

ASSET CONTROL

Purpose

The purpose for this procedure is the protection of the lives and property of the campus community and the District. Maintaining accurate, effective asset controls is critical to protecting the campus personnel and District assets. It is the practice of the District to issue assets that are required for the routine performance of job duties at the lowest level that will be effective.

This procedure is in place to ensure:

- employees have the proper tools and equipment required to perform their duties;
- District assets are tracked; and
- assets are returned when no longer needed or when employees separate from the department, college, or District.

Scope

- A. This procedure is applicable to all personnel employed in any capacity by the District.
- B. For procedures related to access control devices, refer to Business Procedure 10.53. For procedures related to technology resources refer to Business Procedure 10.54. For Employee Check-In, Employee Exit, and Asset and Access Device Assignment forms, refer to Business Procedure 10.56. These procedures are all related, and all should be reviewed when a new employee is hired by any CCCC Unit. When changes are made to this procedure, all related procedures should be reviewed to ensure they remain consistent.
- C. This procedure is applicable to control of minor property and equipment and fleet vehicle access devices.

Definitions

- A. Assets: District assets generally fall into the following categories:
 1. **Plant, Property and Equipment**: Capitalized assets such as real estate and improvements to real estate, facilities, fixtures, furniture, machinery, vehicles with values of \$5,000 and up.
 2. **Minor Property**: Non-capitalized assets acquired or distributed for immediate use and having a unit cost of less than \$5,000. This is personal property required for use by and assigned to specific employees for the conduct of official District business that has a unit cost less than the threshold that requires it to be tracked in the District financial enterprise resource system. These are items assigned to individuals that have a ready resale value or could be desired as personal possessions, and are therefore especially subject to theft or misuse. As used in this procedure, minor property includes items such as purchase cards, gas cards, laptops and tablet devices, external hard drives, District-purchased cellular telephones, audio and video equipment, test equipment, portable power tools, cameras, portable projectors, telescopes, and binoculars.
- B. Asset Records: Asset records maintained by CCCC Units.
- C. CCCC Unit: An organizational element of the Contra Costa Community College District and its colleges and centers. As used in this procedure it may be a department, division, college, campus, or center.
- D. Minor Property Recorder: A person in a CCCC Unit that is designated to be responsible for gathering and recording the tracking and assignment data for minor property held at the department or CCCC Unit level.

Principles

- A. Assets are District property, and may only be used in the conduct of official business, and as governed by this and other District policies and procedures.
- B. All managers are responsible for the full implementation of this procedure within their respective areas. All minor property records are subject to audit by higher level managers and the Director of Internal Audit Services.
- C. Assets will only be provided when required for the routine performance of job duties and responsibilities.
- D. Each employee is responsible for ensuring the security and proper recordkeeping of all assigned assets.
- E. Assignment of assets must be approved by a manager.
- F. In order to minimize loss or misuse of assets, all asset holders are strongly encouraged to leave asset devices in a secure location during non-working periods.
- G. Misuse or negligent use of assets may result in the employee being held personally responsible for the costs of asset replacement.
- H. Pursuant to District policies and procedures, employees may be subject to disciplinary action up to and including dismissal for violations of this procedure. The process and procedure for considering disciplinary action will follow the appropriate process and procedure for each employment classification.

Responsibilities

- A. Asset Holders
 - 1. Transfer or distribution of all assets shall be per these procedures.
 - 2. Transfer of minor property between internal department employees is allowable, but such transfer shall be recorded in the Asset and Access Device Database.
 - 3. Loss, destruction, or theft of all assets shall be reported to department managers immediately. Theft of assets shall also be reported to campus police immediately.
 - 4. All new employees shall meet with their managers to review the District New Employee Checklist found in Business Procedure 10.56, Exhibit A, and shall sign for items received in Part B of the form or on the Asset and Access Device Assignment form found in Business Procedure 10.56 Exhibit C.
 - 5. When terminating employment or transferring to another work location or campus, all assets MUST BE RETURNED during the course of completing the Employee Exit Checklist found in Business Procedure 10.56. The completed checklist shall be verified and signed by the authorizing unit manager. All access devices are to be returned to the campus Police Services Department by the access device holder as a part of the exit checklist process. The departing individual should copy all records supporting the number and type of access devices returned for future reference. Individuals failing to return assigned assets and access devices prior to their departure may be held financially liable through collection, civil, or criminal proceedings for failure to return District property.
 - 6. Adjunct faculty members that are reasonably expected to teach again within a one-year timeframe do not need to complete an Employee Exit Checklist. All other faculty members who are asset holders shall complete the Employee Exit Checklist and turn in all assets prior to their last day on campus. Adjunct faculty members that return to work within a one-year timeframe, who need to be assigned assets, shall be required to fill out only Part B of the New Employee Checklist.

B. Information Technology

1. District Information Technology Department will create a Districtwide Asset and Access Device Database.
2. Local Information Technology Department staff will record software and minor assets purchased through the Information Technology Department.

C. CCCCD Units

1. Hiring managers will ensure all new employees complete Business Procedure 10.56 Exhibit B, New Employee Checklist, to ensure that employees have the proper tools, software, equipment and access devices required to perform their duties.
 - a. The designated Minor Property Recorder will enter data for assets and access devices that are not related to controlled spaces into the Districtwide Asset and Access Device Database. If an asset has a serial number, that number shall be entered into the database. Records for the issuance of controlled space access devices shall be recorded by the Police Services Department at time of issuance. Please refer to Business Procedure 10.53 for procedures related to controlled space access devices.
 - b. Adjunct faculty members returning to work following a single-year break shall be required to fill out only Part B of the New Employee Checklist if they need to be assigned assets.
 - c. By signing the New Employee Checklist, employees accept accountability for assets and access devices assigned for their use and safekeeping. Misuse, abuse, or negligent control of assets and access devices may result in the employee being held financially and/or legally liable for the loss of use and cost of replacement of District property.
2. When new minor property assets or equipment and fleet vehicle access devices are purchased or received, and if they are assigned to a individual employee, the Minor Property Recorder for the CCCCCD unit receiving the assets or devices will record the asset and to whom it is assigned using the Asset and Access Device Assignment Log found in Business Procedure 10.56 Exhibit C.
 - a. The CCCCCD Unit Asset and Access Device Manager will have the employee sign the form indicating accountability for the asset or access device. Misuse, abuse, or negligent control of assets may result in the employee being held financially and/or legally liable for the loss of use and cost of replacement of District property.
 - b. After the Assignment Log is signed, the Minor Property Recorder will enter the asset data into the Districtwide Asset and Access Device Database.
3. When an employee separates from a department, a college, or the District, managers and supervisors shall ensure the separating employee completes the Employee Exit Checklist. The employee must return all assets and access devices prior to his/her last day of assignment. If the assets and access devices are not returned, the employee may be held financially and/or legally liable for the loss of use and cost of replacement of District property.
 - a. At the end of each semester, unit managers shall evaluate the status of all adjunct faculty. Adjunct faculty asset holders who are reasonably expected to teach again within a one-year timeframe shall not be directed to complete an Employee Exit Checklist. All other faculty asset holders shall be directed to complete the Employee Exit Checklist and turn in all assets and access devices prior to their last day on campus.

- b. The designated Minor Property Recorder will provide a list of assets and access devices from the Districtwide Asset and Access Device Database and attach it to the Employee Exit Checklist. The CCCC Unit Asset and Access Device Manager shall ensure all items are returned or otherwise accounted for in accordance with this and other college and District procedures.
 - c. After completion of the check-out procedure and when all assets and access devices have been returned, the Minor Property Recorder will update the Districtwide Asset and Access Device Database as appropriate.
4. Biennially, all CCCC Unit managers shall complete a physical inventory of minor property recorded in the Asset and Access Device Database to ensure all items are accounted for, assigned to the proper employee, and that new items and items disposed of have been properly recorded in the database. Records of each inventory are subject to review. It is the authorizing entity's responsibility to make every effort to secure assets and access devices from personnel terminating employment or transferring from the department or college. If efforts fail to obtain the assets or access devices, they should be considered lost, and treated as such, according to this and other District procedures related to lost property.
5. Division and department managers shall ensure compliance with related Board policies and this and other business procedures, and shall implement and maintain all required controls and records related to procurement, assignment, distribution, and collection of District assets and access devices.