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| OREGON ACCOUNTING MANUAL | | Number 10.55.00 |
| Oregon Department of Administrative Services State Controller's Division | | Effective Date February 1, 2002 |
| Chapter | Internal Control | .1 OF .1 |
| Part | Employee Assigned Property | |
| Section | | Approval Signature on file at SCD |

Authority **ORS 293.590**

Purpose

- .101 This policy provides guidance for maintaining records of State property assigned to state employees, contractors, or volunteers.

Policy Standards

- .102 Agency management is responsible for establishing procedures to issue and inventory property assigned to employees. State-owned property that may be assigned to state employees includes but is not limited to:
 - Cell phones
 - Pagers
 - Palm pilots
 - Keys and key cards
 - Hand tools
 - Laptop computers
 - Cameras, camcorders, and photography equipment
 - Televisions and VCRs
 - Firearms
 - Credit cards
- .103 Records of property assigned to employees should be updated annually. The record should be used to document and assure that all property is returned to the State upon employee termination.
- .104 Agencies that assign state-owned property to contractors should assure that the procedures for assigning and monitoring the use of the property are included in the contract. If state-owned property is assigned to volunteer workers, there should be a written agreement specifying how and when the property will be inventoried and how it should be returned upon completion of the volunteer assignment.
- .105 Agencies should maintain an inventory of all property assigned to state employees, contractors, and volunteers and should make such inventory available for audit.