



State of Louisiana
Department of Conservation and Energy
Fiscal Policy No. 7

Issuing Agency	Louisiana Department of Conservation and Energy (C&E)
Policy Title	Bonds and Crime
Policy Number	Fiscal Policy No. 7
Effective Date	9/1999
Revised Date	8/2026
Applies To	All unclassified and classified employees of the Louisiana Department of Conservation and Energy
Approval	Signed by: <i>Mark Normand</i> D53B03D7DF0140F... Undersecretary, Department of Conservation and Energy

- I. **PURPOSE:** The Bonds, Crime, & Property Program is intended to protect the Department of Conservation and Energy (C&E) from financial and/or property losses resulting from any act and/or omission by employees of the Department in the performance of their duties. This policy along with the Department's Cash Management Policy, Position Desk Manuals, and Property Control Manual provides a comprehensive guide for all employees regarding property use and money handling duties and responsibilities.
- II. **POLICY:** C&E will provide guidance to all employees to prevent property and money losses caused by employee acts or omissions.
- III. **APPLICABILITY:** This policy applies to all classified and unclassified employees of C&E.
- IV. **PROCEDURES:**
 - A. **FISCAL:**
 1. Various reconciliations and other control measures which are a part of an employee's routine job performance will be strictly adhered to by all employees responsible for receipt or classification of funds. Discrepancies, shortages or other problems will be reported to the employee's supervisor immediately upon discovery. Any unreconciled discrepancies will be reported by the supervisor to the Fiscal Officer or Undersecretary.
 2. Duties will be segregated as much as is feasible, and consequential, so that no one individual controls all phases of a task which has exposure under this program.
 3. Each Office and/or District Office will develop and monitor its own procedures if employees within that unit handle cash/monetary receipts. These procedures must be approved by the Office of Operations Fiscal Division prior to implementation. **At a minimum**, procedures should include the following guidelines:
 - a. Baton Rouge Office:
 - i. All cash and checks received by office staff between the hours of 8:30am and 4:30pm must be delivered to Administrative Services on the same day.
 - ii. Monies received outside of these hours should be secured by office staff until Fiscal Services reopens on the next business day; at which point funds should immediately be delivered to Administrative Services.
 - iii. All funds delivered should be accompanied by a Money Transfer Form (see Attachment A).
 - b. District Offices:



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- i. All cash and checks received by office staff prior to 2:00 PM must be deposited on the same day.
 - ii. Monies received after 2:00 PM should be secured by office staff and deposited immediately on the next business day.
 - iii. A copy of the processed deposit slip (both front and back sides) and a banking receipt showing completion of the deposit to the bank should be sent to Accounts Receivable in Baton Rouge.
 - iv. The original processed pink deposit slip, the original completed Deposit Ticket Listing (see Attachment C), and a copy of the completed Deposit Ticket Listing should be sent to the State Treasurer's Office in Baton Rouge.
4. C&E has two safes, one in the Office of Administration, Operations Division Fiscal and one in the Office of State Resources. These offices will be responsible for securing the safe codes and limiting the distribution of keys.
 5. Internal controls may include, where applicable, the use(s) of pre-numbered receipts, reconciliations to information systems, segregation of duties, supervisory oversight, Fiscal oversight, limited access to receipts, and standardized procedures.
 6. All legislative and outside entity audit comments and recommendations relative to internal controls will be brought to the attention of the Department's executive staff and will be evaluated for action as necessary.

B. PROPERTY:

1. The C&E Property Control Procedures Manual, along with C&E's Administrative Policy No. 4 (Home Storage of – State Property) and Administrative Policy No. 6 (Home Storage – State Vehicles) provide guidance for managing the Department's property. Compliance with this policy aids in minimizing losses and protecting the state's assets.
2. All instances of loss or damage to state property from any cause will promptly be reported to the Property Manager. The Property Manager is responsible for maintaining the property program and will advise the Undersecretary of ongoing or serious abuses or problems.
3. Upon an employee's separation or transfer, the employee's supervisor is responsible for securing any and all equipment assigned to the employee and for completing the C&E Property Transfer Form to be submitted promptly to Administrative Services

C. PERSONAL INJURY/DAMAGE LIABILITY:

1. The risk of liability claims resulting from injuries to private persons and damage to their property is addressed at C&E by the enforcement of C&E's Administrative Policy No. 20 (Tobacco – Free Workplace), Human Resources Policy No. 9 (Vehicle Operations and Monitoring), Human Resources Policy No. 10 (Workplace Harassment), Human Resources Policy No. 10-A (Prohibiting Sexual Harassment and Discrimination), Human Resources Policy No. 11 (Violence-Free Workplace), and Human Resources Policy No. 16 (Possession of Firearms).

D. LOCK-DOWN PROCEDURES:

1. All C&E offices housed in a state building must comply with the Division of Administration (DOA) lock-down procedures for securing that workplace.
2. The Office of Permitting and Compliance, Lafayette Office utilizes the lock-down procedure of the National Oceanic and Atmospheric Administration (NOAA).

E. SECURITY:

1. Security guards are stationed at the security desk in the first-floor lobby of the LaSalle Building during the work week. The building is secured from 6:00 PM to 6:00 AM, Monday through Friday, and from 6:00 PM Friday through 6:00 AM Monday. During these hours, entry is available by badge access only. Employees may be granted 24-hour access if their job duties require frequent, unscheduled after-



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hours entry; however, such access should be limited and approved only after careful consideration and appropriate justification.

2. Visitors to the LaSalle Building must pass through the security checkpoint prior to being escorted to and from their destinations within the building. A security alarm system is monitored by DPS. Access to the building during the locked hours is available by using employee ID Swipe cards. The DPS personnel patrol the exterior grounds of the building on a regular basis. Cameras monitor the exterior of the building and the parking areas.

F. KEY CONTROL PLAN:

1. Each Office will designate an employee on each floor to be responsible for maintaining the keys for all their offices on that floor. The Human Resources Division will be given the name and phone number of each designee.
2. Employees will be assigned office keys on their first day of work. A Key Assignment Form, which can be accessed from the C&E Forms page on the C&E intranet, will be given to the employee by a Human Resources Representative. This form is completed by the employee's immediate supervisor and returned to the Human Resources Division.
3. Upon an employee's separation or transfer, the employee's immediate supervisor is responsible for securing the return of any keys assigned to the employee and for completing the Employee Exit Checklist, which can be accessed from the C&E Forms page on the C&E intranet, using the lower portion of the previously completed Key Assignment Form to certifying the return of the key(s). A copy of the Employee Exit checklist and the Key Assignment Form should be sent to the Human Resources Division.
4. Loss of keys will be reported by completion of the Management Notification Form (see Attachment B). The Management Notification Form will be completed by the employee and submitted to his supervisors. The supervisor will submit the Management Notification Form to Human Resources for appropriate action.
5. The Human Resources Division will be the official record custodian for the key control plan.
6. The Internal Auditor will conduct random audits to ensure compliance with the Department's key control plan.

G. REPORTING

1. Hazardous situations, suspicions of theft and loss of state assets such as cash, equipment, and small property items will be reported to an employee's supervisor via completion of the Management Notification Form. If the report concerns an actual loss of assets, the C&E supervisor shall report the loss through the chain of command. The report goes to the Undersecretary, Internal Auditor and Property Control Manager. The Property Control Manager will file appropriate reports and inventory documents. Supervisors shall follow the instructions of the Undersecretary, Internal Auditor and Property Control Manager in addressing the loss.

If the issue identified in the Management Notification Form does not involve an actual loss of property or such loss cannot be preliminarily confirmed, the supervisor shall follow-up on the report to gather additional information. If the concern is legitimate and minor, he/she shall address same and report the issue and disposition up the chain of command to the appointing authority. If the supervisor is uncertain how to proceed with the information contained in the Management Notification Form, he/she is to request assistance from the Internal Auditor. If employee interviews are necessary, the Office of Legal Affairs shall be contacted for assistance.

2. If C&E suffers a monetary or property loss valued at \$250 or more, the Undersecretary or designee will immediately report the loss to law enforcement and contact the appropriate official(s) as follows:



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- a. Safety Officer, if there is a safety concern associated with the loss.
 - b. Agency Relationship Manager, if computer related.
 - c. Chief Fiscal Officer, if related to cash or other monetary assets such as bank accounts, purchase cards, etc.
 - d. Property Control Manager, who shall contact the Office of Risk Management and ensure the completion of necessary forms to file the claim.
3. The officials identified in No. 2 above shall contact the Office of Legal Affairs to assist with the internal, administrative investigation of the loss. Upon conclusion of the investigation, all pertinent information will be presented to the appointing authority. The appointing authority will determine what, if any, corrective action is necessary.
 4. The Internal Auditor, Safety Officer, Agency Relationship Manager, Property Control Manager and/or Chief Fiscal Officer will recommend any necessary changes in C&E policies or procedures to prevent future losses. All such recommendations will be submitted to the Undersecretary for approval/revision and implementation.
 5. Any employee found to be responsible for the wrongful loss of, or damage to, state property will be subject to appropriate disciplinary action.

V. RESPONSIBILITY: It is the responsibility of all C&E employees, particularly the Undersecretary, Executive Directors, supervisors, Property Manager, Safety Officer, OTS Agency Relationship Manager, Chief Fiscal Officer, the Office of Legal Affairs, and the Human Resources Division to ensure compliance with this policy.

VI. EXCEPTIONS: There will be no exceptions to this policy.

VII. QUESTIONS: Questions regarding this policy may be directed to the Undersecretary.

VIII. REVISION HISTORY:

Date	Action
September 27, 2016	Policy Established
April 2026	Policy Revised
August 2026	Policy Revised