

NORTH CAROLINA DEPARTMENT OF COMMERCE		POLICY # FM 13
Title: Theft, Damage, Embezzlement or Misuse of State Property		
Effective Date: November 1, 2002 Revisions: Sept 5, 2009	Administering Authority: Chief Fiscal Officer	
Statutory Authority (if Applicable): G.S. 114-15.1 Executive Budget Act		

Purpose: To provide specific procedures for reporting theft, damage, embezzlement, or misuse of State property.

Scope: This policy applies to all Divisions organized under the North Carolina Department of Commerce, with the exception of the Employment Security Commission (ESC.)

Policy:

According to G.S. 114-15.1, if any State property has been stolen, the employee discovering the theft must notify his/her supervisor of the theft or misuse as soon as possible but no later than **three days** from the day of discovery.

G.S. 114-15.1 requires that “any person employed by the State of North Carolina who receives any information or evidence of an attempted arson, arson, damage, theft, embezzlement or misuse of any State-owned personal property, building or other real property shall” notify the supervisor as soon as possible but no later than **three days**. The supervisor is to notify the Division Director within **one day**. The Division Director should notify the Chief Fiscal Officer **in writing immediately**.

You should continue reporting suspected criminal activity, including suspected theft of State property, immediately either to State Capital Police or local law enforcement authorities.

The responsibility for reports filed with the SBI has been delegated by the Secretary to the Chief Fiscal Officer of the North Carolina Department of Commerce.

The Chief Fiscal Officer (CFO) will notify the Director of the State Bureau of Investigation (SBI) in writing, within the **10 days** of being notified by the division. The CFO will forward the police report, and the completed SBI-78 form to the SBI. The SBI will then investigate. If the investigation reveals a violation of criminal laws, the district attorney will be contacted for further legal action.

The SBI considers Commerce to be in compliance with the statutory reporting requirement if a completed Form SBI-78, and a police report is submitted within 10 days of receipt of information, or evidence requiring reporting. A copy of the report form is available at the end of this policy. Please review the form for completeness, accuracy, and to assure that it does not contain any information made confidential by State or Federal laws.

IMPORTANT: Be sure to attach the **police report** to the form.

Send the completed form and police report to the **attention of Cameron Cook** at the following address:

North Carolina Department of Commerce
301 North Wilmington Street
4302 Mail Service Center
Raleigh, NC 27699-4302

The employees of NC Department of Commerce are hereby required to cooperate with the SBI, its officers and agents, as far as may be possible, in aid of such investigation.

If a fixed asset is missing, it should be retired on the Fixed Asset System with a Retirement Code of "L". Also, the General Ledger would reflect an entry to reduce the fixed asset account, if the asset was capitalized.

Although, the Fiscal Management Office is responsible for this procedure, your division is responsible for your fixed assets. Please make sure Fiscal Management has made the proper adjustment to your fixed asset database.

All documentation relating to the reported thefts, damage, embezzlement or misuse of state property will be maintained in the Fiscal Management Office.

Please contact the Fiscal Management Office at 919-733-5940 if you have further questions.



STATE PROPERTY INCIDENT REPORT

For use by state department head to report to the Director of the State Bureau of Investigation information or evidence of an attempted arson, arson, damage to, theft from, or theft of, or embezzlement from, or misuse of any State owned personal property, buildings or other real property. Send report to: Assistant Director, Professional Standards Division, NC State Bureau of Investigation, P.O. Box 29500, Raleigh, NC 27626-0500.

DEPARTMENT:	
DIVISION, INSTITUTION OR AGENCY:	
ADDRESS:	TELEPHONE:
EMPLOYEE REPORTING INCIDENT:	
TYPE INCIDENT: ARSON <input type="checkbox"/> DAMAGE <input type="checkbox"/> EMBEZZLEMENT <input type="checkbox"/> THEFT <input type="checkbox"/> MISUSE <input type="checkbox"/>	
PROPERTY INVOLVED:	
DATE OF INCIDENT:	TIME OF INCIDENT:
COUNTY AND CITY:	
IF REPORTED TO LOCAL LAW ENFORCEMENT DEPARTMENT, PROVIDE AGENCY NAME AND ATTACH POLICE INCIDENT REPORT	
IF NOT REPORTED, WHY NOT: MONEY/PROPERTY RECOVERED <input type="checkbox"/> ADMINISTRATIVE ACTION TAKEN <input type="checkbox"/> NOT A CRIME <input type="checkbox"/> OTHER <input type="checkbox"/> _____	
BRIEF DESCRIPTION OF INCIDENT:	
LIST STOLEN OR DAMAGED ITEMS AND VALUE ON REVERSE SIDE	
SUSPECT(S): EMPLOYEE <input type="checkbox"/> STUDENT <input type="checkbox"/> CONTRACT WORKER <input type="checkbox"/> NON-EMPLOYEE <input type="checkbox"/> UNKNOWN <input type="checkbox"/>	
DEPARTMENT HEAD/DESIGNEE: (Signature & Title)	DATE:
ADDRESS:	

