



POLICY TITLE:	BONDS, CRIME AND PROPERTY POLICY
POLICY NO:	45
EFFECTIVE DATE:	DECEMBER 17, 2021
REVISION DATE:	JULY 3, 2019
IMPLEMENTATION DATE:	MAY 2, 2017
AUTHORIZATION:	R.S. 39:1543

I. POLICY:

It is the policy of the Coastal Protection and Restoration Authority (CPRA) that a bonds/crime loss control program will be maintained as required by the Office of Risk Management.

II. PURPOSE:

The Bonds, Crime, and Property Program is intended to protect CPRA from financial and/or property losses resulting from any act and/or omission by employees of CPRA in the performance of their duties. This policy, along with Petty Cash Policy No. 56, the Negotiable Items and Safe Control Policy No. 57, and the Property Control Manual provides for a comprehensive guide for all employees in their responsibilities as they relate to property use and money handling.

III. APPLICABILITY:

This policy applies to all Divisions within CPRA.

IV. PROCEDURES:

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 Accountant Administrator or Chief Financial Officer.
2. Key duties (e.g., authorizing, approving and recording transactions; issuing or receiving assets; making payments; depositing; reviewing or auditing) shall be assigned to separate individuals to minimize the risk of loss to the State. Internal

control depends largely on the elimination of opportunities to conceal errors or fraud. Internal fiscal control requires the assignment of work in such a manner that no one individual controls all phases of an activity or transaction, thereby minimizing the possibility that errors or irregularities will go undetected.

3. All legislative and outside entity audit comments and recommendations relative to internal controls will be brought to the attention of the Executive staff and will be evaluated for action as necessary.
4. Internal controls may include, where applicable, the use(s) of pre-numbered receipts, reconciliations to information systems, segregation of duties, supervisory oversight, Financial Services oversight, limited access to receipts, and standardized procedures.
5. CPRA's Petty Cash Policy No. 56 provides guidance for safeguarding and managing the Petty Cash Fund.
6. CPRA's Negotiable Items and Safe Control Policy No. 57 provides guidance for processing and securing cash, checks, and money orders.

DOCUMENT MANAGEMENT:

Employees of CPRA who handle confidential documents should have written authorization from the appropriate appointing authority prior to the release of any information regarding those confidential documents. Disclosure of any information without the proper authorization could result in disciplinary action up to and including termination.

PROFESSIONAL DELIVERY SERVICES (FEDEX, UPS, etc.):

CPRA's Administrative Coordinator 4 in the Baton Rouge Office and the Administrative Program Specialist B in the Field Offices are responsible for signing, handling, and properly disbursing professional delivery services documents. Each delivery is opened, stamped, and hand delivered to the addressee. If a delivery contains a negotiable item, the Administrative Coordinator will document the item in the log and contact Accounts Receivable Accountant or Accounts Receivable Accountant Supervisor for immediate pickup.

PROPERTY:

CPRA's Property Manager is responsible for maintaining the property program and will advise management of ongoing or serious abuses or problems. All instances of loss or damage to state property from any cause will promptly be reported to the Property Manager. CPRA's Home Storage of State Property Policy No. 27 provides the guidance for managing home-stored state property within the Agency. Compliance with this policy aids in minimizing losses and protecting the state's assets.

PERSONAL INJURY/DAMAGE LIABILITY:

The risk of liability claims resulting from injuries to private persons and damage to their property is addressed through the enforcement of CPRA's Workplace Smoking Policy No. 17, Vehicle Operation Policy No. 19, Workplace Harassment/Discrimination Policy No. 9, Sexual Harassment Policy No. 16, and Violence Free Workplace Policy No. 20.

LOCK DOWN (SHELTER IN PLACE) PROCEDURES:

Refer to the Loss Prevention Plan Part 1: Safety. Review the Shelter in Place information under CATEGORY 15: EMERGENCY PREPAREDNESS PROGRAM.

SECURITY:

CPRA is located at 150 Terrace Avenue. A receptionist is located on the first floor of the building from 8:00 a.m. – 4:30 p.m. daily and visitors sign a Visitor log at that desk. The doors that enter the building from the employee parking lot remain locked at all times and open with building access cards. The doors at the Terrace Avenue entrance are also locked at all times and open via an intercom system that rings at the receptionist's desk. The doors remain locked on the weekends and holidays. After-hours access for visitors at the Terrace Avenue entrance is via an intercom system that rings at the receptionist's desk and then to two other desks if the receptionist is away from the desk. Cameras monitor key entry points of the building. Off-duty Sheriff's Deputies work shifts in the morning (usually 4:00 a.m. – 8:00 a.m.) and shifts in the evening (5:00 p.m. – 9:00 p.m.) Monday – Friday. These shifts may vary slightly depending upon the time change in the Fall and Spring.

KEY CONTROL PLAN:

1. CPRA has two employees responsible for maintaining keys; The Property Manager maintains an extra set of keys for each employee's desk. The Loss Prevention (Safety) Coordinator maintains the office door keys for all offices on each floor. Working through the building owner, Commercial Properties Realty Trust (CPRT), the Loss Prevention (Safety) Coordinator also maintains the 24-hour building access cards and distributes these to new employees along with office keys if applicable.
2. Employees will be assigned an office key (if they have an office and choose to have a key), a building access card and a vehicle hang tag on their first day of work. If they choose not to have an office key, they may decline. A Building Access Card/Key Assignment Form (Form HR-110) will be given to the employee by a Human Resources Representative. This form will be completed by the employee during orientation and the original given to the Loss Prevention (Safety) Coordinator to maintain.
3. Upon termination or transfer of an employee, the employee's immediate supervisor will be responsible for securing the return of any keys, building access card and vehicle hang tag assigned to the employee and for completing the Employee Exit Checklist (Form HR-106), certifying the return of any assigned key(s), building access card and vehicle hang tag. A copy of the exit checklist shall be sent to Human Resources. The office keys, access cards and vehicle hang tags will be returned to the Loss Prevention (Safety) Coordinator.

4. The first floor of the CPRA building may be accessed by coded keypads on the wooden doors. The double glass doors do not have keypad access. Executive Management will make the decision when it is necessary to change door locks and/or codes.
5. The loss of an office key is handled by providing the employee with a duplicate copy. The loss of a building access card is handled by replacing the card at the employee's cost (currently \$10.00, check or money order only). Lost building access cards are to be reported immediately. The CPRA Loss Prevention (Safety) Coordinator will then contact CPRT to deactivate the lost card and will issue a replacement card upon receipt of the completed Employee Access Card Replacement Form (Form HR-111). The loss of a vehicle hang tag is handled by providing the employee with a new hang tag.
6. The loss of a state ID badge is handled by the Human Resources Division. Employees shall immediately notify Human Resources who will then deactivate it and issue a new ID badge.
7. The Loss Prevention (Safety) Coordinator will be the official record custodian for the key control plan.

REPORTING:

1. Hazardous situations, suspicions of theft, loss of state assets such as cash, equipment, and small property items, unusual occurrences and/or employee concerns will be reported by completion of the Management Notification Form (Form GS-101). The Management Notification Form will be completed by the employee and submitted to his supervisor. Supervisors will review the report and, when possible, address the issue identified, notifying the employee, Executive Director and Chief Financial Officer, of the disposition.
2. If the report concerns an actual loss of assets, the supervisor will report the loss through the line of authority and work with the Property Manager to file the appropriate reports and inventory documents.
3. If the loss is estimated at \$250 or more, the Property Manager or their designee will report the loss immediately to police and will contact the appropriate manager as follows:
 - a. CPRA Loss Prevention (Safety) Coordinator, if there is a safety concern associated with the loss
 - b. Agency Relationship Manager (OTS ARM), if computer related
 - c. Chief Financial Officer, if related to cash or other assets
 - d. Internal Auditor
4. The Property Manager will contact the Office of Risk Management and ensure the completion of necessary forms to file the claim.
5. The Managers, as indicated in No. 3 above, will investigate the incident and take any corrective action, where possible, to avoid future occurrences. This could be in a revised procedure, or taking additional security measures, if appropriate. All such recommendations will be submitted to the Chief Financial Officer for approval/revision and implementation.

6. The Property Manager will ensure the preparation of reports, as necessary, for Property Control.
7. 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 the Chief Financial Officer or his/her designee to assure 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 Chief Financial Officer.



Lawrence B. Haase, Executive Director

12/17/2021
Date