

## **FINANCIAL SERVICES INVESTIGATION PROCEDURES FOR THEFT AND LOST PROPERTY**

It is the responsibility of all district staff to properly secure and protect district property entrusted by the public. The purposeful and/or willful theft, damage, or loss of property by a district employee may result in disciplinary action, including but not limited to a reprimand, suspension without pay or termination. If it appears that an employee may have violated the law, the district shall cooperate with law enforcement agencies.

The following procedures shall be used by supervisors to investigate lost, stolen or damaged property:

### **STEP ONE:**

1. The supervisor shall contact his/her immediate supervisor, Security, Financial Services and law enforcement to report the loss. Law enforcement should complete an incident report. This must be completed within 24 hours of the loss or notification of the loss. Make verbal reports if necessary. The TLVD should be forwarded to Financial Services within 24 hours. The immediate supervisor shall investigate and submit an investigation report within 24 -48 hours
2. Questioning (lost, damaged or stolen property) should include, but shall not be limited to the following, if applicable:
  - a. When did you discover that the equipment was missing?
  - b. How did the damage occur to the property?
  - c. When and how did the discovery occur?
  - d. When did you last see the property?
  - e. When did you make your first report of the lost property?
  - f. Was the equipment damaged?
  - g. If the loss occurred other than on district property, was their proper authority to have the equipment away from the district?
  - h. Do you have any means by which to cover the loss, i.e. personal insurance?
3. Questioning (lost or stolen cash/negotiables) should include, but shall not be limited to the following if applicable:
  - a. Was the cash/negotiable properly secured?
  - b. When was it discovered missing?
  - c. When did you first report the loss?
  - d. What was the purpose for collecting the cash/negotiables?
  - e. What procedures were followed for collecting funds?
  - f. Why were funds not turned in to the bookkeeper?
  - g. Was the cash on hand verified by a second staff member?
  - h. If a negotiable is stolen or unaccounted for, was there a stop payment placed on the instrument?

Note: If staff members are asked to write statements, at minimum, answers to the above-referenced questions should be addressed.

## **STEP TWO:**

1. The supervisor shall complete his/her investigation report as shown in “**Appendix I-1.**” Please note that findings should be established with a recommendation for no disciplinary action, a letter of reprimand to the personnel file or a recommendation to the Office of Human Resource Services for further disciplinary action, which may include suspension without pay or termination.
2. The supervisor should advise the employee of his/her actions by sending one of the letters shown in “**Appendix J.**” The employee may be asked to reimburse the district for lost or stolen money or property.
3. The supervisor shall forward all documentation to Financial Services. Notify the employee that Financial Services in consultation with Risk Management reserves the right to review and/or re-open any investigation by a supervisor for any monetary or property loss. Financial Services may re-open the investigation or Risk Management may re-open the investigation after consultation with the district's insurance carrier. In no instance shall any district investigation interfere with a law enforcement or insurance company investigation. Further, Financial Services reserves the right to forward the investigation to the Office of Human Resource Services for a determination of the necessity of further personnel action.