

NEVADA DEPARTMENT OF CORRECTIONS

ADMINISTRATIVE REGULATION

215

FIXED ASSET INVENTORY CONTROL

Supersedes: AR 215 (02/28/91)

Effective Date: 05/08/08

AUTHORITY

NRS 333.220

NAC 333.100 – 333.120

SAM 1544.0, SAM 1558.0

RESPONSIBILITY

The Nevada Department of Corrections Central Purchasing to account for and maintain appropriate records of all state property within the Department.

The Warden/Division Head is responsible for all fixed assets at their location.

215.01 GENERAL

1. The Warden/Division Head may appoint a Property Liaison to assume inventory control responsibilities.
2. All fixed assets must be marked with an inventory tag displaying the state property identification number. Weapons and vehicles are tracked using the serial or VIN number, respectively.
3. In instances where an inventory tag doesn't easily stay in place (e.g., culinary or shop equipment) the state property identification number should be etched into the fixed asset.
4. Each institution/division is encouraged to develop fixed asset tracking procedures and to monitor or otherwise mark each piece of property that does not meet the definition of a fixed asset but is subject to pilfering (e.g., desk calculators, computer components, recorders, etc.).
5. An annual fixed asset inventory must be conducted for all institutions and reconciled with the Nevada State Purchasing Division in accordance with NRS 333.220.
6. Any missing items must be investigated promptly and reported to the Warden/Division Head or designated Property Liaison and to Central Purchasing.
7. Any changes to the annual fixed asset inventory through additions, transfers, or deletions of fixed assets must be recorded on the Fixed Asset Location Form 538 and reported to Central Purchasing.

8. All property purchased by the State or donated to the State is considered State property. Employees are not authorized to give or take State property for personal use.

215.02 CENTRAL PURCHASING

Central Purchasing will:

1. Maintain department fixed asset records.
2. Issue state property identification tags for new fixed assets.
3. Record property movement or disposition of property by initiating or receiving Fixed Asset Location Forms or State Purchasing Property Disposition Reports from the individual institutions/divisions.
4. Ensure all annual fixed asset inventory reports are submitted by each institution/division.
5. Ensure all excess state property is disposed of in accordance with NRS 333.220 and NAC 333.120.
6. Input information on the annual physical inventories received by each institution into the statewide financial system.
7. Issue fixed asset reports for inventory verification and control purposes.

215.03 APPLICABILITY

1. This regulation requires an Operational Procedure for each institution/division.
2. This regulation requires an annual audit by the Warden/Division Head.

REFERENCES

None

ATTACHMENTS

DOC-538 – Fixed Asset Location Form
Nevada State Purchasing Division’s Property Disposition Report Form

Howard Skolnik, Director

Date