

The Audit Insight



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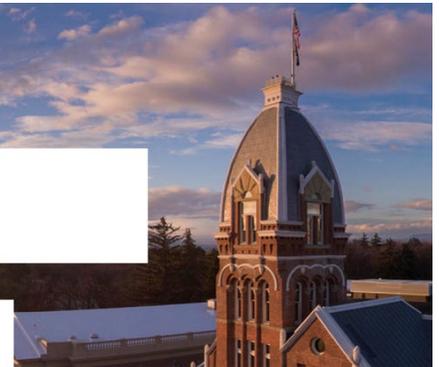
NEW Travel 2nd Edition Training Video!

Navigating university travel policies can sometimes feel confusing. To help address this common challenge, we created a Travel 2nd Edition Training Video that explains how to handle situations where personal travel overlaps with official business trips. In this video, we walk through a realistic example and emphasize why following travel guidelines is essential to accountability, compliance, and smooth reimbursements at CWU. Check out the [Travel 2nd Edition Training Video!](#)



Travel 2nd Edition

By CWU Internal Audit



Challenge Question – Chance to Win \$25!

Which of the following actions is compliant with CWU’s travel policy when planning a business trip that includes a personal visit?

- A. Add personal travel to CWU itinerary
- B. Add personal stops secretly
- C. Keep personal and business travel separate
- D. Submit all expenses together

Double your chances by answering the Bonus Question below!

Why does CWU require that business and personal travel be kept separate?

- A. To make travel planning easier for employees
- B. To ensure accountability and proper reimbursement
- C. To allow employees to combine trips for convenience
- D. To reduce the number of trips employees take

Send responses to Jesús Baldovinos at jesus.baldovinos@cwu.edu by **Friday, January 30rd, 2026**. Correct responses will be entered into a drawing for a \$25 Wildcat Shop gift card.



Best Practices

Core Principles of Internal Control Processes

- Internal control processes are vital mechanisms that Universities implement to safeguard assets, ensure accurate financial reporting, and promote operational efficiency. These processes encompass a range of activities designed to prevent errors and detect irregularities.
- A fundamental principle of internal control is segregation of duties, which divides responsibilities among different individuals to reduce the risk of fraud or error. For example, the person responsible for authorizing transactions should not be the same as the one recording or reconciling them.

Controls can be classified into two main types:

- **Preventive Controls:** Designed to deter errors or fraud before they occur, such as approval requirements, authorization protocols, and physical safeguards.
- **Detective Controls:** Aimed at identifying issues after they happen, including reconciliations, audits, and exception reports.

Effective internal control processes are tailored to our Institution's specific risks and operational environment. They often involve continuous monitoring and periodic reviews to adapt to changing circumstances, ensuring that controls remain effective over time.

By establishing robust internal control processes, organizations strengthen their governance framework, reduce risks, and foster a culture of accountability and integrity.

CWU Internal Audit
Barge Hall, Room
311, Ext. 1191

Fact or Myth: Internal Auditors Only Work with Financial Data

While financial data is important, internal auditors review much more than just numbers. Auditors assess areas like operations, compliance, accounting systems, and risk management. They also evaluate whether policies and procedures are being followed effectively. In fact, many audits focus on processes, controls, and efficiency rather than strictly financial statements. Today's internal auditors need a broad skill set, including technology know-how, communication skills, and an understanding of business strategy to add value across the institution.



Annual COI Disclosure Reminder

This is a friendly reminder to complete your annual COI disclosure within the assigned 30-day window.

In accordance with CWU 301-26 Conflict of Interest Standards Policy – All Employees, the University requires all employees to annually disclose any personal or business interests and relationships that reasonably could give rise to a perceived, potential, or real conflict of interest. The COI disclosure is accomplished through an electronic process called Osprey Compliance Software, which is administered by Internal Audit.

On January 6, 2026, you received an email from "Compliance@cwu.edu" containing a link for you to answer a few questions about any conflicts you may have.

If you haven't completed your disclosure, look for the weekly email reminder with a link in your Outlook inbox OR you can click on this direct link to complete your form:

<https://cwu.coiriskmanager.com>

This reminder is intended to assist all employees to be compliant with the University's policies and procedures. Hence, all University employees can do their part to help CWU achieve this goal. If you have any questions or concerns regarding the disclosure process, please contact Jesús Baldovinos, Internal Audit Manager.

cwu.edu/internal-audit/hotline

CWU is an EEO/AA/Title IX Institution. For accommodation email: DS@cwu.edu. 19-BFA-21RN

Check out our
past training
videos!

- [How to Respond to Audit Recommendations](#)
- [Conflict of Interest](#)
- [Giving and Receiving Gifts](#)
- [Travel and Entertainment](#)
- [Reporting Misconduct](#)
- [Avoiding Retaliation](#)
- [Conflict of Interest \(2nd Edition\)](#)
- [Giving and Receiving Gifts \(2nd Edition\)](#)
- [Ethical Leadership](#)
- [Avoiding Fraud](#)
- [Reporting Fraud](#)

In The News

[Texas Southern University investigation called over financial mismanagement findings](#)

- The Texas Tribune

[Former ECSU president's travel and employee sick leave among issues flagged in CT audit](#)

- Stamford Advocate

[Former KPMG auditor fined for professional misconduct](#)

- CBC News

CWU SPEAK UP

Internal Audit Hotline

www.cwu.edu/internal-audit/hotline

The Hotline is intended for faculty, staff, students and others to report suspected fraud or irregular activities such as improper transactions, suspected thefts, losses, misuse, or inappropriate action involving public funds, equipment, supplies, or other assets. To report a violation, click [Hotline](#).

Key characteristics of the internal audit hotline:

- Online reporting at cwu.edu/internal-audit/hotline
- Discrete and confidential treatment of concerns to the extent possible under applicable laws.
- Employees may provide their names and contact information or may choose to remain anonymous.

Issues you may want to report through the internal audit hotline:

- Fraud/theft
- Conflict of interest
- Waste and/or misuse of university resources
- Financial policy violations
- Operational policy violations
- Other regulatory violations

Any employee who brings an issue to the university's attention through the Hotline should be aware that university policy prohibits retaliation against employees who in good faith report apparent violations.



CONTACT INFORMATION

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