

GADSDEN COUNTY SCHOOL DISTRICT

Administrative Procedures

Asset Management Procedure

Gadsden County School District requires every school, department, or unit to acquire, record, inventory, and dispose of capital assets according to the guidelines provided in this document.

PURPOSE OF THIS PROCEDURE

Capital assets comprise a significant part of Gadsden County School District's resources. Capital expenditures must follow the established review and approval process to ensure their reasonable, applicable, and necessary. Capital assets are also subject to various legal provisions (e.g., building codes, copyright laws, property rights, etc.) as well as specific Internal Revenue Service (IRS) requirements (the IRS for instance has specific rules on how capital assets given to the District as gifts are used, disposed of, recorded, and reported). To ensure District compliance, all individuals involved in any transaction related to capital expenditures must know and understand all applicable laws, regulations, and requirements of donors and the government, as well as to maintain records related to the acquisition, recording, inventory and disposal of the District's capital assets.

This Procedure provides a detailed outline of information about the Inventory process and the District's requirement for the tagging of equipment. The procedure will provide both an overview of how Asset Management operates in order to maintain accurate inventory records and describe the role of District departments in this process.

SCOPE

This procedure is applicable to all schools, departments, units and personnel of the District. This procedure should be read by the following: school, department, unit administrators, fiscal officers, and employees involved in the acquisition, management, control, and recording of assets and expenditures.

PROCEDURES OF IMPLEMENTATION

The District assigned personnel is responsible for maintaining the District's capital and equipment inventory. Capital Equipment refers to durable, self-sufficient movable property with a useful life of more than one year and a unit cost of \$5,000.00 or more. Components with unit costs of \$5,000.00 or more may be considered capital equipment if they are easily separable and can function apart from the main unit, regardless of District funding (i.e., sponsored).

* Any item purchased with District funds is owned by the District and is intended for District use only.

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* It is the District's policy that District owned items cannot be given or sold to employees or students regardless of condition.

Our objective is to provide current and accurate asset inventory information, to authorize disposal of District owned equipment and to offer quality surplus items to the District Community, in a courteous and professional manner when approved by the board. If you have, any questions please feel free to contact the inventory specialist at **850-627-9651 Ext 1248**.

These Procedures will illustrate the District's requirements for tagging of asset(s). It provides both an overview of how Asset Management operates in order to maintain accurate inventory records, and describes the role of District's departments in this process.

From time to time, procedures may be added and/or deleted, and others updated.

a. Receiving Assets

Purpose

- To inform departments of orders received.
- To provide a mechanism which allows exchange of information.
- To ensure a description of the order(s) received.
- To save the cost of purchasing added items.
- To begin the inventory accountability process

Procedure

All items procured with District funds are to be delivered to the District Warehouse to and verified upon receipt. The warehouse staff should adhere to the following:

- All approved purchase orders (PO) will be copied to the warehouse storekeeper.
- Storekeeper will maintain purchase orders as a record of purchased items to be received .
- Upon purchase receipt, the storekeeper will verify the quantity received, the condition of the item(s), and this inspection will be documented in the warehouse daily log.
- Storekeeper will notify the department(s) that their order has been received and is being stored in the warehouse awaiting inventory tags (If required) or awaiting pickup by the department.
- Storekeeper would notify the Inventory Coordinator if items delivered require immediate tagging. (e.g., **Computers, Laptops, Printers, iPad, etc.**) The warehouse staff will place delivered items in secure storage.

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- Storekeeper will ensure that the PO(s) matches the shipping information **(Packing Slips)**. The district retains documents based on Florida Statute.
- After the item(s) is tagged and inventoried, any/all technology items received will be placed in the District's Local Asset Management System. Those items exceeding the threshold amount will be placed in both Skyward and District's Local Asset Management System.

b. Tagging Newly Acquired Asset(s)

Purpose

- Record and tag new asset(s) acquired by the district.
- Satisfy government requirements for reporting of asset(s).
- Provide an accurate asset(s) inventory reporting for all departments.

Tagging

The District assigned personnel will locate and affix an inventory barcode tag to each asset(s), **(MUST MEET COST THRESHOLD AMOUNT)** record the physical location, and provide a detailed description of each item.

All current tagging policies and procedures will apply and will include a distinguishable barcode that would identify the funding source.

c. Physical Inventory of Assets

Purpose

- Update the asset database.
- Satisfy government requirements for reporting of assets.
- Provide accurate physical inventory reporting for all departments.

Initial Canvass

In the field, The District assigned personnel canvasses a building scanning all tagged assets. Scanning is accomplished with a barcode scanner, which captures and records the property information. The district assigned personnel will then upload new assets into the inventory database.

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Retagging

An asset is assigned a new property number when a tag cannot be located, is too old or damaged. The acquisition record is revised and the inventory database is updated accordingly.

Missing Item Search

Physical Inventory reports are used to identify missing assets not located during the initial canvass. With the help of the District assigned personnel, it is determined whether the item was relocated or discarded. Items not found are given a code in the system which designates them as inactive. Upon completion of physical inventory report staff will update the inventory database accordingly.

Tagging Unrecorded Equipment Located During the Inventory

The district assigned personnel notes any unrecorded equipment located during the initial search. With the help of the District assigned personnel, it is determined which items are owned by the District. These items are handled as newly acquired assets and processed accordingly, see, “**Tagging Newly Acquired Asset(s)**”.

Annual Inventory Update

Purpose

- Provide accurate physical inventory reporting for all departments.
- Update the District's surplus equipment listing
- Satisfy government requirements for reporting of assets.
- Update District departments on policies & procedures

Procedure

The department/school contact receives the annual inventory update packet including:

- Cover memo (requiring a signature)
- Current department/School asset
- Legend of status codes along with instructions designed to provide for a comprehensive inventory review.

Using the data from the physical inventory report, the Department/School contact performs the inventory review, signs the listing and returns it to the District assigned personnel. The District

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assigned personnel will compare the physical inventory report with the current data and updates are made accordingly.

d. Asset Disposition

Purpose

To maintain the accuracy of the equipment inventory database.

Procedure

In accordance with Chapter 7.00 Business Services (Neola 7.75) Removal, Disposal, Sale or Exchange of Tangible Property, Staff may request authorization for disposal of any Asset, and/or to report any surplus items.

Moves (Relocated Assets)

The district assigned personnel must complete a District Inventory Form for relocated assets. The district assigned personnel reviews the information on the form to update the inventory database accordingly.

Discards (Asset disposal)

Florida Statutes authorizes discard of an item after evaluating that the item cannot be used by other District departments. The district assigned personnel will affix a discard label on a fixed asset requested for discard. The District assigned personnel uses the information obtained from the canvassing form to remove the item(s) from the inventory database. Under no circumstances shall anyone other than the District assigned personnel discard of an asset, capital or non-capital **(located on or off campus)** without approval from the District assigned personnel.

Computer Discards/Surplus

Gadsden County School District requires the destruction of all data in computers or electronic storage devices prior to the surplus or discard of these items, to ensure compliance with the federal and state statutes associated with disclosure of confidential information, such as the Health Information Portability and Accountability Act of 1996 (HIPAA), the Family Educational Rights and Privacy Act (FERPA), and to ensure compliance with software license agreements. All fixed assets to include CRT's, computers, electronic storage devices, and other electronic equipment collectively are referred to as "computer equipment".

Software and data files left on a hard drive, main frame, server, and/or electronic storage device

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could potentially be retrieved. This oversight can lead to conflicts with software license agreements and/or result in unauthorized access to District documents.

It is the Media and Technology Department's responsibility to ensure that all computers and electronic storage devices including, but not limited to hard drives, laptops, servers, **MUST** have all personal and confidential District files removed.

Discarded Campus Computer Equipment

Fixed asset(s) will receive a “**Discard**” label after the District’s Technology staff has sanitized it. The District assigned personnel will then be notified to remove the discard(s) from the department making the request.

e. Surplus of Computer Equipment

Procedures

After the hard drive has been sanitized, fill out an inventory form and send it to The District assigned personnel. The District assigned personnel will confirm that the item(s) are surplus, and authorize it for discard.

Instructions to Sanitize Hard Drives

When discarding of a machine, first remove all the data (sensitive or otherwise) that is on it. This is important for two reasons. First, you do not want the next user of the system to have access to sensitive information (like research data, student information, financial data or patient information); and second, you do not want people to have unauthorized access to licensed software, such as Microsoft Word.

Warning: Just using the "delete" command or dragging items to the Trash does not remove the data from the disk. A plain "format" command is somewhat better, but a determined person could still access sensitive data. Some operating systems offer a "format and zero out all data" command, which is better, and is sufficient for machines which are being relocated within the District.

The easiest and most secure way to remove the data is to use a "wiping" tool that not only deletes the data, but overwrites each file with garbage data multiple times. You will need a disk or CD to boot the computer from before you run the tool, so that you can clean the whole drive. Be aware that the process will take some time (potentially hours if the drive is very large). Make sure that the tool you use has a feature to wipe the whole drive, not just empty space. There are many software programs that would work, so if you are unsure about whether a particular program is

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sufficient, check with the Network Coordinator. If you do not wish to complete the sanitization process yourself, Media and Technology can provide this service.

STATUTORY AUTHORITY:

1001.42 F. S

STATE BOARD OF EDUCATION RULE:

6A-1.087

SCHOOL DISTRICT POLICY

CHAPTER 7.00-7.77

7.00-7.75