

Treasury Documentation

Subject: Theft or Irregularities in Public Funds/Property or Violations of Departmental Policies and Procedures, Report and Investigate

For: EMPLOYEE and
SUPERVISOR HANDBOOKS

Also See: ET-03105

Identification PT-03095
Procedure
Effective Date 3-1-2013
Replaces PT-03095 (7-1-2006)

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Employee

Note: “Employee” as used in step 1 below is a Department of Treasury (Treasury) Employee handling public funds/property or having specific knowledge of a significant violation of Treasury’s policies and procedures.

1. Becomes aware of cash overage, shortage, theft, abuse, flagrant act or other irregularity involving public money, property or the administration of Treasury’s affairs or programs.

WHEN: Immediately

2. Notifies immediate Supervisor and Office Director/Division Administrator of all facts known about the irregularity or violation.

WHEN: Immediately

Office Director/
Division
Administrator

3. Notifies appropriate Bureau Director or Deputy Treasurer of all known facts about the irregularity or violation.
4. Informs Administrator, Office of Human Resources (HR) of all known facts and, if requested, sends written report stating the details.

Note: The HR Administrator will contact the Detective Section of the State Police or other appropriate law enforcement agency as needed for criminal investigations.

HR Administrator

5. Reviews written report or notes verbal details given by Office Director/Division Administrator of alleged violation.
6. Determines appropriate action(s):
 - A. Contacts law enforcement authorities as needed for criminal investigation.
 - B. Sends back to originating Office/Division to investigate, resolve and, if necessary, to prepare a written report if further follow-up is needed.

HR Administrator (cont.) 6. C. Conducts investigation and, if needed, writes report of findings and recommendations.

(1) Takes necessary remedial and/or disciplinary action.

WHEN: As Required

7. If unresolved irregularity is more than \$100 or is a particularly serious or flagrant problem, abuse or deficiency relating to the administration of programs or operations of Treasury, submits memo to the State Treasurer stating:

- A. What happened
- B. What action was taken
- C. Results of investigation
- D. Any planned corrective action or recommendations for correction.

Notes: If unresolved irregularities or discrepancies are more than \$100 and considered serious, a report must be submitted to the Governor's legal counsel.

If criminal activity is suspected, regardless of the dollar amount involved, a report must be submitted to the Governor, the Attorney General and the Auditor General in conformance with Section 487 of Public Act 272 of 1986.

State Treasurer 8. Reviews and approves written report, and revises if necessary.

HR Administrator 9. Finalizes report or memo(s) as required.

10. Has copies made of report(s) or memo(s) and distributes to the appropriate agency.

End