

Asset Management	1
I. Definitions.....	2
A. Agency Property Control Officer.....	2
B. Inventory Control Officers and Agents.....	2
C. Assets	3
II. Asset Panda Access	4
A. Facilities (Institutions/Community Corrections Centers)	4
III. Use of Asset Panda	5
A. Types of Asset Panda Users	5
B. Receipt of Assets and Asset Entry	6
C. Asset ID/Barcodes	7
D. Deletion of an Asset in Asset Panda	8
E. Creating a Report	9
IV. Declaration and Approval of Surplus Property	9
A. Definitions.....	9
B. Declaring State Property Surplus	10
C. Request for Approval to Sell, Dispose of, or Transfer Surplus Property.....	10
D. Methods of Disposal of Surplus Property (OAC 260:105-3-1).....	10
E. Approval by OMES Surplus Property	11
F. Prohibitions.....	11
G. Completion of Sale or Transfer	11
H. Record Keeping	11
V. Annual Internal Audit (5-ACI-1B-13, 4-ACRS-7D-25, 4-APPFS-3D-12, 4-APPFS-3D-26).....	12
A. Unaccounted-for Assets	12
VI. Financial Audits.....	12
VII. References.....	12
VIII. Action.....	13
Referenced Forms	15

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Scott Crow, Director Oklahoma Department of Corrections		Signature on File	

Asset Management

All Oklahoma Department of Corrections (ODOC) facilities/units/regions will maintain an inventory of all tangible assets owned by the agency as well as other property as outlined in this procedure. Asset Panda shall provide an agency-wide standard for computerized asset management and will serve as the agency’s inventory management system. (2-CO-1B-08, 5-ACI-1B-13, 4-ACRS-7D-25, 4-APPFS-3D-12)

This procedure establishes the requirements and procedures for inventory of assets mandated by statute and other assets the agency has deemed necessary for control purposes. It will also direct agency staff how to access Asset Panda, identify what an asset is, how to add a new asset, how and when to perform an audit, and report configuration. (5-ACI-1B-13, 4-ACRS-7D-25)

The chief Financial Officer (CFO) and the Business Services unit will be responsible for the oversight of property and asset inventory for the agency. The Technology Systems Management unit will assist with the administration and management of Asset Panda.

I. Definitions

A. Agency Property Control Officer

The CFO will designate an agency property control officer (PCO). This individual will be responsible for the general operation and control of property and assets for the agency, including within Asset Panda. The PCO or designee will also prepare and assign annual inventory control audits for facilities/units and will prepare reports for the CFO and/or Office of Management and Enterprise Services (OMES).

B. Inventory Control Officers and Agents

1. Each facility/unit/region will designate an inventory control officer (ICO) who will be responsible for managing asset inventory records for their facility/unit/region.
2. Each facility/unit/region may also designate inventory control agents (ICA) to assist the ICO. It is recommended, ICAs will be department heads and they will be responsible for their own assigned unit's inventory records. These may include, but are not limited to:
 - a. Armory;
 - b. Key/Tool Control;
 - c. Laundry;
 - d. Food Service;
 - e. Medical;
 - f. General/IT/Furniture;
 - g. Security;
 - h. Physical Security;
 - i. Fleet;
 - j. Oklahoma Correctional Industries (OCI);

- k. Agri-Services;
 - l. Construction and Maintenance;
 - m. Warehouse;
 - n. Education/Programs;
 - o. Chapel; and
 - p. Any other area.
- 3. ICOs and ICAs will ensure all inventoriable assets are correctly entered into Asset Panda, all required fields properly entered, and labeled with appropriate barcodes.
 - 4. ICOs and ICAs will be responsible for the completion of assigned annual audits.

C. Assets

Any resource or tangible asset owned or controlled by the agency, property initially received or purchased by the agency, and any asset considered high risk and/or for other management purposes.

- 1. Inventoriable Assets
 - a. Machinery, implements, tools, furniture, vehicles, and other apparatus with an acquisition cost of \$500.00 or above. (Oklahoma Administrative Code (OAC 260:110-1-3)) as specified by OMES Capital Assets Management (CAM);
 - b. Telecommunications and electronic information technology applications systems, hardware and equipment valued \$500.00 or more (62 O.S. § 34.12.6.);
 - c. Licensed software, regardless of value, will be inventoried and an inventory control number will be assigned. All licensed software will be treated as an untaggable item;
 - d. Cellphones, tablets, and other communication devices owned or leased by the agency, regardless of cost;
 - e. Weapons, scopes, binoculars, bulletproof vests, two-way radios, and cameras, regardless of purchase price and in accordance with [OP-040106](#) entitled "Purchase, Use and Control of Firearms and Security Equipment;"

- f. Any item of a sensitive nature determined by the agency to be included in inventory, regardless of cost; and
- g. Any equipment, information technology equipment, or furniture, regardless of value, that is maintained in the home of any employee that works directly from their home will be assigned an asset number and barcode.

2. Items Not Required in Asset Panda

- a. Fixed building equipment that once installed has become part of the building or infrastructure (e.g., central heat and air unit, hot water tank, boiler, plumbing fixtures, etc.);
- b. Any item that is a component or replacement part of another piece of equipment, such as a vehicle motor or air conditioner compressor; or
- c. Agri-Services livestock, Agri-Services will keep an independent inventory of livestock outside of Asset Panda.

3. Untaggable Asset

Some items are “untaggable” due to size or other considerations. This may include, but not limited to, security cameras, firearms, licensed/serial numbered software, or items which may be exposed to extreme wear and tear.

II. Asset Panda Access

ICOs, ICAs, and other designated agency personnel will have an Asset Panda account based on their area of responsibility.

A. Facilities (Institutions/Community Corrections Centers)

ICOs and ICAs will be identified at the facility level. Those facilities where OCI and/or Agri-Services operations are present, will also designate and assign an ICO to be issued an account and will be responsible for the assets in their area(s). Any space within a facility that does not apply to a specific department, the ICO will be responsible for the assets in that space.

- B. Probation and Parole will have at least one ICO per region and at least one ICA per physical location.
- C. FLEET managers and specialists will be responsible for all of their associated vehicles.
- D. ODOC administration and all other regions/units will have accounts issued to the individual region/unit head or designee.

III. Use of Asset Panda

Each ODOC facility/unit/region will utilize Asset Panda to manage their asset inventory. The application will be used in accordance with the training received and as outlined in this procedure.

A. Types of Asset Panda Users

User access for all facilities/units/regions will be set by the ODOC Asset Panda administrator. Before issuance of an account, training must be completed through the ODOC training portal.

The types of user accounts and their purposes are as follows:

1. User Account (ICA and ICO)
 - a. Provides designated users the ability to view and add assets, complete audits, and run reports for their assigned facility/unit/region; and
 - b. Does not provide the ability to view assets in other facilities/units/regions or assign audits. Users cannot edit, delete, or archive assets.
2. Power User Account
 - a. Provides facilities/units/regions-wide viewing of assets and the ability to run reports for their assigned facility/unit/region;
 - b. Does not provide the ability to add, edit, delete, or archive assets; and
 - c. Will be limited to upper management (senior staff, wardens, facility heads, unit heads, region heads, and administrators).
3. Super User Account
 - a. Provides agency-wide viewing of assets and the ability to run comprehensive reports;
 - b. Does not provide the ability add, edit, delete, or archive assets; and
 - c. Are limited to executive staff or designees.
4. Property Control Officer Account

- a. Provides agency-wide viewing, adding, editing, deleting, and archiving of assets and the ability to run comprehensive reports;
- b. Can create and schedule audits for all facilities/units/regions; and
- c. Will be limited to the property control officer and their designees.

5. Administrator Account

Provides abilities of all other accounts plus the ability to create and edit system fields, content, add/delete users, and configure the system.

B. Receipt of Assets and Asset Entry

Each facility/unit/region will be responsible for ensuring all inventoriable items are captured, entries filled out in entirety by the ICO or ICA, and a barcode label applied (if applicable) prior to issuing or placing any asset in use.

Until full implementation has been completed at the facility/unit/region “Property Inventory Control” forms ([DOC 120801A](#), attached) and “Instructions for Completing Property Inventory Control Forms” ([DOC 120801B](#), attached) will be utilized and submitted.

The following Asset Panda workflow information applies to all regions/units/facilities and will be included in each asset entry:

1. Asset ID — The 8-10 numeric identifier that will be used to identify an asset. (Usually will come from the barcode)
2. Category — Established list of item classification, which all assets will be recorded in accordance with “Asset Management Definitions and Master Asset List” ([DOC 120801C](#), attached).
3. Brand — Name of the asset manufacturer.
4. Model number (if applicable)
5. Serial number — A unique identifier the manufacturer assigns to an asset.
6. Purchase date.
7. Purchase cost — The total amount that was paid for the asset including setup and delivery cost.

8. Purchased from/vendor
9. Warranty information — Any warranty information for the asset, to include coverage dates/expiration.
10. Warranty expiration date.
11. Status — each asset will have a status assigned as follows:
 - a. Available;
 - b. Checked out;
 - c. Out for repair;
 - d. Disposed;
 - e. Assigned to employee;
 - f. Assigned to location; and
 - g. Assigned to Construction and Maintenance (C&M).
12. Facility
13. Building — This is a location tab where the designee will input the building location of the asset.
14. Room — This is a designated number which will be visible on the outside of the entrance door to the room.

C. Asset ID/Barcodes

1. Each Asset ID is unique to a particular piece of equipment/item. Asset IDs cannot be reassigned to another piece of equipment/item when the original is sold, disposed of, sent to surplus, transferred, or returned to vendor. Transferred items will retain the original Asset ID.
2. All property except for meat plant processing equipment, firearms, irrigation pipe, and other “untaggable” items will be labeled or marked with an Asset ID that identifies the property.
3. Once an asset is successfully entered into Asset Panda, the corresponding barcode will be applied in a conspicuous location.
 - a. Barcodes will be placed where they can easily be seen and scanned, but where they will not interfere with the use of the

asset or where the label will receive excessive wear. Labels will be consistently located on like assets.

- b. Vehicles will have barcodes placed on the inside glove compartment door.
4. All assets will receive a barcode; however, some items are “untaggable” due to size or other considerations. For these, the barcode label is to be affixed to a completed asset record printed directly from Asset Panda. This form will be maintained in an “untagged inventory file” binder in each region facility/unit/region. During any audit, the asset must be located and identified from the information on the form, and then the barcode label can be scanned.
 - a. Security cameras will be considered untaggable due to their differing sizes and locations. Once installed, they are considered fixed building equipment; however, due to the nature of the equipment and expense, they will be inventoried and given a barcode for the untagged inventory file. The cameras’ physical locations will be documented with as much description as possible in the “comments” field in Asset Panda. (e.g., “This camera is located on the south east corner of H-Unit pointing towards the front door”).
 - b. Any question on whether an asset is “untaggable” will be directed to the ICO and if further guidance is needed the PCO or designee will decide.
5. When a barcode label becomes damaged or lost, a replacement barcode will be requested by the ICO/ICA. The request will go to the PCO and/or designee. The PCO or designee will edit the Asset ID in Asset Panda and assign the new barcode number. The facility may provide the barcode and number if they have unused barcodes. If not, the PCO or designee will mail out a new barcode affixed to a printout asset record sheet as described in Section III. C. item 4. of this procedure. The requesting ICO/ICA will verify the asset detail sheet matches the requested asset and then immediately affix the replacement barcode on the same asset.

D. Deletion of an Asset in Asset Panda

Once assets are entered into Asset Panda, the asset will not be deleted from the system. Deletion may be permitted with approval from the CFO or designee, PCO, and an Asset Panda administrator.

Assets mistakenly created which do not correspond to a tangible asset may be removed by an Asset Panda administrator.

Assets will be archived in Asset Panda in order for records to be retrieved.

E. Creating a Report

Reports allow users to get specific details regarding assets. Reports are highly customizable in Asset Panda. User levels dictate what reports users are able to generate. Below are the steps for creating a report.

1. Click on the “Reports” section of Asset Panda;
2. Click Add “Group Report”;
3. Name the report;
4. The user will utilize the ‘filter’ option to generate assets. Several filters can be used;
5. Use the blue asset fields to generate the identifying information to see the report;
6. Click save and close;
7. Click on the report just created; and
8. The report will be e-mailed to the user.

IV. Declaration and Approval of Surplus Property

Pursuant to the Oklahoma Surplus Property Act (“Oklahoma Surplus Property Act” 74 O.S. § 62.1 et seq. and Oklahoma Administrative Code 260:105-3-1) a facility/unit/region will determine when property will be sent to surplus. The surplus property will be disposed of in accordance with the rules promulgated by OMES Capital Assets Management (CAM).

A. Definitions

1. Administrator — OMES staff designated by the administrator of OMES oversee the State Surplus Property Program.
2. Agency surplus officer — ODOC staff authorized by the CFO to sign the “Surplus Property Transfer” form on behalf of the agency. (Oklahoma Administrative Code (OAC) 260:105-3-1)
3. Facility/unit/region surplus officer — ODOC staff designated by the facility/unit/region head to serve as the surplus officer for the facility/unit/region.
4. Surplus Property — Items, commodities, materials, supplies, or equipment a state agency owns and determines to be excess, obsolete, antiquated, unused or not needed. (74 O.S. § 62.2.2.)

B. Declaring State Property Surplus

State-owned property will not be destroyed, sold, transferred, traded in, discarded, donated, or otherwise disposed of without prior written approval of the administrator of Surplus Property at OMES. This rule applies to and includes any residue that may be remaining from agency cannibalization of property. (OAC 260:105-3-1(c))

C. Request for Approval to Sell, Dispose of, or Transfer Surplus Property

Surplus Property transfer forms requesting approval to sell, donate, destroy, or transfer surplus property will be submitted by the facility/unit/region surplus officer to the agency surplus officer via email in the forms original Excel (.xls) format.

1. General surplus requests will be submitted on form OMES CAM Form SS-001A. ([OMES Surplus Property Transfer Form](#))
2. Vehicle disposal requests will be submitted per [OP-120401](#) entitled "Fleet Management", Section IV., on OMES CAM Form SS-001V "X" Surplus Property Transfer Form" ([OMES Surplus Property Transfer \(Vehicle\) Form](#)).
3. Retiring officers as described in 74 O.S. § 150.23.D. may receive their duty weapon, badge and may purchase their rifle or shotgun. Approval is required by the agency director in accordance with [OP-110237](#) entitled "Employee Separation Process" and the OMES Surplus Administrator via submission of a surplus property transfer form through the agency surplus officer.

D. Methods of Disposal of Surplus Property (OAC 260:105-3-1)

The method of disposal of surplus property must be approved by the DCAM administrator for surplus property in accordance with (OAC 260:105-3-1) prior to disposal of state property by a state agency.

1. Sell at public auction administered by OMES.
2. Sell at online auction administered by OMES. Items may reside at the facility/unit/district until sold.
3. Sell as scrap. Agency submits the offered price to OMES for approval and completes the delivery once approved. All funds are remitted to OMES State Surplus.
4. Transfer. Only to other government entities or non-profit organizations.

5. Trade in. The trade in amount must be approved by OMES State Surplus before execution of trade.
6. Disposal by OMES Surplus Property.
7. Disposal by other means.

Authorization to dispose of broken or worthless items at the facility/unit/region. (Destroyed items approved to be sent in garbage).

E. Approval by OMES Surplus Property

1. Once received from the facility/unit/region surplus office, the agency surplus officer will submit, by email, the appropriate surplus property transfer form for approval by the OMES Surplus Administrator.
2. Upon approval, the agency surplus officer will e-mail the approved form to the facility/unit/region surplus officer with disposal instructions.

F. Prohibitions

1. A donation of state property to private individuals, for-profit organizations, or state employees is prohibited unless authorized in statute.
2. The sale of state property to state employees is prohibited unless items are sold at announced public sales or auctions.

G. Completion of Sale or Transfer

1. Checks received by the facility/unit/region for the sale or transfer of state property will be made payable to the order of the OMES State Surplus and forwarded, along with the sale receipt to OMES.
2. Upon the completion of approved disposal of state property, the facility/unit/region will be responsible for the removal of such property from the agency's official inventory.
3. Vehicles shall be removed from the agency's inventory management system by the agency surplus officer after the agency no longer has possession of the vehicle.

H. Record Keeping

A copy of the approved OMES CAM Form SS-001A or OMES CAM Form SS-001V and any receipt for sale of the state property will be maintained in accordance with GRDS 2-43 Surplus Property File.

V. Annual Internal Audit (5-ACI-1B-13, 4-ACRS-7D-25, 4-APPFS-3D-12, 4-APPFS-3D-26)

At least annually, each facility/unit/region will conduct a region property inventory audit of all assets in Asset Panda and make necessary adjustments (new equipment not listed, transferred, sold, sent to surplus, keystroke errors, etc.). The audit will consist of visually identifying inventoried assets and then scanning the barcode label.

ICOs/ICAs will be responsible for scanning the assets in their area of responsibility. They will use facility assigned "UpKeep" tablets or other agency-assigned cellphones/tablets to conduct the audit and scan barcodes. If a device is not available or the facility does not have one, another device will be provided to the ICO/ICA to complete the audit.

A report of all necessary adjustments will be provided to the agency PCO (OAC 260:105-1-1). State Surplus Property General Provisions (2-CO-1B-08, 5-ACI-1B-13)

A. Unaccounted-for Assets

Assets that are not located after scanning all known assets.

1. ICOs/ICAs will make every effort to review reported locations and assignments in Asset Panda to locate the unaccounted-for asset.
2. ICOs/ICAs will have ten business days to resolve unaccounted-for assets.
3. Unaccounted for assets after ten business days will be reported in an ODOC memorandum to the agency PCO/designees. PCO or designees will then change the status of any unaccounted-for items to "Unaccounted For/Missing" in the status field of Asset Panda and save the memorandum into the asset record of all the affected assets.
4. Should any asset(s) be located later, the asset(s) will be transferred to the appropriate work unit or employee and the status changed appropriately.

VI. Financial Audits

The agency's financial internal audit team will conduct an annual audit of the inventory control system at each facility/unit/region as outlined in [OP-120105](#) entitled "Financial Internal Audit Unit." (2-CO-1B-08)

VII. References

Policy Statement OP-120100 entitled "Management of State Funds and Assets"

OP-040106 entitled "Purchase, Use and Control of Firearms and Security Equipment"

OP-110237 entitled "Employee Separation Process"

OP-120105 entitled "Financial Internal Audit Unit"

OP-120401 entitled "Fleet Management"

62 O.S. § 34.12.(6.)

62 O.S. § 41.5a-4

74 O.S. § 62.1 et seq.

74 O.S. § 62.2.2.

74 O.S. § 105

74 O.S. §.110.1.

74 O.S. § 150.23.D.

Oklahoma Administrative Code (OAC) 260:105-1-1

Oklahoma Administrative Code (OAC) 260:105-1-1 State Surplus Property General Provisions

OAC 260:105-3-1 Declaring State Property Surplus

Oklahoma Administrative Code (OAC) OAC 260:105-3-1(c)2 State Surplus Rule

Oklahoma Administrative Code (OAC) 260:110-1-1

Oklahoma Administrative Code (OAC) 260:110-1-3

<https://oklahoma.gov/omes/services/accounting-reporting/statewide-inventory-assets.html>

Standard Item Classification for Inventory and Property Control Manual

OMES Capital Asset Management (CAM) State Surplus

VIII. Action

The facility/unit/region head is responsible for compliance with this procedure.

The chief Financial Officer is responsible for the annual review and revisions.

Any exceptions to this procedure will require prior written approval of the agency director.

This procedure is effective as indicated.

Replaced: OP-120801 entitled "Property Inventory Control" dated September 24, 2020

Distribution: Policy and Procedures Manual
Agency Website

<u>Referenced Forms</u>	<u>Title</u>	<u>Location</u>
DOC 120801A	"Property Inventory Control"	Attached
DOC 120801B	"Instructions for Completing Property Inventory Control Forms"	Attached
DOC 120801C	"Asset Management Definitions and Master Asset List"	Attached
OMES CAM SS-001A	"OMES Surplus Property Transfer Form"	OMES
OMES CAM SS-001V	"OMES Surplus Property Transfer (Vehicle) Form"	OMES