

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

POLICY NUMBER: 2536-23
(formerly 0512-09)

CATEGORY: Fiscal Services

CONTENT: Bonds and Crime Loss Control

APPLICABILITY: This policy applies to Health Care Services Division Administration (HCSDA) and Lallie Kemp Medical Center (LKMC).

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Note: Approval Signatures/titles are on the last page

**LSU HEALTH CARE SERVICES DIVISION
BONDS AND CRIME LOSS CONTROL**

I. STATEMENT OF POLICY

It is the policy of the Health Care Services Division (HCSD) to establish and maintain a Bonds/Crime Loss Control Program. The program is designed to protect the agency from financial and/or property losses resulting from any act and/or omission by any employee in the performance of duties.

The Bonds and Crime Loss Program provides for fiscal controls to prevent and/or minimize losses by the appropriate employees at the lowest possible cost to the agency. Specifically, the areas defined in this policy are (1) Responsibility, (2) Accountability, (3) Monitoring, (4) Employee Training, (5) Investigation, (6) Audits, and (7) Documentation.

Note: Any reference herein to Health Care Services Division (HCSD) also applies and pertains to Lallie Kemp Medical Center (LKMC).

II. IMPLEMENTATION

This policy and subsequent revisions to the policy shall become effective upon approval and signature of the HCSD Chief Executive Officer or Designee.

III. RESPONSIBILITY

The Appointing Authority or designee shall be responsible for implementing a fiscal control program. The responsibility for implementation includes development of guidelines and assignment of specific duties to all employees involved in the program. In addition, the Appointing Authority or designee shall be responsible for reviewing the fiscal control program regularly for efficiency and effectiveness.

The Appointing Authority or designee shall annually approve application and payment for bonding employees of the agency as required by the Legislative Auditor, the Revised Statutes and the U.S. Post Office Department.

The appropriate supervisors and managers shall implement the fiscal control program for the protection of the state's assets and property from losses. No safeguard of the internal control plan will be eliminated or bypassed without approval of the Appointing Authority or designee.

Employees must be authorized in writing by their supervisors to perform duties covered under the internal fiscal control program.

IV. ACCOUNTABILITY

The agency shall utilize the state's accountability and control system as the agency guidelines for managing the internal accounting and administrative controls in accordance with applicable Federal and Louisiana State Statutes and regulations.

Managers, supervisors and employees who have duties requiring Bonds and Crime coverage are responsible and accountable for their actions. Only those individuals authorized and trained to manage or handle cash, property, stamps and other state assets should be assigned to duties that are covered under Bonds and Crime.

V. MONITORING

The agency's Appointing Authority or his/her designee shall be responsible for monitoring the Bonds and Crime Loss Prevention program.

The regular internal control audits and any resultant recommendations will be reviewed carefully with the recommendations implemented expeditiously when internal controls require more stringent measures.

VI. TRAINING

Managers and supervisors shall ensure that employees are properly trained in the fiscal control policies, procedures and guidelines developed, and that all safeguards are followed at all times.

Supervisors shall ensure that any employee who performs a duty or duties for the agency, where losses may be incurred either willfully or without intention, read the Bonds and Crime policy and acknowledge through the WILMA training site.

Supervisors shall ensure attendance at all Office of Risk Management training programs specific to this policy.

VII. INVESTIGATION

Employees are responsible for reporting any problems or discrepancies in the fiscal control program to their respective supervisors. Concurrently, supervisors and managers are responsible for the investigation of incidents involving losses to determine origin and to implement corrective action that will prevent recurrence of the problem.

VIII. AUDITS

The Appointing Authority or designee may assign or contract the responsibility for an overall agency audit of its fiscal control program. The assignment or contract must stipulate that regular audits are conducted of the various stages of the processes.

IX. RECORD KEEPING

The Appointing Authority or is responsible for record keeping for the fiscal control program. The records must be readily available for examination upon request of the Office of Risk Management.

The record keeping shall document accountability for resources with all associated transactions and other events and duties. A yearly analysis shall be compiled to document the frequency and severity of claims and the corrective actions taken to eliminate recurrence of such losses.

X. ADMINISTRATIVE BUSINESS OFFICE (ABO) IN BATON ROUGE ONLY

A. Keys:

The ABO Executive Assist is responsible for maintaining the keys and issuing keys to employees, as applicable.

Employees may be issued a key to their individual office or cubicle. Employees are responsible for maintaining key and for locking their office/cubicle each evening if office contents includes PHI or other proprietary documentation. If employee occupies a cubicle without a door, employee is responsible for protecting PHI in accordance with the Compliance Department's guidelines.

All keys to the building/office/cubicle shall be relinquished to Human Resources upon termination of employment with the HCSD Administrative Business Office.

Loss of keys will be reported to the ABO Executive Assistant.

B. Building Access:

A security system is installed at the ABO on the front doors and the side door facing McClelland Drive, next to the executive offices. Human Resources is responsible for updating employee data in the system by entering new employees and deleting employees terminating employment. Human Resources will assign an access code to all employees.

All doors will remain locked at all times. However, employees will always be able to exit through any door at any time. Employees will never be locked in.

Questions regarding access, etc., should be referred to Human Resources.

C. Security:

Recording security cameras have been strategically installed both outside and inside the ABO building. The cameras are monitored on a regular basis.

Employees should use precaution and be aware of their surroundings as they enter and exit the building.

Employees who experience/observe unusual or suspicious activities should report the activity immediately to their Supervisor, ABO Executive Assistant, or the Human Resources Administrator.

D. Custodial Staff:

Custodial staff are contracted to provide services between normal working hours on a work day. They do not report on closed days such as Holidays and/or weather closures. They will be provided an access code by Human Resources if necessary.

E. Record Storage Area:

The entrance into the records storage area shall be locked each evening and unlocked each morning. Only authorized personnel are allowed into the records storage area. Keys to the storage area will be maintained by the Medical Records staff and Human Resources staff.

XI. PROCUREMENT CARDS

The HCSD Chief Fiscal Officer (CFO) is responsible for determining which employees within the organization will be issued a procurement card. Other responsibilities include training, monitoring and reporting requirements related to the LaCarte procurement cards.

The cardholder will be responsible for obtaining preauthorization for all purchases made with the LaCarte card. The cardholder must submit a p-card log and documentation to support preauthorized purchases to Accounts Payable for timely processing.

Upon termination or transfer of an employee, LaCarte cards assigned to employees will be returned during the Exit Interview, and the Employee Exit Checklist will be filled out certifying the return of the card. The employee's will turn in log sheets for any unpaid transactions by the Agency at that time. The CFO will be notified of the effective date of termination to request from Bank of America immediate cancellation of the card. Any log sheets turned in by the employee will be forwarded to Accounts Payable for payment processing.

Loss of cards will be reported to the CFO.

XII. PROCEDURES

Procedures are to be implemented in accordance with this policy and all applicable federal and state laws.

XIII. EXCEPTION

The HCSD CEO or designee may waive, suspend, change, or otherwise deviate from any provision of this policy deemed necessary to meet the needs of the agency as long as it does not violate the intent of this policy; state and/or federal laws; Civil Service Rules and Regulations; LSU Policies/Memoranda; or any other governing body regulations.

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