



Procedure Number: **OPS - 052**
Procedure: **Thefts**
References: [MCA 5-13-309](#); [MCA 5-13-310](#)
Approved by: Kenneth A. Willett, Director Office of Public Safety

PROCEDURE:

1. The department shall provide dollar amount, details, circumstances, and a description of the property including serial number, model number, brand name, and replacement value of the assets.
2. The Office of Public Safety shall investigate the incident in conjunction with the department where the reported theft occurred. A state claim, IOR, and the officer's investigative report will be generated regarding the incident. Copies of the state claim, IOR and investigative report will be distributed to Internal Audit, Facilities Services, Business Services, and if appropriate, local agencies or state law enforcement. (The Initial Offense Report may precede the final report in cases that merit early notification.)
3. The Director of Public Safety, under authority from The University of Montana President, shall notify the Attorney General and Legislative Auditor, in accordance with MCA 5-13-309. A cover letter and copy of the IOR report will suffice to meet the requirements of the law.
4. Upon departmental request, Facilities Services will use the reports from Public Safety to file a claim with the State of Montana – Risk Management and Tort Defense. The deductible for any claim is \$1,000.00 and shall be the department's responsibility.
5. Business Services will use the reports to adjust Banner Finance – Fixed Assets if the value of the stolen equipment/property exceeds \$5,000.00. In the case of lost or stolen money, Business Services, upon approval of the appropriate department authority, shall direct the release of cash from departmental funds to re-establish petty cash or imprest funds once the incident has been resolved. Business Services will record the loss of money on the University's accounting records as appropriate.
6. Funds collected as a result of the investigation of fraud will be returned to the University by certified check or money order to Business Services – Treasury, 32 Campus Drive, Missoula MT 59812-2304. The funds will be deposited into a specified account.

7. The Director of Business Services, who may consult with the Vice President for Administration and Finance, will disburse funds to:
 - A. The department fund that has suffered the loss, if;
 1. The department was at no fault for the loss as the fraud was perpetrated by the individual with financial signature authority or,
 2. The department followed all established procedures and the perpetrator was otherwise falsifying information to cover fraudulent activities.
 - B. The “Fraud Recovery Fund”, if;
 1. The department has been involved in any fraud loss previously or,
 2. The department’s environment was such that established University procedures were not followed allowing the fraud activities.
8. The Vice President for Administration and Finance will determine the distribution of funds from the “Fraud Recovery Fund” which may include, but is not limited to the following activities:
 - A. Reimbursement of any required insurance deductible or fees or,
 - B. Establishment and continuation of a “Risk Reduction and Education Plan” to present loss prevention training to all Deans, Directors and Financial Management staff or,
 - C. All other activities that the Executive Officers deem appropriate.