

Bellevue College

Agency 627

| Audit Report | Finding Number | Finding and Resolution  |   |
|--------------|----------------|---|---|
| 1034701      | 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>Agency Contact:</p> | <p>The College’s internal controls were inadequate for safeguarding public resources, resulting in an employee misappropriating funds on a purchase card and other questionable activities between January 23, 2017, and December 22, 2021.</p> <p>\$31,510</p> <p>\$38,781 (fraud and investigation costs)</p> <p>\$0</p> <p>After the misappropriation was suspected, all travel cards were collected and reconciled to ensure activity was allowable and complied with cardholder use policy. No additional suspected activities were found. With the exception of four cards held by the Athletics Office, all travel cards had been canceled.</p> <p>The College has implemented the following:</p> <ul style="list-style-type: none"> <li>• Requiring purchase card approvals in ctcLink have supporting documentation and secondary review prior to acceptance and payment.</li> <li>• Providing additional training to staff on reviewing and reconciling purchase cards.</li> <li>• Periodically reviewing the level of scrutiny applied to the transaction review process as the system is refined and other opportunities or gaps are identified.</li> <li>• Reviewing employee travel cards quarterly to ensure compliance with policies.</li> </ul> <p>Employee was terminated from their position.</p> <p>The College filed a police report and the State Auditor’s Office referred the case to the King County Prosecuting Attorney’s Office.</p> <p>Tyrell Bergstrom<br/>                     Executive Director of Finance<br/>                     3000 Landerholm Circle SE<br/>                     Bellevue, WA 98007-6406<br/>                     (425) 564-4250<br/> <a href="mailto:Tyrell.Bergstrom@bellevuecollege.edu">Tyrell.Bergstrom@bellevuecollege.edu</a></p> |