

**APPROVED MINUTES
CACHE COUNTY COUNCIL**

May 11, 2021 at 5:00 p.m. - Cache County Chamber at 199 North Main, Logan, Utah.

In accordance with the requirements of Utah Code Annotated Section 52-4-203, the County Clerk records in the minutes the names of all persons who appear and speak at a County Council meeting and the substance "in brief" of their comments. Such statements may include opinion or purported facts. The County does not verify the accuracy or truth of any statement but includes it as part of the record pursuant to State law.

MEMBERS PRESENT: Vice Chair: Barbara Tidwell Council Members: Karl B. Ward, Paul R. Borup, Nolan Gunnell and Gordon A. Zilles

MEMBERS EXCUSED: Chair Gina H. Worthen and David L. Erickson

STAFF PRESENT: County Executive David Zook, Deputy Attorney John Luthy, County Clerk/Auditor Jess Bradfield, Deputy Clerk Bryson Behm, Economic Development Director Shawn Milne, HR Director Amy Adams, Bart Nelson IT Director, Fire Chief Rod Hammer, Betty Weeks, Sheriff Chad Jensen and Development Director Chris Harrild

OTHER ATTENDANCE: Alan Lance, Jordan Oldham, John Drew, Dennis Jackson and Wendy Hassan

1. **Call to Order** – Barbara Tidwell
2. **Opening Remarks and Pledge of Allegiance** –Cache County Sheriff Honor Guard and Nolan Gunnell
3. **Review and Approval of Agenda**

Action: Motion made by Karl Ward to approve the amended agenda item 7b after item 5. Seconded by Gordon Zilles.
Motion passes.
Aye: 5 Barbara Tidwell, Karl B. Ward, Paul R. Borup, Nolan Gunnell and Gordon A. Zilles
Nay: 0
Absent: Gina H. Worthen, David Erickson
4. **Review and Approval of Minutes (4:01)**

Action: Motion made by Gordon Zilles to approve the minutes of April 27. Seconded by Nolan Gunnell.
Motion passes.
Aye: 5 Barbara Tidwell, Karl B. Ward, Paul R. Borup, Nolan Gunnell and Gordon A. Zilles
Nay: 0
Absent: Gina H. Worthen, David Erickson
5. **Minutes Follow-up**
6. **Report of the County Executive: David Zook (31:35)**
 - a. No Appointments
 - b. Financial Reports: April 2021 expense report/warrant register
 - c. Suicide awareness and the May 1st walk, Sean Milne and Exec Zook met with the Economic Development Corporation of Utah, which includes 30+ businesses. David Zook participated in The Family Place event on child abuse awareness and the opening of the new child justice center. Met with Sen Romney and toured Autonomous Solutions and talked to them about county needs, such as cell phone towers in Logan Canyon.
7. **Items of Special Interest - (8:28)**
 - a. Proclamation for Family Month (**ATTACHMENT 1**)
Discussion: Exec. David Zook read the Proclamation for Family Month (May 9– June 20) Exec Zook mentions the Be Kind Utah Campaign.
 - b. National Law Enforcement Week and Peace Officer Memorial Day (**ATTACHMENT 2**)
Discussion: Exec David Zook spoke on his appreciation for the Law Enforcement and read the Declaration for National Law Enforcement Week (May 9 -15 2021) and Peace Officer Memorial Day (May 15 2021)
 - c. Cache County Sheriff Awards Ceremony
Discussion: Sheriff Jensen mentions his gratitude for all his officers and how important their service is to their community. Deputy Randy Adams, Deputy Daniel Holtz, Sergeant Candice Hatch, Sergeant Chad Kerr, Deputy Hayden Humphreys, Animal Control Officer Floyd Powell, Sergeant Damian Oppenshaw, Deputy Colton Peterson, Deputy Todd Higby, Deputy Rhett Garr and Deputy Sennica Holt as well as the entire Sheriff Staff with a COVID-19 Ribbon. Deputy Sennica Holt of the Cache County Sheriffs Association also honored Sergeant Candice Hatch and Sergeant Reed Tanner. Vice Chair Tidwell expressed her support for the law enforcement community and their families.
 - d. North Logan City request for change in RAPZ-funded project location
Discussion: Exec. Zook gave a summary on the reason why the pickleball courts would be relocated, such as close proximity to housing.
Action: Motion made by Karl Ward to approve. Seconded by Gordon Zilles.
Motion passes.
Aye: 5 Barbara Tidwell, Karl B. Ward, Paul R. Borup, Nolan Gunnell and Gordon A. Zilles
Nay: 0
Absent: Gina H. Worthen, David Erickson
8. **Department or Committee Reports (46:16)**

a. General Plan Update: Community Choices phases and there are two planned open houses.

9. Board of Equalization Matters (20:33)

10. Public Hearings (48:47)

11. Pending Action (48:47)

12. Initial Proposals for Consideration (50:15)

a. Ordinance 2021-15 Amending Chapter 3.28 ASSETS of the Cache County Code (**ATTACHMENT 3**)

Discussion: Chief Deputy Exec. Bryce Mumford addressed the council on moving the County's Asset management to an online portal.

Action: Motion made by Karl Ward to waive the rules and approve the Ordinance 2021-15 Seconded by Gordon Zilles

Motion passes.

Aye: 5 Barbara Tidwell, Karl B. Ward, Paul R. Borup, Nolan Gunnell and Gordon A. Zilles

Nay: 0

Absent: Gina H. Worthen and David Erickson

b. Appoint Committee to open, review and score proposals for the Animal Impound Facility

Discussion: Exec Zook gave a quick summary of the Facility's progress and the committee being formed to open and score of the bids.

Action: Motion made by Karl Ward to waive the rules and approve the formation of the committee Seconded by Gordon Zilles

Motion passes

Aye: 5 Barbara Tidwell, Karl B. Ward, Paul R. Borup, David L. Erickson, Nolan Gunnell, Gordon A. Zilles

Nay: 0

Absent: Gina H Worthen, David Erickson

13. Other Business (3:31:06)

- a. UAC Management Conference
- b. Richmond Black and White Days Parade
- c. Children's Justice Center Grand Opening
- d. Smithfield Health Days Parade
- e. Lagoon Dignitary Days
- f. Nibley Heritage Day Parade
- g. Lewiston Fourth of July Parade
- h. Hyrum Fourth of July Parade
- i. Cache County Employee Summer Party
- j. North Logan Pioneer Day Parade
- k. Logan City Pioneer Day Parade
- l. Summer Salsa Showdown

14. Council Member Reports (3:33:30)

David Erickson – no report.

Gordon Zilles – Apologized to Recorder's office for comments at previous meeting.

Karl Ward – no report

Barbara Tidwell – Visited new CAPSA homes

Paul Borup – no report

Nolan Gunnell – no report

Gina Worthen – no report

15. Adjourn – approximately at 6:00 p.m.

Jess W. Bradfield

ATTEST: Jess W. Bradfield
County Clerk/Auditor

Gina H. Worthen

APPROVAL: Gina. H. Worthen
Chair



**CACHE COUNTY COUNCIL MEETING
MAY 11, 2021**

ATTACHMENT 1

Cache County

- 1857 -

PROCLAMATION

WHEREAS, Strong, healthy, and happy families are the foundation of society; and

WHEREAS, We depend on families to protect us and provide for our needs from the time we are born; and

WHEREAS, Parents are often the most powerful support system for children; and

WHEREAS, We can reduce the likelihood of child abuse and neglect by increasing protective factors such as providing parents with support in times of need, enhancing parental resilience, providing options for social connections, facilitating community knowledge of parenting and child development, and supporting the development and well-being of children; and

WHEREAS, The Utah Association of Family Support Centers serves as a critical resource for families during times of high stress, emergency or crisis by offering support, crisis/respice nurseries, and education.

NOW, THEREFORE, I, David Zook, Cache County Executive, do hereby proclaim

May 9, 2021 through June 20, 2021 as **FAMILY MONTH** throughout Cache County, and commend this observance to all of our citizens.



IN WITNESS WHEREOF, I have hereunto set my hand and official seal on this 11th day of May, 2021.

A handwritten signature in black ink that reads "David Zook". The signature is written in a cursive style and is positioned above a horizontal line.

David Zook
Cache County Executive

**CACHE COUNTY COUNCIL MEETING
MAY 11, 2021**

ATTACHMENT 2

Cache County

- 1857 -

PROCLAMATION

WHEREAS, The Congress and President of the United States have designated May 15, 2021 as Peace Officers Memorial Day, and the week of May 9-15, 2021 as National Law Enforcement Week; and

WHEREAS, The members of the Cache County Sheriff's Office play an essential role in safeguarding the rights and freedoms of Cache County residents; and

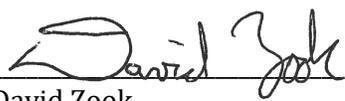
WHEREAS, It is important that all citizens know and understand the duties, responsibilities, hazards, and sacrifices of their law enforcement agency, and that members of our law enforcement agency recognize their duty to serve the people by safeguarding life and property, by protecting them against violence and disorder, and by protecting the innocent against deception and the weak against oppression; and

WHEREAS, The men and women of the Cache County Sheriff's Office unceasingly provide a vital public service.

NOW, THEREFORE, In recognition of all law enforcement officers and in particular the men and women of the Cache County Sheriff's Office, the Cache County Executive of Cache County, State of Utah, hereby proclaims the week of *May 9 through May 15, 2021* as **LAW ENFORCEMENT WEEK** and call upon all citizens of Cache County and all patriotic, civic and educational organizations to observe this week with appropriate ceremonies and observances in which all of our people may join in commemorating law enforcement officer, past and present, who, by their faithful and loyal devotion to their responsibilities, have rendered a dedicated service to their communities and , in so doing, have established for themselves an enviable and enduring reputation for preserving the rights and security of all citizens, and proclaim Saturday, *May 15, 2021* as **PEACE OFFICERS MEMORIAL DAY**. I further call upon all citizens of Cache County to honor those law enforcement officers who, through their courageous deeds, have made the ultimate sacrifice to their community or have become disabled in the performance of duty, and let us recognize and pay respect to the survivors of our fallen heroes.



IN WITNESS WHEREOF, I have hereunto set my hand and official seal on this 11th day of May, 2021.



David Zook
Cache County Executive

**CACHE COUNTY COUNCIL MEETING
MAY 11, 2021**

ATTACHMENT 3



**CACHE COUNTY
ORDINANCE 2021 - 15**

**AN ORDINANCE AMENDING CHAPTER 28 OF TITLE 3 OF THE CACHE COUNTY
CODE, REGARDING THE SAFEGUARDING OF PHYSICAL ASSETS**

WHEREAS, Cache County procures a variety of assets—property and equipment—necessary for government operations; and

WHEREAS, these assets need to be properly managed, which means controlled, inventoried, and protected, in order to ensure prudent fiscal management; and

WHEREAS, Cache County has developed an online asset management system to better manage capital and controlled assets used for County business; and

WHEREAS, it is proposed that Chapter 28 of Title 3 of the Cache County Code be amended and updated to facilitate implementation of the online asset management system; and

WHEREAS, the Cache County Council has determined that this ordinance is in the best interest of the County and its citizens;

NOW, THEREFORE, the County Legislative Body of Cache County ordains as follows:

SECTION 1:

Chapter 28 of Title 3 of the Cache County Code is amended to read as follows:

**Chapter 3.28
Assets**

3.28.010: OWNERSHIP:

All property and interest acquired by the county shall be held in the name of the county.

3.28.020: FIXED ASSETS:

The county shall maintain a ledger or accounts to record the details relating to the general fixed assets of the county. The county executive is authorized to promulgate a Safeguarding Physical Assets policy setting forth procedural details regarding the county's maintenance of a ledger or accounts relating to the general fixed assets of the county.

3.28.030: INVENTORY OF FIXED ASSETS:

A. The Cache County Finance Department shall prepare and maintain an inventory of all assets of the county, including real and tangible personal property having a value greater than five thousand dollars (\$5,000).



B. After the Finance Department has prepared and entered an asset into the Asset Management System, the asset is to be transferred within the Asset Management System and when entered/transferred to the responsible department, each department head shall bear responsibility to maintain an inventory of all assets of the county that are controlled or held by the department, including real and tangible personal property having a value of less than five thousand dollars (\$5,000) and greater than five hundred dollars (\$500).

C. Upon the acquisition or disposition of any property, referred to in subsection A of this section, by the county, written notice thereof, including the description of the specific property, shall be given to the County Finance Department who shall amend the inventory to reflect such acquisition or disposition.

D. All single asset acquisitions over \$2,000 must be approved with a Purchase Order signed by the county executive prior to purchase.

3.28.040: TITLES:

A. Titles or certificates of title to motor vehicles or other titled personal property assets shall be held and maintained by the county clerk.

B. The county clerk shall sign all titles, transfers or certificates conveying title or interest in and to motor vehicles or other titled personal property.

C. All deeds and documents by which an interest is acquired in real property shall be held and maintained by the county clerk after recording.

D. All deeds and conveyances of interest in real property shall be executed by the county clerk who shall also place his or her seal on the instrument. No such deeds or conveyances shall be executed by the county clerk unless a resolution has been duly adopted by the county council authorizing the execution and approving the deed or conveyance.

**SECTION 2: PRIOR ORDINANCES, RESOLUTIONS, POLICIES, AND ACTIONS
SUPERSEDED**

This ordinance amends and supersedes the existing Chapter 28 of Title 3 of the Cache County Code and all prior ordinances, resolutions, policies, and actions of the Cache County Council to the extent that the provisions of such prior ordinances, resolutions, policies, or actions are in conflict with this ordinance.

SECTION 3: EFFECTIVE DATE

This ordinance takes effect 15 days following its passage and approval by the County Council.



PASSED BY THE COUNTY COUNCIL OF CACHE COUNTY, UTAH, THIS 11th DAY OF MAY 2021.

	In Favor	Against	Abstained	Absent
Paul R. Borup	X			
David Erickson				X
Nolan P. Gunnell	X			
Barbara Tidwell	X			
Karl Ward	X			
Gina Worthen				X
Gordon Zilles	X			
Total	5	0	0	2

CACHE COUNTY COUNCIL

By:

Barbara Y. Tidwell
Barbara Tidwell Vice Chair

ATTEST:

Jess W. Bradfield
Jess W. Bradfield, County Clerk





REDLINE VERSION OF AMENDMENT:

Chapter 3.28
Assets

3.28.010: OWNERSHIP:

All property and interest acquired by the county shall be held in the name of the county.

3.28.020: FIXED ASSETS:

The county shall maintain a ledger or accounts to record the details relating to the general fixed assets of the county. ~~The county executive is authorized to promulgate a Safeguarding Physical Assets policy setting forth procedural details regarding the county's maintenance of a ledger or accounts relating to the general fixed assets of the county.~~

3.28.030: INVENTORY OF FIXED ASSETS:

A. ~~The county auditor~~ **Cache County Finance Department** shall prepare and maintain an inventory of all assets of the county, including real and tangible personal property having a value of ~~less~~ **greater** than five thousand dollars (\$5,000).

B. ~~After the Finance Department has prepared and entered an asset into the Asset Management System, the asset is to be transferred within the Asset Management System and when entered/transferred to the responsible department, Each department head shall prepare and bear responsibility to~~ maintain an inventory of all assets of the county **that** are controlled or held by the department, including real and tangible personal property having a value of less than five thousand dollars (\$5,000) **and greater than five hundred dollars (\$500).**

C. Upon the acquisition or disposition of any property, referred to in subsection A of this section, by the county, written notice thereof, including the description of the specific property, shall be given to the ~~county auditor~~ **County Finance Department** who shall amend the inventory to reflect such acquisition or disposition.

D. All single asset acquisitions over \$2,000 must be approved with a Purchase Order signed by the county executive prior to purchase.

3.28.040: TITLES:

A. Titles or certificates of title to motor vehicles or other titled personal property assets shall be held and maintained by the county clerk.

B. The county clerk shall sign all titles, transfers or certificates conveying title or interest in and to motor vehicles or other titled personal property.



C. All deeds and documents by which an interest is acquired in real property shall be held and maintained by the county clerk after recording.

D. All deeds and conveyances of interest in real property shall be executed by the county clerk who shall also place his **or her** seal on the instrument. No such deeds or conveyances shall be executed by the county clerk unless a resolution has been duly adopted by the county council authorizing the execution and approving the deed or conveyance.

CACHE COUNTY
COUNTY-WIDE POLICY
ON
SAFEGUARDING PHYSICAL ASSETS

Purpose –

Cache County procures a variety of property and equipment necessary for government operations, which must be properly managed—meaning controlled, inventoried, and protected. This policy provides direction concerning who is responsible for managing property, defines the types of assets subject to various controls, and refers to various procedures covering disposal of assets.

1.0 Definitions

- 1.1 Capitalization – the process of recording on the County’s general ledger individual items having an estimated useful life of more than one year and a cost equal to or greater than the existing capitalization rate. Capitalization is an accounting method in which a cost is included in the value of an asset and expensed over the useful life of that asset, rather than being expensed in the period the cost was originally incurred.
- 1.2 Controlled Asset – personal property items having a cost of \$500 or greater, but less than the current capitalization rate, and which are sensitive to conversion to personal use, thereby necessitating special provisions for safeguarding (Note: Due to the difficulty associated with centralized control of personal communication equipment such as cell phones, portable radios, mobile radios installed in vehicles, etc. this category of property is considered to be “controlled assets” regardless of the cost of the individual items, and is therefore subject to the controlled asset procedures under paragraph 4.0 rather than the capital asset procedures under 3.0)
- 1.3 Administrator – a Division Director, Department Director, or Elected Official.
- 1.4 Capital Asset – an individual item owned by the County meeting the criteria for capitalization.
- 1.5 Department– separate budgetary unit as established within the accounting and budgeting system.

- 1.6 Safeguard – to provide internal controls appropriate to the organization’s operating environment on a cost-effective basis that adequately protect against the loss of property through theft, misuse, abuse, etc.
- 1.7 De minimus – refers to an asset that falls below the tracking threshold set by Cache County code 3.28.030, meaning less than \$500.
- 1.8 Surplus – refers to an asset which is deemed to no longer be necessary for use by the County. This also refers to the beginning phase of asset disposal.
- 1.9 Surplus Manager – the County employee who oversees the surplussing of assets and the eventual disposal.
- 1.10 Asset Tag – refers to a barcode or QR code that is placed on an asset to more easily manage asset tracking. PC’s, laptops, and everything with a value over \$5,000 are required to have an asset tag. The unique Vehicle Identification Number identifier found on all vehicles will serve as an appropriate asset tag.
- 1.11 Disposal – refers to the process for eliminating an asset from the Asset Management System and from County ownership.
- 1.12 Picture – assets over \$2,000 in value are required to be entered into the Asset Management system with a picture which will allow for better management of the asset. Assets under the \$2,000 threshold do not require a picture for entry into the Asset Management System.

2.0 Procedures – General and Administrative

- 2.1 Finance Department Duties – The Finance Department has responsibility for the following:
 - 2.1.01 After an asset has been procured, the asset must be entered into the County Asset Management System.
 - 2.1.02 Once the asset is entered into the Asset Management System, the Asset is assigned to an Administrator to manage the asset, upon which an email is automatically generated informing the Administrator of the new asset.
- 2.2 Administrator’s Duties – duties may be appropriately delegated to a subordinate, however consistent with basic management principles, Administrators remain ultimately responsible for management of County property once an asset has been assigned. Administrators are responsible for the following:

- 2.2.01 Tracking and managing all capital assets within the department's operational and/or physical custody as listed within the Asset List within the County Asset Management System.
- 2.2.02 Administrators are required to take pictures for assets over the \$2,000 threshold and provide the picture to the Finance Department for entry into the Asset Management System.
- 2.2.03 Tracking and managing of all controlled assets within the department's operational and/or physical custody in accordance with paragraph 4.0 of this policy.
- 2.2.04 Maintain records as to current physical location of all capital assets and controlled assets within the department's operational and/or physical custody.
- 2.2.05 Safeguard all property subject to this policy for which the department has custodial responsibility.
- 2.2.06 Prepare disposal information and submit into the Asset Management System for all capital asset transfers, disposals, or sales within the department.
- 2.2.07 An asset will not be fully disposed until all authorizations have been provided and captured in the Asset Management System. For most assets, after an asset has been surplussed, it will enter a waiting queue for two weeks, except as described in section 6.2 of this policy, during which time other departments may lay claim on an asset. If the asset is a de minimus status, the Administrator is responsible to track that asset and move it out of the system. (See Section 6 Asset Disposal for further information.)
- 2.2.08 Coordinate with the Finance Department to ensure all newly acquired property is identified and accountability is appropriately established, and capital assets are tagged and capitalized.
- 2.2.09 If there is a theft of property/asset it must be reported to appropriate authorities. Within the Asset Management System the Administrator must produce a report indicating all known facts of the theft. For all thefts involving capital assets, a disposal form is prepared within the system and

forwarded to the Finance Department so that the stolen personal property can be removed from capital asset records.

2.2.10 At least annually, conduct physical inventory of capital assets and controlled assets, to ensure complete accountability for all property owned by, or assigned to, the department. The Asset Management System will automatically send an email to Administrators prompting the physical inventory check. Annual inventories will be revolved so that not all departments perform the physical inventory at the same time each year. After each annual inventory is complete, an email will be sent to the Internal Auditor's Office which will acknowledge accountability for capital assets within the Asset Management System.

2.2.11 To ensure adequate accountability, Administrators should establish internal protective controls appropriate for custody of the asset assigned. The following are examples of various control measures which may be used, however, controls are not limited to these measures. Administrators should use their judgment based on the circumstances to ensure controls are adequate:

- a. Locking equipment storage areas;
- b. Controlling access to areas where equipment is shared;
- c. Use a checkout system for shared assets
- d. Maintaining supplementary records to support location and existence of assets as necessary; and
- e. Ensure proper receiving controls are in place so that an asset received is what was ordered, and that upon receipt all other asset controls explained in the policy are followed.

2.2.12 Ensure all employees fulfill their responsibilities as defined in 2.3 below.

2.3 Employee's Duties – All employees assigned capital or controlled assets for their use are responsible for the following:

2.3.01 Notify the Administrator of any change in asset status for assets assigned to him/her (i.e. sale, transfer, loan, disposal, etc.)

2.3.02 When initiating purchases of assets for their use, employees should coordinate with the Administrator to ensure such assets are properly assigned and accounted for.

- 2.3.03 When employees determine property they are using is no longer needed it should be disposed of under supervision of the Administrator in accordance with County policy.
- 2.3.04 Annually, or upon termination or transfer, employees assigned capital or controlled assets shall review the list of assigned assets and provide verification by his/her electronic signature to the Administrator as to the accuracy and completeness of the list.
- 2.3.05 Whenever an employee or supervisor becomes aware of the misuse or theft of controlled or capital assets, the appropriate procedures should be followed (see 2.2.09). After proper procedures have been followed, employees who are unable to account for assets assigned to them may be charged for the estimated market value of the assets at the time of the loss. Such decision shall be made by the employee's supervisor(s) in consultation with the Administrator. Value shall be determined by the Administrator, who then works on disposal. If the employee is charged in such cases at the time of termination, the County may withhold payment of accumulated personal leave, wages, or other amounts normally payable upon termination to cover these charges.
- 2.4 Thefts – Employees who discover a loss or a possible theft of an asset should follow the procedures outlined in County policy (see 2.2.09).
- 2.5 Abuse or Misuse of Property – Employees who have evidence that a County asset is not being used appropriately may contact their department Administrator to report the abuse.
- 2.6 Oversight responsibility for policy – The Finance Department and the County Executive's Office have oversight responsibility for this policy. Questions, interpretations and application of these procedures should be directed to the Finance Director or the Chief Deputy County Executive.
- 2.7 Periodic reviews or audits of department compliance with this policy, and physical existence of assets may be conducted by the Internal Auditor. Recurring inventories of capital assets for department accountability will be conducted in accordance with the procedures referred to in Section 3.0.

- 2.8 Contract entities – This policy shall apply not only to all County departments, but also to all entities who by contract have responsibility to manage County-owned assets of the nature subject to the policy.
- 2.9 Supplies and small items or equipment costing less than \$500 are excluded from the requirements of this policy as “expendable”. However, adequate and cost-effective measures should be established to safeguard and monitor their usage, such as appropriate control over access to those supplies of relatively greater value and/or supplies susceptible to theft. (See Section 5.0 De Minimus Assets)
- 2.10 Assets on loan – Periodically the need may arise to transfer accountability of an asset (either capital or controlled) to a different department, but on a temporary basis. This may be the case where a department wishes to retain ownership of the asset but acknowledges the need for another department to use the asset temporarily for their operations. In these situations, an agreement should be drafted explaining the reason for placing the asset on loan and be signed by the department Administrator.

3.0 Procedures Capital Assets

- 3.1 The requirements, guidelines, etc. established in the COUNTYWIDE FINANCIAL POLICIES document under “Financial Policies” shall be considered an integral part of this policy.
- 3.2 Administrator duties relating to capital assets consist of those described in not only Section 2.2 of this policy, but also the COUNTYWIDE FINANCIAL POLICIES document under “Financial Policies” referred to in 3.1.

4.0 Procedures Controlled Assets

- 4.1 As mentioned in Section 2.2 above, general accountability for controlled assets is the responsibility of each department’s Administrator; however, individual accountability rests with each employee assigned controlled assets.
- 4.2 Transfer of accountability occurs:
 - 4.2.01 When an employee transfers departments and retains a controlled asset for his/her use.
 - 4.2.02 When a controlled asset is re-assigned to a different department; or when the asset is loaned to another department (see Section 2.10 for “loans”)

4.2.03 Both the receiving and transferring department are required to transfer the asset within the Asset Management System.

4.3 The Administrator shall maintain records to manage controlled assets.

4.3.01 Within the Asset Management System, the Administrator has the ability to readily assign assets to an individual.

4.3.02 All assets which are assigned to individual employees require the knowing consent of the employee.

4.3.03 The Asset Management System will have the ability to create asset tags. Asset tags can be created for any controlled asset. Asset tags will be given a unique tag created by the Asset Management System.

4.3.04 Controlled asset lists will be maintained in the Asset Management System under the supervision of the Finance Department

4.3.05 Although it may be impractical to define exact locations on the forms in circumstances where an asset is used by more than one employee, or where it is frequently moved or reassigned, Administrators should use exact locations whenever possible (and update them as needed) to establish proper control.

5.0 De Minimus Assets

5.1 The Administrator has the ability to track de minimus assets as they deem necessary.

5.2 The Asset Management System will have the capacity to track de minimus assets at the discretion of the Administrator. However, the Finance Department will not track de minimus assets. Thus, de minimus asset tracking is the sole responsibility of the Administrator.

6.0 Asset Disposal

6.1 Upon an asset being deemed ready for disposal, an asset is surplus and sent to the Surplus Manager where the asset is held for two weeks before proceeding with disposal and sale of the asset.

6.2 In certain cases, the Administrator may bypass the disposal process, but only in the following cases:

- 6.2.01 Trading in a capital asset for another capital asset;
 - 6.2.02 Utilizing a recycling program; and
 - 6.2.03 Others as approved by the County Executive.
- 6.3 If the Administrator has a need to dispose of the asset without moving to surplus, approval must be given by the County Executive.
 - 6.4 Except for PC's, Administrators may claim an asset out of surplus on a first-come, first-served basis if they believe the asset will advance the department's interests.
 - 6.5 Upon finishing the two-week surplus period, the asset is moved into the disposal phase and is placed for sale by the Surplus Manager and moved out of the Asset Management System.
 - 6.6 When a computer is surplus, it can be purchased by the employee to whom the computer was previously assigned for \$25. The employee to whom the computer was previously assigned has first claim, after which any employee may lay claim on a first come-first served basis. If no claim is made, the computer is surplus by the Surplus Manager.