



MILLERSVILLE MARYLAND

WRITTEN DIRECTIVE

MEMORANDUM: 04-008

FILE BEHIND: Index Code 1200

TO: All Commanders/ Managers

FROM: P. Thomas Shanahan *PTS*
Chief of Police

EFFECTIVE DATE: April 1, 2004

SUBJECT: Accountability of Departmentally Owned/ Purchased
Property

BACKGROUND

By Anne Arundel County Administrative Procedure titled; *Property Control & Accountability Policies and Procedures, dated 12/15/2003*, the Office of Finance is responsible for establishing and directing the County's property control and accountability program. Based on this new Administrative Procedure, all departmental inventory records must be updated to reflect the location of the purchased property within the agency.

I. RESPONSIBILITY

Per the Administrative Procedure, Department Heads may delegate to Property Coordinators the authority for initiating receiving entries in the asset inventory system, ensuring new Assets are barcoded and inventoried, overseeing inventories, coordinating Asset transfers and disposals, and coordinating with the Property Control & Accountability Section on Assets control matters.

All division, district, and section commander/managers will be responsible for an annual inventory of assets/property to be conducted March 1st through March 31st of each year.

All division, district, and section commander/managers will be responsible for an annual inventory of assets/property to be conducted March 1st through March 31st of each year. An updated copy of the annual inventory must be sent to the Designated Property Coordinator by April 1st of each year.

When any component obtains property, whether it is through purchase order, procurement card, or conversion, it is the responsibility of the division, district, or section commander/managers to ensure that the below outlined accounting procedures are followed.

II. DEFINITIONS

A. "Assets" includes all property as defined below that is acquired with County or grant funds.

1. Capital Assets: Tangible property with a life cycle greater than one (1) year and an acquisition cost greater than or equal to \$5,000.
2. Component Parts: Property that is not intended to function alone but is an integral part of an end item or system (i.e., computer motherboards, sound cards, motors, starters).
3. Non-Capital Assets: Tangible items other than buildings and motor vehicles with a life cycle greater than one (1) year and an acquisition cost equal to or greater than \$1,000 but less than \$5,000, and all furniture, regardless of acquisition cost. Examples include, but are not limited to, the following:
 - 3.1 Desks
 - 3.2 Chairs
 - 3.3 File cabinets
 - 3.4 Bookcases
 - 3.5 Credenzas
 - 3.6 Tables
 - 3.7 Coat Racks
 - 3.8 Cabinets
 - 3.9 Refrigerators
 - 3.10 Shredders
 - 3.11 Lockers
 - 3.12 Typewriters
 - 3.13 Facsimile Machines
 - 3.14 Stands of all type

4. Sensitive Items: Property that is highly prone to theft and that must be safeguarded and controlled. Sensitive Items include but are not limited to the following:
 - 4.1 Televisions
 - 4.2 VCR's and DVD Players
 - 4.3 Video Cameras
 - 4.4 Digital Cameras
 - 4.5 Laptop Computers
 - 4.6 Computer Monitors and CPU's
 - 4.7 Large Power Tools
 - 4.8 Computer Printers
5. Annual Inventory: The once a year process of physically identifying and accounting for all Assets.
6. Property Transfer: The transfer of Assets between Departments.
7. PC&A Transfer Form: Property Control and Accountability Form (See Appendix B)
8. PD #13 Form: Inter-department property control & transfer form (See Appendix C)
9. Salvage Property: Assets that are damaged, broken, economically unrepairable, or obsolete.
10. Supplies: Items that are consumed in use (i.e., fuel, oil, paint, paper).
11. Surplus Property: Assets that are excess or are no longer needed, but are possibly still functional.

B. The following Assets are not to be barcoded or placed into inventory records:

1. Supplies (Staplers, in-baskets, & all office supplies)
2. System/ Modular furniture
3. Permanently attached fixtures, such as cabinets, lighting, and shelves

4. Telephones

C. Additional positions and units are defined below:

1. PC&A Manager: That employee in the Office of Central Services holding that position and charged with the responsibilities described herein.
2. Property Coordinators: Individuals in a Department assigned by the Department Head to initiate receipt of Assets, and to manage, account for, and initiate disposal of Assets for the Department. (See Appendix A for a list of Designated Property Coordinators)
3. Principle Property Coordinator: Appointed Property Coordinator responsible for the entire asset control inventory program within the department or agency. (See Appendix A)
4. PC&A Section: Employees in the Office of Central Services who work with the PC&A Manager and are assigned to support responsibilities.

If any questions arise regarding assets or property, please contact the Commander of the Evidence Management Section.

III. DEPARTMENTAL PROPERTY ACCOUNTING PROCEDURES

A. Newly Acquired Assets with Purchase Order

1. When a component obtains property through a purchase order, a copy of the purchase order is received by the Designated Property Coordinator. (See Appendix A)
2. Two barcode labels and a form (PD #13) are sent to the receiving component. One barcode label shall be attached to the property on the right side. The second barcode label shall be placed on a copy of the form (PD #13) and forwarded to the Designated Property Coordinator. The Designated Property Coordinator will update the assets inventory in the One World System.
3. Property Coordinators will maintain a file of all forms (PD #13) for three (3) years from date of receipt.

B. Procurement Card Purchases

1. When a component obtains property with a procurement card, they shall continue to follow the procedures outlined in Index Code 619.3.
2. When a component obtains anything other than supplies with a procurement card, they shall contact the Fiscal Coordinator of Management & Planning Section for approval.
3. If approval is granted from the Fiscal Coordinator, two barcode labels and a form (PD #13) are sent to the receiving component. One barcode label shall be attached to the property on the right side. The second barcode label shall be placed on a copy of the form (PD #13) and forwarded to the Designated Property Coordinator. The Designated Property Coordinator will update the assets inventory in the One World System.
4. Property Coordinators will maintain a file of all form (PD #13) for three (3) years from date of receipt.

C. Grant Purchases

1. To obtain grant-funded items, all components shall continue to follow the procedures outlined in Index Code 618.
2. When approved, a copy of the purchase order is received by the Designated Property Coordinator in the Grants Unit. (See Appendix A)
3. Upon receipt of the item to the Grants Coordinator, two barcode labels and a form (PD #13) are sent to the receiving component. One barcode label shall be attached to the property on the right side. The second barcode label shall be placed on a copy of the form (PD #13) and forwarded to the Designated Property Coordinator. The Designated Property Coordinator will update the assets inventory in the One World System
4. Once grant funded items are received, they cannot be declared surplus, savage, or transferred without the authorization of the Grants Coordinator in the Management & Planning Section.
5. Property Coordinators will maintain a file of all form (PD #13) for three (3) years from date of receipt.

D. Transfers out of Agency

1. Property may be transferred between two county departments at anytime.
2. The sender must complete a PC&A transfer form and have approved with signature by a Division/District/Bureau Commander.
3. The PC&A transfer form shall be sent by the sending Property Coordinator and forwarded to the receiving department's Property Coordinator.
4. The receiving departments will sign for the property and forward the PC&A transfer form back to the initiating Property Coordinator.
5. Designated Property Coordinators will update the assets inventory and forward a copy of the PC&A transfer form to the PC&A Section within three (3) days after the transfer.
6. Property Coordinators will maintain a file of all PC&A transfer forms for three (3) years from date of receipt.

E. Internal Transfers

1. Property may be transferred within an agency at any time.
2. Internal transfers should be documented on form (PD #13).
3. Once completed, the form (PD #13) shall be forwarded to the Designated Property Coordinator to update the assets inventory.
4. Property Coordinators will maintain a file of all form (PD #13) for three (3) years from date of receipt.

IV. PROPERTY DISPOSAL

A. Surplus Property

1. When a component has property that has been declared surplus, a PC&A transfer form must be completed with approval and signature of a Division, District, or Section Commander/Manager.

2. The PC&A transfer form shall be sent to the Property Coordinator and forwarded to the PC&A Section. This excludes computers.
3. If the property is a computer, the Designated Property Coordinator will forward the PC&A transfer form to the police department's Management Information Services Section (MIS). MIS will make arrangements for the security clean up of the computer's hard drive. MIS will be responsible for surplus or salvage, and sending the computer to the PC&A Section.
4. Upon receipt of the Property Transfer Form, the PC&A Section will make arrangements for removal of Surplus Property or send disposition instructions to the initial Property Coordinator.
5. The PC&A Section will make adjustments to the County's assets inventory, and sign and return the Property Transfer Form to the initial Property Coordinator.
6. Property Coordinators will maintain a file of Property Transfer Forms for three (3) years from date of receipt.

B. Salvage Property

1. When a component has property that has been declared salvage, a PC&A transfer form must be completed with approval and signature of a Division, District, or Section Commander/Manager.
2. The PC&A transfer form shall be sent to the Designated Property Coordinator and forwarded to the PC&A Section. This excludes computers.
3. If the property is a computer, the Designated Property Coordinator will forward the PC&A transfer form to the police department's Management Information Services Section (MIS). MIS will make arrangements for the security clean up of the computer's hard drive. MIS will be responsible for surplus or salvage, and sending the computer to the PC&A Section.
4. Upon receipt of the Property Transfer Form, the PC&A Section will make arrangements for removal of Salvage Property or send disposition instructions to the initial Property Coordinator.
5. The PC&A Section will make adjustments to the County's assets inventory, and sign and return the Property Transfer Form to the initial Property Coordinator.

6. Property Coordinators will maintain a file of Property Transfer Forms for three (3) years from date of receipt.

V. STOLEN PROPERTY

All departmental property that is declared missing or reported stolen will be documented on an Incident Report or Inter-Office Correspondence and forwarded through the chain of command. In addition, all reports of stolen property will be faxed to the Principle Property Coordinator identified in Appendix A by the end of the business day.