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# State of Alabama Department of Corrections

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COMMISSIONER

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ADMINISTRATIVE REGULATION  
NUMBER

103

OPR: ACCOUNTING

## PROPERTY CONTROL

### I. GENERAL

This Alabama Department of Corrections (ADOC) Administrative Regulation (AR) establishes responsibilities, policies, and procedures for maintaining control of and accountability over department owned non-consumable personal property.

### II. POLICY

It is the policy of the ADOC to maintain accountability over all non-consumable personal property, here after referred to as Controlled Property, by utilizing the property control system directed by the ADOC and described in the Property Manual and this Administrative Regulation. Additionally, the ADOC will comply with applicable laws and other requirements as may be established by cognizant agencies including the State Finance Department and the Office of the State Auditor.

### III. DEFINITIONS AND ACRONYMS

- A. **Controlled Property (Non-consumable Personal Property)**: Assets, with an acquisition cost, or estimated fair market value at the time of donation, meeting or exceeding the minimum value established by state law and/or ADOC policy at which detailed accountability becomes a requirement.
- B. **Property Control System**: The procedures and policies directed by the ADOC and described by the Property Manual and this Administrative Regulation to maintain records of acquisitions, disposals, location changes, and responsibility assignments for all Controlled Property.

#### **IV. RESPONSIBILITIES**

- A. All Wardens, Division Directors, and employees shall follow the policies and procedures as directed in the Property Manual, as well as applicable rules, regulations, and guidelines promulgated by the State Department of Finance, the State Examiners of Public Accounts, and the State Auditor's Office.
- B. Individuals to whom Controlled Property is assigned will sign for such property, accepting full responsibility for the property while in their custody and care.
- C. The ADOC Accounting Property Unit staff are responsible for conducting physical inventories of Controlled Property in accordance with Sections 36-16-7 through 11, *1975 Code of Alabama* and the Property Manual. During the inventories, evaluations will be made as to compliance of the institution/ division with applicable guidelines established by the Property Manual.

#### **V. PROCEDURES**

- A. All property acquisitions, location changes, and dispositions shall comply with procedures established by the Property Manual.
- B. The ADOC will only accept donated property, whether from individuals or other government entities, following written approval from the appropriate Deputy Commissioner/Director of the receiving institution or division.
- C. Wardens/Division Directors shall delegate responsibility for custody and control of state property to the individual to whom the property is assigned.
- D. Property Unit staff will perform audit functions, planned or otherwise, to ensure proper accountability of Controlled Property.
- E. The value of any Controlled Property lost to the state due to the neglect or willful act of the person having custody of the property will be recoverable from such persons in accordance with Section 36-16-9, *1975 Code of Alabama*.
- F. Any employee failing to adhere to any policies and procedures concerning state property set forth in the Property Manual and this AR, will be subject to disciplinary action as provided under ADOC Personnel policy, AR 208, Annex H.

#### **VI. DISPOSITION**

Any forms used will be disposed of and retained according to the Departmental Records Disposition Authority (RDA).

**VII. FORMS**

There are no forms implemented by this regulation.

**VIII. SUPERSEDES**

This Administrative Regulation supersedes AR 103, *Property Control*, dated June 29, 2004, and any changes.

**IX. PERFORMANCE**

Code of Alabama 1975 § 14-1-1.1 *et seq*



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John Q. Hamm  
Commissioner