I. Expenditures Audit - 2017
The UW Internal Audit Department (IA) performed an audit of expenditures in accordance with the 2016 annual audit plan, approved by the Board of Regents.

Audit Objectives
“Determine if internal controls are sufficient to provide reasonable assurance that procurement card transactions, travel transactions and e-reimbursement transactions are properly authorized, valid, supported, accurately recorded and comply with University policies and procedures.”

Units Selected for Review
- Center for Education Data & Research
- First Year & Pre-Majors Program
- Interdisciplinary Arts & Sciences
- School of Business

II. Examples of Specific Findings

Food Purchases
- Required food form not completed or completed after the fact
- Required list of attendees not maintained

Budget Reconciliations
- Not complete or reviewed timely

Procard Reconciliations
- Not reviewed or completed timely

eTravel
- “Over per diem” lodging not preapproved
- No documentation to support conference hotel/over per diem
- Inadequate receipts
- Travel expenses improperly paid via eReimbursement of Procard

Expenditures
- Incorrect object codes used
- Default procard object codes not changed
III. Follow-Up Audit – 2018

**Please Note**
- Entire campus subject to audit testing
- IA will return in June 2018 to test the months of March, April and May 2018
- Assume IA will sample eReimbursement transactions

The following is a list of recommendations that all units need to implement

Food Purchases
- Documented and approved recognition policy needed for food approval
- Process to ensure purchases are fiscally prudent and in accordance with University policies and procedures

Budget Reconciliations and Account Codes
- Process to ensure MyFD reconciliations are completed, reviewed and documented timely
- Budget reconciliations should be performed within 45 days
- Object codes need to be accurate

Procard Reconciliations
- Process to ensure Procard reconciliations are completed, reviewed and documented timely
- Note: FAS collects packets and reviews on a sample basis only; this is not a complete control

Travel Expenses
- Establish processes for both decentralized and shared services to ensure pre-approval
- Proper documentation, especially for “over” per diems and lodging

IV. Next Steps

Training Plan and Tipsheets
Three training sessions in February 2018 (UW1, Discovery Hall and UWBX) covering:
- eTravel
- eReimbursement
- Procard
- Food Training/Recognition Policy
- Budget Reconciliations
- Object Codes

Budget Assignments and Training
Fiscal Checklist project commitments
- Clearly identify all budget owners, MyFD reviewers and MyFD reconcilers
- Ensure access to their budgets (ASTRA)
- Review budgets to identify units that need help
- Provide group and one-on-one training (as staff resources allow)

UW Bothell Food Policy
- Define fiscal responsibility for our campus
- Examples from UW Seattle and UW Tacoma
- Discuss with IA