

<p align="center">GEORGIA DEPARTMENT OF JUVENILE JUSTICE</p>	<p align="center">Transmittal # 14-10</p>	<p align="center">Policy # 2.14</p>
<p>Applicability: {x} All DJJ Staff {x} Administration {x} Community Services {x} Secure Facilities</p>	<p>Related Standards & References: O.C.G.A. §49-4A-3, §50-16-160, §50-16-162 3-JDF-1B-14, 4-JCF-6B-09 DJJ Property User’s Manual OMB Circular No. A-102, Attachment N, “Property Management Standards” Governmental Accounting & Standards Board, Statement #34 DJJ 8.5</p>	
<p>Chapter 2: PROPERTY MANAGEMENT</p>	<p>Effective Date: 11/12/14 Scheduled Review Date: 11/12/15</p>	
<p>Subject: PERSONAL PROPERTY INVENTORY</p>	<p>Replaces: 4/15/12 Division of Administrative Services</p>	
<p>Attachments:</p> <p>Attachment A: Property Coordinator for Facilities/Offices</p> <p>Attachment B: Property Transfer Form</p> <p>Attachment C: Missing or Stolen Property Report</p> <p>Attachment D: Surplus Property Affidavit of Disposal</p>	<p>APPROVED:</p>  <hr/> <p>Avery D. Niles, Commissioner</p>	

I. POLICY:

The Department of Juvenile Justice shall maintain complete and accurate records of all personal properties of the agency. The Office of Property Management shall have the oversight authority in developing, implementing, and enforcing a uniform and comprehensive personal property system. The Office of Property Management shall maintain current and accurate accountability of capital assets.

II. DEFINITIONS:

Administrative Operations Coordinator (AOC): The individual staff member assigned to Regional Youth Detention Centers, District Offices, Central Office and Community Court Service Offices to oversee the accountability and utilization of state and local inventory, as described in this policy.

Administrative Operations Manager (AOM): The individual staff member assigned to Youth Development Campuses, Central Office and Regional Offices to oversee the accountability and utilization of state and local inventory, as described in this policy.

Asset Management Section (AMS): The property and asset management section of the Office of Property Management.

AssetWorks: The surplus property management system created by the Department of Administrative Services (DOAS) Surplus Property Division that allows user level customers to input surplus property request directly to DOAS for approval.

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Automotive Resources International (ARI) Insights: ARI Insights is a management information and accountability system implemented by the state (DOAS Fleet Management) to more easily account for the location, maintenance, acquisition and retirement, and other information surrounding state vehicles.

Bill Ireland YDC Operations (BIO): The warehouse and asset storage facility of the Office of Property Management.

Capital Assets: Major depreciable state assets meeting the criteria set forth by the Governmental Accounting and Standards Board (e.g., buildings and major building improvements).

Department of Administrative Services (DOAS): A State of Georgia agency that provides regulatory assistance in areas such as State Purchasing, Risk Management, Fleet Management and Surplus Property.

Department Locations: Assigned locations such as detention facilities (YDC and RYDC) and community court service offices, throughout the agency for accountability and utilization maintenance purposes.

Fleet Management Section (FMS): The fleet (vehicle) management section of the Office of Property Management.

Location Codes: The code assigned by the Office of Property Management for accountability and identification purposes.

Local Personal Property/Local Inventory: Any item that is non-consumable in nature and has an acquisition cost between \$250 and \$4,999 and has a useful life expectancy of more than 3 years.

Official Code of Georgia Annotated (O.C.G.A.): The compendium of all laws in the State of Georgia.

Property Coordinator (PC): The individual staff member, who has completed the Property Coordinator Online Certification Course, assigned at each Department location to oversee the accountability and utilization of state and local inventory.

State Accounting Office (SAO): A State agency that provides standards for financial reporting; prepares the state's yearly comprehensive financial statement; collects human resources data and trains accounting and payroll personnel.

State Personal Property/State Inventory: As mandated by the State Accounting Office, any item required by the state to be included on a state inventory system; any item that is non-consumable in nature, has an acquisition cost of \$5,000 or more, and has a useful life expectancy of more than 3 years. State personal property also includes sensitive items such as computers (and certain related peripherals), weapons, and vehicles, regardless of cost.

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Utilization Oversight: The safeguarding, maintenance, and management of the efficient and official use of state and local inventories.

III. PROCEDURES:

- A. DJJ is required to provide maximum accountability over its fixed assets (property). The state specifically requires the agency to maintain an accurate, current, and properly diversified property inventory on an annual basis. State law (**OCGA 50-16-162**) authorizes the “state accounting officer” to set forth rules and regulations to determine which items of personal property are to be kept on the inventory records of state agencies. The Department of Administrative Services (DOAS) has been assigned by **OCGA 50-16-160** to accumulate the data surrounding state assets. In addition to the requirements set forth by SAO and DOAS, all items included on DJJ’s state inventory must be presented to the State Auditor each fiscal year for inspection regarding accuracy and the adequacy of internal controls surrounding state assets.
- B. Departmental oversight of DJJ assets resides with the Office of Property Management (OPM) and its support sections Asset Management Section (AMS), Fleet Management Section (FMS) and the Bill Ireland YDC Operations Section (BIO).
- C. Asset Management Section, (AMS) is responsible for the overall management of the agency’s property. AMS will:
 1. Maintain department-level inventory records for state assets;
 2. Present Governmental Accounting and Standards Board (GASB) & state inventory records to Department of Administrative Services (DOAS), State Accounting Office (SAO) and Department of Audits and Accounts as required;
 3. Provide assistance in the purchasing of equipment;
 4. Provides oversight accountability of property being assigned to other interagency locations, property for surplus and property missing or presumed stolen.
- D. Fleet Management Section (FMS) is responsible for the overall management of the agency’s vehicular property. FMS will:
 1. Maintain accountability of fuel cards assigned to each vehicle;
 2. Manage the transfer of vehicles by:
 - a) Ensuring the “losing” site completes the Property Transfer Form (PTF);
 - b) Forward the PTF to the receiving site or to the surplus agency (DOAS);

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- c) Deactivate the fuel card and destroy the fuel card by cutting the card up;
 - d) Remove the license plate and agency decals for surplus vehicles;
 - e) Order and receive a new fuel card and license plates;
 - f) Update the records for the transfer within the DJJ and ARI databases.
- E. Bill Ireland YDC Operations (BIO) is responsible for:
- 1. The overall management of the agency's centralized warehouse operations to include staff uniform issue (See DJJ Policy 3.12);
 - 2. Print shop operations whereby blank forms are duplicated for departmental use;
 - 3. Records storage for education and selected security records requiring long term storage in accordance with the retention criteria.
 - 4. Provide storage of surplus assets for distribution within DJJ.
- F. The Office of Property Management will assign location codes to each Department facility, region office and other functional units within the agency.
- G. Each Department facility and office will have a designated Property Coordinator.
- 1. Each facility and office shall designate a local Property Coordinator to maintain current and accurate accountability of state and local inventory.
 - 2. The community or facility Regional Administrator (RA) will designate a local Property Coordinator at each regional, district and local Community Services Offices (CSO), Regional Youth Detention Center (RYDC) and Youth Development Campus (YDC). The RA will report the name of the Property Coordinator for each regional, district and local CSO to the Office of Property Management. The RA will immediately report any changes in the designated Property Coordinator to the Office of Property Management. The Regional Administrators will complete the Property Coordinator for Facilities/Region Offices (Attachment A) to document any change in status of Property Coordinators.
 - 3. The Office of Property Management will maintain a complete and current list of all Property Coordinators and their contact information.
 - 4. Each location's Property Coordinator will be responsible for:
 - a) The maintenance, utilization oversight, and general accountability of all state and local personal property;

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- b) Ensuring accountability based on the specific processes and procedures outlined in the Department's Property Management User's Manual;
 - c) Performing physical inventories of all items listed on the facility/office state and local inventories; and
 - d) Reporting state and local inventory data to the Office of Property Management/ Asset Management Section as required.
5. The Office of Property Management will submit job responsibility information to appropriate management and will have input into the performance appraisals of the Property Coordinators.
 6. Employees designated to perform the duties of Property Coordinator must pass the Property Coordinator Certification Course online with a minimum score of 80%. The Property Coordinator will be required to receive 4 hours of property accountability related training annually.

H. Capital Assets

1. In conjunction with the Engineering division, the Office of Property Management will accumulate and maintain complete and accurate records for all capital assets. Capital asset data will be recorded and maintained in accordance with the requirements and criteria established by the State Accounting Office.
2. The Office of Property Management and Engineering division will review all capital assets on at least an annual basis.
3. The Office of Property Management will furnish all records to the State Accounting Office as required. Capital assets will be subject to federal and state audits.
4. The Property Transfer Form (PTF) (Attachment B) is the DOAS approved document to accurately:
 - a) Record the movement of assets within the agency;
 - b) Record the movement of assets between other state agencies;
 - c) Document of record for assets approved for destruction.

I. State Inventory

1. The Property Coordinator will place all personal property on the state inventory that is non-consumable in nature, has an acquisition cost of \$5,000 or more, and a useful life of more than three years. The Property Coordinator will place all

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computers, certain computer-related peripherals, weapons, and vehicles on the state inventory regardless of acquisition cost. The Office of Property Management will provide a detailed description as well as a justification for property to be added to the state inventory with an acquisition cost of \$4999 or less.

2. In conjunction with the State Accounting Office, the Office of Property Management will develop and maintain an integrated system to account for those items required to be on state inventory. This system is based on requirements issued by the State Accounting Office and the state financial system.
3. The local Property Coordinator will adhere to the procedures outlined in the Property Management User's Manual, and submit asset data to the Office of Property Management as required. The Office of Property Management/ Asset Management Section will file the required reports with the Department of Administrative Services. Specific system procedures regarding the accountability of state inventory are outlined in the Property Management User's Manual, section L.
4. Personal property placed on state inventory will be subject to federal, state and local audits.
5. The local Property Coordinator will conduct a physical inventory of assets placed on the state inventory on an annual basis, during the month of April of each fiscal year, or as otherwise required by the Office of Property Management.
6. During the course of the inventory, any assets that are not found or later identified as being stolen must be reported by completing a Missing or Stolen Property Report (Attachment C) along with an In-house Special Incident Report. (See DJJ 8.5, Special Incident and Child Abuse Reporting).

J. Local Inventory

1. The Office of Property Management will develop, issue, and continuously update minimum requirements, threshold criteria, and other related guidelines for the development of procedures to account for personal property at the local level; and develop guidelines for the establishment of local inventory systems.
2. All personal property that is non-consumable in nature, has an acquisition cost greater than \$250 but less than \$4,999, and a useful life of more than three years will be placed on a local inventory system. The Office of Property Management will provide a detailed description as well as a justification for property to be added to the local inventory with an acquisition cost of \$249 or less.

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3. The local Property Coordinator will adhere to the procedures outlined in the Property Management User's Manual, and submit asset data to the Office of Property Management/ Asset Management Section as required. Specific system procedures regarding the accountability of state inventory are outlined in the Property Management User's Manual.
 4. Personal property placed on local inventories will be subject to federal, state, and internal audits.
 5. The local Property Coordinator will conduct a physical inventory of assets placed on the local inventory on an annual basis, during the month of April in each fiscal year, or as otherwise required by the Office of Property Management.
- K. Employees must use other non-consumable items acquired by the Department with state funds prudent since they are still considered assets of the state. The Office of Property Management will provide the local Property Coordinator with an automated system of accountability in order to continuously oversee the prudent utilization of these assets.
- L. Surplus Property
1. DJJ, by default, is prohibited from disposing of state owned assets. Pursuant to **OCGA 50-5-144** http://www.legis.state.ga.us/legis/2003_04/gacode/50-5-144.html, **DOAS** is the only state agency authorized to dispose of, or order the disposal of unused state property.
 2. In accordance with **OCGA 50-5-144**, **DOAS** Surplus will work with DJJ to determine the best disposal method for surplus property. This task is accomplished through the AssetWorks system.
 3. There are four routine ways to dispose of state property via a disposal flow:
 - a) **Redistribution (Transfer, Direct Negotiated Sale):** Redistribution of state assets is the primary goal of surplus management. Assets that have no use at one agency may have use at another agency.
 - b) **Vendor Return:** Occurs when state agencies trade-in material in exchange for some concession when acquiring new, like property.
 - c) **Public Sale (Buy It Now, Internet Auction):** Public Sale options such as Buy It Now (BIN Sales) are intended to give agencies an opportunity to offer low cost property to the local community. Internet Auctions offer higher priced commodities in an open bid competition with the highest bidder earning the right to take possession of the property.

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d) Destruction/Disposal: Surplus personal property may be destroyed if it is deemed to have no value (Valueless) or if it has no reutilization value. This is the last resort for property disposal and should be used only after all other disposal methods have been considered. A second party must witness the authorized destruction of property and complete the Surplus Property Affidavit of Disposal (Attachment D).

4. Most surplus property transactions are “virtual disposals”. This means the property is retained by the custodian agency while it is processed and eventually disposed.

M. Reporting Unauthorized Property Destruction

1. Damage to any state property (including vehicles) that will result in a replacement cost of \$500 or more will be reported on an In-house Special Incident Report. (See DJJ 8.5, Special Incident and Child Abuse Reporting). A copy of the incident report will be forwarded to the Office of Property Management/ Asset Management Section for review and justification of the damage/destruction.

IV. LOCAL OPERATING PROCEDURES REQUIRED: YES

Local Operating Procedures will include the following:

- The designated Property Coordinator, by position title;
- The specific job responsibilities of the Property Coordinator;
- Inclusion of the Property Coordinator’s job responsibilities in his/her performance appraisal;
- Specific processes for conducting physical inventories (state and local);
- Accountability requirements for utilization oversight of all state assets; and
- What damaged property will be reported on a Special Incident Report.