

DEPARTMENT OF NATURAL RESOURCES

FISCAL POLICY NO:

7

EFFECTIVE DATE:

SUBJECT:

Bonds and Crime Policy

AUTHORIZATION

Thomas F. Harris, Secretary

I. POLICY:

The Department of Natural Resources ("DNR"), collectively hereafter "The Department", will provide guidance to all employees to prevent property and money losses caused by employee acts or omissions.

II. PURPOSE:

The Bonds, Crime, & Property Program is intended to protect the Department of Natural Resources from financial and/or property losses resulting from any act and/or omission by employees of the Department in the performance of their duties. This policy along with the Department's Cash Management Policy, Position Desk Manuals, and Property Control Manual provides a comprehensive guide for all employees regarding property use and money handling duties and responsibilities.

III. APPLICABILITY:

This policy will apply to all DNR employees and Offices.

IV. PROCEDURES:

FISCAL:

1. Various reconciliations and other control measures which are a part of an employee's routine job performance will be strictly adhered to by all employees responsible for receipt or classification of funds. Discrepancies, shortages or other problems will be reported to the employee's supervisor immediately upon discovery. Any unreconciled discrepancies will be reported by the supervisor to the Fiscal Officer or Undersecretary.
2. Duties will be segregated as much as is feasible, and consequential, so that no one individual controls all phases of a task which has exposure under this program.

(See attachments 1 -10)
3. Each Office and/or District Office will develop and monitor its own procedures if employees within that unit handle cash/monetary receipts. (See attachments 5, 6, 7, 8, & 9) These procedures must be approved by the Office of Management and Finance Fiscal Division prior to implementation.
4. Internal controls may include, where applicable, the use(s) of pre-numbered receipts, reconciliations to information systems, segregation of duties, supervisory oversight, OMF/Fiscal oversight, limited access to receipts, and standardized procedures.

5. All legislative and outside entity audit comments and recommendations relative to internal controls will be brought to the attention of the Department's executive staff and will be evaluated for action as necessary.

PROPERTY:

The DNR Property Control Procedures Manual, along with DNR's Administrative Policy Number 4 (Home Storage of State Property) and Administrative Policy Number 6 (Home Storage – State Vehicles) provide guidance for managing the Department's property. Compliance with this policy aids in minimizing losses and protecting the state's assets.

All instances of loss or damage to state property from any cause will promptly be reported to the Property Manager. The Property Manager is responsible for maintaining the property program and will advise the Undersecretary of ongoing or serious abuses or problems.

PERSONAL INJURY/DAMAGE LIABILITY:

The risk of liability claims resulting from injuries to private persons and damage to their property is addressed at DNR by the enforcement of DNR's Administrative Policy Number 20 (Tobacco – Free Workplace Policy), Human Resource Policy Number 9 (Vehicle Operations/Safety), Human Resource Policy Number 10 (Workplace Harassment), Human Resource Policy Number 10-A (Prohibiting Sexual Harassment), Human Resource Policy Number 11 (Violence Free Workplace), and Human Resources Policy Number 16 (Possession of Firearms).

LOCK DOWN PROCEDURES:

1. All Department of Natural Resources offices housed in a state building must comply with the Division of Administration lock-down procedures for securing that workplace.
2. The Office of Coastal Management, Lafayette Office utilizes the lock down procedure of the National Oceanic and Atmospheric Administration (NOAA).

SECURITY

A DPS security guard is located on the first floor of the LaSalle Building during the work day. The doors to the building are locked at 6:00 PM in the evening and are unlocked at 6:00 AM. Access is through badge access. 24-hour access may be granted to an employee whose job duties require frequent, unscheduled after-hours access to the LaSalle Building. Such unrestricted access should be limited and granted only after careful consideration and upon clear justification.

Visitors to the LaSalle Building must pass through the security checkpoint prior to being escorted to and from their destinations within the building. A security alarm system is monitored by DPS. Access to the building during the locked hours is available by using employee ID Swipe cards. The DPS personnel patrol the exterior grounds of the building on a regular basis. Cameras monitor the exterior of the building and the parking areas.

KEY CONTROL PLAN:

1. Each Office will designate an employee on each floor to be responsible for maintaining the keys for all their offices on that floor. The Human Resources Division will be given the name and phone number of each designee.
2. Employees will be assigned office keys on their first day of work. A key assignment form will be given to the employee by a Human Resources Representative (see attachment 13). This form will be completed by the employee's immediate supervisor and returned to the Human Resources Division.
3. Upon an employee's separation or transfer, the employee's immediate supervisor is responsible for securing the return of any keys assigned to the employee and for completing the Employee Exit Checklist (see attachment 12), certifying the return of the key. A copy of the exit checklist should be sent to the Human Resources Division.
4. Loss of keys will be reported by completion of the Management Notification Form (see attachment 11). The Management Notification Form will be completed by the employee and submitted to his supervisors. The supervisor will submit the Management Notification Form to Human Resources for appropriate action.
5. The Human Resources Division will be the official record custodian for the key control plan.
6. The Internal Auditor will conduct random audits to assure compliance with the Department's key control plan.

REPORTING:

1. Hazardous situations, suspicions of theft and loss of state assets such as cash, equipment, and small property items will be reported to an employee's supervisor via completion of the Management Notification Form. (See Attachment 11) If the report concerns an actual loss of assets, the DNR supervisor shall report the loss through the chain of command. The report goes to the Undersecretary, Internal Auditor and Property Control Officer. The Property Control Officer will file appropriate reports and inventory documents. Supervisors shall follow the instructions of the Undersecretary, Internal Auditor and Property Control Officer in addressing the loss.

If the issue identified in the Management Notification Form does not involve an actual loss of property or such loss cannot be preliminarily confirmed, the supervisor shall follow-up on the report to gather additional information. If the concern is legitimate and minor, he/she shall address same and report the issue and disposition up the chain of command to the appointing authority. If the supervisor is uncertain how to proceed with the information contained in the Management Notification Form, he/she is to request assistance from the Internal Auditor. If employee interviews are necessary, the Legal Division shall be contacted for assistance.

2. If DNR suffers a monetary or property loss valued at \$250 or more, the Undersecretary or designee will immediately report the loss to law enforcement and contact the appropriate official(s) as follows:
 - a. Safety Officer if there is a safety concern associated with the loss

- b. Agency Relationship Manager, if computer related
 - c. Chief Fiscal Officer, if related to cash or other monetary assets such as bank accounts, purchase cards, etc.
 - d. Property Control Officer – The Property Control Officer shall contact the Office of Risk Management and ensure the completion of necessary forms to file the claim.
3. The officials identified in No. 2 above shall contact the Legal Division to assist with the internal, administrative investigation of the loss. Upon conclusion of the investigation, all pertinent information will be presented to the appointing authority. The appointing authority will determine what, if any, corrective action is necessary.
 4. The Internal Auditor, Safety Officer, Agency Relationship Manager, Property Control Officer and/or Chief Fiscal Officer will recommend any necessary changes in DNR policies or procedures to prevent future losses. All such recommendations will be submitted to the Undersecretary for approval/revision and implementation.
 5. Any employee found to be responsible for the wrongful loss of, or damage to, state property will be subject to appropriate disciplinary action.

V. RESPONSIBILITY:

It is the responsibility of all DNR employees and particularly the Undersecretary, Assistant Secretaries, supervisors, Property Control Officer, Safety Officer, Agency Relationship Manager, Chief Fiscal Officer, the Legal Division and the Human Resources Division to ensure compliance with this policy.

VI. EXCEPTIONS

There will be no exceptions to this policy.

VII. QUESTIONS:

Questions regarding this policy may be directed to the Undersecretary.



Thomas F. Harris
Secretary

9/27/2016

Date

**Office of Management & Finance
Cash Management Policies & Procedures**

PROCEDURE NAME: CASH MANAGEMENT

PURPOSE: R.S. 39:372 and the Cash Management Review Board establish that all state agencies adopt cash management policies and procedures. In accordance with this requirement, the Department of Natural Resources does proclaim that it is a part of the State Central Cash Management System. Therefore, under the guidelines established by the Division of Administration and the Office of the State Treasury, this Department intends to adhere to those policies and guidelines promulgated by these offices. By way of this document, the Department of Natural Resources herein proclaims establishment of a cash management policy as follows:

RESPONSIBILITY: ACTION

DEPARTMENT PERSONNEL

1. TIMELINESS OF DEPOSITS

The Department of Natural Resources herein acknowledges its fiduciary responsibility to the provision of Article VII, Section 9 (A) of the Louisiana Constitution, which states “all money received by the state or by any state board, agency or commission shall be deposited immediately upon receipt in the State Treasury.”

2. EXPENDITURES OF STATE FUNDS

The Department of Natural Resources herein acknowledges its custodial responsibility to adhere to the provisions of Article VII, Section 10 of the Louisiana Constitution, which states “money shall be drawn from the State Treasury only pursuant to an appropriation made in accordance with the state.”

3. COLLATERALIZATION OF PUBLIC FUNDS NOT IN THE TREASURY

The Department of Natural Resources working in conjunction with the State Treasurer’s Office is monitoring the collateralization of public funds to ensure that proper security levels are maintained.

Attachment 2

**Office of Management & Finance
Classification of Revenue**

Monitoring Deposits in Transit/Classification of Revenue

Purpose: To verify receipt at Treasurer's Office and classify revenue

Responsibility: Accountant 2

1. Access DOA/ISIS system.
2. Inquiry on the Open Deposit Items Table (ODIT)
 - a. In the action field, enter "N" for new.
 - b. In the table ID field, enter "ODIT"
 - c. Press enter
 - d. The screen will display the ODIT table.
 - e. In the action field, enter "S" for scan.
 - f. Tab to the deposit agy (agency) field and enter the appropriate agency number.
 - g. Press enter
 - h. The table will populate with information for the requested agency.
 - i. If any amount is in the remaining amount field (denotes document is unclassified), print this screen. To print, enter press "ctrl n" or select "file" "print screen." Click "ok" or press "enter."
 - j. For additional deposits, make sure an "R" is in the action field and press enter.
Repeat step (i) for printing process.
3. Pull from pending file all documents that appear on the ODIT screen with a balance in the remaining amount field. Check deposit amount against amount on the ODIT table printouts. If amounts do not match,
 - a. For deposits done by people at the agency (Office of Conservation, Lafayette District Office, Monroe District Office, and Shreveport District Office), contact the office and ask them to check the deposit to ensure that the amount is correct. If the amount is correct, continue with Step B.
 - b. Contac the State Treasurer's Office, ask them to check the deposit amount listed on the ODIT table. Give them the agency number, deposit number, amount listed on ODIT, and amount shown on deposit ticket. If document has not been processed, ask them to correct it on the deposit number. If document is processed, a debit or credit memo will be needed.
4. Prepare a "CR" document in GFS (Governmental Financial System) as follows:
 - a. Access "SUSF" (document suspense file inquiry table)
 - b. In the action field, enter "S."
 - c. Tab to the function field and enter "NEW."
 - d. Tab to line 00.
 - e. Tab to the document ID field.
 - f. In the tran (transaction) field enter "CR."
 - g. In the agcy (agency) field, enter the appropriate agency number

- h. In the number field, enter the deposit number. The number is the agency number followed by the six digit preprinted deposit number
 - i. Press Enter
5. The screen will display the “CR” document header.
 - a. Tab to the acct prd (accounting period) field and enter the “fiscal month” and “fiscal year.”
 - b. Tab to the document total field and enter the amount to be classified.
 - c. Press Enter
6. The screen will display the body of the “CR” document.
 - a. On line 01, Tab to agy field and enter the appropriate agency number
 - b. In org (organization) field, enter the appropriate organization number
 - c. Tab to the rev src (revenue source) field and enter the appropriate revenue source code.
 - d. In the sub rev (sub revenue) field, enter the appropriate sub revenue code if applicable.
 - e. Tab to the rept cat (reporting category) field and enter the appropriate reporting category if applicable,
 - f. Tab to description field and enter appropriate data if applicable.
 - g. Tab to amount field and enter the appropriate amount.
7. Repeat step 8 for each additional lines of coding.
NOTE: If more than six lines of coding are needed, tab to the end of line six and press enter.
8. Press “F8” or enter “ED” in the function field to edit document for errors.
9. If no errors are detected, the status field will reflect “PEND1.” If error message appears at the bottom of the screen, make corrections and edit document again. Continue until status field reflects “PEND1.”
10. Print all screens of the document. To print, either press “Ctrl N” or select “file” “print screen.” Click “ok” or press “enter.” Hit enter for the next page and repeat printing process.
11. To exit document, hit the “home” key and in the function field, enter “e” for end. Hit “enter.”
12. Send “CR” document with documentation to Accounts Receivable Manager.

Responsibility: Accountant Manager I

1. Verify that the “CR” document is coded properly. If errors are detected, return to the Accountant for corrections. If no errors are detected, go to SUSF and enter the following information:
 - a. In the action field, enter “S.”
 - b. Tab to line 00.
 - c. Tab to document ID field.

- d. In the tran field, enter "CR."
 - e. In the agy field, enter the appropriate agency number.
 - f. Press enter
 - g. SUSF will display all "CR" documents for that agency.
 - h. Press "home."
 - i. Enter "S" in the action field.
 - j. Tab to any spot on the line of the document to be approved.
 - k. Press enter
 - l. Hit function key "F12" to approve document.
 - m. Hit function key "F9" to run document.
 - n. Hit function key "F3" to end document and return to SUSF
2. Return documents to Accountant

NOTE: The following steps are for classification of a return of appropriations document.

Responsibility: Accountant 2/3

- Follow steps 6-14 above with the exception of entering coding in the revenue source and sub revenue field. Coding must be entered in the object, sub object, and Vendor ID fields. The coding should be the same as when the money was expended. A copy of coding (copy of the payment voucher where payment was requested) should be attached to the document.

Attachment 3

**Office of Management & Finance
Copy Card Handling Procedures**

Copy Card Purchase Procedure

1. Determine the exact amount/denomination the customer would like to purchase.
Generally the customer tells you. **(Copy cards can be purchased in the following denominations: \$3-12 copies; \$5-20 copies, \$10-40 copies; and \$25-100 copies, \$50-200 copies, and \$125-500 copies)**

2. Retrieve copy cards. A few of each nomination will be kept in the lower left drawer in the Receivable Managers cubicle. It's the cabinet to the right of her chair, bottom drawer. **At the end of each day, the drawer is locked.** The remaining cards are in the Accounting safe.

3. Determine what type of payment will be used (check or credit card)
Note: Always ask for Check or Credit Card. We only accept cash if they do not have the aforementioned. If they pay in cash, they must have the exact amount of the purchase. We are not set up to take cash, so we cannot break bills and/or make change.
 - a. Cash Payments **(customer must have exact payment amount)**
 - Create an invoice for the sale of the card, and print two copies of the invoice. Stamp one copy of the invoice for the customer with the "Paid" stamp, initial, and date.
 - "Paid" stamp – Write cash in the check spot and write the date of the transaction.
 - Take the other copy of the invoice and clip the cash to it, and fold the invoice copy around it, and place in a sealed envelope. That envelop should go in the cash folder in the safe at the end of each day.
 - See procedure for Cash Deposits.
 - b. Check Payment
 - Check should be made out to the Office of Conservation or Department of Natural Resources.
 - One accountant in Accounts Receivable will create the invoice and the other will post the payment. Print 2 copies of the invoice.
 - Stamp the check with the received stamp.
 - Write the current date in the box.
 - One copy of the invoice should be stamped with the "Paid" stamp. Write in the check number, date, and initial. The other copy of the check should be made for accounting records.
 - c. Credit Card Payment
 - One individual in Accounts Receivable will create the invoice. Print 1 copy of the invoice, by clicking on the blue invoice print box at the bottom of the invoice screen.

- Invoice and credit cards are given to another individual in Accounts Receivable to post the payment (**note: there are times when you will be in receivables alone, and a customer comes to purchase a copy card. If they are paying with a credit card, you will have to go ahead and perform the credit card payment procedure online yourself**).
 - The Accountant who is posting the payment should open Internet Explorer. The DNR website should come up. If not go to <http://dnr.louisiana.gov>.
 - On the left side of the screen click on the orange SONRIS link/box.
 - On the next page, click the "Invoice Payment" link.
 - Enter the invoice number and the security code located on the invoice print out from SONRIS.
 - Click Submit.
 - Enter the amount to be paid on the invoice.
 - Click Submit
 - Enter the credit card number and the expiration date; **do not use any slashes or comma when entering the expiration date** (Ex. 0107).
 - Click Submit.
 - The next screen will tell if the charge was approved or denied.
 - If the credit card charge was approved or denied, a message box will populate the screen stating wither. If it is approved, print that page with the message on it and give it to the customer as receipt of payment. This message will state the payment amount, invoice number, and rather or not it was approved.
 - If the credit card charge was denied, make sure the card number and expiration date were entered correctly. If they were not, make the necessary changes. If they were, inform the customer so they can make other payment arrangements. Follow the necessary steps for the new payment type.
4. The final step, after the sale, is to post the copy card sale to the appropriate copy card spreadsheet in Excel. You are to post the copy card number, which can be found on the back of the card, the date of the sale, the form of payment, and the invoice number if paid by credit card, and the PIV number if payment was made by check.

**Office of Management & Finance
Deposit of Cash Receipts with the State Treasurer's Office for the Office
of the Secretary.**

PROCEDURE NAME: Deposit of Cash Receipts with the State Treasurer’s Office for the Office of the Secretary.

PURPOSE: Control, posting and reconciling cash receipts with the State Treasurer’s Office.

RESPONSIBILITY	ACTION
<p>Department of Natural Resources Office of the Secretary Receptionist/or Student</p>	<p>1. Checks are received via mail and walk-ins in the Office of the Secretary/Budget and Fiscal Division by a secretary, accounting staff, or a student. For checks received in the <u>mail</u>: the check is stamped on the front with a ‘Received’ stamp and the current date is written in. Two copies of the check are made. One copy goes to the office that the payment is remitted to, the other copy along with the actual check goes to the Accounts Receivable Accountants or Manager (in the Accountants absence). For checks received from customers (<u>walk-ins</u>): the check is stamped on the front with a ‘Received’ stamp and the current date is written in. Normally when customers walk in to pay, they have an invoice in hand, if so, you are to stamp their invoice with the ‘Paid’ stamp, and write in the check number that they are paying with, and the date you received the payment. Three copies of the check and two copies of the invoice are made. One check copy, and original invoice goes to the customer, one check copy, and one invoice copy goes to the office that the payment is remitted to, and the one check copy, one invoice copy, and the actual check goes to the Accounts Receivable Accountants or Manager(in the Accountants absence).</p>
<p>Accounts Receivable Accountants</p>	<p>2. When the checks are received by Accounts Receivable Accountant the same steps above for copying are followed. The original check will be deposited and the copies are sent to the appropriate sections within the Office of the Secretary. All checks must be deposited within 24 hours of receipt. When the yearly audit is performed by the Louisiana Legislative Auditor, they test this procedure.</p>
RESPONSIBILITY	ACTION
<p>Accounts Receivable Accountants</p>	<p>3. A deposit slip is then prepared, 4 copies (1 white, 2 yellow and 1 pink) noting: A. Date of deposit B. Total items deposited C. Total amount deposited D. Each ticket has a pre-printed 9 digit number at the bottom. The first 3 digits are the agency number. The entire number is</p>

	<p style="text-align: center;">referred to as the PIV(SONRIS) or deposit ticket number(ISIS).</p> <ol style="list-style-type: none"> 4. Deposits are done daily, and all checks should be deposited within 24 hours of receipt. Accountant should stamp the back of each check with the 'State Central Depository' stamp, and stamp the deposit ticket number on the back of the check as well. 5. A calculator tape should be run twice for each deposit, to ensure we are recording the correct amount on the deposit ticket. When you run the calculator tapes make sure to have the 'IC' button on the calculator set. The 'IC' button enables the calculator to print a tally of the number of checks that were added or the number of items calculated. The item number for the checks must be included on the deposit ticket along with the grand total of the checks. Keep one of those calculator tapes and stamp it with the deposit ticket number and attach it to the checks and deposit ticket. 6. The checks are attached to the pink and white copy of the deposit ticket and the two yellow copies stay in-house with check copies. 7. A deposit ticket listing is prepared for each day's deposit, and filed in-house. All items will be placed in an envelope; attached to that envelope will be the 'Accountable Mail Receipt' to send to the State Treasurer's Office; Treasury will enter all deposits into the ISIS (Integrated Statewide Information System) computer system. The envelope will be placed in the messenger mail bin for DOA-State Mail mail carriers to pick up.
<p>Accounts Receivable Accountants</p>	<ol style="list-style-type: none"> 8. After deposits are done, if the invoice number is not on the check, or the actual invoice is not attached, the Accountants will utilize the SONRIS Open Invoice report to track down an invoice. The open invoice report is reviewed to see if the invoices are in the system, so they are able to apply receipt of payment. If invoices are not in the SONRIS system, or if they are unable to identify which invoice the payment belongs to: <ul style="list-style-type: none"> <li style="margin-left: 40px;">Memo is sent out, or an e-mail, to the correct agency requesting an invoice number. The agency personnel will either create an invoice, if need be, or notify the Accountant of the invoice that is out there for payment. They will do this by either emailing or completing the requested information on the memo that was sent by the Accountant.
<p>Accounts Receivable Accountants</p>	<ol style="list-style-type: none"> 9. After payments have been applied to invoices, a PIV Report is generated in the SONRIS system. The PIV number corresponds to the encoded deposit ticket number on the bottom left of the deposit slip. Accounts Receivable Accountants enter the PIV/deposit ticket number into the SONRIS system, flag all checks that are on that particular

	<p>deposit, and a PIV report is generated. The steps to generate a PIV report are as follows:</p> <ul style="list-style-type: none"> A. Log on to the SONRIS system <ul style="list-style-type: none"> 1. Enter user name 2. Enter user password B. Select "Accounting Services" from the on screen menu C. Select "Accounting Screens" on tool bar D. From the pull down menu select "PIV Screen" E. Enter: <ul style="list-style-type: none"> 1. PIV number (corresponds to deposit slip) 2. District office (always 7 for Baton Rouge) 3. Revenue Category Code (Appendix M) F. Select "Retrieve Payment" G. Flag checks from corresponding deposit H. Select "Flag Payment" I. Select "PIV Report" <ul style="list-style-type: none"> 1. Enter PIV number J. Select "Print"
<p>Accounts Receivable Accountants</p>	<p>10. Accounts Receivable Accountants, must review the ODIT table in the ISIS system to determine which deposits are ready to be classified. (see CR.009.PRO). The PIV report from SONRIS for each deposit contains all the necessary coding to classify all funds/deposits in ISIS.</p>

<p>Accounts Receivable Manager</p>	<p>11. Once revenue has been classified from PIV to the ISIS system by Accounts Receivable Accountants, they are reviewed and approved by the Accountant Manager. If all codes have been classified correctly, they are approved, and they are posted. If the codes are not correct, they are returned to Accounts Receivable Accountants. This is done until the classifications are approved by Accounts Receivable Manager.</p>
<p>Accounts Receivable Accountants and Manager</p>	<p>12. After the Receivables Manager has approved all classifications for the Office of the Secretary, the Manager will then post the different lines of coding from the PIV Report to a spreadsheet in Excel. The spreadsheet is pulled over to an analysis report, by using formulas, and this in turn will be used to generate the Monthly Revenue Analysis for the Office of the Secretary. After the Receivables Manager finishes her posting, the Receivables Accountants will file all deposit information along with the ISIS classification in the in-house Office of the Secretary Receivables files. Two (2) years of files, current and prior, are kept in-house. Older than 2 years are sent to state archives at the end of every fiscal year. Deposits are filed by the PIV number or deposit ticket number. Each agency within the Department of Natural Resources has a separate area for their deposit files.</p>

**Office of Coastal Management
Office Procedures for Handling Checks**

Office Procedures for Handling Checks

Application Fee Checks, Permit Processing Checks, Mitigation Processing Checks:

1. Stamp check with received stamp
2. Write the date and "By OCM" in received box
3. Write P# and Invoice # on check
4. If the check does not have an invoice number associated with it, a copy is made of the check which goes to the CRS Supervisor of the of the Mapping and Support Services Section who will then create an invoice for the check.
5. Record check in check log
6. Place check in accounting tray in JPN office
7. Scan check stub and/or any correspondence into the system
 - a. If a check stub or correspondence was not included with the check, scan envelope with received stamp, date check was received, and check #.

Enforcement Checks:

1. Stamp check with received stamp
2. Write the date and "By OCM" in received box
3. Write P# and Invoice # on check
4. Record check in check log
5. Place check in accounting tray in JPN office
6. Scan check stub and/or any correspondence into the system
7. Give check stub and/or any correspondence to Enforcement Section
 - a. If a check stub or correspondence was not included with the check, email the Enforcement Section stating payment was received.

In-Lieu Mitigation Checks, Beneficial Use Fund and Coast Mitigation Account Checks:

1. Stamp check with received stamp
2. Write the date and "By OCM" in received box
3. Write P# on check
4. Record check in check log
5. Make 2 Copies of the check. One goes to the Mitigation Manager and the other to the CRS Supervisor of the Mapping and Support Services Section.
6. Place check in accounting tray in JPN office
7. The Mitigation Manager enters the check and corresponding permit information into the Coastal Mitigation Account spread sheet and the ILF program or the Beneficial Use spread sheet for tracking. The spread sheets are periodically checked by the Mitigation Manager with accounting (ISIS) and (LAGOV) to verify that the amount currently in each account agrees with the spread sheet. The CRS Supervisor will generate invoices for the checks.

Consistency Checks:

1. Stamp check with received stamp
2. Write the date and "By OCM" in received box
3. Write C# and Invoice # on check
 - a. If C# has not been assigned, email Consistency Section for C#
 - b. Create invoice
4. Record check in check log
5. Place check in accounting tray in JPN office
6. Give check stub and/or any correspondence to Consistency Section

Attachment 6

**Office of Coastal Management
Petty Cash**

Petty Cash

Purpose of fund – this fund is used for the purpose of making change, purchasing items of small sort, payment of postage due, and for nominal expenditures of a nonrecurring nature which cannot be administered economically and efficiently through customary purchasing practices.

Responsibility – The custodian is held responsible for safeguarding the petty cash fund unless the funds are stolen due to criminal action or lost as the result of any other natural disaster (e.g., fire, etc.). Otherwise, the custodian is responsible for repaying any missing funds.

****The petty cash fund should be kept under lock and key at all times.****

The petty cash fund must be kept intact and not comingled with any other funds (e.g., the agency's cash receipts for the day).

Purchases over \$50 must have the approval of the department head or the undersecretary before reimbursement can be made from the petty cash fund.

Personal checks (or any checks) are not to be cashed from the petty cash fund.

Employee advances are not to be cashed, nor given from the petty cash fund.

Cash on hand **plus** vendor's invoices and/or petty cash vouchers **plus** reimbursements in transit must **equal** the amount of the established fund at all times.

Actual original receipts are to be submitted with all petty cash reimbursement requests.

When cash gets down to no less than \$20 a reimbursement request must be submitted to Fiscal Services for petty cash replenishment.

The fund is subject to audit at any time by the DNR/CPRA's Internal Auditor or the State's Legislative Auditor.

FORMS:

Petty cash Voucher – to be used to request repayment from petty cash for purchases

Petty Cash Expenditure Summary – to be used when balancing and/or requesting replenishment of funds

**Office of Conservation
Management of Cash and Checks**

Management of Cash and Checks

Office of Conservation Check Handling Procedures

Checks that come for the Office of Conservation hand-delivered or in the mail to either the physical address 617 N. Third Street, 9th Floor, Baton Rouge LA 70802 or PO Box 94275, Baton Rouge, LA 70804-9275 are processed at the main Conservation Reception Desk Room 940, 9th Floor, LaSalle Building. All Conservation staff members are aware that live checks should only be received and processed at the reception desk. If a live check is mistakenly routed to them in their mail, it should be returned promptly.

The Conservation Receptionist recognizes that prompt processing of all live checks is critical and strives to meet the DNR 24-hour processing deadline.

1. All live checks shall be processed daily upon receipt. Checks are received via US Mail, courier mail, or hand delivered. In the rare event that CASH is received in the mail, it will be logged in the Exceptional Checks/Cash log book, handled with the involvement of the Commissioner's Office, and forwarded to DNR/Accounting with appropriate details.
2. The receptionist shall promptly (twice a day) advise the DNR Accounting Department that live checks have been received. The Accounting representative is then responsible to promptly pick up the live checks, make copies and return the copies to the Conservation receptionist for further processing. The live checks shall be retained by the Accounting representative.
3. Accounting rep date stamps and initials each check. Copies are made and returned using our folders. Accounting keeps the original checks.
4. A copy of all checks shall be maintained by the receptionist for control purposes.
5. On the top copy, using a RED ink pen, date is written, receptionist initials and writes section and the way it was received. (Ex: Fed Ex, UPS, USPS, etc.)
6. The "top copy" is our file copy for the reception desk. This copy is set to the side for and it will be filed at the end of the day.
7. All other check copies provided by Accounting are distributed to the appropriate section(s).

***NOTE: The Accounting rep may also bring additional copies of checks received directly in their department. These copies are handed to receptionist by the Accounting rep and**

are not in a folder. Steps 3 – 5 above are followed for such copies. AM (for Accounting Mail) is used to indicate mode of receipt.

EXCEPTIONAL CHECKS “Exceptional Checks” are checks that require additional handling.

1. In the event a live check is received by the Conservation receptionist that does not follow the general instructions as outlined above, it shall be processed on an individual basis. (Examples of such Exceptional Checks are: checks made out to another state agency; no signature on check; or checks made out to DNR with enclosures that do not belong to Conservation, etc.)
2. IF A CHECK IS RECEIVED THAT DOESN'T BELONG TO CONSERVATION OR HAS A PROBLEM OF SOME SORT, RECEPTIONIST WILL CALL 342-5500 and speak with the appropriate staff member (presently the Commissioner's Administrative Assistant) immediately. Time is of the essence due to DNR's 24-hour check processing deadline.
3. Exceptional Check/Cash folder- Detailed information shall be logged in the “Exceptional Checks” folder which is located in back of the Courier mail folders.
4. A copy of the check and sufficient amounts of supporting documents (*not necessarily ALL supporting documents*) shall be placed in the folder for control purposes.
5. The “Exceptional Check Routing Form” is completed and delivered along with the live check and paperwork to the appropriate individual or Conservation Division for handling. A copy of the Routing Form is attached with supporting documentation in the Exceptional Check Folder.
6. If necessary the Commissioner's Administrative Assistant is involved to resolve the routing of such checks within the expected 24-hour time frame. Notes shall be written in the “Exceptional Checks” folder detailing steps taken to resolve each incident.

Retention of logs and check copies:

Logs and control copies of checks processed at the Conservation receptionist's desk shall be stored in the Executive Division for two fiscal years. Old copies shall be shredded.

Office of Conservation – Engineering Administrative and Regulatory Divisions (Located in Baton Rouge)

Please see procedures above in the first section: Office of Conservation Check Handling Procedures.

INVOICES:

These Divisions receive copies of checks from Accounting.

If an invoice has already been created, the OC staff lists the check number in the Reference Section on IPS_0010-Invoice

IPS_0010 - INVOICE 02/02/2016 11:45 AM	
Strategic Online Natural Resources Information System	
LOUISIANA DEPARTMENT OF NATURAL RESOURCES	
INVOICE	
Revenue Category Code	300
Office of Conservation	
Invoice Number	985761
Inv Date	11/18/2015
Customer	
Customer Code	WFB367
Customer Name	BOARDWALK LOUISIANA MIDSTREAM, LLC
Address1	4470 BLUEBONNET BLVD
Address 2	SUITE B
Attention	
City	BATON ROUGE
State	LA
Zip	708090000
Old Invoice Number	0
Userid	SONRIS_DB
Comments	2016 ANNUAL FEES
Reference	CHECK NO 6000374 \$61,600

If an invoice hasn't been created, OC staff review the check for type of payment (Application, Hearing, etc.) and create the invoice on IPS_0010-Invoice.

Office of Conservation – Engineering Regulatory Divisions – District Offices

Lafayette District Office

CHECKS FROM INDUSTRY FOR APPLICATION FEES:

- 1) Audit and review for accuracy each application received for compliance with Statewide Order 29-R.
- 2) Write the **“customer code”** on the face of the check above the customer's name.
- 3) Write **transmittal number** on face of check (ex: 432001240)
- 4) Write **appropriate code for application on check** according to specific Sub Revenue Source (ex: PTD - 2500' - Code: 01)
- 5) Using the SONRIS Accounting “Invoices and Payments” screen, create an invoice and payment record and save by clicking on DISC in top right hand corner on toolbar at top of screen
- 6) Write the **invoice number** on the check above the transmittal number
- 7) Write the **received date on the check** next to the invoice number
- 8) Write the **transmittal number on the back of the check**
- 9) Write the **“well name & number” on the front of the check (Permit to Drill and well name/number amendment; operator change - write OPER CHG FM M333 TO M231; other changes - write SN 236440).**
- 10) Make 3 copies of the original check (including the check stub)
- 11) Make 1 copy of the yellow sheet (MD-10R/MD-10R1)
- 12) Attach the original check and one copy of the check and the application to the invoice and keep until end-of-day for balancing, attach 2nd and 3rd copy of the check to application.
- 13) At 4:00 p.m. - print out your **user transmittal**
 - a) “Accounting Services”
 - b) “Accounting Reports”
 - c) “User Transmittal Report”
- 14) Validate your checks against your user transmittal for accuracy

- 15) Total the amount of your checks and ensure that the total monies invoiced is the same as the total on user transmittal.
- 16) Place your original checks, copies of checks and invoices, and verified user transmittal in an envelope with your name and the date and bring to the "DEPOSIT PERSON".

CHECKS FOR COPIES FROM THE PUBLIC:

- 1) Using the SONRIS Accounting Services, "Invoices and Payments" screen, create an invoice and payment record and save by clicking on DISC in top righthand corner on toolbar at top of screen
- 2) Write the "customer code" on the face of the check above the customer's name.
- 3) Write the transmittal number (ex: 432001240), applicable Sub Revenue Source Code (L), Invoice number, and date on the face of the check and the same transmittal number on the back of the check in the "For Deposit" area.
- 4) Print one copy of the invoice for customer and one copy for the office record.
- 5) Copy the check onto the printed office copy of the invoice (***discarding the original office copy of the invoice***).
- 6) Attach the original check to the office copy of the invoice which has a copy of the check on it.
- 7) At 4:00 p.m. - print out your **user transmittal**
 - a) "Accounting Services"
 - b) "Accounting Reports"
 - c) "User Transmittal Report"
- 8) Validate your checks against your user transmittal for accuracy
- 9) Total the amount of your checks and ensure that the total monies invoiced is the same as the total on your user transmittal.
- 10) Place your original checks, copies of checks and invoices, and verified user transmittal in an envelope with your name and the date and bring to the "DEPOSIT PERSON".

Special Note: The employee assigned to prepare the daily deposit will stamp "FOR DEPOSIT" on the back of each check prior to depositing the check in the bank.

CASH FOR COPIES FROM THE PUBLIC:

NOTE: The employee assigned to work in well files is responsible to retrieve the money box from the locked file cabinet. Prior to beginning work day in well files (8:30 a.m.), validate money (\$55.00).

When a customer requires a receipt/invoice proceed as follows:

- 1) Using the SONRIS, Accounting Services, Accounting Screens, "Invoices and Payments" screen, create an invoice and payment record and save by clicking on DISC in top right hand corner of toolbar at top of screen
- 2) Print one copy for customer and one copy for the office records.
- 3) Maintain all copies of invoices/payments until the end of the day to validate money box.

When a customer does not require a receipt/invoice:

- 1) Put the cash collected in the money box until the end of the day

Validating the money box at the end of the work day:

- 1) At 4:00 p.m. remove the \$55.00 startup money from the money box
- 2) Print your user transmittal to verify that you have printed copies of all receipts for copies
 - a) Accounting Services
 - b) Accounting Reports
 - c) User Transmittal Report
- 3) Total all currency/coin collection invoices
- 4) Remove that specific amount from the remaining monies in the money box
- 5) Using the SONRIS, Accounting Services, Accounting Screens, "Invoices and Payments" screen, create an invoice and payment record for any extra monies and save by clicking on DISC in top right hand corner of toolbar at top of screen
- 6) Re-Print your final user transmittal for the days cash collections
 - a) "Accounting Services"
 - b) "Accounting Reports"
 - c) "User Transmittal Report"
- 7) Validate the total monies received against your user transmittal
- 8) Place all invoices, checks, currency, and coin collected in an envelope and bring to the employee assigned to prepare the daily deposit

The Lafayette District Office requires payment at the time services are provided.

(Exception: when documents are requested by attorneys, Judges, etc. in legal proceedings a charge ticket is prepared for the copies and postage required to provide the information.

An invoice is created and saved by clicking on DISC in the top right hand corner of the toolbar at the top of the screen. The original invoice is given or mailed to the customer with the requested copies. A notation is made on the invoice which reads: "SEND COPY OF INVOICE WITH PAYMENT"

When payment is received, the invoice is retrieved in SONRIS and the payment is posted. The monies are handled in accordance to the aforementioned procedures.

Daily Deposit Person: the employee assigned to prepare the daily deposit and make the physical bank deposit.

- 1) At 8:00 a.m. each morning retrieve all monies (checks, currency, and coin) collected the previous work day from all users (all envelopes which are kept in a locked file cabinet)
- 2) First, total all checks. Second, total all currency. Third, Total all coin. Fourth, total all monies.
- 3) Prepare calculator receipt for Bank (set the calculator on "ITEM COUNT"):
 - a) Enter the total currency to be deposited
 - b) Enter the total coin to be deposited
 - c) Enter each check to be deposited in **INVOICE ORDER**
 - d) Make one copy of the calculator receipt and bring original and copy to supervisor/designee for review/approval/initialing
 - e) On the top of the calculator receipt write "L", ***transmittal number and date of deposit and the deposit person's initials*** [make one copy]
- 4) On Sonris, go to Accounting Services, Accounting Screens, PIV Screen

- 5) On the PIV Screen, enter the transmittal number (i.e. 432002692) for the day in the PIV number space, then press TAB
- 6) Enter "2" in the District space, then press TAB
- 7) Enter "300" in the Revenue Code space
- 8) Click on "RETRIEVE PAYMENTS" button
- 9) Validate each entry for deposit by placing a (✓) in the "DEPOSIT FLAG" column
- 10) Click on "FLAG PAYMENTS" button
- 11) Click on "PIV REPORT" button, enter the transmittal number (i.e. 432002692), and "submit query" button
- 12) Print out "PIV REPORT"
- 13) Validate total on "PIV REPORT" with total of all monies collected by all users and circle the transmittal number and put your initials underneath
- 14) Confirm that all checks are **stamped** with the "**FOR DEPOSIT**" stamp on the back, that the transmittal number was repeated on the back and all the pertinent information is posted on the front.
- 15) **Prepare the deposit ticket:**
Order of deposit ticket: White, Pink, Yellow (If there is an extra yellow in the group, throw it away).
 - a) Put an "**L**" in the top right hand corner of the deposit ticket
 - b) Date the deposit ticket in the blank provided
 - c) Post "currency" total (note: this is Item #1 on the calculator receipt if applicable)
 - d) Post "coin" total (note: this is Item #2 on the calculator receipt if applicable)
 - e) Post "**checks total**" (note: this is Item #3 on the calculator receipt if applicable)
 - f) Post first the currency amount, then the coin amount, then the total check amount.
 - g) Post the "TOTAL" deposit at the bottom of the deposit ticket and on the side of the deposit ticket.
 - h) Post the number of "ITEMS" in the blank provided on the deposit ticket (note: this is the "ITEM COUNT" number on the calculator receipt.
 - i) Post your initials on the bottom left hand corner and the side of the deposit ticket
- 16) Prepare the "**ATTACHMENT C**" by entering all pertinent data "date of deposit", "Agency Name [LA Department of Natural Resources], "ISIS AGENCY #", "Agency Name", "transmittal number", total money being deposited, total number of items/count".
- 17) Bring to Mineral Production Supervisor/designee for review and initialing prior to going to the bank:
Stack #1:
 - (a) yellow copy of the deposit ticket
 - (b) "Dept of the Treasury" envelope
 - (c) Calculator receipt (after supervisor/designee initials – make 1 copy (keep **copy** with Stack #1)
 - (c) Attachment "C" (after supervisor/designee signs – make 2 copies (keep **copy** with Stack #1)
 - (d) PIV Report
 - (e) All user transmittal reports
 - (f) All invoices in "**invoice number**" order

DEPOSIT BAG to bring to bank:

- (a) **original** calculator receipt (initialed)
- (b) cash (currency)
- (c) coin (in coin envelope)

- (d) White/Pink deposit ticket (initialed)
- (e) checks

18) **Bring to the Bank for depositing:**
All items in "Deposit Bag"

Note: the bank must **validate the back of the pink copy of the deposit ticket** with the amount of cash deposit and date" and give you a "**WHITE**" bank receipt to return to the office.

19) **Upon return to the office:**

- (a) Bring to supervisor/designee to initial "Pink Deposit Ticket" and "white bank receipt"
- (b) make a copy of the "Pink Deposit Ticket" indicating the validation from the bank (front & back)
- (c) make a copy of the white bank receipt
- (d) Fax the copy of the "Pink Deposit Ticket" (front and back), the "White Bank Receipt", and the copy of the calculator receipt to the "Baton Rouge accounting's designees",
- (e) Mail original "PINK DEPOSIT TICKET" and original Attachment "C" and one copy of Attachment "C" to:
Department of the Treasury
State of Louisiana
P. O. Box 44154
Baton Rouge, La. 70804

20) Post daily deposit in the Lafayette Folder, Data Info Folder, excel spreadsheet "2___ Data".

21) Post daily deposit amount in the "WHITE" deposit binder in the front receptionist office on top of the two drawer file cabinet

22) **Order of the office copy to be filed in File Cabinet in the Receptionist Area - bottom drawer:**

- (1) PIV Report (2) All user transmittals (3) copy of all checks and invoices in invoice number order (4) copy of the calculator receipt (5) original and copy of the WHITE bank receipt (6) yellow deposit ticket (7) copy of the pink deposit ticket (8) copy of Attachment "C".

In the event the server is down and a customer needs a receipt for copies, follow the procedure below:

A manual numbered duplicate receipt book is available for this situation. Prepare the manual numbered duplicate receipt for the customer obtaining all required information:

(1) for a cash [currency/coin] receipt the only information required is "CASH", the specific amount of cash, the number of copies made, and the date

(2) for a check receipt the client's name and address and phone number, check date, check number, amount of the check, number of copies made, and a copy of the check.

Keep a copy (duplicate set) for our records (attach to electronic invoice w/deposit)

When SONRIS/server is available, prepare an invoice following all of the aforementioned procedures indicating the "number of the manual receipt" issued to the customer in the "COMMENT" section of the invoice.

Monroe District Office – see Attachment 8

Shreveport District Office

CHECKS

Checks are received at the Office of Conservation Shreveport District Office (hand-delivered or in the mail) located at 1525 Fairfield Avenue, Suite 668 Shreveport, LA 71101-4388.

Checks are:

1. Verified for the correct amount;
2. Stamped with the bank stamp and the received stamp;
3. Entered in to Sonris;
 - a. Sign on to SONRIS
Go to: Accounting Services – Red Column
Accounting Screens – At the Top Invoices and Payments
Enter 300 – In the first box, Tab to Customer Code, Enter WF in front of the operator code.
 - b. Once the information is entered into Sonris
Press F10, Print a copy
Write the invoice number and code on the front and back of the check and circle the code.
Make 2 copies of the check. (place one with the permit and one with the copy of the invoice)

Once checks are entered in SONRIS, a deposit is created and taken to the bank. Once the checks are deposited, the deposit slip is scanned to DNR Accounting/Fiscal section in Baton Rouge and mailed to the Department of Treasury.

CASH

Cash is received for copies that are made in the file room. Cash is locked in a filing cabinet in the Mineral Production Supervisor's office then deposited.

INVOICES

The office staff receive work permit, permit to drill or amended permit request and issue invoices. Staff log into SONRIS and go to Accounting Services, then Invoices and Payments and create the invoice. Once the invoice has been created, select "Invoice Print", save the invoice, and email it to the operator. The operator will go online and pays the invoice with a credit card, and email Shreveport staff a copy of the receipt.

Office of Conservation – Environmental Division

CHECKS/CASH

The Environmental Division does not directly handle any cash or checks. The Office of Conservation receptionist on duty processes all mail and sets aside any envelopes containing checks. These envelopes are then picked up by an employee in the Fiscal Division who makes two copies of the check (one for the receptionist's records and one for the division's records).

The copies are returned to the reception desk with the envelope and the physical check is taken to Fiscal for processing.

INVOICES

When the mail is processed within the division, the check copy is then forwarded to the individual who generated the relevant invoice for their records. If there is a duplicate payment, overpayment, or payment made in error, a refund request is generated and forwarded to Fiscal for processing. They then issue a refund check in the amount requested.

Office of Conservation - Geological Division

CHECKS/CASH

Checks mailed or hand-delivered (Cash) are received at the reception desk for processing by DNR Accounting/Fiscal Section.

INVOICES

Invoices are issued (can be emailed) to Applicants after request for TIFW or Critical Date Order received. Payment of invoices are made by Applicants either online or by check. After payment, the Applicants' requests for TIFW or Critical Date Order are reviewed. Copies of the invoices and payments are filed with TIFW and Economic Impact Statement requests.

Invoices created for well log copies, Land Specialist data and map services:

1. Invoices are created after work is completed,
2. Requestors pay invoice in DNR Accounting/Fiscal section – return to Geological Division with paid receipt,
3. Products are delivered to requestors,
4. The receipts are filed (each request is tracked via Sonris/Oracle process).

Office of Conservation - Injection and Mining Division

Checks that come for the Office of Conservation hand-delivered or in the mail to either the physical address 617 N. Third Street, 9th Floor, Baton Rouge LA 70802 or PO Box 94275, Baton Rouge, LA 70804-9275 are processed at the main Conservation Reception Desk Room 940, 9th Floor, LaSalle Building. If a guest hand delivers a check to Injection and Mining he/she is directed to the 9th Floor main desk to process. If a check is received via mail by mistake it is copied and immediately hand delivered to the 9th Floor for processing.

CHECKS

All checks received are logged into the Injection and Mining Division Mail Log Book. Once the checks have been logged in, a determination is made whether or not the payment is warranted. Staff will first determine the status of any application included with the payment and whether or not payment has previously been received, as well as whether or not previous invoices were created. Once it is determined that the payment is warranted and the check is not due from a previous invoice, a new invoice is created for the payment. If the payment is not warranted for any prior invoice or payment for a new application it is refunded to Operator.

INVOICE

Invoices are created through one of the following:

1. For applications submitted via IMD.Invoices@la.gov, IMD Main Fax, IMD Rightfax, and Mail, Injection and Mining Staff first check the status of the related well in SONRIS, and if payment is needed an invoice is created. A copy of the invoice is attached to the application and then distributed to the appropriate staff member.
2. Discovery Run Reports for MITs/ UIC 17s/ and Verbals are run once a week. The report is emailed to IMD.Invoices@la.gov and invoices are created. The report is updated with the invoice information.

Invoices are then sent to the designated Operator Contact for Injection and Mining through IMD.Invoices@la.gov as well as the appropriate staff member.

FOLLOW UP

Once a month a Discovery database inquiry for outstanding (unpaid) invoices is run through the Sonris Accounting Invoice and Payment Screen. A reminder email is then sent to any delinquent operators giving them 30 Days to pay the invoice. To ensure payment, the Injection and Mining Division may stop issuing permit approvals until payment is received. If, after 30 days payment has not been received an email is sent to the Operator notifying them of the delinquent status of their payment. If, after another 15-30 days payment has not been made, a Compliance Order is issued to the Operator.

Office of Conservation – Pipeline Division

CASH

It is the policy of the Pipeline Division to not accept cash for payment for any product or services. If members of the public/industry should need copies of Pipeline files, they are to be directed to the Accounting Office, on the 12th Floor of the LaSalle Building, to purchase a copy card, which can be used to make copies on the 9th floor. Therefore, there is no handling or management of cash.

CHECKS

Payments to the Pipeline Division for fees, annual dues, citations, etc. are predominately made by checks. By way of using the post office box for the Executive Division, live checks are routed through the Executive Office's front desk for transmittal to the Department's Accounting Office. Once received by the Accounting Office, the checks are copied for return to the OOC Executive Office for filing, documentation, and transmittal to the Pipeline Division. The live checks are deposited by the Accounting Office and not returned to the OOC Executive Office or the Pipeline Division. This process eliminates "most" live checks from ever being received by the Pipeline Division; however, there are a few live checks that are delivered by hand to the Pipeline Division. When this occurs, someone from the Pipeline Division meets the deliverer at the Security Desk on the first floor, receives the checks and documents, stamps a receipt document for the deliverer, and then hand delivers the live check and documents to the OOC Executive Office front desk. Should someone delivering a check to the Pipeline Division have the need to come upstairs, they will be walked to the OOC Executive Office front desk to submit the live check and obtain any receipt that they might need.

INVOICE

Invoices are created in SONRIS for each check copy that the Pipeline Division receives on the date that the check copy is received. On a rare occasion when the operator is not yet in the system, the operator must be added prior to creating an invoice. This may take longer than a day, but must be done in a timely manner. The Accounting Office is notified of the reason the invoice creation is delayed and updated as it is done. The check reference information is included in the creation of any invoice for Accounting purposes and documentation. If the invoice has been created prior to receipt of the check copy, the invoice is pulled up on SONRIS and the check receipt and reference information is noted for Accounting purposes and documentation. Invoices for applications are not sent to operators unless they are requested, since the application fees are paid with the submittal of the application or the operator pays quarterly based on an agreement. All other invoices are sent out for payment to the address the Pipeline Division has on file.

**Office of Conservation
Monroe District Office**

OFFICE OF CONSERVATION
MONROE DISTRICT OFFICE

ACCOUNTING PROCEDURES

Revised 02/08/2016

CHECKS:

1. Each application is audited and reviewed for compliance with Statewide Order 29-R.
2. Make sure the check has been stamped, either:
 - a. On the back with the deposit stamp, or
 - b. On the face with the date received
3. Go to the locked cash drawer to retrieve Deposit Ticket, "Daily Transmittal" folder, & money bag.
4. Using the SONRIS Accounting "Invoices and Payments" screen, create an invoice and payment record, then save by clicking on DISC in top right-hand corner on toolbar at top of the screen.
5. Write the invoice number on the check.
6. Write the received date on the check next to the invoice number.
7. Write the transmittal number on the back of the check.
8. Print two copies of the invoice.
9. Make three (3) copies of the original check (including the check stub).
10. Place the original check into the money bag.
11. Attach one copy of the check to the invoice and put in the "Daily Transmittal" folder.
12. Attach one copy of the check to the application.
13. Lock "Daily Transmittal" folder and money bag back in cash drawer.

CASH:

1. Using the SONRIS Accounting "Invoices and Payments" screen, create an invoice and payment record and save by clicking on DISC in top right-hand corner on toolbar at top of screen.
2. Print two (2) copies of invoice for Sale of Publications.
3. Go to locked cash drawer to retrieve Deposit Ticket, "Daily Transmittal" folder, & money bag.
4. Put cash in money bag.
5. Put invoice in "Daily Transmittal" folder.
6. Lock "Daily Transmittal" folder and money bag back in cash drawer.

AT 2:00 P.M.:

1. Print "User Transmittal Report"
 - a. "Accounting Services"
 - b. "Accounting Reports"
 - c. "User Transmittal Report"
2. Validate your checks against your user transmittal for accuracy.
3. Total the amount of your checks and ensure that the total monies invoiced are the same as the total on user transmittal.
4. Place your original checks, copies of checks and invoices, and verified user transmittal in an envelope with your name and the date and bring to the locked file cabinet in the designated area.

PREPARING BANK DEPOSIT:

1. Check all monies to invoices to make sure they are correct.
2. Prepare & print "PIV Report"
 - a. "Accounting Services"
 - b. "Accounting Screens"
 - c. "PIV Screen"
 - i. Enter the transmittal number for the day in the PIV number space
 - ii. Enter "5" in the District Space, then press TAB
 - iii. Enter "300" in the Revenue Code Space
 - iv. Click on the "RETRIEVE PAYMENTS" button
 - d. Validate each entry for deposit by place a (✓) in the "DEPOSIT FLAG" column
 - e. Click on "FLAG PAYMENTS" button
 - f. Click on "PIV REPORT" button, enter the transmittal number, and "submit query" button
 - g. Print out "PIV REPORT"
 - h. Validate total on "PIV REPORT" with total of all monies collected by all users and circle the transmittal number and put your initials underneath.
3. Prepare the "Deposit Ticket"
4. Fill out "Deposit Ticket Listing" sheet & make two (2) copies
5. Sign & date "Fax Cover Letter" to accounting (if sending by Facsimile – if sending via email, skip this step)
6. Go to bank. Must be done by 3:00 P.M.

COMPLETING & ASSEMBLING MONROE DISTRICT ACCOUNTING:

Upon returning from bank:

1. Make one (1) copy of pink "Deposit Ticket" stamped by bank. (Front and Back side).
 - a. Fax copy of pink "Deposit Ticket" (front and back side) and "Fax Cover Letters" to:
 - Baton Rouge Accounting Office – Receivable Unit
 - a. Fax Numbers: 225 / 242-3333 & 225 / 242-3495
 - OR
 - b. Email to the Louisiana Department of Natural Resources, Fiscal Services
 - Attention:
 - a. Latangia Brimmer (latangia.brimmer@la.gov)
 - b. Marreo Kimbrough (marreo.kimbrough@la.gov)
2. Attach pink "Deposit Ticket" to original & one (1) copy of "Deposit Ticket Listing" sheet. Mail to:

Department of Treasury
State of Louisiana
P.O. Box 44154
Baton Rouge, LA 70804

3. Assemble "Monroe District Accounting" copies as follows:
 - a. PIV Report
 - b. User Transmittal Reports w/corresponding invoices.
 - c. Checking Deposit Receipt from bank.
 - d. Yellow copies of Deposit Ticket with adding machine tape attached.
 - e. Copy of "Deposit Ticket Listing" sheet.
 - f. "Fax Cover Letters" and copy of pink "Deposit Ticket" that was faxed to Baton Rouge Accounting Office, Receivable Unit.
4. Return money bag & "Daily Transmittal" folder to locked cash drawer.
5. File "Monroe District Accounting" copies in drawer in Room A132.

CHECKS / CASH RECEIVED AFTER 2:00 P.M.:

Money received after 2:00 P.M. should be put on the "Next Transmittal Report" for the following business day deposit. At the end of the day run "User Transmittal Report". Money and "User Transmittal Report" is kept locked up in the locked cash drawer.

NOTE: WHEN THE SERVER IS DOWN, FILL OUT THE OLD HAND WRITTEN INVOICE TO GIVE TO THE CUSTOMER AND ENTER INVOICE WHEN SERVER COMES UP. BE SURE TO

ENTER COMMENTS, IN THE COMMENTS SECTION, ON THE INVOICE (EXAMPLE: THIS REPLACES HAND WRITTEN INVOICE NO. M12709)

OFFICE OF CONSERVATION

BONDS AND CRIME

Revised 02/08/2016

FISCAL:

DUTIES ASSIGNED TO EMPLOYEES:

District Manager –

- Responsible for check pertaining to Application for Permit to Drill for Minerals and Application to Amend Permit to Drill for Minerals until application is checked out and approved / not approved. If application is not approved, check and application is returned to operator. If application is approved, responsible for passing check to Mineral Production Analyst to be processed.

Mineral Production Analyst / Mineral Production Specialist –

- Responsible for processing the Applications for Permit to Drill for Minerals and the Applications to Amend Permit to Drill for Minerals.
- Responsible for creating and posting invoice following the Monroe District Office Accounting Procedures (Revised 2/8/2016) for checks and for placing check in the locked cash drawer until bank deposit is made.
- Responsible for creating and posting invoices for cash received from Xerox copies and computer printouts.
- Each person is responsible for following the Monroe District Office Accounting Procedures (Revised 02/08/2016).
- Responsible for making sure cash received is put in the locked cash drawer until bank deposit is made.
- Opens mail, distributes, and each employee is responsible for date stamping their mail.
- Responsible for preparing bank deposit ticket following the Monroe District Office Accounting Procedures (Revised 02/08/2016).
- Responsible for making the bank deposit at JP Morgan Chase Bank daily.
- After returning from JP Morgan Chase Bank, responsible for faxing to Baton Rouge Accounting Office, Receivable Unit, copy of deposit ticket, front and back side.
- Responsible for mailing pink Deposit Ticket and "Deposit Ticket Listing" sheet to Department of Treasury.

**Office of Mineral Resources
Cash Management Policies & Procedures**

**DEPARTMENT OF NATURAL RESOURCES
OFFICE OF MINERAL RESOURCES
CASH MANAGEMENT POLICIES AND PROCEDURES**

The Office of Mineral Resources receives about 7,000 leasehold, royalty, and self-generated payments per year totaling in excess of \$250,000,000. The following are the procedures by which these payments are handled.

Receipt of checks and cash

Mail Receipt –

Mail intended for the Office of Mineral Resources is dropped off by Administration Division personnel. This includes checks for royalty, leasehold payments, and self-generated funds. Checks received by federal express are processed in the same manner. Few checks are actually mailed as we are typically paid via wire transfer. After the mail is received in the office, it is opened by the Administrative Specialist or Auditor 4 in her absence.

1. All documents and check stubs (copy of check if stub is not attached) are date stamped.
2. Checks and their supporting documentation are sorted into two categories:
 - a. General Fund monies (royalty, rentals, deferred development, interest and In-Lieu royalty payments)
 - b. Self-Generated funds (Fees and Penalties) – two copies of checks are made (one attached to original and one attached to supporting documentation).
3. All checks copies are left in a secure cabinet to be processed by the Auditor 4.

Cash Management Policies and Procedures

Receipt of checks and cash

Walk-in Receipt

Self-generated monies are received from customers that hand carry checks/cash to the OMR office. These monies include check(s) for 10% of cash payment for new leases, Nomination fees, Proof of Publication, copies, faxes, etc. Additionally, general fund money is received at the monthly Mineral Lease Sales through the opening of lease bids which include checks representing Cash Payments (Bonuses) for awarded leases, and occasionally, checks are hand delivered to the Office. The procedures for handling these checks/cash are as follows:

General Fund Monies –

Checks are placed into a drawer of secure cabinet until Accounting personnel comes to copy and pick up generally before 3pm each day.

Self-Generated Monies –

1. When services are rendered, a customer invoice is generated through SONRIS Accounts Receivable system. The invoice includes:
 - a. Revenue Category Code
 - b. Invoice Number
 - c. Invoice Date
 - d. Customer Name and Address
 - e. Description, Quantity and Unit Cost of Product
 - f. Invoice Total
2. Upon payment, two copies of each check(s) are made in the Accounting Office. The check(s), a copy of the check(s), and the invoice or invoice report (if multiple invoices are included) are sent to the Auditor 4 to be distributed.

Cash Management Policies and Procedures

Receipt of checks and cash

Walk-in Receipt:

Self-Generated Monies

1. All walk-in customers are walked up to the Accounting Office by a Mineral Resources staff member. Accounting intercepts checks and issues copies to customer and staff.
2. By 3pm each day, checks are copied. Accounting takes the original, and the copy is left for the Auditor 4 to distribute.
3. Cash is sometimes received for photocopies. At those times, an invoice is prepared. The invoice and the cash are immediately taken to Accounting.

Processing of funds

Self-Generated Funds

1. The backs of all checks are stamped with a Department of Natural Resources endorsement, along with the deposit ticket number.
2. Invoices are created by staff in Mineral Resources, and payments for self-generated checks received in the mail are recorded into the SONRIS Accounts Receivable system by the Fiscal Division Receivables. Accountant posts the payment. The invoice is credited in Mineral Resources. The invoice includes:
 - a. Revenue Category Code

- b. Invoice Number
 - c. Invoice Date
 - d. Customer Name and Address
 - e. Description, Quantity, and Unit Code of Product
 - f. Invoice Total
 - g. Receipt Date
 - h. Payment Type (check or cash)
 - i. Payment Amount
 - j. Check Date and Number
3. Checks received each day by 10:00am are included in the day's deposit.

General Fund Monies

1. In the Mineral Income Division, all general fund checks are copied and the copy is attached to the supporting documentation for distribution. The backs of all checks are then stamped with a Department of Natural Resources endorsement.
2. General Fund monies are recorded on the SONRIS Cash Receipts screen. The transmittal contains the receipt date, payor name, payor number, check amount, check number or wire reference number, check date, and a payment code (payment codes are used to classify revenue sources). An adding machine tape is also generated to total all checks.
3. Checks received each day by 10:00am are included in that day's deposit. The auditor does a transmittal and notifies Accounting. The DNR Accounting group then prepares the deposit for that day. Checks received after 10:00 a.m. are put in the Mineral Income Division safe for the next working day's deposit.
4. By 3:30 p.m. each day, one of the Receivable Accountants will go to Mineral Resources to copy all checks. One copy along with the actual checks goes back to Accounting, and the Receivables Accountant locks up the other copy and backup in the Mineral Resources safe.
5. Leasehold payment documentation is routed to the Lease Ownership section of OMR to be checked for timeliness and accuracy. A copy of the check(s) and check stub(s) is attached to the detail.
6. Checks and copy of reports if any are given to the Auditor 4 in Royalty for distribution.
7. Wire Transfers – the Office of Mineral Resources receives about 900.
8. Federal Reserve wire transfers per year. The wire transfer payments go directly to the OMR account (the balance of this account is transferred to the State's main account each night). The wire transfer information is retrieved by Modem from the bank and is recorded on the SONRIS cash receipts transmittal. These are bank to bank wire transfers which are sent to the Treasurer's Office which in turn sends OMR a copy of the bank's notice. These amounts are also posted to a SONRIS cash receipts transmittal, usually on a weekend or holiday date. Details for these payments are sent to OMR via fax. There is a wire reference number assigned to the wire transfers.

Adjustment of Invoices (Self-Generated Monies)

Invoices from time to time may be adjusted (reduced or written off totally) for certain penalties/fees waived in part or in whole by the State Mineral Board or the Secretary of DNR. In those cases, a memo explaining the adjustment signed by either the Deputy Assistant Secretary or the Assistant Secretary must be presented to the OMR Accountant. Only the OMR Accountant is authorized to adjust OMR invoices in the SONRIS Accounts Receivable system.

Refunds (both General Fund and Self-Generated Monies)

If a refund is necessary, the documentation is prepared by the requesting group. The Deputy Assistant Secretary reviews all refunds over \$5,000. Refunds under \$5,000 are signed by the Auditor 4. A form signed by the Director of Mineral Income is sent to DNR Accounting requesting the appropriate check. After the check is issued, a negative entry is made in the SONRIS Cash Receipts (general fund) system or the SONRIS Accounts Receivable (self-generated) system.

Leasehold Payment Procedures

1. Leasehold payments are received by the Mineral Income Division. Prior to deposit, a review of these payments is made to determine if the payment was made timely. Rental payments received by this office are verified for correctness by the Land Division. The Deferred Development payments are verified by the Legal Section and the correct amount for Shut-in payments is verified by the Engineering Section.
2. Copies of the checks, check stubs, and any other miscellaneous documentation received with the leasehold payments are transmitted to the appropriate Division/Section with a copy of the transmittal.
3. Upon receipt of the lease hold payment documentation, all payments are entered on the SONRIS cash receipts transmittal. Leasehold Payments are also updated in the Lease Data file on the SONRIS system.
4. An acknowledgement letter is prepared for each Leasehold Payment received. The original is mailed to the lease, a copy is forwarded to the lease record section of Mineral Resources, and a copy is retained for the lease files in the Lease Ownership/Property section of Mineral Resources. Leasehold payments are also recorded in the lease folder in the Ownership/Property files.
5. After Leasehold payments are processed in SONRIS, a copy of the cash transmittal, copies of the checks, check stubs, and other miscellaneous payment documentation are delivered to the Lease Ownership Section in the Land Division. Upon review, detail for each leasehold payment is entered via the Non-Royalty Payment Screen. The detail

includes the date received, lease number, revenue sources, payor code, payment amount, and due date. Copies of the original payment documentation are sent to the Lease Records Section and the State Land Office.

Royalty Payment Procedures

1. Royalty payments are received by the Mineral Income Division. All payments (checks and wire transfers) are entered in the SONRIS system via the cash receipts screen, and a transmittal is prepared for submission to DNR Accounting.
2. Copies of checks and any reports (copy of check(s) or wire reference number attached) are sorted by payor and delivered to the Mineral Income Audit group with a copy of the Cash Receipts transmittal. Most reports are submitted online now).
3. The State Royalty reports are distributed to the auditors who prepare the reports for entry into the SONRIS system.
4. The SONRIS system maintains a running balance of cash (checks/wire transfers) vs detail (State Royalty reports) entered in the system.
5. The Mineral Income Audit group (each auditor, individually, for a certain number of payors) is responsible for reviewing the Payor Cash Out of Balance report and clearing through requests for additional payment/refunds any payors out of balance.

Types of General Fund Monies

Royalties (Revenue Source 90) – Royalty is the largest source of general fund monies and is attributable to production from State Mineral Leases. The royalty is a percentage of the value from sale of products (oil, gas, plants liquids, salt, and sulphur) produced from State land and water bottoms under a State Mineral Lease.

Cash Payments (Revenue Source 50) – A cash payment is the initial payment for a State Mineral Lease and holds the lease for the first year of the primary term. The cash payment must be remitted with the bid form that a company submits when bidding on a State Mineral Lease.

Rentals (Revenue Source 10) – Rentals are payments (at least one half of the cash payments) which are made during the primary term of a lease to hold the lease when the lessee has not begun drilling of a well or established production.

Deferred Development (Revenue Source 20) – A deferred development is submitted when a lessee wishes to hold non-productive acreage (acreage that is outside a producing unit) on a State Mineral Lease during the primary term of the lease and for a maximum of two years after the primary term.

In-Lieu or Shut-in Royalty (Revenue Source 40) – In-lieu royalty payments are made when a gas well, certified as commercially productive, is shut in due to lack of a market or the means to

get the product to market. The State Mineral Lease allows the lessee to make these payments for a specified period until the product can be marketed. These payments are in-lieu of production.

Interest and Penalty (Revenue Source 65) – Interest and penalty are the result of billings by the Mineral Income Division for the late payment of royalties by a payor company. These billings are issued when a company submits royalties past the deadline date(s) or as a result of an audit conducted by the Mineral Income Division.

Operating Agreements (70) – Net profit interest payments submitted for special agreements.

Income Division where a company is assessed for nonpayment or underpayment of royalties.

Miscellaneous Revenue (Revenue Source 60) – This category can cover various types of general fund monies. It is currently used to classify liquidated damages arising from the State Mineral Lease when the lessee fails to drill a well that is obligated to drill.

Types of Self-Generated Funds

Reproduction Fee (SG1) - A fee of \$1.00 per page for all items faxed and a fee of \$0.25 per page copied or printed by the Office of Mineral Resources upon request by the public, is charged to cover the actual cost of faxing and copying material.

Seismic Permits (SG2) – Permit for surveying based on \$11,000 per nine square miles (\$2.00 per acre times the total number of state owned acres included in the seismic project for the issuance of a seismic permit). Approved by OMR – Geological and Engineering. Collected by the Executive Secretary of the Office of Mineral Resources.

Bonuses (Largest portion of self-generated funds) – Cash Payments for new leases equal to 10% of the cash payment to be submitted no later than 10 days after acceptance of bid and awarding of the lease. This fee is collected by the Leasing Section, Petroleum Lands Division.

CD Subscription – A fee of \$200. Notice of Publication is put on the CD.

Assignments (SG5) – A \$100 fee for processing docketed items, such as assignments. This does not include advertised docketed items. This fee is collected by the Lease Record Section of the Petroleum Lands Division.

Advertised Items (SG6) – A \$500 fee for processing advertised docketed items, such as utilization agreements. This fee is collected by the Lease Record Section of the Petroleum Lands Division.

Penalty for late assignment filings (SG7a) - \$100 per day up to a maximum of \$1,000 Penalty assessed on mineral lessees for failure to timely submit assignments affecting Louisiana State leases and covers the cost of tracking, notifying assignor of, and collecting the penalty. This fee is collected by OMR Administration.

Penalty for Delinquent Releases (SG7e) - \$100 per day for every day beyond 90 days from lease termination until a release of the terminated lease is recorded in all parishes in which the original lease was recorded – no maximum). Penalty charge on mineral lessees for failure to release mineral leases back to the state on a timely basis. This fee is collected by OMR Administration.

Unleased Acreage (SG7b) – State owned tracts that are unleased and participate 100% in revenue and cost from a producing unit. This revenue is reported on State Royalty reports and is allocated to self-generated funds by the SONRIS system.

Penalty for late royalty reporting (SG7d) – A 10% penalty of the total sum due not to exceed \$1,000 is imposed for the late reporting of state royalty reports. This amount is billed by the audit section of the Mineral Income Division under separate letter.

Penalty for incorrect royalty reporting errors (SG7c) – A 5% penalty not to exceed \$500 of the total sum due or paid is imposed for reporting errors from state royalty reports which accompanies the payment of royalties due the state. This amount is billed by the audit section of the Mineral Income Division under separate letter.

Recoupments Fees (SG8) – (\$35 per hour) Companies which overpay royalties are entitled to recoup the amount of their overpayment. However, the Office of Mineral Resources bills the respective company for its time in recalculating and verifying the amount of the recoupment. This amount is billed by the audit section of the Mineral Income Division under separate letter.

Lease Nomination Fees (SG9) – A company can request that a specific tract(s) of state owned lands be made available for mineral lease. A non-refundable fee of \$200 is charged to cover the cost of advertising. This fee is collected by the Leasing Section, Petroleum Lands Division.

Exclusive Geophysical Agreement (NEW) – Fee of the price per acre bid times the total number of state owned acres included in the seismic project for the granting and cost of administering an exclusive geophysical agreement. Approved by State Mineral Board. Collected at Mineral Lease Sale.

Operating Agreements (SG15) – Fee covering the cost of administering operating agreements authorized by statute on a cost risk basis which would equal to 25% of the value (as determined by the sale of said production) of that portion production returned to the State under the said operating agreements. Collected by OMR Administration.

Certification of Copies of Original Documents (C) – Fee of \$1.00 per page for certification that the document copies requested by and furnished to the public are true and correct copies of the original documents located at the Office of Mineral Resources.

**Office of Technology Services (OTS)
Check Management Policies & Procedures**

OFFICE OF TECHNOLOGY SERVICES
CHECK MANAGEMENT PROCEDURES

1. Data request can be received in the form or a Public Records Request through the Public Information Office or via SONRIS website Feedback/Data Request portal.
2. Inform the user\public of the Information Technology's policy of invoicing the charges for data acquired. Charges are dependent on the type of data that is to be purchase.
3. Provide the customer with Data subscription Document that explains the type of data request offer by the department, pricing of each type (one time or monthly) and delivery format of the data.
4. Upon customer agreement to purchase a data set(s). You must obtain detail billing information (company name, contact person, address, city, state, country and phone number) from the customer.
5. Setup and create an FTP site and account to provide the customer with the requested data of purchased.
6. Create a customer account for billing and invoicing purposes through internal SONRIS: Accounting Screens.
7. Create an invoice by accessing SONRIS accounting screen as follows: Sign on to SONRIS

Accounting
Services

Accounting
Screen

Invoice and
Payments

Tab to the following categories and enter the data as required:

Revenue Category

Code: '500' Customer
Code
Sub-Revenue
Qty (if something other
than 1) Unit Cost

You can create an invoice now by hitting the Invoice Button at bottom of screen. This should be mailed to Customer.

Select 'Save' from the top of the entry screen.

When a check is submitted the same time the data is acquired, continue on the same screen and tab to the following categories:

Pay Type
Payment
Amount
Check
Date
Check
Num
Remitter

Select 'Save' From the top of entry screen

After the check is cleared or paid, remove from (outstanding) folder and place in paid folder.

8. If payment has not been received in over 90 days, send out delinquent notice letter with another invoice.

MANAGEMENT NOTIFICATION FORM

Nature of Incident:

- Employee Theft
- Employee Concern
- Lost Assets

- Hazardous Situation
- Unusual Occurrence

Person/Persons involved in the Incident: _____

Specific Facts: _____

SIGNED BY: _____

DATE: _____

RECEIVED BY: _____

DATE: _____

ACTION TAKEN: _____

REVIEWED BY: _____

DATE: _____

EMPLOYEE EXIT CHECKLIST

SUPERVISORS: Please check all that apply:

- | Yes | No | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 1. Have the employee and supervisor completed an Employee Separation Notice form for return to the Human Resource Division? |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. Have the Employee I.D. and Building Entry Card been returned to the Human Resources Division? |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. Has the employee returned the Office Key to the supervisor? |
| <input type="checkbox"/> | <input type="checkbox"/> | 4. Has the Time Administrator run the ZP 134 report on the employee to check for Objects on Loan? Any Objects on Loan are to be returned to the supervisor Before the employee separates. If applicable, attach the ZP134 to the Employee Exit Checklist. |
| <input type="checkbox"/> | <input type="checkbox"/> | 5. Have the employee and supervisor verified office property and completed and returned a property control transfer form to the Human Resources Division? |
| <input type="checkbox"/> | <input type="checkbox"/> | 6. If the employee would like to donate any annual leave to the crisis leave pool, They should complete a leave slip with the number of hours and "Crisis Leave Pool" in the comments. |

The employee will receive his final paycheck by direct deposit on the regularly scheduled payday.

Signed: _____
Employee

Date: _____

Signed: _____
Supervisor

Date: _____

NOTE: This form should be signed by the employee and supervisor and forwarded to the Human Resource Division with appropriate attachments.

KEY ASSIGNMENT FORM

This is to acknowledge receipt of a key _____
for office number _____

I recognize that this key is assigned to me, solely, and should not be given to any other employee nor be duplicated.

If this key is lost or stolen, I will report the loss/theft to my supervisor using the Management Notification Form.

Upon termination or employment, I will return the key to my immediate supervisor.

Signed: _____
Employee

Date: _____

Signed: _____
Supervisor

Date: _____

NOTE:

This form should be prepared in triplicate, with one signed copy to be given immediately to the employee, one copy retained by the supervisor, and original forwarded to the Human Resources Division.