

	WEST VIRGINIA DIVISION OF JUVENILE SERVICES	<u>POLICY NUMBER:</u> 121.02	<u>PAGES:</u> 6
<u>CHAPTER:</u> Administration and Management	<u>REFERENCE AND RELATED STANDARDS:</u> WV Code Chapter §§ 49-5-16a and 49-5E-1 et seq.; ACA-3-JTS-1B-13; ACA-3-JDF-1B-14; 3-JCRF-1B-11; 1-JDTP-1B-13		
<u>SUBJECT:</u> Asset Control			
<u>DATE:</u> July 1, 2013			

POLICY

It is the policy of the Division of Juvenile Services to maintain a mechanism that will govern the control and accountability of asset property.

CANCELLATION

This policy has been reviewed and supersedes policy 121.02 dated July 1, 2010.

APPLICABILITY

This Policy applies to all Division of Juvenile Services' Facilities, Centers and Offices.

DEFINITIONS

1. **Accountability**: The obligation of each individual to retain control of all individually assigned assets.
2. **Division of Juvenile Services' Inventory Management Coordinator**: The Assistant Director of Budget and Finance or designee.
3. **Facility Inventory Management Coordinator**: An individual assigned by the Facility Superintendent/Director to control and manage asset inventory for their individual facility.
4. **Reportable Asset Property**: For reporting purposes to the Department of Administration, reportable asset property items consist of property with an original acquisition cost of \$1,000.00 or more and a useful life of one (1) year or more except for computer type property which has an acquisition cost of \$500.00. For reporting purposes

Chapter	Subject	Policy #	Page
Administration and Management	Asset Control	121.02	Page 2 of 6

to the Division of Juvenile Services' Central Office, reportable property consists of items of property with an original acquisition cost of \$100.00 or more and a useful life of one (1) year or more, and all non-expendable asset property. This includes major sub-components (i.e., major end-item personal computers, central processing units, monitors, and keyboards), that retain their original identity during the period of the item's useful life, and special items that may not meet the cost requirements but are considered sensitive enough as to warrant special control. Such special items include delivery devices, furniture, radios and other electronic devices, and other items designated by the facility property coordinator, or the Director.

PROCEDURE

1. Asset property reportable to the WV Department of Administration shall be managed in accordance with procedures outlined in the Department of Administration's handbook, *"INVENTORY MANAGEMENT & SURPLUS PROPERTY DISPOSITION"*. All requests for relief from property reportable under the Department of Administration guidelines (sales, turn-ins to surplus, destruction, etc.) shall, prior to making the final disposition of the property, be coordinated through the Division of Juvenile Services' Inventory Management Coordinator.
2. All items of reportable asset property acquired by the facilities and other activities will be recorded on the WV-102 Inventory Management Form. This master inventory will be maintained by the facility Inventory Management Coordinator appointed by the Facility Superintendent/Director and a copy will be forwarded to the Division Inventory Management Coordinator.
3. When produced for reporting purposes to the Division of Juvenile Services' Central Office to meet the every third year physical inventory requirement by the Department of Administration, the inventory list shall include a signed statement and forward to Central Office no later than June 30 of the reporting year. Include at the end of the inventory list the following certification:

I certify that a complete physical inventory of reportable property has been conducted as of (Date), that all reportable property is listed on this inventory, that all such property has been properly accounted for, and any exceptions or discrepancies are described and explained on attached statement(s) or other attached document(s).

Signature of person conducting the physical inventory
Signature of Facility Inventory Management Coordinator

Chapter	Subject	Policy #	Page
Administration and Management	Asset Control	121.02	Page 3 of 6

4. A physical inventory of reportable property will be conducted by all division facilities every three (3) years. A signed Inventory Management Certification Cover Sheet will be forwarded to the Department of Administration through the Division Inventory Management Coordinator, no later than July 15 of the reporting year.
5. An annual inventory reconciliation list of reportable property based on the Department of Administration requirement will be completed every year in which a complete physical inventory is not conducted.
 - a. The reconciliation list will be forwarded to the Division Inventory Management Coordinator so as to arrive no later than June 30 of the reporting year.
 - b. Attaching a signed statement at the end of the inventory list certifying that:

I certify that this inventory list has been jointly reviewed by the undersigned, that all reportable property assigned to this agency has been properly accounted for, and that any discrepancies have been corrected or appropriate measures have been initiated to resolve identified discrepancies.

Signature of Facility Inventory Management Coordinator

Signature of Facility Superintendent/Director or designee
 - c. A signed Inventory Management Certification Cover Sheet will be forwarded to the Department of Administration through the Division Inventory Management Coordinator, no later than July 15 of the reporting year.
6. INTERNAL CONTROLS: All reportable asset property will be accounted for through the Inventory Management Coordinator, regardless of its origin, before being distributed to appropriate staff. An itemized list of all asset property assigned to an office will be signed and dated by the responsible individual and forwarded to Inventory Management Coordinator and a copy will be maintained in said office on the inside of the entry door. Each list will be updated:
 - a. When there is a change in items or quantities;
 - b. When there is a change of responsible individual.
7. The Master Inventory Control List, certified and maintained by the Facility Inventory Management Coordinator or his or her designee, is the primary property control

Chapter	Subject	Policy #	Page
Administration and Management	Asset Control	121.02	Page 4 of 6

document. It is the responsibility of the Facility Inventory Management Coordinator to ensure that the master inventory list reflects a current listing of reportable asset property purchased, or otherwise acquired, by the unit.

8. Reportable asset property, upon acquisition, will be added to the Master Inventory List and a numbered inventory control tag affixed to the property. The tag number will be recorded on the Master Inventory List.
 - a. In certain cases, such as with restraints, where it is not practical to affix a control tag directly to the item, the Facility Inventory Management Coordinator will maintain the tags in a file folder or notebook.
 - b. This file will include a list that identifies the property by control number, tag number, item name, make, model and serial number.
 - c. Each individual responsible for their area will ensure the list is accurate and acknowledge with their signature and current date.

9. Each facility inventory management coordinator will conduct an inventory of all computer towers, laptops and tablets every year (or as needed) and enter the information into the DJS intranet. Whenever there is a change in items or quantities of any computer component in a staff member's office, that staff member will notify the facility inventory management coordinator, who will enter the information into the DJS intranet.

10. Retirement of Assets
 - a. When it is determined that an asset needs to be retired, the Facility Inventory Management Coordinator will complete the WV-103 (Surplus Property Retirement Form) along with any other required documentation, and forward to the Division Inventory Management Coordinator. If the Facility Inventory Management Coordinator is unsure whether an item(s) should be retired, they must contact the Division of Juvenile Services' Inventory Management Coordinator for guidance. The paperwork should be submitted by email unless instructed to do otherwise.
 - b. In lieu of retirement, the facility inventory management coordinator must notify the Division Inventory Management Coordinator of any excess usable assets so that an email can be sent to all other Division facilities and YRC's to determine if the asset can be utilized elsewhere.
 - c. If another DJS site can utilize the asset, each facility in the transaction must document all information related to the asset on the WV-102 Inventory

Chapter	Subject	Policy #	Page
Administration and Management	Asset Control	121.02	Page 5 of 6

Management Form and forwarded to the Division Inventory Management Coordinator.

- d. When the retirement form(s) are received by the Division of Juvenile Services' Inventory Management Coordinator the retirement will be processed and submitted to Surplus Property.
 - e. Disposition of all assets is at the discretion on the Surplus Property Manager.
 - f. A Division of Juvenile Services' asset *cannot* be transferred to another division within the Department of Military Affairs and Public Safety or any other state agency.
11. INVESTIGATING/REPORTING DISCREPANCIES: Any employee who becomes aware of any state property that is abused, damaged, destroyed, unaccounted for or wrongfully appropriated has a duty to report such information to their supervisor or other appropriate official of the Division.
- a. Any supervisor who becomes aware of such information shall report that information to the appropriate Facility Superintendent/Director/designee, who will cause an investigation to be conducted.
 - b. The purpose of the investigation is to:
 - i. Locate the property and determine the extent of damage/loss;
 - ii. Establish accountability and return property to division control;
 - iii. Determine cause(s) of the loss of accountability or other factors;
 - iv. Determine if there is a security threat related to the missing/lost item;
 - v. Report corrective action taken/recommended;
 - vi. Determine if reimbursement by responsible party is appropriate.
 - c. Upon receiving a report of loss, theft, damage or destruction of any item of accountable property, the Facility Superintendent/Director/designee will cause an initial report of the facts and actions taken to be forwarded to the Assistant Director of Budget and Finance within five (5) working days. If further inquiry is needed, the Assistant Director of Budget and Finance can request an investigation or further information on the property in question.

Chapter	Subject	Policy #	Page
Administration and Management	Asset Control	121.02	Page 6 of 6

12. Employees determined to be responsible for loss/damage to any state property due to neglect or willful damage will be subject to appropriate disciplinary action and/or reimbursement for said item(s).
13. Supervisors are required to ensure that property assigned to their organization or functional area is properly safeguarded, accounted for and administered. It is essential for both supply and operational purposes that supervisors ensure that the required property is on hand or on request, that it is in serviceable condition, and that it is properly cared for and used. Supervisors are not exempt from responsibility for loss, damage or destruction of public property pertaining to their institution, facility, center or functional area.
14. Each facility/center will have in place an operational policy and procedural plan to ensure the standards and practices of this policy are followed.

RIGHTS RESERVED

The Director reserves the right to modify, suspend or cancel any provision herein in part or entirety, without advance notice, unless prohibited by law.

APPROVED:


2/1/13

 Director Date