



OREGON YOUTH AUTHORITY
Policy Statement
Part I – Administrative Services



Subject

Property Control Systems

Section – Policy Number:

C: Property Management – 1.0

Supersedes:

I-C-1.0 (07/07)
I-C-1.0 (01/96)

Effective Date:

05/28/2009

Date of Last

Revision:

01/24/2011

Related Standards and References:

- [ORS 293.590 \(Department to supervise state agency accounting; furnishing accounting services\)](#)
- [ORS Chapter 297.120](#) (Division of Audits investigation of state agency loss of public funds or property; report to Governor)
- Department of Administrative Services; Oregon Accounting Manual (OAM):
 - 10.50.00 PO and PR ([Capital and Non-capital Assets](#))
 - 15.55.00 PO and PR ([Non-Capital Assets](#))
 - 10.55.00 PO ([Employee Assigned Property](#))
- American Correctional Association, *Standards for Juvenile Correctional Facilities*; 3-JTS-1B-13 (Inventory)
- OYA policy: I-B-4.1 (Reimbursement for Personal Property Damage – Staff)
 - I-C-1.1 Controlling Portable & Removable Storage Devices
 - I-C-2.0 Use of State-owned Vehicles
 - I-C-9.0 Use of State-owned Mobile Communication Devices
 - II-A-2.1 Control of Tools, Dangerous Materials, and Sharps
 - II-A-2.2 Key Control
 - II-D-1.4 Medication Management in OYA Facilities
 - III-D-3.0 Medication Management in Substitute Care
- OYA form: YA 2000 (Property Disposition Report)
 YA 8110 (Employee-assigned Property)
- Attachments: A: Control Methods by Property Type
 B: Annual Inventory Flow for Tagged Property

Related Procedures:

- [Local Facility Procedure](#)
- [Field Office Procedure](#)

Interpretation:

Business Services

Approved

Bobby S. Mink, Interim Director

I. PURPOSE:

This policy describes the OYA's internal system for proper accounting and control established to:

- Safeguard state property against unauthorized use or removal;
- Provide an essential part of the accounting records of the OYA;
- Establish the property responsibilities of OYA staff; and
- Assist staff in the effective management of property items and equipment.

II. POLICY DEFINITIONS:

Agency Property Coordinator: An OYA staff designated by the OYA Director to coordinate the property control systems. Normally, this staff is the Assistant Director of Business Services. The Agency Property Coordinator may delegate duties in writing.

Department head: The supervisor or manager responsible for a specific work area/unit of Support Central, a facility, or field office.

Property custodian: The department head or the person designated by the department head to carry out the property control functions for that department.

Property Types:

- **Capital property:** Items that have a useful life of more than a year and cost at least \$5,000. These items may also be referred to as "non-expendable." Examples of capital property include buildings, tractors, and commercial kitchen equipment.
- **Consumable property:** Items that have a useful life of less than a year and cost less than \$5,000. Examples of consumable property include batteries, copy paper, and pens.
- **Non-capital property:** Items that have a useful life of more than a year and cost less than \$5,000. These items may also be referred to as "expendable". Examples of non-capital property include furniture, file cabinets, staplers and chairs.
- **Susceptible property:** Items of non-capital property that (1) are designated by the OYA to be susceptible to theft, loss, or misuse, or (2) are designated as susceptible at a local level by a department head. Susceptible property types include property that is tagged susceptible, employee-assigned, or marked.

III. POLICY:

The OYA practices sound management of its resources and is responsible for the safekeeping and proper accounting of property assigned to it. This requires the agency to ensure property records and procedures conform to standards established by law.

This policy addresses general OYA property control systems. The following OYA policies address specific control systems that may be overlapped in this policy:

I-C-1.1 Controlling Portable and Removable Storage Devices

I-C-2.0 Use of State-owned Vehicles

I-C-9.0 Use of State-owned Cellular Phones

II-A-2.1 Control of Tools, Dangerous Materials, and Sharps

II-A-2.2 Key Control

II-D-1.4 Medication Management in OYA Facilities

III-D-3.0 Medication Management in Substitute Care

IV. GENERAL STANDARDS:

A. Responsibility for Property Control

1. The Department of Administrative Services (DAS) is responsible for establishing and maintaining systems of accounting for state government and agencies thereof. (ORS 293.590)
2. The administrative head of each agency has a responsibility to maintain a system (manual or automated) which will assure the state's property (capital and non-capital) is accounted for and classified properly, accurately, and systematically. The agency administrator will appoint an individual to maintain this system. (OAM 10.50.00.PO.104)
3. Department heads are accountable for all property which is on hand or which is acquired for use by their work area or unit. This responsibility includes the proper care, use, and disposition of such property.
 - a) A department head is automatically the property custodian for his/her work area or unit. However, this duty may be delegated to another person.
 - b) The Agency Property Coordinator must be notified when a department head designates another person as the property custodian.
4. As state employees, all OYA staff are responsible for the proper care and use of state property in their control.

- a) Any loss of OYA funds or property in excess of \$100 must be reported to the Agency Property Coordinator within five days from the discovery of the loss.
- b) In accordance with ORS 297.120, the Agency Property Coordinator must report losses in excess of \$100 to the Division of Audits within 30 days after the original discovery of the loss.

B. Security Measures

All property susceptible to loss or misuse must be secured. Security measures include but are not limited to:

1. Restricting public and staff access to those items;
2. The use of locked storage containers or buildings; and
3. Local procedures that ensure work areas and areas outside of secure perimeters are regularly inspected for compliance with this standard.

C. Capital Property

Capital property items have a useful life of more than a year and cost at least \$5,000. Examples of capital property include buildings, tractors, and commercial kitchen equipment.

1. All capital property is subject to inventory control.
2. Capital property acquisition

An inventory number and a state property tag must be assigned by Central Accounting to capital property based on purchasing information in accounting records and information received from local offices or facilities. This number must be affixed, inscribed or otherwise permanently marked on the item and must be retained for the life of the item.

3. Accountability for capital property
 - a) Physical inventories of all capital property will be conducted on an annual basis, at a minimum.
 - b) The superintendent, camp director, field supervisor or Support Central manager will assign a person to conduct the capital inventory. The inventory must be signed by the responsible superintendent, camp director, field supervisor, or Support Central manager certifying its accuracy.

- c) When an item is temporarily removed from a department for repair, a record of the item and inventory number must be kept by the department, until the item is returned.

4. Disposition of capital property

When capital property items are no longer needed by the local office or facility, the responsible department head will notify Central Warehouse and complete a Property Disposition Request (PDR).

D. Non-capital Property

Non-capital property items have a useful life of more than a year and cost less than \$5,000. Examples of non-capital property include furniture, file cabinets, staplers, and chairs.

1. Susceptible Property

Susceptible property items are non-capital items susceptible to theft, loss, or misuse. Certain items designated by the OYA or a department head to be susceptible property must follow property control methods described herein.

The following property control methods are authorized to be used to control items designated as susceptible property:

a) Tagged susceptible

(1) Acquisition

Tagged susceptible purchasers are designated by the Agency Property Coordinator. Requests for tagged susceptible property will be sent to one of the designated purchasers.

(2) Accountability

A state property tag must be assigned and affixed, if possible, to a tagged susceptible property item.

A physical inventory of tagged items must be conducted annually, at a minimum. The inventory must be forwarded from the department head to the Agency Property Coordinator.

The Agency Property Coordinator will maintain a central database of tagged items.

(3) The following items are designated by OYA as tagged susceptible property:

Computers
Digital cameras
Laptops
Network devices
Printers
Projectors
Servers
Video cameras, handheld
Video conferencing systems (costing less than \$5,000)

(4) Disposition

When tagged susceptible items are no longer needed by the local office or facility, the responsible department head will notify Central Warehouse and complete a PDR.

b) Employee-assigned

This method assigns an item to a specific OYA staff. Staff are responsible for all items assigned to them while employed by the OYA.

(1) Acquisition

Employee-assigned property must be obtained through appropriate supply channels.

(2) Accountability

(a) Employee-assigned property will be listed on OYA form YA 8110 (Employee-assigned Property). This form will be kept in the employee's supervisory file and must be available for audit.

(b) These items will be inventoried in conjunction with the staff's performance appraisal and updated as additional property is assigned.

(c) Property will be returned to the supervisor upon the assigned staff's termination, resignation, or transfer.

(3) The following items are examples of employee-assigned property:

Mobile communication devices
Digital cameras
Identification badges

Keys / Key cards
Laptops
Personal digital assistants (PDAs)
Security equipment
Video cameras, handheld
OYA-issued uniform clothing

Added 1/24/2011

(4) Disposition

The following items are disposed according to related OYA policies listed in section III: identification badges, keys, state-issued cell phones, portable removable electronic information storage devices (laptops, flash drives, CDs).

All other employee-assigned property must be returned to the Central Warehouse for redistribution or disposal.

c) Marked

This method permanently marks items as described below.

(1) Acquisition

Marked items may be obtained through appropriate supply channels.

(2) Accountability

OYA property may be marked in one of the following ways:

(a) Heat stamp

This method uses a branding iron to melt the words, "STATE PROPERTY OYA" into an item. This is the preferred marking method for plastic surfaces.

(b) OYA property sticker

The OYA property sticker is similar to a tagged susceptible sticker. However, the name of the facility, field office, or Support Central is listed on the sticker in place of a serial number. The sticker is tamper-evident and adheres to virtually any clean, smooth surface.

(c) Permanent ink stamp

This stamp works well on porous materials like paper or wood.

(d) Engraving

The engraving must indicate, "State of Oregon", and the name of the facility, field office, or Support Central.

(3) The following items are required to be marked. Items may be added as needed.

Calculators
Duress "Grenades"
DVD/VCR players
First aid kits
Hand tools
Kitchen equipment
Label makers
Microwaves
Portable scales
Power tools
Radios, two-way
Recreation equipment
Shredders
Stereos (radios)
Televisions
Treatment manuals

(4) Disposition

Property that is serviceable but no longer needed must be sent to the Central Warehouse for redistribution or surplus.

Property that is unserviceable must be disposed of in accordance with local laws and regulations.

A PDR is only required when transferring outside the agency.

(d) Local procedures

When items not listed herein are designated as susceptible by a superintendent, camp director, field supervisor or department head, local procedure delineates how these items are accounted for.

2. Non-capital property items not listed as susceptible have no specific controls.

E. Consumable Property

Consumable property items have a useful life of less than a year and cost less than \$5,000. Examples of consumable property include batteries, copy paper, and pens.

Consumable property items have no specific controls; however, basic responsibility of state funds requires managers monitor and control use of these items.

A PDR is only required when transferring consumable property outside of the OYA.

F. Staff Personal Property in OYA Facilities and Worksites

The OYA provides the tools and equipment necessary for staff to accomplish their work duties.

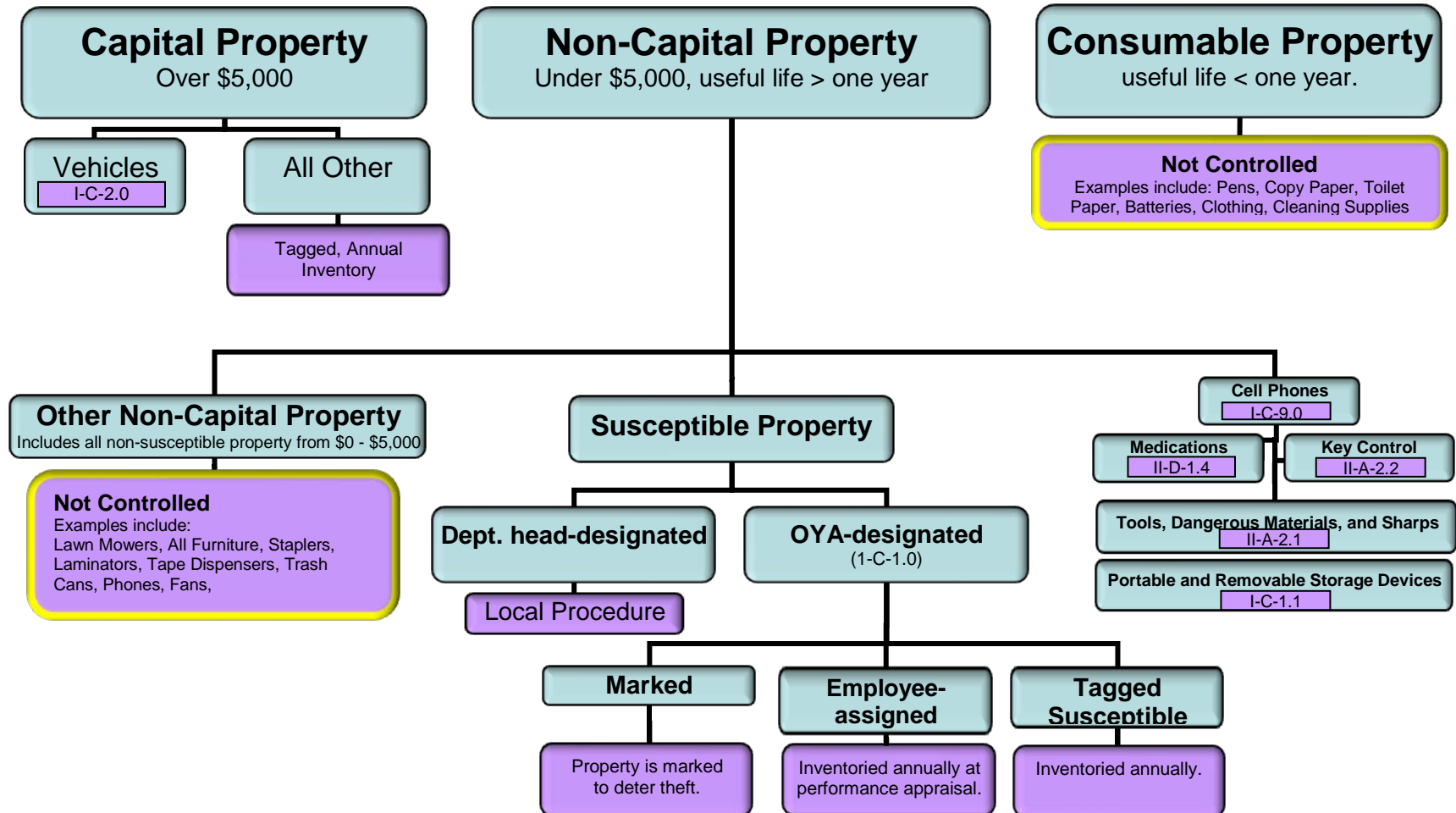
1. Staff personal property may be brought into a facility or worksite within the following parameters:
 - a) Complies with state and OYA policy, and local procedures;
 - b) Does not disrupt the work environment; and
 - c) Complies with OSHA standards, state and federal law, and local fire regulations.
3. Staff personal equipment may not be authorized for use on worksites.
4. Staff may be reimbursed for loss or damage of personal effects (e.g. eyeglasses, clothing, and watches) as described in OYA policy I-B-4.1 (Reimbursement for Personal Property Damage – Staff).

V. LOCAL OPERATING PROCEDURE or PROTOCOL REQUIRED: YES

Additional general procedures must be developed by each OYA facility, each field office, and Support Central to address the following:

- A. How property located outside the secure perimeter is regularly inspected. (IV.B.3.)
- B. When items not listed herein are designated as susceptible by a superintendent, camp director, field supervisor or department head, how these items are accounted for. (IV.D.1 (d))

Control Methods by Property Type



Annual Inventory Flow for Tagged Property

