

SUBJECT: EQUIPMENT INVENTORY

EFFECTIVE  
DATE: 04-05-11 (replaces 02-02-10)

APPROVED BY:

Reviewed (no changes): \_\_\_\_\_  
\_\_\_\_\_

Executive Director

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POLICY

It is the policy of McIntosh Trail CSB to maintain a perpetual inventory of its equipment to ensure an accurate accountability of its inventory items.

PROCEDURE

The Financial Resources Department is responsible for ensuring that all new items charged to equipment are properly tagged with a pre-numbered inventory sticker. (See Attachment No. 1).

New equipment purchases will also be recorded on an inventory record card which includes sticker number, description and location. (See Attachment No. 2)

MAINTAINING A PERPETUAL INVENTORY - ANNUAL INVENTORY:

(Refers to items with McIntosh Trail CSB Inventory stickers.)

1. A perpetual inventory will be maintained and reconciled for the fiscal year, balancing to General Ledger.
2. The perpetual inventory will be maintained and reconciled every two (2) years with a physical inventory by the Financial Resource Office of all equipment with the exception of computer equipment. Computer equipment will be inventoried according to protocol set under Policy No. 1409. The Center Director or another appointed employee will assist in performing the verification and validation of the equipment on hand at each site.
3. Under the supervision and approval of the Chief Financial Officer, the perpetual inventory equipment records maintained by the Financial Resource Office and IT Department will be adjusted for any additions or deletions in the physical inventory. Any changes/modifications to the equipment inventory listing must be in writing using the Equipment Status Change Form (See Attachment No. 3) or Equipment Status Change Form for Computer Equipment Only (See Attachment No. 4).

DISPOSITION OF PERSONAL/REAL PROPERTY -- using the following procedures:

(Refers to two items within DHS McIntosh Trail CSB that has DHS inventory stickers assigned.)

1. A Disposition of Personal/Real Property (Part I) must be completed and forwarded to Inventory Control for any type of status change in property (Attachment No. 5).
2. Inventory Control will sign the Disposition form for Surplus/Destruction of any item before the #5086 form - Equipment Status Change (Attachment 6) is completed.
3. Surplus/Destruction - Inventory Control will use the Disposition of Personal/Real Property (Part I) to complete # 5086 (Equipment Status Change) form and mail to Inventory Section (Atlanta).
4. Inventory Section (Atlanta) will send back a certification letter with approval and an attached Affidavit (Attachment No. 7 and 8).

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PROCEDURE (CONTINUED)

5. Center/Program Directors will receive back their original request plus a copy of the certification letter.
6. When property item has been disposed of, Attachment No.5 (Part II) will be completed and returned to Inventory Control.
7. Inventory Control will complete the Affidavit and mail back to Inventory Section (Atlanta).
8. Inventory Control will remove the item from the perpetual inventory.

**TRADE-INS AND/OR SELL - THIS IS NOT ALLOWED.**

Missing/stolen equipment items - report to Inventory Control in accordance with Property Security.

Attachments:

- |       |  |
|-------|--|
| No. 1 | Inventory decal  |
| No. 2 | Inventory 3x5 card                                     |
| No. 3 | Equipment Status Change Form with Instructions         |
| No. 4 | Equipment Status Change Form (Computer Equipment Only) |
| No. 5 | Disposition of Personal/Real Property (DHR)            |
| No. 6 | Form 5086 (DHR)  |
| No. 7 | Certification letter from DHR                          |
| No. 8 | Affidavit (DHR)  |

Reference:

DHR Admin. Policy & Procedures Manual Part IXA  
Provider Manual Equipment Inventory Section