

Chapter: General Financial Provisions
Rule: Suspected Misuse of Funds

Effective Date: 2/20/98, T-42
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ACA Standard(s):

New

Policy.

- (1) Whenever the executive director has reasonable cause to believe that funds may have been lost, misappropriated, or misused, or that other fraudulent or unlawful conduct has occurred in relation to the operation of the agency, he or she will report the reason and basis for his belief to the State Auditor's Office which may initiate an investigation of the matter.
 - (2) Employees will be informed of their responsibility to report suspected loss, misappropriation, or misuse of funds, or other fraudulent or unlawful conduct.
 - (3) The executive director's report to the State Auditor's Office will include:
 - (A) a description of the incident;
 - (B) the estimated value of the loss;
 - (C) the identity of all persons who may have involvement or knowledge relating to the loss and a description of such involvement or knowledge;
 - (D) a description of the evidence; and
 - (E) the name and telephone number of the agency employee responsible for resolving the incident.
 - (4) The State Auditor's Office may choose to conduct an investigation. If it chooses not to investigate, the executive director will assign the matter to a TYC investigator.
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