

Spokane Community Colleges - District 17

Agency 676

Audit Report	Finding Number	Finding and Resolution	
1032067	001	<p>Finding:</p> <p>Fraud Amount:</p> <p>Amount to be Recovered:</p> <p>Recovery to Date:</p> <p>Resolution/ Status:</p> <p>Personnel Action Taken:</p> <p>Criminal Action Taken:</p>	<p>The College did not have adequate internal controls in place to safeguard public resources, resulting in questionable payroll disbursements between March 1, 2021, and April 6, 2021.</p> <p>\$8,767</p> <p>\$0</p> <p>\$0 Since this employee has been terminated, the Community Colleges of Spokane (CCS) does not have a mechanism for recovery of an employee that is no longer working for us.</p> <p>CCS will continue to enforce controls that are in place, including continuing to monitor work product, meeting attendance, and responsiveness to inquiries.</p> <p>CCS will continue to train staff on college policies and procedures by continuing to provide CCS employees live ethics trainings approximately 4 times per year, and will continue to have the Attorney General’s Office give ethics trainings twice per year. Additionally, CCS will continue to provide employees with the ethics handouts via email and mail these policies to them to the home address on file.</p> <p>CCS will continue to verify employment status of new hires by contacting prior employees, as was done in this case.</p> <p>The employee was terminated.</p> <p>None. CCS did not claim that the employee did not work for CCS during the time in question, but that she worked two state government jobs at the same time. Therefore, this has not been referred to the Attorney General’s office for prosecution for civil penalty. Per RCW 42.52.470 Referral for enforcement, “an ethics board may refer a complaint to the attorney general’s office.” And per RCW 42.52.490 Action by attorney general, “...if requested by an ethics board, the attorney general may bring a civil action in the superior court...against a...state employee...or former state employee...” The State Auditor’s Office has informed CCS that they will be sending this case to the Executive Ethics Board. Through this referral, the Ethics Board may be able to recover allowed costs to be deposited into the state’s General Fund.</p>

**State of Washington - Office of Financial Management  
 Status of Audit Resolution  
 December 2023**

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1032067	001 (cont'd)	Agency Contact:	Lisa Hjaltalin Chief Financial Officer 501 N Riverpoint Blvd, Suite 204 Spokane, WA 99202-1679 (509) 434-5210 <u><a href="mailto:Lisa.Hjaltalin@ccs.spokane.edu">Lisa.Hjaltalin@ccs.spokane.edu</a></u>