functions.At the system level, Security 3000 gives initial access to the mini-computer and the applications. For each application, Application Security determines what screen or process a user may access and the user access level. For each screen, a user may be assigned one of the following levels:

0 Inquiry Only
1 Change and Inquire
2 Add, change, and inquire
3 Add, change, delete, and inquire
4 CTC Staff (Add, change, delete, and inquire)

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An Informational Summary has been written to review access security. This review should be completed before starting the G/L review of the internal controls to determine the reliability of internal controls over access security.

ON-LINE DATA EDIT CHECKS AND VALIDATIONS

Transactions are edited as they are entered, either directly into the G/L module or into other modules or such as Accounts Payable, Accounts Receivable, etc. Transactions with fatal errors are rejected immediately, and no further processing occurs unless the error is corrected.

BATCH CONTROLS

For Post Indicator of 1 (manual), a batch header is created for each batch of transactions and is used to maintain transaction counts, batch totals, and batch status. The batch identifier and batch date are entered by the user. The sub-batch number is assigned by the system.

BATCH EDITING AND CHART OF ACCOUNT VALIDATION

Transactions entered on-line are immediately edited against data existing in the account summary. All transactions, whether entered on-line or through a batch process, are re-edited during the FMS evening production job. If a transaction fails an edit prior to posting, it will be removed from its original batch and put in an alpha batch. The Batch Identifier and Batch Date will remain the same as the original batch, but the Sub-batch number will be assigned an alpha suffix, e.g. A1 instead of 01. Alpha batches require manual balancing and release before they are posted.

If a batch has an invalid Batch Identifier, then the Batch Identifier will be changed

to an 05. The batch will be placed on hold and show up on the Pending Batch Reports.

If a batch has an invalid date, then the current date will be assigned. If the batch post period is invalid, then the current month will be assigned. In both cases, the transactions will be accepted, but the daily posting reports will indicate that there were serious errors with these batches. At most colleges, the batches are accepted, but placed in a pending status and must be manually released before they are posted.

SUPPORTING DETAIL

All accepted financial transactions are input to the account detail file for a detailed audit trail.

SUBSIDIARY LEDGERS

A subledger posting routine adds the detail transactions to various subsidiary files. Subsidiary ledgers are established by the colleges and can be established for any general ledger account. Subledger codes are defined on the Subledger Code Table (GA1078).

DAILY STATUS AND CONTROL REPORTS

The Daily Batch List provides a detailed list of financial transaction contained within a processed or pending batch, by batch number. A pending batch will continually appear on this report until it is deleted or released for posting.

The Posting Error File List provides a detailed list of transactions, by batch numbers, that have fatal edits or posting errors. A batch will continue to appear

on this Error File List until it has been corrected.

G/L Transaction Cleanup Report lists all transactions remaining in the G/L Transaction File at the end of the day or after a system failure. Any transactions on this report should be reviewed to determine if they have been posted or if they need to be re-entered for reprocessing.

MONTHLY CONTROL REPORTS

Account Detail/Account Summary Discrepancies Report - Lists all transactions that have a discrepancy existing between the account detail file and the account summary files. Differences occur when there has been a problem posting transactions or if there has been a system failure.

The Monthly Reconciliation of Cash Ledgers Report - Should be used by the colleges to perform the monthly reconciliation of the cash control general ledgers. **This report identifies any discrepancies and lists them by batch date.** Any differences noted would have to be corrected using the General Accounting Screens for manual entries.

SYSTEM CONCERNS

The following are G/L System audit concerns:

1. There is no audit trail for changes made to most key control tables. (The exception being the FMS Chart of Accounts Table, where a before and image is captured.) Many of the data input edits and processing controls result from being established in control tables. Without an audit trail, the entity or an auditor cannot determine any prior edits or controls, who changed existing edits and controls, or when an edit was deleted.

2. Application Security cannot be relied upon due to numerous control weaknesses:

   - Application passwords for users are on a file accessible by a college's system and security managers and by CTC programmers and user consultants.
   - Passwords do not have to be changed periodically and cannot be changed by the user.
   - Security violations are not captured for review.
   - No audit trail exists for changes in access capabilities.

3. The Message Code Table contains system and fatal errors that can be changed by end users. A user, if given update access to the Message Code Table, can bypass or override system edit checks and controls by changing the error severity level.

AUDIT CONCERNS

The concerns for each user agency are identified below and are addressed in the suggested audit program:

1. The security manager may assign an access level of 4 or a user type of 3 to any user of the system. This level allows the user to change configuration tables. The colleges should restrict this access to the system managers.

2. Access to the G/L System is controlled through the use of menus and screens. The colleges should review access levels and determine if comparable with job functions.

3. The major editing is performed by control tables. An employee can cause a material error if changes to the these tables are not controlled.

GENERAL LEDGER SUB-SYSTEM
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The college should determine who has update access to control tables and confirm this level access is necessary.

4. The G/L module does not capture the user who entered a transaction resulting in an incomplete audit trail on the system. The colleges should be keeping a manual audit trail as to who entered transactions.

5. Manual batch totals do not have to be entered until after the detail transactions are entered. Colleges should be ensuring that the batch total is calculated before data entry begins.

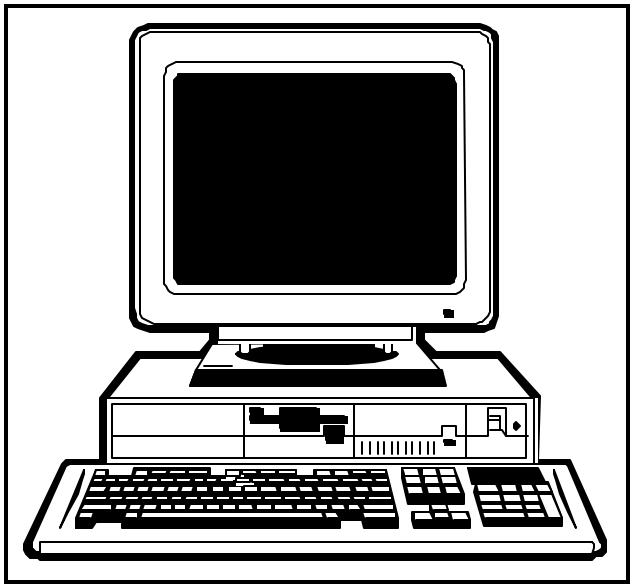
4. Based on the Batch Posting Indicator (BPI), batches can be put on hold after transactions are entered and must be manually balanced and released (BPI = 1); they can be immediately processed after entry of transactions (BPI = 2); or they can be processed at the end of day (BPI = 3). Auditors should ensure batch ID's have been established with the appropriate BPI by reviewing the Batch Indicator Table.

STATE OF WASHINGTON

OFFICE OF STATE AUDITOR

INFORMATIONAL SUMMARY
FRS FIXED ASSETS SYSTEM

VENDOR
INFORMATION ASSOCIATES. INC.



Prepared by Team HE
March 1993

FRS FIXED ASSETS SYSTEM
INFORMATIONAL SUMMARY

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FRS FIXED ASSETS SYSTEM
INFORMATIONAL SUMMARY

Introduction and Overview

This document will provide a brief summary of the design of the Fixed Assets System (FAS) module of the Financial Records System (FRS) and should be used in Application Control Reviews of this system.

The FRS is a packaged program developed and sold by Information Associates, Inc. of Rochester, New York. FRS is a member of the Series Z line of applications software. FAS is a component of the FRS which, in addition to FAS, consists of the following modules: Financial Accounting, Accounts Payable, Purchasing and Budgeting. This version of the software is designed to run on Digital Equipment Corporation's (DEC) VAX family of computers and is written in COBOL.

The primary purpose of the FAS module is to help college and university managers fulfill their responsibility to administer, account for, and preserve their institutions' investment in property, plant and equipment.

The Fixed Assets System is used to record asset information (description, tag number, cost, salvage value, etc.) for the purpose of taking physical inventory and calculating depreciation.

In this state, this package is currently used by the University of Washington, Evergreen State College and Central Washington University.

Control Environment

Application controls addressed here are:

1. **Access controls for user screens** Note that access controls to the system are not addressed here, these are outside the scope of this informational summary.

2. **Data input controls.** Note that input controls as they pertain to interfaces with other modules or systems are not addressed here, these are outside the scope of this informational summary.

3. **Processing controls.**

4. **Output controls**. Note that output controls as they pertain to interfaces with other modules or systems are not addressed here, these are outside the scope of this informational summary.

FRS FIXED ASSETS SYSTEM
INFORMATIONAL SUMMARY

Factforms

The purpose of the factforms (examples in appendix A) is to provide a systematic way of documenting the application. It is an easy alternative to a narrative description and has many advantages. The format of the forms helps to minimize omissions and allows quick and easy updates. The examiner links the various forms according to common elements. Using this process, the auditor can identify critical inter-relationships between functions such as a lack of separation of duties. The forms may be altered to meet the specific needs of the individual client or examiner.

Form #1 gives **general information** about the system and at the same time identifies the key individuals and their functions.

Form #2 identifies the **transactions** which are performed by the application. This is a key form because it is linked to the personnel, key edits and critical data elements forms. It also contains important statistical data which is useful when assessing risk.

Form #3 identifies the **personnel**. This is a more detailed version of form #1 and may not be necessary for small entities. It may be used together with, or instead of, an organization chart.

Form #4 identifies the system **edits**, includes a description of each edit and identifies the strength of each edit.

Form #5 identifies the **files** which are used by the application.

Form #6 identifies the **output** and describes the primary function of each of the reports. Reports TBM010, TBM050 and TBM100 can be very useful to examiners.

Form #7 identifies the **critical data elements** and links these to the files, edits, transactions and output. Critical data elements are values which must be present before an asset can be approved. The system will not capitalize and feed to accounting any asset not having an approved status.

Form #8 identifies the **criteria for depreciation**. It includes a description of the valid values.

Form #9 identifies the fields containing the **depreciation calculation elements** and

includes a description of each.

Reports

TBM010 - The asset snapshot
This report provides a complete picture of each of the selected assets. The snapshot includes all data pertaining to a single asset, the entire content of an asset file record, presented on a single page. A sample of this report is included in appendix B.

TBM050 - The transaction history by asset
This is used to report asset activity over time and is especially important when tracking data changes. A sample of this report is included in appendix B. Above the transaction history detail, the report identifies the asset under consideration and lists some basic attributes such as custodian, location, accounting and depreciation data. Some columns on the report are applicable to all transaction types:

> The **Transaction Date**, **Type** and optional **Description** identify each transaction. The **Ref** column may contain a reference, such as a related document identifier.
>
> The **FA Batch Ref** and **Date** identify a batch created by the Accounting Feed (TBD020). This column applies only to transactions that generate data for Accounting. **The FX Batch Ref** and **Date** identify the batch or on-line session in which the transaction entered the system.

The following are descriptions of codes which can appear in the column titled Transaction Type.

> An **APP** contains the original **Cost** and **Salvage Value** that were in place when the asset was approved.
>
> A **PYD** has an entry under **Accumulated Depreciation**, representing the amount being recorded.
>
> A **CHG** may show the **Salvage Value** if the transaction modifies that estimate. If the transaction modifies method or account data, amount fields are blank.
>
> A **CST** contains a **Cost** entry representing an adjustment to the cost of the asset. A decrease is represented by a negative value.
>
> A **WDN** contains an amount under **Accumulated Depreciation** representing the

amount of adjustment.

A **DIS** shows Cost, Accumulated Depreciation and Salvage Value as blanks since the application retains the values held in these fields at the time of disposal.

A **DEP** has an entry under Accumulated Depreciation representing an annual depreciation increment.

A **TRF** indicates the transfer element which has been changed. This is for transactions that do not affect dollar fields.

TBM100 - The batch / table list

This report provides a summary of batches and on-line sessions that have been processed, prints the contents of system tables and lists control record settings. A sample of this report is included in appendix B.

The **batch list** gives information from all batch header records in the batch file (TBFILE). There is a record for each batch processed by the file maintenance program (TBD010), each on-line session, and each run of the purchasing and A/P extract feeds (TBD060 and TBD065).

The **table and system control listings** represent the contents of the TTFILE.

The **class table** stores class-related attribute values, which are applied as defaults when a class is assigned to a pending asset, and account controls used by the system to build debit and credit accounts for the accounting feed.

The **capitalization rules** are the selection criteria for the purchasing and accounts payable extract process. The extract programs refer to these rules to select invoice or voucher items that should be carried as fixed assets.

The **acquisition / disposal methods table** is the source of valid values for the acquisition method and disposal method on the asset record. It stores fund addition and fund deduction account controls used to feed cost offsets to accounting for approvals and disposals.

The **inflation codes table** is the source of valid values for the inflation code on the asset record. It stores inflation factors used by the replacement cost projection program to

update the replacement cost of an asset.

The **depreciation rules table** is the source of valid values for the depreciation method on the asset record. It stores information that the depreciation calculation program needs to calculate depreciation expense for an asset.

The **system controls settings** are user options that determine the following:

(A) How the accounting feed operates and other accounting feed considerations.
(B) How many assets are examined when a query is processed.
(C) How asset numbers are formatted and how automatic numbers are assigned.
(D) How assets are calculated by the purchasing and accounts payable extract process.
(E) What other FRS files are accessible for validation and other purposes; also whether multi-campus feature is active in the FX system.
(F) The date of the last depreciation calculation, and the number of months included.
(G) The system abort status.

Depreciation

The package supports the following depreciation methods: straight line, declining balance, sum of the years digits, fixed amount, uncapped fixed rate and manual. Except for the uncapped fixed rate method, the total amount of depreciation cannot exceed the total cost of the asset minus its salvage value. When total depreciation equals total cost, no more depreciation is recorded. When the 'month' option is chosen for first year's depreciation, the system calculates a full month's depreciation in the month of acquisition and in the month of disposal.

For depreciation in the first year of an asset's useful life, the package allows the user to choose anything from no depreciation to a full year's depreciation. If anything less than a full year's depreciation expense is taken in the first year, the asset will be depreciated for one year beyond its indicated remaining useful life. **The examiner should be aware of this and realize the impact it will have on any tests performed on remaining useful life and depreciation expense.**

Note that this package spreads the final year's depreciation out over a period of twelve months. This is done regardless of how many months of useful life actually remain to be depreciated in the final year. **The examiner should be aware of this and realize the impact it will have on any tests performed on the final year's depreciation.**

Our tests have shown that FAS can be relied on to correctly calculate depreciation, based on the useful life, acquisition date, and cost data in the asset records at the time of calculation. However, if any of these variables are changed, a common occurrence at large institutions with decentralized record keeping, the system will change the way it calculates current and future depreciation, using new values for basis amount and basis years. The new basis amount will be computed as the old basis minus accumulated depreciation plus or minus the adjustment to cost data. The remaining useful life will become the new value for basis years plus or minus any adjustments to the date based data. Therefore, in later years, accumulated depreciation can be greater than the basis amount as shown on the system (see Appendix B for an illustration). **The examiner should be aware of this and realize the impact it will have on tests performed on accumulated depreciation.** The history report TBM050 shows all changes made to selected assets. This report is discussed in greater detail in the 'Reports' section. In order to compute the total change to accumulated depreciation, we have found FOCUS very useful.

Appendix A

Appendix B

AFRS/NACUBO CONVERSION CHECKLIST

	YES	NO
BALANCE SHEET		
1. Were the following funds classified as Current Unrestricted Funds? (001,148,149,4xx,5xx,608,609)	____	____
2. Were the following funds classified as Current Restricted Funds? (143,145,846,850)	____	____
3. Were the following funds classified as Loan Funds? (849,860)	____	____
4. Were the following funds classified as Endowment Funds? (601,604,606,607,841,843,859)	____	____
5. Were the following funds classified as Life & Income Annuity Funds? (857)	____	____
6. Were the following funds classified as Unexpended Plant Funds? (01L,049,056,057,059,060,061,062,063,064,065,066,067, 068,147,246,252,265)	____	____
7. Were the following funds classified as Renewal and Replacement Funds? (088)	____	____
8. Were the following funds classified as Retirement of Indebtedness Funds? (347,348,375)	____	____
9. Were the following funds classified as Investment in Plant? (997,999)	____	____
10. Were the following funds classified as Agency Funds? (035,01P,01R,790,840,875)	____	____
11. Were debt retirement reserves reclassified from proprietary funds to Retirement of Indebtedness Funds?	____	____
12. Were Repair and Replacement Reserves reclassified from proprietary funds to Renewal and Replacement Funds?	____	____
13. Were all fixed assets and related liabilities reclassified from proprietary funds to Investment in Plant?	____	____

Statement of Current Fund Revenues, Expenditures and Other Changes

1. Were tuition revenues, staff benefit costs, and student aid expenditrues increased by the amount of fees waived?	____	____
2. Do Current Fund state appropriation revenues equal appropriated expenditures less operating fees deposited in the state treasury?	____	____

	YES	NO
3. Are internal service fund recharges to other departments reclassified from revenues to reduction of expenditures?	____	____
4. Were cost recoveries on grants and contracts with other state agencies reclassified from expenditure reductions to revenue?	____	____
5. Is the difference between Restricted Current Fund revenues and expenditures reclassified to a line item entitled "Excess of restricted receipts over transfers to revenues"?	____	____
6. If goods or services were sold by educational departments to other university departments were the corresponding cost recoveries reclassified from expenditure reduction to revenue?	____	____

Statement of Changes in Fund Balances

1. Are indirect costs charged to grants & contracts reflected as a separate deduction from Restricted Current Funds?	____	____
2. Except for Current Restricted Fund revenues and indirect cost recoveries noted in 1, do reported amounts for Current Funds trace to the Statement of Current Funds Revenues, Expenditures and Other Changes?	____	____
3. Do total Current Restricted Fund revenues and other additions tie to the total of reported indirect cost recoveries, Current Restricted Fund revenues and the excess of restricted receipts over transfers to revenues as disclosed on the Statement of Current Funds Revenues, Expenditures and Other Changes?	____	____
4. Are tuition & fees deposited into fund 860 reclassified as a mandatory transfer from Current Unrestricted Funds instead of as revenue?	____	____

INDEPENDENT AUDITOR'S REPORT

_____ (date)[1/]
The Board of_____[2/]
_____[3/]
_____, Washington

We have audited the balance sheet of _____ (university)[3/] as of June 30, 19__, and the related statements of changes in funds balances and current fund revenues, expenditures and other changes for the year then ended. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the _____[1/] as of June 30, 19__, and the changes in fund balances and the current funds, revenues, expenditures, and other changes for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The _____[4/] is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Sincerely,

Brian Sonntag
State Auditor

Instructions to the Examiners

Standard report formats should be used to the greatest practical extent. The examiner should begin to draft the report using a copy of the standard format. Inapplicable sections or phrases can be deleted by circling the particular item using a red pen. Sections or phrases can be added as needed.

1/ The date of the letter should be the date field work was completed on the financial portion of the audit which supports this opinion.

2/ This blank is intended for the board which has executive responsibilities. Board members are either called Regents or Trustees.

3/ University Name

4/ Use this paragraph only when there are supplemental schedules and any other information following or inserted between the basic financial statements and auditor's report.

GAAP FOR PUBLIC COLLEGES & UNIVERSITIES

Since the creation of GASB there has been many tempers flaring and debates ongoing regarding jurisdiction over colleges and universities. This jurisdictional dispute was put to rest in November, 1989 when the Financial Accounting Foundation (FAF) reaffirmed its earlier position that public colleges and universities would fall under GASB and private institutions would fall under FASB. As a result, public colleges & universities are currently subject to the following accounting standards depending upon which reporting model is used:

<u>Audit Guide Model</u>

1. 1973 AICPA Industry Audit Guide "Audits of Colleges and Universities" as modified by AICPA Statement of Position 74-8, "Financial Accounting and Reporting by Colleges and Universities".

2. FASB pronouncements issued through November 30, 1989.

3. GASB pronouncements.

<u>Governmental Model</u>

1. GASB pronouncements.

This position was formally recognized and affirmed through the issuance of GASB 15. Colleges and universities remain concerned about the possibility that their industry may be split between two different sets of accounting standards. NACUBO, however, is providing funding to the Financial Accounting Foundation (FAF) and lobbying to insure that uniform accounting standards are applied to colleges & universities. GASB is also charged in its mission statement with the following responsibility:

> In setting standards, GASB should consider the applicability of such standards to the separately issued general-purpose financial statements of governmentally owned special entities. GASB should specifically evaluate similarities of special entities and of their activities and transactions in both the public and private sector, and the need, in certain circumstances, for comparability with the private sector.

To maintain consistency in reporting of depreciation in college and university financial statements, the NACUBO Accounting Principles Committee has recommended to their board that CUBA Part V be amended to recommend reporting of depreciation for all institutions both public and private.
All of our colleges & universities use the audit guide model. They are prohibited from adopting any FASB standard that conflicts with the audit guide or GASB standards. For example, they may implement FASB 93 since the audit guide leaves recognition of depreciation as optional, but they may not implement the existing FASB exposure draft on contributions since many of the standards that draft contains deviate from the audit guide. GASB has its own plans to provide guidance on the contributions issue as well as issues regarding reporting entity, display, and measurement focus and basis of accounting for colleges and universities.

When using the audit guide model the primary impact of GASB standards on public college and university financial statements is one of disclosure.

GASB has established a task force on college and university financial reporting. The new GASB task force will undertake a determination of the measurement focus and basis of accounting for colleges and universities. Institutions currently incorporate aspects of both the Proprietary and Governmental Fund type activities. Institutions therefore, do not fit neatly into either category. Based on modifications adopted in GASBS11, there may be opportunities to reconcile the historic college and university fund accounting

model with a new GASB governmental accounting model.

One of the most important task force projects will be the financial reporting model being addressed by both the FASB and the GASB. Another project deals with how governmental reports will include colleges and university affiliated organizations, i.e., fund raising foundations.

Fraud Checklist

Fraud Notifications:	**Done By**	**Date**
Suspected Fraud		
Audit Manager	_____	_____
Fraud Coordinator	_____	_____
Detected Fraud		
Entity Manager	_____	_____
Law Enforcement Investigators	_____	_____
Insurance Bonding Company	_____	_____
Prior to Suspect Interview		
Personnel Office or Civil Service Representative	_____	_____
Union Representative	_____	_____
Legal Counsel	_____	_____
Agency Director or member of Governing Body	_____	_____

Include in Audit Workpapers:		
Police Report filed by entity	_____	_____
Notification from entity to Insurance Bonding Co	_____	_____

Correspondence With Fraud Coordinator:		
Copies of articles/coverage in local papers	_____	_____
Send copy of draft report (@same time sent to AD)	_____	_____
List fraud coordinator on report distribution	_____	_____
Required reports:		
Initial Fraud Notification Letter	_____	_____
Fraud Audit Status Letter	_____	_____
Fraud Audit Closure Letter	_____	_____

BATES TECHNICAL COLLEGE

District 28
1101 South Yakima Avenue
Tacoma 98405
206-596-1500
FAX 206-596-1663
TDD 206-596-1698

Chairman, Board of Trustees — Theresa Ceccarelli, 206-759-6698 (Res)
Member, Board of Trustees — Roland Dewhurst, 206-472-4476 (Bus)
Carl R. Brown, 206-475-9094 (Res)
Robert Hunt, 206-858-7816 (Res)
Jack Skanes, 206-845-7159 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	William P. Mohler	President	596-1610 / 596-1663
President's Secretary/Admin Assistant	Pearlita McColley	President's Secretary	596-1597 / 596-1663
Vice President/Asst to President	Jon Thorpe	Vice President, Assistant to President	596-1619 / 596-1663
Vice President, Voc Ed Instruction	Cliff Buckner	Vice President, Vocational Ed Instruction	596-1575 / 596-1663
Chief Student Services Officer	Alberta May-Koehler	Vice President, Student Services	596-1532 / 596-1663
Vocational Dir, or Associate Dean	Carmen Croppi	Vocational Directors/ Associate Deans	596-1544 / 596-1663
	David Dailey		596-1577 / 596-1663
	Dennis Flippin		596-1588 / 596-1663
	Kris Manning		596-1575 / 596-1663
	William Olfert		596-1626 / 596-1643
	Jacquelyn Stenger		596-1761 / 596-1768
	Jacquie Banks	Intern	596-1576 / 596-1663
Academic, Associate Dean	Cliff Buckner	Vice President, Vocational Ed Instruction	596-1575 / 596-1703
Admissions Officer	Alberta May-Koehler	Vice President, Student Services	596-1532 / 596-1629
Affirmative Action Officer	Sally Cofchin	Affirmative Action Officer	596-1599 / 596-1663
Assessment Liaison/Coordinator	William Olfert	Assessment Liaison/Coordinator	596-1626 / 596-1643
Associated Student Body President	Ellen Earl	Associated Student Body President	596-1641 / 596-1698
Basic Skills Director	Carmen Croppi	Basic Skills Director	596-1544 / 596-1663
Chief Business Officer	Ron Lively	Vice President, Business & Finance	596-1593 / 596-1663
Continuing Education Director	Fred Wessman	Dir, Business & Management Training	596-1765 / 596-1775
Counseling Director	Alberta May-Koehler	Vice President, Student Services	596-1532 / 596-1629
Development Director	Mel Jackson	Dir, Public Affairs & Communications	596-1539 / 596-1623
FACTC Representative	Joe Rosendahl	FACTC Representative	596-1749 / 596-1643
Faculty Association President	Joe Rosendahl	Faculty Association President	596-1749 / 596-1643
Financial Aid Officer	Susan Neese	Financial Aid Officer	596-1530 / 596-1629
Library Director	Debbie Crumb	Library Director	596-1609 / 596-1663
Meeting Reservations Coordinator	Patty Cooley	Reservations Coordinator, Downtown	596-1573 / 596-1643
	Cindy Fulwider	Reservations Coordinator, South Campus	596-1738 / 596-1746
Multicultural Affairs Director	Alberta May-Koehler	Vice President, Student Services	596-1532 / 596-1629
Personnel Director	Sally Cofchin	Personnel Director	596-1599 / 596-1663
Public Information Director	Franclyn Heinecke	Coordinator, Public Affairs & Marketing	596-1607 / 596-1623
Registrar	Eileen Webber	Registrar	596-1532 / 596-1629
Running Start Coordinator	Carmen Croppi	Running Start Coordinator	596-1544 / 596-1643
Student Activities Director	Lee Shriver	Student Activities Director	596-1657 / 596-1663

Tech Prep Coordinator	Ray Marostica	Tech Prep Coordinator	596-1574 / 596-1663
Veterans Coordinator	Judy Larson	Veterans Coordinator	596-1596 / 596-1629
Women's Program Coordinator			
Workforce Training Coordinator	Jacquie Banks	Workforce Training Coordinator	596-1576 / 596-1643

BELLINGHAM TECHNICAL COLLEGE

District 25
3028 Lindbergh Avenue
Bellingham 98225
360-738-0221
FAX 360-676-2798

Chairman, Board of Trustees	F. Murray "Red" Haskell, 360-734-1200 (Bus)
Member, Board of Trustees	Arthur Runestrand, 360-733-5298 (Res)
	Mary Nichols, 360-676-3290 (Bus)
	Melanie Prinsen, 360-676-9107 (Bus)
	James Freeman, 360-734-7900 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Desmond P. McArdle	President	738-3105, x 333 / 676-2798
President's Secretary/Admin Assistant	Jody McBee	Administrative Assistant	738-3105, x 334 / 676-2798
Vice President/Asst to President	Dr. Nancy Maxwell	Vice President	738-3105, x 331 / 676-2798
Vice President, Voc Ed Instruction			
Chief Student Services Officer	Joann Linville	Dean, Student Development Svcs	738-3105, x 440 / 676-2798
Vocational Dir, or Associate Dean	Joann Linville Patricia McKeown Bill Roberts	Dean, Student Development Svcs Dean, Business, Health, Cont Ed Dean, Technology & Trades	738-3105, x 440 / 676-2798 738-3105, x 323 / 676-2798 738-3105 x 324 / 676-2798
Academic, Associate Dean			
Admissions Officer	Joann Linville	Dean, Student Development Svcs	738-3105, x 440 / 676-2798
Affirmative Action Officer	Bernice Vonnegut	Human Resources Director	738-3105, x 306 / 676-2798
Assessment Liaison/Coordinator	Dr. Nancy Maxwell	Vice President	738-3105, x 331 / 676-2798
Associated Student Body President	Casey Ferry	Assoc Student Body President	738-0221 (info) / 676-2798
Basic Skills Director	Rosalind Spitzer	Instructor	738-3105, x 422 / 676-2798
Chief Business Officer	Debra Jones	Controller	738-3105, x 313 / 676-2798
Continuing Education Director	Patricia McKeown	Dean, Business, Health, Continuing Education	738-3105, x 323 / 676-2798
Counseling Director	Joann Linville	Dean, Student Development Svcs	738-3105, x 440 / 676-2798
Development Director			
FACTC Representative	Irene Taylor	Instructor	738-3105, x 433 / 676-2798
Faculty Association President	Don Florence	Instructor	738-3105, x 409 / 676-2798
Financial Aid Officer	Carol Stanmore	Financial Aid Manager	738-3105, x 320 / 676-2798
Library Director			
Meeting Reservations Coordinator			

Multicultural Affairs Director	Jane Lowe-Webster	Special Populations Counselor	738-3105, x 441 / 676-2798
Personnel Director	Bernice Vonnegut	Human Resources Director	738-3105, x 306 / 676-2798
Public Information Director	Jody McBee	Public Information Coordinator	738-3105, x 334 / 676-2798
Registrar	Joan Kammerzell	Registration Manager	738-3105, x 436 / 676-2798
Running Start Coordinator	John Lenington	Vocational Counselor	738-3105, x 439 / 676-2798
Student Activities Director	Susan Kerrick-Degnan	Vocational Counselor	738-3105, x 438 / 676-2798
Tech Prep Coordinator	Bill Roberts	Dean, Technology & Trades	738-3105, x 324 / 676-2798
Veterans Coordinator	John Lenington	Vocational Counselor	738-3105, x 439 / 676-2798
Women's Program Coordinator	Jane Lowe-Webster	Special Populations Counselor	738-3105, x 441 / 676-2798
Workforce Training Coordinator	Dr. Nancy Maxwell	Vice President	738-3105, x 331 / 676-2798

BIG BEND COMMUNITY COLLEGE

District 18
7662 Chanute Street
Moses Lake 98837-3299
509-762-5351
FAX 509-762-6329
TDD 509-762-6335

Chairman, Board of Trustees — Pat Schrom, 509-346-2244 (Res)
Member, Board of Trustees — Bonnie Polhamus, 509-765-5606 (Bus)
Harry Yamamoto, 509-349-2435 (Res)
Paul Hirai, 509-765-7924 (Res)
Felix Ramon, 509-762-5973 (Res)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Eugene Schermer	Interim President	762-6290 / 762-6329
President's Secretary/Admin Assistant	Joy Ricks	Executive Secretary	762-6290 / 762-6329
Vice President/Assistant to President	Kenneth W. Turner	Vice President, Administrative Services	762-6202 / 762-6329
Chief Instruction Officer	Dr. Joan Lucas	Dean, Education Services	762-6240 / 762-6329
Chief Student Services Officer	Dr. Mike Lang	Dean, Student Services	762-6230 / 762-6329
Vocational Director	Mike Kelly	Asst Dean, Vocational/Technical Services	762-6242 / 762-6329
Academic, Associate Dean			
Admissions Officer	Candy Lacher	Director of Admissions/Registrar	762-6228 / 762-6329
Affirmative Action Officer	Holly Moos	Director of Human Resources	762-6203 / 762-6329
Assessment Liaison/Coordinator	Ramon Burton	Assessment Coordinator	762-6331 / 762-6329
Associated Student Body President	Todd Nealey	Associated Student Body President	762-6234 / 762-6329
Basic Skills Director	Valerie Wade	Adult Basic Education Coordinator	762-6311 / 762-6329
Chief Business Officer	Kenneth W. Turner	Vice President, Administrative Services	762-6202 / 762-6329
Continuing Education Director			
Counseling Director	Mike Lang	Dean, Student Services	762-6230 / 762-6329
Development Director	Rebecca Powers	Development Director	762-6288 / 762-6329
FACTC Representative	Max Heinzmann	Counselor	762-6222 / 762-6329
Faculty Association President	Cynthia Calbick	Faculty Association President	762-6257 / 762-6329
Financial Aid Officer	Keith Martin	Director of Financial Aid	762-6218 / 762-6329
Library Director	Bobbie Cook	Director of Library Services	762-6246 / 762-6329
Meeting Reservations Coordinator	Mary Link	Student Activities Program Assistant	762-6232 / 762-6329

Multicultural Affairs Director	Alice Shaw	Counselor	762-6224 / 762-6329
Personnel Director	Holly Moos	Director of Human Resources	762-6203 / 762-6329
Public Information Director	Doug Sly	Public Information Officer	762-6209 / 762-6329
Registrar	Candy Lacher	Director of Admissions/Registrar	762-6228 / 762-6329
Running Start Coordinator	Roger Glaese	Counselor	762-6221 / 762-6329
Student Activities Director	Dan Fortier	Coordinator, Student Activities	762-6233 / 762-6329
Tech Prep Coordinator	Jenny Crow	Tech Prep Coordinator	762-6284 / 762-6329
Veterans Coordinator	Keith Martin	Director of Financial Aid	762-6218 / 762-6329
Women's Program Coordinator	Alice Shaw	Counselor	762-6224 / 762-6329
Workforce Training Coordinator	Tom Sear	Workforce Training Coordinator	762-6342 / 762-6329

CASCADIA COMMUNITY COLLEGE

District 30
c/o Northshore Center
22002 - 26th Avenue SE
Bothell, WA 98021
206-487-6779
FAX 206-485-7326

Chairman, Board of Trustees	Dianne Campbell, 206-453-9800 (Bus)
Member, Board of Trustees	Gloria Mitchell, 206-455-6287 (Bus)
	Dennis Stefani, 206-778-0907 (Bus)
	Roger Yockey, 206-763-1105 (Bus)
	Robert Tjossen, 206-822-9281 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	David P. Habura	President	487-6779 / 485-7326

Cascadia Community College was created by the 1994 Legislature and will begin enrolling students in the late 1990s.

CENTRALIA COLLEGE

District 12
600 West Locust Street
Centralia 98531
360-736-9391
FAX 360-753-3404
TDD –3
60-736-9391, ext 482

Chairman, Board of Trustees	Deanna Cook, 360-748-2150 (Bus)
Member, Board of Trustees	Arland Lyons, 360-274-6132 (Bus)
	James Sherrill, 360-753-4801 (Bus)
	Kathy Simonis, 360-496-5289 (Res)
	Joe Enbody, 360-736-8269 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Henry P. Kirk	President	736-9391, x 200 / 753-3404
President's Secretary/Admin Assistant	Flossie Heymann	President's Secretary	736-9391, x 231 / 753-3404
Vice President/Asst to President			
Chief Instruction Officer	Dr. Margaret M. Skold Lucretia Folks	Dean of Instruction Director, Educational Talent Search	736-9391, x 245 / 753-3404 736-9391, x 360 / 753-3404
Chief Student Services Officer	Blaine Nisson	Dean of Students	736-9391, x 220 / 753-3404
Vocational Director	Dave LaLond	Chair, Technology Division	736-9391, x 282 / 753-3404
Academic, Associate Dean			
Admissions Officer	Neena Stoskopf	Director, Admissions & Records	736-9391, x 221 / 753-3404
Affirmative Action Officer	Mary Eldridge	Personnel Director	736-9391, x 285 / 753-3404
Assessment Liaison/Coordinator	Don Foran	Faculty	736-9391, x 276 / 753-3404
Associated Student Body President	Stefan Samuelson	Associated Student Body President	736-9391, x 364 / 753-3404
Basic Skills Director	Nancy Warnstadt	Chair, Learning Resources	736-9391, x 295 / 753-3404
Chief Business Officer	Steve Ward	Dean of Administration	736-9391, x 232 / 753-3404
Continuing Education Director	Durelle Sullivan	Coordinator of Continuing Education	736-9391, x 378 / 753-3404
Counseling Director	Paul Mitchell	Career/Counseling Coordinator	736-9391, x 265 / 753-3404
Development Director	Dean Hickson Kathleen Thornton	Director of College Development Executive Director of Foundation	736-9391, x 401 / 753-3404 736-9391, x 293 / 753-3404
FACTC Representative	John Martens	Faculty	736-9391, x 411 / 753-3404
Faculty Association President	Laura Siebuhr	Faculty	736-9391, x 258 / 753-3404

Financial Aid Officer	Maureen Kent	Director, Fin. Aid/Student Job Ctr	736-9391, x 313 / 753-3404
Library Director	Phil Meany	Library Director	736-9391, x 304 / 753-3404
Meeting Reservations Coordinator			
Multicultural Affairs Director	Randy Johnson	Faculty	736-9391, x 468 / 753-3404
Personnel Director	Mary Eldridge	Personnel Director	736-9391, x 285 / 753-3404
Public Information Director	Don Frey	Public Information Director	736-9391, x 268 / 753-3404
Registrar	Neena Stoskopf	Director, Admissions & Records	736-9391, x 221 / 753-3404
Running Start Coordinator	Candy Layman	Running Start Coordinator	736-9391, x 362 / 753-3404
Student Activities Director	Shelley Bannish	Director, Student Programs	736-9391, x 224 / 753-3404
Tech Prep Coordinator	Maurene Stubbins	Tech Prep Coordinator	736-9391, x 404 / 753-3404
Veterans Coordinator	Chris Jones	Veterans Coordinator	736-9391, x 228 / 753-3404
Women's Program Coordinator			
Workforce Training Coordinator	Bev Gestrine	Director of Assessment	736-9391, x 351 / 753-3404

CLARK COLLEGE

District 14
1800 East McLoughlin
Vancouver 98663
360-694-6521
FAX 360-690-7149
TDD 360-699-0260

Chairman, Board of Trustees — Sally Schaefer, 360-694-6350 (Res)
Member, Board of Trustees — Victor Clausen, 509-395-2243 (Res)
Holly Echo-Hawk Middleton, 360-695-1325 (Bus)
Charles W. "Bill" Fromhold, 360-254-6583 (Res)
William Morris, 503-248-3532 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Earl P. Johnson	President	699-0494 / 690-7228
President's Secretary/Admin Assistant	Janelle Farley	Executive Assistant to President	699-0101 / 690-7228
Vice President/Asst to President			
Chief Instruction Officer	Dr. Richard D. Fulton	Dean of Faculty	699-0217 / 690-7149
Chief Student Services Officer	Dr. William L. Jesse	Dean of Student Services	699-0102 / 696-6280
Vocational Director	David Duback	Director of Instructional Services	699-0248 / 690-7149
Academic, Associate Dean	Susan J. Wolff	Associate Dean of Instruction	699-0314 / 690-7149
Admissions Officer	Linda Calvert	Director of Admissions	699-0392 / 696-6280
Affirmative Action Officer	Donna Kelly	Asst Dean for AA/EEO & Personnel Services	699-0355 / 737-2070
Assessment Liaison/Coordinator	Candy Bennett	Assessment Liaison & Coordinator of Special Projects	699-0421 / 690-7149
Associated Student Body President	Andrea Young	ASCC President	699-0353 / 696-6280
Basic Skills Director	Dr. Nancy Billingsley	Chair, Education Division	699-0347 / 690-7149
Chief Business Officer	Anthony D. Birch	Dean of Administrative Services	699-0123 / 750-3834
Continuing Education Director			
Counseling Director	Dr. John Gibbons	Director of Guidance Services	699-0274 / 696-6280
Development Director	Elson Strahan	Director of College Advancement	699-0104 / 690-7228
FACTC Representative	Peter Kraus	FACTC Representative	699-0483 / 690-7149
Faculty Association President	Dorothy Nichols	AHE President	699-0176 / 690-7149
Financial Aid Officer	Dr. Beverly Sullivan	Director of Financial Aid	699-0108 / 696-6351
Library Director	Leonoor Ingraham-Swets	Director, Library/Media Services	699-0472 / 696-6333
Meeting Reservations Coordinator	Ardyth Allen	Facilities Coordinator	699-0368 / 696-6280

Multicultural Affairs Director	Jane Bello-Brunson	Director of Student Programs & Multicultural Student Affairs	699-0406 / 696-6280
Personnel Director	Donna Kelly	Asst Dean for AA/EEO & Personnel Services	699-0355 / 737-2070
Public Information Director	Sue Groth	College Information Officer	699-0219 / 690-7228
Registrar	Tana Hasart	Registrar	699-0358 / 737-2008
Running Start Coordinator	Linda Calvert	Director of Admissions	699-0392 / 696-6280
Student Activities Director	Jane Bello-Brunson	Director of Student Programs & Multicultural Student Affairs	699-0406 / 696-6280
Tech Prep Coordinator	Nancy Johnson	Tech Prep/Workforce Training Coord	699-0228 / 690-7149
Veterans Coordinator	Duane Henry	Director, Veterans Affairs, Disabled Services, Sponsored Programs	699-0260 / 696-4671
Women's Program Coordinator	Ardie Sherwood	Director of Women’s Programs	699-0321 / 737-2099
Workforce Training Coordinator	Nancy Johnson	Tech Prep/Workforce Training Coord	699-0228 / 690-7149

CLOVER PARK TECHNICAL COLLEGE

District 29
4500 Steilacoom Boulevard SW
Tacoma 98499-4098
206-589-5800
FAX 206-589-5601
TDD 206-589-5801

Chairman, Board of Trustees	Ted Bolton, 206-752-0132 (Res)
Member, Board of Trustees	Arnold Wright, 206-582-3486 (Res)
	Janet Kovatch, 206-857-8684 (Res)
	Bud Truebenbach, 206-581-1940 (Bus)
	Bill Hamilton, 206-588-0100 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Alson E. Green, Jr.	President	589-5500 / 589-5601
President's Secretary/Admin Assistant	Barbara Rief	Administrative Asst to the President	589-5619 / 589-5601
Vice President/Assistant to President	Cathleen Reid	Vice President, Administrative Services	589-5555 / 589-5601
	Sally Stephens	Administrative Assistant	589-5542 / 589-5601
	Tony Robinson	Vice President, Auxiliary Services	589-5845 / 589-5601
Chief Instruction Officer	Duane A. Lindquist	Vice President, Instruction	589-5659 / 589-5601
Chief Student Services Officer	Laurie Clary	Vice President, Student Services	589-5586 / 589-5601
Vocational Director, or Associate Dean	Duane A. Lindquist	Vice President, Instruction	589-5659 / 589-5601
	Dorothy Ward	Administrative Assistant	589-5843 / 589-5601
	Dave Bacon	Director, Instructional Programs	589-5609 / 589-5601
	Pat Benthien	Director, Instructional Programs	589-5573 / 589-5601
	Sharon Callaham	Director, Instructional Programs	589-5535 / 589-5601
	Mike McKinlay	Director, Instructional Programs	589-5538 / 589-5601
	Sheila Reilly	Director, Instructional Programs	589-5536 / 589-5601
	Bill Sollars	Director, Instructional Programs	589-5584 / 589-5601
	Sue Sykes	Director, Instructional Programs	589-5520 / 589-5601
	Chris Jones	Specialist, Voc Handicapped/Disabled	589-5767 / 589-5601
Academic, Associate Dean			
Admissions Officer	Judy Richardson	Coordinator, Information Services	589-5570 / 589-5601
Affirmative Action Officer	Betty Jo Parkison	Vice President, Human Resources	589-5533 / 589-5601
Assessment Liaison/Coordinator	Kathy Kieffer	Liaison, Outcomes Assessment	589-5546 / 589-5601
Associated Student Body President	Bill Pope	Specialist, Occupational Info	589-5526 / 589-5601
Basic Skills Director	Laurie Clary	Director, Student Services	589-5586 / 589-5601
Chief Business Officer	Cathleen Reid	Vice President, Administrative Services	589-5558 / 589-5601
Continuing Education Director	Roger Mueller	Dir, Instructional Progs/Continuing Ed	589-5833 / 589-5601
Counseling Director	Laurie Clary	Director, Student Services	589-5586 / 589-5601
Development Director	Carol Mooney	Director, Foundation	589-5732 / 589-5601
FACTC Representative			
Faculty Association President			
Financial Aid Officer	Karen Specht	Director, Financial Aid	589-5688 / 589-5601
Library Director			
Meeting Reservations Coordinator			589-5688 / 589-5601
Multicultural Affairs Director	Betty Jo Parkison	Vice President, Human Resources	589-5533 / 589-5601
Personnel Director	Betty Jo Parkison	Vice President, Human Resources	589-5533 / 589-5601
	Sally Stephens	Administrative Assistant	589-5542 / 589-5601
	Pier Mitchell	Coordinator, Staff Development/Equity	589-5611 / 589-5601
Public Information Director	Donna Neighbors	Director, Public Relations	589-5501 / 589-5601
Registrar	Judy Richardson	Coordinator, Information Services	589-5570 / 589-5601
Running Start Coordinator	Laurie Clary	Director, Student Services	589-5586 / 589-5601
Student Activities Director	Bill Pope	Specialist, Occupational Information	589-5526 / 589-5601

Tech Prep Coordinator	Linda Van Ballenberghe	Tech Prep Coordinator	589-5746 or 589-5785 / 589-5601
Veterans Coordinator	Karen Specht	Director, Financial Aid	589-5688 / 589-5601
Women's Program Coordinator			
Workforce Training Coordinator	Linda Wight	Specialist, Workforce Training	589-5541 / 589-5601

COLUMBIA BASIN COLLEGE

District 19
2600 North 20th
Pasco 99301-3397
509-547-0511
FAX 509-546-0401

Chairman, Board of Trustees — Frank Armijo, 509-376-5391 (Bus)
Member, Board of Trustees — Charles Michener, 509-545-2691 (Bus)
Darrell Beers, 509-547-9642 (Res)
Lonna Malone, 509-783-2151 (Bus)
Emmitt Ray Jackson, 509-376-2629 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Carl Opgaard	Interim President	547-0511, x 202 / 546-0404
President's Sec/Administrative Asst	Louise Meyers	Confidential Executive Secretary	547-0511, x 202 / 546-0404
Vice President/Asst to President			
Chief Instruction Officer	Dr. Vicki Mitchell	Executive Vice President for Instruction	547-0511, x 206 / 546-0404
Chief Student Services Officer	Byron Gjerde	Dean of Students	547-0511, x 211 / 546-0404
Vocational Director	Deanna Baalman	Associate Dean/Vocational Education	547-0511, x 204 / 546-0401
Academic, Associate Dean			
Admissions Officer	Dr. John Startzel	Associate Dean of Admissions	547-0511, x 300 / 546-0401
Affirmative Action Officer	Ruben Lemos	Associate Dean/Human Resources	547-0511, x 334 / 546-0404
Assessment Liaison/Coordinator	Shanna Halsey	Assessment Coordinator	547-0511, x 349 / 546-0401
Associated Student Body President	Jared Nielsen	Associated Student Body President	547-0511, x 228 / 546-0401
Basic Skills Director	Susan Sandmeier	Learning Opportunities Ctr Coordinator	547-0511, x 416 / 546-0401
Chief Business Officer	William Saraceno	Vice President for Admin Finance, Oper	547-0511, x 248 / 546-0404
Continuing Education Director	Lisa Patrick	Community/Continuing Educ Director	547-0511, x 225 / 546-0401
Counseling Director	Dr. John Startzel	Associate Dean of Admissions	547-0511, x 300 / 546-0401
Development Director	Mary Gies	Assoc Dean/Community Development/ College Relations	547-0511, x 327 / 546-0401
FACTC Representative	Rich Cummins	FACTC Representative	547-0511, x 379 / 546-0401
Faculty Association President	Lon Kongslie	Faculty Senate President	547-0511, x 308 / 546-0401
Financial Aid Officer	Dr. Gene Tyssen	Director of Financial Aid	547-0511, x 421 / 546-0401
Library Director	Katie Foley	Associate Dean of Library Services	547-0511, x 294 / 546-0401
Meeting Reservations Coordinator	Deborah Madere	Reservations Coordinator	547-0511, x 333 / 546-0401

Multicultural Affairs Director	Bruce Carter	Multicultural Affairs Director	547-0511, x 322 / 546-0401
Personnel Director	Ruben Lemos	Associate Dean/Human Resources	547-0511, x 334 / 546-0404
Public Information Director	Mary Gies	Assoc Dean/Community Development/ College Relations	547-0511, x 327 / 546-0401
Registrar	Dr. John Startzel	Associate Dean of Admissions	547-0511, x 300 / 546-0401
Running Start Coordinator	Tim Collins	High School Articulation Coordinator	547-0511, x 307 / 546-0401
Student Activities Director	Steve Baer	Director of Student Programs	547-0511, x 223 / 546-0401
Tech Prep Coordinator	Molly Sullivan	Tech Prep Director	547-0511, x 391 / 546-0401
Veterans Coordinator	Kris Conrads	Veterans Program Coordinator	547-0511, x 243 / 546-0401
Women's Program Coordinator	Susan Gilbert	Director, Women’s Resource Ctr	547-0511, x 357 / 546-0401
Workforce Training Coordinator	Roberto Gutierrez	Workforce Training Coordinator	547-0511, x 443 / 546-0401

EDMONDS COMMUNITY COLLEGE

District 23
20000 - 68th Avenue West
Lynnwood 98036
206-640-1500
FAX 206-771-3366
TDD 206-774-8669

Chairman, Board of Trustees — Karen Miller, 206-778-0525 (Res)
Member, Board of Trustees — M. J. Hrdlicka, 206-776-0948 (Res)
Charles Kee, 206-774-5622 (Bus)
Alison Wo Sing, 206-388-3380 (Bus)
Vaughn Sherman, 206-775-2449 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Thomas C. Nielsen	President	640-1515 / 640-1532
President's Secretary/Admin Assistant	Mary Lou Gould	President's Secretary	640-1516 / 640-1532
Vice President/Assistant to President			
Chief Instruction Officer	Gary Oertli	Executive Vice President	640-1512 / 640-1532
Chief Student Services Officer	George Smith	Dean of Student Services	640-1668 / 640-1532
Vocational Director	Bill McMeekin	Dean of Instructional Services	640-1505 / 640-1532
Academic, Associate Dean	Gary Oertli	Executive Vice President	640-1512 / 640-1532
Admissions Officer	Beth Rognlien	Admissions Supervisor	640-1331 / 771-3366
Affirmative Action Officer	Barbara Patterson	Vice President, Human Resources	640-1535 / 640-1359
Assessment Liaison/Coordinator	Mary Lou Rozdilsky	Associate Dean of Instruction	640-1613 / 771-3366
Associated Student Body President	Roger Hill	Associated Student Body President	640-1580 / 771-3366
Basic Skills Director	Greg Golden	Director of Developmental Education	640-1522 / 771-3366
Chief Advancement Officer	Carol Berg-Christiansen	VP, College Relations/Development	640-1559 / 640-1532
Chief Business Officer	Robert Botley	Senior Vice President	640-1547 / 640-1497
Continuing Education Director	Cheryl Reed	Assoc Dean of Continuing Education	640-1362 / 640-1496
Counseling Director	George Smith	Dean of Student Services	640-1668 / 771-3366
Development Director	Deborah DeWees	Director of Development	640-1494 / 640-1532
FACTC Representative	Anne Martin	FACTC Representative	640-1588 / 771-3366
Faculty Association President	David Chalif	Faculty Association President	640-1626 / 771-3366
Financial Aid Officer	Sharon Bench	Director, Financial Aid	640-1416 / 771-3366

Library Director	B. Gregory Golden	Director of Learning Resources	640-1522 / 771-3366
Meeting Reservations Coordinator	Yvonne DeMiero	Coordinator, Institutional Information	640-1509 / 771-3366
Multicultural Affairs Director	Carmen Godinez	Director, Multicultural Services	640-1538 / 771-3366
Personnel Director	Barbara Patterson	Vice President, Human Resources	640-1535 / 640-1359
Public Information Director	Carol Berg-Christiansen	VP, College Relations/Development	640-1559 / 640-1532
Registrar	Milt Stark	Dean of Information Services	640-1553 / 771-3366
Running Start Coordinator	Sandi Jones	Running Start Coordinator	640-1761 / 771-3366
Student Activities Director	Ivan Gorne	Associate Dean, Student Programs	640-1557 / 771-3366
Tech Prep Coordinator	Bill McMeekin	Dean of Instructional Services	640-1505 / 771-3366
Veterans Coordinator	Dianne van der Bogert	Veteran’s Coordinator	640-1566 / 771-3366
Women's Program Coordinator	Cheryl Cole	Director, Women’s Program	640-1463 / 771-3366
Workforce Training Coordinator	Bill McMeekin	Dean of Instructional Services	640-1505 / 771-3366

EVERETT COMMUNITY COLLEGE

District 5
801 Wetmore Avenue
Everett 98201
206-388-9100
FAX 206-388-9129
TDD 206-388-9109

Chairman, Board of Trustees — Don Hale, 206-258-8688 (Bus)
Member, Board of Trustees — Bob Bavasi, 206-258-3673 (Bus)
Terry Ollis, 206-259-8709 (Bus)
Kathleen Gutierrez, 206-339-4363 (Bus)
Virginia Sprenkle, 206-794-5091 (Res)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Susan C. Carroll	President	388-9202 / 388-9531
President's Sec/Administrative Asst	Juli Boyington	President's Secretary	388-9202 / 388-9531
Vice President/Assistant to President			
Chief Instruction Officer	Dr. Jill White	Vice President, Instruction	388-9216 / 388-9531
Chief Student Services Officer	Rich Haldi	Interim Dean, Student Services	388-9204 / 388-9531
Vocational Director	Stu Barger	Dean, Occupations	388-9399 / 388-9531
Academic, Associate Dean			
Admissions Officer	Linda Baca	Admissions Officer	388-9222 / 388-9129
Affirmative Action Officer	Paulette Fleming	Affirmative Action Officer	388-9282 / 388-9531
Assessment Liaison/Coordinator	John Olson	Assessment Liaison/Coordinator	388-9404 / 388-9531
Associated Student Body President	David Mizingou	Associated Student Body President	388-9100 / 388-9129
Basic Skills Director	Nicki Haynes	Associate Dean, Adult Basic Ed	388-9392 / 388-9531
Chief Business Officer	Bob Bleakley	Dean, Administrative Services	388-9253 / 388-9531
Continuing Education Director	Sue Russell	Continuing Education Director	388-9546 / 388-9531
Counseling Director			
Development Director	Chuck Morrison	Development Director	388-9413 / 388-9531
FACTC Representative			
Faculty Association President	Mark Murphy	Faculty Union President	388-9552 / 388-9531
Financial Aid Officer	Janelle Miner	Financial Aid Officer	388-9280 / 388-9531
Library Director	Jeanie Goodhope	LMC Department Head	388-9348 / 388-9531
Meeting Reservations Coordinator			
Multicultural Affairs Director	Rich Haldi	Interim Dean, Student Services	388-9204 / 388-9531

Personnel Director	Paulette Fleming	Personnel Director	388-9282 / 388-9531
Public Information Director	Jeanne Rickey	Public Information Director	388-9257 / 388-9531
Registrar	Rich Haldi	Interim Dean, Student Services	388-9204 / 388-9531
Running Start Coordinator	Linda Baca	Running Start Coordinator	388-9222 / 388-9531
Student Activities Director	Joanne Ashlock	Student Activities Director	388-9507 / 388-9531
Tech Prep Coordinator	Patty Black	Tech Prep Coordinator	388-9550 / 388-9358
Veterans Coordinator	Thomas Nash	Veterans Coordinator	388-9277 / 388-9531
Women's Program Coordinator	Laura Hedges	Women’s Program Coordinator	388-9293 / 388-9531
Workforce Training Coordinator	Frank Cox	Workforce Training Coordinator	388-9551 / 388-9531

GRAYS HARBOR COLLEGE

District 2
1620 Edward P. Smith Drive
Aberdeen 98520
360-532-9020 (TDD)
FAX 360-538-4299

Chairman, Board of Trustees	Lynn Kessler, 360-533-1944 (Res)
Member, Board of Trustees	Bob Hitt, 360-267-4922 (Res)
	Kathy Quigg, 360-533-1229 (Res)
	Lynne Glore, 360-249-3799 (Res)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Jewell Manspeaker	President	538-4000 / 538-4299
President's Secretary/Admin Asst	Sandy Zelasko	Assistant to the President	538-4000 / 538-4299
Vice President/Asst to President			
Chief Instruction Officer	Jeff Wagnitz	Vice President for Instruction	538-4009 / 538-4299
Chief Student Services Officer	Dr. Jack Dutro	Vice President for Student Services	538-4066 / 538-4299
Vocational Director	Dr. Jon Krug	Associate Dean for Instruction/Director of Occupational Education	538-4012 / 538-4299
Academic, Associate Dean			
Admissions Officer	James Fenton	Associate Dean for Student Services, Admissions and Records	538-4030 / 538-4299
Affirmative Action Officer	Dale Johnson	Vice President for Administrative Services	538-4037 / 538-4299
Assessment Liaison/Coordinator	Mark Reisman	Assessment Liaison/Coordinator	538-4016 / 538-4299
Associated Student Body President	Dennis Wilson	Associated Student Body President	
Basic Skills Director	Hongchin James	Coordinator, Basic Education	538-4123 / 538-4299
Chief Business Officer	Dale Johnson	Vice President for Administrative Services	538-4037 / 538-4299
Continuing Education Director	Mark Reisman	Assoc Dean for Instruction-Continuing Educ	538-4016 / 538-4299
Counseling Director	Peter Schmidt	Director of Counseling	538-4095 / 538-4299
Development Director			
FACTC Representative	Lynn Dearing	Faculty Representative	538-4150 / 538-4299
Faculty Association President	Ardith Savoy	Coordinator of Adult Basic Education	538-4123 / 538-4299
Financial Aid Officer	Nancy DeVerse	Director of Financial Aid/Scholarships/ Veterans Affairs	538-4082 / 538-4299
Library Director	Stanley Horton	Assistant Dean, Library & Media Services	538-4051 / 538-4299
Meeting Reservations Coordinator			
Multicultural Affairs Director			
Personnel Director	Dale Johnson	Vice President for Administrative Services	538-4037 / 538-4299
Public Information Director	Jane Goldberg	Public Relations Coordinator	538-4005 / 538-4299
Registrar	James Fenton	Associate Dean for Student Services, Admissions and Records	538-4030 / 538-4299
Running Start Coordinator	Dr. Jack Dutro	Vice President for Student Services	538-4066 / 538-4299
Student Activities Director	Tom Sobottka	Coordinator of Student Programs	538-4078 / 538-4299
Tech Prep Coordinator	Scott Phillipi	Tech Prep Coordinator	538-4121 / 538-4299
Veterans Coordinator	Nancy DeVerse	Director of Financial Aid/Scholarships/ Veterans Affairs	538-4082 / 538-4299

Women's Program Coordinator	Diane Murry	Coordinator, Child & Family Studies	538-4075 / 538-4299
Workforce Training Coordinator	Dr. Jon Krug	Associate Dean for Instruction/Director of Occupational Education	538-4012 / 538-4299

GREEN RIVER COMMUNITY COLLEGE

District 10
12401 SE 320th Street
Auburn 98092-3699
206-833-9111 Auburn
206-464-6133 Seattle
206-924-0180 Tacoma
FAX 206-939-5135
TDD (phone lines above are TDD)

Chairman, Board of Trustees — Linda Sprenger, 206-833-7866 (Res)
Member, Board of Trustees — James Avers, 206-226-8983 (Res)
Ron Claudon, Sr., 206-833-2420 (Bus)
Virginia Cross, 206-931-4999 (Bus)
David Schodde, 206-825-1049 (Res)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Richard A. Rutkowski	President	833-9111, x 311 / 735-6264
President's Secretary/Admin Assistant	Carmen Schmitz	Executive Secretary to the President	833-9111, x 311 / 735-6264
Vice President/Asst to President	Dr. Clark Townsend	Assistant to the President	833-9111, x 428 / 735-6264
Chief Instruction Officer	Dr. Donn Adams	Vice President for Instruction	833-9111, x 221 / 735-6264
Chief Student Services Officer	Michael McIntyre	VP, Marketing & Student Developmt	833-9111, x 252 / 735-6264
Vocational Director	Dr. Sharon McGavick	Dean of Instruction, Voc Education	833-9111, x 266 / 735-6264
Academic, Associate Dean	Barbara Roberts	Dean of Instruc, Academic Education	833-9111, x 415 / 735-6264
Admissions Officer	Laura Tordenti	Dean of Educational Planning & Enrollment Services	833-9111, x 455 / 939-5135
Affirmative Action Officer	Ellen Benson	Director, Personnel & Affirm Action	833-9111, x 288 / 735-6264
Assessment Liaison/Coordinator	Kemmie Aasheim	Educational Planner	833-9111, x 437 / 939-5135
Assoc Student Body President	Eric Savage	ASGRCC Student Body President	833-9111, x 337 / 939-5135
Basic Skills Director	Dr. Larry Galloway	Special Assistant to the President	833-9111, x 440 / 931-3978
Chief Business Officer	Rick Brumfield	Vice President for Business Affairs	833-9111, x 275 / 735-6264
Continuing Education Director	Edith Capen	Dean of Instruction, Continuing Ed	833-9111, x 231 / 735-6264
Counseling Director	Laura Tordenti	Dean of Educational Planning & Enrollment Services	833-9111, x 455 / 939-5135
Development Director	Dr. Clark Townsend	Asst to the President for Development	833-9111, x 428 / 735-6264
FACTC Representative	Nancy Moore	FACTC Representative	833-9111, x 510 / 939-5135
Faculty Association President	Robert Brehm	United Faculty Coalition President	833-9111, x 307 / 718-2908
Financial Aid Officer	Mary Edington	Director, Financial Aid & Student Employment Services	833-9111, x 317 / 939-5135

Library Director	Jim Grossman	Director, Learning Resources Ctr	833-9111, x 233 / 931-3978
Meeting Reservations Coordinator	Kathy Johnson	Banquets & Conferences Coordinator	833-9111, x 329 / 939-5135
Multicultural Affairs Director	Girtha Reed	Coordinator of Multicultural Services	833-9111, x 286 / 939-5135
Personnel Director	Ellen Benson	Director, Personnel & Affirm Action	833-9111, x 288 / 735-6264
Public Information Director	John Ramsey	Director of Public Information	833-9111, x 361 / 931-3978
Registrar	Laura Tordenti	Dean of Educational Planning & Enrollment Services	833-9111, x 455 / 939-5135
Running Start Coordinator	Vikki Haag Day	Educational Planner	833-9111, x 438 / 939-5135
Student Activities Director	Bruce Compton	Dean of Student Programs	833-9111, x 337 / 939-5135
Tech Prep Coordinator	Chris Stone-Ewing	Director, South King County Tech Prep Consortium	833-9111, x 513 / 931-3978
Veterans Coordinator	Sandra Mathews	Special Programs Coordinator	833-9111, x 452 / 939-5135
Women's Program Coordinator	Maid Adams	Women’s Center Coordinator	833-9111, x 402 / 735-6264
Workforce Training Coordinator	Dr. Sharon McGavick	Dean of Instruction, Vocational Educ	833-9111, x 266 / 735-6264

Educ & Training Center, Kent

Branch Director	Janet Brown	Executive Director	872-6361 / 850-2761

HIGHLINE COMMUNITY COLLEGE

District 9
P. O. Box 98000
Des Moines 98198-9800
206-878-3710
FAX 206-870-3754
TDD 1-800-833-6388

Chairman, Board of Trustees — Tom Nixon, 206-593-3875 (Bus)
Member, Board of Trustees — Jerry Robinson, 206-242-1736 (Res)
Jack Kniskern, 206-878-2926 (Bus)
Marilu M. Brock, 206-246-5478 (Res)
Karen Keiser, 206-281-8901 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Edward M. Command	President	870-3700 / 870-3754
President's Secretary/Admin Asst	Betty Malkuch	Executive Assistant	870-3700 / 870-3754
Vice President/Asst to President			
Chief Instruction Officer	Dr. Jack Bermingham	Vice President, Academic Affairs	870-3711 / 870-3780
Chief Student Services Officer	Dr. Janet Tricamo	Vice President for Students	870-3720 / 870-3782
Vocational Director	Dr. Robert Eley	Dean of Instruction, Vocational Programs	870-3712 / 870-3780
Academic, Associate Dean	Mary A. Odem	Dean of Instruction, Academic Programs	870-3713 / 870-3780
Admissions Officer	Michael G. Grubiak	Dean of Students	870-3721 / 870-3782
Affirmative Action Officer	Sue Williamson	Director, Personnel & Affirmative Action	870-3705 / 870-3773
Assessment Liaison/Coordinator	Mary Odem	Dean of Instruction, Academic Programs	870-3713 / 870-3780
Associated Student Body President	Rachelle Colman	Associated Student Body President	870-3727 / 870-3754
Basic Skills Director	Scott Winslow	Acting Dir, Continuing Education	870-3765 / 870-3780
Chief Business Officer	Dr. Laura Saunders Lucia O'Bannon	Vice President for Administration Administrative Assistant	870-3701 / 870-3754 870-3701 / 870-3754
Continuing Education Director	Scott Winslow	Acting Director, Continuing Education	870-3765 / 870-3780
Counseling Director	Dr. Lance Gibson	Counseling Director	870-3722 / 870-3782
Development Director		Director, Resource & Development	870-3774 / 870-3753
FACTC Representative	Marjorie Morton	FACTC Representative	870-3430 / 870-3754
Faculty Association President	M. Lorain Stowe	Faculty Association President	870-3440 / 870-3754
Financial Aid Officer	Betty Muncton	Interim Financial Aid Director	870-3724 / 870-3782

Library Director	Marie Zimmermann	Library Director	870-3714 / 870-3776
Meeting Reservations Coordinator	Vonnie Appleby Sandi Hall	Board Room and classrooms Rental of any campus facility	870-3307 / 870-3780 870-3341 / 870-3780
Multicultural Affairs Director	Cerathel Burnett	Director , Multicultural Student Services	870-3769 / 870-3782
Personnel Director	Sue Williamson	Director, Personnel & Affirmative Action	870-3704 / 870-3773
Public Information Director	Virgil R. Staiger	Public Information Director	870-3705 / 870-3754
Registrar	Lorene Miller	Registrar	870-3723 / 870-3782
Running Start Coordinator	Michael Grubiak	Dean of Students	870-3721 / 870-3782
Student Activities Director	Bruce Mackintosh	Coordinator, Student Activities	870-3727 / 870-3754
Tech Prep Coordinator	Chris Strickwerda	Tech Prep Coordinator	878-3204 / 870-3780
Veterans Coordinator	Michael Grubiak	Dean of Students	870-3721 / 870-3782
Women's Program Coordinator	Julie Burr	Director, Women’s Programs	870-3728 / 870-3754
Workforce Training Coordinator	Jeanine Quinichett	Workforce Training Coordinator	878-3345 / 870-3754

LAKE WASHINGTON TECHNICAL COLLEGE

District 26
11605 - 132nd Avenue NE
Kirkland 98034
206-828-5600
FAX 206-828-5648
TDD 206-828-5625

Chairman, Board of Trustees — Fredrica Denton, 206-648-2000, x 3722 (Bus)
Member, Board of Trustees — Delores Brown, 206-684-4685 (Bus)
Jean-Ann Batchelder, 206-821-3084 (Res)
Elling Halvorson, 206-820-8800 (Bus)
Robert Patterson, 206-333-4882 (Res)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Don Fowler	President	828-5601 / 828-5611
President's Secretary/Admin Assistant	Peggy Green	Executive Assistant	828-5601 / 828-5611
Vice PresidentAsst to President			
Vice President, Voc Ed Instruction	Dr. Carolyn Stella	Exec Vice Pres, Instructional Services	828-5626 / 828-5648
Chief Student Services Officer	Janet Mandell	Director, Student Services	828-5614 / 828-5620
Vocational Dir, or Associate Dean	Dr. Carolyn Stella	Exec Vice Pres, Instructional Services	828-5626 / 828-5648
Academic, Associate Dean	Dr. Leonard Jackson Judy Bailey Dr. Arnie Heuchert	Associate Administrator Associate Administrator Associate Administrator	828-5618 / 828-5648 828-5607 / 828-5648 828-5629 / 828-5648
Admissions Officer	Janet Mandell	Director, Student Services	828-5614 / 828-5620
Affirmative Action Officer	Gary Clyde	Administrator, Human Resources	828-2307 / 828-2301
Assessment Liaison/Coordinator	Judith Brockmann	Career Specialist	828-5622 / 828-5620
Associated Student Body President	Paul Peters	Student	803-2208
Basic Skills Director	Colleen Owings	Administrator	828-5605 / 828-5648
Chief Business Officer	Gary Cohn Denise Priddy Mary Hansen Betty Conwell	Vice President, Administrative Services Director, Budget Services Controller, Financial Services Supervisor, Purchasing Services	803-2201 / 828-5620 828-5628 / 828-5620 803-2201 / 828-5620 828-2304 / 828-5648
Continuing Education Director	Guadalupe Reyes, Jr.	Vice Pres, Training & Continuing Educ	828-5643 / 828-5648
Counseling Director	Bill Shecket Heidi Shepherd	Counselor Counselor	828-5614 / 828-5620 828-5614 / 828-5620
Development Director	Kitty Domres	Dir, College Development (Foundation)	828-2300 / 828-5611
Faculty Association President	Lee Gray	Faculty	828-5600 x 202 / 428-5648
Financial Aid Officer	Leslie Blackaby	Supervisor, Financial Aid	828-5610 / 828-5648
Library Director	Jeffrey Keuss	Director, Library Services	828-5645 / 828-5620
Meeting Reservations Coordinator	Debbie Kirchhauser	Conference Manager	828-5600, x 312 / 828-5648
Multicultural Affairs Director	Janet Mandell	Director, Student Services	828-5626 / 828-5620
Personnel Director	Gary Clyde	Administrator, Human Resources	828-2307 / 828-2301
Public Information Director	Joan Barnes	Director, College Relations	828-5603 / 828-5611
Registrar	Mel Ringel	Registrar	828-5619 / 828-5611
Running Start Coordinator	Gary Clyde	Administrator, Human Resources	828-2307 / 828-2301

Student Activities Director	Janet Mandell	Director, Student Services	828-5614 / 828-5620
Tech Prep Coordinator	Susan Quattrociocchi, Bellevue CC	Coordinator, Northeast Consortium (Eastside King County)	649-3148 / 649-3113
Veterans Coordinator	Leslie Blackaby	Supervisor, Financial Aid	828-5610 / 828-5648
Women's Program Coordinator	Rosella Stern	Director, Women's Center	828-5647 / 828-5648
Workforce Training Coordinator	Janet Mandell	Director, Student Services	828-5614 / 828-5620
	Debra Sampson	Career Specialist Assistant	828-5614 / 828-5620

LOWER COLUMBIA COLLEGE

District 13
P. O. Box 3010
Longview 98632-0310
360-577-2300
FAX 360-577-3400
TDD 360-577-2300 or 577-2311

Chairman, Board of Trustees	Myrna Emerick, 360-849-4434 (Res)
Member, Board of Trustees	Bruce Cardwell, 360-425-0991 (Bus)
	Gary Healea, 360-636-6330 (Bus)
	Richard Graham, 360-425-4990 (Bus)
	Donna DeJarnatt, 360-423-3684 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Vernon Pickett	President	577-2320 / 577-3400
President's Secretary/Admin Assistant	Ginny Koken	Executive Assistant to President	577-2322 / 577-3400
Vice President/Assistant to President			
Chief Instruction Officer	Dr. Donald Fuller	Dean, Instruction & Student Services	577-3425 / 577-3400
Chief Student Services Officer	Dr. Donald Fuller	Dean, Instruction & Student Services	577-3425 / 577-3400
Vocational Director	Dr. Bryan Morgan	Associate Dean, Technical Education	577-3441 / 577-3400
Academic, Associate Dean	Dr. Ann Thomas	Associate Dean, General/Transfer Education	577-3424 / 578-1400
Admissions Officer	Mary Harding	Associate Dean, Enrollment Services	577-2304 / 577-3400
Affirmative Action Officer	Mary Harding	Associate Dean, Enrollment Services	577-2304 / 577-3400
Assessment Liaison/Coordinator	Brendan Glaser	Business/Industrial Education Coordinator	577-2045 / 577-3400
Associated Student Body President	c/o Mark Bergeson	Director, Student Programs	577-2308 / 578-1499
Basic Skills Director	Ernie Cadman	Associate Dean, Educational Services	577-3408 / 577-3400
Chief Business Officer	Hilmar Kuebel	Dean, Administration & Finance	577-3434 / 577-3400
Continuing Education Director	Dr. Bryan Morgan	Continuing Ed Director	577-3441 / 577-3400
Counseling Director	Carol McNair	Counselor/Disabled Student Advisor	577-3406 / 577-3400
Development Director	Cathy Berwind	Director, Planned Giving & Major Gifts	577-5458 / 577-3400
FACTC Representative	c/o Rita Fontaine	Faculty Association President	577-3446 / 577-3400
Faculty Association President	Rita Fontaine	Faculty Association President	577-3486 / 577-3400
Financial Aid Officer	James Gorman	Financial Aid Officer	577-3404 / 577-3400
Library Director	Dr. Jean Smith	Associate Dean, Library Services	577-2059 / 578-1400

Meeting Reservations Coordinator	Carol Carlson	Information Center Coordinator	577-2300 / 577-3400
Multicultural Affairs Director	Therese Montoya	Multicultural Advisor	578-1408 / 577-3400
Personnel Director	Brian Poffenroth	Assistant to President, Human Resources	577-2010 / 577-3400
Public Information Director	Karen Jones	Assistant to President, College Relations	577-2354 / 577-3400
Registrar	Mary Harding	Associate Dean, Enrollment Services	577-2304 / 577-3400
Running Start Coordinator	Mary Harding	Associate Dean, Enrollment Services	577-2304 / 577-3400
Student Activities Director	Mark Bergeson	Director, Student Programs	577-2308 / 578-1499
Tech Prep Coordinator	David Cillay	Tech Prep Coordinator	577-2337 / 577-3400
Veterans Coordinator	James Gorman	Financial Aid Officer	577-3404 / 577-3400
Women's Program Coordinator	Julia Armstrong	Women’s Program Coordinator	577-3429 / 577-3400
Workforce Training Coordinator	Carol McNair	Counselor/Disabled Student Advisor	577-3441 / 577-3400

NORTH SEATTLE COMMUNITY COLLEGE

District 6
9600 College Way North
Seattle 98103
206-527-3600
FAX 206-527-3635
TDD (outgoing only)

Chairman, Board of Trustees — Lowell Knutson, 206-935-9205 (Res)
Member, Board of Trustees — Paul Wysocki, 206-684-4532 (Bus)
Phyllis Gutierrez Kenney, 206-526-5236 (Res)
Dr. Carver Gayton, 206-655-1035 (Bus)
Dr. Cynthia Rekdal, 206-522-0858 (Res)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Peter C. Ku	President	527-3601 / 527-3606
President's Secretary/Admin Assistant	Connie Palmer	Executive Assistant	527-3601 / 527-3606
Vice President/Assistant to President			
Chief Instruction Officer	Dr. David Mitchell	Vice President for Instruction	527-3700 / 527-3606
Chief Student Services Officer	Roy Flores	Vice President for Student Development	527-3655 / 527-3606
Vocational Director	Dr. Mary Burnett	Director, Vocational Education	527-3701 / 527-3606
Academic, Associate Dean			
Admissions Officer	June Stacey-Clemons	Associate Dean for Student Enrollment	527-3688 / 527-3635
Affirmative Action Officer	Dr. Peter C. Ku	President	527-3601 / 527-3606
Assessment Liaison/Coordinator	Bruce Kochis	Director, Learning, Communities Program Assessment, & International Studies	528-3836 / 527-3635
Associated Student Body President	Lisa Franeavilla	Associated Student Body President	527-3641 / 527-3635
Basic Skills Director	Paul McCarthy	Associate Dean, Arts, Humanities, & Adult Education	527-3709 / 527-3635
Chief Business Officer	Bruce Abe	Vice President of Administrative Services	527-3626 / 527-3635
Continuing Education Director	Katherine Riley	Associate Dean for Continuing Education	527-3705 / 527-3635
Counseling Director			
Development Director	Marjan Petty	Foundation Director	527-3604 / 527-3606
FACTC Representative	Bruce Kochis	Director, Learning, Communities Program Assessment, & International Studies	528-3836 / 527-3635
Faculty Association President	Sharon Kovacs	Faculty Association President	528-4571 / 527-3606
Financial Aid Officer	June Stacey-Clemons	Associate Dean for Student Enrollment	527-3688 / 527-3635
Library Director	John Backes	Associate Dean, Instructional Support Svcs	527-3615 / 527-3635
Meeting Reservations Coordinator	Nancy Geraci		527-3626 / 527-3635

Multicultural Affairs Director	Clotilde Molina	Director, High School Relations/Diversity Services	527-3698 / 527-3635
Personnel Director	Karla Marken	Representative, Human Resources	527-3696 / 527-3606
Public Information Director	Jane Harris Nellams	Director of Public Relations/Marketing	527-3603 / 527-3606
Registrar	June Stacey-Clemons	Associate Dean for Student Enrollment	527-3688 / 527-3635
Running Start Coordinator	Clotilde Molina	Director, High School Relations/Diversity Services	527-3698 / 527-3635
Student Activities Director	Susan Shanahan	Director, Student Activities & Programs	527-3641 / 527-3635
Tech Prep Coordinator	Darrell Mihara	Assistant Dean, Culinary Arts & Hospitality	527-3779 / 527-3635
Veterans Coordinator	Gary Hays	Veterans Coordinator	527-3699 / 527-3635
Women's Program Coordinator	Susan Starbuck	Coordinator, Women’s Programs	527-3696 / 527-3635
Workforce Training Coordinator	David Cunningham	Director, Workforce Training	527-3727 / 527-3635

OLYMPIC COLLEGE
District 3
1600 Chester Avenue
Bremerton 98337-1699
360-478-4544
FAX 360-792-2025
TDD/TTY 360-478-4607

Chairman, Board of Trustees	Rev. Lawrence Robertson, 360-479-3674 (Bus)
Member, Board of Trustees	Betty Eager, 360-877-9549 (Res)
	Clint Shinkle, 360-377-0968 (Res)
	Barbara Stephenson, 360-377-8505 (Bus)
	Gina Vicente, 360-842-6591 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Wallace Simpson	President	478-4551 / 478-4898
President's Secretary/Admin Assistant	Laura Linder	Administrative Assistant to President	478-4551 / 478-4898
Vice President/Assistant to President	Dr. Donna Allen	Dean of Administrative Services	478-4544 / 478-4898
Chief Instruction Officer	Dr. Marythea Grebner	Dean of Instruction	478-4571 / 478-4593
Chief Student Services Officer	Hoyt Keeney	Dean of Student Services	478-4846 / 792-2025
Vocational Director	Dr. A. Bud Langan	Associate Dean of Instruction	478-4545 / 478-4593
Academic, Associate Dean	Dr. A. Bud Langan JP Anduiza	Associate Dean of Instruction Assistant Dean for Instructional Mgt	478-4545 / 792-2025 478-4708 / 478-4593
Admissions Officer	Dr. Jolene Ramaker	Interim Director, Admissions/Registrar	478-4542 / 792-2135
Affirmative Action Officer	Dr. Donna Allen	Dean of Administrative Services	478-4544 / 478-4898
Assessment Liaison/Coordinator	Susan Wittick	Program Mgr, Assessmt/Advising	478-7198 / 792-2025
Associated Student Body President	Brent Miller	ASOC President	478-4684 / 478-4650
Basic Skills Director	Dr. Don Goodman	Basic Skills/Special Programs Director	478-4804 / 478-6963
Chief Business Officer	Dr. Michael Connolly Richard Arbak Judith Harris Denis Snyder Linda Grade Sandra Losbaugh Janell Whiteley`	Dean of Business Services Assistant Dean, Information Systems Procurement Officer Bookstore Manager Budget Manager Finance Officer Accounting Manager	478-4534 / 478-6962 478-4694 / 478-6962 478-4532 / 478-6962 478-4668 / 478-4723 478-4642 / 478-6962 478-4740 / 478-6962 478-4740 / 478-6962
Continuing Education Director	John Winesdorfer	OC-Shelton Provost; Asst Dean, Continuing Education/Exten/Community Svcs	478-4839 / 478-6963
Counseling Director	Dr. Richard McConaughy	Director of Counseling & Testing	478-4561 / 792-2025
Development Director	Linda Zarek	Director of Resource Development	478-6961 / 478-4898

FACTC Representative	Dr. Jana Wainwright	Faculty, English	478-4863 / 792-2025
Faculty Association President	Dr. Jana Wainwright	Faculty, English	478-4863 / 792-2025
Financial Aid Officer	Nicholas Rengier	Director of Financial Aid	478-4630 / 792-2025
Library Director	Ruth Ross	Asst Dean, Instructional Resources	478-4688 / 478-7161
Meeting Reservations Coordinator			
Multicultural Affairs Director	Jorge Ramirez	Manager of Multicultural Affairs	478-6976 / 478-4898
Personnel Director	Linda Yerger	Human Resource Officer	478-4674 / 478-4898
Public Information Director	DeAnna Kauzlaric	Manager of Public Information	478-4544 / 478-4898
Registrar	Dr. Jolene Ramaker	Interim Director, Admissions/Registrar	478-4542 / 792-2135
Running Start Coordinator	Susan Tollefson Patricia Triggs Anna Hoey-Dorsey	Program Manager, Running Start Program Manager., Career & Job Info Program Manager, Supportive Services	478-7198 / 792-2025 478-4702 / 792-2025 478-4607 / 792-2025
Student Activities Director	Richard Myers	Interim Administrator, Bremer Stdt Ctr	478-4709 / 478-4650
Tech Prep Coordinator	Cynthia Azari	Asst Dean/Business & Engineer Occup	478-4777 / 792-2025
Veterans Coordinator	Harry Thornton	Program Manager, Veterans Services	478-4910 / 792-2025
Women's Program Coordinator	Kathleen Dolan	Program Manager, Women’s Programs	478-4798 / 792-2025
Workforce Training Coordinator	Robert Alford Paul Pitre	Administrator/Resource Training Two Plus Two Coordinator	794-2124 / 478-6963 792-2115 / 792-2116
Olympic College Shelton	Jo Dederick	Program Manager	426-2642 / 478-4711

PENINSULA COLLEGE

District 1
1502 East Lauridsen Boulevard
Port Angeles 98362
360-452-9277
FAX 360-457-8100

Chairman, Board of Trustees	Julie Johnson, 360-645-2302 (Bus)
Member, Board of Trustees	Marietta J. Kilmer, 360-457-7946 (Res)
	Karen Gates Hildt, 360-385-6929 (Bus)
	Roger Reidel, 360-928-3823 (Res)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Wallace Sigmar	President	452-9277 / 457-7409
President's Secretary/Admin Assistant	Carolyn Muir	Executive Assistant	452-9277 / 457-7409
Vice President/Assistant to President			
Chief Instruction Officer	Allan A. Carr	Dean, Educational Services	452-9277 / 457-8100
Chief Student Services Officer	Kathy Murphy-Carey	Director of Student Services	452-9277 / 457-8100
Vocational Director	Dr. Jim Walton	Dean, Professional/Technical Education	452-9277 / 457-8100
Academic, Associate Dean			
Admissions Officer	Steven Bays	Registrar	452-9277 / 457-8100
Affirmative Action Officer	Bonnie Cauffman	Director of Human Resources	452-9277 / 457-8100
Assessment Liaison/Coordinator	Paula Doherty	Dean, Instructional Resources	452-9277 / 457-8100
Associated Student Body President	Gabe Galenda	Associated Student Body President	452-9277
Basic Skills Director	Kirie Pedersen Testu	Basic Skills Director	452-9277 / 457-8100
Chief Business Officer	Joan Ethier	Dean, Administrative Services	452-9277 / 457-8100
Continuing Education Director			
Counseling Director	Kathy Murphy-Carey	Director of Student Services	452-9277 / 457-8100
Development Director			
East End District Coord-Pt. Townsend	Kathy Lundquist	East End District Coordinator	385-4605
FACTC Representative	Ron Crawford	FACTC Representative	452-9277 / 457-8100
Faculty Association President	Merrianne Bieler	Faculty Association President	452-9277 / 457-8100
Financial Aid Officer	H. James Lunt	Director, Student Activities & Financial Aid	452-9277 / 457-6967
Library Director	Paula Doherty	Dean, Instructional Resources	452-9277 / 457-9163
Meeting Reservations Coordinator			
Multicultural Affairs Director	Phillip Adams	Counselor	452-9277 / 457-8100
Personnel Director	Bonnie Cauffman	Director of Human Resources	452-9277 / 457-8100
Public Information Director	Phyllis Van Holland	Public Information Director	452-9277 / 457-8100
Registrar	Steven Bays	Registrar	452-9277 / 457-8100
Running Start Coordinator	Allan Carr/Carol Warner	Running Start Coordinators	452-9277 / 457-8100
Student Activities Director	H. James Lunt	Director, Student Activities & Financial Aid	452-9277 / 457-8100
Tech Prep Coordinator	Ken Jacobson	Tech Prep Coordinator	452-9277 / 457-8100
Veterans Coordinator	Robert Willicut	Counselor	452-9277 / 457-8100
West End District Coordinator-Forks	Patty Hicklin	West End District Coordinator	374-3223 / 374-9738
Women's Program Coordinator	Diane Johnson	Women's Program Coordinator	452-9277 / 457-8100

Workforce Training Coordinator	Dr. Jim Walton	Dean, Professional/Technical Education	452-9277 / 457-8100

PIERCE COLLEGE
District 11
9401 Farwest Drive SW
Tacoma 98498-1999
206-964-6500
FAX 206-964-6713
TDD 206-964-6228

Chairperson, Board of Trustees	Betty Hogan, 206-840-0396 (Bus)
Member, Board of Trustees	Jay W. Kim, MD, 206-582-8900 (Bus)
	Laura Stoner, 206-845-8492 (Res)
	Robert J. Kozuki, 206-756-2748 (Bus)
	Ramon Barnes, 206-845-8764 (Res)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. George A. Delaney	President	964-6591 / 964-6599
President's Secretary/Admin Assistant	Chris Givens	Executive Assistant to President	964-6592 / 964-6599
Chief Instruction Officer	Dr. April Falkin	Executive Dean of Instruction	964-6730 / 964-6764
Chief Student Services Officer	Dr. Thelma White	Executive Dean of Student Services	964-6584 / 964-6764
Vocational Director	Dr. Michele Johnson	Dean of Vocational Education	964-6690 / 964-6764
Academic, Associate Dean			
Admissions Officer	William Ponder	Director of Admissions/Records & Regis	964-6623 / 964-6427
Affirmative Action Officer	Dr. Thelma White	Executive Dean of Student Services	964-6584 / 964-6764
Assessment Liaison/Coordinator	Linda Strever	Outcomes/Assessment Coordinator	964-6723 / 964-6764
Associated Student Body President	Antonio Nash	President, Associated Students	964-6410 / 964-6263
Basic Skills Director	Doug Emory	Chair, Developmental Educ Div	964-6783 / 964-6764
Chief Business Officer	Alan Spence	Executive Dean of Administrative Svcs	964-6506 / 964-6599
Continuing Education Director	Ed Brewster	Dean of Continuing Education	964-6776 / 964-6746
Counseling Director	David Wain Coon	Director of Student Development	964-6429 / 964-6427
Development Director	Cherry Tinker	Director of College Development	964-6269 / 964-6599
FACTC Representative			
Faculty Association President	Doug Jensen	President, Pierce Coll Fed of Teachers	964-6638 / 964-6764
Financial Aid Officer	Nadine Hibbs	Director of Financial Aid	964-6620 / 964-6427
Intercollegiate Athletics	Ron Newton	Athletic Coordinator	964-6613 / 964-6263
Library Director	Debra Gilchrist	Director, Library/Media Services	964-6553 / 964-6713
Multicultural Affairs Director	Agnes Barron-Steward	Coord of Multicultural Services	964-6799 / 964-6427
Personnel Director	John Boesenberg	Director of Personnel Services	964-6519 / 964-6599
Public Information Director	Lorna Sutton Gustavson	Director of College Relations	964-6587 / 964-6713
Registrar	William Ponder	Director of Admissions/Records & Regis	964-6623 / 964-6427
Reservations Coordinator	Cheryl Batschi	Secretary, Student Programs/Athletics	964-6614 / 964-6263
Running Start Coordinator	David Wain Coon	Director of Student Development	964-6429 / 964-6427
Student Activities Director	Duncan Stevenson	Director of Student Programs	964-6612 / 964-6263
Tech Prep Coordinator	Dr. Michele Johnson	Dean of Vocational Education	964-6690 / 964-6764
Veterans Coordinator	Dick Williams	Coordinator, Veterans Programs	964-6607 / 964-6427
Women's Program Coordinator	Joanne Lee	Coordinator, Women's Programs	964-6297 / 964-6764
Workforce Training Coordinator	Stuart Smith	Workforce Training Specialist	964-6308 / 964-6764

Puyallup Campus

1601 - 39th Avenue SE
Puyallup, WA 98374-2222
206-840-8400
FAX 206-840-8423

Dean, Puyallup Campus	Steve Wall	Dean, Puyallup Campus	840-8421 / 840-8423
Dean's Administrative Assistant	Ruth Ann Hatchett	Administrative Assistant	840-8417 / 840-8423
Instruction Officer	Judy Kvinsland	Director of Instruction	840-8419 / 840-8423
Associated Student Body President	Darrell Wanzer	President, Associated Students	840-8474 / 840-8423
Basic Skills Director	Mary Ann Toohey	ALC Coordinator	840-8443 / 840-8423
Counseling Director	Kim Adams Beggs	Director of Student Services	840-8403 / 840-8423
Running Start Coordinator	Kim Adams Beggs	Director of Student Services	840-8403 / 840-8423
Special Skills Coordinator	Karen Owens-Ewing	Special Needs Coordinator	840-8443 / 840-8423
Student Activities Director	Leah Shafer	Student Activities Coordinator	840-8472 / 840-8423
Student Services Officer	Kim Adams Beggs	Director of Student Services	840-8403 / 840-8423

RENTON TECHNICAL COLLEGE

District 27
3000 NE 4th Street
Renton, WA 98056-4195
206-235-2352
FAX 206-235-7832
TDD 206-235-2359;
Stdt. Svcs. 206-235-5811

Chairman, Board of Trustees — Susan Ringwood, 206-255-3452 (Res)
Member, Board of Trustees — Andee Jorgensen, 206-346-6920 (Bus)
Don Jacobson, 206-255-2883 (Res)
Rod Kawakami, 206-682-9932 (Bus)
Jim Medzegian, 206-255-3391 (Res)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Robert C. Roberts	President	235-2235 / 235-7832
President's Secretary/Admin Assistant	Karen DeBruyn	Executive Assistant	235-2426 / 235-7832
Vice President/Assistant to President			
Vice President, Voc Ed Instruction	Paul Greco	Vice President for Instruction	235-2369 / 235-7832
Chief Student Services Officer	Jon Pozega	Vice President for Student Services	235-2463 / 235-7832
Vocational Dir, or Associate Dean	Paul Greco	Vice President for Instruction	235-2369 / 235-7832
Academic, Associate Dean			
Admissions Officer	Cheri Danielson	Registrar	235-2352, x 5537 / 235-7832
Affirmative Action Officer	Gary Koppang	Vice President for Human Resources	235-7874 / 235-7832
Assessment Liaison/Coordinator	Norman Goldstein	Asst Dean, Curriculum & Prof Devel	235-2434 / 235-7832
Associated Student Body Pres			
Basic Skills Director	Joy Barker	Associate Dean for Basic Studies	235-2464 / 235-7832
Chief Business Officer	Chuck DeMoss	Vice President for Finance & Admin	235-5846 / 235-7832
Continuing Education Director	Paul Greco	Vice President for Instruction	235-2369 / 235-7832
Counseling Director	Jon Pozega	Vice President for Student Services	235-2463 / 235-7832
Development Director	Luana Welch	Foundation Executive Director	235-2356 / 235-7832
FACTC Representative	Dik Wilkinson	FACTC Representative	235-2249 / 235-7832
Faculty Association President	Eric Palo	Librarian	235-2331 / 235-7832
Financial Aid Officer	Janet Riebe	Financial Aid Director	235-5841 / 235-7832
Library Director	Eric Palo	Librarian	235-2331 / 235-7832
Meeting Reservations Coordinator	Karen DeBruyn	Executive Assistant	235-2426 / 235-7832
Multicultural Affairs Director	Jane Winkler	Counselor	235-2352, x 5569 / 235-7832
Personnel Director	Margo Anderson	Personnel Director	235-7873 / 235-7832
Public Information Director	Teresa Mori Stephanie Kubej	Public Information Officer Public Information Officer	235-5842 / 235-7832 235-5842 / 235-7832
Registrar	Cheri Danielson	Registrar	235-2352, x 5537 / 235-7832
Running Start Coordinator	Jon Pozega	Vice President for Student Services	235-2463 / 235-7832
Student Activities Director	Jon Pozega	Vice President for Student Services	235-2463 / 235-7832
Tech Prep Coordinator	Ron Cass	Tech Prep Coordinator	235-2352, x 5542 / 235-7832

Veterans Coordinator	Janet Riebe	Financial Aid Director	235-5841 / 235-7832
Women's Program Coordinator	Ann Tarpchinoff	Women’s Program Coordinator	235-2352, x 5541 / 235-7832
Workforce Training Coordinator	Ron Cass	Workforce Training Coordinator	235-2352, x 5542 / 235-7832

SEATTLE CENTRAL COMMUNITY COLLEGE

District 6
1701 Broadway
Seattle 98122
206-587-3800
FAX 206-344-4390
TDD 206-587-4395

Chairman, Board of Trustees — Lowell Knutson, 206-935-9205 (Res)
Member, Board of Trustees — Dr. Cynthia Rekdal, 206-522-0858 (Bus)
Paul Wysocki, 206-684-4532 (Bus)
Phyllis Gutierrez Kenney, 206-526-5236 (Res)
Dr. Carver Gayton, 206-655-1035 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Charles H. Mitchell	President/Vice Chancellor	587-4144 / 344-4390
President's Secretary/Admin Assistant	Carolyn Yeager	Administrative Assistant	587-3850 / 344-4390
Vice President/Assistant to President			
Vice President, Voc Ed Instruction	Dr. Ronald Hamberg	Vice President for Instruction	587-5481 / 344-4390
Chief Student Services Officer	Dr. Mildred Olee	Vice President for Student Personnel	587-5480 / 344-4390
Vocational Dir, or Associate Dean	Dr. Myrtle Mitchell	Dean, Professional Technical Education	587-5482 / 344-4390
Academic, Associate Dean			
Admissions Officer	Carlos Williams	Outreach Director	587-3893 / 344-4390
Affirmative Action Officer	Kathryn Woodley	Affirmative Action Officer	587-4125 / 344-4390
Assessment Liaison/Coordinator	Dr. Jack Bautsch	Planning/Research Director	587-6947 / 344-4390
Associated Student Body President	Martin Brennwald	ASC President`	587-4057 / 344-4390
Basic Skills Director	William Sperling	Associate Dean, Basic Studies	587-5492 / 344-4390
Chief Business Officer		Vice President, Administrative Services	587-4193 / 344-4390
Continuing Education Director	Dr. A. Barretto Ogilvie	Dean, Continuing & Professional Educ	587-5483 / 344-4390
Counseling Director	Bea Kiyohara	Dean, Student Development	587-3860 / 344-4390
Development Director	Laura Rehrmann	Director of Development	587-5484 / 344-4390
FACTC Representative	Sharon Simes	FACTC Representative	587-4069 / 344-4390
Faculty Association President	Sandra Schroeder	SCCFT President	587-5478 / 344-4390
Financial Aid Officer	Claudia Martin	Director, Financial Aid	587-3899 / 344-4390
Library Director	Wai-Fong Lee	Associate Dean, Instructional Resources	587-4062 / 344-4390
Meeting Reservations Coordinator	Wes Sauer	Facilities Coordinator	587-6995 / 344-4390
Multicultural Affairs Director	Joan Ray	Student Assistance Ctr Director	587-5466 / 344-4390
Personnel Director	Kathryn Woodley	Personnel Representative	587-4125 / 344-4390
Public Information Director	Everett Reagan	Communications Director	587-5485 / 344-4390
Registrar	Loris Blue	Director of Enrollment	587-6918 / 344-4390
Running Start Coordinator	Bea Kiyohara	Running Start Coordinator	587-3050 / 344-4390
Student Activities Director	Dr. Debra Sullivan	Director, Student Affairs	587-3890 / 344-4390
Tech Prep Coordinator	Marie Coon	Tech Prep Coordinator, Seattle	764-7933 / 763-5156
Veterans Coordinator	Tony Diaz	Veterans' Advisor	587-4147 / 344-4390
WACTCS Representative	Daniel Gildark	WACTCS Representative	587-4057 / 344-4390
Women's Program Coordinator	Lexie Evans	Women's Program Coordinator	587-3854 / 344-4390
Workforce Training Coordinator	Robert Jarmich	Workforce Training Coordinator	587-6302 / 344-4390

SHORELINE COMMUNITY COLLEGE

District 7
16101 Greenwood North
Seattle 98133
206-546-4101
FAX 206-546-4599
TDD 206-546-4520

Chairman, Board of Trustees — Sarah Phillips, 206-362-8964
Member, Board of Trustees — Cherry L. Jarvis, 206-483-1138 (Res)
Cherry A. Banks, 206-685-5336 (Bus)
Tobias Washington, Jr., 206-788-1531 (Res)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Ronald E. Bell	President	546-4551 / 546-4599
President's Secretary/Admin Assistant	Carolyn Wies	Executive Assistant to President	546-4552 / 546-4599
Vice President/Assistant to President	Dr. Marie Rosenwasser	Vice President, Academic Affairs	546-4651 / 546-4599
Chief Instruction Officer	Dr. Marie Rosenwasser	Vice President, Academic Affairs	546-4651 / 546-4599
Chief Student Services Officer	Dr. Charles R. Fields	Vice President, Student Services	546-4642 / 546-5826
Vocational Director	Holly Moore	Vocational Director	546-4748 / 546-4599
Academic, Associate Dean			
Admissions Officer	David Minger	Interim Admissions Officer	546-4581 / 546-5826
Affirmative Action Officer	Anna Sestrich	Director, Personnel/Human Resources	546-4694 / 546-5850
Assessment Liaison/Coordinator	Diane Gould	Chair, Humanities	546-4741 / 546-5826
Associated Student Body President	Robert Holland	Associated Student Body President	546-4542 / 546-4599
Basic Skills Director	Diane Gould	Chair, Humanities	546-4741 / 546-5826
Chief Business Officer	Keith E. LaBelle	Vice President, Business	546-4532 / 546-4599
Continuing Education Director	Dr. E. Thomas Curtis	Director, Continuing Education	546-4561 / 546-5826
Counseling Director	Dr. Charles Fields	Acting Director, Advising & Counseling	546-4642 / 546-5826
Development Director	R. Cameron Hightower	Admin Assistant to President/ Director, College Relations	546-4755 / 546-4599
FACTC Representative	Lawrence Clarke Ken LaFountaine	Instructor, Sociology/Psychology Instr, Native Amer/Multicultrl Studies	546-4700 / 546-5826 546-4571 / 546-5826
Faculty Association President	Sharon Benson	President, Federation of Teachers	546-4773 / 546-4599
Financial Aid Officer	David Minger	Director, Financial Aid	546-4727 / 546-5826
Library Director	Francis M. Clowers	Director, Library/Media Center	546-4558 / 546-4604
Meeting Reservations Coordinator			
Multicultural Affairs Director	Venus Deming	Assistant Chair, Humanities	546-4673 / 546-5826
Personnel Director	Anna Sestrich	Director, Personnel/Human Resources	546-4694 / 546-5850
Public Information Director	Mariko Kakiuchi	Director, College Communications/ Public Information	546-4634 / 546-5826
Registrar	David Minger	Interim Registrar	546-4581 / 546-5826
Running Start Coordinator	Lillie Plummer	Program Mgr, HS Completion, EOP, Running Start	546-4591 / 546-5826
Student Activities Director	Dianne Dailey	Dir, Women's Ctr & Student Activities	546-4716 / 546-4599
Tech Prep Coordinator	Dr. E. Thomas Curtis	Director, Continuing Education	546-4561 / 546-5826
Veterans Coordinator	Martin P. Olsen	Counselor	546-4597 / 546-5826

Women's Program Coordinator	Dianne Dailey	Dir, Women's Ctr & Student Activities	546-4716 / 546-4599
Workforce Training Coordinator	Berta Lloyd	Mgr, Co-op Education/Career Employment Services	546-4595 / 546-5826

SKAGIT VALLEY COLLEGE

District 4
2405 East College Way
Mount Vernon 98273-5899
360-428-1261
FAX 360-428-1612

Chairman, Board of Trustees — Mary Ann Funk, 360-293-8208 (Res)
Member, Board of Trustees — Arlene Miller, 360-293-2964 (Res)
Debbie Aldrich, 360-757-0610 (Res)
John M. Meyer, 360-336-9319 (Bus)
Jose' G. Ruiz, 360-428-1300 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. James Ford	President	428-1150 / 428-1612
President's Secretary/Admin Assistant	Jan Allen Fay Shane	Secretary to the President Administrative Asst, Special Programs	428-1230 / 428-1612 428-1216 / 428-1612
Vice President/Assistant to President	Dr. Brinton Sprague	Vice President, Educational Services	428-1223 / 428-1202
Chief Instruction Officer	Dr. Brinton Sprague	Vice President, Educational Services	428-1223 / 428-1202
Chief Student Services Officer	Jim Sorensen	Dean, Admissions/Registration	428-1227 / 428-1612
Vocational Director	Bert Williamson	Dean, Continuing/Vocational Education	428-1243 / 428-1202
Academic, Associate Dean	Joan Penney	Interim Associate Dean, Academic Educ	428-1114 / 428-1612
Admissions Officer	Robin Thompson	Dir, Admissions/High School Relations	428-1112 / 428-1612
Affirmative Action Officer	Nancy Anderson	Director, Personnel	428-1167 / 428-1202
Assessment Liaison/Coordinator	Trish Barney Mike Witmer	Coordinator, Assessment Coordinator, Assessment	428-1129 / 428-1612 428-1100 / 428-1612
Associated Student Body President	Janice Gage	President, Associated Students of SVC	428-1125 / 428-1612
Basic Skills Director	Linda Moore	Director, Basic Skills	428-1137 / 428-1612
Chief Business Officer	Tom Harker	VP, Business & Administrative Services	428-1210 / 428-1612
Continuing Education Director	Bert Williamson Susan Tinker	Dean, Continuing & Vocational Education Assoc Dean, Occupational Education	428-1243 / 428-1202 428-1219 / 428-1612
Counseling Director	Mary Darden	Dean, Guidance & Special Populations	428-1225 / 428-1612
Development Director	Dr. Patrick Kennicott	Executive Director, SVC Foundation	428-1205 / 428-1202
FACTC Representative	Patrick McLatchy	Representative, FACTC	428-1190 / 428-1612
Faculty Association President	Ted Maloney	President, SVC Education Association	428-1278 / 428-1612
Financial Aid Officer	Steve Epperson	Director, Financial Aid	428-1269 / 428-1612
Library Director	Marjorie Havist	Dean, Library/Media Services	428-1252 / 428-1612
Meeting Reservations Coordinator	Judi Knutzen	Coordinator, Reservations	428-1183 / 428-1202
Multicultural Affairs Director	Ruth Silverthorne	Dir, Multicultural Services/Counselor	428-1135 / 428-1612
Personnel Director	Nancy Anderson	Director, Personnel	428-1167 / 428-1202
Public Information Director	Kris Molesworth Arden Ainley	Director, Public Information Program Assistant	428-1116 / 428-1202 428-1116 / 428-1202
Registrar	Jim Sorensen	Dean, Admissions/Registration	428-1227 / 428-1612
Running Start Coordinator	Joan Penney	Coordinator, Running Start	428-1114 / 428-1612
Student Activities Director	Dave Ryberg	Associate Dean, Student Programs	428-1127 / 428-1612
Tech Prep Coordinator	Paul Parnell	Coordinator, Tech Prep	428-1180 / 428-1202
Veterans Coordinator	Jim Sorensen	Dean, Admissions/Registration	428-1227 / 428-1612

Women's Program Coordinator	Mary Ann Harrington	Director, Women's Programs	428-1107 / 428-1612
Workforce Training Coordinator	Bert Williamson	Coordinator, Workforce Training	428-1243 / 428-1202
Whidbey Campus	Dr. Mick Donahue	Dean	679-5333

SOUTH PUGET SOUND COMMUNITY COLLEGE

District 24
2011 Mottman Road SW
Olympia 98512-6292
360-754-7711
FAX 360-586-6054
TDD 360-754-6477

Chairman, Board of Trustees — Carolyn Keck, 360-753-8898 (Bus), 753-7577 (Bus FAX)
Member, Board of Trustees — Julie Grant, 360-754-0701 (Bus), 352-6285 (Bus FAX)
Veltry Johnson, 360-753-1550 (Bus), 586-9055 (Bus FAX)
Ed Mayeda, 360-943-1400 (Bus), 956-0570 (Bus FAX)
Don Rhodes, 360-943-1500 (Bus), 352-0864 (Bus FAX)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Kenneth Minnaert	President	754-7711, x 202 / 664-9407
President's Secretary/Admin Asst	Patty Pynch	Administrative Assistant to President	754-7711, x 202 / 664-9407
Vice President/Asst to President			
Chief Instruction Officer	Dr. Michael Beehler	Dean of Instruction	754-7711, x 209 / 586-6054
Chief Student Services Officer	Dr. Tom Keegan	Dean of Students	754-7711, x 231 / 586-6054
Vocational Director	Dorna Bullpitt	Associate Dean, Instruction/Tech Progs	754-7711, x 212 / 586-6054
Academic, Associate Dean	Dorna Bullpitt	Associate Dean, Instruction/Tech Progs	754-7711, x 212 / 586-6054
Admissions Officer	Thomas Woodnutt	Director of Admissions & Records	754-7711, x 240 / 586-6054
Affirmative Action Officer	Roberta Jones	Director of Personnel	754-7711, x 360 / 664-9407
Assessment Liaison/Coordinator	Mary Soltman	Instructor, Writing/American Literature	754-7711, x 210 / 664-0780
Associated Student Body Pres	Micheal Eastin	Associated Student Body President	754-7711, x 304 / 664-0780
Basic Skills Director	Nancy Elliott	Chair, Developmental Education Div	754-7711, x 316 / 664-0780
Chief Business Officer	John Hurley	Dean of Administrative Services	754-7711, x 268 / 586-6054
Continuing Education Director	Louise Whitaker	Assoc Dean, Instruction/Extended Progs	754-7711, x 365 / 586-6054
Counseling Director	Joe Townley	Counseling Coordinator	754-7711, x 261 / 586-6054
Development Director	Susan Kostick	Executive Director of the Foundation	754-7711, x 204 / 586-6054
FACTC Representative	Phyllis Villeneuve	Instr, English/Developmental Education	754-7711, x 339 / 664-0780
Faculty Association President	Susan Jones	Librarian	754-7711, x 259 / 664-0780
Financial Aid Officer	Carla Idohl-Corwin	Acting Dir, Financial Aid & Student Employment	754-7711, x 235 / 586-6054
Library Director	Russell Rose	Director, Library/Media	754-7711, x 258 / 664-0780

Meeting Reservations Coordinator	Betty Costanzo	Mail Rater	754-7711, x 333 / 664-0780
Multicultural Affairs Director	Christopher Yates	Director of Student Programs	754-7711, x 306 / 664-0780
Personnel Director	Roberta Jones	Director of Personnel	754-7711, x 360 / 664-9407
Public Information Director	Susan Kostick	Director of College Advancement	754-7711, x 204 / 586-6054
Registrar	Thomas Woodnutt	Director of Admissions & Records	754-7711, x 240 / 586-6054
Running Start Coordinator	Louise Whitaker	Assoc Dean, Instruction/Extended Studies	754-7711, x 365 / 586-6054
Student Activities Director	Christopher Yates	Director of Student Programs	754-7711, x 306 / 664-0780
Tech Prep Coordinator	Dorna Bullpitt	Associate Dean, Instruction/Tech Progs	754-7711, x 212 / 586-6054
Veterans Coordinator	Dwight Long	Program Manager, Admissions & Records	754-7711, x 233 / 586-6054
Women's Program Coordinator	Charline Phillips	Counselor	754-7711, x 264 / 586-6054
Workforce Training Coordinator	Dorna Bullpitt	Associate Dean, Instruction/Tech Progs	754-7711, x 212 / 586-6054

SOUTH SEATTLE COMMUNITY COLLEGE

District 6
6000 - 16th Avenue SW
Seattle 98106-1499
206-764-5300
FAX 206-764-5393
TDD 206-764-5845

Chairman, Board of Trustees	Lowell Knutson, 206-935-9205 (Res)
Member, Board of Trustees	Dr. Cynthia Rekdal, 206-522-0858 (Bus)
	Paul Wysocki, 206-684-4532 (Bus)
	Phyllis Gutierrez Kenney, 206-526-5236 (Res)
	Dr. Carver Gayton, 206-655-1035 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Jerry M. Brockey	President	764-5311 / 764-5393
President's Secretary/Admin Assistant	Wendy Nagasawa	Executive Secretary, President's Office	764-5311 / 764-5393
Vice President/Assistant to President	Jill Wakefield	Vice President, Educational Services	764-5308 / 764-7945
Chief Instruction Officer	Robert Hester	Vice President, Office of Instruction	764-5353 / 764-5393
Chief Student Services Officer	Karen Foss	Vice President, Student Personnel Services	764-5315 / 764-7947
Vocational Director	Robert Hester	Vice President, Office of Instruction	764-5353 / 764-5393
	Thomas Murray	Dean, Technical Education	764-5394 / 763-5156
	Henry Nelson	Assoc Dean, Automotive & Diesel Tech	764-5391 / 764-5393
	Chris Martin	Assoc Dean, Aviation Maintenance Tech	764-5373 / 764-5393
	Tricia Evans	Assoc Dean, Business & Developmt Progs	763-5138 / 764-5393
	Suzanne Griffin	Assoc Dean, General Studies	764-5363 / 764-5836
	Daniel Cassidy	Assoc Dean, Hospitality & Service Occups	764-5344 / 764-5393
	Thomas Phillips	Assoc Dean, Manufacturing & Electronics	764-5365 / 763-5156
	Mark Palek	Assoc Dean, Prep & Applied Academics	764-7959 / 764-5816
Academic, Associate Dean	Michael McCrath	Assoc Dean, Liberal Studies/ College Transfer	764-5357 / 764-5393
Admissions Officer	Kim Manderbach	Dir, Registration/Admissions/Records	764-5378 / 764-7947
Affirmative Action Officer	Kathy Vedvick	Director, Program Services	764-5377 / 764-7945
Assessment Liaison/Coordinator	Trish Evans	Assoc Dean, Business & Professional Dev	763-5138 / 764-5393
Associated Student Body President	Gary Crutchfield	President, United Student Association	764-5331 / 764-5393
Basic Skills Director	Suzanne Griffin	Associate Dean, General Studies	764-5363 / 764-5836
Chief Business Officer	George Gary	Director, Administrative Services	764-5341 / 764-7945
Continuing Education Director	Jeanne Arvidson	Dean, Continuing Education	764-5339 / 764-7949
Contract Training/Industry Relations	Christine Wilson	Coordinator	763-5138 / 764-5393
Counseling Director	Karen Foss	Director, Guidance Services	764-5315 / 764-7947
Development Director	Larry Richards	Director, Institutional Development	764-5809 / 764-7945
Disabled Student Services	Roxanne Tillman	Program Manager	763-5137 / 764-7945
FACTC Representative	Randy Nelson	FACTC Representative	764-5395 / 763-5155
Faculty Association President	Judy L. Gray	Co-VPs, Seattle CCs Federation of Teachers	764-5398 / 764-5393
	Dolores Mirabella		764-5371 / 764-5393
Financial Aid Officer	Bob Russell	Director, Financial Aid Services	764-5317 / 764-7947
Library Director	Liz Hildebrant	Assoc Dean, Instructional Resource Ctr	764-5395 / 763-5155
Meeting Reservations Coordinator	Faye Guay	Room Scheduling	764-5364 / 764-7945
Multicultural Affairs Director	Mike Castillano	Associate Dean, Student Programs	764-5331 / 764-5393
Personal Enrichment Programs	Michael McCrath	Director	764-5357 / 764-5393
Personnel Director	Kathy Vedvick	Director, Program Services	764-5377 / 764-7945
Public Information Director	Amy Warren	Public Information Coordinator	764-5308 / 764-7945
Registrar	Kim Manderbach	Director, Registration/Admissions/Records	764-5378 / 764-7947
Running Start Coordinator	Virginia Sullivan	Program Manager/Advisor, Guidance Svcs	764-5805 / 764-7947
Small Business Programs	Caryn Johnson	Program Director	764-5375 / 764-5838
Student Activities Director	Mike Castillano	Associate Dean, Student Programs	764-5331 / 764-5393
Tech Prep Coordinator	Marie Coon	Director, Tech Prep	764-7933 / 763-5156
Veterans Coordinator	Jacquelyn Hoekstra	Program Support Supervisor	764-5811 / 764-7947
Wa Federation of State Employees Rep	David Moody	WFSE Coordinator	764-5395 / 763-5155
Women's Program Coordinator	Vacant	Coord, Student Activities/Women's Progs	764-5331 / 764-5393
Workforce Training Coordinator	Sam Dees	Program Director, Workforce Training	764-5835 / 764-5393

SPOKANE COMMUNITY COLLEGE

District 17
1810 North Greene Street
Spokane 99207
509-533-7000
FAX 509-536-7276 or 8839
TDD 509-533-7482

Chairman, Board of Trustees	Roberta Greene, 509-458-3200 (Bus)
Member, Board of Trustees	Dorothy Knechtel, 509-928-8514 (Res)
	Girard R. Clark, 509-332-4000 (Res)
	James Walton, 509-326-0880 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Donald Kolb	President	533-7042 / 533-8839
President's Secretary/Admin Assistant	LaVeta Thompson	President's Secretary	533-7042 / 533-8839
Vice President/Assistant to President			
Chief Instruction Officer	Tony Embrey	Vice President, Instruction	533-7075 / 533-8839
Chief Student Services Officer	Dan Chacon	Vice President, Student Services	533-7015 / 533-8839
Vocational Director	Larry Tarrer	Dean, Vocational/Tech Education	533-7069 / 533-7276
Academic, Associate Dean	Shirley Hauck	Interim Dean, Liberal Arts/ Vocational-Related Education	533-8883 / 533-8059
Admissions Officer	Sara Lee "Sunny" Burns	Asst Dean, Student Services for Cont Enrollment & Registration	533-7010 / 533-8839
Affirmative Action Officer	Geoffrey Eng	Dist Dir, Affirmative Action/ Administrative Services	533-8667 / 533-8052
Assessment Liaison/Coordinator	Dick Monahan	Asst Dean, Student Services for Pre-Enrollment	533-7020 / 533-8839
Associated Student Body President	Alfredo Llamedo	Associated Student Body President	533-7091 / 533-8681
Basic Skills Director	Shirley Hauck	Interim Dean, Liberal Arts/ Vocational-Related Education	533-8883 / 533-8059
Chief Business Officer	Tay Conrad	Vice President, Business Affairs	533-7438 / 533-8052
Continuing Education Director	Larry Tarrer	Dean, Vocational/Tech Education	533-7069 / 533-7276
Counseling Director	Dick Monahan	Asst Dean, Student Services for Pre-Enrollment.	533-7020 / 533-8839
Development Director	Elinor Magnuson	Managing Director, Foundation	533-8611 / 533-8052
FACTC Representative	Rita Cooney	FACTC Representative	533-7383 / 533-8059
Faculty Association President	Dr. Bob Branch	Faculty Association President	533-7244 / 533-7051
Financial Aid Officer	Patrick Erickson	Asst Dean, Student Svcs-Financial Aid	533-8024 / 533-8839
Library Director	Tony Embrey	Vice President, Instruction	533-8883 / 533-8059
Meeting Reservations Coordinator			
Multicultural Affairs Director	Denise Osei	Multicultural Services Specialist	533-7032 / 533-8839
Personnel Director	Dr. Marion Boenheim	Vice President, Human Resources	533-7437 / 533-8052
Public Information Director	Jennifer Roseman	Dist Dir, Communic & Developmt	533-7427 / 533-8052
Registrar	Sara Lee "Sunny" Burns	Asst Dean, Student Services for Cont Enrollment & Registration	533-7010 / 533-8839
Running Start Coordinator	Dick Monahan Vee Sutherlin	Asst Dean, Student Svcs for Pre-Enrollmt CCS District Coordinator	533-7020 / 533-8839 533-8092 / 533-8052
Student Activities Director	Robert Vervaeke	Asst Dean, Student Services for Student Funded Programs/Student Ctr	533-7081 / 533-8681

Tech Prep Coordinator	Larry Tarrer Vee Sutherlin	Dean, Vocational/Tech Education CCS District Coordinator	533-7069 / 533-7276 533-8092 / 533-8052
Veterans Coordinator	Ana Roney	Veterans Advisor	533-7027 / 533-8839
Women's Program Coordinator	Jille Shankar	Women’s Program Coordinator	533-8037 / 533-8839
Workforce Training Coordinator	Larry Tarrer	Dean, Vocational/Tech Education	533-7069 / 533-7276

SPOKANE FALLS COMMUNITY COLLEGE

District 17
West 3410 Fort George Wright
Spokane 99204
509-533-3500
FAX 509-533-3255
TDD 509-533-3292

Chairman, Board of Trustees — Roberta Greene, 509-458-3200 (Bus)
Member, Board of Trustees — Dorothy Knechtel, 509-928-8514 (Res)
Girard R. Clark, 509-332-4000 (Res)
James Walton, 509-326-0880 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Vern J. Loland	President	533-3535 / 533-3225
President's Secretary/Admin Assistant	Karen Brown	President's Secretary	533-3535 / 533-3225
Vice President/Assistant to President			
Chief Instruction Officer	M. Ronald Johns	Vice President, Instruction	533-3538 / 533-3225
Chief Student Services Officer	Larry C. Owens	Vice President, Student Services	533-3520 / 533-3237
Vocational Director	Tom Hopkins	Dean, Vocational/Tech Ed/Human Services	533-3523 / 533-3225
Academic, Associate Dean			
Admissions Officer	Larry C. Owens	Vice President, Student Services	533-3520 / 533-3237
Affirmative Action Officer	Geoffrey Eng	Dist Dir, Affirmative Action/ Administrative Services	533-8667 / 533-8052
Assessment Liaison/Coordinator	Laura Lorentz	Assessment Liaison/Coordinator	533-3527 / 533-3225
Associated Student Body President	Eric Votava	Associated Student Body President	533-3559 / 533-3237
Basic Skills Director			
Chief Business Officer	Tay Conrad	Vice President, Business Affairs	533-7438 / 533-8052
Continuing Education Director	John Thompson	Dean, Instructional Resources & Telecomm	533-3134 / 533-3433
Counseling Director	Dr. Shirley Bauer	Asst Dean, Student Services for Counseling & Special Programs	533-3525 / 533-3237
Development Director	Elinor Magnuson	Managing Director, Foundation	533-8611 / 533-8052
FACTC Representative	Rex Hollowell	FACTC Representative	533-3579 / 533-3433
Faculty Association President	Dr. Bob Branch	Faculty Association President	533-7244 / 533-7051
Financial Aid Officer	M. David Lee	Asst Dean, Student Services for Financial Aid	533-3229 / 533-3237
Library Director	John Thompson	Dean, Instructional Resources & Telecomm	533-3134 / 533-3433
Meeting Reservations Coordinator			
Multicultural Affairs Director	Pam Austin	Multicultural Specialist	533-3546 / 533-3237
Personnel Director	Dr. Marion Boenheim	Vice President, Human Resources	533-7437 / 533-8052
Public Information Director	Jennifer Roseman	Dist Dir, Communications/Development	533-7427 / 533-8052
Registrar	Geneva Bowman	Asst Dean., Student Services for Admissions & Registration	533-3518 / 533-3237
Running Start Coordinator	Doug Morgan Vee Sutherlin	SFCC Coordinator CCS District Coordinator	533-3525 / 533-3237 533-8092 / 533-8052
Student Activities Director	John J. Fanning	Dir, Student-Funded Programs/ Student Ctr	533-3555 / 533-3237

Tech Prep Coordinator	Tom Hopkins Vee Sutherlin	SFCC Coordinator CCS District Coordinator	533-3525 / 533-3237 533-8092 / 533-8052
Veterans Coordinator	John Hernandez	Dept Chair, Counseling Center	533-3529 / 533-3237
Women's Program Coordinator	Brenda VonBrach	Women’s Program Coordinator	533-3760 / 533-3226
Workforce Training Coordinator	Doug Morgan Dr. Joanne Murcar	SFCC Coordinator CCS District Coordinator	533-3525 / 533-3237 533-8838 / 533-8052

TACOMA COMMUNITY COLLEGE

District 22
5900 South 12th
Tacoma 98465
206-566-5000
FAX 206-566-5181
TDD 206-566-5130

Chairman, Board of Trustees — Dennis Seinfeld, 206-383-5461 (Bus)
Member, Board of Trustees — John Lantz, 206-383-4815 (Bus)
Dr. Robert Yamashita, 206-383-3951 (Bus)
John Nettleton, 206-627-1091 (Bus)
Alberta Canada, 206-627-1099 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Raymond J. Needham	President	566-5100 / 566-5376
President's Secretary/Admin Assistant	Irene Hardy	Administrative Assistant to President	566-5101 / 566-5376
Vice President/Assistant to President	Shane Conway	Vice President, Administrative Services	566-5050 / 566-5376
Chief Instruction Officer	Kathi Hiyane-Brown	Vice President, Academic Affairs	566-5122 / 566-5176
Chief Student Services Officer	vacant	Dean of Students	566-5115 / 566-6011
Vocational Director	Shirley Harris-Lee	Associate Dean, Occupational Educ & Assessment	566-5131 / 566-5181
Academic, Associate Dean			
Admissions Officer	Susan Mitchell	Director, Enrollment Services	566-5120 / 566-6011
Affirmative Action Officer	Janice Miller	Dir, Human Resources & Affirm Action	566-5054 / 566-5380
Assessment Liaison/Coordinator	Shirley Harris-Lee	Associate Dean, Occupational Educ & Assessment	566-5131 / 566-5181
Associated Student Body President	Jeff Tober	ASTCC President	566-5123 / 566-5181
Basic Skills Director			
Chief Business Officer	Wayne Brunton	Director, Financial Services	566-5106 / 566-5128
Continuing Education Director	Patricia Geringer	Associate Dean for Continuing Ed	566-5019 / 566-5296
Counseling Director	Bonnie Bennedsen	Director, Counseling & Career Services	566-5094 / 566-6011
Development Director	Dr. Lilly Warnick	Assistant to President	566-5002 / 566-5004
FACTC Representative	Mike Towey	FACTC Representative	566-5213 / 566-5181
Faculty Association President	Bob Thaden	Faculty Association President	566-5234 / 566-5181
Financial Aid Officer	Kate Bligh	Associate Dean, Student Financial Services & Research	566-6006 / 566-6011
Library Director	Teresita Hartwell	Associate Dean, Learning Resources	566-6005 / 566-5181
Multicultural Affairs Director	Steve Ellis	Director, Multicultural Student Services	566-5363 / 566-6027

Personnel Director	Janice Miller	Dir, Human Resources & Affirm Action	566-5054 / 566-5380
Public Information Director	Dan Small Andy Lingwall	Information Specialist Director, Information & Publications	566-5099 / 566-5376 566-5099 / 566-5376
Registrar	Mary McCabe	Data Control Tech-Registration/Records	566-5326 / 566-6011
Reservations Coordinator	Teresita Hartwell	Associate Dean, Learning Resources	566-6005 / 566-5181
Running Start Coordinator	Sara Torres	Running Start Advisor	566-5119 / 566-6011
Student Activities Director	Patty Nelson	Director, Student Programs & Activities	566-6007 / 566-5181
Tech Prep Coordinator	Linda Van Ballenberghe (Clover Park Tech College)	Coordinator, Pierce Regional Occupational Technical Education	589-5746 or 5785 / 589-5784
Veterans Coordinator	Kate Bligh	Associate Dean, Student Financial Services & Research	566-6006 / 566-6011
WACTCS Representative			
Women's Program Coordinator			
Workforce Training Coordinator	Wayne Williams	Workforce Training Director	566-5110 / 272-7968

WALLA WALLA COMMUNITY COLLEGE

District 20
500 Tausick Way
Walla Walla 99362
509-522-8280
FAX 509-527-4480
TDD 509-527-4412

Chairman, Board of Trustees — Chris Wilson, 509-843-3495 (Bus)
Member, Board of Trustees — Jean "Punkey" Adams, 509-529-4547 (Res)
Pat Donohue, 509-382-2639 (Res)
Don Schwerin, 509-522-0643 (Res)
Alexander Swantz, 509-243-4777 (Res)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Steven VanAusdle	President	527-4274 / 527-4249
President's Secretary/Admin Assistant	Merle Scott	Confidential Secretary	527-4274 / 527-4249
Vice President/Assistant to President	James Peterson	Director of Administrative Services	527-4215 / 527-4480
Chief Instruction Officer	Jerry Anhorn	Dean of Instruction	527-4289 / 527-4480
Chief Student Services Officer	Kathy Small	Dean of Student Services	527-4300 / 527-4480
Vocational Director	Ron Langrell	Director of Vocational Technical Education	527-4229 / 527-4480
Academic, Associate Dean	George Fuhr	Director of Academic Education	527-4212 / 527-4480
Admissions Officer	Joseph F. Frostad	Director of Admissions	527-4283 / 527-4480
Affirmative Action Officer	Nancy Reiff	Director of Personnel	527-4300 / 527-4480
Assessment Liaison/Coordinator	Myles Anderson	Assessment Liaison/Coordinator	527-4262 / 527-4480
Associated Student Body President	Kim Gardipee	ASB President	527-4257 / 527-4480
Basic Skills Director	Judith Krein	Director of Developmental Education	527-4304 / 527-4480
Chief Business Officer	James Bryant	Business Manager	527-4201 / 527-4601
Continuing Education Director	Ron Langrell	Director of Continuing Education	527-4229 / 527-4480
Counseling Director	Richard Cook	Director of Student Development Ctr	527-4262 / 527-4480
Development Director	Charles Cottingham	Director of Institutional Development	527-4275 / 527-4480
FACTC Representative	Bettye Matier	Instructor, Office Tech	527-4231 / 527-4480
Faculty Association President	Susan Quinn	Instructor, Office Tech	527-4262 / 527-4480
Financial Aid Officer	Terri Johnson	Director, Financial Aid	527-4301 / 527-4480
Library Director	Sandra Blackaby	Director of Library Services	527-4693 / 527-4480
Meeting Reservations Coordinator			
Multicultural Affairs Director	Grace Ogoshi-Maher	Multicultural Coordinator	527-4617 / 527-4480
Personnel Director	Nancy Reiff	Director of Personnel	527-4300 / 527-4480
Public Information Director	Pete Wilkinson	Director of College Relations	527-4571 / 527-4325
Registrar	Joseph F. Frostad	Director of Admissions	527-4283 / 527-4480
Running Start Coordinator	Richard Cook	Director of Student Development Ctr	527-4262 / 527-4480
Student Activities Director	Ronald Blocklinger	Director, Student Activities	527-4261 / 527-4480
Tech Prep Coordinator	Jim Willis	Tech Prep Coordinator, SE Wash	527-4324 / 527-4480
Veterans Coordinator	Marleen Ramsey	Counselor/Veterans Coordinator	527-4262 / 527-4480
WACTCS Representative			
Women's Program Coordinator			
Workforce Training Coordinator	Kay White	Workforce Training Coordinator	527-4619 / 527-4480

WENATCHEE VALLEY COLLEGE

District 15
1300 Fifth Street
Wenatchee 98801
509-662-1651
FAX 509-664-2538
TDD 509-662-1651

Chairman, Board of Trustees — Dale Brighton, 509-662-7935 (Res)
Member, Board of Trustees — Scott Brundage, 509-682-2616 (Res)
Alicia Nakata, 509-664-5391 (Bus)
Wendell George, 509-634-4711, ext 704 (Bus)
Grace Lynch, 509-663-6637 (Res)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Woody Ahn	President	664-2553 / 664-2552
President's Secretary/Admin Asst	Janet Goetz	Executive Secretary	664-2553 / 664-2552
Vice President/Assistant to President			
Chief Instruction Officer			
Chief Student Services Officer			
Vocational Director	Jim Montzheimer	Dean, Technical & Applied Sciences	664-2556 / 664-2538
Academic, Associate Dean	Dr. Joann Schoen	Dean, Liberal Arts, Sciences, Math & Health	664-2532 / 664-2576
Admissions Officer	Marlene Sinko	Registrar	664-2564 / 664-2576
Affirmative Action Officer	Kathy Erickson	Director, Personnel & Affirmative Action	664-2597 / 664-2552
Assessment Liaison/Coordinator	Anne Gardner/Dan Stephens Carol McMillan	Assessment Liaison Coordinator Assessment Liaison Coordinator-Omak	662-1651 / 664-2538 826-7414 / 664-2538
Associated Student Body President	Malachi Salcido	President, ASWVC	664-2571 / 664-2538
Basic Skills Director			
Chief Business Officer	Delores Sanford	Dean, Administrative Services	664-2523 / 664-2576
Continuing Education Director	Karl Anderson	Assoc Dean, Community & Special Progs	664-2557 / 664-2576
Counseling Director	John Michaelson	Dean, Student Support Services	664-2533 / 664-2576
Development Director	Jan Petrie	Exec Dir, WVC Foundation	664-2565 / 664-2552
FACTC Representative			
Faculty Association President	Jim Steiner	President, Faculty Association	664-2504 / 664-2538
Financial Aid Officer	Edith Daniels	Director, Financial Aid	664-2567 / 664-2576
Library Director	Bruce Swenson	Director, Library & Media Services	664-2520 / 664-2542
Meeting Reservations Coordinator			
Multicultural Affairs Director	Marco Azurdia	Multicultural Affairs Coordinator	664-2572 / 664-2538
Personnel Director	Kathy Erickson	Director, Personnel & Affirmative Action	664-2597 / 664-2552
Public Information Director	Kathi Rivers Shannon	Director, Public Information	664-2550 / 664-2552
Registrar	Marlene Sinko	Registrar	664-2564 / 664-2576
Running Start Coordinator	John Michaelson	Dean, Student Support Services	664-2533 / 664-2576
Student Activities Director	Carole Keane	Dean, Student Programs	664-2571 / 664-2538
Tech Prep Coordinator	Marcia Henkle	Tech Prep Coordinator	664-2562 / 664-2538
Veterans Coordinator	Diane Stewart	Veterans Coordinator	664-2567 / 664-2576

WA Public Employees' Assoc Rep	Joanne Peterson	President, WPEA (classified employees)	662-1651 / 664-2576
Women's Program Coordinator			
Workforce Training Coordinator	Jim Montzheimer	Dean, Technical & Applied Sciences	664-2556 / 664-2538

WHATCOM COMMUNITY COLLEGE

District 21
237 West Kellogg Road
Bellingham 98226
360-676-2170
FAX 360-676-2171
TDD 360-647-3279

Chairman, Board of Trustees — Inez Johnson, 360-384-1200 (Res)
Member, Board of Trustees — Philip Sharpe, Jr., 360-671-6565 (Bus)
Robert N. Christensen, 360-676-1500 (Bus)
Teri Treat, 360-676-9400 (Bus)
Bernie Thomas, 360-384-0367 (Res)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Harold G. Heiner	President	676-2170 / 676-2171
President's Secretary/Admin Assistant	Joan E. Ullin	Administrative Assistant	676-2170 / 676-2171
Vice President/Assistant to President	Judy Hoover	Assistant to President	676-2170 / 676-2171
Chief Instruction Officer	Dr. William Christopher	Dean for Instruction	676-2170 / 676-2171
Chief Student Services Officer	Dr. Susan Mancuso	Dean for Educational Services	676-2170 / 676-2171
Vocational Director	Dr. William Christopher	Dean for Instruction	676-2170 / 676-2171
Academic, Associate Dean	Dr. William Christopher	Dean for Instruction	676-2170 / 676-2171
Admissions Officer	Laine Johnston	Coordinator of Admissions	676-2170 / 676-2171
Affirmative Action Officer	Cliff Baacke	Dean for Administrative Services	676-2170 / 676-2171
Assessment Liaison/Coordinator	Barbara Hudson	Assessment Liaison/Coordinator	676-2170 / 676-2171
Associated Student Body President	Trina Styer-Ferguson	ASB President	676-2170 / 676-2171
Basic Skills Director	Sis McManus	Coordinator of Basic Skills	676-2170 / 676-2171
Chief Business Officer	Cliff Baacke	Dean for Administrative Services	676-2170 / 676-2171
Continuing Education Director	Dr. William Christopher	Dean for Instruction	676-2170 / 676-2171
Counseling Director	Rick Stewart	Coordinator, Instructional Services	676-2170 / 676-2171
Development Director	Judy Hoover	Assistant to President	676-2170 / 676-2171
FACTC Representative	Leah Thompson	FACTC Representative	676-2170 / 676-2171
Faculty Association President	Leah Thompson	Faculty Association President	676-2170 / 676-2171
Financial Aid Officer	David Klaffke	Director of Financial Aid	676-2170 / 676-2171
Library Director	Iva Sue Grover	Coord, Learning Resources Ctr	676-2170 / 676-2171

Multicultural Affairs Director	Dr. Susan Mancuso	Dean for Educational Services	676-2170 / 676-2171
Personnel Director	Cliff Baacke	Dean for Administrative Services	676-2170 / 676-2171
Public Information Director	Dr. Harold G. Heiner	President	676-2170 / 676-2171
Registrar	Jan Hagan	Registrar	676-2170 / 676-2171
Reservations Coordinator	Cliff Baacke	Dean for Administrative Services	676-2170 / 676-2171
Running Start Coordinator	Laine Johnston	Coordinator of Admissions	676-2170 / 676-2171
Student Activities Director	Dr. Lynn Blackwell	Coordinator, Student Programs	676-2170 / 676-2171
Tech Prep Coordinator	Linda Cowan	Tech Prep Coordinator	676-2170 / 676-2171
Veterans Coordinator	David Klaffke	Director of Financial Aid	676-2170 / 676-2171
Women's Program Coordinator	Dr. Susan Mancuso	Dean for Educational Services	676-2170 / 676-2171
Workforce Training Coordinator	William Culwell	Workforce Training Coordinator	676-2170 / 676-2171

YAKIMA VALLEY COMMUNITY COLLEGE

District 16
P. O. Box 1647
Yakima 98907
509-575-2350
FAX 509-575-2461
TDD 509-575-2350

Chairman, Board of Trustees — Dr. Greg Trujillo, 509-963-1515 (Bus)
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James Horton, 509-865-5121 ext 370 (Bus)

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Donald W. Hughes	Interim President	575-2355 / 575-2461
President's Secretary/Admin Assistant	Suzy West	Executive Assistant to the President	575-2355 / 575-2461
Vice President/Assistant to President			
Chief Instruction Officer	Dr. Gary Tollefson	Interim VP, Instruction & Student Services	575-2386 / 575-2461
Chief Student Services Officer	Dr. Gary Tollefson	Interim VP, Instruction & Student Services	575-2386 / 575-2461
Vocational Director	Dr. Paul Killpatrick	Dean, Professional & Career Education	575-2429 / 575-2461
Academic, Associate Dean	Brooke Creswell	Interim Dean, Arts & Sciences	575-2401 / 575-2461
Admissions Officer	Doris Leavitt	Coordinator, Admissions & Advising	575-2373 / 575-2461
Affirmative Action Officer	Paul Strater	Director, Human Resource Manager	575-2132 / 575-2461
Assessment Liaison/Coordinator	Dr. Inga Wiehl Carol Hassen	English Instructor Larson Gallery Director	575-2416 / 575-2461 575-2402 / 575-2461
Associated Student Body President	Brent Rotondo	ASYVCC President	575-2441 / 575-2461
Basic Skills Director	Cheryl Falk	Dean, Instructional Support & Special Populations	575-2039 / 575-2461
Chief Business Officer	Karen Judge	Vice President, Administrative Services	575-2584 / 575-2461
Continuing Education Director	Dr. Terrence Leas	Dean, Grandview Campus	882-3018 / 882-2791
Counseling Director	Bob Chavez	Director, Counseling/Upward Bound/ Special Services	575-2360 / 575-2461
Development Director	Darlene Koch	Foundation Executive Director	575-2452 / 575-2461
FACTC Representative	Charles Weedin	Speech Instructor	575-2416 / 575-2461
Faculty Association President	Patti Koluda	Business/Office Occupations Instructor	454-4129 / 575-2461
Financial Aid Officer	Robert Walker	Director, Financial Aid & Scholarships	575-2368 / 575-2461

Library Director	Joan Weber	Director, Library & Media Services	575-2376 / 575-2461
Multicultural Affairs Director	Rich Tucker	Director, Multicultural Svcs & Student Life	454-7879 / 575-2461
Personnel Director	Paul Strater	Director, Human Resource Manager	575-2132 / 575-2461
Public Information Director	Donna Hill	Public Information/Alumni Association Officer	575-2442 / 575-2461
Registrar	Eleanor Heffernan	Dean, Enrollment & Student Services	454-7201 / 575-2461
Reservations Coordinator	Jean Lyon	Administrative Assistant	575-2348 / 575-2461
Running Start Coordinator	Sandi Carter	Curriculum Advisor	575-2360 / 575-2461
Student Activities Director	Jennifer Hightower	Director, Housing & Student Activities	575-2443 / 575-2461
Tech Prep Coordinator	Darcy English	Tech Prep Coordinator	575-2383 / 575-2461
Veterans Coordinator	Faye Bishop-Kohler	Program Coordinator	575-2363 / 575-2461
Women's Program Coordinator	Dorothy Bristow	Coordinator, Women’s Programs	575-2915 / 575-2461
Workforce Training Coordinator	Mary Kowalsky	Director for Workforce Training & Education	575-2856 / 575-2461

SEATTLE COMMUNITY COLLEGES

District 6
(North Seattle CC, Seattle Central CC, South Seattle CC)
1500 Harvard
Seattle 98122
206-587-4100
FAX 206-587-3883
TDD 206-587-4155

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Charles A. Kane	Chancellor	587-3872 / 587-3883
President's Secretary/Admin Assistant	B. J. Kirkpatrick	Executive Assistant	587-3872 / 587-3883
Vice President/Assistant to President	Dr. Julie Hungar	Vice Chancellor, Education & Planning	587-4104 / 587-3883
Chief Business Officer	James St. Germain	Vice Chancellor, Business & Finance	587-4160 / 587-3883
Personnel Director	Nobumichi Hara	Director of Human Resources	587-4135 / 587-3883
Public Information Director	Dr. Constance Rice Patricia Paquette	Vice Chancellor, Institutional Advancement Asst Director, Institutional Advancement	587-5472 / 587-3883 587-4105 / 587-3883

Seattle Vocational Institute
315 - 22nd Avenue South
Seattle, WA 98144
206-587-4950
Leroy Drake, Director

COMMUNITY COLLEGES OF SPOKANE

District 17
(Spokane CC, Spokane Falls CC)
North 2000 Greene Street
Spokane 99207
509-533-7401
FAX 509-533-8052
TDD 509-533-7466

Category	Name	Actual Job Title	Phone & FAX Nos
President	Dr. Terrance R. Brown	Chief Executive Officer	533-7401 / 533-8052
President's Secretary/Admin Assistant	Debbie Leinen	Executive Assistant	533-7401 / 533-8052
Vice President/Assistant to President	Pamela Praeger	District VP, Interim	533-7410 / 533-8052
Chief Business Officer	Tay R. Conrad	VP, Business Affairs	533-7438 / 533-8052
Personnel Director	Dr. Marion Boenheim	VP, Human Resources	533-7437 / 533-8052

Public Information Director	Jennifer Roseman	Dist Director, Communications & Development	533-7427 / 533-8052

Institute for Extended Learning
West 3350 Fort George Wright Drive
Spokane, WA 99204-5228
509-533-8780
TDD 509-271-7543
Dr. Ron LaFayette, Executive Vice President

COMMUNICATIONS TECHNOLOGY CENTER (CTC)

3860 - 159th Avenue NE, Suite 150, Redmond 98052
Reception: 206-881-4400
FAX 206-881-4470
Helpline: 206-881-4475

Administration

Executive Director, Richard E. Morgan 881-4445
Assistant Executive Director, Pat Portolese 4446
Office Manager, Linda Taylor 4447

Systems and Programming

Systems and Programming Manager, Walt Marth 4423

Information Technology Systems Support

Manager, John Lowdon 4461

Production Services

Manager, Wes Morgan 4434

Special Project Manager

Jerry Woodard 4406

Instructional Technology

Coordinator, Ron Gilster 4421

Video Telecommunications Coordinator

Ann Suter 4462

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Community and Technical Colleges (SBCTC)

Ms. Marian May Gerstle ..... 7124 SW Maury Park Road
(term expires 1996) Vashon Island, WA 98070
206-463-0974 (res)
206-463-0975 (FAX)

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(term expires 1997) Bellingham, WA 98225
360-676-2042 (Bus)
360-733-8524 (Res)
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Mr. Antonio Santoy ..... 304 Walnut, POB 86
(term expires 1996) Sunnyside, WA 98944
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Mr. Al Link ..... Washington State Labor Council
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Seattle, WA 98119
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Ms. Joan Yoshitomi ..... 7614 South 128th Street
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Ms. Beverly A. Freeman ..... 2225 - 33rd Avenue South
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Mr. Bill Selby . . . . . POB 3707
(term expires 1995) Mailstop 74-25
Seattle, WA 98124
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206-965-0559 (FAX)

Washington Association of Community and Technical Colleges (WACTC)

Vernon (Pete) Pickett , President-- Lower Columbia College, 360-577-2320

Communications Technology Center (CTC)
Richard Morgan, Executive Director, 206-881-4445
Donald Kolb, Chair, Executive Committee, Spokane CC, 509-533-7042

Northwest Athletic Association of Community Colleges (NAACC)
Dick McClain, Executive Director, 206-750-3833

1994-95 WACTC Commissions and Councils

Business Affairs Commission (BAC)
Tony Birch, Clark College, 360-694-1123

Budget, Accounting & Reporting Council (BAR)
Bill Thomas, Bates Technical College, 206-596-1579

Operations & Facilities Council (OFC)
Tom Weisweaver, Green River CC, 206-833-9111 (Switchboard)

Purchasing Affairs Council
Judith Harris, Olympic College, 360-478-4544 (Switchboard)

Human Resources Management Commission (HRMC)
Nobumichi Hara, Seattle District, 206-587-4155

Instruction Commission
Donald Fuller, Lower Columbia College, 360-577-3425

Continuing Education Council
Ron Langrell, Walla Walla CC, 509-527-4299

Vocational Technical Council
Deanna Baalman, Columbia Basin College, 509-547-1205

Basic Skills Council
Laurie Clary, Clover Park Technical College, 206-589-5586

Library Media Directors Council (LMDC)
Francis Clowers, Shoreline CC, 206-546-4558

Public Information Commission (WACTC-PIC)
Franclyn Heinecke, Bates Technical College, 206-596-1607

1994-95 WACTC Commissions and Councils, continued

Student Services Commission (WSSSC)
Susan Mancuso, Whatcom CC, 360-676-2170

Washington Council of Registrars & Admissions Officers
Pat Hillion, Grays Harbor College, 360-538-4025

Counseling & Student Development Administration Council
Peter Schmidt, Grays Harbor College, 360-538-4095

Financial Aid Council
Terri Johnson, Walla Walla CC, 509-527-4301

Council of Unions and Student Programs
Mark Bergeson, Lower Columbia College, 360-577-2308

Women's Programs Council
Laura Hedges, Everett CC, 206-388-9293

Career & Employment Services Council
Berta Lloyd, Shoreline CC, 206-546-4101

Multicultural Student Services Directors Council
Cerathel Burnett, Chair -- Highline College, 206-870-3769

Washington State Community and Technical Colleges
Associations and Committees

Association of Washington Community and Technical College Administrators (The Association)
Mildred Olee, President -- Seattle Central CC, Seattle, WA, 206-587-5480, FAX 206-344-4390

Faculty Association of Community and Technical Colleges (FACTC)
Chuck Weedin, President -- Yakima Valley CC, Yakima, WA, 509-575-2416, FAX 509-575-2461
Jennifer Wu, Vice President -- North Seattle CC, Seattle, WA, 206-528-3844, FAX 206-527-3635

Inter-College Relations Commission (ICRC)
Wanda Curtis, Chair -- The Evergreen State College, Olympia, WA, 360-866-6000, ext. 6170

Library and Media Specialists (CTCLAMS)
Tom Moran, President --Shoreline CC, Seattle, WA, 206-546-4774
Monica Tobin, President-Elect -- Edmonds CC, Lynnwood, WA, 206-640-1525

Northwest College Bookstore Association (NCBA)
Doug Shannon, President -- Clackamas CC, Oregon City, OR, 503-657-6958, ext 2565, FAX 503-650-6659
Chris Standish, President-Elect -- Univ. of Oregon Bookstore, Eugene, OR, 503-346-4331, FAX 503-485-4439

Staff Training Association of Community Colleges (STACC)
Sas Patterson, President -- CCs of Spokane, Institute for Extended Learning, Spokane, WA, 509-533-3746, FAX 533-3226
Rudolfo Franco, Vice President-Treasurer -- North Seattle CC, Seattle, WA, 206-527-3633

Trustees Association of Community and Technical Colleges (TACTC)
Barbara Stephenson, President -- Trustee, Olympic College, Bremerton, WA, 360-377-8505 (Bus)
Bob Hunt, Vice President -- Trustee, Bates Technical College, Tacoma, WA, 206-858-7816 (Res)

Washington Association for Developmental Education (WADE)
Barbara Roberts, President -- Green River CC, Auburn, WA, 206-833-9111, ext. 415, FAX 206-735-6264
Kathleen Pace, President-Elect -- Grays Harbor College, Aberdeen, WA, 360-538-4168, FAX 360-538-4299

Washington Association for Postsecondary Education and Disability (WAPED)
Ben Webinger, President -- Spokane Falls CC, Spokane, WA, 509-533-3543
Tami Nelson, President-Elect -- Spokane Falls CC, Spokane, WA, 509-533-3544, FAX 509-533-3237

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Robert Ames, Chair -- Naches Valley High School, Naches, WA, 509-653-2342
Jim Sorenson, Vice Chair -- Skagit Valley College, Mount Vernon, WA, 360-428-1227

Washington Financial Aid Association (WFAA)
Jim White, President -- Seattle University, Seattle, WA, 206-296-5840
Kathy Sahlhoff, President-Elect -- Western Washington University, Bellingham, WA, 360-650-3470

Washington State Tech Prep Coordinating Council
Dr. Susan Quattrociocchi -- Bellevue CC, Bellevue, WA, 206-649-3148, FAX 206-649-3113

Washington State Board for Community and Technical Colleges
319 Seventh Avenue, POB 42495
Olympia, WA 98504-2495

Information. . . 753-2000
FAX. . . 586-6440
Area Code . . . 360

Director's Office

Executive Director, Earl Hale 753-7412
Executive Assistant, Claire Krueger 753-7413
Director-Communications, Bruce Botka 753-3656
Program Coordinator, Madelyn Jacques 586-2939
Publications Assistant, Amy Boatright 586-8331

Administrative Services

Director, Admnistrative Services Division, Sandra Wall 586-2157
Legislative Liaison, Cindy Hough 753-2000
Administrative Secretary, Lorraine Riehl 753-3678
Office Assistant, Deborah Knackstedt 753-2001
Secretary, Bonnie Cochran 664-2713
Assistant Director, Student Services & Special Populations, Rhonda Coats 753-4694
Assistant Director, Personnel, Larry Lael 753-3661
Human Resource Representative, Linda Becker 586-6188

Educational Services

Director, Education Services Division, Jan Yoshiwara 753-4691
Secretary, Terri Reynolds 753-2637
Office Assistant, Beth Wheeler 664-0620
Secretary, Jackie Eppler-Clark 753-3673
Office Assistant, Linda McPike 753-3673
Associate Director, Ron Crossland 753-3674
Director, Workforce Education, Dan McConnon 753-0878
Fiscal Technician, Sandra Main 586-1454
Program Administrator, Workforce Education and Training, Roy Schmidt 753-3650
Assistant Director, Educational Programs, Ray Harry 753-3672
Program Coordinator, Pat Ward 753-3651
College Liaison, Boeing Re-employment Project, Mike Porter 206-393-0463
FAX 206-477-4053
Boeing-loaned Employee, Industry-based Programs, Vera Stasuk 206-865-4960
FAX 206-865-2953
Director, Adult Literacy and Basic Skills Programs, Patricia Green 753-3662
FAX 664-8808
Secretary, Charm Arneson 664-9402
Secretary, Alleyne Bruch 664-9403
Secretary, Carla Allender 664-9404
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Program Administrator, Basic Skills, Evelyn Short 664-9402
Program Administrator, Homeless and Americorp, Michael Tate 664-9404
Program Administrator, Workplace Basic Skills, Donna Miller-Parker 206-344-4374
Manager, GED Program, Joe-Ann Helms 753-6748
Coordinator, RSDS Project, Robbie Needham 206-344-4486
Administrator, ABLE-NET 206-587-3880
Administrator, Resource Center, Alan Waugh 206-587-3881
Specialist, Resource Center, Lynn Sampson 206-344-4489

Research Manager, Student Outcomes, Bill Moore 586-8296
Planning Analyst, Anna Sue McNeill 753-3676
Research and Analysis Manager, Loretta Seppanen 753-3685
Programmer/Analyst, Deralyn Gjertson 753-4690

Financial Services

Director, Scott Morgan	753-0880
Administrative Assistant, Monica Mason	753-4391
Office Assistant, Maureen Kennedy	753-3675
Assistant Director, Operating Budget, Liz Baker	753-3670
Budget Program Specialist, Maria Aviles	753-0170
Budget Program Specialist, Ted Clark	664-2712
Assistant Director, Capital Budget, Bill Julius	753-3668
Chief Analyst for Capital Budget, Gary Montgomery	586-0334
Assistant Director, Accounting Services, Vallie Jo Fry	753-2644
Agency Accounts Officer, Rich Reavis	753-1540
Auditor, Dorothy Watkins	753-0697
Budget Analyst, Janet Luxtrum	753-1205
Accountant	586-8581
Accountant, Susan Wanager	753-3599
Fiscal Technician, Brenda Philpott	753-3655
Manager, Information Systems and Enrollment, Michael Scroggins	586-8771
Computer Support Analyst, Robert Kurtz	586-8325
Research Analyst, Diane Carter	753-3665
Research Analyst, Clark Gilman	664-8840

Name	College	Phone & FAX Nos.	Page
Aasheim, Kemmie	Green River CC	206-833-9111, x 437 / 206-939-5135	13
Abe, Bruce	North Seattle CC	206-527-3626 / 206-527-3635	17
Adams, Donn	Green River CC	206-833-9111, x 221 / 206-735-6264	13
Adams, Maid	Green River CC	206-833-9111, x 402 / 206-735-6264	13
Adams, Phillip	Peninsula CC	360-452-9277 / 360-457-8100	19
Adams Beggs, Kim	Pierce CC	206-840-8403 / 206-840-8423	20
Ahn, Woody	Wenatchee Valley CC	509-664-2553 / 509-664-2552	30
Ainley, Arden	Skagit Valley CC	360-428-1116 / 360-428-1202	24
Alford, Robert	Olympic CC	360-794-2124 / 360-478-6963	18
Allen, Ardyth	Clark CC	360-699-0368 / 360-696-6280	7
Allen, Donna	Olympic CC	360-478-4544 / 360-478-4898	18
Allen, Jan	Skagit Valley CC	360-428-1230 / 360-428-1612	24
Allender, Carla	SBCTC	360-664-9404 / 360-664-8808	40
Anderson, Janet	SBCTC	360-664-9403 / 360-664-8808	40
Anderson, Karl	Wenatchee Valley CC	509-664-2557 / 509-664-2576	30
Anderson, Margo	Renton TC	206-235-7873 / 206-235-7832	21
Anderson, Myles	Walla Walla CC	509-527-4262 / 509-527-4480	30
Anderson, Nancy	Skagit Valley CC	360-428-1167 / 360-428-1202	24
Anduiza, JP	Olympic CC	360-478-4708 / 360-478-4593	18
Anhorn, Jerry	Walla Walla CC	509-527-4289 / 509-527-4480	30
Appleby, Vonnie	Highline CC	206-870-3307 / 206-878-3780	14
Arbak, Richard	Olympic CC	360-478-4694 / 360-478-6962	18
Armstrong, Julia	Lower Columbia CC	360-577-3429 / 360-577-3400	16
Arneson, Charm	SBCTC	360-664-9402 / 360-664-8808	40
Arvidson, Jeanne	South Seattle CC	206-764-5339 / 206-764-7949	26
Ashlock, Joanne	Everett CC	206-388-9507 / 206-388-9531	11
Austin, Pam	Spokane Falls CC	509-533-3546 / 509-533-3237	28
Aviles, Maria	SBCTC	360-753-0170 / 360-586-6440	41
Azari, Cynthia	Olympic CC	360-478-4777 / 360-792-2025	18
Azurdia, Marco	Wenatchee Valley CC	509-664-2572 / 509-664-2538	30
Baacke, Cliff	Whatcom CC	360-676-2170 / 360-676-2171	32
Baalman, Deanna	Columbia Basin CC	509-547-0511, x 204 / 509-547-0401	9
Baca, Linda	Everett CC	206-388-9222 / 206-388-9129	11
Backes, John	North Seattle CC	206-527-3615 / 206-527-3635	17
Bacon, Dave	Clover Park TC	206-589-5609 / 206-589-5601	8
Baer, Steve	Columbia Basin CC	509-547-0511, x 223 / 509-547-0401	9
Bailey, Judy	Lake Washington TC	206-828-5607 / 206-828-5648	15
Baker, Liz	SBCTC	360-753-3670 / 360-586-6440	41
Banks, Jacquie	Bates TC	206-596-1576 / 206-596-1663	1
Bannish, Shelley	Centralia CC	360-736-9391, x 224 / 360-753-3404	6
Barger, Stu	Everett CC	206-388-9399 / 206-388-9531	11
Barker, Joy	Renton TC	206-235-2464 / 206-235-7832	21
Barnes, Joan	Lake Washington TC	206-828-5603 / 206-828-5611	15
Barney, Trish	Skagit Valley CC	360-428-1129 / 360-428-1612	24
Barron-Steward, Agnes	Pierce CC	206-964-6799 / 206-964-6427	20
Batschi, Cheryl	Pierce CC	206-964-6614 / 206-964-6263	20
Bauer, Shirley	Spokane Falls CC	509-533-3525 / 509-533-3237	28
Bautsch, Jack	Seattle Central CC	206-587-6947 / 206-344-4390	22
Bays, Steven	Peninsula CC	360-452-9277 / 360-457-8100	19
Becker, Linda	SBCTC	360-586-6188 / 360-586-6440	40

Name	College	Phone & FAX Nos.	Page
Beehler, Michael	South Puget Sound CC	360-754-7711, x 209 / 360-586-6054	25
Bell, Ronald E.	Shoreline CC	206-546-4551 / 206-546-4599	23
Bello-Brunson, Jane	Clark CC	360-699-0406 / 360-696-6280	7
Bench, Sharon	Edmonds CC	206-640-1416 / 206-771-3366	10
Bennedsen, Bonnie	Tacoma CC	206-566-5094 / 206-566-6011	29
Bennett, Candy	Clark CC	360-699-0421 / 360-690-7149	7
Bennett, James	Bellevue CC	206-641-2300 / 562-6163	2
Bennett, Linda	Bellevue CC	206-649-3169 / 206-649-3128	2
Benson, Ellen	Green River CC	206-833-9111, x 288 / 206-735-6264	13
Benson, Sharon	Shoreline CC	206-546-4773 / 206-546-4599	23
Benthien, Pat	Clover Park TC	206-589-5573 / 206-589-5601	8
Berg-Christiansen, Carol	Edmonds CC	206-640-1559 / 206-640-1532	10
Bergeson, Mark	Lower Columbia CC	360-577-2308 / 360-578-1499	16
Bermingham, Jack	Highline CC	206-870-3711 / 206-878-3780	14
Berwind, Cathy	Lower Columbia CC	360-577-5458 / 360-577-3400	16
Bieler, Merrianne	Peninsula CC	360-452-9277 / 360-457-8100	19
Billingsley, Nancy	Clark CC	360-699-0347 / 360-690-7149	7
Birch, Anthony	Clark CC	360-699-0123 / 750-3834	7
Bishop-Kohler, Faye	Yakima Valley CC	509-575-2363 / 509-575-2461	33
Black, Patty	Everett CC	206-388-9550 / 206-388-9358	11
Blackaby, Leslie	Lake Washington TC	206-828-5610 / 206-828-5648	15
Blackaby, Sandra	Walla Walla CC	509-527-4693 / 509-527-4480	30
Blackwell, Lynn	Whatcom CC	360-676-2170 / 360-676-2171	32
Bleakley, Bob	Everett CC	206-388-9253 / 206-388-9531	11
Bligh, Kate	Tacoma CC	206-566-6006 / 206-566-6011	29
Blocklinger, Ronald	Walla Walla CC	509-527-4261 / 509-527-4480	30
Blue, Loris	Seattle Central CC	206-587-6918 / 206-344-4390	22
Boatright, Amy	SBCTC	360-586-8331 / 360-586-6440	40
Boenheim, Marion	CCs of Spokane	509-533-7437 / 509-533-8052	34
Boesenberg, John	Pierce CC	206-964-6519 / 206-964-6599	20
Boettel, Rob	Bellevue CC	206-641-2295 / 206-562-6153	2
Botka, Bruce	SBCTC	360-753-3656 / 360-586-6440	40
Botley, Robert	Edmonds CC	206-640-1547 / 206-640-1497	10
Bower, Jr., Mitchell	Board Member, SBCTC	360-69303143 / 360-695-4238	36
Bowman, Geneva	Spokane Falls CC	509-533-3518 / 509-533-3237	28
Boyington, Juli	Everett CC	206-388-9202 / 206-388-9531	11
Branch, Bob	CCs of Spokane	509-533-7244 / 509-533-7051	28
Brehm, Robert	Green River CC	206-833-9111, x 307 / 206-718-2908	13
Brennwald, Martin	Seattle Central CC	206-587-4057 / 206-344-4390	22
Brewster, Ed	Pierce CC	206-964-6776 / 206-964-6746	20
Bristow, Dorothy	Yakima Valley CC	509-575-2915 / 509-575-2461	33
Brockey, Jerry M.	South Seattle CC	206-764-5311 / 206-764-5393	26
Brockmann, Judith	Lake Washington TC	206-828-5622 / 206-828-5620	15
Brown, Janet	Green River CC	206-872-6361 / 206-850-2761	13
Brown, Karen	Spokane Falls CC	509-533-3535 / 509-533-3225	28
Brown, Terrance R.	CCs of Spokane	509-533-7401 / 509-533-8052	34
Bruch, Alleyne	SBCTC	360-664-9403 / 360-664-8808	40
Brumfield, Rick	Green River CC	206-833-9111, x 275 / 206-735-6264	13
Brunton, Wayne	Tacoma CC	206-566-5106 / 206-566-5128	29
Bryant, James	Walla Walla CC	509-527-4201 / 509-527-4601	30

Name	College	Phone & FAX Nos.	Page
Buckner, Cliff	Bates TC	206-596-1575 / 206-596-1663	1
Bullpitt, Dorna	South Puget Sound CC	360-754-7711, x 212 / 360-586-6054	25
Burnett, Cerathel	Highline CC	206-870-3725 / 206-878-3782	14
Burnett, Mary	North Seattle CC	206-527-3701 / 206-527-3606	17
Burns, Sara Lee	Spokane CC	509-533-7010 / 509-533-8839	27
Burr, Julie	Highline CC	206-870-3728 / 206-878-3754	14
Burton, Ramon	Big Bend CC	509-762-6331 / 509-762-6329	4
Cadman, Ernie	Lower Columbia CC	360-577-3408 / 360-577-3400	16
Calbick, Cynthia	Big Bend CC	509-762-6257 / 509-762-6329	4
Callaham, Sharon	Clover Park TC	206-589-5535 / 206-589-5601	8
Calvert, Linda	Clark CC	360-699-0392 / 360-696-6280	7
Capen, Edith	Green River CC	206-833-9111, x 231 / 206-735-6264	13
Carlson, Carol	Lower Columbia CC	360-577-2300 / 360-577-3400	16
Carr, Allan	Peninsula CC	360-452-9277 / 360-457-8100	19
Carroll, Susan C.	Everett CC	206-388-9202 / 206-388-9531	11
Carter, Bruce	Columbia Basin CC	509-547-0511, x 322 / 509-547-0401	9
Carter, Diane	SBCTC	360-753-3665 / 360-586-6440	41
Carter, Sandi	Yakima Valley CC	509-575-2360 / 509-575-2461	33
Cass, Ron	Renton TC	206-235-2352, x 5542 / 206-235-7832	21
Cassidy, Daniel	South Seattle CC	206-764-5344 / 206-764-5393	26
Castillano, Mike	South Seattle CC	206-764-5331 / 206-764-5393	26
Cauffman, Bonnie	Peninsula CC	360-452-9277 / 360-457-8100	19
Chacon, Dan	Spokane CC	509-533-7015 / 509-533-8839	27
Chalif, David	Edmonds CC	206-640-1626 / 206-771-3366	10
Chaves, Bob	Yakima Valley CC	509-575-2360 / 509-575-2461	33
Christopher, William	Whatcom CC	360-676-2170 / 360-676-2171	32
Cillay, David	Lower Columbia CC	360-577-2337 / 360-577-3400	16
Clark, Ted	SBCTC	360-664-2712 / 360-586-6440	41
Clarke, Lawrence	Shoreline CC	206-546-4700 / 206-546-5826	23
Clary, Laurie	Clover Park TC	206-589-5586 / 206-589-5601	8
Clowers, Francis M.	Shoreline CC	206-546-4558 / 206-546-4604	23
Clyde, Gary	Lake Washington TC	206-828-2307 / 206-828-2301	15
Coats, Rhonda	SBCTC	360-753-4694 / 360-586-6440	40
Cochran, Bonnie	SBCTC	360-664-2713 / 360-586-6440	40
Cofchin, Sally	Bates TC	206-596-1599 / 206-596-1663	1
Cohn, Gary	Lake Washington TC	206-828-5608 / 206-828-5611	15
Cole, Cheryl	Edmonds CC	206-640-1463 / 206-771-3366	10
Collins, Tim	Columbia Basin CC	509-547-0511, x 307 / 509-547-0401	9
Colman, Rachelle	Highline CC	206-870-3727 / 206-878-3754	14
Commane, Edward M.	Highline CC	206-870-3700 / 206-878-3754	14
Compton, Bruce	Green River CC	206-833-9111, x 337 / 206-939-5135	13
Connolly, Michael	Olympic CC	360-478-4534 / 360-478-6962	18
Conrad, Tay R.	CCs of Spokane	509-533-7438 / 509-533-8052	34
Conrads, Kris	Columbia Basin CC	509-547-0511, x 243 / 509-547-0401	9
Conway, Shane	Tacoma CC	206-566-5050 / 206-566-5376	29
Conwell, Betty	Lake Washington TC	206-828-2304 / 206-828-5648	15
Cook, Bobbie	Big Bend CC	509-762-6246 / 509-762-6329	4
Cook, Richard	Walla Walla CC	509-527-4262 / 509-527-4480	30
Cooley, Patty	Bates TC	206-596-1573 / 206-596-1643	1
Coon, Marie	South Seattle CC	206-764-7933 / 206-763-5156	26

Name	College	Phone & FAX Nos.	Page
Cooney, Rita	CCs of Spokane	509-533-7383 / 509-533-8059	27
Costanzo, Betty	South Puget Sound CC	360-754-7711, x 333 / 360-664-0780	25
Cottingham, Charles	Walla Walla CC	509-527-4275 / 509-527-4480	30
Cowan, Linda	Whatcom CC	360-676-2170 / 360-676-2171	32
Cox, Frank	Everett CC	206-388-9551 / 206-388-9531	11
Crawford, Ron	Peninsula CC	360-452-9277 / 360-457-8100	19
Creswell, Brooke	Yakima Valley CC	509-575-2401 / 509-575-2461	33
Croppi, Carmen	Bates TC	206-596-1544 / 206-596-1663	1
Crossland, Ron	SBCTC	360-753-3674 / 360-586-6440	40
Crow, Jenny	Big Bend CC	509-762-6284 / 509-762-6329	4
Crumb, Debbie	Bates TC	206-596-1609 / 206-596-1663	1
Crutchfield, Gary	South Seattle CC	206-764-5331 / 206-764-5393	26
Culwell, William	Whatcom CC	360-676-2170 / 360-676-2171	32
Cummins, Rich	Columbia Basin CC	509-547-0511, x 379 / 509-547-0401	9
Cunningham, David	North Seattle CC	206-527-3727 / 206-527-3635	17
Curtis, E. Thomas	Shoreline CC	206-546-4561 / 206-546-5826	23
Dailey, David	Bates TC	206-596-1577 / 206-596-1663	1
Dailey, Dianne	Shoreline CC	206-546-4716 / 206-546-4599	23
Daniels, Edith	Wenatchee Valley CC	509-664-2567 / 509-664-2576	30
Danielson, Cheri	Renton TC	206-235-2352, x 5537 / 206-235-7832	21
Darden, Mary	Skagit Valley CC	360-428-1225 / 360-428-1612	24
Dearing, Lynn	Grays Harbor CC	360-538-4150 / 360-538-4299	12
DeBruyn, Karen	Renton TC	206-235-2426 / 206-235-7832	21
Dederick, Jo	Olympic CC	360-426-2642 / 360-478-4711	18
Dees, Sam	South Seattle CC	206-764-5835 / 206-764-5393	26
Delaney, George A.	Pierce CC	206-964-6591 / 206-964-6599	20
Delorme, Bernice	Bellevue CC	206-641-2279 / 206-641-2230	2
DeMiero, Yvonne	Edmonds CC	206-640-1509 / 206-771-3366	10
Deming, Venus	Shoreline CC	206-546-4673 / 206-546-5826	23
DeMoos, Chuck	Renton TC	206-235-5846 / 206-235-7832	21
DeVerse, Nancy	Grays Harbor CC	360-538-4082 / 360-538-4299	12
DeWees, Deborah	Edmonds CC	206-640-1494 / 206-640-1532	10
Diaz, Tony	Seattle Central CC	206-587-4147 / 206-344-4390	22
Doherty, Paula	Peninsula CC	360-452-9277 / 360-457-8100	19
Dolan, Kathleen	Olympic CC	360-478-4798 / 360-792-2025	18
Domres, Kitty	Lake Washington TC	206-828-2300 / 206-828-5611	15
Donahue, Mick	Skagit Valley CC	360-679-5333	24
Drake, Leroy	Seattle Vocational Institute	206-587-4950	34
Duback, David	Clark CC	360-699-0248 / 360-690-7149	7
Dutro, Jack	Grays Harbor CC	360-538-4066 / 360-538-4299	12
Earl, Ellen	Bates TC	206-596-1641 / 206-596-1698	1
Eastin, Micheal	South Puget Sound CC	360-754-7711, x 304 / 360-664-0780	25
Edington, Mary	Green River CC	206-833-9111, x 317 / 206-939-5135	13
Eldridge, Mary	Centralia CC	360-736-9391, x 285 / 360-753-3404	6
Eley, Robert	Highline CC	206-870-3712 / 206-878-3780	14
Elliott, Nancy	South Puget Sound CC	360-754-7711, x 316 / 360-664-0780	25
Ellis, Steve	Tacoma CC	206-566-5363 / 206-566-6027	29
Embrey, Tony	Spokane CC	509-533-7075 / 509-533-8839	27
Emory, Doug	Pierce CC	206-964-6783 / 206-964-6764	20
Eng, Geoffrey	CCs of Spokane	509-533-8667 / 509-533-8052	27

Name	College	Phone & FAX Nos.	Page
English, Darcy	Yakima Valley CC	509-575-2383 / 509-575-2461	33
Epperson, Steve	Skagit Valley CC	360-428-1269 / 360-428-1612	24
Eppler-Clark, Jackie	SBCTC	360-753-3673 / 360-586-6440	40
Erickson, Elise	Bellevue CC	206-641-2302 / 206-641-2261	2
Erickson, Kathy	Wenatchee Valley CC	509-664-2597 / 509-664-2552	30
Erickson, Patrick	Spokane CC	509-533-8024 / 509-533-8839	27
Esler, Tika	Bellevue CC	206-641-2205 / 206-641-2230	2
Ethier, Joan	Peninsula CC	360-452-9277 / 360-457-8100	19
Evans, Lexie	Seattle Central CC	206-587-3854 / 206-344-4390	22
Evans, Tricia	South Seattle CC	206-763-5138 / 206-764-5393	26
Falk, Cheryl	Yakima Valley CC	509-575-2039 / 509-575-2461	33
Falkin, April	Pierce CC	206-964-6730 / 206-964-6764	20
Fanning, John J.	Spokane Falls CC	509-533-3555 / 509-533-3237	28
Farley, Janelle	Clark CC	360-699-0101 / 360-690-7228	7
Fenton, James	Grays Harbor CC	360-538-4030 / 360-538-4299	12
Ferry, Casey	Bellingham TC	360-738-0221 / 360-676-2798	3
Fields, Charles	Shoreline CC	206-546-4642 / 206-546-5826	23
Flanagan, Donna	Bellevue CC	206-641-2233 / 206-649-3057	2
Fleming, Paulette	Everett CC	206-388-9282 / 206-388-9531	11
Flippin, Dennis	Bates TC	206-596-1588 / 206-596-1663	1
Florence, Don	Bellingham TC	360-738-3105, x 409 / 360-676-2798	3
Flores, Roy	North Seattle CC	206-527-3655 / 206-527-3606	17
Flory, Linda	Bellevue CC	206-641-2207 / 206-641-2230	2
Floten, B. Jean	Bellevue CC	206-641-2302 / 206-641-2261	2
Foley, Katie	Columbia Basin CC	509-547-0511, x 294 / 509-547-0401	9
Folks, Lucretia	Centralia CC	360-736-9391, x 360 / 360-753-3404	6
Fontaine, Rita	Lower Columbia CC	360-577-3486 / 360-577-3400	16
Foran, Don	Centralia CC	360-736-9391, x 276 / 360-753-3404	6
Ford, James	Skagit Valley CC	360-428-1150 / 360-428-1612	24
Fortier, Dan	Big Bend CC	509-762-6233 / 509-762-6329	4
Foos, Karen	South Seattle CC	206-764-5315 / 206-764-7947	26
Fowler, Don	Lake Washington TC	206-828-5601 / 206-828-5611	15
Franeavilla, Lisa	North Seattle CC	206-527-3641 / 206-527-3635	17
Freeman, Beverly A.	Board Member, SBCTC	206-382-6248 / 206-624-4191	36
Frey, Don	Centralia CC	360-736-9391, x 268 / 360-753-3404	6
Frostad, Joseph F.	Walla Walla CC	509-527-4283 / 509-527-4480	30
Fry, Vallie Jo	SBCTC	360-753-2644 / 360-586-6440	41
Fuhr, George	Walla Walla CC	509-527-4212 / 509-527-4480	30
Fuller, Donald	Lower Columbia CC	360-577-3425 / 360-577-3400	16
Fulton, Richard	Clark CC	360-699-0217 / 360-690-7149	7
Fulwider, Cindy	Bates TC	206-596-1738 / 206-596-1746	1
Gage, Janice	Skagit Valley CC	360-428-1125 / 360-428-1612	24
Galenda, Gabe	Peninsula CC	360-452-9277	19
Galloway, Larry	Green River CC	206-833-9111, x 440 / 206-931-3978	13
Gardipee, Kim	Walla Walla CC	509-527-4257 / 509-527-4480	30
Gardner, Anne	Wenatchee Valley CC	509-662-1651 / 509-664-2538	30
Gary, George	South Seattle CC	206-764-5341 / 206-764-7945	26
Geraci, Nancy	North Seattle CC	206-527-3626 / 206-527-3635	17
Geringer, Patricia	Tacoma CC	206-566-5019 / 206-566-5296	29
Gerstle, Marian May	Board Member, SBCTC	206-463-0974 / 206-463-0975	36

Name	College	Phone & FAX Nos.	Page
Gestrine, Bev	Centralia CC	360-736-9391, x 351 / 360-753-3404	6
Gibbons, John	Clark CC	360-699-0274 / 360-696-6280	7
Gibson, Lance	Highline CC	206-870-3722 / 206-878-3782	14
Gies, Mary	Columbia Basin CC	509-547-0511, x 327 / 509-547-0401	9
Gilbert, Susan	Columbia Basin CC	509-547-0511, x 357 / 509-547-0401	9
Gilchrist, Debra	Pierce CC	206-964-6553 / 206-964-6713	20
Gildark, Daniel	Seattle Central CC	206-587-4057 / 206-344-4390	22
Gilman, Clark	SBCTC	360-664-8840 / 360-586-6440	41
Gilster, Ron	Communications Technology Ctr	206-294-4421 / 206-881-4470	35
Givens, Chris	Pierce CC	206-964-6592 / 206-964-6599	20
Gjerde, Byron	Columbia Basin CC	509-547-0511, x 211 / 509-547-0404	9
Gjertson, Deralyn	SBCTC	360-753-4690 / 360-586-6440	40
Glaese, Roger	Big Bend CC	509-762-6221 / 509-762-6329	4
Glaser, Brendan	Lower Columbia CC	360-577-2045 / 360-577-3400	16
Godinez, Carmen	Edmonds CC	206-640-1538 / 206-771-3366	10
Goetz, Janet	Wenatchee Valley CC	509-664-2553 / 509-664-2552	30
Goldberg, Jane	Grays Harbor CC	360-538-4005 / 360-538-4299	12
Golden, Greg	Edmonds CC	206-640-1522 / 206-771-3366	10
Goldstein, Norman	Renton TC	206-235-2434 / 206-235-7832	21
Goltz, Barney	Board Member, SBCTC	360-676-2042 / 360-733-8524	36
Goodhope, Jeanie	Everett CC	206-388-9348 / 206-388-9531	11
Goodman, Don	Olympic CC	360-478-4804 / 360-478-6963	18
Gorman, James	Lower Columbia CC	360-577-3404 / 360-577-3400	16
Gorne, Ivan	Edmonds CC	206-640-1557 / 206-771-3366	10
Gould, Diane	Shoreline CC	206-546-4741 / 206-546-5826	23
Gould, Mary Lou	Edmonds CC	206-640-1516 / 206-640-1532	10
Grade, Linda	Olympic CC	360-478-4642 / 360-478-6962	18
Gray, Judy L.	South Seattle CC	206-764-5398 / 206-764-5393	26
Gray, Lee	Lake Washington TC	206-828-5600 x 202 / 206-828-5648	15
Grebner, Marythea	Olympic CC	360-478-4571 / 360-478-4593	18
Greco, Paul	Renton TC	206-235-2369 / 206-235-7832	21
Green, Patricia	SBCTC	360-753-3662 / 360-664-8808	40
Green, Peggy	Lake Washington TC	206-828-5601 / 206-828-5611	15
Green, Jr., Alson	Clover Park TC	206-589-5500 / 206-589-5601	8
Griffin, Suzanne	South Seattle CC	206-764-5363 / 206-764-5836	26
Grossman, Jim	Green River CC	206-833-9111, x 233 / 206-931-3978	13
Groth, Sue	Clark CC	360-699-0219 / 360-690-7228	7
Grover, Iva Sue	Whatcom CC	360-676-2170 / 360-676-2171	32
Grubiak, Michael	Highline CC	206-870-3721 / 206-878-3782	14
Guay, Faye	South Seattle CC	206-764-5364 / 206-764-7945	26
Gutierrez, Roberto	Columbia Basin CC	509-547-0511, x 443 / 509-547-0401	9
Haag Day, Vikki	Green River CC	206-833-9111, x 438 / 206-939-5135	13
Habura, David	Cascadia CC	206-487-6779 / 206-485-7326	5
Hagan, Jan	Whatcom CC	360-676-2170 / 360-676-2171	32
Haldi, Rich	Everett CC	206-388-9204 / 206-388-9531	11
Hale, Earl	SBCTC	360-753-7412 / 360-586-6440	40
Hall, Sandi	Highline CC	206-870-3341 / 206-878-3780	14
Halsey, Shanna	Columbia Basin CC	509-547-0511, x 349 / 509-547-0401	9
Hamberg, Ronald	Seattle Central CC	206-587-5481 / 206-344-4390	22
Hansen, Mary	Lake Washington TC	206-803-2201 / 206-828-5620	15

Name	College	Phone & FAX Nos.	Page
Hara, Nobumichi	Seattle District Office	206-587-4135 / 206-587-3883	34
Harding, Mary	Lower Columbia CC	360-577-2304 / 360-577-3400	16
Hardy, Irene	Tacoma CC	206-566-5101 / 206-566-5376	29
Harker, Tom	Skagit Valley CC	360-428-1210 / 360-428-1612	24
Harrington, Mary Ann	Skagit Valley CC	360-428-1107 / 360-428-1612	24
Harris, Judith	Olympic CC	360-478-4532 / 360-478-6962	18
Harris Nellams, Jane	North Seattle CC	206-527-3603 / 206-527-3606	17
Harris-Lee, Shirley	Tacoma CC	206-566-5131 / 206-566-5181	29
Harry, Ray	SBCTC	360-753-3672 / 360-586-6440	40
Hartwell, Teresita	Tacoma CC	206-566-6005 / 206-566-5181	29
Hasart, Tana	Clark CC	360-699-0358 / 360-737-2008	7
Hassen, Carol	Yakima Valley CC	509-575-2402 / 509-575-2461	33
Hatchett, Ruth Ann	Pierce CC	206-840-8417 / 206-840-8423	20
Hauck, Shirley	Spokane CC	509-533-8883 / 509-533-8059	27
Havist, Marjorie	Skagit Valley CC	360-428-1252 / 360-428-1612	24
Haynes, Nicki	Everett CC	206-388-9392 / 206-388-9531	11
Hays, Gary	North Seattle CC	206-527-3699 / 206-527-3635	17
Hedges, Laura	Everett CC	206-388-9293 / 206-388-9531	11
Heffernan, Eleanor	Yakima Valley CC	509-454-7201 / 509-575-2461	33
Heinecke, Franclyn	Bates TC	206-596-1607 / 206-596-1623	1
Heiner, Harold G.	Whatcom CC	360-676-2170 / 360-676-2171	32
Heinzmann, Max	Big Bend CC	509-762-6222 / 509-762-6329	4
Helms, Joe-Ann	SBCTC	360-753-6748 / 360-664-8808	40
Henkle, Marcia	Wenatchee Valley CC	509-664-2562 / 509-664-2538	30
Henry, Duane	Clark CC	360-699-0260 / 360-696-4671	7
Hernandez, John	Spokane Falls CC	509-533-3529 / 509-533-3237	28
Hester, Robert	South Seattle CC	206-764-5353 / 206-764-5393	26
Heuchert, Arnie	Lake Washington TC	206-828-5629 / 206-828-5648	15
Heymann, Flossie	Centralia CC	360-736-9391, x 231 / 360-753-3404	6
Hibbs, Nadine	Pierce CC	206-964-6620 / 206-964-6427	20
Hicklin, Patty	Peninsula CC	360-374-3223 / 360-374-9738	19
Hickson, Dean	Centralia CC	360-736-9391, x 401 / 360-753-3404	6
Hightower, Jennifer	Yakima Valley CC	509-575-2443 / 509-575-2461	33
Hightower, R. Cameron	Shoreline CC	206-546-4755 / 206-546-4599	23
Hildebrant, Liz	South Seattle CC	206-764-5395 / 206-763-5155	26
Hill, Donna	Yakima Valley CC	509-575-2442 / 509-575-2461	33
Hill, Roger	Edmonds CC	206-640-1580 / 206-771-3366	10
Hiyane-Brown, Kathi	Tacoma CC	206-566-5122 / 206-566-5176	29
Hoekstra, Jacquelyn	South Seattle CC	206-764-5811 / 206-764-7947	26
Hoey-Dorsey, Anna	Olympic CC	360-478-4607 / 360-792-2025	18
Holland, Robert	Shoreline CC	206-546-4542 / 206-546-4599	23
Hollowell, Rex	Spokane Falls CC	509-533-3579 / 509-533-3433	28
Hoover, Judy	Whatcom CC	360-676-2170 / 360-676-2171	32
Hopkins, Tom	Spokane Falls CC	509-533-3525 / 509-533-3237	28
Horton, Stanley	Grays Harbor CC	360-538-4051 / 360-538-4299	12
Hudson, Barbara	Whatcom CC	360-676-2170 / 360-676-2171	32
Hughes, Donald W.	Yakima Valley CC	509-575-2355 / 509-575-2461	33
Hungar, Julie	Seattle District Office	206-587-4104 / 206-587-3883	34
Hurley, John	South Puget Sound CC	360-754-7711, x 268 / 360-586-6054	25
Hutchinson, Elizabeth	Bellevue CC	206-641-2810 / 206-649-3173	2

Name	College	Phone & FAX Nos.	Page
Hutchison, Kae	Bellevue CC	206-641-2265 / 206-649-3113	2
Idohl-Corwin, Carla	South Puget Sound CC	360-754-7711, x 235 / 360-586-6054	25
Ingraham-Swets, Leonoor	Clark CC	360-699-0472 / 360-696-6333	7
Jackson, Leonard	Lake Washington TC	206-828-5618 / 206-828-5648	15
Jackson, Mel	Bates TC	206-596-1539 / 206-596-1623	1
Jacobson, Ken	Peninsula CC	360-452-9277 / 360-457-8100	19
Jacques, Madelyn	SBCTC	360-586-2939 / 360-586-6440	40
James, Hongchin	Grays Harbor CC	360-538-4123 / 360-538-4299	12
Jarmick, Robert	Seattle Central CC	206-587-6302 / 206-344-4390	22
Jensen, Doug	Pierce CC	206-964-6638 / 206-964-6764	20
Jesse, William	Clark CC	360-699-0102 / 360-696-6280	7
Johns, M. Ronald	Spokane Falls CC	509-533-3538 / 509-533-3225	28
Johnson, Caryn	South Seattle CC	206-764-5375 / 206-764-5838	26
Johnson, Dale	Grays Harbor CC	360-538-4037 / 360-538-4299	12
Johnson, Diane	Peninsula CC	360-452-9277 / 360-457-8100	19
Johnson, Earl	Clark CC	360-699-0494 / 360-690-7228	7
Johnson, Kathy	Green River CC	206-833-9111, x 329 / 206-939-5135	13
Johnson, Michele	Pierce CC	206-964-6690 / 206-964-6764	20
Johnson, Nancy	Clark CC	360-699-0228 / 360-690-7149	7
Johnson, Randy	Centralia CC	360-736-9391, x 468 / 360-753-3404	6
Johnson, Terri	Walla Walla CC	509-527-4301 / 509-527-4480	30
Johnston, Laine	Whatcom CC	360-676-2170 / 360-676-2171	32
Jones, Chris	Clover Park TC	206-589-5767 / 206-589-5601	8
Jones, Debra	Bellingham TC	360-738-3105, x 313 / 360-676-2798	3
Jones, Karen	Lower Columbia CC	360-577-2354 / 360-577-3400	16
Jones, Roberta	South Puget Sound CC	360-754-7711, x 360 / 360-664-9407	25
Jones, Sandi	Edmonds CC	206-640-1761 / 206-771-3366	10
Jones, Susan	South Puget Sound CC	360-754-7711, x 259 / 360-664-0780	25
Jordan, Lee	Bellevue CC	206-641-2376 / 206-562-6190	2
Judge, Karen	Yakima Valley CC	509-575-2584 / 509-575-2461	33
Julius, Bill	SBCTC	360-753-3668 / 360-586-6440	41
Kakiuchi, Mariko	Shoreline CC	206-546-4634 / 206-546-5826	23
Kammerzell, Joan	Bellingham TC	360-738-3105, x 436 / 360-676-2798	3
Kane, Charles A.	Seattle District Office	206-587-3872 / 206-587-3883	34
Kauzlaric, DeAnna	Olympic CC	360-478-4544 / 360-478-4898	18
Keane, Carole	Wenatchee Valley CC	509-664-2571 / 509-664-2538	30
Keegan, Tom	South Puget Sound CC	360-754-7711, x 231 / 360-586-6054	25
Keeney, Hoyt	Olympic CC	360-478-4846 / 360-792-2025	18
Kelly, Donna	Clark CC	360-699-0355 / 360-737-2070	7
Kelly, Mike	Big Bend CC	509-762-6242 / 509-762-6329	4
Kennedy, Maureen	SBCTC	360-753-3675 / 360-586-6440	41
Kennicott, Patrick	Skagit Valley CC	360-428-1205 / 360-428-1202	24
Kent, Maureen	Centralia CC	360-736-9391, x 313 / 360-753-3404	6
Kerrick-Degnan, Susan	Bellingham TC	360-738-3105, x 438 / 360-676-2798	3
Keuss, Jeffrey	Lake Washington TC	206-828-5645 / 206-828-5620	15
Kieffer, Kathy	Clover Park TC	206-589-5546 / 206-589-5601	8
Killpatrick, Paul	Yakima Valley CC	509-575-2429 / 509-575-2461	33
Kirchhauser, Debbie	Lake Washington TC	206-828-5600 x 312 / 206-828-5648	15
Kirk, Henry	Centralia CC	360-736-9391, x 200 / 360-753-3404	6
Kirkpatrick, B. J.	Seattle District Office	206-587-3872 / 206-587-3883	34

Name	College	Phone & FAX Nos.	Page
Kiyohara, Bea	Seattle Central CC	206-587-3860 / 206-344-4390	22
Klaffke, David	Whatcom CC	360-676-2170 / 360-676-2171	32
Knackstedt, Deborah	SBCTC	360-753-2001 / 360-586-6440	40
Knutzen, Judi	Skagit Valley CC	360-428-1183 / 360-428-1202	24
Koch, Darlene	Yakima Valley CC	509-575-2452 / 509-575-2461	33
Kochis, Bruce	North Seattle CC	206-528-3836 / 206-527-3635	17
Koken, Ginny	Lower Columbia CC	360-577-2322 / 360-577-3400	16
Kolb, Donald	Spokane CC	509-533-7042 / 509-533-8839	27
Koluda, Patti	Yakima Valley CC	509-454-4129 / 509-575-2461	33
Kongslie, Lon	Columbia Basin CC	509-547-0511, x 308 / 509-547-0401	9
Koppang, Gary	Renton TC	206-235-7874 / 206-235-7832	21
Kostick, Susan	South Puget Sound CC	360-754-7711, x 204 / 360-586-6054	25
Kovacs, Sharon	North Seattle CC	206-528-4571 / 206-527-3606	17
Kowalsky, Mary	Yakima Valley CC	509-575-2856 / 509-575-2461	33
Kraus, Peter	Clark CC	360-699-0483 / 360-690-7149	7
Krein, Judith	Walla Walla CC	509-527-4304 / 509-527-4480	30
Krueger, Claire	SBCTC	360-753-7413 / 360-586-6440	40
Krug, Jon	Grays Harbor CC	360-538-4012 / 360-538-4299	12
Ku, Peter C.	North Seattle CC	206-527-3601 / 206-527-3606	17
Kubej, Stephanie	Renton TC	206-235-5842 / 206-235-7832	21
Kuebel, Hilmar	Lower Columbia CC	360-577-3434 / 360-577-3400	16
Kurtz, Robert	SBCTC	360-586-8325 / 360-586-6440	40
Kvinsland, Judy	Pierce CC	206-840-8419 / 206-840-8423	20
LaBelle, Keith E.	Shoreline CC	206-546-4532 / 206-546-4599	23
Lacher, Candy	Big Bend CC	509-762-6228 / 509-762-6329	4
Lael, Larry	SBCTC	360-753-3661 / 360-586-6440	40
LaFayette, Ron	Institute for Extended Learning	509-533-8780	34
LaFountaine, Ken	Shoreline CC	206-546-4571 / 206-546-5826	23
LaLond, Dave	Centralia CC	360-736-9391, x 282 / 360-753-3404	6
Lang, Mike	Big Bend CC	509-762-6230 / 509-762-6329	4
Langan, A. Bud	Olympic CC	360-478-4545 / 360-478-4593	18
Langrell, Ron	Walla Walla CC	509-527-4229 / 509-527-4480	30
Larson, Judy	Bates TC	206-596-1596 / 206-596-1629	1
Layman, Candy	Centralia CC	360-736-9391, x 362 / 360-753-3404	6
Leas, Terrence	Yakima Valley CC	509-882-3018 / 509-882-2791	33
Leavitt, Doris	Yakima Valley CC	509-575-2373 / 509-575-2461	33
Lee, Joanne	Pierce CC	206-964-6297 / 206-964-6764	20
Lee, M. David	Spokane Falls CC	509-533-3229 / 509-533-3237	28
Lee, Wai-Fong	Seattle Central CC	206-587-4062 / 206-344-4390	22
Leinen, Debbie	CCs of Spokane	509-533-7401 / 509-533-8052	34
Lemos, Ruben	Columbia Basin CC	509-547-0511, x 334 / 509-547-0404	9
Lenington, John	Bellingham TC	360-738-3105, x 439 / 360-676-2798	3
Linda, Laura	Olympic CC	360-478-4551 / 360-478-4898	18
Lindquist, Duane	Clover Park TC	206-589-5659 / 206-589-5601	8
Lingwall, Andy	Tacoma CC	206-566-5099 / 206-566-5376	29
Link, Al	Board Member, SBCTC	206-281-8901 / 206-285-5805	36
Link, Mary	Big Bend CC	509-762-6232 / 509-762-6329	4
Linville, Joann	Bellingham TC	360-738-3105, x 440 / 360-676-2798	3
Lively, Ron	Bates TC	206-596-1593 / 206-596-1663	1
Llamedo, Alfredo	Spokane CC	509-533-7091 / 509-533-8681	27

Name	College	Phone & FAX Nos.	Page
Lloyd, Berta	Shoreline CC	206-546-4595 / 206-546-5826	23
Loland, Vern J.	Spokane Falls CC	509-533-3535 / 509-533-3225	28
Long, Dwight	South Puget Sound CC	360-754-7711, x 233 / 360-586-6054	25
Lorentz, Laura	Spokane Falls CC	509-533-3527 / 509-533-3225	28
Losbaugh, Sandra	Olympic CC	360-478-4740 / 360-478-6962	18
Lowdon, John	Communications Technology Ctr	206-294-4461 / 206-881-4470	35
Lowe-Webster, Jane	Bellingham TC	360-738-3105, x 441 / 360-676-2798	3
Lucas, Joan	Big Bend CC	509-762-6240 / 509-762-6329	4
Lundquist, Kathy	Peninsula CC	360-385-4605	19
Lunt, H. James	Peninsula CC	360-452-9277 / 360-457-8100	19
Luxtrum, Janet	SBCTC	360-753-1205 / 360-586-6440	41
Lyon, Jean	Yakima Valley CC	509-575-2348 / 509-575-2461	33
Mackintosh, Bruce	Highline CC	206-870-3727 / 206-878-3754	14
Mackle, Sally	Bellevue CC	206-641-2282 / 206-649-3173	2
Macneil, Lucy	Bellevue CC	206-641-2445 / 206-649-3173	2
Madere, Deborah	Columbia Basin CC	509-547-0511, x 333 / 509-547-0401	9
Magnuson, Elinor	Spokane Falls CC	509-533-8611 / 509-533-8052	28
Main, Sandra	SBCTC	360-586-1454 / 360-586-6440	40
Malkuch, Betty	Highline CC	206-870-3700 / 206-878-3754	14
Maloney, Ted	Skagit Valley CC	360-428-1278 / 360-428-1612	24
Mancuso, Susan	Whatcom CC	360-676-2170 / 360-676-2171	32
Mandell, Janet	Lake Washington TC	206-828-5614 / 206-828-5620	15
Manderbach, Kim	South Seattle CC	206-764-5378 / 206-764-7947	26
Manning, Kris	Bates TC	206-596-1575 / 206-596-1663	1
Manspeaker, Jewel	Grays Harbor CC	360-538-4000 / 360-538-4299	12
Marken, Karla	North Seattle CC	206-527-3696 / 206-527-3606	17
Marostica, Ray	Bates TC	206-596-1574 / 206-596-1663	1
Martens, John	Centralia CC	360-736-9391, x 411 / 360-753-3404	6
Marth, Walt	Communications Technology Ctr	206-294-4423 / 206-881-4470	35
Martin, Anne	Edmonds CC	206-640-1588 / 206-771-3366	10
Martin, Chris	South Seattle CC	206-764-5373 / 206-764-5393	26
Martin, Claudia	Seattle Central CC	206-587-3899 / 206-344-4390	22
Martin, Keith	Big Bend CC	509-762-6218 / 509-762-6329	4
Mason, Monica	SBCTC	360-753-4391 / 360-586-6440	41
Mathews, Sandra	Green River CC	206-833-9111, x 452 / 206-939-5135	13
Matier, Bettye	Walla Walla CC	509-527-4231 / 509-527-4480	30
Maxwell, Nancy	Bellingham TC	360-738-3105, x 331 / 360-676-2798	3
May-Koehler, Alberta	Bates TC	206-596-1532 / 206-596-1663	1
McArdle, Desmond	Bellingham TC	360-738-3105, x 333 / 360-676-2798	3
McBee, Jody	Bellingham TC	360-738-3105, x 334 / 360-676-2798	3
McCabe, Mary	Tacoma CC	206-566-5326 / 206-566-6011	29
McCarthy, Paul	North Seattle CC	206-527-3709 / 206-527-3635	17
McColley, Pearlita	Bates TC	206-596-1597 / 206-596-1663	1
McConaughy, Richard	Olympic CC	360-478-4561 / 360-792-2025	18
McConnon, Dan	SBCTC	360-753-0878 / 360-586-6440	40
McCrath, Michael	South Seattle CC	206-764-5357 / 206-764-5393	26
McGavick, Sharon	Green River CC	206-833-9111, x 266 / 206-735-6264	13
McGlasson, Ruthmary	Bellevue CC	206-641-2439 / 206-641-2230	2
McGlocklin, Gary	Bellevue CC	206-641-2305 / 206-562-6163	2
McIntyre, Michael	Green River CC	206-833-9111, x 252 / 206-735-6264	13

Name	College	Phone & FAX Nos.	Page
McKeown, Patricia	Bellingham TC	360-738-3105, x 323 / 360-676-2798	3
McKinlay, Mike	Clover Park TC	206-589-5538 / 206-589-5601	8
McLatchy, Patrick	Skagit Valley CC	360-428-1190 / 360-428-1612	24
McManus, Sis	Whatcom CC	360-676-2170 / 360-676-2171	32
McMeekin, Bill	Edmonds CC	206-640-1505 / 206-771-3366	10
McMillan, Carol	Wenatchee Valley CC	509-826-7414 / 509-664-2538	30
McNair, Carol	Lower Columbia CC	360-577-3441 / 360-577-3400	16
McNeill, Anna Sue	SBCTC	360-753-3676 / 360-586-6440	40
McPike, Linda	SBCTC	360-753-3673 / 360-586-6440	40
Meany, Phil	Centralia CC	360-736-9391, x 304 / 360-753-3404	6
Meyers, Louise	Columbia Basin CC	509-547-0511 x 202 / 509-547-0404	9
Michaelson, John	Wenatchee Valley CC	509-664-2533 / 509-664-2576	30
Mihara, Darrell	North Seattle CC	206-527-3779 / 206-527-3635	17
Miller, Brent	Olympic CC	360-478-4684 / 360-478-4650	18
Miller, Janice	Tacoma CC	206-566-5054 / 206-566-5380	29
Miller, Lorene	Highline CC	206-870-3723 / 206-878-3782	14
Miller-Parker, Donna	SBCTC	206-344-4374 / 360-586-6440	40
Miner, Janelle	Everett CC	206-388-9280 / 206-388-9531	11
Minger, David	Shoreline CC	206-546-4581 / 206-546-5826	23
Minnaert, Kenneth	South Puget Sound CC	360-754-7711, x 202 / 360-664-9407	25
Mirabella, Dolores	South Seattle CC	206-764-5371 / 206-764-5393	26
Mitchell, Charles H.	Seattle Central CC	206-587-4144 / 206-344-4390	22
Mitchell, David	North Seattle CC	206-527-3700 / 206-527-3606	17
Mitchell, Myrtle	Seattle Central CC	206-587-5482 / 206-344-4390	22
Mitchell, Paul	Centralia CC	360-736-9391, x 265 / 360-753-3404	6
Mitchell, Pier	Clover Park TC	206-589-5611 / 206-589-5601	8
Mitchell, Susan	Tacoma CC	206-566-5120 / 206-566-6011	29
Mitchell, Vicki	Columbia Basin CC	509-547-0511, x 206 / 509-547-0404	9
Mizingou, David	Everett CC	206-388-9100 / 206-388-9129	11
Mohler, William	Bates TC	206-596-1610 / 206-596-1663	1
Molesworth, Kris	Skagit Valley CC	360-428-1116 / 360-428-1202	24
Molina, Clotilde	North Seattle CC	206-527-3698 / 206-527-3635	17
Monahan, Dick	Spokane CC	509-533-7020 / 509-533-8839	27
Montgomery, Gary	SBCTC	360-586-0334 / 360-586-6440	41
Montoya, Therese	Lower Columbia CC	360-578-1408 / 360-577-3400	16
Montzheimer, Jim	Wenatchee Valley CC	509-664-2556 / 509-664-2538	30
Moody, David	South Seattle CC	206-764-5395 / 206-763-5155	26
Mooney, Carol	Clover Park TC	206-589-5732 / 206-589-5601	8
Moore, Bill	SBCTC	360-586-8296 / 360-586-6440	40
Moore, Holly	Shoreline CC	206-546-4748 / 206-546-4599	23
Moore, Linda	Skagit Valley CC	360-428-1137 / 360-428-1612	24
Moore, Nancy	Green River CC	206-833-9111, x 510 / 206-939-5135	13
Moos, Holly	Big Bend CC	509-762-6203 / 509-762-6329	4
Morgan, Bryan	Lower Columbia CC	360-577-3441 / 360-577-3400	16
Morgan, Doug	Spokane Falls CC	509-533-3525 / 509-533-3237	28
Morgan, Richard E.	Communications Technology Ctr	206-294-4445 / 206-881-4470	35
Morgan, Scott	SBCTC	360-753-0880 / 360-586-6440	41
Morgan, Wes	Communications Technology Ctr	206-294-4434 / 206-881-4470	35
Mori, Teresa	Renton TC	206-235-5842 / 206-235-7832	21
Morrison, Chuck	Everett CC	206-388-9413 / 206-388-9531	11

Name	College	Phone & FAX Nos.	Page
Morton, Marjorie	Highline CC	206-870-3430 / 206-870-3754	14
Mueller, Rogert	Clover Park TC	206-589-5833 / 206-589-5601	8
Muir, Carolyn	Peninsula CC	360-452-9277 / 360-457-7409	19
Muncton, Betty	Highline CC	206-870-3724 / 206-878-3782	14
Murphy, Mark	Everett CC	206-388-9552 / 206-388-9531	11
Murphy-Carey, Kathy	Peninsula CC	360-452-9277 / 360-457-8100	19
Murray, Thomas	South Seattle CC	206-764-5394 / 206-763-5156	26
Murry, Diane	Grays Harbor CC	360-538-4075 / 360-538-4299	12
Myers, Richard	Olympic CC	360-478-4709 / 360-478-4650	18
Nagasawa, Wendy	South Seattle CC	206-764-5311 / 206-764-5393	26
Nash, Antonio	Pierce CC	206-964-6410 / 206-964-6263	20
Nash, Thomas	Everett CC	206-388-9277 / 206-388-9531	11
Nealey, Todd	Big Bend CC	509-762-6234 / 509-762-6329	4
Needham, Raymond J.	Tacoma CC	206-566-5100 / 206-566-5376	29
Needham, Robbie	SBCTC	206-344-4486 / 360-664-8808	40
Neese, Susan	Bates TC	206-596-1530 / 206-596-1629	1
Neighbors, Donna	Clover Park TC	206-589-5501 / 206-589-5601	8
Nelson, Henry	South Seattle CC	206-764-5391 / 206-764-5393	26
Nelson, Patty	Tacoma CC	206-566-6007 / 206-566-5181	29
Nelson, Randy	South Seattle CC	206-764-5395 / 206-763-5155	26
Newton, Ron	Pierce CC	206-964-6613 / 206-964-6263	20
Nichols, Dorothy	Clark CC	360-699-0176 / 360-690-7149	7
Nielsen, Jared	Columbia Basin CC	509-547-0511, x 228 / 509-547-0401	9
Nielsen, Thomas	Edmonds CC	206-640-1515 / 206-640-1532	10
Nisson, Blaine	Centralia CC	360-736-9391, x 220 / 360-753-3404	6
Noble, Don	Bellevue CC	206-641-2451 / 206-603-4187	2
O'Bannon, Lucia	Highline CC	206-870-3701 / 206-870-3754	14
Odem, Mary	Highline CC	206-870-3713 / 206-878-3780	14
Oertli, Gary	Edmonds CC	206-640-1512 / 206-640-1532	10
Ogilvie, A. Barretto	Seattle Central CC	206-587-5483 / 206-344-4390	22
Ogoshi-Maher, Grace	Walla Walla CC	509-527-4617 / 509-527-4480	30
Olee, Mildred	Seattle Central CC	206-587-5480 / 206-344-4390	22
Olfert, William	Bates TC	206-596-1626 / 206-596-1643	1
Olsen, Martin P.	Shoreline CC	206-546-4597 / 206-546-5826	23
Olson, John	Everett CC	206-388-9404 / 206-388-9531	11
Opgaard, Carl	Columbia Basin CC	509-547-0511, x 202 / 509-547-0404	9
Osei, Denise	Spokane CC	509-533-7032 / 509-533-8839	27
Owens, Larry C.	Spokane Falls CC	509-533-3520 / 509-533-3237	28
Owens-Ewing, Karen	Pierce CC	206-840-8443 / 206-840-8423	20
Owings, Colleen	Lake Washington TC	206-828-5605 / 206-828-5648	15
Palek, Mark	South Seattle CC	206-764-7959 / 206-764-5816	26
Palmer, Connie	North Seattle CC	206-527-3601 / 206-527-3606	17
Palo, Eric	Renton TC	206-235-2331 / 206-235-7832	21
Paquette, Patricia	Seattle District Office	206-587-4105 / 206-587-3883	34
Parkison, Betty Jo	Clover Park TC	206-589-5533 / 206-589-5601	8
Parnell, Paul	Skagit Valley CC	360-428-1180 / 360-428-1202	24
Patrick, Lisa	Columbia Basin CC	509-547-0511, x 225 / 509-547-0401	9
Patterson, Barbara	Edmonds CC	206-640-1535 / 206-640-1359	10
Pedersen Testu, Kirie	Peninsula CC	360-452-9277 / 360-457-8100	19
Penney, Joan	Skagit Valley CC	360-428-1114 / 360-428-1612	24

Name	College	Phone & FAX Nos.	Page
Peters, Paul	Lake Washington TC	206-803-2208	15
Peterson, James	Walla Walla CC	509-527-4215 / 509-527-4480	30
Peterson, Joanne	Wenatchee Valley CC	509-662-1651 / 509-664-2576	30
Petrie, Jan	Wenatchee Valley CC	509-664-2565 / 509-664-2552	30
Petty, Marjan	North Seattle CC	206-527-3604 / 206-527-3606	17
Phillipi, Scott	Grays Harbor CC	360-538-4121 / 360-538-4299	12
Phillips, Charline	South Puget Sound CC	360-754-7711, x 264 / 360-586-6054	25
Phillips, Thomas	South Seattle CC	206-764-5365 / 206-763-5156	26
Philpott, Brenda	SBCTC	360-753-3655 / 360-586-6440	41
Pickett, Vernon	Lower Columbia CC	360-577-2320 / 360-577-3400	16
Pitre, Paul	Olympic CC	360-792-2115 / 360-792-2116	18
Plummer, Lillie	Shoreline CC	206-546-4591 / 206-546-5826	23
Poffenroth, Brian	Lower Columbia CC	360-577-2010 / 360-577-3400	16
Ponder, William	Pierce CC	206-964-6623 / 206-964-6427	20
Pope, Bill	Clover Park TC	206-589-5526 / 206-589-5601	8
Porter, Mike	SBCTC	360-393-0463 / 360-477-4053	40
Portolese, Pat	Communications Technology Ctr	206-294-4446 / 206-881-4470	35
Powers, Rebecca	Big Bend CC	509-762-6288 / 509-762-6329	4
Pozega, Jon	Renton TC	206-235-2463 / 206-235-7832	21
Praeger, Pamela	CCs of Spokane	509-533-7410 / 509-533-8052	34
Priddy, Denise	Lake Washington TC	206-828-5628 / 206-828-5620	15
Pugh, Rose	Bellevue CC	206-641-2280 / 206-649-3128	2
Pynch, Patty	South Puget Sound CC	360-754-7711, x 202 / 360-664-9407	25
Quattrociocchi, Susan	Bellevue CC	206-649-3148 / 206-649-3113	2
Quinn, Susan	Walla Walla CC	509-527-4262 / 509-527-4480	30
Ramaker, Jolene	Olympic CC	360-478-4542 / 360-792-2135	18
Ramirez, Jorge	Olympic CC	360-478-6976 / 360-478-4898	18
Ramsey, John	Green River CC	206-833-9111, x 361 / 206-931-3978	13
Ramsey, Marleen	Walla Walla CC	509-527-4262 / 509-527-4480	30
Ray, Joan	Seattle Central CC	206-587-5466 / 206-344-4390	22
Reagan, Everett	Seattle Central CC	206-587-5485 / 206-344-4390	22
Reavis, Rich	SBCTC	360-753-1540 / 360-586-6440	41
Reed, Cheryl	Edmonds CC	206-640-1362 / 206-640-1496	10
Reed, Girtha	Green River CC	206-833-9111, x 286 / 206-939-5135	13
Rehrmann, Laura	Seattle Central CC	206-587-5484 / 206-344-4390	22
Reid, Cathleen	Clover Park TC	206-589-5555 / 206-589-5601	8
Reiff, Nancy	Walla Walla CC	509-527-4300 / 509-527-4480	30
Reilly, Sheila	Clover Park TC	206-589-5536 / 206-589-5601	8
Reisman, Mark	Grays Harbor CC	360-538-4016 / 360-538-4299	12
Rengier, Nicholas	Olympic CC	360-478-4630 / 360-792-2025	18
Reyes, Jr., Guadalupe	Lake Washington TC	206-828-5643 / 206-828-5648	15
Reynolds, Terri	SBCTC	360-753-2637 / 360-586-6440	40
Rhett, Lori	Bellevue CC	206-562-6152 / 206-562-6153	2
Rice, Constance	Seattle District Office	206-587-5472 / 206-587-3883	34
Richards, Larry	South Seattle CC	206-764-5809 / 206-764-7945	26
Richardson, Judy	Clover Park TC	206-589-5570 / 206-589-5601	8
Rickey, Jeanne	Everett CC	206-388-9257 / 206-388-9531	11
Ricks, Joy	Big Bend CC	509-762-6290 / 509-762-6329	4
Riebe, Janet	Renton TC	206-235-5841 / 206-235-7832	21
Rief, Barbara	Clover Park TC	206-589-5619 / 206-589-5601	8

Name	College	Phone & FAX Nos.	Page
Riehl, Lorraine	SBCTC	360-753-3678 / 360-586-6440	40
Riley, Katherine	North Seattle CC	206-527-3705 / 206-527-3635	17
Ringel, Mel	Lake Washington TC	206-828-5619 / 206-828-5611	15
Rivers Shannon, Kathi	Wenatchee Valley CC	509-664-2550 / 509-664-2552	30
Roberts, Barbara	Green River CC	206-833-9111, x 415 / 206-735-6264	13
Roberts, Bill	Bellingham TC	360-738-3105 x 324 / 360-676-2798	3
Roberts, Robert C.	Renton TC	206-235-2235 / 206-235-7832	21
Robinson, Tony	Clover Park TC	206-589-5845 / 206-589-5601	8
Rognlien, Beth	Edmonds CC	206-640-1331 / 206-771-3366	10
Roney, Ana	Spokane CC	509-533-7027 / 509-533-8839	27
Rose, Russell	South Puget Sound CC	360-754-7711, x 258 / 360-664-0780	25
Roseman, Jennifer	CCs of Spokane	509-533-7427 / 509-533-8052	34
Rosendahl, Joe	Bates TC	206-596-1749 / 206-596-1643	1
Rosenwasser, Marie	Shoreline CC	206-546-4651 / 206-546-4599	23
Ross, Ruth	Olympic CC	360-478-4688 / 360-478-7161	18
Rotondo, Brent	Yakima Valley CC	509-575-2441 / 509-575-2461	33
Rozdilsky, Mary Lou	Edmonds CC	206-640-1613 / 206-771-3366	10
Russell, Bob	South Seattle CC	206-764-5317 / 206-764-7947	26
Russell, Sue	Everett CC	206-388-9546 / 206-388-9531	11
Rutkowski, Richard	Green River CC	206-833-9111, x 311 / 206-735-6264	13
Ryberg, Dave	Skagit Valley CC	360-428-1127 / 360-428-1612	24
Salcido, Malachi	Wenatchee Valley CC	509-664-2571 / 509-664-2538	30
Sampson, Debra	Lake Washington TC	206-828-5614 / 206-828-5620	15
Sampson, Lynn	SBCTC	206-344-4489	40
Samuelson, Stefan	Centralia CC	360-736-9391, x 364 / 360-753-3404	6
Sandmeier, Susan	Columbia Basin CC	509-547-0511, x 416 / 509-547-0401	9
Sanford, Delores	Wenatchee Valley CC	509-664-2523 / 509-664-2576	30
Santoy, Antonio	Board Member, SBCTC	509-865-2805, x 138 / 509-865-1133	36
Saraceno, William	Columbia Basin CC	509-547-0511, x 248 / 509-547-0404	9
Sauer, Wes	Seattle Central CC	206-587-6995 / 206-344-4390	22
Saunders, Laura	Highline CC	206-870-3701 / 206-878-3754	14
Savage, Eric	Green River CC	206-833-9111, x 337 / 206-939-5135	13
Savoy, Ardith	Grays Harbor CC	360-538-4123 / 360-538-4299	12
Schermer, Eugene	Big Bend CC	509-762-6290 / 509-762-6329	4
Schmidt, Peter	Grays Harbor CC	360-538-4095 / 360-538-4299	12
Schmidt, Roy	SBCTC	360-753-3650 / 360-586-6440	40
Schmitz, Carmen	Green River CC	206-833-9111, x 311 / 206-735-6264	13
Schoen, Joann	Wenatchee Valley CC	509-664-2532 / 509-664-2576	30
Schroeder, Sandra	Seattle Central CC	206-587-5478 / 206-344-4390	22
Scott, Merle	Walla Walla CC	509-527-4274 / 509-527-4249	30
Scroggins, Michael	SBCTC	360-586-8771 / 360-586-6440	40
Sear, Tom	Big Bend CC	509-762-6342 / 509-762-6329	4
Selby, Bill	Board Member, SBCTC	206-237-7674 / 206-965-0559	36
Seppanen, Loretta	SBCTC	360-753-3685 / 360-586-6440	40
Sestrich, Anna	Shoreline CC	206-546-4694 / 206-546-5850	23
Shafer, Leah	Pierce CC	206-840-8472 / 206-840-8423	20
Shanahan, Susan	North Seattle CC	206-527-3641 / 206-527-3635	17
Shane, Fay	Skagit Valley CC	360-428-1216 / 360-428-1612	24
Shankar, Jille	Spokane CC	509-533-8037 / 509-533-8839	27
Shaw, Alice	Big Bend CC	509-762-6224 / 509-762-6329	4

Name	College	Phone & FAX Nos.	Page
Shecket, Bill	Lake Washington TC	206-828-5614 / 206-828-5620	15
Shepherd, Heidi	Lake Washington TC	206-828-5614 / 206-828-5620	15
Sherwood, Ardie	Clark CC	360-699-0321 / 360-737-2099	7
Short, Evelyn	SBCTC	360-664-9402 / 360-664-8808	40
Shriver, Lee	Bates TC	206-596-1657 / 206-596-1663	1
Siebuhr, Laura	Centralia CC	360-736-9391, x 258 / 360-753-3404	6
Sigmar, Wallace	Peninsula CC	360-452-9277 / 360-457-7409	19
Silverthorne, Ruth	Skagit Valley CC	360-428-1135 / 360-428-1612	24
Simes, Sharon	Seattle Central CC	206-587-4069 / 206-344-4390	22
Simpson, Wallace	Olympic CC	360-478-4551 / 360-478-4898	18
Sinko, Marlene	Wenatchee Valley CC	509-664-2564 / 509-664-2576	30
Skold, Margaret	Centralia CC	360-736-9391, x 245 / 360-753-3404	6
Sly, Doug	Big Bend CC	509-762-6209 / 509-762-6329	4
Small, Dan	Tacoma CC	206-566-5099 / 206-566-5376	29
Small, Kathy	Walla Walla CC	509-527-4300 / 509-527-4480	30
Smith, George	Edmonds CC	206-640-1668 / 206-771-3366	10
Smith, Jean	Lower Columbia CC	360-577-2059 / 360-578-1400	16
Smith, Stuart	Pierce CC	206-964-6308 / 206-964-6764	20
Snyder, Denis	Olympic CC	360-478-4668 / 360-478-4723	18
Snyder, Max M.	Board Member, SBCTC	509-448-8767 / 509-533-8052 (c/o CCs of Spok)	36
Sobottka, Tom	Grays Harbor CC	360-538-4078 / 360-538-4299	12
Sollars, Bill	Clover Park TC	206-589-5584 / 206-589-5601	8
Soltman, Mary	South Puget Sound CC	360-754-7711, x 210 / 360-664-0780	25
Sorensen, Jim	Skagit Valley CC	360-428-1227 / 360-428-1612	24
Specht, Karen	Clover Park TC	206-589-5688 / 206-589-5601	8
Spence, Alan	Pierce CC	206-964-6506 / 206-964-6599	20
Sperling, William	Seattle Central CC	206-587-5492 / 206-344-4390	22
Spitzer, Rosalind	Bellingham TC	360-738-3105, x 422 / 360-676-2798	3
Sprague, Brinton	Skagit Valley CC	360-428-1223 / 360-428-1202	24
St. Germain, James	Seattle District Office	206-587-4160 / 206-587-3883	34
Stacey-Clemons, June	North Seattle CC	206-527-3688 / 206-527-3635	17
Staiger, Virg	Highline CC	206-870-3705 / 206-878-3754	14
Stanmore, Carol	Bellingham TC	360-738-3105, x 320 / 360-676-2798	3
Starbuck, Susan	North Seattle CC	206-527-3696 / 206-527-3635	17
Stark, Milt	Edmonds CC	206-640-1553 / 206-771-3366	10
Startzel, John	Columbia Basin CC	509-547-0511, x 300 / 509-547-0401	9
Stasuk, Vera	SBCTC	206-865-4960 / 206-865-2953	40
Steiner, Jim	Wenatchee Valley CC	509-664-2504 / 509-664-2538	30
Stella, Carolyn	Lake Washington TC	206-828-5626 / 206-828-5648	15
Stenger, Jacquelyn	Bates TC	206-596-1761 / 206-596-1768	1
Stephens, Dan	Wenatchee Valley CC	509-662-1651 / 509-664-2538	30
Stephens, Sally	Clover Park TC	206-589-5542 / 206-589-5601	8
Stern, Rosella	Lake Washington TC	206-828-5647 / 206-828-5648	15
Stevenson, Duncan	Pierce CC	206-964-6612 / 206-964-6263	20
Stewart, Diane	Wenatchee Valley CC	509-664-2567 / 509-664-2576	30
Stewart, Rich	Whatcom CC	360-676-2170 / 360-676-2171	32
Stone-Ewing, Chris	Green River CC	206-833-9111, x 513 / 206-931-3978	13
Stoskopf, Neena	Centralia CC	360-736-9391, x 221 / 360-753-3404	6
Stowe, M. Lorain	Highline CC	206-870-3440 / 206-870-3754	14
Strahan, Elson	Clark CC	360-699-0104 / 360-6907228	7

Name	College	Phone & FAX Nos.	Page
Strater, Paul	Yakima Valley CC	509-575-2132 / 509-575-2461	33
Strever, Linda	Pierce CC	206-964-6723 / 206-964-6764	20
Strickwerda, Chris	Highline CC	206-878-3204 / 206-878-3780	14
Stubbins, Maurene	Centralia CC	360-736-9391, x 404 / 360-753-3404	6
Styer-Ferguson, Trina	Whatcom CC	360-676-2170 / 360-676-2171	32
Sullivan, Debra	Seattle Central CC	206-587-3890 / 206-344-4390	22
Sullivan, Durelle	Centralia CC	360-736-9391, x 378 / 360-753-3404	6
Sullivan, Molly	Columbia Basin CC	509-547-0511, x 391 / 509-547-0401	9
Sullivan, Virginia	South Seattle CC	206-764-5805 / 206-764-7947	26
Suter, Ann	Communications Technology Ctr	206-294-4462 / 206-881-4470	35
Sutherlin, Vee	Spokane CC	509-533-8092 / 509-533-8052	27
Sutton Gustavson, Lorna	Pierce CC	206-964-6587 / 206-964-6713	20
Swenson, Bruce	Wenatchee Valley CC	509-664-2520 / 509-664-2542	30
Sykes, Sue	Clover Park TC	206-589-5520 / 206-589-5601	8
Taplin, Ron	Bellevue CC	206-641-2905 / 206-641-2230	2
Tarpchinoff, Ann	Renton TC	206-235-2352, x 5541 / 206-235-7832	21
Tarrer, Larry	Spokane CC	509-533-7069 / 509-533-7276	27
Tate, Michael	SBCTC	360-664-9404 / 360-664-8808	40
Taylor, Dolores	Bellevue CC	206-641-2674 / 206-562-6163	2
Taylor, Irene	Bellingham TC	360-738-3105, x 433 / 360-676-2798	3
Taylor, Linda	Communications Technology Ctr	206-294-4447 / 206-881-4470	35
Thaden, Bob	Tacoma CC	206-566-5234 / 206-566-5181	29
Thomas, Ann	Lower Columbia CC	360-577-3424 / 360-578-1400	16
Thompson, John	Spokane Falls CC	509-533-3134 / 509-533-3433	28
Thompson, LaVeta	Spokane CC	509-533-7042 / 509-533-8839	27
Thompson, Leah	Whatcom CC	360-676-2170 / 360-676-2171	32
Thompson, Robin	Skagit Valley CC	360-428-1112 / 360-428-1612	24
Thornton, Harry	Olympic CC	360-478-4910 / 360-792-2025	18
Thornton, Kathleen	Centralia CC	360-736-9391, x 293 / 360-753-3404	6
Thorpe, Jon	Bates TC	206-596-1619 / 206-596-1663	1
Tillman, Roxanne	South Seattle CC	206-763-5137 / 206-764-7945	26
Tinker, Cherry	Pierce CC	206-964-6269 / 206-964-6599	20
Tinker, Susan	Skagit Valley CC	360-428-1219 / 360-428-1612	24
Tober, Jeff	Tacoma CC	206-566-5123 / 206-566-5181	29
Tollefson, Gary	Yakima Valley CC	509-575-2386 / 509-575-2461	33
Tollefson, Susan	Olympic CC	360-478-7198 / 360-792-2025	18
Toohey, Mary Ann	Pierce CC	206-840-8443 / 206-840-8423	20
Tordenti, Laura	Green River CC	206-833-9111, x 455 / 206-939-5135	13
Torres, Sara	Tacoma CC	206-566-5119 / 206-566-6011	29
Towey, Mike	Tacoma CC	206-566-5213 / 206-566-5181	29
Townley, Joe	South Puget Sound CC	360-754-7711, x 261 / 360-586-6054	25
Townsend, Clark	Green River CC	206-833-9111, x 428 / 206-735-6264	13
Tricamo, Janet	Highline CC	206-870-3720 / 206-878-3782	14
Triggs, Patricia	Olympic CC	360-478-4702 / 360-792-2025	18
Tucker, Rich	Yakima Valley CC	509-454-7879 / 509-575-2461	33
Turner, Kenneth	Big Bend CC	509-762-6202 / 509-762-6329	4
Tussen, Gene	Columbia Basin CC	509-547-0511, x 421 / 509-547-0401	9
Ullin, Joan E.	Whatcom CC	360-676-2170 / 360-676-2171	32
Van Ballenberghe, Linda	Clover Park TC	206-589-5746 or 206-589-5785 / 206-589-5601	8
van der Bogert, Dianne	Edmonds CC	206-640-1566 / 206-771-3366	10

Name	College	Phone & FAX Nos.	Page
Van Holland, Phyllis	Peninsula CC	360-452-9277 / 360-457-8100	19
VanAusdle, Steven	Walla Walla CC	509-527-4274 / 509-527-4249	30
Vedvick, Kathy	South Seattle CC	206-764-5377 / 206-764-7945	26
Vervaeke, Robert	Spokane CC	509-533-7081 / 509-533-8681	27
Villeneuve, Phyllis	South Puget Sound CC	360-754-7711, x 339 / 360-664-0780	25
VonBrach, Brenda	Spokane Falls CC	509-533-3760 / 509-533-3226	28
Vonnegut, Bernice	Bellingham TC	360-738-3105, x 306 / 360-676-2798	3
Votava, Eric	Spokane Falls CC	509-533-3559 / 509-533-3237	28
Wade, Valerie	Big Bend CC	509-762-6311 / 509-762-6329	4
Wagnitz, Jeff	Grays Harbor CC	360-538-4009 / 360-538-4299	12
Wain Coon, David	Pierce CC	206-964-6429 / 206-964-6427	20
Wainwright, Jana	Olympic CC	360-478-4863 / 360-792-2025	18
Wakefield, Jill	South Seattle CC	206-764-5308 / 206-764-7945	26
Walker, Robert	Yakima Valley CC	509-575-2368 / 509-575-2461	33
Wall, Sandra	SBCTC	360-586-2157 / 360-586-6440	40
Wall, Steve	Pierce CC	206-840-8421 / 206-840-8423	20
Walton, Jim	Peninsula CC	360-452-9277 / 360-457-8100	19
Wanager, Susan	SBCTC	360-753-3599 / 360-586-6440	41
Wanzer, Darrell	Pierce CC	206-840-8474 / 206-840-8423	20
Ward, Dorothy	Clover Park TC	206-589-5843 / 206-589-5601	8
Ward ,Pat	SBCTC	360-753-3651 / 360-586-6440	40
Ward, Steve	Centralia CC	360-736-9391, x 232 / 360-753-3404	6
Warner, Carol	Peninsula CC	360-452-9277 / 360-457-8100	19
Warnick, Lilly	Tacoma CC	206-566-5002 / 206-566-5004	29
Warnstadt, Nancy	Centralia CC	360-736-9391, x 295 / 360-753-3404	6
Warren, Amy	South Seattle CC	206-764-5308 / 206-764-7945	26
Watkins, Dorothy	SBCTC	360-753-0697 / 360-586-6440	41
Waugh, Alan	SBCTC	206-587-3881 / 360-586-6440	40
Webber, Eileen	Bates TC	206-596-1532 / 206-596-1629	1
Weber, Joan	Yakima Valley CC	509-575-2376 / 509-575-2461	33
Weedin, Charles	Yakima Valley CC	509-575-2416 / 509-575-2461	33
Welch, Luana	Renton TC	206-235-2356 / 206-235-7832	21
Wessman, Fred	Bates TC	206-596-1765 / 206-596-1775	1
West, Suzy	Yakima Valley CC	509-575-2355 / 509-575-2461	33
Wheeler, Beth	SBCTC	360-664-0620 / 360-586-6440	40
Whitaker, Louise	South Puget Sound CC	360-754-7711, x 365 / 360-586-6054	25
White, Jill	Everett CC	206-388-9216 / 206-388-9531	11
White, Kay	Walla Walla CC	509-527-4619 / 509-527-4480	30
White, Thelma	Pierce CC	206-964-6584 / 206-964-6764	20
Whiteley, Janell	Olympic CC	360-478-4740 / 360-478-6962	18
Wiehl, Inga	Yakima Valley CC	509-575-2416 / 509-575-2461	33
Wies, Carolyn	Shoreline CC	206-546-4552 / 206-546-4599	23
Wight, Linda	Clover Park TC	206-589-5541 / 206-589-5601	8
Wilkinson, Dik	Renton TC	206-235-2249 / 206-235-7832	21
Wilkinson, Pete	Walla Walla CC	509-527-4571 / 509-527-4325	30
Williams, Carlos	Seattle Central CC	206-587-3893 / 206-344-4390	22
Williams, Dick	Pierce CC	206-964-6607 / 206-964-6427	20
Williams, Wayne	Tacoma CC	206-566-5110 / 206-272-7968	29
Williamson, Bert	Skagit Valley CC	360-428-1243 / 360-428-1202	24
Williamson, Sue	Highline CC	206-870-3705 / 206-878-3773	14

Name	College	Phone & FAX Nos.	Page
Willicut, Robert	Peninsula CC	360-452-9277 / 360-457-8100	19
Willis, Jim	Walla Walla CC	509-527-4324 / 509-527-4480	30
Wilson, Christine	South Seattle CC	206-763-5138 / 206-764-5393	26
Wilson, Dennis	Grays Harbor CC	360-538-9020 / 360-538-4299	12
Winesdorfer, John	Olympic CC	360-478-4839 / 360-478-6963	18
Winkler, Jane	Renton TC	206-235-2352, x 5569 / 206-235-7832	21
Winslow, Scott	Highline CC	206-870-3765 / 206-878-3780	14
Witmer, Mike	Skagit Valley CC	360-428-1100 / 360-428-1612	24
Wittick, Susan	Olympic CC	360-478-7198 / 360-792-2025	18
Wolff, Susan	Clark CC	360-699-0314 / 360-690-7149	7
Woodard, Jerry	Communications Technology Ctr	206-294-4406 / 206-881-4470	35
Woodley, Kathryn	Seattle Central CC	206-587-4125 / 206-344-4390	22
Woodnutt, Thomas	South Puget Sound CC	360-754-7711, x 240 / 360-586-6054	25
Yates, Christopher	South Puget Sound CC	360-754-7711, x 306 / 360-664-0780	25
Ybarra, Tomas	Bellevue CC	206-641-2454 / 206-641-2230	2
Yeager, Carolyn	Seattle Central CC	206-587-3850 / 206-344-4390	22
Yerger, Linda	Olympic CC	360-478-4674 / 360-478-4898	18
Yoshitomi, Joan	Board Member, SBCTC	206-296-4049 / 206-296-0194	36
Yoshiwara, Jan	SBCTC	360-753-4691 / 360-586-6440	40
Young, Andrea	Clark CC	360-699-0353 / 360-696-6280	7
Zarek, Linda	Olympic CC	360-478-6961 / 360-478-4898	18
Zelasko, Sandy	Grays Harbor CC	360-538-4000 / 360-538-4299	12
Zimmermann, Marie	Highline CC	206-870-3714 / 206-878-3776	14

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Internal Accounting Controls				
Agency has not reconciled balances in the subsidiary ledger to the general ledger for either equipment or land.	OFM Section 2.4.5.1.7	Accurate financial reporting of assets cannot be ensured without periodic reconciliation of the subsidiary and general ledgers.	Agency should implement controls to properly reconcile equipment and land subsidiary balances with general ledger balances in a timely manner.	Everett Community College
Commercial Rediform receipts were used to record cash and check payments for GED tests. These payments should have been deposited with the administration building's cashier; however, not all cash received from these payments was deposited.	RCWs 42.20.070 & 9A.56.030	There was a misappro-priation of at least $4,018 in public funds.	Agency should seek recovery of the misappropriated $4,018 from its insurance company, and establish and maintain adequate written cashiering and cash control procedures.	Olympic College
Agency's automotive department management failed to develop or adhere to adequate internal control procedures to safeguard its inventory or verify the accuracy and reliability of its accounting data.	OFM Section 6.1.1	Failure to establish adequate procedures to safeguard inventory could result in irregularities occurring and not being detected in a timely manner.	Agency should develop and adhere to adequate internal control procedures related to the parts inventory in the automotive department.	Renton Technical College

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit of the financial records of the Head Start program revealed that public funds were misappropriated. The following internal control weaknesses allowed this misappropriation to occur and not be detected in a timely manner: a. Bank accounts were not reconciled by an independent person; b. Disbursements were not authorized by an independent person; and c. The recording and disbursing functions were not segregated.	OMB Circular A-110 RCWs 9A.20.021 & 9A.56.030 OFM Sections 6.2.2.1.1 & 6.2.2.1.3	$1,752.38 in public funds was misappropriated .	Agency should seek recovery of associated audit and investigation costs. Also, the agency should review accounting controls over bank accounts and cash disbursements in the program, correct the weaknesses outlined and improve internal controls designed to ensure the protection of college assets.	Skagit Valley College

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
A review of the agency's Associated Student activities, college Athletic Department and the Food Service center disclosed the following internal control weaknesses: a. Deposits are not made in a timely manner; b. Deposits are not made intact; c. Reconciliations comparing sales figures to cash deposits were not performed for copy machine or pop machine revenues, or for Associated Student events where tickets were issued; d. Associated Student room rental fees were not prepaid; e. There is a lack of adequate segregation of cash handling duties in concession operations within the Athletic Department; f. In the Associated Student Room rentals area, there was a lack of adequate segregation of duties. One employee performs the complete cycle from billing for rentals, to collections of payments and maintaining the Associated Students accounts receivable records; and g. There is a lack of written, specific cash control procedures for dances, athletic events, copy machines, pop machines and concession sales.	OFM Sections 2.4.2.3.1, 6.2.2.1.1 & 6.2.2.1.8 WAC 132M-136-060	a. There is increased risk of a cash loss; b. It is impossible to be certain that all cash collections have been properly deposited; c. Agency is out of compliance with regulations; d. The agency's ability to detect and prevent fraud or abuse is weakened; and e. Public assets are not safeguarded.	Agency should review the weaknesses cited above and take appropriate corrective action.	Vancouver Community College

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Condition	Criteria	Effect	Recommendation	Agency Name
The following weaknesses were identified during a review the of agency: a. Each cashier is not working out of a separate locked cash drawer; b. The mode of payment is not indicated on the cash register tape; c. Each cashier is not reconciling their activity, preparing their own deposit and locking the deposit in a bank bag; d. Over and shorts are not being recorded by cashier and reviewed by supervisor; and e. The accounting department is not comparing the cash and check composition per the validated deposit ticket to the cash and check composition per the cash register Z-tapes.	OFM Sections 2.4.2.3.1(c) & 6.2.2.1.1(f)	Management is unable to assign responsibility for any errors that may take place. Without recording the mode of payment on receipts and reconciling the composition of cash and check per accounting records to the validated deposit slip from the bank, entity management is not able to identify if all money collected was deposited to the bank.	Agency should improve cash handling internal control procedures which include the following: payments made by check should be recorded as such on cash register, there should only be one cashier per till and they should reconcile the till to cash and checks on the Z-tape at the end of the day, each cashier should prepare his or her own deposit, each cashier's deposit should be put into a separate locked bank bag, the accountant in the business office should review the validated deposit ticket to the Z-tape and indicate the review, and over and shorts should be tracked by cashier and reviewed by supervision.	Walla Walla Community College

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit of the agency revealed the following weaknesses in the operation of the accounts receivable system: a. No control account over accounts receivable; b. No reconciliation of ASB short term loan accounts between the business office and the financial aid office; c. Lack of segregation of duties for the accounts receivable clerk; d. No policy for the treatment of past due accounts; and e. An undetermined number of uncollectible accounts are listed as accounts receivable.	OFM Sections 2.4.4.3.4, 2.4.4.3.6 & 6.2.2	Errors or irregularities could occur and not be detected in a timely manner.	Agency should improve internal control system for accounts receivable to include the following: implement the new accounting system for accounts receivable, develop a policy for the treatment of past due accounts, use the control accounts and reconcile subsidiary and control accounts at least monthly, and assign duties so there is a segregation of duties in the accounts receivable function.	Walla Walla Community College
Agency department lacks sufficient controls to protect state assets. We found: a. The former department Director and former Associate Director authorized unallowable expenditures. b. The former department Administrator condoned and authorized unallowable expenditures. c. The former department Fiscal Specialist misappropriated funds from the department.	45 CFR Subtitle A, Subpart H, Section 74.61 OMB Circular A-21, Section A-2	Agency was out of compliance with federal and state laws and regulations and University policy.	Agency department should establish effective internal controls for the administration of federal grants and contracts.	University of Washington

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit of the financial records of a department revealed that at least $38,351.89 in public funds was misappropriated by a Fiscal Specialist during the period January 1, 1990, through May 20, 1994. Petty cash fund accounting records were falsified in an attempt to conceal these losses. The following internal control weaknesses allowed this misappropriation to occur and not be detected in a timely manner: a. There was an inadequate segregation of duties at the department: 1) The Fiscal Specialist had total control over the petty cash fund. She was the custodian of the fund and an authorized signatory on the bank account, and 2) The Fiscal Specialist had purchasing authority for the department's budgets and reconciled the Budget Activity Reports.; and b. There was no periodic, independent management review or oversight of the work performed by the Fiscal Specialist.	RCWs 9A.20.021, 9A.56.030, 9A.60.020 & 9A.72.030	As a result of the misappro-priation of funds, the federal government was improperly assessed $48,706.90 (direct costs of $38,351.89 plus indirect costs of $10,355.01).	Agency should seek recovery of the misappropriated $38,351.89 and the related audit/investigation costs from the Fiscal Specialist. Also, the department should review overall accounting controls over petty cash transactions, correct the weaknesses outlined above, and improve the system of internal control to ensure the protection of agency assets.	University of Washington

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit of the financial records of the Student Accounts and Cashiers Office (SAC) revealed that public funds were stolen by one or more employees. The bank deposit slip which had been used to post to a daily deposit report and the bank deposit slip were also missing. The following internal control weaknesses allowed these losses to occur and not be detected promptly by the SAC: a. The agency did not have a system to identify cash receipting errors or irregularities in a timely manner; b. The supervisor and the cashiers are involved in both the receipt and processing of cash; c. Cash receipts were not adequately secured and safeguarded during processing; and d. Key employees did not have a good understanding of critical internal control procedures.	RCW 42.20.070 OFM Sections 6.1.1.2.4 & 6.2.2.1.1	$6,305.15 in public funds were stolen.	When these internal control weaknesses were communicated to SAC management officials, controls over cash receipt transactions were promptly strengthened.	University of Washington

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit of financial records revealed that public funds were misappropriated on September 7, 1994, by a minor working in the payroll office. Two blank payroll checks were provided to this employee to be prepared. The employee falsely made them payable to an alleged friend for the amount of $2,500 each, falsely noted approval of the check and took the checks to Payables and Accounting Operations where they were signed. The employee then disappeared with the signed checks. The agency placed stop payment orders on both of these checks. However, one check had already been cashed. The following internal control weaknesses allowed this to happen: a. Payables and Accounting Operations did not maintain a listing of those payroll office employees who were authorized to approve checks for signing; b. The employee in Payables and Accounting Operations who is responsible for signing the checks did not verify proper authorization of the checks; and c. There was an inadequate segregation of duties. Signed payroll checks were returned to the individual who prepared and presented the checks for signature.	RCWs 9A.20.021, 9A.56.030 & 9A.60.020	Public funds were misappropriated .	Agency should seek recovery of the misappropriated $2,500 and related audit/investigation costs.	University of Washington

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An Interagency Transition Specialist (IST) conducted a private outside consulting business using agency facilities and misappropriated at least $2,007 in public funds during the period January 1, 1993, through March 8, 1994. This misappropriation occurred in the manner below: a. The IST entered into private outside consulting contracts with various municipal corporations without obtaining agency approval or reporting such activity to the agency as required; and b. The IST utilized University telephones for his private outside consulting business and referenced a university telephone number in his letters to clients. He also purchased services from another agency department to do some editing related to his consulting business at a cost of $558.25.	RCWs 9A.20.021, 9A.56.030 & 9A.60.020 Agency *Operations Manual*, D42.1.3.c.5.b, D42.1.5.1 & D45.81	The lack of adherence to University and state laws and regulations noted allowed the IST to personally gain from his relationship with the University.	Agency department should ensure that all personnel comply with University and state requirements. Also, agency department should establish separate UWATSYSTEM access codes for each employee, and employees and supervisors should be held responsible for reviewing telephone charges for reasonableness.	University of Washington

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Procedure manuals do not provide adequate guidance on the design and implementation of payroll controls, and limit the agency administration's ability to monitor compliance with existing policies. As a result, the following conditions were noted: a. Agency policies do not require prior approval for overtime; b. Contrary to agency policy, 40 employees from 19 departments were paid overtime in excess of 25 percent of their annual salary; and c. In two of five departments reviewed, payroll reports may be returned to the preparer after being certified by a supervisor. This creates an opportunity for employees to make unauthorized changes.	OFM Section 6.1.1.2.4.b Agency *Operations Manual* Section D.45.7	a. Generally, no monitoring of employee cumulative overtime payments is performed by Area Personnel Representatives; and b. The absence of strong internal controls greatly increases the risk that errors, irregularities and omissions may occur and not be detected in a timely manner.	Agency should develop and implement policies and procedures to ensure that compensation is made only to eligible employees for services rendered in accordance with management's authorization.	University of Washington

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Numerous sites collect cash for various services provided. Checking accounts and petty cash funds are also maintained entirely by department personnel. An audit of these decentralized cash operations disclosed the following internal control weaknesses: a. Adequate segregation of duties did not exist at all sites reviewed; b. Cash collections were not always supported by prenumbered, official receipts or cash register tapes; c. Cash collections were not always deposited timely and intact; d. Mail was not always opened by two persons. The mail remittances were not always listed in duplicate when the mail was opened; e. The sequence of prenumbered official receipts was not always accounted for; f. Checks were not restrictively endorsed upon receipt; g. Voided transactions were not always reconciled, verified, and approved; h. Unauthorized change funds existed; i. Supporting documentation for	OFM Sections 2.4.4.2.5 & 6.2.2.1.1 Agency *Business Policies and Procedures Manual*, Section 330.50.1	Lack of adequate internal controls over cash handling increases the risk that errors or irregularities could occur and not be detected in a timely manner.	Agency should improve internal controls over decentralized cash operations. Also, agency should require training for those persons who are responsible for decentralized cash operations to ensure compliance with OFM regulations and University policies.	Washington State University

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
petty cash disbursements did not always include the name of the payee, and the purpose for the disbursement;				
j. Total cash on hand plus the amount of expenditures did not always agree to the authorized balance of the petty cash fund;				
k. Petty cash accounts were not always reimbursed per State of Washington Office of Financial Management directives;				
l. Petty cash accounts were not always reconciled to the bank in a timely manner; and				
m. Some petty cash expenditures were for entertainment.				

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Revenues of ticket sales for athletic events are received and controlled by the Athletic Department (AD). A review of the internal control structure in place for processing these sales revealed the following weaknesses: a. The accountability of official agency receipts was not maintained by the ticket office. Official receipts were not issued in sequential order. There were also receipts that could not be located by ticket office personnel; b.The mode of payment and date of transaction was not documented on official agency receipts on a consistent basis; c. Amounts represented on official agency receipts did not always agree to the amounts on the supporting documents; d. For "game day" ticket sales at decentralized locations, a cash box operation was utilized. A custodian was given a change fund and a block of event tickets to sell. Responsibility for the change fund, tickets and receipts could not be assigned because the names of custodians were not identified; and e. Inventory of event tickets was not appropriately accounted for and maintained on a monthly basis.	OFM Section 6.2.2.1.1	The University cannot be assured that all revenues from the sale of athletic event tickets are recorded.	Agency should establish and enforce procedures to ensure compliance with state and agency regulations for cash receipting of athletic events ticket sales.	Washington State University

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Agency has over 175 decentralized payroll units. Each unit is responsible for preparing employees' payroll and accounting for compensated absences. As a result of these weaknesses, the following conditions were noted. a. Agency does not have a procedure requiring independent reviews of employees' vacation and sick leave records. These records are not subject to an independent review by the Department of Human Resources until an employee terminates employment; b. In most departmental payroll units, only one person compiles the payroll information and submits it to Central Payroll Services for processing, authorizes personal action forms, accounts for compensated absences and reviews the Payroll Expenditure Audit Report (PEAR). In most cases, there is not additional or supervisory review of this person's duties. In addition, most department budget administrators do not review the PEAR as required by agency policy; and c. College work study time records were not always signed by the student to certify that the hours were worked. The student's supervisors are responsible for reviewing the time records for proper signatures and verifying that the	RCW 40.14.060 OFM Sections 6.1.1.2.4(b) & 6.2.1.10 Agency *Policies and Procedures Manual*, Section 55.28.1 Agency *Business Policies and Procedures Manual*, Personnels 60.61.1 & 60.62.2	Failure to properly review and approve time records results in an increased risk that errors, irregularities and omissions could occur and not be detected in a timely manner. Lack of a centralized system or regular review of the decentralized records can result in employees receiving compensation and/or benefits prior to earning them. In addition, the lack of official records related to accumulated leave balances at termination makes it impossible to substantiate the validity of the payments made upon separation of employment.	Agency management should enforce adherence to OFM regulations and University policies over payroll functions to ensure that compensation is made to eligible employees for services rendered in accordance with management's authorization. Also, agency should require training for those persons responsible for processing payroll at the departmental level to ensure compliance with OFM and University policies and procedures.	Washington State University

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
hours were actually worked. In some cases, the time records were signed by neither the student nor by the supervisor. No additional review is performed of agency time records beyond the department supervisor review; and				
d. Agency policies do not require prior written approval for overtime.				

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Agency has delegated some of the responsibility for monitoring sponsored projects to departmental Account Administrators (AA)'s and Principal Investigators (PI)'s. An audit disclosed that these departmental personnel are not always successful in meeting their delegated responsibilities. Inadequacies in financial management systems at the departmental level contributed significantly to the following conditions: a. Inadequately supported project costs were noted; b. AAs and PIs are not fulfilling their delegated responsibilities to ensure that: 1) Project expenditures do not exceed funds received from the sponsors; 2) Expenditures are initially assigned to correct accounts; 3) Overdraft accounts are identified and corrected in a timely manner; 4) A reasonable basis is established for the allocation of direct costs; and 5) All project activities are in compliance with statutes and contractual requirements.	OMB Circular A-21 Agency *Business Policies and Procedures Manua*l, Finances 30.21.2 & 30.25.1	There is increased risk that: a. Errors or irregularities could occur and not be detected in a timely manner: b. Unallowable costs could be charged to projects, c. Project expenditures could exceed authorized budgets, d. Inappro-priate and/or excessive cost transfers could occur, and e. Federal grants could be overcharged. In addition, failure to follow federal regulations could result in the discontinuance of federal funding.	Agency administration should monitor the financial management practices of personnel administering sponsored projects. Also, agency administration should take appropriate action to enforce the University procedures and controls developed for the administration of sponsored projects at the departmental level.	Washington State University

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
The audit revealed the following: a. There is a lack of segregation of duties between the receipting, recording and reconciliation functions; b. Access to the cash registers are not restricted; c. Access to the safe is not restricted; d. The Students' Co-op Bookstore does not have written procedures on cashiering and cash control procedures; e. Credit memos which record data on refunded items are not prenumbered or controlled; and f. Refunded items are not reconciled to credit memos.	OFM Sections 2.4.2.3.1(c) & 6.2.2.1	Lack of adequate internal controls over cash receipts increases the risk that errors or irregularities could occur and not be detected in a timely manner.	Agency should improve internal controls over cash receipts at the Students' Co-op Bookstore as follows: a. Segregate the receipting, recording and reconciliation functions; b. Restrict access to the cash registers and safe; c. Document cashiering and cash control procedures; d. Prenumber and control credit memos; and e. Reconcile credit memos to refunded items.	Western Washington University

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit of the billing system and accounts receivable system noted the following weaknesses: a. Not all of the agency's departments are reporting their billings to the accounting office in a timely manner; b. Due to a lack of centralized controls, the agency cannot ensure that services are not being provided to customers who are in default; and c. Authorization to write off bad debts is not, in all cases, provided by personnel who are independent of the billing and receipting functions.		The risk of errors or irregularities occurring and not being detected in a timely manner is significantly increased by allowing personnel that are responsible for billing and receipting to authorize the write-off of bad debts.	Agency officials should strengthen internal controls over billings and accounts receivable as follows: a. Require departments to report all billings to the accounting office on a timely basis; b. Communicate with all of the departments about customers in default and the proper procedures for providing services to these customers; and c. Communicate to all departments that personnel responsible for billing and receipting should not be allowed to authorize the write-off of bad debts.	Western Washington University

Miscellaneous State Findings

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit revealed the following: a. Donations received by the agency are transferred to its foundation. These donations are not reported to or accepted by the agency's Board of Trustees; and b. A donated asset was transferred from the agency to a nonprofit organization where it would not be used for its original intent. Agency did not obtain permission from either the donor of the asset or the superior court to use the asset for other than its original intent. In addition, neither the agency nor its foundation informed the state division of purchasing to generate reasonable efforts to determine if other state agencies required the asset.	RCWs 28B.50.140 & 43.19.1919 The Constitution of the State of Washington Article VIII, Section 5 Attorney General Opinion AGO 1993 No. 18	Agency may not comply with the intent of individual donors. In addition, the agency may not comply with the requirement that all donations be accepted by the Board of Trustees.	Agency should discontinue transferring assets to nonprofit organizations. Also, agency should establish policies and procedures to govern the receipt of donated assets.	Everett Community College
Agency did not determine the full cost of instruction for educational services provided under an agreement with another college. In addition, the agency expended public funds for unallowable purposes.	RCWs 28B.50.140 & 42.18.217 WAC 131-28-027 OFM Sections 2.4.3.3.1 & 4.2.1.3.1 The Constitution of the State of Washington Article VIII, Section 5	All costs incurred by agency in providing educational services may not have been recovered. Also, at least $6,920.94 of costs incurred by the program were not incurred for a public purpose.	Agency should determine the full cost of instruction for the educational services provided under agreements and should ensure public funds are expended only for allowable purposes.	Everett Community College

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
A lack of policies and procedures allowed agency personnel to benefit directly from their position as instructors by allowing them to use state equipment, facilities and student labor to conduct private business transactions. None of the fees collected by the instructors for these transactions were remitted to the agency business office nor was the agency paid for use of their facilities.	RCWs 42.18.190 & 42.18.217	Allowing instructors to use state equipment, facilities and student labor to conduct private business transactions without compensating the agency for such facility usage results in a direct subsidy to the business enterprise and its owners.	Agency should develop and implement policies and procedures to ensure that their instructors are in compliance with state conflict of interest statutes.	Everett Community College
Agency's control procedures are not adequate to identify and collect facility use fees from instructors in a timely manner.	OFM Sections 2.4.4.3.1 & 2.4.4.3.5	At least $600 of revenues were not collected from instructors.	Agency should implement controls to ensure that facility use fees are identified and collected in a timely manner and seek recovery of unremitted use fees from instructors.	Everett Community College

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit revealed the following: a. Agency reimbursed an employee $873 for travel between the employee's official residence and official duty station; b. There was no evidence of prior approval of payment for meals served at three catered events which took place on the college campus; c. A trip to Japan by the agency President, two board members, and a faculty member had no evidence of approval in advance by the Board of Trustees or their authorized designee; and d. Travel arrangements and reimbursement of expenditures for two trips to Japan were not processed in accordance with state travel arrangements.	OFM Section 4.2	The following were not adequately documented: a. Reimbursement of costs as being advantageous to the state; b. Authorization of events with regard to the purpose or need for each catered meal, and c. Authorization of foreign travel with respect to the purposes of, or need for, the travel.	Agency should develop and implement controls to ensure that key personnel are aware of and comply with state travel regulations.	Everett Community College
Agency did not remit building fees to the state treasurer within thirty-five days from the start of each quarter.	RCW 28B.50.360	Agency violated state regulations.	Agency should remit building fees to the state treasurer within thirty-five days from the start of each quarter.	Green River Community College

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit of receipting operations associated with registration accounting functions indicated internal control procedures were not adequate. In addition, state regulations regarding timely deposit of cash receipts were not followed.	RCW 43.09.240 OFM Sections 6.2.2.1.1 & 6.2.2.1.8	A review and reconciliation of accounts receivable would have indicated an abnormality in the number of students with outstanding accounts.	Agency should establish additional internal control procedures over cash receipting and accounting to provide for timely deposits. Also, critical accounts receivable reports should be reviewed and reconciled in a timely manner.	Lake Washington Technical College

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit of an agency department revealed that agency personnel received personal benefit from their position. This occurred in at least three ways: a. Unwritten departmental policies allowed public funds to be used to purchase hors d'oeuvres for 50 to 70 employees at the annual department Christmas party. This practice was discontinued in 1992; b. Another unwritten departmental policy permits agency staff, among others, to borrow plates and flatware from the department for personal use for non-college related functions; and c. Agency personnel were paid by an outside third party for labor and gratuities for private events held in the agency's dining room. Agency stated that this annual event is not held during college hours and the agency asks faculty, staff and students to volunteer to work the event. However, while workers were paid directly by the third party, events such as food ordering and facility usage were handled as a college catered event. A total of $6,514 was paid to faculty, staff and students for labor and gratuities.	RCW 42.18.217 WACs 132F-136-010 & 132F-136-030 OFM Section 6.2.2.1.9 Agency District Policy	Approximately $400 to $600 in public funds were expended each year for departmental Christmas parties through 1992. In addition employees may have inappro-priately made personal use of public assets. Also, faculty, staff and students earned $6,514 in excess of their normal wages during fiscal year 1994.	Agency should develop and document criteria under which equipment will be loaned, including defining when an event is considered to be agency related and ensuring that equipment be used for authorized purposes, and develop a method to monitor such loans. Agency should also pay employees directly for events which take place outside business hours and seek reimbursements of such costs from the event sponsor.	Seattle Community College

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Agency currently does not have a conflict of interest policy governing their employees. The agency district has a draft policy which has neither been finalized nor distributed to employees.	RCW 42.18.250	Employees may not sufficiently be aware of potential conflicts of interest or question circumstances which may result in conflict of interest.	Agency should finalize, distribute and train employees in the application of conflict of interest policies.	Seattle Community College
For approximately fifteen years, the Associate Dean of Hospitality and Service Occupations operated an unauthorized fund. The fund existed to enable the Associate Dean to make purchases without going through the district's procurement system, and make unallowable purchases. The balance of this fund, approximately $320, was deposited in the college's bank account prior to the conclusion of the audit.	RCWs 40.14.010, 40.16.010 & 42.88.160 OFM Section 2.1.1.2.1	The existence of the fund allowed department personnel to make immediate purchases without being subject to state purchasing and travel regulations and agency district procedures. It also resulted in the agency being unable to account for revenues and expenditures of the department.	Agency should establish controls to monitor the business operations of Hospitality and Service Occupations. Also, the agency should retain records of all receipts and disbursements.	Seattle Community College
Agency did not properly go out to bid for ten Special Construction Projects tested.	RCW 28B.10.350	This practice is in violation of bid requirements.	Agency should comply with bid requirements in the future.	Central Washington University

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Agency did not use a certified architect providing "professional services" for five construction projects tested. Design plans are completed in-house by employees having no architectural or engineering certification.	RCWs 18.08.310, 18.08.320 & 18.08.410	Failure to use a licensed architect could result in construction of facilities that are unsafe or that are not in accordance with the Uniform Building Code and other applicable laws and regulations.	Agency projects that meet the criteria established in the RCWs should be certified by a licensed architect or engineer.	Central Washington University
An audit found the following: a. The Director of the English As a Second Language Program (UESL) used inappropriate procedures to hire his wife to teach in the program during the timeframe June 1993 through September 1993; and b. Job descriptions and class curriculum were changed to meet his wife's qualifications.	RCWs 42.18.215 & 42.18.217 Agency *Policies and Procedures*, Section 2-2.19	This practice is in violation of state laws and regulations and University policies.	Agency Director should comply with policies and state laws in the future.	Central Washington University

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
The English As a Second Language Program (UESL) Director's family attended various events at the program's expense. The Director estimated the personal cost of the program for his family's participation to be the sum of $354.	RCW 42.18.217 Agency *Policies and Procedures*, Section 2-2.7.2 The Washington State Constitution Article VIII, Section 5	This practice is a violation of internal control procedures, University Policy and Procedure and an extension of the credit of the State.	Program activities should be limited to those registered in the program and employees acting in an official University capacity. Also, the Director of UESL should reimburse the program for the sum of $354 and cease including his family in program activities at the program's expense. To assure compliance with established procedures and internal controls, adequate records should also be maintained for all participants attending activities of the program.	Central Washington University

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
The Director of the English As A Second Language (UESL) Program collected cash from students for a trip. No receipts were issued, and the funds were deposited into his personal checking account. The Director also collected cash in the classrooms for selling T-shirts to program participants.	RCW 42.18.215 OFM Section 6.2.2.1.1 Agency *Policies and Procedures*, Sections 2-2.7.1, 2-2.7.2 & 2-2.7.5	This practice is in violation of state laws and regulations and University policies.	All cash collections should be made through the University Cashier or through use of official prenumbered receipts by the department. Also, University employees should not be involved in financial transactions from which they could receive potential gain.	Central Washington University
An audit revealed a possible conflict of interest with a full-time employee who owns a one-third interest in the outstanding stock of a private research company. We also found department administration and the employee did not comply with University policies to ensure that conflicts of interest do not exist.	RCWs 42.18.217, 42.18.260 & 42.22.040 Agency *University Handbook*	Failure to comply with state and federal regulations and University policy could interfere with the employee's primary obligation to the University and possibly subject University employees to dismissal, suspension, or other action under RCW 42.18.260.	Agency should ensure that department administration complies with state and federal law and University policy. Also, the agency should review the circumstances reported here and take whatever actions are deemed appropriate under RCW 42.18.260.	University of Washington

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For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit revealed several irregularities. These irregularities included lack of pre-authorization of a non-state meeting site, authorization of inappropriate travel reimbursements and related salary costs for a trip which resulted in more than "incidental private benefit to faculty and staff members". There were federal, state and gift funds involved in this case.	OMB Circular A-21 RCWs 9A.04.110, 9A.80, 42.18.217 & 42.18.260 OFM Section 4.2 Agency *Operations Manual* Section 70.2 Agency *Operating Policy Used to Administer Discretionary Fund Budgets*	Agency incurred $8,104.30 in inappropriate costs in support of at least ten University employees who participated in this trip.	Agency should seek recovery of $4,952.02 reimbursed for travel, less $440.50 previously recovered from employees. Also, agency should seek recovery of $3,152.28 in questioned salaries or related leave and related indirect costs from department personnel. Also, department should follow University policy for the expenditure of discretionary funds, and for the authorization of travel. In addition, the President of the University should review the circumstances reported here and take whatever action he deems necessary under RCW 42.18.260. We further recommend that the agency, in consultation with the Office of the Attorney General, review this matter and determine whether to bring a	University of Washington

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For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
			civil action. Also, agency should develop criteria for determining whether an activity is for the direct benefit of a relevant agency program and that any separate benefit is clearly incidental.	
Funds donated to the agency were not expended within the purpose intended by the donor and were falsely reported to donor's Committee on Educational Aid.	Agency *University Handbook* Section 25-51	According to a representative of donor's Committee for Educational Aid, if the agency had either indicated that a portion of the donation was not used for the stated intent, or had not reported on the use made of the money, it is unlikely they would have received any additional gifts from this source.	Agency officials should correctly report the use made of funds donated by donor's Committee on Educational Aid. Also, the agency should expend donated funds according to the intent of the donor.	University of Washington

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For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Agency did not capitalize interest costs incurred during the period of facilities construction as required.	OFM Section 3.1.2	By not capitalizing interest costs as required, the agency misstates the cost of constructed facilities and the agency's federal indirect cost proposal.	Agency should comply with OFM requirements for the capitalization of interest costs.	University of Washington
The Professional Staff Personnel Office could not locate documentation of special rates approved for department sea-going professional staff employees. Agency currently pays two professional staff employees overtime and marine premium at rates established for classified personnel.	Agency *Operations Manual* Section D42.1 Agency *Executive Order No. 56*	Payroll payments were inappropriately processed.	The Professional Staff Personnel Office should review and document the compensation policy concerning all sea-going professional employees. Also, the Professional Staff Personnel Office, in conjunction with agency departments, should establish and document a method to appropriately process pay for these employees through the agency's payroll system.	University of Washington

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit of the agency's Student Health Center policies, student files and student accounts for fiscal year 1994 disclosed these exceptions: a. Currently approved policies do not adequately address Health Center issues; b. Students received care who were not enrolled for the required six credits; c. Services were extended to ineligible students for two or more quarters; and d. Services were provided to ineligible students who did not pay the $40 health service fee.	RCW 42.18.217 Agency *General Catalog*	State resources were used for unauthorized purposes.	Agency should revise and clarify Student Health Center policies. Also, Student Health Center management should develop and implement procedures that will ensure compliance with approved policies.	Western Washington University

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For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
The agency's Whistleblower policy does not adequately disclose employee rights and protections.	RCW 42.40	The University's Whistleblower policy is misleading and may lead to lawsuits.	Agency's Whistleblower policy should clearly indicate that the retaliatory protection of RCW 42.40 applies only when the whistleblower files his/her complaints directly with the State Auditor's Office under the Washington State whistleblower program. Also, agency offices responsible for administering the policy should be informed of the requirements of RCW 42.40 and the limitations regarding retaliatory action.	Western Washington University

General Requirements

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Agency has not reconciled cash balances reported on the quarterly Federal Cash Transactions Report (PMS-272) with agency accounting records.	OMB Circular A-110	The unreconciled difference between the college's federal cash balances and the PMS-272 report has resulted in a shortage of cash available to draw during the final month of the fiscal year.	Agency should establish controls to reconcile the Federal Cash Transactions Report to their accounting records.	Everett Community College
Payroll distributions billed on college Grant and Contract Certifications (GCC)'s are not always updated to reflect the actual distribution of time spent on the programs.	OMB Circular A-21, Section J. 8	Lack of adequate controls and the failure to comply with federal regulations could result in disallowed costs and loss of future federal funding.	Agency should implement procedures to monitor and review payroll distributions billed on GCC's to properly reflect actual costs to programs.	Yakima Valley Community College
Agency management did not advise the federal cognizant agency or the State Auditor's Office of false and fictitious claims made against a federal grant in a department.	OMB Circular A-110 OFM Sections 6.2.2.3.1, 6.2.2.3.2 & 6.2.3.3.2(c) & (h)	Failure to notify the federal cognizant agency inhibits their ability to notify appropriate sponsoring agencies.	Agency management should evaluate the independence of the University Internal Audit Department and whether professional auditing standards are consistently being followed.	University of Washington

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit of the financial records revealed that payroll records were falsified for the private benefit of students during the period January 16, 1989, through March 31, 1994. Payments were made by falsifying payroll records to make it appear that these students worked additional hours.	OMB Circular A-21, Section J. 4 US Codes Title 18, Section 287 & Title 31, Section 3729 RCWs 9A.80.010, 42.18.217 & 42.18.260 Agency *University Handbook*	At least $51,454,81 in federal funds was used to pay student tuition and a stipend supplement which were not allowed on the grant.	Agency President should review the circumstances and take whatever action he deems appropriate under RCW 42.18.260. Also, the University, in consultation with the Office of the Attorney General, should review this matter and determine whether to bring civil action.	University of Washington
An audit of the financial records of a department revealed that payroll and travel expense records were falsified for the private benefit of four department employees during the period June 16, 1993, through March 1, 1994. These employees were placed on the payroll prior to their actual start date. In addition, a travel expense voucher was falsified and submitted for a non-existent trip. These actions were taken to compensate three employees for moving costs not allowed by state and federal regulations, and a fourth employee for tuition costs.	OMB Circular A-21, Section J.37 US Codes Title 18, Section 287 & Title 31, Section 3729 RCWs 9A.80.010, 42.18.217 & 42.18.260 OFM Section 4.2.4.2.3	$17,768.94 was improperly charged to a federal grant.	The University should review the circumstances and take whatever action is deemed appropriate under RCW 42.18.260. Also, the University, in consultation with the Office of the Attorney General, should review this matter and determine whether to bring civil action.	University of Washington

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
A department Director inappropriately used his authority to purchase prescription drugs with program income funds and diverted those drugs to another individual for human use rather than for research. Department personnel then made inappropriate use of the payment received from the individual for these drugs.	OMB Circular A-21 RCWs 42.18.217 & 42.18.260	The purchase was an unallowable use of program income funds. Funds received as reimbursement for the drugs were also used for an unallowable purpose.	The University should review the circumstances and take whatever action is deemed appropriate under RCW 42.18.260. Agency personnel should charge only allowable costs to program income generated by federal programs. Also, the University, in conjunction with the applicable regulatory agency, should determine whether the diversion of drugs from research to human use was allowable.	University of Washington

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
The following unallowable costs were charged to state and federal programs, including the Department of Health and Human Services' Comparative Medicine Program: a. A department charged $1,262 in unallowable food costs to the Comparative Medicine Program to cater dinner for prospective core staff scientists. In addition, $287 in unallowable costs were incurred by department employees who purchased coffee for employees of another agency as an incentive to encourage donations of tonsil tissue for research. b. As much as $2,394.45 in federal program funds was deposited into checking accounts of a former department Administrator during the period February 28, 1990, through August 12, 1993. c. In June 1994, department management found a visiting scientist had made $2,152.31 of personal long distance phone calls. The cost of these phone calls was charged to state and federal budgets of the department. As a result of that discovery, the University found an additional $227.35 in personal phone calls made by 22 department employees during the period June through September 1994. d. A department Director allowed	OMB Circular A-21, Sections C & J RCW 42.18.217 Agency *Operations Manual*, Section D31.3	Unallowable costs were charged to state and federal programs.	Agency department should establish internal controls to ensure compliance with federal regulations.	University of Washington

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
a contractor to keep $8,537 of prior overpayments charged to the federal program. e. A department charged $1,500 in scholarships not allowed by the program.				
The agency's Employee Conflict of Interest Policy does not explicitly prohibit employees from using their positions for purposes that give the appearance of being motivated by desire for private financial gain for themselves or others. While University procedures do include faculty notification of conflict of interest reporting requirements, University procedures do not provide that a copy of this policy be given to employees working on Public Health Service (PHS) grant supported projects as required by the PHS Grants Policy Statement.	PHS Grants Policy Statement	Failure to comply with PHS Grants Policy Statement requirements on conflict of interest could risk discontinuance of federal funding and additional risk of administrative sanctions such as debarment or suspension of University employees.	Agency should implement revised policies and procedures as soon as it is administratively possible. Also, the University should provide for an effective means of communicating those policies and procedures to all affected employees.	University of Washington
A review of agency payroll charges to federal grant program indicated that controls to ensure the proper completion and filing of agency Grant and Contract Certifications (GCC)'s are inadequate. Official GCCs were not filed with the payroll office in a timely manner nor were they properly approved by the Principal Investigator or other persons having suitable means of verification of the work performed in seven of 28 departments tested.	OMB Circular A-21, Section J.8	Lack of adequate controls and the failure to comply with federal regulations could result in disallowed costs and loss of future federal funding.	Agency should implement controls to ensure that Grant and Contract Certifications are approved in accordance with federal regulations.	University of Washington

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
In September 1992, and between December 1992 and April 1993, a department purchased $16,640.63 of computer equipment using Department of Navy Contract fixed fees. The costs are being recovered over the estimated useful life of the equipment by charging benefiting grants a flat rate based upon estimated use of the equipment.	OMB Circular A-21 Sections C.4 & G.2	By financing research equipment costs with federal fixed fee funds and attempting to recover these costs from other federal grants, agency department charged federal grants and contracts with $7,816.77 in unallowable costs.	The department should not recharge sponsored equipment costs to other grants and contracts.	University of Washington

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
An audit of Department of Energy (DOE) Basic Energy Sciences grants revealed the following: a. The agency does not have an adequate system in place to ensure that records pertaining to DOE Basic Energy Sciences grants support the reasonableness, allowability, and allocability of costs charged to federal programs as required by 10 Code of Federal Regulations (CFR) 600.19(b). Testing also revealed that personnel responsible for expenditure coding were not always aware of Office Management and Budget (OMB) Circular A-21 or that it applied to their grants; b. Equipment totaling $7,844 was purchased with Laboratory Cooperative Program (LCP) funds, a non-research program, without prior written authorization from DOE. Agency personnel were unable to provide documentation to support their claim that DOE had considered the LCP to be a research program in regard to the equipment purchase; and c. Participants other than U.S. citizens or permanent residents routinely filled LCP positions. Agency personnel were unable to provide documentation that non-citizen program participants were used on an exception basis only or that the costs associated with these foreign participants were	10 CFR Part 600.119(b) & 600.4(a) & (c)	Inadequate financial management systems could result in the occurrence of undetected errors or irregularities and unallowable costs. In addition, failure to follow federal regulations could result in discontinuance of federal funding.	Agency administration should review the financial management practices of personnel administering DOE Basic Energy Sciences grants and ensure compliance with federal regulations associated with these grants.	Washington State University

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
allowable.				
A department Director who facilitated a grant to the University acquired an additional $900 travel award from the grantor. These grant revenues were not deposited with the University nor were related travel expense vouchers processed through the agency's financial management system. The Director conducted associated transactions through his personal checking account.	OMB Circular A-110 OFM Section 2.4.2.3.1(e)	As the $900 was not properly authorized or recorded, the university may be liable for returning it to the grantor.	Agency should: communicate policies and procedures to ensure all grants received are properly authorized, recorded and deposited; make compliance with current or prior grants a prerequisite for future grant administration; amend the contract with the grantor to include provisions for the additional travel funds; obtain reimbursement from the department Director; and process all transactions related to the additional funding through the agency's financial management system.	Western Washington University

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Specific Requirements				
Agency does not have a system that ensures coordination between various offices involved in the Student Financial Aid Refund process. Agency's system also does not track the status of the actions to see that they are completed in a timely manner.	34 CFR Part 668.22	Agency did not refund federal funds within the required 30 days for four of seven students tested. The amount of refunds totalled $2,397.50.	Agency should develop a system to track the status of the refunds for the students. This system should be designed to provide information to all departments involved in the refund process and provide the financial aid office with the ability to track the status of the refunds.	Walla Walla Community College

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
A testing of the agency Student Financial Aid Program revealed the following: a. There is no adequate system in place to ensure that student financial aid funds received for students who unofficially withdrew from the college are refunded to federal programs in a timely manner; b. A total of $3,313,85 has not been refunded to financial aid programs for twelve students who unofficially withdrew during spring quarter 1994; c. Official/unofficial withdrawal forms and refund calculation worksheets were not placed in the student's file to support refund and/or repayment status; and d. There is not an adequate system in place nor adequate documentation maintained to determine which students have officially/unofficially withdrawn.	34 CFR Part 668.22 (e)(5)	Failure to follow federal funding could result in a discontinuance of federal funding.	The college should establish procedures to ensure financial aid students which have withdrawn are identified so that refunds and repayments are made in a timely manner. Supporting documentation should be maintained in student files to support refund and repayment calculations.	Yakima Valley Community College
Agency allows students the option of signing for all current year disbursements at the time of the initial disbursement of Perkins Loan Funds, instead of each time a disbursement is made.	CFR 674.16 *Federal Student Financial Aid Handbook*	Failure to follow federal regulations could result in a discontinuance of federal funding.	Agency should require students receiving Federal Perkins Loan funds to sign at the time of disbursement for each advance.	University of Washington

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Agency department acts as an in-house collection agency and is responsible for setting fees charged to borrowers whose payments are delinquent. During fiscal year 1994, the agency charged $87,090.00 of these in-house collection costs to the Federal Perkins Loan Fund, rather than the $53,604.17 in penalty charges, late charges and in-house collection costs which they collected from borrowers.	34 CFR Part 674.47(e)	As a result of charging these unallowable costs, the Federal Perkins Loan Fund subsidized at least $33,485.83 of the costs to operate the department.	Agency should implement a system of charging the Perkins Loan Fund which is limited to principal, interest and late fees collected from individual borrowers, in the percentage applicable to each borrower.	University of Washington
Agency did not have adequate procedures to calculate the effect of pro rata refund requirements and computation of unpaid charges for students who officially withdrew during fiscal year 1994. Five of fifteen refunds tested were incorrectly calculated.	34 CFR 668.22 The Higher Education Amendments of 1992 Section 485	The agency retained excess tuition revenues. In addition, students may have higher outstanding Stafford Loan balances because the agency has not returned refund checks to lenders who would retire a portion of these loans.	Agency should implement controls to ensure refunds based on official withdrawals are accurately calculated and are refunded to federal student financial aid programs in a timely manner. Also, agency should review and correct refunds during the period affected by the referenced changes in regulations.	University of Washington

1993-1994 Audit Findings
For Universities and Colleges

Condition	Criteria	Effect	Recommendation	Agency Name
Agency did not accurately identify the 50 students receiving federal student financial aid who unofficially withdrew during fiscal year 1994. In addition, the Office of Student Financial Aid failed to calculate and bill students for overpayment of federal student financial aid funds resulting from their unofficial withdrawal.	34 CFR 668.22	The agency retained excess tuition revenues for amounts not refunded. In addition, the agency has not billed these students, requiring them to repay federal student financial aid funds overpaid to them.	Agency should comply with Title IV regulations requiring them to identify students who have unofficially withdrawn and process associated refunds, seek repayment of amounts overpaid to students and appropriately report balances due from students who do not repay in a timely manner.	University of Washington

Skagit Valley College
Planning Memo
Fiscal Year 1994

Purpose: To determine strategy for audit to be performed for FY94 at Skagit Valley College (SVC).

Sources: Examiner Judgement
Cumulative audit evidence
Washington Community and Technical College Audit Plan (699 Plan)
Community and Technical College Statewide Single Audit Planning Memo (SWSA Plan)
Community and Technical College Comprehensive Annual Financial Report Planning Memo (CAFR Plan)
Community and Technical College General Compliance Planning Memo (GENL Plan)
State of Washington Student Financial Aid Audit Plan (SFA Plan)

Background: The audit of the community and technical college system (agency 699) is driven by risk and sensitivity to users. Based on these factors, we have developed a strategy for testing each area. These strategies are detailed in the following system-wide documents: the 699 Plan, the SWSA Plan, the CAFR Plan, the GENL Plan, and the SFA Plan. The purpose of this memo is to determine and to document how each of these plans will be carried out in the FY94 audit of SVC.

Summary:

Nature and Extent of Audit Testing:

Statewide Single Audit

We will follow the guidance in the SWSA Plan, which does not require us to perform tests at SVC for FY94. SVC did not have any findings related to SWSA work performed in FY93, therefore, no follow-up is required.

Comprehensive Annual Financial Report

We will follow the guidance in the CAFR Plan, which does not require us to perform tests of financial balances at SVC.

General Compliance

We will follow the guidance in the GENL Plan, which requires that we evaluate each of the following areas for risk and plan our audit in order to enable us to assign audit priority to areas in descending order of risk:

Legal Compliance

We are not aware of any conditions at SVC which would require us to modify the statewide evaluation of risk for each of the legal compliance areas.

Departmental Audits

The following departments and off-site locations have been evaluated as being of the greatest risk:

Whidbey-Oak Harbor Campus

Non-major Federal Program Reviews

We are not aware of any conditions at SVC which would require us to modify the statewide approach for auditing non-major federal programs. There is one new major federal program requiring review as FY94 is the first year of the grant:

84.219A Learning into Action

Non-federal Grant and Contract Reviews

We have identified non-federal grants and contracts at SVC and have determined the following programs to be of the greatest risk:

Washington State Department of Community Development-ECEAP Grant at Whidbey campus

Staffing, Timing, and Prioritization of Audit Testing

The examiner in charge is Mary Rabal, CPA. She has worked for the State Auditor's Office (Team HE) for two years and has worked on the SVC audit for two years, one of which she served as examiner in charge. The audit is scheduled for 376 hours. Examiner's travel costs will be billed in addition to these hours. Workpaper review and supervision will be performed by Joann Wiszmann, CPA, Assistant Audit Manager. The Audit Manager is Nancy Benson, CPA.

If circumstances require us to reduce the scope of the planned audit (i.e., risk is determined to higher than anticipated in another area under audit, and addition work is performed), we will postpone review of the following ares until FY95:

Accounts Receivable

Conclusion: Audit strategy for the FY94 audit of SVC has been determined.