



# WEBER STATE UNIVERSITY

Internal Audit Department

**To:** Madonne Minner, Brenda Kowalewski, Michael Cena, Colleen Packer, John Cavitt, Daniel Bedford, Becky Jo Gesteland, Alice Mulder  
**From:** Bryce Barker *BB*  
**Date:** August 21, 2019  
**Subject:** Associate Provost Office / High Impact Programs / Faculty Development Management Letter

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We have completed our audit of the Associate Provost Office / High Impact Programs / Faculty Development audit and have determined the following audit finding has a low risk and can be addressed in a management letter.

1. **Improve Departmental Account Reconciliations** – It appears reconciliations of account transactions are being performed by appropriate personnel; however, it appears departmental managers/supervisors in Teaching and Learning Forum, Honors, and BIS are not always reviewing reconciliations and reconcilers/managers are not initialing documentation per university standards.

**Audit Recommendation:** We recommend processes be improved to ensure departmental account reconciliations are adequately documented. As noted in the “WSU Monthly Account Reconciliation Guide”, the person verifying the transactions should initial and date the report. The department chair or account manager should then review the report and also initial it to indicate approval.

**Departmental Response:** We agree with the audit recommendation and have scheduled a training on August 21, 2019 for departmental managers/supervisors and administrative assistants in the Teaching and Learning Forum, Honors and BIS to learn/review the appropriate procedure for adequately documenting account reconciliations.