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.10 Property Accountability and Sale

- **.10.1 Department Head Accountability**

A. Each department head shall be personally accountable for all property purchased for use in and for his or her department. Procedures and methods for tracking property shall be at the discretion of the department head, except for fixed assets as defined in section 5.10.04.

B. Upon discovery of shortages of County funds or property:

1. All County Departments and special districts will report the shortage to the Director of Finance within three working days of the discovery of the shortage by the department.
2. For losses of \$100 or less, including cash and checks, the Director of Finance, after review of the events surrounding the shortage, may replenish the shortage. The Director shall render a written report and give an accounting to the Board for all such shortages replenished on an annual basis.
3. For losses of over \$100, including cash and checks, the Director of Finance shall investigate the shortage and issue a report to the board with approval or disapproval of the coverage within 45 days of the loss, and the board may order the replenishment of the shortage.
4. When proof of theft or fraud is noted during the review, the Director of Finance shall notify the appropriate law enforcement agency immediately.

- **.10.2 Annual Statement**

An affidavit shall be filed in the office of the County Finance Director annually, not later than the 10th day of July, showing in detail all capital assets as defined in Section 5.10.04 in the possession or in the charge of the department head at the close of business on the preceding June 30th.

- **.10.3 Disposition of Property**

A. No property, supplies or equipment which is purchased by the County shall be sold or otherwise disposed of except as authorized in this section.

1. Capital Assets as defined in Section 5.10.04:

- a. Only the County Auction Manager, as described in the Glenn County job description of Fleet Operations Manager, may dispose of capital assets.
- b. Capital assets must be transferred to the County Auction Manager using the fixed capital transfer form in order for the Manger to dispose of the asset.
- c. When a capital asset is found to be obsolete or surplus to a department?s needs, that asset should be offered to other county departments.
- d. Capital assets must be transferred from one department to another department using capital asset transfer forms available from the Department of Finance.
- e. If no other county departments indicate they can use the property, the County Auction Manager shall be contacted for transporting to the surplus property storage location.
- f. All sensitive information must be purged from any electronic equipment before any transfer. All hard drives must be destroyed before transfer to the Auction Manager.

2. Other Property

- a. Only the County Auction Manger, as described in the Glenn County job description of Fleet Operations Manager, may dispose of or grant permission to dispose of county property.
- b. Other property is defined as items not considered as capital assets and includes furniture, small tools and equipment, and supplies.
- c. Other property that is obsolete or surplus to a department?s needs should be offered to other county departments.
- d. Transferring of other property from one department to another only requires consent of both departments.
- e. If no other county departments indicate they can use the property, the County Auction Manger should be contacted for either transporting to the surplus property storage location or for authority to discard.
- f. Department heads may use their own discretion regarding disposal when value of items is nominal (less than \$100).
- g. All sensitive information must be purged from any electronic equipment before any transfer. All hard drives must be destroyed before transfer to the Auction Manager.

B. The County Auction Manager may prepare from time to time as needed a list of capital assets and other county property proposed to be placed in the county auction. He shall submit such list to the Board of Supervisors for approval prior to the time of the auction.

C. The County Auction Manger shall hold county auctions as needed to sell surplus county property. The net proceeds of the auction shall be paid into the county treasury as required by Government Code §25504. Net proceeds of vehicle sales shall be credited to the vehicle replacement fund. Additionally, any instruction from original funding sources regarding net proceeds shall apply. Special districts may participate in county auctions as allowed by Government Code §25505 and the net proceeds of the sale of those items shall be paid into the treasury of the district.

D. Net proceeds will consist of the gross proceeds of the auction less any costs of the auction and any disposition costs of items not sold.

E. The County Auction Manager shall prepare and certify a ?Disposition of County Property Form? for any capital assets which are actually sold at the county auction or otherwise disposed of and transmit a copy of this form to the Department of Finance.

- **.10.4 Capital Assets**

Capital assets, including property (land), plant (buildings and improvements), equipment (vehicles, computers, and office equipment) with a value of \$5,000 or more, and infrastructure (streets, roads, bridges) with a value of \$25,000 or more.

Capital assets, other than infrastructure, having a useful life of three years or more and a cost or value of \$5,000 or more, shall be assigned an official inventory number by the Director of Finance and shall be depreciated based on its estimated useful life.

Infrastructure items having a cost or value of \$25,000 or more per project and an estimated useful life of 40 years or more, shall be assigned an official inventory number by the Director of Finance and shall be depreciated based on a useful life of 40 years.

Capitalized expenditures materially add to the value or life of property. Capitalized expenditures of \$5,000 or more shall be added to the value of the property and depreciated over the estimated remaining life of the property.

Maintenance and repairs neither add to the value or life of property and shall not be added to the value of the property.

- **.10.5 Inventory Number**

When a capital asset is authorized to be sold, the official inventory number assigned to it shall be reported to the County Finance Director immediately after the proceeds from the sale have been deposited.

- **.10.6 Transfer to Other Department**

Equipment no longer needed by one County department but needed by another may be transferred to the other department. Forms may be obtained from the County Finance Director for use in such transfer.

- **.10.7 Auditor Check**

The County Finance Director shall periodically make a physical check of the official inventory listed by County departments as being in the department.

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