



CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS

ASSET MANAGEMENT

Policies and Procedures

Logistical Services

April 2024

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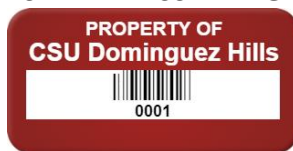
1.0 OBJECTIVE

The California State University, Dominguez Hills (CSUDH) Asset Management Policies and Procedures are designed to maintain uniform accountability for all university assets. These procedures are to be used to provide accurate records for the acquisition, maintenance, control, and disposition of university property, and ensure compliance with the standards and expectations set forth in the [Administration of University Property Policy \(previously ICSUAM 3150.01\)](#), and the [State Administrative Manual \(SAM\) 8600](#). Fiscal responsibility and stewardship of capital and non-capital assets require interdepartmental cooperation, communication, and accountability to ensure accurate accounting records and to ensure that strong internal controls are in place to protect against theft and unauthorized use of state property.

2.0 ASSET TAG

University-purchased and non-purchased equipment that meets the criteria outlined in [Sections 3.1](#) through [3.6](#), shall receive a University asset tag. An asset tag is a bar code label affixed to university property that facilitates the collecting of data (*such as property descriptions, asset location, users, depreciation schedules, etc.*), asset tracking, and loss/theft risk mitigation. These records are to be entered and maintained in the CSU Common Financial System (CFS) PeopleSoft Asset Management database by Asset Management.

SAMPLE ASSET TAG



3.0 TYPES OF ASSETS (DEFINITIONS)

3.1 Capitalized Equipment (*excluding modular furniture*)

In accordance with the Administration of University Property Policy and SAM 8602 property accounting procedures, all University owned Capitalized equipment must be tracked and inventoried.

"Capitalized Equipment" is defined as tangible, non-consumable property meeting all of the following criteria:

1. a unit acquisition cost of **\$5,000** or greater (including all costs incurred to acquire and to ready the asset for its intended use, such as purchase price, applicable tax, freight, etc.),
2. an estimated life of greater than one year,
3. is not permanently attached to or incorporated in the CSU buildings and grounds, and
4. is used to conduct CSU business.

Examples include:

- Motor and Electric Vehicles
- IT Servers
- Copiers
- Lab Equipment
- Industrial Equipment

Motor/Electric Vehicles acquired by the University and registered with the California Department of Motor Vehicles will be considered Fleet Vehicles. All original Certificates of Title (Pink Slips) for University-owned Fleet Vehicles will be managed and safeguarded by Asset Management.

3.2 Non-Capitalized Equipment

"Non-Capitalized Equipment" is defined as tangible, non-consumable property meeting all of the following criteria:

1. a unit acquisition cost between **\$2,500-\$4,999** (including all costs incurred to acquire and to ready the asset for its intended use such as purchase price, applicable tax, freight, etc.),
2. is not permanently attached to or incorporated in the CSU buildings and grounds,
3. is used to conduct CSU business, and
4. **considered sensitive high-risk items which are prone to theft/loss and may contain sensitive data.**

Examples include:

- University Police Firearms
- Computers
- Printers and Scanners
- Audio Visual Equipment
- Instructional Equipment
- Televisions

3.3 Information Assets

Electronic equipment capable of storing sensitive information must be tracked and managed in accordance with ([CSU Information Security Policy and Standards, PolicyStat 11773867](#) and ([SAM 5305.5](#)). Information Assets **do not** have a minimum acquisition cost.

Examples include:

- Computers
- Laptops/MacBook's
- Tablets/iPads
- Servers
- Copiers
- External Hard Drives

(Note: Cellular phone devices are tracked and managed by the Information Technology Department Mobile Support Management Program, See Roles and Responsibilities [Section 5.7](#).

3.4 Sensitive Equipment

These items may not meet the criteria outlined in [Sections 3.1](#) through [3.4](#), however, if a department and/or college considers the equipment highly susceptible to theft, loss, or misuse, a request can be emailed to Asset Management to request tagging of equipment, which will be tracked and inventoried. Requests to asset tag sensitive equipment will be evaluated on a case-by-case basis by Asset Management. Sensitive Equipment assets **do not** have a minimum acquisition cost.

For the purpose of this policy, "sensitive/high risk" items include, but are not limited to:

- Computers
- Laptops/Tablets
- Equipment that stores sensitive information

3.5 Federally Funded Equipment

Federally funded equipment that meets Capitalized, Non-Capitalized Equipment, Sensitive Equipment, or Information Asset requirements will be tracked and inventoried for Federal auditing purposes following the same process stated above.

3.6 Group II Equipment

Items purchased to place a structure (building) into service, commonly referred to as “Group II Equipment,” must be evaluated for capitalization or tracking based on the criteria specified in [Sections 3.1](#) and [3.2](#). Items associated with Group II acquisitions, irrespective of cost, which are acquired for the purpose of assembling or constructing a finished product (wherein the finished product will be valued at \$5,000 or greater) should be capitalized. These items are physically connected and are essential for enhancements to the capital equipment. An example of a system would be a new piece of lab equipment with attachments A, B, and C. Individually A, B and C are under the capitalization threshold, but necessary components to make the piece of lab equipment operate. They can be purchased separately but rely on each other to work. In order to be considered a system, all items must be purchased within 30 days of the original associate purchase order. Also included in the value of an asset is the freight, installation, accessories, labor, software, etc. which enables that capital asset to work. This type of equipment is also program-specific, but generally is **moveable** and does not require significant utility connections.

Examples of Group II equipment include:

- Tables and chairs (for classrooms and conference rooms)
- Standing lecterns
- Microscopes
- Laboratory equipment
- TVs (for interdisciplinary classrooms)
- Hand-held electric tools
- Computers
- Cameras
- Moveable cubicle configurations
- Other office equipment (but not replacement equipment)

Furniture is not considered an asset and therefore not asset-tagged. Furniture is still considered state property and should be managed and disposed of in accordance with the procedures in [Section 9.0](#). Modular furniture costs are capitalized and tracked for GAAP financial statements, however; the furniture itself does not receive a University asset tag.

3.7 Intangible Assets

Intangible assets are property that lack physical substance and are nonfinancial in nature but give valuable rights to the owner. They are primarily used for operations but not for directly obtaining income or profit, nor intent to resell. An intangible asset will be capitalized if it has an expected useful life of at least one year and a cost of at least \$5,000.

Examples include:

- Computer Software (internally and externally developed)
- License Including Website
- Contracts
- Leases
- Patents
- Copyrights And Trademarks
- Easements

Accounting shall work with Procurement and Contracts and IT (*refer to [Section 5.0](#) for roles and responsibilities*), to evaluate and record all intangible assets in accordance with applicable Governmental

Accounting Standards Board (GASB) statement requirements to ensure compliance with GAAP.

3.8 Equipment Tracking, Tagging and/or Inventory Requirements Matrix

In summary, the following is a recap of Equipment that must be tracked, tagged and/or inventoried:

Equipment Type	Inventory Record ¹	Tracked ²	Tagged ³	Inventoried ⁴
Capitalized Equipment (> \$5,000, excluding furniture)	AMS	X	X	X (3-year cycle)
Non-Capitalized Equipment (\$2,500-\$4,999)	AMS	X	X	X
Sensitive Equipment	AMS	X	X	X
Information Assets	AMS	X	X	X
Federally Funded Equipment	AMS	X	X	X (2-year cycle)

¹Inventory Record: Refer to Asset Management System, CFS PeopleSoft.

²Tracked: Accounted for on a reasonable basis, no less than annually, conducted by the custodial department or other identified responsible party/department.

³Tagged: Tagged or marked with a unique identification number recorded in the asset management system. The identification number will be directly applied to the item unless its size and/or nature prohibits application.

⁴Inventoried: Physical inventory conducted on a 3-year cycle conducted by the Property Office or other identified party/department, other than the custodial department. Physical Inventory of Campus Equipment regarding Federally Funded Equipment is conducted on a 2-year cycle.

4.0 ACQUISITION OF PROPERTY

Property may be acquired by issuance of a Purchase Order from Procurement and Contracts, or through authorized use of the Procurement Card (P-card). These purchases may include lease purchases or installment purchases. Other non-purchase means of acquiring property include donations, transfers, and fabrication.

4.1 Purchased Property

a. Purchase Orders (PO)

The PO shall include a proper description, purchase price plus all costs to acquire the property such as installation, warranty, shipping charges, and applicable tax.

b. Procurement Card (P-card)

Property exceeding the asset tagging threshold (\$2,500) is not authorized using the P-card. However, if approval is received from the P-card Administrator to purchase property over the asset tagging threshold, the P-card Administrator will notify the cardholder and Asset Management to ensure the property is asset tagged upon arrival. The Asset Management Office receives monthly Procurement Card reports and cardholders who fail to notify Asset Management of their equipment purchases will be contacted so that arrangements can be made to document and inventory those items.

4.2 NON-PURCHASED PROPERTY

a. Donations/Gifts In-Kind

Any donation of equipment transferred to the University and valued at **\$2,500** (value determined by University Advancement, see Roles and Responsibilities, [Section 5.10](#)) or more will be added to the university's property records. Departments must coordinate with the University Advancement Office to ensure the Gift In-Kind Acceptance form is completed, and all other requirements are met. Donations shall be in accordance with University policy.

b. Transfers of Equipment to/from another California State University

[The State of California Property Transfer Report STD 158](#) must be completed for transfers of equipment from one CSU to another. All requests must be made through the Asset Management Office before transfer.

c. Fabrication of Equipment

Items constructed by campus employees may also be recorded as equipment. Acquisition cost shall be estimated based on the cost of materials used and the salary and benefit cost involved in the fabrication.

5.0 ROLES AND RESPONSIBILITIES

To ensure university compliance with asset management policies and procedures, all departmental units involved in any transaction related to asset expenditures must understand all applicable policies and procedures. The following describes the roles and responsibilities of all interdepartmental units in the asset acquisition, tagging, recording, and tracking process.

5.1 Asset Management Office Responsibilities

Asset Management operates as part of Logistical Services and is primarily responsible for:

1. Accurate and timely accounting for all Capitalized and Non-Capitalized asset acquisition, control, movement, and disposition of university assets by utilizing the CFS PeopleSoft, including Federally funded University assets.
2. Working with IT to ensure TeckCheckout and Mobile Management Program equipment is tracked and entering asset data into the CFS Asset Tracking Module.
3. Ensuring that donated property is tagged, for tracking purposes (when certain conditions are met), and recorded until the disposition of each asset occurs. Upon receipt of the deed of gift letter, Asset Management is responsible for (1) processing the gift in accordance with CSUDH's gift policy and procedures, and (2) tagging and recording all appropriate equipment for inclusion into the Asset Management system.
4. Establishing procedures and controls to protect University property from loss, theft, abuse, or misuse.
5. Physical removal of surplus, broken, or obsolete equipment from campus departments. Removal of items that are large, bulky, heavy, require disassembly, or in mass quantity will require a Facilities Services work order (Refer to [Section 9.5](#) for more information).
6. Managing the storage of surplus assets for possible repurposing.
7. Serving as Chair of the Property Survey Board.
8. Disposition of assets via Auction or Recycling based on the recommendations of the Property Survey Board.
9. Property Transfers and Donations from campus departments, other CSU campuses, or State Agencies to another.
10. Working and effectively communicating with Department Property Coordinators (DPC).
11. Administration and management of Property Loan Form records for equipment to be used off-

campus property.

12. Providing up-to-date inventory reports for all university departments and programs.
13. Conducting a complete physical inventory of the University's Capitalized and Non-Capitalized equipment once every three years, and once every two years for Federally Funded assets.
14. Assisting with State, Federal, and other third-party audits.
15. Providing annual written notification to CSUDH police and CFO (or designee) requesting approval to write off assets from campus inventory for property that has been deemed unrecoverable (lost, missing, or stolen).

5.2 Employees (Faculty & Staff) and Students

Campus employees and students have an obligation to safeguard CSU equipment and property. This obligation includes, but is not limited to:

1. Taking reasonable security precautions to discourage loss, theft, or misuse of property.
2. Preventing the disclosure of protected data by complying with campus [information security procedures](#).
1. Reporting missing, lost, stolen, or vandalized property to local authorities or CSUDH Police. Refer to [Section 12.0](#) for reporting process.
3. Reasonable care, maintenance, and use of equipment to prevent damage.
4. Returning equipment in satisfactory condition or TeckCheckout for mobile equipment assigned to specific employee, or the Department Property Coordinator for all other equipment on loan.

5.3 Departmental Property Coordinator (DPC)

DPC's responsibilities include:

1. Ensuring that their departments/colleges comply with Asset Management's policies and procedures.
2. Maintaining an accurate manifest of all assets assigned to their department, including tracking the acquisition, movement (transfers), and disposition of equipment.
3. If the asset is delivered directly to the department, notify the Asset Management department to ensure that the asset is properly tagged/tracked. If the item is taggable, Asset Management will coordinate with the department to tag the asset/equipment. Departments must furnish copies of all pertinent purchasing documents to Asset Management if the item is deemed taggable.
4. Establishing an internal check-out/check-in system for mobile equipment such as Laptops, iPads, and Tablets, to include completion of the Property Loan Form, refer to [Section 14.0](#)
5. Ensure university equipment is not removed from the campus unless it is necessary for the performance of University activities; and if equipment is taken off campus, ensure the Property Loan Form is completed and maintained on file.
6. Utilize proper Asset Management forms and procedures to transfer or survey out equipment assets. (Refer to [Section 9.0](#))
7. Utilize a security room or closet to store high-risk equipment.
8. If notification of lost, stolen, missing, or vandalized property is received, ensure the Report Lost or Stolen Items process is followed. Refer to [Section 12.0](#) for details.
9. Assisting the Asset Management Office with spot checks and the Campus Physical Inventory process (outlined in [Section 8.0](#)) by providing records and access to department rooms, offices, and labs.
10. Ensure that the proposed acceptance of Gifts-in-Kind forms are completed and submitted to University Advancement for approval, according to [Section 5.10](#) prior to accepting donated property.
11. Attend all relevant ongoing training to remain aware of property compliance and requirements.

5.4 Procurement and Contracts

The Office of Procurement and Contracts shall be responsible for the following:

1. Developing policies and procedures for procuring goods and services, including asset acquisitions.
2. Provide ongoing training and support to Procurement staff for proper Purchase Order issuance.
3. Issuing itemized Purchase Orders with proper descriptions in the Common Financial System (CFS) PeopleSoft to facilitate the asset identification, tagging and recording process.
4. Providing notification via email to Asset Management with a copy of the Purchase Order for all asset expenditures.
5. Provide P-card exemption approvals and ensure notification to Asset Management and include copies of all pertinent purchasing documents to identify the asset.
6. Provide monthly reporting of all P-card transactions to Asset Management.
7. Assist with reviewing Subscription Based IT Assets (SBITA) and lease agreements for GASB 94/96 compliance.
8. Assist with state, federal or third party audits.
9. Serve as a member of the Property Review Committee to review, approve or disapprove of the disposal of assets.

5.5 Logistic Services (Central Receiving)

Logistics Services shall be responsible for the following:

1. All University equipment/property is delivered to the University's centralized Shipping & Receiving Department.
2. All items received are matched against the original purchase order and entered into CFS PeopleSoft Receiver Module, if applicable.
3. All items are received, inspected, and processed through Central Receiving before being tagged by Asset Management and delivered to the ordering department. Computers, Laptops, and Tablets will be delivered directly to the Information Technology (IT) department for imaging, after which IT will be responsible for delivering directly to the requesting department.

5.6 Information Technology (IT)

IT manages the Technology Checkout (TechCheckout) and Mobile Support Management programs, which distribute equipment purchased by IT and various departments to eligible students and employees.

1. The TechCheckout Center serves as the custodian for all IT purchased mobile roll-out equipment and is responsible for the distribution, collection, and end-user tracking for all units under their custodianship. All Property Loan Form records for IT Roll-Out mobile devices will also be acquired and maintained by the IT Checkout Center.
2. Manage the device checkout process, by entering the asset information (device description, serial number, and CSUDH asset tag number) into ServiceNow before assigning the device to an eligible individual. For Mobile Support Management requests, enter the device description, serial number, IMEI, and ICCID in ServiceNow.
3. Ensure eligible individuals sign an Agreement and Property Loan Form during the device checkout process prior to releasing the equipment.
4. Assist Asset Management with physical inventory of University's Capitalized and Non-Capitalized equipment once every three years for assets issued through the TechCheckout and Mobile Support Management programs.
5. In the event of lost, stolen, or missing property, assist with providing individuals assigned CSUDH assets with asset details to assist with the police report upon request.

6. Forward police reports submitted to the CSUDH Information Security Office and TechCheckout to University Police and Asset Management.
7. Upon receiving police report information, IT will submit supporting documentation in ServiceNow, locate and lock the devices using mobile device management software, and notify asset management accordingly.
8. Assist with providing replacement devices, *if available*. IT **does not** replace department-purchased equipment.
9. To initiate the return process, eligible individuals must submit a request via the Tech Checkout website. IT will assess the condition of the device and document it in ServiceNow. The active loaner ticket will be closed once all devices and accessories are returned, and users will receive an email confirmation.
10. Retired and recycled devices (e-waste) will be processed for surveying out. IT will submit a Request for Property Survey form to Asset Management, ensuring all hard drives are wiped and crushed before surveying out retired devices.
11. On a quarterly basis, IT shall provide the Asset Management Department with a report of all assets issued through the Technology Checkout and Mobile Support Management programs. The report may include information on lost/stolen, overdue, returned, and checked-out items.
12. Serve as a member of the Property Review Committee to review, approve or disapprove of the disposal of assets.

5.7 Accounting Responsibilities

Accounting Services shall be responsible for the following:

1. Verify and capitalize equipment assets entered by Asset Management unit in CFS.
2. Run Asset Management processes to record depreciation quarterly.
3. Records journal entries for capitalized assets additions, deletions and changes made into the general ledger.
4. Quarterly reconciliation of unrecorded capital equipment.
5. Quarterly and yearly reconciliation of ledger against Asset Management module.
6. Review CWIP expenditures and record them in Asset Management/CFS.
7. Run various SCO and CO reports, which include Net Book Value, Reports 18 & 19, yearly building valuation, GAAP reports.
8. Reclassify completed projects from CWIP to appropriate capital asset category in both the ledger and Asset Management module.
9. Retire all other capital assets other than equipment from Asset Management module.
10. Review Subscription Based IT Assets (SBITA) and lease agreements for GASB 94/96 compliance.
11. Record transfer of capital assets from other CSUs and auxiliaries.
12. Review intangible and library book expenditures and add them in Asset Management module.
13. Coordinate with Facilities Planning to record year-end retention amounts.
14. Assist with state, federal or third party audits.
15. Serve as a member of the Property Review Committee to review, approve or disapprove of the disposal of assets.

5.8 Police Department Responsibilities

The University Police Department (UPD) is responsible for the following:

1. Reporting any incident involving absent campus property via Crime Report (actual crime) or Incident Report (lost/missing).
2. Investigate and attempts to locate any property reported lost or stolen.
 - a. Upon notification, the UPD will ensure a crime report or incident report is completed and assign a number to each report.

- b. The UPD will attempt to locate the property (investigate). If applicable utilize:
 - Surveillance footage
 - Witness Interviews
 - Key audits
 - Ensure make/brand, model, serial numbers are entered into the Stolen Property System Database.
- c. The UPD will determine if the item is recoverable or deemed unrecoverable and will notify Asset Management and the Reporting Party of the status of the item.
- d. If an item is recovered, the UPD may retain the item as evidence until adjudication of any court proceeding(s).

5.9 University Advancement

University Advancement shall be responsible for the following:

1. Accounting and reconciling Capital and Non-Capital equipment that is donated to CSUDH.
2. Departments must coordinate with the University Advancement to ensure that the campus in kind gift acceptance requirements are met and the donation is properly acknowledged with appropriate authorization signatures.
3. Itemizing and booking the same historical cost value of the assets and accumulated depreciation of donated gifts and reporting this information to the appropriate departments.
4. All gifts of tangible personal property are transferred to the university through a deed of gift letter. Because of the tax implications related to gifts, procedures have been established through University Advancement to assist the campus and donors in properly receiving and accounting for gifts to the university.
5. Prepare a copy of the deed of gift letter for Asset Management and recipient departments and will include in it such information as equipment description, the receiving department, and value of the gift.
6. Review and recommend approval or disapproval of proposed gifts to the University.
7. Serve as a member of the Property Review Committee to review, approve or disapprove of the disposal of donated or gift-in-kind assets.

5.10 Property Survey Committee (PSC) Responsibilities

The PSC shall be responsible for the following:

1. Ensuring understanding and compliance with Asset Management's policies and procedures.
2. To the extent possible, there will be a sufficient number of members on the board to ensure representation by both business management and program responsibilities.
3. Review the Property Survey Forms and work with Asset Management to determine whether the disposal of surplus property is in the best interest of the University.
4. At least two board members must approve all property survey reports prior to the completion of the disposition transaction.

5.11 Chief Financial Officer (CFO) or Designee Responsibilities

The CFO or Designee must ensure the following:

1. Appropriate resources are allocated and responsibility is assigned for proper receiving, tagging, recording, securing, maintaining, tracking, inventorying, and disposal of property.
2. Procedures are implemented for the timely recording of all property based on normal entry cycles. For example, equipment additions may be required to be recorded each month due to the high volume of transactions, whereas major capital improvements may be recorded annually.
3. Procedures are implemented for conducting physical inventory.

4. Procedures are implemented for the timely disposal of all property.
5. Procedures are implemented that require appropriate approval for the disposal of property and that all rules and regulations are followed in the disposal of property (e.g., hazardous materials, sanitization, etc.).
6. All regulations for property obtained from a federal or state grant or contract are adhered to in accordance with the respective requirements such as federal and related state regulations.
7. Documented process is followed for the evaluation, acceptance, and recording of gifts of property to their respective campus in accordance with Executive Order No. 676 or its successor policy.
8. Campuses utilize the CSU Capital Assets Guide as guidance for all property as it relates to capitalized costs, depreciation methods, impairment, and other such issues.

6.0 OFF CAMPUS USE OF CSUDH PROPERTY

The University requires that campus property not be utilized off campus unless it is necessary for conducting CSUDH business. If CSUDH property purchased by departments has been approved to be used off-site, it is the responsibility of the DPC and user to complete a property loan form before the property is taken off campus. For TechCheckout and Mobile Management equipment IT will ensure completion and tracking of Property Loan Forms and assets.

A [Property Loan Form](#) will be required by all Faculty/Staff members who serve as the primary users of Department/College purchased mobile IT, and equipment assets, including but not limited to computers, laptops, iPads, tablets, external hard drives, servers, cameras, and audio-visual equipment. The Property Loan Form will contain the asset tag number (bar-code), serial number, description, departmental information, and the end-users signature acknowledging that they are responsible for the assigned university property.

The end-user will be liable for the equipment until it is returned to the Asset Management Office or the DPC. When the equipment is returned to DPC, the approving official will verify the equipment has been returned; and the form is then forwarded to Asset Management.

During each inventory cycle, all off-site property must be “physically” verified and each item’s location/custodian needs to be confirmed and recorded. Asset Management will coordinate with DPC’s and IT to schedule physical inventories.

7.0 ON CAMPUS USE OF PERSONALLY OWNED PROPERTY

It is recommended that CSU employees who use their personal computing devices on-campus identify and report the use of such equipment to their department’s IT support. The University **is not** responsible for loss or damage to personally-owned equipment.

8.0 PHYSICAL INVENTORY

1. Campus Equipment

A complete physical inventory of all CSUDH capitalized and non-capitalized equipment (Refer to [Section 3.1](#) through [3.6](#)) must be performed at least once every 3 years.

2. Federally Funded Equipment

Capitalized Federally Funded Equipment, with a per unit fair market value of \$5,000 or greater, requires a 2 -year cycle physical inventory per the [Sponsored Programs Administration Externally Funded Equipment and Property Management Policy](#).

3. IT Roll-Out Equipment

A complete physical inventory of all IT roll-out issued mobile devices that are inventoried, and tracked, by both the IT Checkout Center and Asset Management Office must be performed at least once every 3 years. This inventory cycle will be conducted in the fiscal year before the physical inventory cycle.

To ensure proper segregation of duties, physical inventories shall not be conducted by the custodial department (campus department assigned to the property). The Asset Management Office may conduct this physical inventory or identify another party or department to do so, other than the custodial department.

The completed inventory must receive management review and approval. Any discrepancies must be evaluated for further investigation and escalated to the appropriate authorizing authority based on the specific situation and value of the missing items.

The physical inventory of capitalized equipment will be reconciled to the general ledger, while non-capitalized equipment is not.

At the conclusion of the physical inventory, departments with missing equipment are required to complete a [Property Survey Form](#) for any time equipment is determined to be lost or stolen, it is the Department Heads and DPC's responsibility to ensure to report the theft to University Police and file a police report.

1.0 DISPOSITION

9.1 Property Survey Form

CSUDH is expected to conduct best practices and internal controls when disposing of surplus property. In order to dispose of equipment and property at end of life or to delete equipment from the property inventory records, a process known as a "survey" must be completed. The survey process includes, but is not limited to lost or missing equipment, sale, trade-in, transfer, re-purpose, donate, recycle or salvage, or trade-in. These are the most common types of disposition.

All campus equipment, whether it is obsolete, replaced or simply junk, must be removed from inventory through the Survey Process. Equipment no longer used by one department is stored for re-utilization or disposal as appropriate considering the current condition of the equipment.

When surveying equipment: please do not remove power cords and keyboards whenever possible. If parts were removed from equipment, be sure to indicate this on the survey form. If any equipment contains freon, or any type of fluids, arrangement should be made by the department through Facilities Services to have fluids appropriately removed. A written notification from Facilities Services that freon and/or fluids were removed should be attached to the survey; otherwise, it will delay the pick-up of equipment.

A property survey form must be completed in order to remove obsolete/surplus equipment from a department. The condition, serial number, asset tag number, and location will be documented on the form as well as an authorization signature from the Administrative Department Head, Dean, Office Manager, or Departmental Property Coordinator.

All completed forms are to be forwarded to Asset Management via **email to** argarcia@csudh.edu. Once received Asset Management will make arrangements with the department for pick up and the Property Survey Form and equipment will be presented to the Property Survey **Committee** for disposition approval.

9.2 Types of Disposition

a. Transfers of Equipment to CSUDH department, CSU Campus or State Agency

When CSUDH equipment is transferred between departments, the transfer must be documented and properly approved by both departments. The following information should be provided: campus asset tag identification number, item description, and location (building, room and/or department location). The asset management system must be updated to reflect the transfer in a reasonable period of time as defined in campus procedures.

Upon acceptance of items transferred from another campus, auxiliary organization or state agency, the campus must book the same historical cost value of the assets and the accumulated depreciation provided by the giving party. Due to the high volume and insignificant amounts of the historical cost and accumulated depreciation, the campus shall record the asset using net book value (NBV) at the time of transfer. The asset's net book value will be the new cost of the asset in the books of the receiving party and to be amortized over the remaining useful life.

b. Public Auction (Public Surplus)

Auction Website: Publicsurplus.com

University surplus property may be offered or advertised for sale to the general public auction or through a public auction website.

University State employees may participate in public sales providing they do so in the same manner as the general public. Employees may not use their position, office or prestige to their advantage when participating in sales of materials, nor may they participate in the auction on State time.

Departments must notify Asset Management via email to discuss intent to sell property via the Public Surplus site. The campus will establish a fair market value of the equipment that is to be sold. Items up for auction will be stored and secured in the Shipping/Receiving Warehouse until sold or completion of auction.

Computers and computer peripherals represent the largest amount of surplus property. When a department acquires new computers, the old computers are removed, stored, transferred, etc. IT and Asset Management developed a process to assist departments and to better control the location and disposition of surplus computer equipment. This new process puts the responsibility on IT to determine if a computer can be reutilized or if it is to be disposed of as "e-waste". This will also allow for better record keeping regarding the location of all computer equipment on campus.

A system of checks and balances shall be used, and a proper segregation of duties must be in place. This shall, at a minimum, consist of having separate persons handle the sale and the collection of funds.

Prior to off-campus removal, all equipment must have the property tags removed or obliterated. Proceeds from any sales will be distributed as follows:

All revenue received from sealed bid or auction web site will be taken to the University Cashier's Office where it will be recorded, deposited as miscellaneous revenue and remitted back to the Facilities Services department to be used to offset the cost of relocating, storage, advertising, disposal, shipping and miscellaneous supplies incurred to dispose of the property on campus.

Auction items shall be posted on the Auction website for no longer than 14 days. CSUDH may collect sales tax, unless buyer has provided a valid tax-exempt certificate to CSUDH prior to payment.

c. Donation

Property that is deemed suitable for donation may be donated as appropriate for the item to educational institutions, public agencies and non-profit organizations. All University property donations must be processed through University Advancement. For all donations, a copy of the non-profit organization's 501(c)3 certification is to be obtained and retained.

Departments must coordinate with the campus University Advancement department to ensure that the campus in kind gift acceptance requirements are met and the donation is properly acknowledged with appropriate authorization signatures. Advancement is responsible for itemizing and booking the same historical cost value of the assets and accumulated depreciation of donated gifts and reporting this information to the appropriate departments.

d. Recycle or Salvage

CSUDH property that is deemed obsolete, irreparable, or dangerous will be discarded using a State certified recycler. Parts from such property may be identified as salvage parts and reclaimed for campus business use. The Property Survey Committee (PSC) will issue final approval and administer the proper handling of the discarded property.

e. Trade-in

Asset Management Department must be notified of any departmental plans to trade-in property before the transaction takes place. The University will establish a fair market value of the property that is to be traded in.

9.3 How to Survey Out Equipment

Step 1: Fill out a **Property Survey Form**. Please include the Asset Tag number along with the serial number, location, and condition of the equipment. The form must then be signed and approved by the appropriate Administrative Department Head, Dean, or Manager.

(Note: All IT roll-out issued equipment must be returned to the IT Checkout Center)

Step 2: Send completed form over to the Asset Management Office via email to argarcia@csudh.edu.

Step 3: The Asset Management office will then make arrangements with the department and remove the item(s). Both the Department/College and the Asset Management office will sign off on the release/receipt portion of the Property Survey Form at the time of pick up to verify the removal of the item(s).

Step 4: The surveyed out equipment will then be removed from the Department/College inventory records and the items will either be repurposed or sent to the Property Survey Board for disposition approval.

9.4 How to Transfer Equipment to CSUDH department or CSU campus Process

Step 1: The Department/College transferring the equipment must fill out an [Equipment Transfer Form](#). Please provide your Department/College information along with the Asset Tag Number,

Description, and the new location you would like the equipment to be transfer to. Once the transferring department obtains an approval signature from the appropriate Dean, Department Head, or Departmental Property Coordinator you can then forward it over to the department receiving the equipment so they can fill out their section.

(Note: If the items are large, heavy, and/or bulky a work order with Facilities Services will need to be generated to transfer the equipment)

Step 2: The Department receiving the Equipment will need to have their portion of the form signed by their appropriate Dean, Department Head, or Departmental Property Coordinator acknowledging that the Department/College has received the equipment and it is now considered part of their Departments/Colleges inventory.

9.5 Requesting Large/Bulky Item Removal

The Asset Management department does not remove large, heavy, and/or bulky equipment/furniture. Departments will need to submit an online work order with Facilities Services ([Work Control Center](#)) at the expense of the requesting Department/College.

9.6 Requesting Surplus Equipment and Furniture from Storage

Surveyed out Equipment and Furniture that is still in good working condition will be stored in the Asset Management surplus storage shed and is available for reuse to the campus community. Please contact the Asset Management Office to schedule a time/date to view the items.

10.0 ASSET MANAGEMENT SYSTEM (CFS PEOPLESOFT)

Asset Management uses CFA PeopleSoft as the official Asset Management System used to record the campus' acquisitions, transfers, and dispositions of CSU property. Asset Management is the campus official record for capitalized equipment, including federally funded equipment with a per unit fair market value of \$5,000 or greater as indicated in this policy. (Refer to the Equipment Tracking, Tagging and/or Inventory Requirements Matrix.)

The information entered into the Asset Managements Systems may include, but is not limited to, the item description, date of receipt, purchase order number, location information for inventory, cost and other financial information for reporting. The description of the equipment entered into the asset management system may include (as available) make, model number, manufacturer, serial number, campus identification number (tag number), and asset class as needed for capital asset reporting and depreciation.

Accurate records must be maintained as to the current location of equipment to allow for inspection and/or inventory purposes whenever necessary. The timing requirements for adjustments to the asset management system need to be specified in the campus' procedures.

11.0 DEPRECIATION

Detailed guidelines on the depreciation of assets are located in the [Capital Asset Guide of the CSU GAAP Reporting Manual](#). Depreciation information includes useful life, depreciation method, rate, schedule and the cumulative depreciation rate.

12.0 REPORTING LOST OR STOLEN ITEMS

If property was lost/stolen off-campus individual shall report to the local authorities and request a copy of the police report.

If the item is lost or stolen on campus, notify the CSUDH Police Department. CSUDH police will provide a crime or incident report.

Employees/Students shall forward that report to the CSUDH Information Security Office at iso@csudh.edu and to TechCheckout at techcheckout@csudh.edu. This will assist CSUDH in performing necessary actions to prevent unauthorized access to CSU Data.

13.0 FREQUENTLY ASKED QUESTIONS (FAQ)

1. Does Asset Management pick up obsolete and non-working equipment?

Yes, we do pick up small items such as chairs, computers, etc. You must fill out a [Request for Property Survey Form](#) and forward it to Asset Management. Asset Management will then schedule a time to pick up your items. For larger items, you will be requested to complete a Work Order Form for Physical Plant to pick them up.

2. Our office was recently vandalized. Do you have a list of the equipment in our room?

Yes, as the university's Custodian of Records, our office keeps records of all accountable property from the time it is received until it is disposed of. Please email argarcia@csudh.edu to request additional information.

3. How often does Asset Management perform property spot checks?

Asset Management regularly schedules inventory spot checks that are to be conducted by the department. However, a complete physical inventory must be conducted at least every three (3) years by our staff.

4. How do I find out who my department/college DPS is?

Please email argarcia@csudh.edu to request DPC contact.

14.0 FORMS

- [Property Loan Form \[PDF\]](#)
- [Property Survey Form \[PDF\]](#)
- [Property Transfer Form \[PDF\]](#)
- [The State of California Property Transfer Report STD 158](#)

15.0 REFERENCES AND RESOURCE MATERIAL

- [Public Contract Code 10334\(a\)](#)
- [Federal Government's Uniform Guidance Code of Federal Regulations, Title 2, Section 200 \(2 CFR 200\)](#)
- California Education Code Sections [89048\(g\)](#) and [89720](#) et seq.
- California Government Code Sections [15850](#) and [11011](#) et seq.
- Security of Cash and Cash Equivalent, [PolicStat 14082164](#)
- CSU Contract and Procurement Policy, [PolicyStat 15202482](#)
- CSU Information Security Policy and Standards, [PolicyStat 11773867](#)
- Sponsored Programs Administration, [PolicyStat 14459936](#)
- Administration of University Property, [PolicyStat 11206798](#)
- [CSU Capital Assets Guide](#) (included in the annual CSU GAAP Manual - Chapter 13.1)
- [State Administrative Manual](#) (SAM 8600)

16.0 PROCESS WORKFLOW

- [Property Acquisition to Delivery Process Workflow](#)

17.0 ASSET MANAGEMENT CONTACT INFORMATION

Contacts	Angel Garcia, Property Clerk II (310) 243-2376 argarcia@csudh.edu Dino Hernandez, Logistics Manager 310-243-3793 dhernandez@csudh.edu Location: Logistical Services Physical Plant, Building 80
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Process Map – Acquisition to Delivery

