

**NEVADA DEPARTMENT OF CORRECTIONS
ADMINISTRATIVE REGULATION
215**

FIXED ASSET INVENTORY CONTROL

Supersedes: AR 215 (05/08/08) and AR 215 (Temporary, 04/07/14)
Effective Date: 09/16/14

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, radios 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 State Purchasing Property Disposition Reports (PDR's) 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.

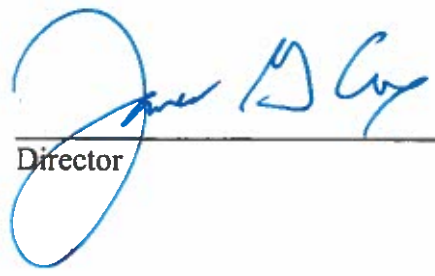
215.02 CENTRAL PURCHASING

1. Central Purchasing will:

- A. Maintain department fixed asset records.
- B. Issue state property identification tags for new fixed assets.
- C. 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.
- D. Ensure all annual fixed asset inventory reports are submitted by each institution/division.
- E. Ensure all excess state property is disposed of in accordance with NRS 333.220 and NAC 333.120.
- F. Input information on the annual physical inventories received by each institution into the statewide financial system.
- G. Issue fixed asset reports for inventory verification and control purposes.
- H. Dispense state property identification tags for new fixed assets.
- I. Record property movement or disposition of property by initiating or receiving State Purchasing Property Disposition Reports (PDR's) from the individual institutions/divisions.

APPLICABILITY

- 1. This regulation requires an Operational Procedure for each institution/division.
- 2. An internal audit of at least 5 percent of fixed assets will be conducted annually by the Warden/Division Head or designee.



Director



Date