

**State of Vermont**  
**Agency of Natural Resources**  
**Department of Environmental Conservation**

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Financial Process:	DEC Refund Policy	Issue Date:	May 1, 2016
		Number:	01
Topic:	Internal Control	Effective Date:	05/01/2016
Applicable To:	Department of Environmental Conservation	Page:	1 of 4
Prepared / Revised by:	Patty LaRose and Stephanie Lanphear	Revision Date:	04/06/2017

**Policy Objective**

The Department of Environmental Conservation (DEC) shall maintain a written policy for all refund requests that clearly outlines all internal control requirements. The objective of this policy is to provide clear written guidance to divisions on how to devise techniques and procedures for the refund of moneys overpaid to the department.

**Risks**

- Refund to entity that did not originally pay
- Refunding amounts above amount submitted
- Refund paid from different accounts than where the revenue was deposited

**Policy Overview**

This policy is to ensure the timely refund of monies due to the customer. It is DEC's best practice to process refunds only after the check has had time to clear the bank, usually 30 days after deposit. All refunds must be in the same form as the original receipt, i.e. if the original receipt was received by credit card the refund must be made back to the same card. Refund request must be processed electronically using the Request for Refund form within ANR Online and follow the Guidelines below.

This policy as well as division procedures will be reviewed on an annual basis for applicability and for self-monitoring of compliance.

**Reporting Suspected Fraud or Theft**

Financial Process:	DEC Refund Policy	Issue Date:	July 2015
		Number:	01
Topic:	Internal Control	Effective date:	07/01/2015
			2 of 3
Applicable To:	Department of Environmental Conservation	Page:	
Prepared / Revised by:	Patty LaRose and Stephanie Lanphear	Revision Date:	04/06/17

**Fraud or Theft** - Upon suspicion of fraud or theft, the appropriate personnel will be notified immediately.

Administration & Innovation Division (AID) – Tracy LaFrance 802-498-7074

Vermont State Auditor’s Office - Fraud Hot Line 1-877-290-1400

<http://auditor.vermont.gov/reports/whistleblower>

Whistleblower can be anonymous.

Vermont State Police. 802-241-5000

### **Impacted Department Divisions**

All Divisions within the DEC that receive payments, including the DEC Commissioners Office, Administration and Innovation, Environmental Assistance and Compliance, Geology, Air Quality and Climate, Waste Management and Prevention, Watershed Management, Drinking Water and Groundwater Protection, including Regional Offices, and Facilities Engineering.

### **Policy Implementation**

The objective of this policy is to outline the method that DEC uses for refunds. All refunds must have a valid and substantiated reason for being returned to the customer.

### **Guidelines**


1. Determination of if a refund is necessary
  - a. If the application is determined to be administratively incomplete the program may elect to refund
  - b. Application is withdrawn before the technical review is initiated the entire fee may be refunded
  - c. Application is deemed incomplete or deficient after 60 days, fee will NOT be refunded
  - d. Application is denied the application fee will NOT be refunded
  - e. Determination that permit is not required the total fee will be refunded
2. A division will determine if a refund is due to the customer in accordance with the Guideline #1.

Financial Process:	DEC Refund Policy	Issue Date:	July 2015
		Number:	01
Topic:	Internal Control	Effective date:	07/01/2015
Applicable To:	Department of Environmental Conservation	Page:	3 of 3
Prepared / Revised by:	Patty LaRose and Stephanie Lanphear	Revision Date:	04/06/17

3. Refunds must be requested on Request for Refund Form and signed by an authorized signer that is different than the person who authorized the original deposit.
4. All incomplete refund forms will be returned to the division.
5. Refunds will be made only for original deposit dates not more than 1 prior fiscal years from date of refund request.
6. If Program staff determine a refund is due to the original payee, then Program staff will process a refund or at the Programs discretion, applied as a credit to the account against the next invoice.
7. Refunds must be made to the same entity that paid the original fee.
8. A division must document in their records all the following prior to requesting a refund:
  - a. Substantiation of refunded amount
  - b. Amount refunded is not more than the original amount paid
  - c. Entity being refunded is the same as the one paying the original amount
  - d. Request for Refund Form has the same accounting codes as original deposit submittal form

### **Notices**

- These procedures are intended to support the Department of Environmental Conservation internal control environment.
- In consideration of these procedures, the objective should be on adherence and not on rationalizing ways and means for circumvention.
- Nothing in this document shall limit or supersede any applicable Federal or State laws, statutes, bulletins, or regulations.

  
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 Approved by Commissioner Emily Boedecker

4/7/17  
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 Date

