



CSU Dominguez Hills

**Asset Management Policies and
Procedures**

**Procurement, Contracts, Logistical and Support Services (PCLASS)
October 16, 2017**

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1.0 OBJECTIVE

The CSUDH Asset Management Policies and Procedures are designed to maintain uniform accountability for all University equipment assets. These procedures are to be used to provide accurate records for the acquisition, maintenance, control, and disposition of University owned property. The AM Policies and Procedures will also ensure that the California State University Dominguez Hills is in compliance with the standards and expectations set forth in the Integrated California State University Administrative Manual (ICSUAM 3150.01), and the State Administrative Manual (SAM 8600). The combination of accurate accounting records and strong internal controls must be in place to protect against theft and detect unauthorized use of CSUDH property.

1.1 Asset Management Office Responsibilities

The Asset Management Office operates as part of Procurement, Contracts, Logistical, Facilities Leasing, and Support Services (PCLASS).

Asset Management is primarily responsible for:

- Accurately accounting the acquisition, control, movement, and disposition of University assets by utilizing the CSU Common Financial System (CFS). All Capitalized and Non Capitalized CSU Dominguez Hills equipment assets are inventoried and tracked within the CFS Asset Management database.
- Tracking Federally funded University assets
- Establishing procedures and controls to protect University property from loss, theft, abuse, or misuse.
- Transfers of property from one department to another.
- Transfers and Donations of property to/from another CSU or State Agency.
- Physical removal of surplus, broken, or obsolete equipment and furniture from departments at their request. **(If items are large, bulky, heavy, require disassembly, or in mass quantity then a work order with Facilities Services may need to be initiated at the expense of the requesting department) Refer to 6.3 for more information.**
- Managing the storage of surplus assets and furniture for possible repurposing.
- Disposition (Disposal) of assets via Auction, or Recycle based on the recommendations of the Property Survey Board.
- Serving as Chair of the Property Survey Board.
- Working and effectively communicating with Property Coordinators from University Departments/Programs.

- Administration and maintenance of Property Loan Form records for Equipment assigned to Facility and Staff.
- Providing up to date inventory reports for University departments and programs.
- Conducting a complete physical inventory of the Universities Capitalized and Non-Capitalized equipment once every three years.
- Assisting with State, Federal, and other third party audits.

2.0 UNIVERSITY PROPERTY DEFINITIONS

University purchased equipment that meets the following criteria outlined in sections 2.1-2.6 shall receive a University asset tag for tracking and inventory purposes. These records are to be uploaded and maintained within the CFS Asset Management database.

2.1 Capitalized Assets (Cap Assets)

In accordance with the ICSUAM 3150.01 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 Vehicles

Electric Vehicles

IT Servers/Software

Copiers

Lab Equipment

Industrial Equipment

2.2 Non-Capitalized Assets (Non-Cap Assets)

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

- 1) a unit acquisition cost between **\$500-\$4,999** (including all cost 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) 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/Scanners
Audio Visual Equipment	Instructional Equipment	Televisions

2.3 Information Assets

Electronic equipment capable of storing sensitive information must be tracked and managed in accordance with (ICSUAM Section 8000 Information Security)) and (SAM 5305.5).

- Information Assets **do not** have a minimum acquisition cost.

Examples include:

Computers	Laptops/MacBooks	Tablets/IPADS
IT Servers	Copiers	External Hard Drives

(Note: Cellular phone devices are tracked and managed by the Telephone Services Department)

2.4 Sensitive Equipment

These items may not meet the criteria outlined in sections 2.1-2.3 however; if a department and/or college considers the equipment highly susceptible to theft, loss, or misuse then the equipment must be tracked, tagged and inventoried.

2.5 Federally Funded Equipment

Federal funded equipment that meets Capitalized or Non-Capitalized requirements will be tracked and inventoried for Federal auditing purposes.

2.6 Fleet Vehicles

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) pertaining to University owned Fleet Vehicles will be managed and safeguarded by the Asset Management Office.

2.7 Furniture

Asset Management **does not** assign University property tags to furniture. Furniture is still considered State property and should be managed and disposed of in accordance with the procedures in sections **6.3 and 6.4**.

Modular furniture costs are capitalized and tracked for GAAP financial statements however; do not receive a University asset tag.

3.0 NON-PURCHASED PROPERTY DEFINITIONS

3.1 Donations/Gifts In-Kind

Any donation of equipment transferred to University valued at **\$500 or more** will be added to the Universities property records. Departments must coordinate with the University Development 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.

3.2 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 prior to transfer.

3.3 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.

4.0 CAMPUS COMMUNITY AND DEPARTMENTAL RESPONSIBILITIES (Loss Prevention)

4.1 Faculty and Staff

Employees of CSU Dominguez Hills have an obligation to safeguard University equipment and property. This obligation includes but is not limited to:

- Taking reasonable security precautions to discourage loss, theft, or misuse of property.
- Preventing the disclosure of protected data by complying with CSU/State information security procedure.
- Reporting missing, lost, stolen, and vandalized property to the Campus Police, IT Information Security Office (ISO@csudh.edu), and Asset Management.
- Reasonable care, maintenance, and use of equipment to prevent damage.
- Returning equipment in satisfactory condition.
- **Employees may be charged for any loss of or damage to CSUDH property that is attributable to their negligence or unauthorized use.**

4.2 Departmental Responsibilities

Departments are responsible for creating internal security procedures to prevent loss, theft, damage, and misuse of State property. Departments will be held accountable by Asset Management and the University for any Assets that cannot be located or accounted for.

Departments are required to:

- Designate a Departmental Property Coordinator (DPC) to monitor the acquisition, movement, and disposition of assets within the department. **(Refer to 4.3)**
- Establish an internal check out/check in system for departmental equipment.
- Maintain accurate records of department owned assets.
- Utilize proper Asset Management forms and procedures to transfer, or survey out equipment assets. **(Refer to 6.0)**
- Notify Asset Management of potential assets that have been delivered directly to your department by the vendor.
- Utilize a security room or closet to store high-risk equipment.
- Report missing, lost, stolen, and vandalized property to the Campus Police, IT security department, and Asset Management.

4.3 Departmental Property Coordinator (DPC)

Departments/Programs are required to designate a Property Coordinator. The ideal candidates for this duty would be the departments Fiscal Officer, Resource Manager, Director, Office Manager, Program Coordinator, or Administrative Assistants...etc. The logic being that these individuals are the ones acquiring and distributing departmental equipment and are in the best position to monitor and control their department's assets.

Departmental Property Coordinator responsibilities include:

- Maintaining an accurate manifest of all assets assigned to their department. (DPC's can utilize Microsoft Excel, Word, or any other method they prefer)
- Establishing an internal check out/check in system for mobile equipment such as Laptops, IPADS, and Tablets...etc. (Property Loan Forms are available for departmental use refer to section 6.1)
- Tracking the acquisition, movement, and disposition of equipment assets within the department.
- Ensuring that their department complying with Asset Management's policies and procedures.
- Notifying the Asset Management Office when equipment is directly shipped to their department.
- Notifying the Asset Management Office when equipment is acquired via Procurement Card.
- Assisting the Asset Management Office with spot checks and the Campus Physical Inventory process (5.4) by providing records and access to department rooms, offices, and labs.
- Reporting missing, lost, stolen, and vandalized property to the Campus Police, IT security department, and Asset Management.

4.4 Procurement Card Equipment Purchases

Equipment purchased via Procurement Card (P-Card) that meets any of the University Property Definitions (Sections 2.1-2.6) shall receive a University asset tag.

It is the responsibility of the Custodial Department/College and P-Card user to notify Asset Management of these types of acquisitions, and upon request supply Asset Management with a copy of the purchase invoice in order to properly document the asset.

Asset Management will tag the equipment when it is received by Logistical Services or on-site.

The Asset Management Office receives monthly Procurement Card reports and Departments/Colleges that fail to notify Asset Management of their equipment purchases will be contacted so that arrangements can be made to document and inventory those items.

(Note: If the equipment is going to be primarily utilized by a specific Facility/Staff member then a Property Loan Form will need to be issued and signed by the designated End-User)

4.5 Property Loan Form/ Off Campus Use of CSUDH Property

A Property Loan Form will be required by all Faculty/Staff members who serve as the primary users of **mobile** University property. The Property Loan Form will contain the Assets University

Barcode Number, Serial Number, Description, Departmental Information, and the End-Users signature acknowledging that they are responsible for the assigned University Equipment. The End-User will be liable for the equipment until it is returned to the Asset Management Office.

Examples include:

Laptop Computers	IPADS	Tablets
External Hard Drives/Servers	Cameras	Audio/Visual Equipment

(Note: Cellular phone devices are tracked and managed by the Telephone Services Department)

All Property Loan Form records will be on file and maintained by the Asset Management Office, however Departments/Colleges are highly encouraged to keep copies for departmental records.

The University requires that campus property not be utilized off campus unless it is necessary for conducting CSUDH business. If CSUDH property has been approved to be used off-site, it is the responsibility of the department and user to complete a property loan form for off-site use before the property taken off campus.

During each inventory cycle, all off-site property must be “physically” verified and location/custodian confirmed.

4.6 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.

4.7 Physical Inventory of Campus Equipment (3 Year Cycle)

A complete physical inventory of all CSUDH capitalized and non-capitalized equipment (**Refer to 2.1-2.6**) must be performed at least once every three years. To ensure proper segregation of duties, this 3 year physical inventory 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.

Instructional equipment will be tracked for the purpose of preparing the Instructional Equipment Inventory Report required by the CSU Chancellor's Office, but will not be physically inventoried unless it falls into the capitalized or non-capitalized (**Refer to 2.1-2.6**) categories.

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

5.0 DISPOSITION OF UNIVERSITY PROPERTY

5.1 Property Survey Form

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. This form is available on the Procurement and Contacts website or a copy can be sent via Inter-Campus Mail, or E-Mail upon request.

All completed forms are to be forwarded to Asset Management via:

- Inter-Campus Mail
- E-Mail (PDF Format) argarcia@csudh.edu
- Fax: (310) 516-3351

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 Board for disposition approval.

5.2 Property Survey Board

In accordance with the State Administrative Manual (SAM 3520.2), and the Integrated CSU Administrative Manual (ICSUAM), the California State University Dominguez Hills shall establish a Property Survey Board. It will be the responsibility of the Property Survey Board to determine whether the disposal of surplus property is in the best interest of the State of California. 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. **Property Survey Board approval is required for the disposition of all capitalized and non-capitalized equipment deemed trackable or taggable.**

At least two board members must approve all property survey reports prior to the completion of the disposition transaction. Disposition transactions include, the sale of equipment via public auction, recycling of equipment via state approved agencies, or the transfer of

equipment to another state agency. The Asset Management office representative will act in an advisory capacity to the board; furthermore it is the responsibility of Asset Management to act on the recommendations of the Property Survey Board.

5.3 Types of Dispositions

- **Transfers of Equipment to Another Campus, State Agency**
- **Department of General Services (DGS)**
- **Public Auction**
- **Donation**
- **Recycle or Salvage**

6.0 ASSET MANAGEMENT PROCEDURES GUIDE (Refer to attached Forms)

6.1 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, Office Manager, or Property Coordinator.

Step 2: Send completed form over to the Asset Management Office via:

- Inter-Campus Mail
- E-Mail (PDF Format) argarcia@csudh.edu
- Fax: (310) 516-3351

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.

6.2 How to Transfer Equipment to another Department on Campus

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 Faculties 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.

6.3 How to Remove Old Furniture

The Asset Management Office can remove small furniture items such as chairs, small desks, and old office supplies upon request. The department can contact the Asset Management Office to make arrangements.

Larger, heavy, and/or bulky furniture will require a work order with the campus movers (Facilities Services) to be initiated at the expense of the requesting Department/College.

6.4 How to Acquire Equipment and Furniture from Asset Management Surplus 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. The Asset Management Office can physically move small equipment/furniture items however; if the items are large, heavy, and/or bulky a work order with Faculties Services will need to be generated to transfer the equipment.