

	<b>STANDARD OPERATING PROCEDURE</b> State Form 39870(R/S-06)	Reference Number <b>FSS-009</b>
	Subject <b>Asset Inventory</b>	
	Special Instructions Replaces LOG-010 dated June 26, 2003	Effective Date <b>March 1, 2015</b>

## **I. PURPOSE**

Establish guidelines for maintaining an inventory of fixed assets and Department issued/assigned items.

## **II. POLICY**

Inventory records shall accurately reflect the usual location of fixed assets and equipment items. All commanders are responsible for purchases made from their respective area of command/control and the accuracy of the inventory information. No purchases or changes shall be made without the authority of the responsible commander. Appropriate information, relative to all purchases, shall be forwarded to the Field Support Services (FSS) Section.

## **III. PROCEDURE**

A. The Field Support Services (FSS) Section shall maintain an inventory of all Department fixed assets and equipment items except: issued pagers and cellular telephones which shall be maintained by the Criminal Justice Data Division CJDD. CJDD and FSS shall be held to the same accounting requirements as described throughout the following procedure (if applicable).

1. Accounting/reporting shall meet the requirements established by the State Auditor's office.
  2. Issuance of state asset numbers or serial numbers shall follow the monetary guidelines of the Auditor's office. However, all assets shall be tracked, even if there is no state number attached.
- B. Each fixed asset item, within the appropriate monetary guidelines, shall have affixed to it a permanent asset number supplied by the asset control clerk for that specific item.
- C. The State Auditor's office requires all Department property that is valued at or in excess of \$500.00 shall be entered into the People Soft program.
- D. Items with a cost less than \$500 do not have to be reported to the Auditor's office but shall be tracked internally by serial number when available or by asset number when not available, as approved by the Superintendent.

E. When an item is transferred to or from a work area (area, division, district, etc.) or to or from, a Department employee, the form-Transfer of Equipment (Stock #400) shall be completed and returned to the Logistics Asset Control Clerk. This procedure shall be followed regardless whether the item has an asset number, serial number, or item number.

F. When a Department employee, responsible for any accountable item, leaves a position or location, an auditing process shall occur, relieving responsibility of the employee leaving a position or location and transferring the responsibility to the employee being assigned the applicable position or location.

G. When any item is to be returned to the Quartermaster Section, the appropriate commander shall complete a receiver (Stock #546) listing the item; complete with description and asset number, serial number, or item number (if applicable). Upon completion, the receiver shall be signed by the person to whom the item was previously assigned.

1. A copy of this receiver and a comment on the receiver, requesting the item be picked up, shall be forwarded to the Quartermaster Section with the monthly requisition for supplies.

2. The Quartermaster Section shall complete an automated receiver for items to be removed from asset records. One copy of the automated receiver shall be sent to the appropriate commander and the original shall be retained in the permanent Quartermaster Section file. If the appropriate commander does not receive the copy, the Quartermaster Section should be contacted.

H. An inventory list containing all assets assigned to a commander's respective area of responsibility shall be supplied to each respective commander by the FSS Section during the first quarter of each year.

I. Upon receipt, the inventory list shall be reconciled and reviewed by FSS personnel. FSS personnel shall make appropriate corrections, if needed. If FSS personnel have any questions relative to the inventory list, the questions, noted with an explanation, shall be sent to the appropriate commander, along with the inventory list, by the 30th of April each year.

J. Upon arrival of FSS personnel, the commander shall review the inventory list with FSS personnel. Appropriate changes (if required) shall be made to the inventory list to make it accurate. All revisions shall be entered into the system at the FSS to make the files current. If changes are made, FSS shall provide a revised inventory list to the appropriate commander.

K. Whenever equipment is obtained from a vendor outside of the Department, it shall first be checked by the appropriate quartermaster shipping and receiving clerk to ensure that all equipment meets specifications and is acceptable. The buyer shall then submit, to the Department's Asset Control Clerk, a copy of the purchase order, partial payment receipt, receiver, or BA listing the following information:

Description	Requisition
Purchase date	Purchase order number
Cost	Vendor

1. The Asset Control Clerk shall assign the proper asset control number for each item, if needed, or list the appropriate item number, and then return a copy of the automated receiver to the buyer, clerk, or quartermaster shipping and receiving clerk.

2. The buyer, clerk, or quartermaster shipping and receiving clerk shall then attach a copy of the automated receiver to the necessary paperwork to be cleared for payment. Care should be taken to avoid processing delays and provide prompt payment for purchases made. However, every asset purchase must have a copy of the Purchase Order (PO) listing the asset number before it can be sent to the Fiscal Section, for payment. The commander making the purchases is responsible for the numbers being affixed to the items, per instructions provided by the inventory control clerk.

3. The Fiscal Section shall ensure that the asset number, serial number, or item number has been assigned before making payment.

4. After automated receivers have been used to enter items into the system the quartermaster shipping and receiving clerk shall advise the asset control clerk as to what region, division, or district is to receive the item and the asset control clerk shall generate an automated shipper assigning a cost center number to the item.

L. This procedure is to be used in conjunction with all relevant Department regulations, rules, policies, and procedures.