

**CHAPTER: 300**

**Business/Budget**

**DEPARTMENT ORDER:**

**304 – Inventory and Fixed Assets  
Management**

**OFFICE OF PRIMARY  
RESPONSIBILITY:**

**FS**

**Effective Date:**

**October 18, 2023**

**Amendment:**

**N/A**

**Supersedes:**

**DO 304 (10/17/18)**

**Scheduled Review Date:**

**October 1, 2026**

**ACCESS**

**Contains Restricted Section(s)**

**Arizona  
Department  
of  
Corrections  
Rehabilitation  
and Reentry**



**Department Order Manual**

A handwritten signature in black ink, appearing to read "Ryan Thornell", is written over a horizontal line.

**Ryan Thornell, Director**

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## **PURPOSE**

This Department Order establishes procedures for the control and accountability of state owned capital assets or stewardship resources (fixed assets) and inventories to include: inventory control, employee use of assets, investigation of loss or damage to assets and disposal of assets or other non-expendable materials that are no longer needed. Procedures for reimbursement of personal property that has been damaged or destroyed are also outlined.

## **APPLICABILITY**

This Department Order does not apply to the procedures for control and accountability of private prison facilities owned equipment and property. This Department Order does apply to Department owned equipment and property assigned to private prisons and private contractors and as specified in the Department contract.

## **RESPONSIBILITY**

The Department shall comply with the State of Arizona Accounting Manual (SAAM) by the Arizona Department of Administration (ADOA) General Accounting Office (GAO) (<https://gao.az.gov/>) in all accounting functions.

The Department shall also comply with the ADOA State Surplus Property Reference Manual (<https://doa.az.gov/surplus-property>) in the procedures to dispose of State owned or acquired material within the State of Arizona.

The Chief Financial Officer shall ensure Property Custodians, Property Managers, and Business Administrators are thoroughly familiar with the SAAM and the State Surplus Property Reference Manual.

## **PROCEDURES**

### **1.0 ISSUANCE AND ACCOUNTING OF FIXED ASSETS**

- 1.1 All Department staff, when receiving and accepting responsibility for fixed asset items, shall sign a State Property Receipt/Return, Form 304-2, in the presence of the Property Custodian or designee.
- 1.2 Employees shall:
  - 1.2.1 Utilize state property for official purposes only.
  - 1.2.2 Complete a State Property Receipt/Return form, whenever state property is issued or returned.
  - 1.2.3 In the event of lost or stolen property:
    - 1.2.3.1 Immediately notify their supervisor and complete a General Liability Loss Report, Form 304-1.
    - 1.2.3.2 Submit the report to their supervisor, who shall notify the Property Custodian.

1.2.3.3 Sign a State Property Receipt/Return form; each time property is returned to supervisors.

1.3 Supervisors and Property Custodians shall ensure:

1.3.1 Employees complete a State Property Receipt/Return form, whenever state property is issued or returned.

1.3.1.1 This form shall not be required for fixed assets used on a short-term basis such as during a shift or on a rotational basis, instead a log or trip ticket may be used.

1.3.2 Employees report property losses to their supervisor, who shall make the appropriate notifications as outlined in section 8.0. The Property Custodian shall submit a General Liability Loss Report to the Risk Management Liaison.

1.4 Budget Unit Supervisors shall:

1.4.1 Control and account for all fixed assets located within their Budget Units.

1.4.2 Appoint a Property Manager for the Budget Unit and notify the Chief Financial Officer of the appointment.

1.4.3 Certify the Budget Unit's fiscal year end fixed assets inventory report, and sign the FIN-AZ-AM-C052 Physical Inventory Sheet DCA (Fixed Asset Report).

1.4.4 Initiate an Administrative Inquiry in accordance with Department Order #601, Administrative Investigations and Employee Discipline, for lost, stolen and/or missing property.

1.4.5 Sign the final Administrative Inquiry, Form 601-1, for lost, stolen and/or missing property to indicate acceptance of the results of the investigation.

1.5 The Property Managers shall:

1.5.1 Ensure that all fixed assets received are properly tagged with an equipment number.

1.5.2 Complete all required document inputs in the Arizona Financial Information System (AFIS) Fixed Assets Module (FAM) to ensure that all fixed assets received, transferred or disposed of are recorded.

1.5.3 Use the information from the Purchase Order, receiving report, claim and invoice to complete the AFIS FAM Fixed Asset Acquisition documents within one calendar month of the acquisition.

1.5.4 Retain copies of source documents such as claims, invoices and purchase orders, for all fixed assets purchases throughout the life of the asset.

1.5.5 Prepare an online ADOA Property Disposal Request (<https://azsurplus.quickbase.com>) for disposal of non-expendable state property and send all originals to the Fixed Asset Unit.

- 1.5.6 Record the distribution, assignment, and transfer of the fixed assets within their Budget Unit.
- 1.5.7 Coordinate required inventories, ensure the accuracy of the fixed assets master list for the Budget Unit and obtain the required certification by the Property Custodian and the Budget Unit Supervisor on the fiscal year end reports.
- 1.5.8 Recommend investigation of lost, stolen and/or damaged Department property to the Budget Unit Supervisor.
  - 1.5.8.1 If further investigation is not warranted, forward the Administrative Inquiry, Form 601-1, to the Fixed Asset Unit and enter the online ADOA Property Disposal Request.
- 1.5.9 Certify the Budget Unit's fiscal year end fixed assets inventory reports and sign the Fixed Asset Report.
- 1.5.10 Notify the Fixed Asset Manager, through memorandum, of any excess state property.
  - 1.5.10.1 If the items are not needed by any other Department Budget Unit, complete the ADOA web based surplus request.
- 1.5.11 Maintain a current file for completed State Property Receipt/Return forms.
- 1.5.12 Process the transfer of equipment to Surplus Property for disposal, deletion or removal of fixed asset.
- 1.6 Property Custodians shall:
  - 1.6.1 Ensure that all fixed assets are tagged.
  - 1.6.2 Provide inventory control of all fixed assets located within their section, in coordination with the Property Manager. This includes a physical inventory and accountability of the fixed assets.
  - 1.6.3 Coordinate the physical inventory. In instances where the fixed assets are located within one budget unit (e.g., an institution) but belongs to another (e.g., Healthcare Services), the Property Custodian of the Budget Unit to which the fixed assets belongs shall coordinate the physical inventory.
  - 1.6.4 Be responsible for taking the physical inventory of their section.
  - 1.6.5 Certify the fixed assets lists for their section at the end of each fiscal year and sign the Fixed Asset Report.
- 1.7 The Fixed Asset Unit shall:
  - 1.7.1 Monitor and approve AFIS FAM documents concerning all fixed assets owned by the Department from the time of acquisition through time of disposal or transfer.
  - 1.7.2 Provide fiscal year end Fixed Asset Reports to the Property Managers and others as requested.

- 1.7.3 Coordinate the transfer of fixed assets between Budget Units and transfers to other state agencies, as outlined in section 3.0.
- 1.7.4 Ensure the Property Manager attaches the records for the disposal of all fixed assets in AFIS FAM. Disposal of fixed assets includes items that have been lost, stolen, unable to be located, cannibalized, dismantled, discarded, salvaged or transferred to Surplus Property, as outlined in section 6.0.
- 1.7.5 Maintain a master log of tag numbers and provide the sequentially numbered equipment tags for all Property Managers to tag all fixed assets. The tags shall be issued in blocks of numbers to each location.
- 1.7.6 Maintain a current master list of custodian codes based on input from the Property Managers.
- 1.8 The Fixed Asset Manager shall:
  - 1.8.1 Recommend procedures for resolving inventory problems found in the Department.
  - 1.8.2 Review fixed assets excess to the needs of budget units to ensure:
    - 1.8.2.1 Surplus items are not on the unable to locate items list.
    - 1.8.2.2 Excess state property of one Budget Unit is made available for use by other Budget Units through advertising.
    - 1.8.2.3 Receipt of the completed forms.
  - 1.8.3 Make every effort to find equipment that is reported as unable to locate.
  - 1.8.4 Resolve inventory issues cooperatively with the Chief Financial Officer, or designee.
  - 1.8.5 Represent the Department in meetings with state and federal officials regarding equipment disposition and management.
  - 1.8.6 Provide training to Property Managers and others as requested.

## **2.0 WAREHOUSE PHYSICAL INVENTORY**

- 2.1 Supplies and materials which are stocked by an institution/unit and used to support the local daily operations shall be inventoried at least monthly and reconciled with the stock record cards or inventory records.
  - 2.1.1 All documentation shall be forwarded to the Budget Unit Supervisor, or designee, for review, approval and filing.
  - 2.1.2 The physical inventory count sheets and documentation shall be retired at the end of each fiscal year and retained for the time prescribed by the Arizona State Library Archives and Public Records.
- 2.2 Every effort shall be made to minimize interruptions/disruptions in the warehouse/supply room on the day(s) of inventory to ensure an accurate count of all items. However, any items received during the taking of the inventory shall be counted but kept separate from other items.

- 2.3 A physical inventory of all supplies and materials stocked shall be conducted during the last full week of June of each fiscal year.
- 2.4 All supplies and materials shall be arranged in an orderly manner to ensure that all items are counted, errors are reduced and the employee's time in conducting the inventory is efficiently invested.
- 2.5 Inventory sheets shall list all stock items. Budget Unit Supervisors, or designee, may type or hand write/print all stock items prior to counting the supplies. No other inventory information shall be entered on the form prior to the actual inventory.
- 2.6 Before the physical inventory begins, the inventory count sheets shall be pre-numbered in sequential order.
  - 2.6.1 A log of the count sheet issued shall be maintained by an employee not involved in the inventory count.
  - 2.6.2 All inventory sheets issued shall be accounted for after the inventory counts are completed.
- 2.7 An employee shall be designated and responsible for recording the item counts on the inventory sheet(s).
- 2.8 Inventory teams shall be composed of at least two individuals; two employees or one employee and one inmate.
  - 2.8.1 One team member shall count and call out stock number, description, quantity, etc. while the other member records the information on the inventory sheets. In all cases where an inmate is part of the inventory team the employee shall record the information on the inventory sheets.
  - 2.8.2 Both persons performing the inventory shall sign and date the count sheet.
  - 2.8.3 The Budget Unit Supervisor or designee shall establish a system accounting in the utilization of inventory tags to ensure that items are not accounted for twice.
- 2.9 An independent team, not involved in the initial inventory, shall be designated to conduct random spot accounting throughout the inventory progresses to verify the counts on the inventory sheets.
  - 2.9.1 Between 10 and 20 percent of the total items stocked shall be subject to spot count.
    - 2.9.1.1 High dollar and rapid turn-over items shall be included in half of the random spot counts.
    - 2.9.1.2 The Budget Unit Supervisor, or designee, may specify a higher percentage of items to be spot counted, if desired.
  - 2.9.2 Teams performing random spot counts shall initial those counts on the inventory sheets to document random spot counts.

- 2.9.3 Differences between the counts shall be resolved prior to pricing of the items and shall be noted on the inventory sheet.
  - 2.9.3.1 The inventory count sheets shall be reconciled to the stock record cards or inventory records, and adjustments made and noted as necessary.
  - 2.9.3.2 A recount of items shall be requested when a discrepancy exists between the quantity on the inventory sheet and stock record cards or supply records.
  - 2.9.3.3 Significant differences shall be investigated in an attempt to determine cause.
  - 2.9.3.4 Adjustments to inventory records from the physical counts shall be documented and initiated by the Budget Unit Supervisor or designee.
- 2.9.4 Damaged, obsolete and/or unusable items shall be annotated on the inventory sheets.
- 2.9.5 The Budget Unit Supervisor, or designee, shall take appropriate action for each category listed on the inventory sheets.

2.10 Inventoried items shall be priced according to general accounting practices for inventory purposes to prevent overstating the inventory costs.

- 2.10.1 Pricing on the inventory sheets shall be completed after all counts, random spot counts and reconciliations to the inventory cards are finished. The pricing shall be completed by a person independent of the custodial function.
  - 2.10.1.1 Unit costs shall be entered for all items. The unit cost shall be multiplied by the quantity to arrive at the extended price.
  - 2.10.1.2 The extended prices shall be added to arrive at page totals and all page totals added to arrive at a total cost for the entire inventory.
  - 2.10.1.3 The total cost shall be recorded on the last page of the inventory sheets.
- 2.10.2 The employee(s) who prices and extends costs shall sign and date the inventory sheets.
- 2.10.3 The Budget Unit Supervisor shall review and approve the completed and extended inventory sheets.

**3.0 RELOCATION OF FIXED ASSETS** - The following steps shall be taken prior to the relocation of any fixed assets.

- 3.1 Transfer of Equipment to Another Location within the Department - The Property Manager shall prepare a Fixed Asset Transfer, Form 304-3, which shall be signed by the Property Manager or designee of each affected Budget Unit.
- 3.2 Transfer of Equipment to Another State Agency - Employees shall request, in writing, approval for transfer of state property from the Budget Unit Supervisor, through their Property Manager.



- 3.2.1 After the Budget Unit Supervisor approves the transfer, the Property Manager shall prepare an online ADOA Property Disposal Request, and a Fixed Asset Disposition, Form 304-4, and then send all originals to the Fixed Asset Manager.
- 3.2.2 The Fixed Asset Manager shall obtain approval of the ADOA Surplus Property Management Office before the transfer occurs.

#### 4.0 INVENTORY PROCEDURES FOR FIXED ASSETS

- 4.1 The quarterly printouts shall be printed and used by the Property Manager to update and/or correct the fixed assets inventory list.
- 4.2 The final Fixed Asset Reports provided in May of each year shall be printed by the Fixed Asset Units and used by the Property Managers to conduct the fiscal year-end certified inventory of fixed assets.
- 4.3 Budget Unit Supervisors, Property Managers and Property Custodians shall sign the final Fixed Asset Reports certifying that the lists of fixed assets are correct to the best of their knowledge and send it to the Fixed Asset Manager, no later than 45 calendar days after receipt of the Fixed Asset Report.
  - 4.3.1 The Budget Unit Supervisor and Property Manager shall:
    - 4.3.1.1 Submit a list of unable to locate items along with the certified Fixed Asset Reports.
    - 4.3.1.2 Continue to search for the unable to locate items for 30 calendar days. At the end of the 30 calendar days, the Budget Unit Supervisor shall request an Administrative Inquiry on all remaining unable to locate items in accordance with Department Order #601, Administrative Investigations and Employee Discipline.
    - 4.3.1.3 Forward a copy of the request for an Administrative Inquiry to the Fixed Asset Manager.
  - 4.3.2 After the investigation is complete, the Property Manager shall prepare an online ADOA Property Disposal Request, and a Fixed Asset Disposition form, and forward the forms, with a copy of the completed investigation report, to the Fixed Asset Manager.
  - 4.3.3 Fixed assets deleted from the inventory that is subsequently located shall be added to the AFIS FAM by the Property Manager. The written explanation of the circumstances shall be attached to the AFIS FAM document.
- 4.4 The Chief Financial Officer or designee shall:
  - 4.4.1 Be notified, in writing, for further clarification regarding issues relative to the categorization of fixed assets. All decisions shall be made in writing and retained by the Property Manager for audit purposes.

4.4.2 Ensure that all Budget Unit's fixed assets inventories are consolidated into the Department master fixed assets list.

4.5 Property Managers shall make non-scheduled inventories, at least quarterly, as part of their program to safeguard all fixed assets.

4.5.1 The Property Manager shall prepare a written report of the findings of the inventory, including actions taken to correct problem areas.

4.5.2 A copy of this report shall be sent to the assigned Budget Unit Supervisor and the Fixed Asset Manager.

4.6 All property obtained from ADOA Surplus Property Management Office, meeting the fixed assets definition, shall be recorded by the Property Managers on the AFIS FAM with fixed assets acquisition documents. Purchases shall be made in accordance with Department Order #302, Contracts and Procurement.

**5.0 FIXED ASSETS ACQUIRED BY GIFT, CONFISCATION, ESCHEAT OR COURT AWARD** – Fixed assets received by means other than purchase or development, such as by gift, confiscation, escheat or court award, shall be recorded in accordance SAAM 2551.

**6.0 DISPOSAL OF EXCESS/SURPLUS, SALVAGE AND SCRAP** - The ADOA Surplus Property Management Office is responsible for the disposition of all excess and surplus property for the State of Arizona as designated under Arizona Administrative Code (A.A.C.) R2-15-303. Budget Units which have excess equipment shall report these excess items on a memorandum, signed by the Property Manager, to the Fixed Asset Unit. There shall be sufficient description, size and specifications, to enable other units to determine whether they can use the excess property.

6.1 The Fixed Asset Unit shall make photocopies and send the lists to all Budget Units with a memorandum stating that the items will be available on a first-come, first-served basis for a 15 day period. The unit transferring capital equipment to another unit shall complete the Fixed Asset Transfer form, and distribute copies as specified in this Department Order to enable the Fixed Asset Unit to update the inventory lists.

6.2 Excess, salvage and scrap state property that the Budget Unit has determined to be surplus shall be reported by the Property Manager utilizing the ADOA surplus request web based program.

6.2.1 Property Managers shall:

6.2.1.1 Obtain approval from the ADOA Surplus Property Management Office prior to cannibalizing any fixed assets, such as Information Technology equipment before disposals.

6.2.1.2 Complete delivery of items within the 30 calendar day time limit as mandated by ADOA Surplus Property Management Office.

6.2.2 The Fixed Asset Unit shall:

6.2.2.1 Review and submit the online document to ADOA surplus for review and approval.

- 6.2.2.2 Maintain a log of sequential numbers to be used to assign in the "Agency Authority No." block of the online ADOA Property Disposal Request.
    - 6.2.2.3 Record sufficient data in the log to initiate follow-up action with the ADOA Surplus Property Management Office. Cancel all ADOA Property Disposal Requests not delivered within 30 calendar days through the Fixed Asset Manager.
  - 6.3 All two-way radios (handheld, mobile and base stations) shall be transferred to the Radio Service Unit. The disposal of radios shall be managed by the Central Office Fixed Asset Team.
  - 6.4 The ADOA Surplus Property Administrator shall approve, acknowledge or disapprove the disposal request, utilizing the web based program and notify the Fixed Asset Team.
    - 6.4.1 Upon receipt of the online notification, the originating unit shall coordinate the disposal of the items with the ADOA Surplus Property Management Office.
  - 6.5 The ADOA Surplus Property Administrator shall facilitate the transfer of excess or surplus equipment and/or material to or between other state agencies, other units of government and eligible non-profit institutions.
  - 6.6 The Property Manager shall record all items disposed of in the AFIS FAM, upon completion from ADOA Surplus Property Management Office.
  - 6.7 Staff members shall not transfer externally, sell, trade-in, condemn, cannibalize or otherwise dispose of materials or equipment except as outlined in this Department Order.
- 7.0 TRADE-IN** – Before surplus materials are disposed of by trade-in to a vendor towards credit on a purchase, both the ADOA Surplus Property Management Office and State Procurement Office shall approve the request.
  - 7.1 The Property Manager shall prepare an online ADOA Property Disposal Request, with a cover letter attached, to provide the specific details of the request. A copy of the quote shall be attached to the document showing the items to be traded and the value of the trade. The Property Manager shall forward the documents to the Fixed Asset Unit.
  - 7.2 The ADOA Surplus Property Administrator and State Procurement Office shall approve or deny the request based on the urgency of need by other state governmental units or whether the trade-in value is expected to exceed the value realized through the sale of the materials.
    - 7.2.1 Trade-ins or warranty replacements of Information Technology resources shall be coordinated with ASET.
  - 7.3 Upon the approval of the trade-in, with exception of radios, the Property Manager shall complete the appropriate documentation in AFIS FAM regarding the fixed asset that was traded-in.
    - 7.3.1 The Budget Unit shall coordinate with the Central Office Accounting Unit and Fixed Asset Unit in preparing all appropriate accounting and fixed asset transactions to reflect trade-ins and warranty replacements of the fixed assets.

**8.0 LOST, STOLEN, OR DESTROYED STATE PROPERTY** – All lost, stolen, or destroyed fixed assets shall be reported, through the ADOA Surplus Property Management Office, to the State Comptroller within 10 calendar days after discovery of the loss in accordance with SAAM, as required by A.A.C. R2-15-305. Upon the loss, (including instances when property cannot be located after the completion of a physical inventory) theft or damage of state property:

8.1 Employees shall immediately notify their supervisor and the Property Custodian, and report to the local law enforcement agency any theft or malicious destruction of any fixed asset that occurs outside the institution/facility.

8.2 The Property Custodian shall:

8.2.1 Ensure that the ADOA Property Loss Report, Form RM013, is completed.

8.2.2 Submit the ADOA Property Loss Report, Form RM013, an Information Report, Form 105-2, and a copy of the local law enforcement agency report (when required) to the Risk Management Liaison and the Property Manager. Copies of any State Property Receipt/Return form, shall be included if the loss, stolen, or destroyed property was assigned to a specific employee.

8.3 The Property Manager after determining that the state property is lost, stolen, or damaged, shall submit a request to the Budget Unit Supervisor to request the final disposition; write-off, continue to locate, or refer for criminal investigations. A copy of the following documents shall accompany the request:

8.3.1 The Budget Unit's:

8.3.1.1 Most recent inventory listing that includes the lost or damaged property.

8.3.1.2 Recently certified inventory listing that includes the loss, stolen, or damaged property.

8.3.1.3 Written instruction which requires employees to sign for the state property that is assigned to them for short-term use, such as during a shift or on a rotation basis.

8.3.2 The most recent log, or other documentation, signed by the employee who last used the loss, stolen, or damaged property on a shift or rotation basis.

8.4 The Budget Unit Supervisor shall:

8.4.1 Report the final disposition in writing to the Fixed Asset Manager.

8.4.1.1 When the final disposition is determined to be stolen property the Budget Unit Supervisor shall request a Criminal Investigation in accordance with Department Order #608, Criminal Investigations.

8.4.2 Prepare the online ADOA Property Disposal Request, and Fixed Asset Disposition form, and send all original copies to the Fixed Asset Unit.

8.5 The Fixed Asset Unit shall upon approval for disposition from the General Accounting Office, through ADOA Surplus Property Management Office, ensure the appropriate Property Manager records the disposition of fixed assets in the AFIS FAM.

## 9.0 RECOVERING EXPENSES FOR LOST OR DAMAGED STATE PROPERTY

### 9.1 Budget Unit Supervisors shall:

- 9.1.1 Investigate the loss or damage of state property, in accordance with Department Order #601, Administrative Investigations and Employee Discipline.
- 9.1.2 Implement appropriate corrective discipline, in accordance with Department Order #601, Administrative Investigations and Employee Discipline, for each sustained finding of employee misconduct involving the loss or damage of state property.
- 9.1.3 Contact the Attorney General’s Office, if they determine that the Department should pursue legal action to recover expenses from employees who have lost or damaged state property.
- 9.1.4 Determine, in consultation with the General Counsel, the total dollar amount of the property loss to be recovered from the employee.

### 9.2 Reporting Comprehensive and Liability Insurance Losses

- 9.2.1 In accordance with Arizona Revised Statute (A.R.S.) §41-621 and GAO requirements under SAAM guidance, insurance claims resulting from damages to or losses of state property in excess of \$2,500 shall be reported to the Risk Management Services Manager within five workdays of the occurrence. Losses under \$2,500 in value shall be absorbed by the respective Budget Unit.
- 9.2.2 Employees shall immediately complete the required ADOA loss form and submit it to their supervisor and the Property Custodian when state property is lost, damaged or when suspected as stolen. Claims shall be submitted on the form appropriate for the type of loss or damage as indicated below.
  - 9.2.2.1 An ADOA Property Loss Report, Form RM013
  - 9.2.2.2 An ADOA Automobile Loss Report, Form RM011, when vehicles are involved
- 9.2.3 Forms may be obtained from the Risk Management Services Unit.
- 9.2.4 Photographs, reports, witness statements, damage estimates and other relevant documentation shall be submitted with the claim.
- 9.2.5 Any reimbursement received from the ADOA Risk Management Unit for state property lost, damaged or stolen shall be applied directly to the replacement or repair of the property. Any other use of the reimbursement must be approved by the Director.

### 9.3 Reimbursement for employee property that has been lost or damaged shall be processed in accordance with Department Order #513, Employee Property.

### 9.4 Loss of or damage to inmate property shall be processed in accordance with Department Order #802, Inmate Grievance System.

## **DEFINITIONS/GLOSSARY**

Refer to the Glossary of Terms for the following:

- Budget Unit
- Budget Unit Supervisor
- Building and Building Improvements
- Capital Assets
- Fixed Asset Manager
- Physical Inventory Sheet DCA (Fixed Asset Report)
- Property Custodians
- Property Manager
- Risk Management Services Manager
- Stewardship Resources

## **FORMS LIST**

304-1, General Liability Loss Report  
304-2, State Property Receipt/Return  
304-3, Fixed Asset Transfer  
304-4, Fixed Asset Disposition

## **AUTHORITY**

A.R.S. §41-621, Purchase of Insurance; Coverage; Limitations; Exclusions; Definitions  
A.R.S. §41-623, Risk Management and Loss Control  
State of Arizona Accounting Manual  
State Surplus Property Reference Manual