



EVIDENCE AND PROPERTY			805.00	
<div><div></div><div>TANGIBLE PROPERTY INVENTORY CONTROL</div><div></div></div>				
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PURPOSE

The purpose of this standard operating procedure is to establish guidelines for the control of tangible property owned by the Punta Gorda Police Department.

SCOPE

This procedure shall apply to all Punta Gorda Police Department personnel.

DISCUSSION

The Punta Gorda Police Department is committed to the careful management and control of all property.

DEFINITIONS

1. **Capital Fixed Assets Listing:** A list of fixed asset property and its location.
2. **Custodian:** The person to whom custody of Police Department property has been delegated [[Florida State Statute \(FS\) 274.03 - Property supervision and control](#)].
3. **Custody Receipt:** A form used to record all property and equipment issued to each member.

4. **Fiscal Year:** October 1 through September 30, as established by the Florida Statute ([FS 274.01](#)).
5. **Fixed Asset:** Tangible personal property of a non-consumable nature, the value of which is \$5,000.00 or more and the normal expected life is one year or more. [[FS 274.02\(1\) - tangible personal property owned by local governments – definitions](#)]. Each fixed asset that it is practicable to identify by marking, shall be marked in the manner required by the Auditor General.].
6. **Master Active Inventory List:** The City of Punta Gorda Finance Department maintains a numerical listing of all tangible personal property acquired, and disposed of, by the agency. Within this inventory list is the control account inventory used to facilitate an annual reconciliation of the total value of the agency's tangible personal property.
7. **Physical Inventory:** The process of reconciliation by which an authorized agent of the police department, normally the Property Custodian, actually locates and identifies each item or property listed on the Master Active Inventory.

PROCEDURE

I. MEMBER RESPONSIBILITIES

A. Property Custodian

1. Allocation and inventory of agency supplies, equipment, and property;
2. Inventory control and maintenance:
 - a. Maintain accurate property records;
 - b. Control and maintain agency property until it is issued;
 - c. Maintain equipment in a state of operational readiness;
 - d. Be responsible for the issuance and receipt of all agency property issued to department personnel;
 - e. Report all abuse, or suspected abuse, of departmental property to the section supervisor;
 - f. Ensure property locations are current on all assigned property; and
 - g. Initiate a disposition and transfer document as needed.

B. Division and Section Commanders: Ensure that all personnel are aware of the importance of keeping the Property Custodian informed of property status changes.

C. Department Members: Responsible for the care and maintenance of property issued or assigned to them.

II. RECORD KEEPING

- A. Procurement will record the receipt of fixed assets, all goods purchased via grants, and other items as designated by the City of Punta Gorda Finance Director. Control numbers will be placed on each item, and recorded in a database under the account code of the receiving component.
- B. The Property Custodian will issue and record equipment, uniforms, etc. The issuance of property shall be recorded in hard copy. The member receiving the property will initial the receipt.
- C. The Punta Gorda Police Department shall maintain an adequate record of fixed assets and shall take an inventory whenever there is a change in custodians. A complete physical inventory of all property shall be taken annually, and the date inventoried shall be entered on the Capital Asset Subsidiary Ledger. The inventory shall be compared with the ledger and all discrepancies shall be traced and reconciled. [[FS 274.02\(2\) - Record and inventory of certain property.](#)]

III. **ANNUAL INVENTORY:** Pursuant to [FS 274.02 - Record and inventory of certain property](#), the City of Punta Gorda Finance Director, or a designee, will oversee a complete physical inventory of all fixed assets each fiscal year. Computer printouts of assigned assets (Capital Asset Subsidiary Ledger) will be distributed to the Property Custodian. The custodian is responsible for inspecting each item of property and confirming its location on the printout. The inventory will be compared with the ledger and identified discrepancies will be traced and reconciled. In conclusion, the inventory as well as all paperwork detailing discrepancies with the master list will be submitted to the Chief of Police for approval.

IV. PROPERTY DISPOSAL

- A. Members seeking permission to dispose of agency property must complete a disposition and transfer document.
- B. The disposal must be authorized by the Chief of Police or designee.
- C. The Property Custodian will inspect all property to ensure that it is of no further use to the agency, and determine the appropriate manner of disposal pursuant to [FS 274 - Tangible personal property owned by local governments.](#)
- D. Upon disposal of the property, the City of Punta Gorda Finance Department will adjust inventory records.

V. LENDING OR TRANSFERRING PROPERTY

- A. No transfer of department property to another inter-departmental component or member is permitted. All property must be returned to the Property Custodian who will re-issue equipment as needed.
- B. Fixed assets may be lent or transferred to another governmental agency with the approval of the Chief of Police. However, the transaction must be noted in a Fixed Assets (loaned) file, maintained by the Property Custodian.

- C. Agency property may not be appropriated for personal use.
- D. Lost or damaged property must be reported in writing to the Chief of Police via the chain of command. The Chief of Police, or their designee, will determine if the property will be replaced or repaired by the agency or by the member.

APPROVED

PAMELA R. SMITH, CHIEF OF POLICE

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