

ANNE ARUNDEL COUNTY DEPARTMENT OF DETENTION FACILITIES ADMINISTRATIVE DIRECTIVE	AD NO. 02.05 DATE: July 31, 2024 SUBJECT: Fiscal Management TITLE: Fixed Asset Accounting FOR PUBLIC RELEASE: Yes
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- I. Reference: Administrative Procedure- Property Control & Accountability Policies and Procedures
- II. Applicable To: Anne Arundel County Department of Detention Facilities (AACDDF)
- III. Purpose: To establish guidelines for fiscal management and control of the Department's fixed assets.
- IV. Policy: It shall be the policy of the AACDDF to develop procedures for requisitioning, distributing, managing and accounting for all fixed assets within the Department.
- V. Procedure:
 - A. Asset Accountability
 1. The Management Assistant II's (MAII)–Support Services for each facility shall be the Property Coordinator. This Coordinator shall be responsible for ensuring the proper use, safeguarding and accountability for all assets at their respective facilities in accordance with applicable county policies and procedures.
 2. The Property Coordinators and the Management Assistant I, IT Tech Coordinator shall ensure all fixed assets have a barcode affixed to them and are recorded in the designated Asset Tracking System.
 3. The Property Coordinator shall issue a list of all fixed assets to the Unit Supervisors. The Unit Supervisors shall be responsible for maintaining accountability for all assets assigned to their Unit.
 4. The Property Coordinator shall conduct an annual inventory of all Departmental fixed assets and shall report findings to the Correctional Support Services Manager (CSSM), Superintendent and Property Control & Accountability (PC&A) Manager.
 5. The Property Coordinator shall maintain a file of *Property Transfer Forms* for a period of three (3) years from the date of receipt.
 - B. New Fixed Assets

1. The CSSM or designee shall ensure the Property Coordinator receives a copy of purchase orders issued for fixed assets.
 - a. The Property Coordinator shall notify the CSSM or designee upon receipt of fixed assets.
 - b. The CSSM shall ensure a payment is completed for the received fixed asset within five (5) days of receipt of the fixed asset.
 - c. The Property Coordinator shall request a barcode from the PC&A Manager, affix it to the fixed asset and record the fixed asset in the Fixed Asset Tracking System.
 - d. The Property Coordinator shall coordinate delivery of the asset to the respective division and have the Division Supervisor sign a receipt for the asset.

C. Fixed Asset Transfers

1. Fixed Asset Transfers Within Department of Detention Facilities
 - a. The Division Supervisor of the Division transferring the fixed asset shall initiate a Property Transfer Request for the Property Coordinator.
 - b. Upon approval of the request, the Property Coordinator shall arrange for the transfer of the fixed asset and require the Division Supervisor receiving the property sign a receipt for the transferred fixed asset.
2. Fixed Asset Transfer of Property between County Departments
 - a. Fixed Assets may only be transferred between County Departments in accordance with County procedures. The CSSM shall approve all requests to transfer property out of DDF.
 - b. The Property Coordinator shall complete a *Property Transfer Form* in accordance with Administrative Procedure Property Control & Accountability Policies and Procedures.
 - c. Upon transfer of the fixed asset, the Property Coordinator shall ensure the Property Coordinator for the receiving Department signs the *Property Transfer Form* acknowledging receipt of the fixed asset.
 - d. The Property Coordinator of the transferring Department shall adjust the Fixed Asset Tracking System.

D. Property Disposal

1. Non-Computer Surplus Property

- a. The Property Coordinator shall complete a *Property Transfer form* to the PC&A Manager for all non-computer surplus fixed assets.
- b. The Property Coordinators Manager shall arrange for the surplus property to be picked up or issue disposition instructions.
- c. The Property Coordinator shall be responsible for updating the Fixed Asset Tracking System.

2. Surplus Computer Equipment

- a. The Property Coordinator shall complete a *Property Transfer form* to the Office of Information Technology Computer (OIT) Help Desk.
- b. The OIT shall pick-up the fixed asset, conduct a security clean up and forward the fixed asset to the PC&A Manager for disposition.
- c. The Property Coordinator shall be responsible for updating the Fixed Asset Tracking System.

E. Salvage Property

1. The Property Coordinator shall complete a *Property Transfer form* and forward it to the PC&A Manager.
2. The Property Coordinators Manager shall arrange for pick-up or issue disposition instructions.
3. The Property Coordinator shall make adjustments to the Fixed Asset Tracking System.

F. Lost or Stolen Assets

1. Upon discovery of a lost fixed asset, the Division Supervisor responsible for the fixed asset shall conduct an investigation and forward the results to the Property Coordinator.
2. Unrecovered fixed assets shall be reported stolen to the Anne Arundel County Police Department.

- A Copy of the Police Report shall be forwarded to the CSSM and the PC&A Manager.

This policy shall be reviewed at least annually and revised as necessary.

A handwritten signature in black ink, appearing to read 'Christopher Klein', is written over a horizontal line.

Christopher Klein
Superintendent

Rescinds: AD 02.05 dated October 10, 2005
AD 02.05 dated August 26, 2011
AD 02.05 dated December 1, 2022