

Lower Columbia College

Agency 657

Audit Report	Finding Number	Finding and Resolution	
1032585	001	<p>Finding:</p> <p>Fraud Amount: \$8,000</p> <p>Amount to be Recovered: \$8,000</p> <p>Recovery to Date: \$0</p> <p>Resolution/ Status:</p> <p>Personnel Action Taken:</p> <p>Criminal Action Taken:</p> <p>Agency Contact:</p>	<p>The College's internal controls were inadequate for safeguarding public resources, resulting in questionable financial aid disbursements by an employee between January to September 2022.</p> <p>The federal rules and regulations regarding the Coronavirus Aid, Relief, and Economic Security (CARES) Act disbursements to students were different than the rules and regulations of other financial aid awarded and disbursed through the College's financial aid office. This created a system with inadequate controls in place for awarding and disbursing CARES Act aid to students/employees. The controls currently in place to award and disburse state and federal financial aid would have identified and prevented the awards to this employee.</p> <p>The College has updated policy language to prohibit employees from utilizing college systems for personal gain or those of their family/household. Additionally, the financial aid department created a Standard Operating Procedure with the expectation that staff do not process personal awards, or for anyone who would be perceived as receiving special privileges.</p> <p>Employee was terminated. The College will refer this case to the Washington State Executive Ethics Board for any further action it determines is necessary.</p> <p>None</p> <p>Desiree Gamble              Director of Finance              PO Box 3010              Longview, WA 98632-0310              (360) 442-2202  <a href="mailto:dgamble@lowercolumbia.edu">dgamble@lowercolumbia.edu</a></p>