

University Student Union
California State University, Northridge
Procedure

Fiscal Impropriety

In the event that USU staff suspect or are notified that a theft has occurred, the following will be done:

1. Investigate that a theft has occurred, e.g. theft of cash or USU property/equipment.
2. Place the suspected employee on paid administrative leave until further notice.
 - a. Confiscate the suspected employee's office keys.
 - b. Deactivate the suspected employee's key card.
 - c. Remove the suspected employee's access to the organization's computer systems.
 - i. Consult with campus Police Services to determine if the suspected employee's computer should be confiscated.
3. USU staff will immediately report the theft to the immediate supervisor, management team member, Executive Director, and the Human Resources & Professional Development Officer.
4. The Executive Director will report the theft to the Associate Vice President of Student Life; to the Vice President of Student Affairs & Dean of Students; and to the Director of Internal Audit.
5. An investigation will immediately take place in consultation with the USU Human Resources & Professional Development Officer and documentation will be gathered to determine the amount of the loss utilizing the following:
 - a. Analysis of accounting records.
 - b. Review of video during the space of time the alleged theft took place (if available).
 - c. Consultation with campus Police Services in regard to interviewing the suspected employee.
6. USU staff will review current internal controls to determine if controls were lacking and determine what additional controls can be put in place to minimize the possibility of future theft.
 - a. Consult with the Director of Internal Audit to determine if an onsite review of internal controls is warranted.
7. USU staff will prepare an Incident Report describing in detail the circumstances pertaining to the loss or incident and submit the report for review to the Executive Director and the Human Resources & Professional Development Officer.
8. The USU Executive Director/designee will submit the approved Incident Report to the campus Internal Auditor.

9. The USU Executive Director may also notify the Department of Police Services or other campus officials as appropriate.
10. The USU Executive Director will make a determination about the termination of the suspected employee based on the analysis of the Incident Report and all supporting documentation.
11. The USU Executive Director, in consultation with the Associate Vice President of Student Life and Vice President for Student Affairs & Dean of Students, will determine whether the suspected employee will be referred for criminal prosecution. In most cases, employee theft will result in criminal prosecution. Exceptions to pursue criminal prosecution can be made based on an analysis of the following factors:
 - a. Amount of the theft - amounts that are less than the minimum amount required to be reported to the Chancellor's Office (currently \$5,000). Typically amounts greater than \$5,000 would be automatically recommended and considered for criminal prosecution.
 - b. The suspected employee's
 - Work history and prior work infractions.
 - Admission of guilt.
 - Willingness to cooperate in the investigation process.
 - c. The employee's signing of a settlement agreement that stipulates an arrangement to make restitution.



Debra L. Hammond, Executive Director

8/2/16

Date