

PROCEDURE

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 Approved By: Vice President, BFA

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PRO-U5315.25A

REPORTING LOSS OF UNIVERSITY FUNDS OR PROPERTY

Action by:

Action:

Reporting Personnel

Director of Public Safety/Internal Audit

Office of Internal Audit

Office of Internal Audit (cont.)

1. **Notifies** Director of Public Safety or Office of Internal Audit of the known or suspected loss or other illegal activity.
2. **Notifies** his/her immediate supervisor of the known or suspected loss (only if the immediate supervisor is not suspected to be involved).
3. **Contact** each other to discuss loss.
4. If University data or computing systems may be involved, determines who will **immediately notify** the University Chief Information Office and FERPA Officer.
5. If the loss involves a confidential investigation in process, Internal Audit **may request** that certain notifications in steps 6 - 18 be delayed.
6. **Reports** loss to the State Auditor's Office immediately via online reporting form.
7. In all cases, **notifies** the Internal Controls Officer, Vice President for Business and Financial Affairs, the Assistant Attorney General, and the University's Risk Manager of reported loss.
8. If the situation involves an employee where disciplinary action may need to be taken, **notifies** the:
 - a. Assistant Vice President for Human Resources, and
 - b. Employee's supervisor to discuss possible need to put in controls to reduce further loss such as the employee's access to University funds (i.e. Pcard; cash handling).

PROCEDURE

Action by:

Action:

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| Risk Manager | <ul style="list-style-type: none"> 9. If the situation involves a student, notifies the Vice President for Enrollment and Student Services. 10. Documents reporting actions in Reporting Loss Log. 11. Notifies Inventory Control and Accounting Services (accountingsvcs@wwu.edu) if loss of Equipment to remove from inventory logs. 12. Responds to and coordinates requests for additional information from the State Auditor's Office. 13. Follows up periodically on resolution of reported loss with State Auditor, Assistant Attorney General, and Director of Public Safety. 14. Obtains copy of any restitution agreement that has been approved by the Assistant Attorney General and State Auditor's Office. 15. Ensures collection efforts of restitution or other amounts due to the University. |
| Internal Control Coordinator | <ul style="list-style-type: none"> 16. Notifies the Risk Management Division at the State Department of Enterprise Services. 17. Notifies the Internal Control Coordinator of necessary changes to internal controls to be implemented by the department where the loss took place. 18. Follows up with department and Internal Control Officer regarding progress in strengthening internal controls. |