



STATE OF WASHINGTON  
DEPARTMENT OF CORRECTIONS

APPLICABILITY  
**DEPARTMENT WIDE**

REVISION DATE  
6/22/15

PAGE NUMBER  
1 of 4

NUMBER  
**DOC 235.000**

**POLICY**

TITLE

**FIXED ASSET INVENTORY**

**REVIEW/REVISION HISTORY:**

Effective: 1/15/97  
Revised: 7/9/99  
Revised: 7/31/03  
Revised: 5/14/07  
Revised: 6/4/08  
Revised: 5/23/09  
Revised: 6/14/10  
Revised: 7/9/12  
Revised: 6/22/15

**SUMMARY OF REVISION/REVIEW:**


III.A. - Adjusted effective date of inventory used for annual certification  
III.B. - Removed inventorying requirements specific to small and attractive fixed assets  
IV.A. - Adjusted responsibility for listed Information Technology assets  
Updated Attachment 1 to reflect current Information Technology assets

**APPROVED:**

Signature on file

\_\_\_\_\_  
**BERNARD WARNER**, Secretary  
Department of Corrections

5/26/15  
\_\_\_\_\_  
Date Signed

 <p>STATE OF WASHINGTON DEPARTMENT OF CORRECTIONS</p> <p><b>POLICY</b></p>	<b>APPLICABILITY</b> <b>DEPARTMENT WIDE</b>		
	<b>REVISION DATE</b> 6/22/15	<b>PAGE NUMBER</b> 2 of 4	<b>NUMBER</b> <b>DOC 235.000</b>
	<b>TITLE</b> <b>FIXED ASSET INVENTORY</b>		

## REFERENCES:


DOC 100.100 is hereby incorporated into this policy; [ACA 4-4037](#); [State Administrative and Accounting Manual \(SAAM\) 30.45](#)

## POLICY:

- I. [4-4037] The Department will maintain a fixed asset inventory system to gather information needed to prepare financial statements and provide for the control and accountability of the Department's fixed assets.
- II. This policy does not apply to Capital Fixed Assets buildings or land.

## DIRECTIVE:

- I. Capital Asset Management System (CAMS)
  - A. The following assets must be carried on CAMS:
    1. Fixed assets (i.e., tangible or intangible assets used in state operations that have a useful life extending beyond one year) with a unit cost of \$5,000 or greater, including sales tax and ancillary costs.
    2. Small and attractive assets classified as major group 10XX weapons, firearms, signal guns, and accessories, regardless of cost.
    3. Small and attractive assets, with a cost of at least \$500 and less than \$5,000, classified under the following commodity codes:
      - a. 23XX vehicles
      - b. 5810 communications security equipment and components
      - c. 5815 teletype and facsimile equipment
      - d. 7011 minicomputer systems and servers
      - e. 7012 non-portable microcomputer systems, including desktop personal computers
      - f. 7013 portable microcomputer systems and laptop/notebook computers
      - g. 7038 laser printers
      - h. 7039 impact and other printers
  - B. Assets carried on CAMS must be tagged with a Washington State property control number before deployment. The control number will be in plain sight to facilitate the inventory, but should not be subject to wear.

 <p>STATE OF WASHINGTON DEPARTMENT OF CORRECTIONS</p> <p><b>POLICY</b></p>	<p>APPLICABILITY <b>DEPARTMENT WIDE</b></p>		
	<p>REVISION DATE 6/22/15</p>	<p>PAGE NUMBER 3 of 4</p>	<p>NUMBER <b>DOC 235.000</b></p>
	<p>TITLE <b>FIXED ASSET INVENTORY</b></p>		

## II. Transfer/Disposal


- A. The head of the facility/office will ensure that any transfer or disposal of assets from the location's inventory is documented.
  1. Transfers will be documented on DOC 19-003A Equipment Transfer/Loan or through approved Department email sent to the recipient of the asset and the local/area Inventory Control Representative.
  2. The local/area Inventory Control Representative will be contacted to assist with disposal of assets. Disposals will be processed and documented using the Department of Enterprise Services' online property disposal system.

## III. [4-4037] Inventories

- A. Physical inventories will be conducted at least once a year for fixed assets having a unit cost of \$5,000 or more. The annual CAMS certification for assets \$5,000 and over will be based on the fixed asset inventory effective June 30.
  1. Physical inventory instructions will be distributed to employees involved in the physical count.
- B. All assets assigned to a location must be accounted for, including small and attractive assets.
- C. After completion of the inventory, if items are not found, the facility/office must conduct a reasonable search for the missing asset(s). If the item(s) still cannot be found, the local/area Inventory Control Representative must be notified.

## IV. Information Technology (IT) Assets Inventory

- A. The Chief Information Officer has responsibility for inventory of the IT assets listed in Attachment 1, and will determine who will be the inventory owner for each unit within each facility and/or office. Each inventory owner will work with the Procurement and Supply Support Specialist that supports the facility or area to coordinate the physical inventory at least once each year.
- B. The Department will establish an IT Asset Program and identify an IT Asset Manager responsible for ensuring the Department's IT related assets are properly procured, accounted for, classified, inventoried, reported, and controlled. The IT Asset Manager will provide oversight of the IT asset assessment and report assessment results.

 STATE OF WASHINGTON DEPARTMENT OF CORRECTIONS  <b>POLICY</b>	<b>APPLICABILITY</b> <b>DEPARTMENT WIDE</b>		
	<b>REVISION DATE</b> 6/22/15	<b>PAGE NUMBER</b> 4 of 4	<b>NUMBER</b> <b>DOC 235.000</b>
	<b>TITLE</b> <b>FIXED ASSET INVENTORY</b>		

1. The IT Asset Manager will establish procedures to procure, account for, classify, inventory, report on, and control the IT assets listed in Attachment 1.
2. IT employees will notify the facility or area Procurement and Supply Support Specialist of any transfer or disposal of IT assets listed in Attachment 1. Notice will be made on DOC 19-003A Equipment Transfer/Loan or via an approved Department email.

#### **DEFINTIONS:**

The following words/terms are important to this policy and are defined in the glossary section of the Policy Manual: Ancillary Costs. Other words/terms appearing in this policy may also be defined in the glossary.

#### **ATTACHMENTS:**

[Information Technology Asset List \(Attachment 1\)](#)

#### **DOC FORMS:**

[DOC 19-003A Equipment Transfer/Loan](#)