



STATE OF WASHINGTON
DEPARTMENT OF CORRECTIONS

APPLICABILITY
DEPARTMENT WIDE

REVISION DATE
9/29/21

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NUMBER
DOC 235.000

POLICY

TITLE
FIXED ASSET INVENTORY

REVIEW/REVISION HISTORY:

- Effective: 1/15/97
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- Revised: 9/29/21

SUMMARY OF REVISION/REVIEW:

III.A.1.c. - Updated terminology

APPROVED:

Signature on file

CHERYL STRANGE, Secretary
Department of Corrections

9/22/21
Date Signed

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REFERENCES:

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

POLICY:

- I. 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, tasers, signal guns, and accessories, regardless of cost.
 3. Small and attractive assets will be classified under the following commodity codes:
 - a. With a cost of at least \$300:
 - 1) 7013 laptops and notebook computers
 - 2) 7014 tablets and smart phones
 - b. With a cost of at least \$1,000:
 - 1) 5810 communications security equipment and components
 - 2) 6651 optical devices, binoculars, telescopes, infrared viewers, and rangefinders
 - 3) 6710 - 6730 cameras and photographic projection equipment
 - 4) 7011 minicomputer systems and servers
 - 5) 7012 desktop computers (PCs)
 - 6) 7730 television sets, Digital Versatile Disk (DVD) and Blu-ray players, and home-type video cameras

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- 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.
- C. Occasionally it is impractical or impossible to tag an asset to State of Washington standards. In these cases, the identification "Washington State" or state seal insignia is not required, and the agency will apply alternative procedures to inventory and identify such assets as "Washington State." For example, if it:
 - 1. Would lose significant historical or resale value (e.g., art, museum, or historical collections).
 - 2. Would have its warranty negatively impacted by being permanently marked.
 - 3. Is stationary in nature and not susceptible to theft (i.e., land, infrastructure, buildings, improvements other than buildings, leasehold improvements).
 - 4. Has a unique permanent serial number that can be used for identification, security and inventory control (e.g., vehicles).
 - 5. Is an intangible asset that lacks physical substance.
- D. Capital or operating leased assets should only have permanently marked identification upon formal transfer of ownership to the state.

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 19-003 Equipment Transfer/Loan or through approved Department email sent to the recipient of the asset and the local/area Procurement and Supply Specialist.
 - 2. Equipment disposals will be documented on DOC 19-083 Equipment Disposal Request and will be processed through the local/area Procurement and Supply Specialist.
 - 3. Vehicles/machinery disposals (i.e., anything requiring a license plate) will be documented on DOC 19-082 Vehicle/Machinery Disposal Request.

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4. For disposals in Prisons, the Procurement and Supply Support Specialist will use the Department of Enterprise Services (DES) online property disposal system.
 - a. Once entered, the Procurement and Supply Specialist at Headquarters will review and then submit to DES.
5. For disposals at all other facilities, DOC 19-083 Equipment Disposal Request or DOC 19-082 Vehicle/Machinery Disposal Request will be completed and sent to the Headquarters Procurement and Supply Specialist, who will enter information into the DES online disposal system and submit to DES.

III. Inventories

- A. Physical inventories will be conducted at least once a year for all fixed assets. The annual CAMS certification will be based on the fixed asset inventory effective June 30th annually.
 1. Physical inventory instructions will be distributed to:
 - a. Local Business Advisors,
 - b. Community Corrections Supervisors and administrative support,
 - c. Reentry Center Community Corrections Supervisors,
 - d. Purchasing employees at Headquarters, and
 - e. Correctional Industries employees involved in the physical count.
- B. All assets 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, DOC 21-917 Incident Report must be completed explaining the loss and describing the steps taken to locate the assets.
 1. Employees will complete a report in the Incident Management Reporting System (IMRS) for missing use of force assets (e.g., body armor, firearms, tasers).
 2. The local/area Procurement and Supply Specialist must be notified and will explain the process and assist.

IV. Information Technology (IT) Assets Inventory

- A. The Chief Information Officer will inventory IT assets listed in Attachment 1 and determine who will be the inventory owner for each unit within each facility and/or

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office. Each inventory owner will work with the Procurement and Supply Support Specialist that supports the facility/area to coordinate the physical inventory at least once each year. The IT inventory owner will accompany the Procurement and Supply Support Specialist as the subject matter expert while the inventory is being conducted.

- B. The Department will establish an IT Asset Program. The IT Asset Manager will ensure IT-related assets listed in Attachment 1 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 to IT senior management.
 - 1. 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 19-003 Equipment Transfer/ Loan or DOC 19-083 Equipment Disposal Request.

DEFINITIONS:

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 19-003 Equipment Transfer/Loan
- DOC 19-082 Vehicle/Machinery Disposal Request
- DOC 19-083 Equipment Disposal Request
- DOC 21-917 Incident Report