

State of Utah  DEPARTMENT OF NATURAL RESOURCES  POLICIES AND PROCEDURES	REF. NR-00-A-13	PAGE 1 of 5
	EFFECTIVE DATE 12/11/00	
	REVISION DATE	
SUBJECT: Inventory of Assets		
Kathleen Clarke, Executive Director		

## I. **PURPOSE**

The purpose of this policy is to define the Department of Natural Resources policy for establishing accountability for the assets of the State.

## II. **ITEMS TO BE TRACKED**

At a minimum, the following items should be tracked:

- Business/Scientific Calculators
- GPS survey equipment, metal detectors.
- Cellular phones, pagers, and hand held radios
- Computer equipment
- Spotting scopes, binoculars
- Cameras, video equipment, projectors and related equipment
- Recording Equipment
- Firearms
- Motorcycles, boats, motors, trailers, snowmobiles, snow cats and ATV's.
- Power tools

Though not required, other assets should be tracked, if they meet the criteria outlined below. However, other items to be tracked are ultimately the decision of the divisions.

- **Size:** Able to be easily picked-up, moved, and/or carried by an individual.
- **Cost:** All item's \$5,000 and higher are mandated for Fixed Asset tracking and we suggest \$200 and more for Asset Inventory tracking.

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- **Practical Use:** Assets that are commonly and practically used by the average person (e.g., hand calculators, computers).
- **Desirability:** Items that are desirable or popular.
- **Accessibility:** Any asset that is normally stored in a location that is easily accessible by staff or the public.
- **Interchangeable Components:** Components of an asset such as CPU's and monitors that meet the above criteria.

### III. **ASSIGNMENT OF EQUIPMENT**

- A. Assignment of equipment is made on a divisional basis. The division director or designee assigns the asset to an individual.
- B. Divisions are responsible to add appropriate items to the asset inventory system when items are either purchased or received and placed under the responsibility of the division.
- C. Each asset must be assigned to an individual custodian who is responsible for that item. The custodian is also responsible for knowing the whereabouts and condition of the asset at all times and is required to physically account for the inventory at least annually.

### IV. **Minimum Information Requirements for Inventory System**

Each item listed on the Asset Inventory System must have, at a minimum, the following items:

1. Unique identifying number.
2. Logical description of item.
3. Serial number if present.
4. Asset Location.

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5. Asset Custodian.
6. Federal Aid Identification-if applicable

The department has developed a database program for use by the division which includes these items above, however, divisions are not required to use this system, as long as the program that is used meets the minimum requirements.

V. **Transfer of Inventory**

When items are transferred between responsible organizations, a transfer form should be completed and retained by both the former custodian and the new owner of the item.

VI. **Disposal or Theft of Equipment**

Items that have used up their effectiveness should be properly disposed through the State Department of Surplus or through sale to another state department. If the item has been determined to have been stolen, then the proper authorities must be contacted and appropriate procedures followed.

VII. **Annual Verification of Inventory**

Each division is responsible to submit the physical inventory records to the Department on an annual basis. This verification needs to be done in time to submit the final inventory listing to the Department of Natural Resource's Finance Director by January 31 of each year.

VIII. **Personal Use of Assets**

Department owned assets are to used for department business only. Utilization of assets either on or off-site for personal use is prohibited.

IX. **Random Audits**

Division inventory records will be subject to random audits by Department, State and Federal Auditors.

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X. **Tagging of Assets**

The items determined to fit the criteria to be inventoried are to be affixed with a permanent label identifying the asset being the property of the department and with a unique number that corresponds to a database identifying it's details. Those items which would be harmed or are used by undercover law enforcement in the field should not be affixed with a tag, and should be so noted in the database that no tag is affixed.

The following is an example of inventory numbering that may be used

Each division will be responsible for the tagging of each inventory item and should contain at a minimum the following:

III. Division name. (Division of Wildlife Resources)

III. Unique identifying number on item. (WL00220)

WL Wildlife Resources  
RT Water Rights  
RE Water Resources  
FF Forestry, Lands  
OG Oil, Gas and Mining  
GS UGS  
AD Administration  
PK Parks and Recreation

**Division Responsibilities**

- **Annual Inventory.** Each division will be required to perform an annual inventory. The inventory will be conducted for the calendar year (January 1 through December 31).
- **Inventory Reports.** Each division will be required to report the results of the annual inventory to the Department of Natural Resource's Finance Director by January 31<sup>st</sup> of the each year. The

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content, frequency, and format of the report(s) will be determined by the department and may change from year to year.

- **Updating Inventory Database.** The divisions will be responsible for updating and maintaining the information in the Asset Inventory Database. The divisions may use any method available in order to track changes to assets.