



# State Auditor of Alabama

THE STATE CAPITOL

Montgomery, Alabama

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## Policy Statement 401-A

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**TO:** All Department Heads, Agency Directors,  
Boards, Bureaus, Units or Subdivisions

**SUBJECT:** Personal Property located outside  
the State of Alabama

**EFFECTIVE DATE:** September 1, 2009

### Policy Statement 401-A

It is the responsibility of the State Auditor's Office to account for personal property. This responsibility includes maintaining a correct and timely inventory listing of all property, and insuring proper controls exist to protect property from incorrect disposals, and to aid in collecting for items erroneously or unethically disposed of under the Code of Alabama §36-16-8. All personal state owned property should be clearly marked as such and reported to the State Auditor's Office via Protégé. As technology advances it has become necessary for the State of Alabama to work with contractors and other non-state agencies. This could require that personal state owned property could be loaned to these entities. The State Auditor's Office will require that any agency loaning equipment out will provide all expenses to this office in an effort to account for state owned property. Audits are conducted every two years. This office will accept an affidavit for every other audit but must physically check the equipment on the alternate year.

### Discussion

The purpose of this policy is to promote consistency within various state departments, agencies, boards, commissions, bureaus, units or subdivisions of state government in the sanitization of state owned personal property.

  
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Samantha "Sam" Shaw  
State Auditor

  
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Date