
HILLSBOROUGH COUNTY
Office of the County Administrator

ADMINISTRATIVE DIRECTIVE #PI-01

SUBJECT: **PROCEDURES FOR IMPLEMENTATION OF BOARD POLICY FOR CONTROL OF TANGIBLE PERSONAL PROPERTY (08.02.01.00) AND SENSITIVE PROPERTY (08.02.02.00)**

EFFECTIVE DATE: **June 23, 2008**

REVIEW DATE: **June 23, 2018**

SUPERSEDES: **AD-126, November 4, 1993, October 1, 1995, October 19, 1998**

All offices and agencies in possession of County-owned property are required to maintain Accountability and control of that property in accordance with the policies (Tangible Personal Property 08.02.01.00 and Sensitive Property 08.02.02.00) of the Board of County Commissioners. The purpose of this Directive is to provide those departments and agencies reporting to the County Administrator with specific guidelines to effectively perform that responsibility for tangible personal and sensitive property and to recognize the responsibility of all employees to safeguard the resources entrusted to them in the service to Hillsborough County residents. The other offices and agencies are encouraged by the County Administrator and the Clerk to follow these Guidelines in support of system consistency.

The guidelines are organized in the following manner:

- I. Definitions
- II. Responsibilities
- III. Procedures

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I. DEFINITIONS

The following definitions are used to provide uniform terminology.

- A. **Board**: The duly elected Board of County Commissioners of Hillsborough County, Florida.
- B. **Asset Listing**: A listing of all Recorded Property included in the Records. This listing includes such information as property number, location, description, original acquisition cost, Primary and Designated Custodian, asset category, and class code.
- C. **Designated Custodian (End User)**: A responsible individual appointed by and responsible to the Primary Custodian, whose duty station is the same as the location of Recorded Property or who is responsible for a group of locations.
- D. **Donated Property**: Fixtures and other tangible personal property of a non-consumable nature, including Works of Art that becomes recorded property after formal acceptance by the Board of County Commissioners.
- E. **Fixed Assets Section**: The central repository for all Capitalized and Sensitive Asset Records, this section is within the BOCC Finance Department, Clerk of Circuit Court.
- F. **Grant Funded Property**: Property that was purchased using funds provided by a grantor agency.
- G. **Property Custodian and Location Codes**: A numerical designation within Fixed Assets Accounting and Control System (FAACS) which identifies the Primary Custodian to which an item is assigned and a numerical/alpha code indicating the Recorded Property's location.
- H. **Junk Property**: Property which is obsolete, uneconomical to repair, inefficient to operate, , as determined by the Primary Custodian. Junk Property may be sold as scrap, or otherwise properly disposed within 90 days of approval by the Board.
- I. **Primary Custodian**: For the County Administrator this shall be the Department/Division Director or other similarly titled individual. . For Constitutional Officers and Independent Boards and Agencies the Primary Custodian would be appointed by the highest authority within that organization.
- J. **Recorded Property**: Furniture, fixtures, equipment and other tangible personal property of a non-consumable nature, the acquisition cost of which is defined by F.S. 274 and County policy, with an expected useful life of one year or more. Recorded Property, as used in this document, shall also include Sensitive Property as defined below.
- K. **Records**: The official Recorded Property inventory records maintained by the Fixed Assets Section.

- L. **Recovered Property**: All Recorded Property previously approved by the Board for removal from inventory which is subsequently located or recovered.
- M. **Restricted Revenue**: For this purpose, those funds that are designated for a specific service, group, constituency or purpose that are not grant funds. Any funding source with special restrictions on its use or one that limits the ability to transfer property purchased with these funds unless the receiving agent/ agency meets the special conditions corresponding with the revenue usage.
- N. **Sensitive Property**: A class of tangible personal property, which is defined in Board Policy 08.02.02.00, costing less than that defined by F.S. 274 and Board Policy.
- O. **Surplus Property**: Serviceable Recorded Property which is not needed by its Department users.
- P. **Works of Art**: An original or limited edition tangible creation produced by an artist in any medium, material or combination thereof.
- Q. **Other Property**: Equipment, tools and property less than the statutory threshold for recorded tangible property, or does not fit the definition of sensitive property.

II. RESPONSIBILITIES

A. Fixed Assets Section of the Clerk of the Circuit Court:

Responsible for the following duties:

1. Maintaining roster of Primary Custodians.
2. Maintaining roster of Designated Custodians. (End Users)
3. Maintaining the Records for all Recorded Property owned by the Board.
4. Permanently tagging or marking newly acquired Recorded Property and adding this property to the Records.
5. Notifying Primary Custodian 60 days in advance of starting the official annual inventory of Recorded Property.
6. Conducting the official annual inventory of Recorded Property and reconciling the official annual inventory to the Records.
7. Notifying Primary Custodian and Designated Custodian of Recorded Property not located during the official annual inventory.
8. Conducting Primary Custodian change inventories.
9. Removing all Recorded Property from the Records authorized

- by the Board.
10. Updating the Records to reflect additions, transfers, alterations, and deletions of Recorded Property and providing Designated Custodians, on request, with an updated Asset Listing of all Recorded Property in their custody.
 11. Notifying the Board of Recovered Property.
 12. Obtaining titles and license plates for all vehicles and trailers as required.
 13. Obtaining decals and registrations for all vessels.

B. **Primary Custodian:**

Responsible for the following duties:

1. Assuring the economical and safe use, proper care, and safekeeping of Recorded Property in their department.
2. Appointing Designated Custodians (End Users).
3. Monitoring the activities of the Designated Custodian(s) to insure all aspects of this Directive are being followed.
4. Declaring Recorded Property to be Junk Property or Surplus Property and to request removal or transfer as appropriate.
5. Notifying all Designated Custodians of the starting date of the official annual inventory.
6. Assuring that a complete inventory of recorded property is conducted anytime a new designated custodian is appointed.
7. Reviewing the results of the internal Recorded Property inventory taken by Designated Custodians.
8. Designating a central receiving area to receive acquisitions of recorded property.
9. Obtaining BOCC approval prior to accepting any Recorded Property (including sensitive) by gift/donation.
10. Notifying Fixed Assets of recovered property so action can be taken to add back to the Records upon Board approval.
11. Ensuring that policies or procedures established by granting agencies concerning the recording and disposal of Grant Funded Property are followed. If a conflict exists following the grantor's requirements such as violating state law, then the law will prevail.

12. Appointing an interim Primary Custodian to act on their behalf during absences and notifying the Fixed Assets Section in writing of the appointment.

C. **Designated Custodian (End User):**

Responsible for the following duties:

1. Assuring the economical and safe use, proper care, and safekeeping of all Recorded and Other Property assigned to them.
2. Providing assistance to the Fixed Assets Section to locate and account for Recorded Property during the official annual inventory.
3. Conducting a thorough search for Recorded Property not located during the official annual inventory.
4. Conducting periodic internal inventories of Recorded Property as determined necessary by the Primary Custodian and conducting a thorough search for all items not located.
5. Transferring to the surplus storage facility Recorded Property declared Surplus Property by the Primary Custodian.
6. Authorizing the permanent transfer of Recorded Property to/from locations within their jurisdiction.
7. Ensuring that Recorded Property newly acquired or transferred to/from location(s) assigned to them is properly tagged and recorded on the Records.
8. Ensuring that the listing of Recorded Property residing at location(s) assigned to them is complete and accurate.
9. Completing and submitting to Fixed Assets the form entitled, "Report of Acquisition of Property" to acquire Recorded Property by gift/donations or to report subsequent Recovered Property for Board approval.
10. Maintaining internal systems to control temporary assignment and temporary relocation of Recorded Property.
11. Reporting alterations and replacement/exchange of Recorded Property to the Fixed Assets Section.
12. Reporting the theft of Recorded Property to the applicable law enforcement agency, i.e., the Sheriff. (The removal of stolen property from the Fixed Assets Records requires the

submission of a report from an official law enforcement agency.

13. Notifying the Fixed Assets Section when a Recorded Property's Identifying tag requires replacement.
14. Performing other related duties as requested by the Primary Custodian.

III. PROCEDURES

A. Appointment of Primary Custodians:

Primary Custodians will be department or division directors or highest level position of any organizational unit under the County Administrator. Constitutional Officers and Independent Boards and Agencies must appoint a Primary Custodian(s) using the Primary Custodian Appointment Form. The original form should be forwarded to the Fixed Assets Section, with a copy to the appointed Primary Custodian. Appointment should be accomplished by the Constitutional Officer or the Board of Directors (or equivalent) for Independent Boards and agencies. Primary Custodians shall have complete authority to enforce this Directive as it relates to Recorded Property under their control.

B. Appointment of Designated Custodians (End Users):

Designated Custodians shall be appointed by Primary Custodians. The appointment shall be in writing to the Fixed Assets Section using the End User Appointment Form, with a copy to the Designated Custodian. The End User Appointment Form shall list the Recorded Property locations, by location code and address, assigned to the Designated Custodian. Designated Custodians shall have complete authority to enforce this directive as it relates to Recorded Property under their control.

C. Designated Custodian Records:

The Designated Custodian shall maintain the accuracy of the Recorded Property for record keeping and inventory purposes.

D. Acquisition:

When Recorded Property is purchased by the Board, the Fixed Assets Section shall take the necessary steps to properly tag and add the Recorded Property to the Records. When Recorded Property is acquired by gift/donation/promotion/bonus, a "Report of Acquisition of Property" form must be completed by the Designated Custodian and forwarded to the Primary Custodian. If the donated property is Works of Art, the acquisition form will include documentation determining the value of the donation. This documentation may include an appraisal from a certified art appraiser or sales records of comparable items by the artist. The

Primary Custodian will prepare a Board Agenda item, using the acquisition form as supporting documentation, and forward the package to the Board for formal acceptance of the Recorded Property. Upon approval by the Board, the Primary Custodian must provide the Fixed Assets Section a copy of the approved acquisition form and Board Agenda Item so the Recorded Property can be properly tagged and added to the Record.

The Fixed Assets Section will establish a permanent record for all Recorded Property acquired, provide the Designated Custodian an Asset Listing, on request, and affix to the Recorded Property a tag or other marker identifying it as Recorded Property.

E. **Recovered Property:**

When missing or stolen Recorded Property previously removed from the Records is subsequently located or recovered, the Designated Custodian shall immediately notify the Fixed Assets Section in writing and copy the Primary Custodian. If the Recovered Property meets the capitalization threshold, the Fixed Assets Section shall notify the Board of the recovery. It shall be added to the Records upon Board approval.

F. **Alterations:** (Value Changes)

When Recorded Property is altered by painting, repairs, additions, etc. in a way that changes its description/appearance/function and/or value, the Designated Custodian shall promptly notify the Fixed Assets Section in writing indicating such alterations. The Fixed Assets Section shall update the Records.

G. **Replacement Tags:**

If the Recorded Property's identifying tag or mark becomes damaged or blemished such that it is unreadable, or the tag becomes detached, the Designated Custodian shall promptly notify the Fixed Assets Section in writing so that a replacement tag or mark may be affixed to the Recorded Property.

H. **Transfer** (Change in location/custodian/department):

When Recorded Property is permanently transferred, information regarding the transfer shall be reported to Fixed Assets either electronically (E-Mail) or by hard copy, such as by use of the Fixed Assets (FAACS) Action Request Form. The Fixed Assets Section shall update the Records only upon receipt of documented approval from both the releasing custodian and receiving custodian.

I. **Temporary Assignment:**

The Designated Custodian shall be responsible for maintaining accurate records of any and all temporary assignment or relocation of recorded property.

J. **Removing Recorded Property from the Records:**

The Primary Custodian must request Recorded Property under their control from the Records. Requests for removal must be in writing, stating the reason for the action, and accompanied by proper documentation. The requests must be forwarded to the Fixed Assets Section. Fixed Assets staff will prepare and submit an agenda item requesting Board approval to remove this property from the Records

Recorded Property Removal/Transfer Request Types:

1. **Surplus Property:**

Property no longer used by a department shall be sent to the Surplus Storage facility in accordance with the instructions stated in Hillsborough County Surplus Property Procedures. When properly notified, Fixed Asset staff will transfer location and custodian of property to the Surplus Storage facility. It is the responsibility of each department to review the Surplus Storage Facility inventory for suitable property prior to expending funds to acquire new property. It is the responsibility of the Surplus Storage facility Primary Custodian to prepare and submit an agenda item requesting Board approval to remove property after 90 days if property cannot be used by any department.

2. **Stolen Property:**

Theft of Recorded Property must be reported to the applicable law enforcement agency (Tampa Police Department or Hillsborough County Sheriff's Office) by the designated Custodian, as soon as the theft is discovered. All thefts must be investigated by the Designated Custodian. A written report of the theft accompanied by a copy of the law enforcement agency's report, must be submitted promptly to the Primary Custodian for review and signature. The Primary Custodian must promptly forward a copy of this report to the Fixed Assets Section together with a written request to prepare and submit an agenda item requesting Board approval to remove the stolen property from the Records.

3. **Cannibalization:**

Junk Property may be cannibalized for parts or to repair other Recorded Property. The Primary Custodian must forward a written request with proper documentation to the Fixed Assets Section. Fixed Assets staff will prepare and submit an agenda item requesting Board approval to remove this property from the Records.

4. Trade-Ins:

Recorded Property exchanged or traded in towards the purchase of replacement property must be handled as follows: The Recorded Property trade value must be shown on the purchase order and will be added to the purchase price of the newly acquired Property when recorded in the Records. At that time, the traded Recorded Property will be removed by the Fixed Assets Section from the Records.

K. **Inventories:**

The Fixed Assets Section shall conduct the official annual inventory of all Recorded Property. The Primary Custodian will be notified 60 days prior to the beginning of the inventory process. The Primary Custodian shall notify all Designated Custodians whose Recorded Property is being inventoried. During the sixty-day period before representatives from the Fixed Assets Section arrive on site to conduct the annual inventory, Custodians should review the existing recorded property list to facilitate the inventory process. It is recommended that a copy of the prior year's inventory printout be maintained for reference and to assist the Fixed Assets Section representative assigned to conduct the Recorded Property inventory.

It is the responsibility of the Designated Custodian to know the exact location of all Recorded Property under their jurisdiction and to aid and assist the Fixed Assets Section in performing the official annual inventory in an expeditious manner. The function of the Fixed Assets Section Representative shall be that of auditor, not locator, of Recorded Property.

Designated Custodians are encouraged to perform inventories of Recorded Property under their jurisdiction when and if they are warranted and to prepare for the annual physical inventory by the Fixed Assets Section. For internal inventory purposes, the Designated Custodian may use the FAACS inquiry screens or a recent Asset Listing as the inventory guide. Inventories in addition to the annual inventory coordinated by the Fixed Assets Section or those required by a change in custodian, are discretionary.

L. **Recorded Property Not Located:**

The Fixed Assets Section shall submit to the Primary Custodian and the Designated Custodian an itemized list of all Recorded Property that was not located during the official annual inventory. The Designated Custodian shall conduct a thorough search for the Recorded Property not located including inquiries of other departments for assistance in locating the Recorded Property. A response to the Fixed Assets Section on the results of the search must occur within three weeks. A time extension may be requested, but must be coordinated with the Fixed Assets Section. For Recorded Property still not located after a diligent search, a written statement regarding the circumstances of the missing Recorded Property shall be prepared and signed by the Designated Custodian and forwarded to the Primary Custodian with a copy to the Fixed Assets Section. The Primary Custodian must decide if the search for the Recorded Property should continue or if the Recorded Property

should be declared lost. Searches of Recorded Property should not continue if reported as Not Located for two consecutive years. When the Recorded Property is declared lost, the Primary Custodian should refer to Section III-K of this Directive for guidance on the removal of said Recorded Property from the Records. Similar procedures shall be established to deal with Recorded Property not found during internal inventories.

M. **Replacement of Recorded Property Under Warranty:**

When Recorded Property is exchanged by a vendor, the Designated Custodian shall promptly notify the Fixed Assets Section by indicating serial number and description change on the Fixed Assets (FAACS) Action Request Form or by Electronic Mail. The Fixed Assets Section shall tag the replacement property with a new decal, and update the Records.

N. **Disposal of Grant Funded Property:**

When Grant Funded Property is disposed of, it is the Primary Custodian's responsibility to assure that any Recorded Property acquired with Grant proceeds is disposed in accordance with provisions of the grant. All of the provisions of this directive apply.

O. **Discipline:**

Failure to follow the procedures discussed in this Administrative Directive shall be grounds for disciplinary action as provided by Civil Service Rules and Hillsborough County policy.

P. **Other Property:**

Equipment, tools and property that fall below the County's threshold for recorded tangible property, and are not designated sensitive property are considered Other Property. It is the responsibility of all employees to safeguard these resources which are entrusted to them

Approved By: /S/ _____ June 23, 2008
County Administrator Date