

CITY OF BUCKLEY, WASHINGTON

ORDINANCE NO. 04-17

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BUCKLEY, PIERCE COUNTY, WASHINGTON, CREATING A NEW CHAPTER BMC 3.64 ENTITLED SMALL AND ATTRACTIVE ITEMS POLICIES AND PROCEDURES.

WHEREAS, State policy requires that agencies develop written internal policies for managing small and attractive assets; and

WHEREAS, State Administrative & Accounting Manual (SAAM) Section 30.40.20 defines small and attractive assets as those falling below the state's capitalization level of \$5,000 that are particularly vulnerable to loss. Agencies must consider Weapons, Firearms, Signal Guns, and Accessories (commodity class major group code 10) as small and attractive assets. Otherwise, agencies have some discretion in defining small and attractive assets.

WHEREAS, during the recent State Audit of the City's finance and accounting it was identified that the City did not have a formal policy for managing small and attractive assets; and

WHEREAS, as a result the State Auditor made recommendations that the City develop and adopt policies for managing these assets; and

WHEREAS, based on example policies provided to the City by the Auditor, City staff drafted new policies and procedures for managing small and attractive assets for City Council consideration; and

WHEREAS, the City's Admin/Finance & Public Safety Committee reviewed the draft policies on February 21, 2017 and recommended that the City Council adopt the new policies and procedures; and

WHEREAS, the City Council concurs with the Committee's recommendation and desires to adopt the new Chapter 3.64 of the Buckley Municipal Code to further manage small and attractive assets as defined in the chapter;

NOW THEREFORE THE CITY OF BUCKLEY, PIERCE COUNTY, DOES
ORDAIN AS FOLLOWS:

Section 1. A new Chapter 3.64 entitled “Small and Attractive Items Policies and Procedures” is hereby created to read as follows:

3.64.010 Policy.

It is the policy of the City to maintain accountability over all tangible items that may have the likelihood of disappearing without being noticed. The departments shall maintain records to be verified by a physical inventory at least once a year and provide such list to the City Clerk for monitoring differences between years.

3.64.020 Purpose.

A small and attractive items system gathers information allowing investigation of items missing that would otherwise not be noticed. The system should provide adequate stewardship over its resources through control and accountability.

(1) General. Small and attractive items are defined as easily moveable, desirable items with a unit cost of \$500.00 to \$4,999.99 and have a life expectancy of more than one year. This consists of items that are either concealable or portable and are also not likely to be missed immediately upon disappearance.

(2) Responsibility of Department Heads. Each department head or their designee will prepare a list at least annually of their small and attractive items. This list will be provided to the City Clerk by January 31st each year for monitoring. If an item is deleted, the department head will note the reason and/or means of disposal.

(3) Asset Identification. The list will contain the serial number, model, or other identifying information. Whenever feasible, each piece of property will be engraved or marked with the City’s name. Such markings will be removed or obliterated only when the item is sold, scrapped, cannibalized, or otherwise disposed of.

(4) Small and Attractive Assets Defined. Small and attractive assets are not to include more permanent fixtures such as desks, tables and shelving, or items that are equipment for the purpose of accomplishing tasks that are very small in nature or of minimal monetary value, like minor equipment, shovels, wrenches, hand tools, staplers and the like. In addition, small and attractive assets never include items that are consumed or used up, such as asphalt, bottled water, printer paper, and the like. Small and attractive assets also do not include items that while they may meet the threshold when purchased are used as an accessory for a larger capital asset such vehicle accessories like light bars, cages, sirens, etc. Small and attractive assets should include communications equipment, optical devices (binoculars, telescopes, range finders, infrared viewers), cameras and photographic equipment, microcomputer systems, laptop and notebook computers, data-processing accessory equipment and components (scanners, data displays, etc.), stereos,

radios, television sets, tape recorders, DVD players, VCRs, video cameras, weapons and shop equipment (power tools, scaffolding, ladders, etc.).

3.64.030 Procedures.

(1) Additions. The City may acquire small and attractive assets via purchase, construction, donation, or lease. Regardless of how it is acquired, when the small and attractive item is received, the purchasing department/fund will add it to their small and attractive database listing and mark the item with the City's name (these items should be coded as object code 35 according to the BARS manual.)

(2) Deletions. Items previously acquired will eventually depreciate in value and/or be disposed of and need to be deleted from the department's list. Deletion may be required due to depreciation in value of an asset to below the tracking threshold, a sale of the asset, scrapping, mysterious disappearance (lost or stolen), or involuntary conversion (fire, flood, etc.). The department head controlling the item is the only one in position to trigger removal from their list. Items disappearing mysteriously may require additional reports to the Police Department, Mayor, and Insurance Company. Deletions brought about as a result of natural disasters would require reporting to the insurance provider for an eventual reimbursement claim.

(3) Transfers. Occasional transfers of small and attractive items between departments, individuals within a department or funds will occur. The original controlling department/fund is accountable for all items and for initiating a notice of transfer. Interdepartmental transfers involving a proprietary fund (i.e., water/sewer) need to have a transfer of money. The sale price will be fair market value, which may result in a gain or a loss on sale of fixed assets. Interdepartmental transfers or intergovernmental (i.e., City to County or State) do not require the City to declare the item surplus or to do a public notice.

(4) Lost or Stolen Assets. Whenever a small and attractive item has mysteriously disappeared and all efforts have failed to recover it, the controlling department /fund shall notify the City Clerk via memorandum, who will give a copy to the City Administrator and Mayor, file a police report and report to the insurance if necessary, and update the database accordingly.

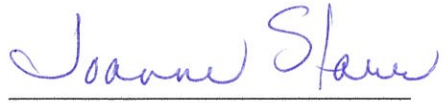
Section 2. This ordinance or a summary thereof consisting of the title shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after publication.

Section 3. If any provision of this ordinance is held invalid, such invalidity shall not affect any other provision, or the applications thereof, which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are to be declared severable.

Introduced, passed, and approved this 14th day of March, 2017.


Mayor Pat Johnson

ATTEST:


Joanne Starr, City Clerk

APPROVED AS TO FORM:


Phil Olbrechts, City Attorney

PUBLISHED: March 29, 2017

EFFECTIVE: April 3, 2017