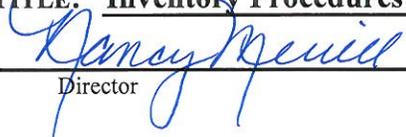


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**IDAHO DEPARTMENT OF PARKS AND RECREATION
POLICY AND PROCEDURES MANUAL**

PROCEDURE TITLE: Inventory Procedures

APPROVAL:


Director

FISCAL

Policy Owner

INVENTORY PROCEDURES:

1.0 General

State law requires that certain items of property be maintained on an inventory by the individual State agencies. Such inventoriable items will be assigned a FAS (Fixed Asset System) number, and will be accounted for until such time as the State Board of Examiners approves the item for public sale or scrapping, or the Idaho Parks and Recreation Fiscal Officer is notified of loss, or the State Administrator of Purchasing approves trade-in of the item.

2.0 PARKS AND RECREATION INVENTORY PROPERTY IS DEFINED:

2.1 Items of property costing over \$1000 that are required to accomplish day-to-day operations, such as, but not limited to:

- a) Motorized Equipment
- b) Trailers, motorcycles, etc. that require licenses, even if valued at less than \$1,000.
- c) Office Machines and Furniture
- d) Large Hand Tools
- e) Equipment Attachments
- f) Data Processing Equipment

*The Fiscal Officer will make a determination as to inclusion of an item in the Inventory System. Program Managers or the Department Director may direct the inclusion of any item of property into the Department inventory for management purposes (cameras, radios, hand tools, etc.).

2.2 Does Not Include:

- a) Consumable items - fuels, pencils, paper, twine, hardware, etc.
- b) Low cost items: small hand tools, measuring tapes, staplers, etc.
- c) Short life items - any item with a use expectancy of less than two years.
- d) Installed items - hot water heaters, camp grills, central heating systems, or air conditioning systems. Note: Such items may need to be included on the FAS inventory as an improvement to real property. Consult with Fiscal Officer on such items.
- e) Component items - starters, generators, blowers, etc., which are an integral part of an item of equipment.
- f) Computer software

3.0 RESPONSIBILITY OF INVENTORY:

An inventory property custodian is the individual charged with the responsibility of inventory property under his/her activity or function, i.e., Park Managers, Region Supervisors, Bureau Chiefs, etc. Responsibility includes maintaining a current listing of status and location for all property charged to the activity. Loss or damage to department property traceable to negligence may require monetary reimbursement to the IDPR, State of Idaho, by the negligent person. Individual custodians are responsible for initiating all requests related to the IDPR inventory system.

- 3.1 The Fiscal Officer is responsible for the overall daily administration of the IDPR Central Inventory System. This includes numbering real property and personal property and ensuring that all disposal/transfer forms are completed and approved properly. The Fiscal Officer or Internal Auditor has audit responsibility of the IDPR Central Inventory System and will conduct audits.

4.0 ENTRY OF ITEM INTO IDPR INVENTORY RECORD:

- 4.1 When determined by the Fiscal Officer, or when directed that an item should be included in the department inventory, the Fiscal Officer will enter this item on the inventory system. The following information will be recorded for each item:

- a) Status (Purchase or Lease)
- b) Fund (Funding Source)
- c) Program Code
- d) State Tag Number
- e) Building Number
- f) Product Class Code
- g) Product Description
- h) Manufacturer/Serial Number

- i) Date Acquired
- j) Original Cost
- k) Replacement Cost
- l) Insurance Coverage Status
- m) Comments
- n) License number of vehicles and trailers that are licensed.

5.0 DISPOSAL OF INVENTORY PROPERTY:

5.1 Transfer of Department Property

5.1.1 When an inventory item is permanently transferred between property custodians, the following action will be taken:

- a) The releasing property custodian will complete a Disposal/Transfer Request Form IDPR 30 – 45 Sections I and II, and sign the form in the left-hand side of Section II.
- b) The receiving custodian signs the form in the right-hand side of Section II. In the event the receiving custodian is not available to sign, then the individual responsible for transporting the property will sign for the receiving custodian.
- c) Receiving custodian forwards completed IDPR Form 30 - 45 to the Fiscal Officer.
- d) Upon receipt of completed Disposal/Transfer Request, the Fiscal Officer completes and approves Section IV and distributes form copies:
 - Original - to buyer.
 - Photocopies - one each to releasing and receiving custodians.
 - Or transferring custodian may notify the Fiscal Officer by e-mail, with e-mail copy to new custodian.

5.2 Deletion of an item from the department inventory

5.2.1 Lost/Stolen or Damaged Items:

- The property custodian will prepare IDPR Form PAR 50.30 (Accident/Incident Report) and IDPR Form PUR 30 – 45 (Disposal/Transfer Request). CUSTODIAN COMPLETES Sections I and III on the 30 - 45 form and forwards to his/her

supervisor along with the completed Accident/Incident Report form. Custodian retains one copy of each form for the record.

- The supervisor will make any comments he/she desires on the Incident Report. They will retain one (1) copy of the Incident Report for his/her files, and forward the original, along with the Disposal/Transfer Request, to the director through the chain of command.
- The Director notes action desired on the Incident Report and forwards a photocopy to the Fiscal Officer along with the original Disposal/Transfer form. The Fiscal Officer removes lost/stolen items from FAS inventory.

5.2.2 Other Items - to be junked, used for trade-in or public sale, or items not economically usable, or no longer usable due to wear.

- A piece of equipment may not be “cannibalized” without prior approval from the Board of Examiners through the Fiscal Officer.
- Same steps as 5.1 except the Incident Report form is not required.
- On receipt of action, Fiscal Officer will indicate disposal instruction on Disposal Request form and distribute:
Disposal Request - original to Fiscal Officer
Photocopy to property custodian

5.2.3 Revised State Board of Examiners guidelines for the disposal and sale of surplus property, effective September 11, 2001 (see copy attached) describes three classifications of surplus personal property:

Nominal Value Surplus Property
Less than \$5,000 value Surplus Property
\$5,000 or more value Surplus Property

For further information, read the attached copy of the Board of Examiners policy, and consult with the IDPR Fiscal Officer.

6.0 IDPR INVENTORIES:

6.1 Fiscal Officer will initiate and forward two copies of an inventory listing for each activity to the responsible property custodian by January 15 of each year.

6.1.1 Upon receipt of the listing, the property custodian will physically verify the existence of the property, and will initiate Accident/Incident Reports

(IDPR PAR 50.30) for shortages. It will be the responsibility of the custodian to verify that all items of descriptive information are correct. Note: Items cannot be deleted by crossing them out on the listing. Custodian will complete physical inventory no later than March 1. Custodian will sign both inventory listing copies to indicate completion and return one signed inventory listing to the Fiscal Officer, along with any Incident Report forms, Disposal/Transfer Requests, and shortages. Incident Report and Disposal/Transfer forms will be handled separately using guidelines indicated earlier. Fiscal Officer will make any changes necessary on the inventory list for each custodian.

- 6.2 The Internal Auditor or Fiscal Officer will personally make a physical inventory of selected programs. The inventory listing for a program, as modified by custodian, will be used to conduct the physical inventory. Selection of programs will be done so that all sites are inventoried within no more than a three-year period.

7.0 CHANGE OF PROPERTY CUSTODIANS RESPONSIBLE IDPR PROPERTY:

Before a property custodian is relieved from his/her responsibilities, he/she must account for all inventory items under his charge.

- 7.1 When there is a change in property custodians, the Fiscal Officer will provide two copies of the current property listing for the activity incurring the change. The property custodian and his successor will jointly conduct a physical inventory of items. At the conclusion of the inventory, the custodian and his/her successor will both sign the copies of the listing, returning one copy to the Fiscal Officer. If necessary, property custodian will initiate all Accident/Incident Reports and Disposal/Transfer Requests for shortages.

Note: Discrepancies and shortages must be clearly noted. If inventory listing is accepted AS IS by successor, all liabilities for missing equipment are also accepted.

Disbursement of final paycheck may be delayed if the property custodian is leaving IDPR employment and has not properly accomplished these procedures.

- 7.2 If a situation arises where a successor is not available to accept inventory property, the region supervisor and property custodian will jointly accomplish a physical inventory. The region supervisor will accept the responsibility for the property on hand. The releasing custodian will complete all Incident Reports for

shortages. Upon completion, Region Supervisor and property custodian will approve all listing copies, and the Region Supervisor will retain a copy of all document, and forward one copy to the Fiscal Officer.

- 7.3 At such time as the successor is available to assume responsibility for the activity, he/she and the region supervisor will conduct a joint inventory, approve all listing copies, and return one copy to the Fiscal Officer. Remaining copies will be retained by the new property custodian and the Region Supervisor.

8.0 FORMS:

Forms specified by this directive may be obtained by contacting Boise Administration.

Disposal/Transfer Request (IDPR FORM 30 - 45)
Accident/Incident Report (IDPR FORM PAR 50.30)

- 9.0 The Secretary, State Board of Examiners (State Controller) has promulgated revised guidelines for disposal and sale of state surplus personal property, which are effective September 11, 2001. The Secretary of the State Board of Examiners from time to time promulgates revised guidelines for disposal and sale of the latest surplus personal property. A copy of the latest version of such guidelines may be obtained from the Fiscal Officer, or may be found on the State Controller's website (www.sco.state.id.us), and a copy is attached to this policy.

IDAHO DEPARTMENT OF PARKS
AND RECREATION
DISPOSAL/TRANSFER REQUEST

Date _____

I. Permission is requested to dispose/transfer the following equipment or material:

| Inventory Tag number | Description/serial number | BOE Designation** |
|----------------------|---------------------------|-------------------|
| | | |
| | | |
| | | |
| | | |

II. Complete for transfer only:

Transfer from _____ to _____
cost center/park cost center/park

The above property has been transferred as indicated, and we request the change be recorded on the IDPR FAS inventory listing.

| | | | |
|-------|-----------|-------|-----------|
| _____ | signature | _____ | signature |
| _____ | title | _____ | title |
| _____ | date | _____ | date |

III. Complete for DELETION only:

Suggested disposal: junking/cannibalization
 trade-in lost/stolen*
 public sale other (explain)

Reason for request: _____

Requested by _____ title _____
Park or program _____ date _____

*IDPR form 50-30 Accident/Incident must be attached.

IV. For FISCAL use only.

Transfer of IDPR property has been recorded: to _____

Disposal of IDPR property approved disapproved

Signature _____ Data entry done _____ Date _____

** Board of Examiners Designations:
Nominal value (zero value)
Less than \$5,000 value
\$5,000 or more value

If more space is needed for section I. additional sheets of paper may be attached.

STATE BOARD OF EXAMINERS INTERNAL MANAGEMENT POLICY
GUIDELINES AND PROCEDURES
FOR DISPOSAL AND SALE OF
STATE SURPLUS PERSONAL PROPERTY

Effective 9-11-01

The Board of Examiners recognizes that the storage, maintenance, transportation and other costs associated with maintaining state surplus personal property may exceed the inventory value or fair market value of such property. Personal property has a limited economic or useful life. Accordingly, sound fiscal responsibility and good management require the expeditious disposal of surplus personal property.

Therefore, it is the policy of the Board of Examiners for the disposal of state surplus personal property to expect any state agency head to maximize the value received by the State of Idaho with the attendant benefits to the citizens. The Board of Examiners recognizes the head of each agency with the authority to declare as surplus any item of personal property pursuant to Idaho Code 67-5722, 67-5732A and 67-5746. Any lost, stolen, duplicate inventory or trade-in items are not considered as surplus personal property under this policy and shall be managed pursuant to Idaho Code 67-5722 and 67-5746. Surplus property with historical significance shall be noted and the Idaho State Historical Society notified prior to disposal of such property.

Further, this policy will govern disposal of surplus personal property by all State of Idaho constitutional officials, executive departments and administrative boards, commissions, councils, task forces and committees of these departments except as specifically exempt in Idaho Code from the jurisdiction of the Board of Examiners. For simplicity, these entities will be referred to as "agencies" herein.

Guidelines

The following guidelines apply to the disposal of state surplus personal property except for the disposal of surplus personal property by the Governor's Housing Committee pursuant to Idaho Code 67-455A and 67-5732B or the Department of Administration, Bureau of Risk Management. The Department of Administration, Bureau of Risk Management, may dispose of damaged or destroyed state personal property through utilization of established commercial salvagers or in accordance with other provisions of these guidelines.

Any surplus property not sold, transferred or donated shall be recycled with any proceeds paid to the disposing agency. If the surplus property is not recyclable and has

no further value, the agency shall dispose of the property by shipment to a local refuse site.

The disposal of state surplus personal property is separated into three classifications based upon the estimated fair market value of each individual item: I. Nominal Value; II. Less than \$5,000 Value; or III. \$5,000 or More Value. An individual item is any item and its accessories as a unit bearing a state inventory / property tag, or any item that may function as a separate unit whether or not it bears a state inventory / property tag, or any item that must be separated from its unit for the economic or functional benefit of the State of Idaho.

Utilizing the above classifications of surplus personal property, the following means of disposal are available to a state agency.

- I. **Nominal Value Surplus Property**
Donate items of nominal value to a charitable organization that qualifies under Section 501(c)(3) and 501(c)(19), Internal Revenue Service (See Appendix), or to any other person or entity that is participating in a program with a State of Idaho agency and renders a benefit to the State and its citizens. Nominal value is defined as a value of zero, or less than what it would cost to dispose of the surplus item at a local auction or refuse site.
- II. **Less than \$5,000 Value Surplus Property**
 1. Sell or transfer surplus property to another state agency or other local governmental agency residing in Idaho without public advertisement or receipt of competitive bid; or
 2. Sell the surplus property at a regularly held public auction conducted by a licensed auctioneer as defined in Idaho Code 67-2304; or
 3. Sell the surplus property to the party offering the highest bid submitted in response to notice of public sale advertised for one (1) week in a newspaper of general circulation in the area of the sale pursuant to Idaho Code 60-109; or
 4. Sell the surplus property to the highest bidder at a state conducted public auction that is to be advertised for one (1) week in a newspaper of general circulation in the area where the auction is to be held pursuant to Idaho Code 60-109.
- III. **\$5,000 or More Value Surplus Property**
Sell the surplus property at a public auction or after receipt of sealed bids to the highest responsible bidder after thirty-days (30 days) notice of such sale in accordance with Idaho Code 67-5732A and 60-109.

Further, for purposes of surplus property disposal, the Board of Examiners adopts the policy of Idaho Code 67-5726 that all employees of an agency, including their spouses, dependents or any other person acting on the employee's behalf, are prohibited from

acquiring surplus property from the agency in which the employee is employed. Employees may acquire surplus property from other state agencies only if the property is acquired through a competitive bid process, such as an auction or sealed bid. Violation of this policy is a misdemeanor pursuant to Idaho Code 67-5734.

The Board of Examiners must approve any exceptions to these guidelines prior to actual disposal.

Procedures

To assist in achieving this policy, the agency heads are asked to perform the following procedures:

Step One SURPLUS PROPERTY DECLARATION

(a) Identify surplus personal property, its estimated value, date of availability and declare in writing that the property is surplus personal property to the agency (See Surplus Property Policy: Declarations). Nominal value surplus property may be omitted from a Surplus Property Declaration but must be included on a State Property Disposal Authorization Request.

(b) Send this declaration to the Board of Examiners at least once a year when reviewing an agency's inventory or when preparing to dispose of surplus personal property. The declaration should precede the request for authorization to dispose of the surplus property by at least fourteen (14) calendar days.

The State Controller's Office will distribute the declaration to other state agencies so they may have an opportunity to acquire the property. Each declaration will be filed in the State Controller's Office for audit purposes along with the subsequent State Property Disposal Authorization Request form.

Step Two STATE PROPERTY DISPOSAL AUTHORIZATION REQUEST

(a) Complete the State Property Disposal Authorization Request [Form 4.5.45 Revised 10-10-00] (See Surplus Property Policy: Disposal Authorization Request).

(b) Submit the request to the Board of Examiners in care of the State Controller's Office or e-mail to "brdexam@sco.state.id.us".

(c) After approval is authorized, a signed copy of the request form will be returned to the agency. Once this signed authorization form is received, the agency may dispose of the property according to the methods cited on the form. If the agency deviates from these designated disposal methods, written notification must be submitted to the Board of Examiners for reconsideration prior to disposal.

(d) When an interested agency inspects an item declared as surplus property and if a delay of the transfer would cause undo inconvenience to both the offering and receiving agencies, the offering agency may request to expedite the State Property Disposal Authorization Request by telephoning the appropriate representative of the Board of Examiners at the State Controller's Office and requesting permission to expedite the request for the item(s) in question.

With approval to expedite, the offering agency shall fax or e-mail a completed copy of the State Property Disposal Authorization Request to the State Controller's Office citing the item(s) to be expedited. The requesting form shall be marked "EXPEDITE" across the front of the form in legible printing. Upon receipt of this request, the State Controller's Office will promptly return the signed, authorized disposal request by fax or e-mail. After receiving the authorized disposal request form, the offering agency may release the surplus property.

J. D. WILLIAMS, Secretary
State Board of Examiners and State Controller

Appendix

**Code of the Federal Register
Internal Revenue Service
Title 26, Chapter 1**

26 CFR 1.501(c)(3)

Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

26 CFR 1.501(c)(19)

A post or organization of past or present members of the Armed Forces of the United States, or an auxiliary unit or society of, or a trust or foundation for, any such post or organization - (A) organized in the United States or any of its possessions, (B) at least 75 percent of the members of which are past or present members of the Armed Forces of the United States and substantially all of the other members of which are individuals who are cadets or are spouses, widows, or widowers of past or present members of the Armed Forces of the United States or of cadets, and (C) no part of the net earnings of which inures to the benefit of any private shareholder or individual.

