

Department of Children, Youth, and Families

Agency 307

Audit Report	Finding Number	Finding and Resolution
1033881	001	<p>Finding: The Department’s internal controls were inadequate for safeguarding public resources, resulting in an employee using state fleet fuel cards to make personal fuel purchases between December 2019 and September 2021.</p> <p>Fraud Amount: \$8,257</p> <p>Amount to be Recovered: \$20,962 (fraud and investigation costs)</p> <p>Recovery to Date: \$0</p> <p>Resolution/ Status: The Department is committed to safeguarding state funds and strengthening internal controls. In response to the investigation, the Department took the following actions:</p> <ul style="list-style-type: none"> • In January 2024, appointed a new agency transportation officer (ATO) to verify that monthly fuel reports are received from the Department of Enterprise Services (DES) system for leased vehicles and distributed to the local vehicle coordinators to review and process monthly reconciliation of mileage and fuel usage. • In February 2024, reviewed the last quarter of calendar year 2023 DES fuel reports for inaccuracy and found no areas of concern or misuse. <p>The Department will:</p> <ul style="list-style-type: none"> • Create procedures and implement the following internal controls in the juvenile rehabilitation facilities and region offices: <ul style="list-style-type: none"> ○ The Community Facility Administrator or Community Reentry Service Manager will: <ul style="list-style-type: none"> • Remove fuel cards from all vehicles and keep them in a locked safe available for check out. • Limit access and increase controls around vehicle keys and fuel cards. • Notify ATO of staff identified as fuel card stewards and local vehicle coordinators at each facility in order to obtain access to the WEX fuel card system. • Receive monthly WEX fuel usage reports to check for unauthorized usage and reconcile with vehicle usage logs and receipts. ○ Supervisors will review mileage logs and destination locations for accuracy each month. • Create and provide training to field staff on current policies and procedures related to state vehicle usage and accountability. • Consult with the internal audit unit to review additional internal controls procedures that can be implemented.

State of Washington - Office of Financial Management
 Status of Audit Resolution
 December 2024

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Audit Report	Finding Number	Finding and Resolution	
1033881	001 (cont'd)	Personnel Action Taken:	The employee was dismissed on December 23, 2022.
		Criminal Action Taken:	The Department will work with the Washington State Attorney General's Office and King County Prosecutors Office to determine next steps in recovery of misappropriated funds.
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