

**LSU HEALTH CARE SERVICES DIVISION
BATON ROUGE, LOUISIANA**

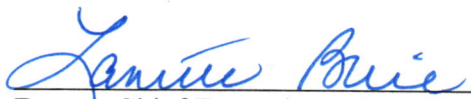
POLICY NUMBER: 2523-16

CATEGORY: Fiscal Services

CONTENT: Reporting Misappropriation of Public Funds or Assets

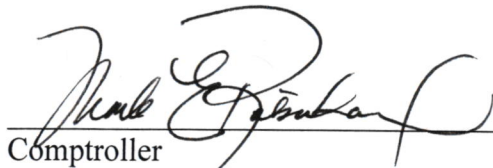
EFFECTIVE DATE: May 28, 2002
Revised: April 21, 2004
Revised: November 15, 2004
Reviewed/Revised: December 4, 2009
Reviewed: February 22, 2011
Reviewed: May 24, 2012
Reviewed: February 28, 2014
Reviewed: February 17, 2016

INQUIRIES TO: Mark Robichaux
Comptroller
LSU Health Care Services Division
Post Office Box 91308
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Telephone: 225-354.3771 Facsimile: 225-354.4953



Deputy Chief Executive Officer
LSU Health Care Services Division

2/18/2016
Date



Comptroller
LSU Health Care Services Division

2/17/2016
Date

LSU HEALTH CARE SERVICES DIVISION

Reporting Misappropriation of Public Funds or Assets

I. POLICY STATEMENT

It is the policy of the Louisiana State University Health Care Services Division (LSU – HCSD) to comply with Act 1101 of the 2001 Legislative Session, requiring governmental entities and quasi-public entities to notify the Legislative Auditor and the District Attorney of any misappropriation of public funds or assets.

II. STATUTE

Regular Session, 2001
HOUSE BILL NO. 1815

ENROLLED
ACT 1101

BY REPRESENTATIVE TRICHE

AN ACT

To enact R.S. 24:523, relative to notifications to the legislative auditor and district attorney; to require that agency heads notify the legislative auditor and district attorney of the misappropriation of public funds or assets; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 24:523 is hereby enacted to read as follows:

S.523. Notification of the legislative auditor and district attorney

- A. An agency head of an auditee who has actual knowledge of any misappropriation of the public funds or assets of his agency shall immediately notify, in writing, the legislative auditor and the district attorney of the parish in which the agency is domiciled of such misappropriation. The district attorney, or other prosecutorial agency, notified of such misappropriation may request audit assistance from the legislative auditor with respect to the misappropriation.
- B. For the purposes of this Section the terms "agency head" and "his agency" shall have the same meanings as provided in R.S. 42:1102.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

III. PROCEDURE

The Appointing Authority of the LSU-HCSD hospital or administrative agency who has actual knowledge of any misappropriation of the public funds or assets of his agency shall immediately notify, in writing, the legislative auditor and the district attorney of the parish in which the agency is domiciled of such misappropriation, and copy the LSU-HCSD Deputy CEO and LSU System Office Director of Internal Audit. Misappropriation of public funds or assets could include payroll funds, cash, equipment or property of the entity. A sample letter format is attached.

IV. APPLICABILITY

This policy shall apply to all facilities and offices of the LSU-HCSD.

V. IMPLEMENTATION

This policy becomes effective upon approval and the signature of the Deputy CEO of the LSU-HCSD. Subsequent revisions shall become effective on the date the revised policies are approved by the Deputy CEO.

VI. RESPONSIBILITY

It shall be the responsibility of each Division Director and Hospital Administrator or designee(s) to adhere to the procedures set forth in this policy.

SAMPLE LETTER to report misappropriation of public funds or assets to the Legislative Auditor and the local District Attorney:

(On hospital/administrative agency letterhead)

DATE

(Name of Legislative Auditor)
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear (name of legislative auditor):

Reference is made to Act 1101 of the 2001 Legislative Session, requiring governmental entities and quasi-public entities to notify the Legislative Auditor and the local District Attorney of any misappropriation of public funds or assets.

(Describe misappropriation of funds, items, etc., including date you discovered funds/asset missing, and that a police report was filed with the XXXX Police Department, as appropriate with a stolen item).

If additional information is required, please contact me at (XXX) XXX-XXXX.

Sincerely,

XXXX
Hospital Administrator

cc: XXXX, District Attorney, XXXX Parish
Deputy Chief Executive Officer, LSU-HCSD
Comptroller, LSU-HCSD
Director of Human Resources, LSU-HCSD
LSU System Director of Internal Audit