

SUBJECT: BONDS, CRIME, PROPERTY, AND SECURITY POLICY

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PURPOSE: To establish the procedures Louisiana State University at Alexandria (LSUA) will use to protect the State from financial and/or property losses resulting from any act and/or omission by any employees in the performance of their respective duties.

#### GENERAL POLICY

LSUA shall abide by all federal, state and local guidelines and legal requirements, including the accounting control guidelines established by the Office of Statewide Reporting and Accounting Policy (OSRAP), including all fiscal controls and safeguards.

#### I. SEPARATION OF DUTIES

In order to ensure that no employee has access or control to an entire expenditure function, separate departments handle different aspects of each function. Within the Department of Accounting Services there exists a separation of duties, i.e. the accounts payable or accounts receivable staff do not reconcile bank statements.

Specific separation of duty information is housed in the Department of Accounting Services and administered by the Director of Accounting Services.

#### II. CONTROLLING INVENTORIES

LSUA's Dining Services Manager is responsible for conducting inventory and maintaining sound inventory practices within the Department of Dining Services. A monthly inventory is conducted in Dining Services. Procedures for inventory are housed in the Dining Services Manager's office. The inventory counts are entered into an Excel spreadsheet and kept on the computer in the Dining Services Manager's office. A hard copy is provided to Accounting Services and the Coordinator of Auxiliary Services.

#### III. HANDLING NEGOTIABLE ITEMS

In the course of business, LSUA receives and issues negotiable items. All negotiable items received must be endorsed "For Deposit Only-LSUA Operating Account" upon receipt by the cashier or when the mail is received and opened.

When a negotiable item is not honored by the banking institution, LSUA follows the following procedure, as administered by the credit and collections Accountant 2. A receivable is established for the face value of the negotiable item, plus a \$25 service fee.

Checks returned as “Non Sufficient Funds” are followed up with a standard NSF letter giving the maker 10 business days to pay the check in cash and/or money order plus a \$25 service charge.

LSUA stores all LSUA negotiable items in a safe. Access to the safe is granted to the Director of Accounting Services, the Assistant Director of Accounting Services, Accountant 2 and Accountant Technician. The postage machine in the mail room is also considered a negotiable item and must be secured at all times when not in use.

#### IV. VAULTS AND SAFES

Accounting Services has three safes which are housed in rooms within the department. Access to these rooms is limited to the Accounting Services staff and certain emergency personnel such as University Police. The safes are fire proof and all but two safes remain locked at all times. The two safes that remain unlocked contain no cash or checks. The Director of Accounting Services, Assistant Director of Accounting Services, Accountant 2 and Accountant Technician know the combination of the safes.

#### V. RESPONSIBILITY FOR THE PROGRAM

The internal control responsibility of cash, accounts payable, accounts receivables, financial accounting, and reporting is assigned to the Director of Accounting Services.

#### VI. EMPLOYEE RESPONSIBILITY

Each unit in the Department of Accounting Services, which includes Credit and Collections, Accounts Payable and Grants and Contracts, maintains a procedures manual that documents the different processes and outlines the individuals that perform different tasks. Only employees within the Department of Accounting Services are authorized to perform these functions as outlined within their units.

#### VII. TRAINING

The Director, Assistant Director and Accountant of the Department of Accounting Services receive various types of training, ranging from formal to on-the-job. Such training shall be documented and forwarded to the Loss Prevention Coordinator annually.

#### VIII. AUDIT

External audits are routinely conducted by the state legislative auditor to provide assurance of compliance by LSUA to the LSU System auditors. LSUA financial statements and notes are presented as part of regular LSU System reporting. The internal audit function is performed by the LSUA System Internal Audit Division.

Internal Audits may be conducted at the request of LSUA or when the LSU System Internal Audit selects an area based on the risk model to perform additional procedures. In either case, polices are reviewed to determine if they are being followed.

The administration of LSUA provides a response to all audit findings and recommendations including taking corrective actions when it is determined that the audit findings are sound.

## IX. SECURITY

The Police Lieutenant is responsible for the overall security and policing of the LSUA campus. The Police Lieutenant is also responsible for the implementation of this policy and its procedures. The LSUA Police Officers will fill the responsibilities of this policy at the direction of the Police Lieutenant.

State owned property that is easily accessible must be protected at all times. There are many areas on campus that are open for public use such as the Bolton Library, Fitness Center, Student Center, Oaks residence hall, exercise trails and roadways.

Members of the LSUA community are encouraged to keep their personal possessions and university property secure at all times. E-mail reminders are sent at least once per semester by University Police reminding employees to lock their office and classroom doors when not in use.

LSUA takes proactive security measures and routinely reviews these security measures to ensure effectiveness and seeks new opportunities to enhance the security of the campus. State commissioned, POST certified police officers are on duty at LSUA 24 hours a day, 365 days a year. They patrol the campus on foot and by vehicle. Outdoor lighting is installed in the most prohibited areas of the campus. The lighting is constantly assessed by University Police during night time hours. Any non-working or broken lights or bulbs are reported via e mail to Facility Services. Surveillance cameras are currently in use in various locations on campus. Some are recorded. They are maintained by the department heads of those facilities. Emergency call boxes are installed in high traffic areas and emergency phone numbers are posted and affixed to all campus phones. Each classroom or office on campus has a permanent signed affixed to the wall, denoting its physical address and all campus emergency numbers.

University Police maintains a detailed procedure book that includes specific policies and procedures for securing our campus. University Police is responsible for securing the buildings and doors on our campus daily. Any vehicle that remains on campus after hours is logged and investigated. Facility Services is responsible for the unlocking of

the campus and doors daily. For enhanced security, these procedures are not published for the general public. A weekly detailed report of all police activities is submitted to the Chancellor and the Vice Chancellor for Finance and Administrative Services.

The Alexandria Museum of Art (933 Main Street, Alexandria, LA), the Business Education Center (1501 Wimbledon Drive, Alexandria, LA) and the Allied Health Education Center (807 Jackson Street, Alexandria, LA) are regulated by their directors. The director of each will be responsible for security, securing and alarm codes (alarm system) etc for their facility. In the event police action is needed, the director or his agent will contact the Alexandria Police Department then contact the LSUA Police Lieutenant by either phone or e mail.

All Facility Services equipment is kept in a gated and locked area behind Facility Services. This includes but not limited to lawn mowers, tractors, trailers, and other equipment used by only Facility Services personnel. The gate is opened Monday through Friday during regular business hours at 7:00 am and closed and locked at 4:00 pm by the Facility Services Maintenance Foreman.

The Department of IET Services maintains two policies that includes but is not limited to procedures that address limiting access to data on personal computers. One is local to LSUA only, and the other is a LSU System policy that applies to all universities within the LSU System.

The LSUA policy is P.S. 253 and can be found at: <http://chancellor.lsua.edu/policies/> or <http://iet.lsua.edu/policies/>

The LSU System policy is P.M. 36 and can be found at: <http://www.lsusystem.edu/policies/permanentmemoranda/>

#### X. THEFTS, LOSSES, AND DAMAGE

In the event that theft, losses and/or damages occur on campus, employees or visitors shall immediately notify University Police. University Police shall immediately begin an investigation, compile information for a police report and refer by e mail this information to the Campus Safety Officer who will complete all applicable ORM required forms. The Campus Safety Officer will report any losses and/or damages to the appropriate state and LSU System authorities. The Loss Prevention Coordinator shall report all losses and/or damages to the appropriate person at the Office of Risk Management in a timely manner. Police will investigate any thefts that occur on campus and look for trends and develop ways to deter future thefts.

## XI. VISITOR POLICY AND PROCEDURE

Implementation of this policy is the responsibility of University Police. Signage is posted at each entrance to the campus instructing all visitors to check in at Abrams Hall.

Visitors are required to complete the following:

1. Upon arrival, proceed to Abrams Hall at 151 Middleton Drive and park in the designated “*visitor*” parking areas. This area is noted by the “*visitor*” signage.
2. Report to the front desk (Abrams Hall) and present a valid driver’s license.
3. Complete the “*visitor sign in log.*” Full name, date, time and destination will be required to “*sign in*”.
4. Receive a “*temporary parking pass*” with a campus map on the back side. A “*temporary parking pass*” is valid for one day only. Visitor’s name and date will be printed on the “*temporary parking pass*” with visitor’s destination denoted by an “X” on the campus map.
5. Place the “*temporary parking pass*” face up in a visible area on the dash of the vehicle. A parking violation will be issued if the “*temporary parking pass*” is not visible at all times.
6. Obey all traffic laws and parking regulations while operating and parking on campus.
7. Upon departure from campus, properly dispose of the “*temporary parking pass*”. A new “*temporary parking pass*” must be obtained each day of visit.

Failure to follow traffic laws, parking regulations or the “***Visitor Policy and Procedure***” may result in a visitor’s vehicle being issued a parking violation which includes a fine.

APPROVED:

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