

DHHS POLICIES AND PROCEDURES

Section II:	Budget and Analysis
Title:	Reporting Theft and Misuse of State Property
Current Effective Date:	5/31/05
Revision History:	8/1/02
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Purpose

The purpose of this policy is to implement a system for reporting violations involving theft, misuse, damage, or embezzlement of state-owned property to the State Bureau of Investigation (SBI).

Policy

1. GS 114-15.1 requires that state employees report “any information or evidence of an attempted arson, or arson, damage of, theft from or theft of, or embezzlement from, or embezzlement of, or misuse of any state-owned personal property, building or other real property.”
2. All employees of the department are required to comply with the reporting requirements of GS 114-15.1.
 - A. An employee must report information or evidence to the immediate supervisor as soon as possible but not later than three (3) working days after receipt of information or evidence.
 - B. The supervisor must provide a written report to the division/office director within one (1) day of receipt of the information or evidence.
 - C. The division/office director shall submit Form SBI-78 in triplicate to the Director of the Division of Budget and Analysis within three (3) days after receipt of the written report from the supervisor.
 - D. The Director of the Division of Budget and Analysis shall submit all reports as specified in DHHS directive number II-10. The reports will be submitted to the Director of the SBI within a reasonable time, but not later than five (5) days after receipt of the Form SBI-78. In addition, the Division of Budget and Analysis will submit copies of the report to the Chief Deputy of the Office of State Auditor and to the Director of the DHHS Office of Internal Auditor.
3. If, in the judgement of the division/office director, the nature of the reported misuse of state property warrants immediate notification to the SBI, the division/office director shall contact the Director of the Division of Budget and Analysis and relate all details of the offense reported.

The Director of the Division of Budget and Analysis will advise the Office of the General Counsel and SBI and other appropriate parties to assure that proper action is taken immediately.

Implementation

1. The Director of the Office of Internal Auditor will follow up with SBI and the Office of the State Auditor about actions taken and provide feedback to the appropriate division/office or member of the executive management team.
2. One (1) copy of each report will be maintained in the Division of Budget and Analysis.
3. The Director of the Division of Budget and Analysis will monitor compliance with this policy.

Attachment: [State Property Misuse Report to SBI](#)

For questions or clarification on any of the information contained in this policy, please contact [The Division of Budget and Analysis](#). For general questions about department-wide policies and procedures, contact the [DHHS Policy Coordinator](#).