

## MEMORANDUM

To: All Property Managers  
From: State Auditor's Office  
Date: January 26, 2021  
Subject: Property Inventory Manual

The purpose of this manual is to provide each agency property manager with an up-to-date property management guide that incorporates procedures published by the State Auditor's Office, Department of Finance, Office of Information Technology, and ADECA Surplus Property.

We are providing this manual and training to improve our methods of safeguarding and accounting for all state property valued at \$500 and above, plus items deemed sensitive in nature regardless of cost. Property Managers play a vital role in the accountability of State assets. However, it is a team effort on the part of every public employee to be responsible for the assets assigned and entrusted to them. Property management can be very challenging and daunting at times, but very rewarding.

Your opinions and suggestions for improving these procedures are important to us, and we welcome your feedback. Feel free to contact the State Auditor's Office, Property Inventory Division for additional information or assistance. Training materials, forms, and additional resources are available on our website – [www.auditor.alabama.gov/resources](http://www.auditor.alabama.gov/resources). We are here to serve you any way we can.

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## **I. Authority**

- A. The Property Inventory Control Division, hereafter referred to as the Property Division, of the State Auditor's Office was created by Act 610.1969 Regular Session of the Alabama Legislature as codified in the **Code of Alabama 1975**, Section 36-16-7. Hereafter, the Code of Alabama will be referenced by the symbol § and the appropriate paragraph/section number.
- B. The Director of the Property Division is vested by §36-16-10 with authority to carry out the provisions of §36-16-8 through §36-16-11.
- C. Some property is exempt from control per §36-16-11. Property exempt from the provisions of §36-16-8 through 36-16-11 includes all livestock; animals; farm and agricultural products; property owned or used by or under the control of all public schools, universities, colleges, and technical/trade schools; Alabama Institute for the Deaf and Blind; State Library Service; all fire control equipment purchased by the Alabama Forestry Commission but subsequently donated to Volunteer Fire Departments pursuant to §9-3-19; and State mental hospitals and schools.
- D. The following Agencies are exempt from the provisions of §36-16-8 through §36-16-10 as it applies to the use of Alabama Department of Economic and Community Affairs (ADECA), State Surplus division for disposing of equipment:
  - 1. Department of Transportation §23-1-64
  - 2. Alabama State Port Authority §41-16-123
  - 3. Retirement Systems of Alabama §36-27-3
  - 4. Alabama Law Enforcement Agency §32-2-83
  - 5. Alabama Space Science Exhibit Commission/Alabama Space and Rocket Center §41-16-123
  - 6. Tennessee Valley Exhibit Commission §41-9-806 (no longer in existence)
  - 7. Timber at State Parks under the jurisdiction of the Department of Conservation and Natural Resources that is necessary to remove because of disease, fire, storm damage, safety, maintenance, or construction purposes §41-16-123

## **II. Definitions**

- A. **AGENCY:** (As used in this manual) refers to every Department, Board, Bureau, Commission, Administrative Office of Courts, and separate Divisions and offices of the State of Alabama.
- B. **EQUIPMENT:** As an asset, equipment must meet the following tests:
  - 1. Be visible/tangible – not installed in another piece of equipment;
  - 2. Be non-consumable;

3. Have a minimum life expectancy of at least one year;
  4. Cost \$500.00 or above;
  5. Weapons, regardless of cost;
  6. Computers, laptops, servers, notebooks, netbooks, iPads, external hard drives (anything with memory except flash drives), regardless of cost, are now considered sensitive items;
  7. Other items deemed sensitive or important enough at a future date by the Property Inventory Control Division.
- C. NON-CONSUMABLE:
1. Everything that is subject to ownership and not coming under the dominion of real estate;
  2. Anything that is not attached to the land or buildings thereon;
  3. May be “tangible, having physical existence”, or “intangible, having no physical existence”, such as patents, inventions, and copyrights.
- D. PROPERTY: Encompasses **all** furniture, equipment, vehicles, and weapons except portable workstations/cubicles.
- E. FIXTURE: Items that have changed from personal to real property upon being permanently attached to a building. Examples: water heaters, ceiling fans, security systems, water fountains, HVAC systems, etc.
- F. PROPERTY DIVISION: Property Inventory Control Division of the State Auditor’s Office.
- G. LOCATION: When possible the description of the location shall consist of County, Building, Room Number, or Section and person responsible.
- H. DEAD/INACTIVE FILE: Items that have the status changed from active to inactive upon receipt of a Form SD1.
- I. SCRAP ON SITE: Items that have no residual value left to the State. Must have approval of Surplus Property.
- J. SALE AS-IS WHERE-IS: Items that are sold at Auction through Surplus Property at current location. There must be a contact person and phone number of an employee at the location of the property for interested agents to contact and make arrangements to view property.

### III. Responsibilities

- A. Duties of the State Auditor’s Office are as follows:
1. Maintain a personal property accountability database via a web-based software for the State of Alabama [Attorney General (AG) 2003-180].
  2. **Code of Alabama 1975, §36-16-8** requires the State Auditor, through the Property Inventory Control Division, to administer a property control system consisting of inventories of state property by departments, procedures for the appointment of Property Managers, written receipts for state property by employees in possession of property, and biannual

verification of inventories of items costing \$500 or more; any item deemed sensitive by Chief, Property Division, State Auditor's Office, and all weapons.

- B. Chief, Property Division, State Auditor's Office shall ensure the following:
1. Each agency carries out fully the provision of §36-16-8 through §36-16-11 applicable to that agency.
  2. The Property Division conducts a biennial inventory (every two years) of all state non-consumable personal property of each agency, board, or commission, holding every officer or employee strictly accountable for all personal property assigned to his custody [36-16-8(4)]. The Property Division will submit a report of audit results to the State Auditor, Agency Director/Department Head, and Agency Property Manager. The Agency will be given a period of sixty days to locate missing items and input any new items located during the audit that have not been entered into the asset management database. A final report will be sent to the Agency Director/Department Head and Agency Property Manager, stating the final count of missing items with their actual cost and any new items that have not been entered into the database at the end of the 60-day period. A copy of the final report will be sent to the Attorney General and Examiners of Public Accounts to determine if further action is to be pursued against the responsible employee or the Agency in the case of missing assets [§36-16-9].
  3. Upon notification of a pending change in Property Manager for an agency, the Property Division may audit the inventory of that agency prior to the departure of the Property Manager [36-16-8(6)]. Depending on scheduling limitations, only items assigned to the outgoing Property Manager for larger agencies may be audited.
  4. Updates to this Property Manual will be communicated by email. Property Manager should print the updates and store them with his/her copy of the Property Manual.
  5. Orientation and training are required for all new Property Managers and must be scheduled as soon as possible after assumption of duties. Contact the State Auditor's Office Property Division to schedule training session.
  6. Continuing education training is provided on an as-needed basis for all Property Managers. We encourage all AMS users to take full advantage of any additional training offered to stay abreast of changes and current trends. Attendance to the Capitol City Chapter of NPMA (National Property Managers Association) meetings is highly recommended. Membership is not required to attend meetings.
  7. Quarterly and annual reports of all items Lost, Stolen, and Destroyed, along with their original acquisition cost and depreciated value are

published on the State Auditor's website for review by the Governor, Attorney General, Chief Examiner of the Examiners of Public Accounts, Agency Director/Commissioner, Legislature, the press, and general public. Beginning with FY2019, quarterly and annual reports are also published on the State Auditor's website for assets located that were previously reported as Lost, Stolen or Destroyed and placed back in service by reactivation.

- C. Responsibilities of the Agency Director include the following:
1. Designate an employee as Property Manager for the agency §36-16-8(1). Failure to designate a Property Manager constitutes negligence of duty and is punishable by §36-6-10 (also refer to Penalties, page 8).
  2. Notify the Property Division of the newly designated Property Manager by use of the "Designation of Property Manager Form" (Exhibit A). Also, inform the new Property Manager of his/her duties and responsibilities.
  3. Notify the Property Division immediately, or within five workdays, in writing, if the Property Manager ceases for any reason to be the Property Manager of the Agency [Section 36-16-8(6)].
  4. Institute an Agency internal policy regarding an employee's physical and financial responsibility for all property assigned to them.
  5. Assume full responsibility for the agency property assets in the absence of a designated Property Manager.
  6. Review all published reports on lost, stolen, or destroyed assets.
  7. Provide written authorization for any State equipment before it has been taken for use outside the Agency, either by a contractor or for other reasons. A Temporary Hand Receipt is recommended for the equipment temporarily in the hands of another individual/entity whether on loan or out for repairs. (Exhibit C)
  8. Ensure that the provisions of the **Code of Alabama 1975**, Section 36-16-8 through 36-16-11 are carried out, as they apply to Agency responsibilities.
- D. Responsibilities of the Agency Property Manager include the following:
1. When newly assigned:
    - a. Contact the State Auditor's Office at (334)242-7010 within five business days to schedule an orientation/training briefing.
    - b. Conduct an internal inventory audit with the previous Property Manager, if possible, and locate all assets before signing off on responsibility.
    - c. Upon completion of the inventory, execute a written receipt for all property assigned to his/her agency. Have employees assigned assets sign a "Person Responsible Form" accepting full responsibility for all assets issued to them in the furtherance of his/her job duties. Employees refusing to sign the Person Responsible Form need to be

reported to the Property Manager's supervisor/manager, Division head, or Agency Director for further instructions.

d. Acknowledge acceptance of duties and responsibility as Property Manager by signing the "Designation of Property Manager Form" (Exhibit A) and submit to the Property Division. Keep a copy of the form on file for review by the Examiners of Public Accounts during the Agency compliance audit.

2. Thereafter, prior to October 1 of each year, make a full and complete inventory of all non-consumable personal property having a value of \$500 or more, except books, plus any weapons regardless of cost, and any items deemed sensitive in nature by the State Auditor's Office §41-1-6. A Year-End Letter (Exhibit J) shall be submitted annually on October 1 to the State Auditor's Office, Property Division, for year-end inventory count and total acquisition cost. For those smaller agencies without system access, in addition to submitting the year-end letter, a letter must be submitted on April 1 each year. A listing of all inventory held by the Agency, in Excel spreadsheet format, should accompany each letter submitted on April 1 and October 1 annually §36-16-8(1).

3. Be the custodian of, and responsible for, all property in his/her Agency except property for which there is a hand receipt (Exhibit J) executed by the person responsible for the property [Section 36-16-8(2)].

4. Immediately upon determining that an item of furniture or equipment is unserviceable, obsolete, or no longer meets the needs of the Agency, should take action to dispose of the item(s) in accordance with procedures contained in Chapter IV, Section I, procedures 1 through 7 of this manual.

5. Ensure that no property is disposed of without the written permission of the Director of ADECA, or the Governor of the State of Alabama, or the Designee of either of them [Section 36-16-8(3)].

6. Ensure that no property is temporarily loaned or entrusted to another State Agency or employee thereof without obtaining a signed Temporary Hand Receipt (Exhibit J).

7. Temporary Hand Receipts are only valid from the time prepared until the next required annual internal inventory. **Temporary Hand Receipt(s) must be re-signed at the time of inventory and whenever property changes from the responsibility of one employee to another employee. New employees should also sign a Person Responsible form (Exhibit R) as soon as assets are assigned to them for administration of their job duties.**

8. Work with Property Division employee(s) in conducting the State Auditor's Office biennial complete physical inventory of the Agency property account.

9. Maintain copies of SD1's, either a hard copy or electronic scanned copy; copies of the year-end letter sent to the Auditor's Office; copies of the audit letter sent by the State Auditor's Office following the property audit; maintain copies of signed Person Responsible Reports signed annually and other Temporary Hand Receipts; maintain accurate and timely property records.
- E. Responsibilities of each Agency Employee or Officer include the following:
1. Execute a written receipt or "Person Responsible Report" for all items of State-owned equipment or furniture assigned or entrusted to them §36-16-8(2).
  2. Upon execution of a Temporary Hand Receipt or Person Responsible Report (Exhibit R), become responsible for the property which relieves the Property Manager of responsibility of said assets.
  3. Notify the Property Manager **before** property is transferred to another area, entrusted to another employee, or disposed of in any manner, including transferring to another agency.
  4. Be held strictly accountable for all State-owned personal property assigned to him/her, or in his/her possession, regardless of value [Attorney General's Opinion No. 96-00130 dated February 9, 1996 and No. 97-00035 dated November 5, 1996].

#### **IV. Penalties**

- A. The value of any State-owned personal property lost, stolen, or destroyed due to negligence or willful act of the person having custody of the property shall be recoverable from such person/employee in an appropriate action instituted on behalf of the State by the Attorney General [Section 36-16-9].
- B. In the event the head of a State Agency neglects to perform the duties imposed upon him by Section 36-16-8 through 36-16-11, he/she shall be liable for the sum of \$5.00 for each day such neglect continues and for the value of any and all non-consumable State personal property lost, stolen, or destroyed as a result of such neglect [Section 36-16-10].
- C. In the event the Chief of the Property Division neglects to perform the duties imposed upon him/her by 36-16-8 through 36-16-11, the State Auditor shall report such neglect to the State Personnel Board, which shall administer such disciplinary action against the Chief of the Division, including the right to discharge him/her, as the Board deems proper under the circumstances [Section 36-16-10].

#### **V. Inventory Procedures**

- A. Physical Inventories – In accordance with Section 36-16-8(1), each Property Manager shall be responsible for the following:

1. Conduct an annual inventory of all non-consumable personal property, except books, with a value of \$500 or more; any item deemed sensitive by State Auditor's Office; and all weapons. It is recommended for internal departmental records that all items be inventoried regardless of value.
  2. For manual agencies without system access, prepare a Property Inventory Report in an Excel spreadsheet format that lists the Agency Name and department number, asset/property number, barcode/RFID number, complete description of item, manufacturer's serial number or VIN in the case of vehicles, original acquisition date, original acquisition cost, location (county, building, room), responsible officer or employee, class code, activity code, acquisition method, and State fund.
  3. For manual agencies without system access, submit a copy of the inventory listing and an inventory letter (Exhibit J) to the Property Division on April 1 and October 1 each year. For those agencies with system access, the **Code of Alabama 1975**, Section 41-1-6 allows agencies to conduct an annual inventory and submit the results each year on October 1. The Year-End Letter (Exhibit J) should list the total number count of all assets listed in the system as well as the total acquisition cost of all assets.
  4. If the internal inventory identifies missing items that cannot be located after an exhaustive search, an explanation accounting for said property should be submitted to the Property Manager by the person assigned the missing property. The Property Manager will then complete a Disposal SD1, Lost, to be forwarded to the Agency Director/Commissioner for review along with the explanation from the responsible employee and a statement from the Property Manager. The Agency Director/Commissioner then makes a formal determination in writing of Negligence or Non-Negligence to submit with the SD1 to the State Auditor's Office (Exhibit I).
  5. Maintain a copy of all inventories submitted to the Property Division for examination by the State Auditor or employees of the Department of Examiners of Public Accounts.
- B. Additions to the Property Inventory Listing:
1. Within 30 days of receiving an item of furniture, equipment, or vehicle having a value of \$500 or more; all weapons regardless of cost; all computers, laptops, servers, notebooks, netbooks, iPads, external hard drives regardless of cost (now considered sensitive in nature because of internal memory – Policy Statement 403-A and 403-B); either by purchase (new, used, or from Surplus), transfer from another agency, or donation, the Property Manager shall take the following actions:

- a. Assign a State asset/property number. The asset number consists of a two-digit Agency prefix assigned by the Property Division, and a 6-digit number assigned by the Agency (ex. 07-000001).
  - b. Affix the property number and a barcode/RFID label to the item (blue barcode/RFID label for items valued at \$500 or over, all weapons, all computers, etc. listed above; green barcode or generic State property label for items valued under \$500).
  - c. Report receipt of item(s) to the State Auditor's Office using the automated Asset Management System (AMS). For smaller manual Agencies, submit a New Property Acquisition Form (Exhibit F) to the State Auditor's Office for input into AMS.
2. If the furniture or equipment was purchased, a Material Receipt Form (Exhibit B), is no longer required. Follow departmental and Comptroller guidelines for processing.
  3. The item is immediately added to the Agency property inventory listing in AMS and a barcode/RFID label affixed to the asset.
  4. If the item is valued at \$15,000 and above, input information into the State-wide accounting system (STAARS) per instructions/procedures from the Comptroller's Office. Job Aids are available on the STAARS website. Transfers or Disposals also need to be noted within the system.
  5. All inventory updates and changes to an asset should be submitted online using the automated system as changes occur.
- C. Affixing Property Labels and Barcode/RFID Tags – There are four considerations when affixing the property number and barcode/RFID tag to furniture and equipment:
1. Barcode/RFID tag placement – Place the correct barcode/RFID label on the item (blue barcodes/RFID tag on items costing \$500 or more, sensitive items, and weapons; and, green labels on items costing less than \$500.) It is recommended that the barcode/RFID tag be the same number as the asset number. Property not belonging to the State should be labeled as to the owner (i.e. Personal Property of Jack Smith, Property of US Dept. of Education, Property of Chilton County, etc.).
  2. Accessibility – The State Auditor's Office field auditor should be able to read or scan the barcode/RFID label without moving the item or moving other items to access the barcode/RFID tag.
  3. Consistency – Place label in the same location on similar items (i.e. knee-well of desks, top right front or bottom right front of file cabinets and other type cabinets, driver side door post of vehicles, etc.).
  4. Aesthetics – Preserving the beauty or historical value of an item is important, but it should not take precedence over accountability. Labels can usually be placed in a way that will preserve the beauty of an item

and still be accessible for inventory purposes. Do not put the label inside a locked cabinet, or on the back of an item then push it up against the wall or on top of a server inside a server rack. Contact the Property Division for assistance on location placement of labels/tags.

D. Non-computerized (Manual) Procedures

1. An Excel spreadsheet in the proper format is to be maintained by the Agency.
2. Submit the Excel spreadsheet by the 15<sup>th</sup> of March and September of each year.
3. As new property is purchased, submit a New Property Acquisition Form to the State Auditor's Office for input into AMS.
4. For Disposals, Transfers, or Surplus Transfers, contact the State Auditor's Office for assistance in creating the SD1 Form. These forms must be generated in AMS to ensure property records are accurate.

E. Types of Transfers – Transfer directly from one State Agency to another State Agency/Entity, transfer to ADECA State Surplus, or Surplus-Sale As-Is Where-Is.

F. Transfer of property between different State Agencies/Departments – Property may be transferred directly from one department to another. The transferring Agency prepares the SD1 in AMS.

1. Complete a Transfer SD1 through AMS. Input the Agency name to which the property is being transferred in the “Transferred To” box. Some agencies, such as Finance, OIT, and DOT have multiple agency codes, so make sure to verify which agency code to use from the receiving agency Property Manager.
2. The Property Manager of the transferring Agency signs under “Released By,” and the Property Manager of the receiving Agency signs under “Received By.” Both signatures should be obtained before sending to the State Auditor's Office for final approval. The receiving Agency Property Manager should write its new property number(s) on the SD1 form. NOTE: The Property Manager from each Agency, or designated employee with SD1 signature authority, must sign the SD1 form. This prevents any employee from ‘giving’ property to another Agency.
3. Once the SD1 is received and approved by the Property Division, it is signed in the “Approved By” area and a copy sent back to the transferring and receiving department.
4. The transfer can then be completed. The receiving Property Manager completes the transfer within the system through the SD1 number, NOT by entering a new asset. If the Property Manager is unsure about proper procedures, let the Property Division complete the transfer in the system.

5. After the transfer has been completed within the system, the Property Manager can then pull up the new property number, input the barcode/RFID number and affix the property number and barcode/RFID label to the item, add the person responsible, location (county, building, room), and activity code.
  6. As new items are assigned to an employee, it is a good practice to print and have the employee sign a new Person Responsible Report for internal records; therefore you have acknowledgement from the employee that he/she is now responsible and accountable for the additional items assigned to them. Also print and have the former responsible employee sign a new Person Responsible Form once items are removed from his/her responsibility.
  7. Agencies are not allowed, unless by Code, to sell assets to another State Agency, County/Municipal Government, or other entity. If an Agency wants proceeds from the sale of its property, it MUST go through Surplus Property for them to facilitate the sale.
- G. Transfer of property to State Surplus – All assets being transferred to State Surplus, over and under \$500, must be put on the SD1 form created in AMS by the Agency Property Manager. Vehicles sent to State Surplus need to be on a separate SD1 and not co-mingled with regular assets. It is preferred that non-tagged assets under \$500 also be listed on a separate SD1. Print two copies of the SD1. When items are carried to Surplus, obtain signatures from Surplus staff. Surplus keeps a copy and the agency keeps a copy for its records, then forwards a signed copy to the State Auditor's Office. Surplus no longer sends copies to the Auditor's Office. It is the responsibility of the Property Manager to send copies.
1. State Surplus Transfer – direct transfer of assets to State Surplus offered for sale to other State Agencies, County and Municipal Governments, and other approved donees listed with Surplus.
  2. Sale As-Is Where-Is – for items too large and costly to transport to Surplus, or in the case of relocation, it is more cost efficient to have a Sale As-Is Where-Is approved on site by State Surplus. Someone on site must be available for inspection by interested parties.
  3. Direct Transfer – The designation of assets directly transferred to another entity must go through State Surplus. The entity must be on the approved list. Surplus charges a small fee to the receiving entity. The agency can opt to pay this fee when transferring to schools or approved non-profit organizations.
  4. Proceeds from the Surplus sale of non-consumable State property valued at \$500 and above which was purchased with State funds should be

deposited into the State Treasury to the credit of the fund from which the property was originally purchased.

- H. Transfer of property to exempt departments or Non-State Entities – State non-consumable personal property may be transferred to exempt State agencies, i.e. Department of Mental Health, Alabama Institute for the Deaf and Blind (AIDB), State Universities/Colleges. Transfers to Non-State Entities are not allowed. The only exception would be when a vendor removes and hauls off a large piece of equipment that cannot be transferred to Surplus property or sold As-Is, Where-Is. This type of transfer will be a Disposal, with the method of External Org. The following conditions should be met before transferring to an exempt agency or non-state entity:
1. Item(s) are offered to all State Agencies first, with no takers. Documentation is required.
  2. Item is functionally and/or technologically obsolete to the State Agency.
  3. Item will have no re-sale value if disposed of through State Surplus or sold As-Is, Where-Is. Request to Scrap on Site from Surplus.
  4. All costs associated with dismantling and/or transporting the item will be the responsibility of the receiving entity.
  5. The State of Alabama will benefit by not incurring any cost associated with the disposal of the item.
  6. The actions required by 1 through 5 above must be documented and attached to Form SD1 *and approved* by Surplus Property or the Auditor's Office Property Division *prior* to the actual transfer.
- I. Types of Disposal Actions – When property is lost, stolen, destroyed, scrapped, transferred, or declared surplus, the property inventory records must reflect the disposition of the item. Deletions from the property account/asset listing must be completed on a Form SD1 created within the asset management database.
1. If property is declared surplus and is to be sent to a State Surplus Center, or Scrap on Site, the action is considered “Routine.” An SD1 must be completed by the Agency Property Manager and forwarded to ADECA State Surplus for processing and approval. All electronic equipment with memory must be sanitized prior to sending to Surplus or transferring to another agency (Exhibit G). If hard drive is removed, it is recommended a new one be added to the computer/laptop as it will sell at auction for a higher price than one without any hard drive.  
NOTE: Surplus must approve and sign all Scrap on Site disposals, but SD1 must be sent by the Property Manager to the State Auditor's Office for processing. Pictures of items must be sent to Surplus for verification of condition of asset and an explanation of why agency is requesting to scrap the item.

2. If property is lost, stolen, destroyed, or involves an administrative error (transfers to another agency, bookkeeping error, retirement gift, removal of fixture from account, etc.) and not declared surplus, then the action is considered “Non-Routine.” An SD1 must be completed by the Agency Property Manager and forwarded to the Property Division for approval and processing.
3. For Non-Routine actions, except for transfers between Agencies, the Agency must provide the Property Division with a complete explanation of circumstances and events. This information should be in the form of a letter or memo attached to the SD1. If space permits in the remarks section, the explanation can be entered on the SD1. Lost, stolen, or destroyed items require a statement from the responsible employee and a determination of Negligence or Non-Negligence from the Agency Director/Commissioner, Assistant Director/Commissioner, or the Manager or Supervisor of the employee (Exhibit I). Instead of multiple memos, the Property Manager may want to submit all information on the Loss of State Property Report (Exhibit M) which can be completed with all information and required signatures.
4. The Disposal procedure implemented by the Property Manager is based on the reason for disposal as listed below:
  - a. Lost – Cannot be located after an exhaustive search by the person responsible and the Property Manager. The person assigned the item should submit a memo to the Property Manager indicating when the item was last seen or used along with an explanation of why the item cannot be located. This information is included on the Loss of State Government Property Report. Forward all supporting documents and the SD1 to the Property Division for final approval and processing. A brief explanation should be added to the Notes field on the Asset Detail screen in AssetWorks.
  - b. Stolen – Theft of property or burglary (forced entry). The Property Manager must attach the Police Report to the SD1. Depending on the circumstances, a statement from the person assigned the equipment should also be attached. This information is forwarded to the Agency Director/Commissioner, Assistant Director/Commissioner, or the Manager or Supervisor of the employee for determination of Negligence or Non-Negligence or have the employee complete the Loss of State Property Report and obtain necessary signatures. Forward all supporting documents and the SD1 to the Property Division for final approval and processing. A brief explanation should be added to the Notes field on the Asset Detail screen in AssetWorks.

- c. Destroyed – From an accident, vehicle accident not covered by insurance, fire, vandalism, disposed of without authority or approval, etc. The Property Manager must obtain a Police, Fire, or Incident Report as appropriate, prepare a Loss of State Property Report, and obtain necessary signatures. Attach documentation, including the negligence/non-negligence letter, to the SD1 and forward to the Property Division for approval and processing. A brief explanation should be added to the Notes field on the Asset Detail screen in AssetWorks.
- d. Natural Disaster – Items destroyed by a tornado, hurricane, flood, straight-line winds, hail, tree falling on vehicle or structure during a storm, etc. Provide documentation of incident along with the SD1.
- e. Retirement Gift – Officers in good standing and allowed to carry a weapon can be given their service weapon and badge upon retirement from State service per Code Section 36-21-8 through 9. This is processed through a Disposal, External Org SD1. Attach the signed retirement affidavit (Exhibit N) to the SD1 to send to the Property Division. The Property Division will approve and process in the system and then return an approved copy to the Agency to retain for its records. Laptops, iPads, tablets, any other electronic devices or State-owned property cannot be given to an employee, including the Agency Director, as a retirement gift. Employees or Directors cannot purchase their State-issued electronic devices or other property upon retirement either.
- f. Seized – Use this method of disposal when equipment (usually electronic items such as computers) are seized for investigation by the Attorney General’s Office, a local sheriff, ALEA, FBI, or other law enforcement agency. If the item is returned to the agency after an investigation is completed, the item can be reactivated and placed back into service. Contact State Auditor’s Office Property Division for reactivation of item.
- g. Scrap on Site – Equipment or furnishings are obsolete or broken and have no value to the Agency or any sale value to ADECA State Surplus. The Property Manager and his/her Supervisor/Manager should sign the SD1. The item must be viewed by a staff member of Surplus by sending photos of the item along with an explanation of why it should be scrapped before approval is given to Scrap on Site. NOTE: State Surplus must approve all Scrap on Site disposal actions and sign the SD1. The Property Manager then sends a signed copy of the SD1 to the Property Division for processing in AMS. Remove all identifiable markings, barcodes, and property tags before

disposing of the asset. Items can then be disposed of in an appropriate manner. All electronic equipment MUST have the hard drive removed before disposal/scraping.

- h. Admin Error – Administrative or bookkeeping error; examples such as entering an asset twice and assigning the asset two separate property numbers; the total acquisition cost was under \$500 and the item is not considered a sensitive item; asset is a fixture attached to real property/building; an appliance hard wired into building; item was previously sent to Surplus as a non-tagged asset under \$500 (reference previous SD1 in Remarks section). Items permanently attached to real property need to be added to the cost of the building for insurance purposes. An explanation of circumstances needs to be included in the remarks section of the SD1 or attach an explanation or statement of circumstances to the SD1. Contact the State Auditor’s Office for assistance with Admin Errors if unsure.
- i. Trade-In/External Org – Weapons are the only exception allowed for trade-in of credit toward a newer weapon through eligible vendors approved through State Purchasing (AG Opinion 85-00396). All other trade-ins for equipment are not allowed per AG Opinions 79-00008 and 88-00049. If items are too large to transport to Surplus Property or not working and obsolete, you can request to Scrap on Site and allow the vendor replacing the equipment to haul it off if approved. This must be done prior to disposing of asset and have the signed approval of Surplus. This is done as a Disposal, Scrap on Site and in Remarks, put obsolete equipment.
- j. External Org – Use this method when a vehicle or asset is totaled by insurance company or Risk Management and funds are disbursed to the agency. Other instances of External Org are donations of equipment to other entities such as Volunteer Fire Departments or Rescue Squads; public College or University; a County EMA, etc. Weapons given to retiring law enforcement officers are done through this method. External Org is also used if a vendor is replacing something that cannot be taken to Surplus, such as an HVAC system, or replaced under warranty. A representative of the receiving entity should sign the SD1 under Received By. Attach supporting documentation to SD1 and forward to the Property Division for final approval and processing.

## **VI. Miscellaneous Procedures**

### **A. Computing “Cost”**

1. The cost of all property/assets shall be the carrying cost promulgated by Generally Accepted Accounting Procedures (State Auditor Policy Statement A104). This includes the original purchase price to include all components; any shipping or freight charges; any installation or set-up charges; plus, improvements or enhancements made to the asset (not including repair costs), minus the salvage value of any components removed from the asset.
2. All agencies, except agencies purchasing property with proprietary funds, shall record property purchased from another State Agency, including ADECA State Surplus, at the disposing Agency's original purchase price, plus or minus adjustments, as defined above. The purchasing Agency should also use the original purchase date of the selling Agency. This theory is based on the fact that the State as a whole has not disposed of the property and should continue to maintain the original purchase price and date in the system. Surplus provides this information to the State Agency on its invoice. Proprietary Funds should record new acquisitions at Fair Market Value (FMV), which is usually the acquisition cost.

#### B. Correcting Property Records

1. When property records are found to be inaccurate due to a keying error, i.e. incorrect serial number, description, color, model, etc., the Property Manager should make the necessary corrections in AMS. Depending on how old the record is in the system, the agency may or may not be able to correct the original acquisition cost or date by clicking on the Accounting entry, make the changes and then save changes. If the system will not allow you to make the changes, send a request to the Property Division through AMS. Mass changes for Person Responsible or Location can be accomplished by submitting a Batch Modify Request [Exhibit H] to the Property Division. For mass changes in Description, contact the IT Specialist in the State Auditor's Office for instructions.
2. Upgrades added to a piece of equipment can be added to the cost by creating an accounting entry within AMS for the additional components added. If replacing parts of an asset, remember to decrease the cost by the amount of the item being replaced, then increase the cost by the amount of the replacement item being added.
3. Manual Agencies without AMS access may submit any change requests by e-mail or fax with all necessary information of fields that need to be changed, including the asset number. Agencies without AMS access need to maintain an Excel spreadsheet or internal document with a complete listing of all property. Contact the

Property Division for correct format. Excel spreadsheets should be submitted to the Property Division by the 15<sup>th</sup> of April and September annually. Contact the Property Division for assistance in completing any SD1 Forms for Transfers or Disposals.

### C. Depreciation

1. The term depreciation, as used in this manual, applies to property inventory procedures only. The State Comptroller's Office uses records in AMS and in STAARS each year to run its depreciation calculations for use in the CAFR. AssetWorks does not automatically calculate depreciation. Agencies may contact AssetWorks and pay an additional fee for the depreciation module if needed.
2. Straight-line depreciation may be used to calculate the dollar amount to be reimbursed for furnishings, equipment, and vehicles that have been lost, stolen or destroyed and deemed to be due to negligence of the responsible employee.
  - a. Formula Used: 10% depreciation per year from date of acquisition not to exceed 90% of the value of the item. All assets must retain a minimum of 10% of their original value regardless of age.
  - b. Exceptions: Antiques, art-work, weapons, and books will not be depreciated. The full appraised value will be collected.
3. If a lost, stolen, or seized item is later recovered and is in working condition, the State of Alabama will have the option of accepting the item and refunding the monies collected from the employee or allowing the individual to retain the item with no refund allowed.

### D. Donated Items (Gifts)

1. A letter should be obtained from the donor (Exhibit D) describing the donated property. The original cost should be given if known to aid in establishing a Fair Market Value.
2. Upon receipt of donated property, the item(s) will be assigned a current fair market value, or replacement cost, by researching items via the internet. An appraisal can also be used when appropriate and not cost prohibitive.
3. If the assessed value meets or exceeds the \$500 threshold or is deemed to be a sensitive item, a property number is assigned, a barcode/RFID label affixed, and the item added to the department's property inventory in AMS.
4. The assigned property number(s) will be annotated on the donation letter and the original copy maintained by the agency.

### E. Grant Equipment Purchased by the State of Alabama

1. Equipment purchased by the State of Alabama with federal grant funds shall be used, managed, and disposed of in accordance with State and Federal guidelines. Read the grant and seek advice from your legal staff, or contact the Auditor's Office, if you are unsure how to account for items. If items will be treated as State property and disposed of through normal State Surplus channels, a property number needs to be assigned and the asset entered in AMS regardless of which funds were used to purchase the items.
  2. If the assets are purchased with federal grants or county funds and will be returned to the granting agency, then items need to be labeled as such, i.e. "FEDERAL PROPERTY PURCHASED WITH FEDERAL GRANT" or "PROPERTY OF ABCD COUNTY ." This prohibits items being accounted as new items not yet input into Asset Works when the field auditor is conducting the agency property audit.
- F. Leased Property - For ownership identification purposes, leased property will be labeled "LEASED FROM (give company name, address and telephone number)".
- G. Lease-Purchase Property – Items acquired through lease purchase agreements or installment sales agreement will be assigned a property inventory number when the item is received. (Attorney General's Opinion 97-00035).
- H. Loaned Property – Although the State of Alabama does not own "loaned property," it sometimes becomes a permanent type of loan. To ensure accountability for items entrusted to the State, the following will apply: Items on temporary loan, such as historical pieces on loan from another State or County for less than one year, need to be clearly labeled – "On Loan from (Name of Entity), Property of (Name of Entity)." Items with a value of \$500 or more, or items deemed sensitive and on loan longer than one year will be assigned a property number, a barcode/RFID number affixed to asset, and added to the department property inventory. If the actual cost is unknown, the fair market value will be used.
- I. Personally-Owned Property – For ownership identification purposes, personal property of an employee brought to the job site should be labeled or marked "PERSONAL PROPERTY OF (owner's name)" to avoid being added as a new item during the biennial property audit performed by the State Auditor's Office.
- J. Permanently Installed Property
1. If an item or feature is/will be permanently installed in/on a major piece of equipment, a state property number will not be assigned. Instead, the property record of the major item will be updated to

reflect the additional cost and description. Examples would be memory added to a computer, telephone added to a phone system, or a lift gate added to a pick-up truck.

2. If an item or feature is permanently installed to the land or any building thereon, a state property number will not be assigned. Once installed, the character of an item changes from personal property to real property and is commonly known as a fixture. The test of a fixture is intent. “Was the installation intended to be permanent?” “Will the item be disposed of eventually through normal Surplus channels?” For items permanently installed, the cost of the real property or building should be increased by the cost of the item installed. Rule of thumb – if the item can be removed and taken to Surplus property for disposal, assign it an asset number. If it will be dismantled and taken away by the vendor when replacement needs to be done, do not assign it a number. If in doubt, contact the Auditor’s Office.

Examples of Permanent Fixtures:

Ceiling Fan	Built-in Appliance
Water Heater	Built-in Shelving
Water Fountain	Tower w/Footing e.g. Fire, Radio/TV, Weather Plumbing Fixture e.g. Sink, Toilet, Tub
Air Conditioner/Heater	Customized built-in desk area
Built-in Bookcase	Security System/Camera
Light Fixtures	Walk-in Freezer

If an item or feature is used with, but not permanently installed in/on a major piece of equipment, it must be assigned a separate property number if it is \$500 or above. NOTE: See State Auditor Policy Statement A108. Examples: computer monitor, printer, tractor attachment, radio mounted in a vehicle, etc.

- K. Swapping – Agencies may not swap or otherwise trade non-consumable personal property between themselves or with a non-governmental agency (Attorney General’s Opinion Feb 7, 1975). A transfer must be completed, or a Temporary Hand Receipt received, for items physically located elsewhere, such as an item sent in for repair.
- L. Trade-Ins
  1. Surplus Property procedures as codified do not provide for the trade-in of State of Alabama non-consumable personal property (Attorney General’s Opinion 79-00008, and 88-00049.)

2. Exceptions to the no trade-in rule are Attorney General's Opinion 82-00326 AND 85-00396 concluding that old weapons could be traded in as part of the purchase price of new weapons.
- M. Warranty Replacements - If a defective item is sent back to the manufacturer or vendor for repair but cannot be repaired, and the vendor sends a replacement item, the property manager shall take the following actions:
1. Make changes in department property record to reflect changes in make, model, color, serial number, and cost if any. Note: replacement items must be equal to, or better than the original. If the replacement item is not a similar item, create an SD1 Disposal, External Org, and in Remarks put "Replaced under Warranty," provide documentation to the Auditor's Office along with the SD1. Enter replacement item as new item in AMS and assign a new property number.
  2. Forward updated information to the State Auditor's Office via automated system, if automated, or in Excel spreadsheet, if manual.
- N. Property Inventory Label Source - For information regarding criteria used for property inventory label and barcode/RFID labels contact Property Inventory Division at (334) 242-7010.
- O. Seized Weapons – Must be handled and disposed of as ordered by the Judge. If order allows the Agency to put the weapons into use, the weapons can be issued a property number and added to inventory based on the Fair Market Value. At time of disposal, unless ordered to be destroyed, they can be used as trade-in on newer weapons.
- P. Repair/Maintenance Parts - At times, agencies purchase additional parts to be used to repair existing equipment in a timely manner instead of ordering necessary parts and having the equipment out of service while waiting on parts to be received. Sometimes these parts exceed the \$500 threshold. In the case where additional parts are ordered for repairs, such as internal hard drives, then it should be coded to Object Code 0500-Repairs and Maintenance for payment in STAARS. Refer to the Sub-Object code under Chart of Accounts for Expenditure Objects on the State Comptroller's website.  
<https://comptroller.alabama.gov/chart-of-accounts/>.
- Q. Upgrades & Betterments - Other times, spare parts are purchased as an upgrade or betterment to an asset and will be installed into or on an existing asset. If the purchase price of an item used as upgrades or betterments is \$500 and above, the item does not need a separate property number in Asset Works to be paid for in STAARS. Simply adjust the cost of the existing asset number by creating an accounting entry in Asset Works or request a change in the original acquisition cost. Reference the asset number in STAARS along with using the correct Object Code of 1400-Other Equipment and Durable Item

Purchases. Refer to the Sub-Object code under Chart of Accounts for Expenditure Objects for the State Comptroller.

<https://comptroller.alabama.gov/chart-of-accounts/>.

R. Child Attachments – Child attachments are items purchased as an upgrade or betterment. They can be used on various pieces of like equipment but typically are permanently attached to an item, like a lift gate or camper shell on a pick-up truck or additional blades to a server. Typically, the child attachment cannot function on its own but must be attached to another asset. In this example, you would create a separate asset number in Asset Works if the item is over \$500. After entering the data, click Save & View, and then enter the “parent” asset number it is being used with and the type of attachment, permanent or temporary. If the “child” attachment is ever removed from the asset and placed on another asset, then the “parent” asset number needs to be updated. If the “child” attachment is removed to send to Surplus, transferred to another agency, or a Disposal created, then the “parent” asset number will have to be removed and disassociated before you can add the “child” asset number to the Transfer or Disposal SD1. Contact the Property Division for assistance with child/parent attachments.

### **III. Surplus Property Procedures**

#### **A. Purpose and Usage:**

1. There are two Surplus Property Centers in the State. The primary center is located at 4590 Mobile Highway in Montgomery. This facility accepts state and federal surplus property and sells it to other state agencies and those entities eligible under the Federal Surplus Property Program. The second center is located at 3445 Eva Road in Eva. This facility normally accepts federal surplus property only and sells it to those entities eligible under the Federal Surplus Property Program. Both centers serve as a final sale site where items available for sale are listed on the ADECA, Surplus website and govdeals.com. Contact Surplus location for appointment when delivering items to Surplus.
2. Property may be “Scrapped on Site,” or sold “As is Where is,” rather than taking it to the Surplus Property location. DO NOT mix these property categories on the same Form SD-1. Each requires a separate Form SD-1 and each requires the approval of Surplus Property. (See section with Example SD1’s following Policy Statements.)

#### **B. Delivering Surplus Property**

1. ALL Surplus property delivered to a center must be listed on a Form SD-1. The exceptions are: computer accessories such as the mouse, keyboard, speakers, cords/cables; office supplies such as 3-ring binders,

desk trays, desktop sorters, paper, ink or toner. Surplus will take these type items, but they do not need to be listed on the SD1.

2. Vehicles need to be listed on a separate Form SD1. Items over \$500 need to be on a separate SD1, and items under \$500 should also be listed on a separate Form SD1 to expedite unloading and receipt. Vehicles also need to be on separate SD1's. Send the completed Form SD1 to the Surplus Center where items are delivered. Also send a signed copy to the State Auditor's Office for file records.
3. Deliveries are accepted in Montgomery at 9:00 a.m., 10:30 a.m., and 1:00 p.m. Monday through Friday. No deliveries will be accepted after 2:00 p.m. Call (334) 284-0577 to schedule deliveries. Delivery must be at the time specified. Failure to be on time may cause you to have to reschedule. If you cannot keep the appointment time, email or call to reschedule delivery. Surplus also needs to know the size of the load/truck to be able to provide adequate time for unloading. It is the responsibility of the agency turning in the property to arrange transportation for delivery. Bring in each item listed on the Form SD1. Items not brought in will be lined off the Form SD1. They can be included on future SD1's.
4. Upon delivery, the property will be checked in against the Form SD1 and signed in the "Received By" block by the Receiving Clerk at Surplus Property. The agency Property Manager or designee should be present when unloading items to ensure accuracy and identify any items in question. One copy of the signed Form SD1 will be retained by the delivering agency to serve as authority to delete the item from the agency's inventory account. A complete item must be turned in to receive credit for delivery, (i.e. you cannot turn in a handle and get credit for a lawn mower). Note: Surplus Property does not accept used mattresses or tires. Used batteries will be accepted but *only* if they are in saleable condition.
5. Before delivering vehicles, the agency must remove the license plate (tag) and all decals and/or lettering that identifies the vehicle as state property. Remove any other equipment installed in the vehicle that has a property number, or make sure that items attached/installed are also listed on the SD1. The vehicle should be cleaned inside as well as inside the trunk. Do not leave trash or any other items of property in a vehicle. Vehicles should have all sets of keys at the time of turn-in, including a trunk key if separate. A Certificate of Title must accompany the vehicle to Surplus Property if manufactured in 1975 or later. A completed Odometer Statement must be attached to all titles for vehicles up to 10 model years old unless the title is a "Blue Form" with the appropriate mileage

statement on reverse. Do not fill in Assignment Section. The Property Manager should only sign in the block labeled “Signature of Seller.” Titles incorrectly filled out will require the agency to obtain a replacement title before vehicles can be transferred. Vehicles cannot be sold by Surplus without a title or keys. Therefore, vehicles will not be accepted for turn-in without accompanying title and keys at the time of delivery to Surplus. Also, the VIN on the Title must match the VIN on the vehicle, the one in AMS and on the SD1. **NOTE: FAILURE TO COMPLY WITH THE FOREGOING PROCEDURES WILL CAUSE REJECTION OF PROPERTY BY SURPLUS PROPERTY.**

6. Surplus Pick Up of Property – If the agency does not have a means of taking items to Surplus Property, arrangements can be made for them to pick up your items as long as a truck is available. However, it is the responsibility of the agency to load surplus items onto the truck. Surplus Property no longer provides labor to load surplus items. Alabama Correctional Industries can be contacted for temporary labor to assist with moving heavy items if the agency does not have anyone that can assist with loading.

#### C. State Direct Transfers

1. Between State Departments – Property may be transferred directly between state departments. Fill out Form SD1, Transfer, as usual, except instead of showing “Surplus Division” in the TRANSFERRED TO block, show the department to whom the property is being transferred. Both the RELEASED BY and RECEIVED BY signatures of the Property Managers should be obtained before sending the Form SD1 to the State Auditor’s Office Property Division. Once the Form SD1 is received by the Property Division, it will be signed in the APPROVED block and a copy sent to the property managers of both departments. The transfer can then take place. When going through State Surplus for a Direct Transfer to another agency, the receiving agency will be charged a processing and handling fee by Surplus. A State Direct Transfer through Surplus Property is the *only* way an agency can charge a fee for property, or “sell property” to another agency, unless the agency has authority to sell their assets. Only a few agencies have this ability.
2. From a State Department to any other Eligible Organization
  - a. Property may be transferred directly from any State Agency to any organization that is legally entitled to receive it. To ensure the organization (a school, city, etc.) is legally entitled, Surplus

Property must first be contacted before the property physically changes hands to ensure the receiving entity is eligible. No property can be transferred in this manner “free of charge.” State law requires that fair market value be obtained for any property disposed of in this manner. NO property can physically change hands until eligibility is established, and a price determined and agreed upon with the organization receiving the property.

- b. Once the above process is complete, Surplus Property will contact the State Agency requesting the transfer. At this time a Form SD1 can be prepared as usual. In the body of the Form SD1, Method will be State Direct Transfer, and in the Remarks section, indicate the organization to which the property is to be transferred. Send the Form SD1 to Surplus for completion of all remaining paperwork.

#### D. Obtaining Surplus Property

1. Items located at Surplus Property are available for sale to State Agencies and other authorized recipients for 60 days. State and Federal items are listed on the website for ADECA, Surplus Property under “Inventory Available to Donees Only.” Items can also be viewed by visiting the Surplus Warehouse. Authorized representatives of State Agencies and other entities are encouraged to visit on a regular basis. Only authorized individuals listed on file may sign for surplus items. Those listed as an authorized representative may delegate authority to other staff members to select property by issuing a temporary permit for a one-time visit. Permits should contain a sample signature of the person delegated to select and receive property and specify the date purchase is authorized. After 60 days, items are added to [www.govdeals.com](http://www.govdeals.com) for online auctions to the general public and advertised on the ADECA Surplus Property website and through social media.
2. Upon selection of surplus items from State Surplus, a State Sales Invoice or Federal Distribution Document (for federal property) will be prepared listing those items selected. The buyer will be given a copy of the invoice(s) to serve as a statement of service and handling charges. State law requires payment within 60 days. If payment is not received within 60 days, the purchase must be returned. The completed sales receipt is also the Agency’s authority to add item(s) received to their inventory. It is the responsibility of the purchasing agency to pick up all items selected. If the property manager is unable to transport the item(s) at the time of selection,

Surplus will hold the item(s) for three days so the property manager can arrange to pick up the selected items. Surplus Property Division may deliver, if drivers and appropriate trailers are available, for a small delivery fee. Arrangement for deliveries must be made with Surplus staff. Delivery will be made at a pre-arranged time. It is the responsibility of the property manager and/or agency staff to off-load items at agency.

3. Items purchased from State Surplus, with an original acquisition cost of \$500 or more must be added to the purchasing agency's property account at the *original* acquisition cost and *original* acquisition date, not at the purchase price and date obtained from Surplus.
4. Agencies must retain *and put into use* any Federal Surplus property obtained from ADECA Surplus Property for a period of one year. If the original acquisition cost is greater than \$5,000, then the property must be retained and in use for a minimum of 18 months. All federal property purchased through ADECA Surplus Property is subject to random inspection from Surplus staff or GSA at any time. AssetWorks automatically sends the Authorized Representative of a Surplus Property Program account via electronic means utilization and compliance forms for federal property purchased through ADECA that conforms to the designated thresholds (i.e. federal property with an acquisition cost of \$5,000 or greater and controlled property like weapons, aircraft, and certain vessels). Refer to ADECA's website for compliance information and forms at ---  
<https://adeca.alabama.gov/Divisions/Surplus/Pages/Eligibility.aspx#UandT>. Utilization and compliance forms can be emailed to: [Surplus.Compliance@adeca.alabama.gov](mailto:Surplus.Compliance@adeca.alabama.gov).

#### F. Want List

1. The Surplus Property Division maintains a "Want List" of property requested by agencies. Such lists will be comprised of "specialized items(s)" such as vehicles, construction equipment, shop equipment, boats, and other large items. Advise the Surplus Property Center of your "WANT" requirement. Requests will be placed on the list effective the date of the request. Requests will remain on the list for one year, or until the item is received, whichever comes first unless the agency notifies Surplus they are no longer in need of such item.
2. Common use items that can generally be found in stock will not be placed on the "Want List" such as filing cabinets, desks, and chairs.

3. Property will be offered in date sequence received at Surplus Property Division – “first received, first offered.” Exceptions will be made in emergencies.

#### G. Public Sale of Surplus Property

ADECA Surplus Property Division will conduct sales of State surplus property to the general public after 60 days from receipt of property. Such sales are done through on-line auctions on [www.govdeals.com](http://www.govdeals.com) or property can be located and advertised at the agency’s facility to be sold “As Is Where Is.”

1. AS-IS WHERE-IS – Prepare Form SD1 (Exhibit R). In the body of the Form SD1 Form, indicate that the property is to be disposed of “As-Is Where-Is.” Surplus Property will approve the request for sale at the agency’s location. This property will be identified as property to be sold “As-Is Where-Is.” Describe the property in as much detail as possible to generate bidder interest. The name of a contact person, phone number, and address of location *must* be included on SD1. The contact person needs to be available during normal business hours for interested bidders to view/inspect property.
2. ONLINE AUCTIONS: After being held for 60 days, items sent to Surplus will be listed online at [www.govdeals.com](http://www.govdeals.com) and available for purchase to the general public. Items purchased through the online auction will be paid for online through govdeals.com. On items not paid for within the allotted time, the items will be placed on the next auction until sold and *payment collected*. Payments are then remitted to State Surplus from govdeals.
3. ADVERTISEMENT: Advertisement for Public Auctions will appear on the website for ADECA Surplus Property, notices will be sent out by email, and advertised through social media channels two weeks prior to auction date. Auctions begin on a Thursday and run through the following Wednesday. All bidders will be afforded an opportunity to inspect property on the Friday after the start of the auction from 8:00 a.m. – 3:00 p.m. Central Time.
4. PAYMENT OF SUCCESSFUL BIDDERS: Property sold through the online auction site will be paid through govdeals.com who then submits payment to ADECA for distribution to agencies. All purchases shall be paid for and picked up no later than five (5) business days after the high bidder is determined at the close of the auction. Failure on the part of the purchaser to pay and remove property within the allotted time results in property reverting back

to the State of Alabama. Buyers failing to follow guidelines, or other irregularities on their part, will be permanently removed from the prospective buyers list and permanently barred from the participation in all future auctions.

#### H. Reimbursement for Sale of State Property

Reimbursement for the sale of State property will be issued to the agencies as prescribed by the State Comptroller. Reimbursement will not be made for non-controlled property, (i.e. property with an original acquisition cost of less than \$500, or property determined to have no value other than as scrap). Surplus Property Division of ADECA retains a nominal fee from the sale of property and remits the balance from the sale back to the agency in a timely manner.

# **State Auditor Policy Statements**





TERRY ELLIS  
STATE AUDITOR  
(205) 242-7010

# State Auditor of Alabama

THE ALABAMA STATE HOUSE

Montgomery, Alabama 36130

CHARLEY BAKER  
EXECUTIVE ASSISTANT

## Policy Statement

Statement Number: A104  
Subject: Cost Assigned to Property Items  
Effective Date: April 1, 1993  
Scope: All State Agencies

Policy: The "cost" of a property item shall be the carrying cost promulgated by Generally Accepted Accounting Principles. Currently this cost is:

the original purchase price  
plus any incoming freight charges  
plus any installation or setup costs  
plus the costs of any improvements or enhancements other than  
normal maintenance and repairs  
less the lower of cost or salvage value of any component removed.

Any property purchased from another state agency including the ADECA Surplus Sale Lot should be added to the buying Agency's property records at the disposing Agency's original purchase price plus adjustments as defined above.

Donated property and other items transferred to the state should be added to inventory at the fair market value of the property at the time of transfer.

Discussion/Background/Examples: This policy corrects two problems with carrying costs of property.

First, it defines specifications as to what costs are included in "Cost" and what changes should be made to the carrying cost by "Change Letter" to the State Auditor's Office.

Example:

Agency A buys an automobile for \$15,000, pays \$200 shipping, and pays a body shop \$400 to add police lights. After 1 year Agency A adds a new set of tires for \$200. After 5 years Agency A replaces the motor for \$2,000. The carrying cost should be:

	Value of old Motor	
	\$0	\$1000
Original Purchase Price	\$15,000	\$15,000
Shipping	200	200
Police Lights/Installation	400	400
Tires (Maintenance)	0	0
Old Motor Salvage Value	-0	-1,000
New Motor	2,000	2,000
Carrying Cost	<u>\$17,600</u>	<u>\$16,600</u>

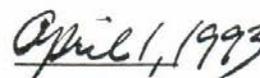
Another example may be data processing equipment where worthless components are replaced with more advanced parts sometimes with a lower cost than the original component. Assume a personal computer where a new motherboard is purchased to replace old motherboard. Remove the value of old motherboard, not its original cost.

	Value of old Motherboard	
	\$0	\$100
Original Purchase Price	\$3,000	\$3,000
Shipping	50	50
Old Motherboard Salvage Value	-0	-100
New Motherboard	300	300
Carrying Cost	<u>\$3,350</u>	<u>\$3,250</u>

The carrying cost will normally be the original purchase price plus any adjustment as defined above. In the rare case that an item is removed from a piece of property, reduce the cost by the salvage value of the removed component.

Second, this policy addresses the question of what cost to use when purchasing items from the Surplus Sale Lot. The cost should be the original purchase price of the selling Agency plus adjustments as defined above. The purchasing Agency should also use the original purchase date of the selling Agency. The theory to explain this method is that the State of Alabama as a whole has not disposed of the property and thus should continue to maintain it at its current cost and purchase date.

  
 Approved by: Terry Ellis  
 State Auditor

  
 Date



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# State Auditor of Alabama

THE STATE CAPITOL

Montgomery, Alabama

P.O. Box 300200  
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## Policy Statement

Policy Number: A109  
Subject: Exempt Status for Modular Panels and Workstations  
Effective Date: February 1, 2001  
Scope: All State Agencies  
  
**Policy:** Wall panels and modular workstations will no longer be maintained on the master inventory account file of the State Auditor's Office.

Property Managers will no longer report new acquisitions of wall panels and modular workstations to the State Auditor's Office. The Comptrollers Office has assigned non-inventory sub-object code 26 for use with object code 1400 when paying for modular furnishings. As a result of this change, the assigned property number will not be required on the material receipt form.

SD-1 forms must be submitted to the State Auditor's Office to delete current assets of panels and modular workstations from the master inventory account. The "Transferred to" block of the SD-1 form should be annotated "Remove from inventory In accordance with State Auditor Policy A109".

Agencies will continue to protect, and account for modular furnishings in the same manner used for other non-reportable items. That is, property numbers will be assigned and property labels affixed, hand receipts will be initiated, and at the end of the items useful life, an SD-1 form will be prepared and the item(s) turned in to State Surplus.

**Discussion/Background/Examples:**

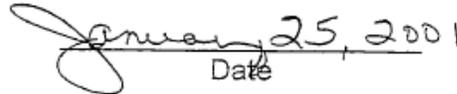
By design, wall panels and modular workstations are highly mobile and easily disassembled and reconfigured. They are purchased by the piece, and the operational unit will consist of many pieces. Individual pieces cost considerably less than the current equipment threshold of \$500.

The most common use for modular items is to work in conjunction with real property to create individual work areas in large rooms or bays. As staffing and needs change, the panels and workstations are disassembled, moved, and reconfigured to fit the situation.

The reconfiguration of modular furnishings routinely result in pieces and parts left over. These residual parts are stored where possible, and frequently end up lost, stolen, borrowed, or thrown out. The end result are panels and hybrid workstations, with lost property labels, that cannot be identified or cross referenced to the original item.

This policy eliminates the requirement for modular panels and workstations to be reported to the State Auditor's Office.

  
Approved by: Susan D. Parker, Ph.D.  
State Auditor

  
Date



SUSAN D. PARKER, Ph.D.  
STATE AUDITOR  
(334) 242-7010  
FAX (334) 242-7650

# State Auditor of Alabama

THE STATE CAPITOL

Montgomery, Alabama

# Policy Statement 301

P.O. Box 300200  
Montgomery, AL 36130-0200  
Email:  
sparker@dsm.dsm.state.al.us.

TO: ALL AGENCIES, BOARDS, BUREAUS,  
AND DEPARTMENTS

FROM: Susan D. Parker, Ph.D.  
State Auditor

DATE: October 1, 1999

SUBJECT: Objects Codes for Equipment Purchases  
other than Transportation

## Policy Statement 301:

All normal and reasonable expenditures necessary to get an asset in place and ready for use should be included in the cost of the asset. Such expenditures could include freight, installation charges, or the cost of modifications necessary to place the asset in use. Once the cost of an item has been established such cost should be charged to the appropriate object code.

1. The cost of all non-transportation equipment purchased (e.g. monitors, printers, etc.) for \$499.99 or less, except weapons and all non-repair items purchased for the installation within existing equipment, should be charged to object code 0900-42.

- a. Weapons regardless of cost should be charged to object code 1400-17. The property number of the weapons should be recorded on the material receipt.
  - b. Non-repair items purchased for installation within existing equipment (e.g. computer memory, modems, hard drives, etc.) regardless of cost should be charged to object code 1400-90. The property number of the existing equipment for which the item was purchased should be recorded on the material receipt.
2. Equipment with a value of \$500.00 and above (e.g. CPUs, monitors, printers, external hard drives, etc.) should be charged to the appropriate sub-object within major object code 1400 in accordance with the State of Alabama Department of Finance Fiscal Policy and Procedures Manual. The property number assigned to the equipment purchased should be recorded on the material receipt.
  3. The cost of an extended warranty or maintenance agreement purchased for non-transportation equipment should be charged to the appropriate sub-object within major object code 0500 in accordance with the State of Alabama Department of Finance Fiscal Policy and Procedures Manual.

### Discussion:

The purpose of this policy is to promote consistency within the various state agencies, boards, bureaus and departments in the assignment of expenditure object codes used to account for the cost of non-transportation equipment purchases.

  
\_\_\_\_\_  
Susan D. Parker, Ph.D.  
State Auditor

10-1-99  
\_\_\_\_\_  
Date



SUSAN D. PARKER, Ph.D.  
STATE AUDITOR  
(334) 242-7010  
FAX (334) 242-7650

# State Auditor of Alabama

THE STATE CAPITOL

Montgomery, Alabama

P.O. Box 300200  
Montgomery, AL 36130-0200  
Email:  
sparker@auditor.state.al.us.

## Policy Statement 301-A

**TO:** ALL AGENCIES, BOARDS, BUREAUS  
AND DEPARTMENTS

**FROM:** Susan D. Parker, Ph.D.  
State Auditor

**DATE:** September 24, 2001

**SUBJECT:** Objects Codes for Equipment Purchases  
Other than Transportation

### Policy Statement 301-A:

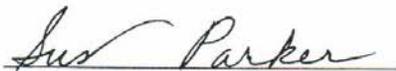
All normal and reasonable expenditures necessary to get an asset in place and ready for use should be included in the cost of the asset. Such expenditures could include freight, installation charges, or the cost of the modifications necessary to place the asset in use. Once the cost of an item has been established such cost should be charged to the appropriate object code.

1. The cost of all non-transportation equipment purchased (e.g. monitors, printers, etc.) for \$499.99 or less, except weapons and all non-repair items purchased for the installation within existing equipment, should be charged to the object code 0900.

- a. Weapons regardless of cost should be charged to object code 1400-17. The property number of the weapons should be recorded on the material receipt.
  - b. Non-repair items purchased for installation within existing equipment (e.g. computer memory, modems, hard drives, etc.) costing under \$500.00 should be charged to object code 0900. Items costing over \$500.00 should be charged to object code 1400 sub object 90. The property number of the existing equipment for which the item was purchased should be recorded in the description field of the payment voucher and on the material receipt.
2. Equipment with value of \$500.00 and above (e.g. CPUs monitors, printers, external hard drives, etc.) should be charged to the appropriate sub-object within major object code 1400 in accordance with the State of Alabama Department of Finance Fiscal Policy and Procedures Manual. The property number assigned to the equipment purchased should be recorded on the material receipt.
  3. The cost of an extended warranty or maintenance agreement purchased for non-transportation equipment should be charged to the appropriate sub-object within major object code 0500 in accordance with the State of Alabama Department of Finance Fiscal Policy and Procedures Manual.

### Discussion:

The purpose of this policy is to promote consistency within the various state agencies, boards, bureaus, and departments in the assignment of expenditure object codes used to account for the cost of non-transportation equipment purchases.

  
Susan D. Parker, Ph.D  
State Auditor

9-26-01  
Date

**NOTE: Please refer to the Comptroller's Office website for updated Object Codes. <https://comptroller.alabama.gov/chart-of-accounts/>**



**State Auditor of Alabama**  
THE STATE CAPITOL  
Montgomery, Alabama

**Samantha "Sam" Shaw**  
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sam.shaw@auditor.alabama.gov

**Policy Statement**  
**401-A**

**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

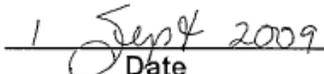
**Policy Statement 401-A**

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.

  
\_\_\_\_\_  
Samantha "Sam" Shaw  
State Auditor

  
\_\_\_\_\_  
Date



**State Auditor of Alabama**  
THE STATE CAPITOL  
Montgomery, Alabama

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# Policy Statement 402-A

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

**SUBJECT:** Media Sanitization

**EFFECTIVE DATE:** September 1, 2009

## Policy Statement 402-A

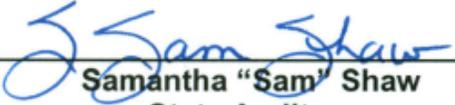
Breach of the security of the system means unauthorized acquisition of computerized data that compromises the security, confidentiality, or integrity of personal information maintained by the state department, agency, board, commission, bureau, unit or subdivision of state government. Good faith acquisition of personal information by an employee or agent of the state department, agency, board, commission, bureau, unit or subdivision of state government for the purpose of that entity shall not be a breach of the security of the system, provided that the personal information is not used or subject to further unauthorized disclosure.

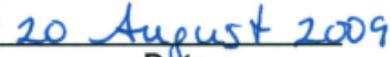
Reference, State of Alabama, Information Technology Standard 680-01S4: Media Sanitization (<http://isd.alabama.gov/POLICY/policies.aspx>). This policy states that prior to reuse, all electronic media shall be cleared to effectively deny access to previously stored information.

This policy statement is provided in order to protect all state entities from breaching computerized data. Enclosed is a statement that the Director/Commissioner/Agency Head must sign and date prior to delivery to ADECA Surplus Property Division of all electronic media stating that all media has been purged.

# 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.

  
\_\_\_\_\_  
Samantha "Sam" Shaw  
State Auditor

  
\_\_\_\_\_  
Date



**State Auditor of Alabama**  
THE STATE CAPITOL  
Montgomery, Alabama

**Samantha "Sam" Shaw**  
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**MEMORANDUM**

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

**FROM:** Samantha "Sam" Shaw *SSS*  
State Auditor

**DATE:** August 20, 2009

**SUBJECT:** Personal Property located outside the  
State of Alabama and Media Sanitization

The State Auditor's Office has instituted two new Policy Statements for the use of Personal Property located outside the State of Alabama and Media Sanitization. These policies have become necessary in order to maintain security and accountability for all state assets.

**Policy Statement 401-A** will require that any agency loaning equipment out will provide all expenses to the State Auditor's Office in an effort to audit and account for state owned property on loan.

**Policy Statement 402-A** is provided in order to protect all state entities from breaching computerized data. Prior to reuse, all electronic media shall be cleared to effectively deny access to previously stored information.

Our goal is simple; when the above policies are followed it benefits not only state government but everyone living in Alabama. Please contact my office should you have additional questions at 334-242-7010.



**State Auditor of Alabama**  
THE STATE CAPITOL  
Montgomery, Alabama

**Samantha "Sam" Shaw**  
STATE AUDITOR  
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sam.shaw@auditor.alabama.gov

**Policy Statement**  
**403-A**

**TO:** All State Department Heads, Agency Directors,  
Boards, Bureaus, and Property Managers

**FROM:** Samantha "Sam" Shaw  
State Auditor 

**DATE:** September 8, 2011

**SUBJECT:** Sensitive Items

The State Auditor's Office will now include all computers, notebooks, netbooks and servers as sensitive items. Effective October 1, 2011, these items will be considered as personal property regardless of cost. These property items must be labeled with the barcode and the state ID number. We suggest that all such assets have an encryption program installed to further secure state information.



# State Auditor of Alabama

THE STATE CAPITOL

Montgomery, Alabama

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[sam.shaw@auditor.alabama.gov](mailto:sam.shaw@auditor.alabama.gov)

## Policy Statement 403-B

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

**FROM:** Samantha "Sam" Shaw  
State Auditor

**SUBJECT:** Sensitive Items

**EFFECTIVE DATE:** October 26, 2012 – RETROACTIVE

## Policy Statement 403-B

This is an addendum to Policy Statement 403-A issued September 8, 2011 regarding Sensitive Items. At that time, items included in the policy were all computers, notebooks, netbooks, and servers regardless of price. After further research based on ISD's Policies and Standards, in addition to the previous list, we are now deeming sensitive all tablets, iPads, and external hard drives regardless of price. A new class code will be added for sensitive items under \$500 once testing is completed. You will be notified of this new code once it is established.

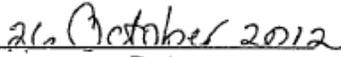
All sensitive items must follow established ISD policies regarding encryption. Reference, State of Alabama, Information Technology Policies and Standards at <http://cybersecurity.alabama.gov/PoliciesStandards.aspx>.

This policy statement is provided in order to not only protect all sensitive items but also the data stored on such items that tend to be mobile in nature.

## 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.

  
\_\_\_\_\_  
Samantha "Sam" Shaw  
State Auditor

  
\_\_\_\_\_  
Date



**State Auditor of Alabama**  
THE STATE CAPITOL  
Montgomery, Alabama

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To: All State Department Heads, Agency Directors,  
Boards, Bureaus, and Property Managers

From: Kathie Lynch *KL*  
State Auditor Administrative Officer

Date: May 30, 2013

SUBJECT: Sensitive Items in Asset Works under \$500.00

In accordance with Policy Statement 403-B concerning sensitive items under \$500.00, the following procedure must be done in Asset Works by your department/agency property manager:

1. Identify all property deemed "Sensitive" and under \$500.00.
2. Change the Class\* on each sensitive item under \$500.00 in Asset Works to equal "SENSITIVE – 1609", then Save Asset.
3. After saving the asset you should see that the Class\* equals SENSITIVE – 1609, Bar Code Color is equal to BLUE, and the Group Code equals SENSITIVE.
4. All new assets that are classified Sensitive with an original acquisition cost less than \$500 should be assigned Class\* "SENSITIVE – 1609" when added to the Asset Management System in Asset Works.

This only applies to those items that are under \$500 that need to be tracked and audited based on Policy Statement 403-B dated October 26, 2012. If sensitive items are not coded correctly, they will not be captured in the download we run prior to your agency audit. Please feel free to e-mail me at [Kathie.Lynch@auditor.alabama.gov](mailto:Kathie.Lynch@auditor.alabama.gov), or contact me at 334-242-7010 with any questions regarding this procedure.



**State Auditor of Alabama**  
THE STATE CAPITOL  
Montgomery, Alabama

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# Policy Statement 404-B

REPLACES POLICY STATEMENT 404-A

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

**SUBJECT:** Surplus Property Repurposing  
VOLUNTARY PARTICIPATION

**EFFECTIVE DATE:** March 5, 2012

## Policy Statement 404-B

It is the responsibility of the State Auditor's Office to account for state-owned non-consumable personal property. This responsibility includes insuring proper controls exist to protect property from premature disposal under the Code of Alabama §36-16-8.

In an effort to assist the various agencies in obtaining usable personal property instead of the property being sent to State Surplus, agencies that agree to participate, are encouraged to notify the State Auditor's Office when they have items they no longer need.

This policy statement is provided to assist agencies in locating usable equipment and furnishings for repurposing through inter-agency transfer. The Auditor's Office will act as transfer agent in connecting participating agencies with needs to participating agencies with available items. After a period of five (5) business days, items not tagged for transfer to another agency will then be sent to Surplus for disposal. This will allow the repurposing of equipment and furnishings, thus reducing agency expenses relating to the purchase of new items.

With our system upgrade, effective Fiscal Year 2012, ADECA Surplus will be able to provide a searchable database for Surplus property which will further aid State agencies, city and county governments, boards of education and other eligible entities in locating needed equipment and furnishings.

## 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 voluntary repurposing and/or the proper disposal of state-owned personal property.

  
\_\_\_\_\_  
Samantha "Sam" Shaw  
State Auditor

5 MARCH 2012  
Date



**State Auditor of Alabama**  
THE STATE CAPITOL  
Montgomery, Alabama

**Jim Zeigler**  
STATE AUDITOR  
POST OFFICE BOX 300200  
MONTGOMERY, AL 36130-0200

334.242.7010  
334.242.7650 FAX  
www.auditor.alabama.gov  
jim.zeigler@auditor.alabama.gov

**Policy Statement**  
**405-A**

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

**FROM:** Jim Zeigler  
State Auditor

**SUBJECT:** External Org VS. Destroyed Disposals

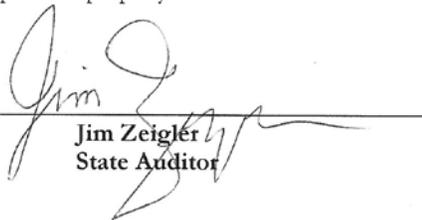
**EFFECTIVE DATE:** October 1, 2018 – RETROACTIVE

**Policy Statement 405-A**

It is the responsibility of the State Auditor’s Office to account for personal property and report losses to the State periodically. 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 AssetWorks asset management database. In an effort to maintain consistency and accuracy in reporting of losses, there has been discussion regarding the method in reporting items that are destroyed when the agency files an insurance claim and is reimbursed for the loss. Should the method be External Org or Destroyed? After reviewing the Annual Losses Report for 2018, it is my determination that when a vehicle is involved in an accident and the insurance company deems the vehicle to be totaled, they normally take title and possession of the vehicle. These type losses should be done with the disposal method of External Org instead of the method of Destroyed. The same procedure would be done for other assets that are a total loss because of accidents, fires, or other incidents *when the employee is not at fault and a claim is filed for insurance reimbursement*. All supporting documentation, including insurance documentation, must be submitted with the SD1 to the State Auditor’s Office for processing.

**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.

  
Jim Zeigler  
State Auditor

01/16/19  
Date

# **Attorney General Opinions**

# THE ATTORNEY GENERAL

STATE OF ALABAMA · MONTGOMERY, ALABAMA 36130



CHARLES A. GRADDICK  
ATTORNEY GENERAL

*File # 7*

January 19, 1979

*79-00008*

Mr. Norman B. Smoot  
Business Manager  
George Corley Wallace State Community College  
P. O. Drawer No. 1049  
Selma, Alabama 36701

Dear Sir:

In a recent letter addressed to this office, you asked:

"From time to time we have used items of personal property such as automobiles and typewriters that are in need of replacement. Of course, at the time of replacement we no longer have a need for the old item. Is it permissible to trade in such like items for like replacement items provided that it is done under bid where required by law?"

There is no provision in state law for trade-in of state property. Code of Alabama 1975, Section 41-16-100, provides for methods of disposal of state property by public auction or sealed bids. I have enclosed a photostat of Section 41-16-100, supra, for your convenience.

If I may be of any further assistance to you regarding this matter, please do not hesitate to contact me.

Very truly yours,

CHARLES A. GRADDICK  
Attorney General

By -

*Patrick L. Robinson*

PATRICK L. ROBINSON  
Assistant Attorney General

PLR/dc

Enclosure

82-00326

# OFFICE OF THE ATTORNEY GENERAL



**CHARLES A. GRADDICK**  
ATTORNEY GENERAL  
STATE OF ALABAMA

MAY 10 1982

JAMES R. SOLOMON, JR.  
DEPUTY ATTORNEY GENERAL  
WILLIAM M. BEKURS, JR.  
EXECUTIVE ASSISTANT  
WALTER S. TURNER  
CHIEF ASSISTANT ATTORNEY GENERAL  
JANIE NOBLE  
ADMINISTRATIVE ASSISTANT

ADMINISTRATIVE BUILDING  
64 NORTH UNION STREET  
MONTGOMERY, ALABAMA 36130  
AREA (205) 824-5190

Major General Henry H. Cobb, Jr.,  
Adjutant General  
State Military Department  
1720 Federal Drive  
Montgomery, AL

Armory Commission - State  
Property - Competitive Sale Law

Section 41-16-100, Code of  
Alabama 1975, is not violated by  
Military Department trading in  
obsolete weapons on new weapons.

Dear General Cobb:

The Attorney General is in receipt of your request for an opinion dated April 12, 1982, wherein you posed the following question:

Does the Armory Commission of Alabama have the authority, based on the above-referenced 1971 Attorney General's opinion, to negotiate a contract for trading of the weapons in our inventory for late model, high powered, sniper rifles?

It is the opinion of the Attorney General that the Armory Commission of the State of Alabama has the authority to dispose of obsolete weapons by trading in those weapons rather than by conducting a public auction. Section 41-16-100(a) was amended in 1979 to specifically exempt certain types of property, the disposal of which is otherwise provided for

Major General Henry H. Cobb, Jr.  
Page Two

by law or which, by nature, are incapable of sale by auction or bid from the provisions of §41-16-100 providing that the sale or disposal of tangible personal property owned by the State shall be let by free and open competitive public auction or sealed bids.

It is the opinion of the Attorney General that the obsolete weapons described in your opinion request clearly fall within §41-16-100(a)(9) as a type of property, the disposal of which is by nature incapable of sale by auction or bid. The opinion of the Attorney General dated April 7, 1971, correctly states the grave problems the State could possibly encounter in auctioning weapons. It is further the opinion of the Attorney General that certain of the weapons described in your request for an opinion are not subject to auction, sealed bid, or trade in on new weapons. In consultation with agents of the Treasury Department's Bureau of Alcohol, Tobacco and Firearms, it is the opinion of the Attorney General that the fully automatic weapons and the gas weapons should either remain in the inventory of the Armory Commission or be destroyed but in no event should they be sold or traded in on new weapons.

It is therefore the opinion of the Attorney General that the Armory Commission may enter into a contract, subject to the competitive bid law, wherein the obsolete weapons not specifically excepted herein are traded in. The successful bidder on the sale of the new weapons must have the proper federal firearm licenses to possess the obsolete weapons traded in.

I hope that we have provided you with a full and complete answer to your question, and if we may be of further service to you, please feel free to call upon us at anytime.

Sincerely yours,

CHARLES A. GRADDICK  
ATTORNEY GENERAL  
By-



RICHARD N. MEADOWS  
Assistant Attorney General

CAG/RNM/mr

85-00274

# OFFICE OF THE ATTORNEY GENERAL



CHARLES A. GRADDICK  
ATTORNEY GENERAL  
STATE OF ALABAMA

ADMINISTRATIVE BUILDING  
64 NORTH UNION STREET  
MONTGOMERY, ALABAMA 36130  
AREA (205) 834-5100

JAMES R. SOLOMON, JR.  
DEPUTY ATTORNEY GENERAL  
H. WARD McMILLAN, JR.  
EXECUTIVE ASSISTANT  
TO THE ATTORNEY GENERAL  
WALTER S. TURNER  
CHIEF ASSISTANT ATTORNEY GENERAL  
JANIE NOBLES  
EXECUTIVE ASSISTANT

APR 1 1985

Hon. Jan Cook  
State Auditor  
State Capitol  
Montgomery, Alabama 36130

State Auditor - State  
Departments and Agencies -  
State Property - Surplus  
Property

Department of Economic and  
Community Affairs does not  
regulate disposition of  
non-consumable personal  
property that has not been  
declared to be surplus personal  
property.

Dear Ms. Cook:

This office has received your request for an opinion in  
which you asked:

May the State Auditor Division of Property  
Inventory Control continue to approve  
transfers on non-consumable personal prop-  
erty between departments, as has been done  
in the past, or is § 36-16-8(3) superseded  
by Act 84-249?

The answer to your question is that Act 84-249, now codified  
as Code of Alabama 1975, § 41-16-120 through § 41-16-125,  
(1984 Cum. Supp.), does not wholly supersede Code of Alabama  
1975, § 36-16-8(3) because the Act regulates the disposition  
of all surplus personal property but does not control  
transfer of non-surplus property.

Hon. Jan Cook  
Page Two

The Department of Economic and Community Affairs is solely responsible for any disposition, including transfers, of "surplus personal property owned by the State." Code of Alabama 1975, § 41-16-120(a) (1984 Cum. Supp.). Surplus property is defined as property that has been declared to be surplus by the appropriate person in an agency and which designation as surplus has been communicated in writing to the head of the Surplus Property Division in the Department of Economic and Community Affairs. Code of Alabama 1975, § 41-16-120(b)(2) (1984 Cum. Supp.).

A transfer of property that has not been declared to be surplus is not controlled by Code of Alabama 1975, § 41-16-120, et seq, but must be approved by the Finance Department as provided in Code of Alabama 1975, § 41-4-180(7). The Property Inventory Control Division's responsibility continues as under existing procedures, see Opinion to Honorable Melba Till Allen, State Auditor, under date of September 29, 1969.

I hope that the above sufficiently answers your question. If this office can be of any further assistance to you, please do not hesitate to let us know.

Sincerely,

CHARLES A. GRADDICK  
ATTORNEY GENERAL

By-



JOHN GIBBS  
ASSISTANT ATTORNEY GENERAL

CAG:JG:fm

Enclosure

85-396

# OFFICE OF THE ATTORNEY GENERAL



CHARLES A. GRADDICK  
ATTORNEY GENERAL  
STATE OF ALABAMA

JAMES R. SOLOMON, JR.  
DEPUTY ATTORNEY GENERAL  
WILLIAM M. BEKURS, JR.  
EXECUTIVE ASSISTANT  
WALTER S. TURNER  
CHIEF ASSISTANT ATTORNEY GENERAL  
JANIE NOBLES  
ADMINISTRATIVE ASSISTANT

JUN 21 1985

ADMINISTRATIVE BUILDING  
64 NORTH UNION STREET  
MONTGOMERY, ALABAMA 36130  
AREA (205) 834-5150

Honorable Henry B. Steagall, II  
Director of Finance  
Department of Finance  
Montgomery, Alabama 36130

Firearms - State Property -  
Competitive Bid Law - Contracts

1. Code of Alabama 1975, Section 41-16-123 is not violated by Department of Finance trading in old weapons as part of the purchase price of new weapons.
2. In determining whether the purchase of new revolvers involves \$2,000 or more, the value of revolvers which are to be traded in must be added to cash purchase price.

Dear Mr. Steagall:

You have requested an opinion from this office which opinion request reads as follows:

"The Department of Finance is contemplating purchasing new service revolvers for the Capitol Police. The Capitol Police currently have on hand 49 service revolvers which they received from the Department of Public Safety in a used condition.

Please advise me if these used revolvers can be (1) legally offered for exchange in connection with the purchase of new ones and (2) whether an invitation to bid has to be issued when the net cost

Honorable Henry B. Steagall, II  
Director of Finance  
Page Two

of the purchase of the new revolvers would be less than \$2,000.00."

In a previous opinion this office held that obsolete weapons fall within the definition in the Code of Alabama 1975, Section 41-16-100(a)(9) as a type of property, the disposal of which is by nature incapable of sale by auction or bid. Informal Opinions of the Attorney General, No. 82-00326, May 10, 1982 (copy enclosed). Although Section 41-16-100(a)(9) has been repealed, it was replaced by Section 41-16-123 which contains identical language.

It is, therefore, the opinion of this office that the service revolvers described in your letter of May 10, 1985, may be offered for exchange in connection with the purchase of new revolvers.

With regard to your second question, the Code of Alabama 1975, Section 41-16-20 provides as follows:

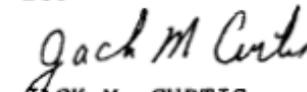
All contracts of whatever nature for labor, services or work or for the purchase or lease of materials, equipment, supplies or other personal property, involving \$2,000.00 or more made or on behalf of any state department, board, bureau, commission, committee, institution, corporation, authority or office shall, except as otherwise provided in this article, be let by free and open competitive bidding, on sealed bids, to the lowest responsible bidder.

It is the opinion of this office that in determining whether the purchase of new revolvers involves \$2,000 or more the value of the revolvers which are to be exchanged must be added to the cash purchase price.

I hope I have fully answered your inquiry with regard to this matter.

Sincerely yours,

CHARLES A. GRADDICK  
Attorney General  
BY:

  
JACK M. CURTIS  
Assistant Attorney General

JMC/dn

OFFICE OF THE  
ATTORNEY GENERAL

DON SIEGELMAN  
ATTORNEY GENERAL  
MONTGOMERY, ALABAMA 36130  
(205) 261-7400



STATE OF ALABAMA

NOV 4 1987

Honorable Jan Cook  
State Auditor  
State Auditor's Office  
Alabama State House  
Montgomery, Alabama 36130

State Agencies - Surplus  
Property - Competitive Bid Law

Code of Alabama 1975, Section 41-16-120 et seq. does not provide for trade-in of state nonconsumable personal property other than the exceptions found in Section 41-16-123.

Dear Ms. Cook:

The Attorney General received your request for an opinion regarding the trading in of state owned nonconsumable property under Act No. 84-249, Acts of Alabama 1984, p. 392. Act No. 84-249 which is codified at Code of Alabama 1975, Section 41-16-120 through Section 41-16-125 concerns the disposition of surplus property belonging to the State of Alabama. In your request you asked the following questions:

1. Does Act 84-249 provide for trade-in of State nonconsumable personal property on like items other than the exceptions enumerated in this Act?
2. Under what circumstances may the State Agency for Surplus Property authorize an agency to trade-in nonconsumable personal property?
3. May the Surplus Property Division promulgate rules that are in conflict with the restraints of the Act?

Honorable Jan Cook  
Page Two

Regarding your first question, the answer is in the negative. Section 41-16-123 provides for the disposition of tangible personal property of the state. It states:

This section shall apply only to that property that has been held by the division for a period of not less than 60 days from the date said property is first published in the list of surplus property, as set out in subsection (b) of section 41-16-121, and not purchased by any agency as set out in subsection (e) of section 41-16-120.

(1) All contracts made by, or on behalf of, the state of Alabama, or any department, board, bureau, commission, institution, corporation, or agency thereof, of whatever nature for the sale or disposal of tangible personal property owned by the state of Alabama, other than:

- a. Alcoholic beverages;
- b. Products of the Alabama Institute for Deaf and Blind;
- c. Barter arrangements of the state prison system;
- d. Books;
- e. School supplies;
- f. Food;
- g. Property used in vocational projects;
- h. Livestock;
- i. Property owned by any state college or university not under the control of the board of education of the state of Alabama, which has trade-in value which may be credited against the cost of replacement property purchased in accordance with the Alabama competitive bid laws; and
- j. Types of property, the disposal of which is otherwise provided for by law or which, by nature, are incapable of sale by auction or bid, shall be let by free and open competitive public auction or sealed bids.

According to this provision all tangible personal property of the state, other than that in the exceptions listed therein,

Honorable Jan Cook  
Page Three

held by the surplus property division of the Department of Economic and Community Affairs for a period of more than 60 days after it has been published on the surplus property list and not purchased by an eligible agency, is to be sold or disposed of by open competitive public auction or sealed bids. See the opinion of the Attorney General to Mr. W. M. "Bill" Rushton, Director of the Department of Economic and Community Affairs dated June 5, 1985.

My study of the statutory provisions discussed herein does not reveal any authority for the trading in of any tangible personal property including nonconsumable personal property of the state other than that property in the exceptions enumerated in Section 41-16-123. Thus, Act No. 84-249 as codified does not provide for the trade-in of state nonconsumable personal property on like items other than in the exceptions set out in the statute.

Turning to your second question, the State Agency for Surplus Property may authorize a state agency to trade-in nonconsumable property in certain very limited instances. For example, in an opinion to the Honorable Henry B. Steagall, II, Director of Finance dated June 21, 1985, it was concluded that old weapons could be traded in as part of the purchase price of new weapons without violating Section 41-16-123 because such weapons by their nature are incapable of sale by public auction or sealed bid, thus coming within exception of Section 41-16-123.

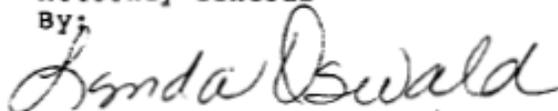
Regarding your final question, the answer is in the negative. Rules and regulations and administrative action can neither diminish nor enlarge statutory policy. Jefferson County Board of Education v. Alabama Board of Cosmetology, 380 So.2d 913 (Ala.Civ.App. 1980). Thus, the Surplus Property Division cannot promulgate rules that are in conflict with Code of Alabama 1975, Section 41-16-120 et seq.

I hope that your questions have been adequately answered. If our office can be of further service to you, please let us know.

Yours very truly,

DON SIEGELMAN  
Attorney General

By:



LYNDA K. OSWALD  
Assistant Attorney General

DS/LKO/dn

# OFFICE OF THE ATTORNEY GENERAL



93-00030

JIMMY EVANS  
ATTORNEY GENERAL  
STATE OF ALABAMA

OCT 8 1992

ALABAMA STATE HOUSE  
11 SOUTH UNION STREET  
MONTGOMERY, ALABAMA 36130  
AREA (205) 242-7300

Honorable Ronald L. Jones  
Chief Examiner  
Department of Examiners of Public Accounts  
50 N. Ripley Street  
Montgomery, Alabama 36130

Examiners of Public Accounts -  
Audits - State Property - State  
Agencies

Chief examiner has authority to  
require designation of property  
managers to be in writing, as  
well as to prescribe the form  
and contents of property  
receipts.

Dear Mr. Jones:

This opinion is issued in response to your request for an  
opinion of the Attorney General.

## QUESTION I

Pursuant to Code of Alabama 1975,  
Section 41-5-23, does the Chief Examiner of  
the Department of Examiners of Public  
Accounts have the authority to prescribe the  
form of the designation of the property  
manager by the various departments as  
required by Code of Alabama 1975, Section  
36-16-8(1)?

FACTS AND ANALYSIS

Section 36-16-8(1) provides that the head of each department or agency of the state shall designate one of its employees as property manager whose duty shall be to make and keep a full and complete inventory of all nonconsumable personal property, excluding books. In your request for an opinion, you stated that these designations are frequently not made in writing so as to be a part of the records of a department. Section 41-5-23 states:

"Every state and county officer shall keep the books, records and accounts and make the reports of his office in accordance with such systems, procedures and forms as may be prescribed by the chief examiner. . . ."

The designation of the property manager is mandated by statute as an element of the maintenance of inventories and records for property accountability, and must be kept in accordance with any requirements prescribed by the chief examiner.

CONCLUSION

The chief examiner may require that the designation of the departmental property managers of the various state departments be in writing, pursuant to the authority of the chief examiner set forth in Section 41-5-23.

QUESTION II

Does the chief examiner have the authority to prescribe the form and contents of the receipt for property required by Section 36-16-8(2) to be maintained by the property manager?

FACTS AND ANALYSIS

Section 36-16-8(2) provides that the property manager of a department is the custodian of that department's property and requires him to obtain a written receipt whenever an item of

Honorable Ronald L. Jones  
Page 3

property is entrusted to other employees or officers of the department. This receipt is an element of the property accountability process, and its form and contents are subject to the authority of the chief examiner to prescribe as provided by § 41-5-23. However, as the receipt is an adjunct document to the departmental inventory, the receipt should contain as a minimum the information required by Section 36-16-8(1) of inventories, to-wit: complete description, manufacturer's serial number, cost price, date of purchase, location and custodial agency, responsible officer or employee, and the state property control marking. It should also contain the signature of the responsible officer or employee acknowledging the receipt of the property as well as other requirements prescribed by the chief examiner.

CONCLUSION

Pursuant to Section 41-5-23, the chief examiner may prescribe the form and contents of the receipt for property required by Section 36-16-8(2).

I hope that I have satisfactorily answered your questions. If I can be of further assistance to you, please do not hesitate to call upon me.

Sincerely,

JIMMY EVANS  
Attorney General

By:

  
JAMES R. SOLOMON, JR.  
Chief, Opinions Division

JE/JWW/dh

09760

# OFFICE OF THE ATTORNEY GENERAL

96-00130

JEFF SESSIONS  
ATTORNEY GENERAL  
STATE OF ALABAMA

FEB - 9 1996

ALABAMA STATE HOUSE  
11 SOUTH UNION STREET  
MONTGOMERY, ALABAMA 36130  
AREA (334) 242-7300

Honorable Pat Duncan  
State Auditor  
State of Alabama  
The State Capitol  
Montgomery, Alabama 36130

State Auditor - State  
Property - Inventory -  
Depreciation - Negligence

The State Auditor should recover the value of property lost by state officials or employees, and not the "cost price" thereof. The value of property is ascertained by a consideration of various factors including depreciation. The State Auditor may authorize state departments to consider depreciation in determining the value of personal property.

Dear Mrs. Duncan:

This opinion is issued in response to your request for an opinion from the Attorney General.

## QUESTION

May the State Auditor's Office authorize departments to take depreciation from the value of an item of personal property, stolen or destroyed due to the negligence of a state employee, and for which the employee must make financial restitution to the State of Alabama?

### FACTS AND ANALYSIS

The State Auditor is charged with the responsibility of maintaining personal property accountability for the State of Alabama. Code of Alabama 1975, § 36-16-8 requires the State Auditor through the Property Inventory Control Division to administer a property control system consisting of inventories of state property by departments, procedures for the appointment of departmental property managers, written receipts for state property by employees in possession of property and biannual verification of inventories. Every state officer and employee is strictly accountable for all personal property assigned to him and in his possession.

Whenever a piece of state property is lost and the person entrusted with the property is called upon to pay for it, the question naturally arises as to the extent of his financial responsibility, or rather, how much must he pay? The inventories that are maintained by the various departments contain certain information about each individual piece of property, including the "cost price." Section 36-16-8(1). However, property is not placed upon the inventory unless its "value" exceeds five hundred dollars. Section 36-16-8(1). The Legislature has very plainly distinguished between the value of property and its cost price on the face of § 36-16-8. Therefore, the Attorney General is of the opinion that the correct measure of damages for lost or destroyed property is its value.

Black's Law Dictionary, Sixth Ed., defines "value" as "the estimated or appraised worth of any object or property, calculated in money." Webster's Ninth New Collegiate Dictionary states that value is "the monetary value of something; the marketable price." Salable value, actual value, market value, fair value, reasonable value, and cash value may all mean the same thing and may be designed to effect the same purpose. Cummings v. National Bank, 101 U.S. 153, 25 L.Ed 903. The meaning of actual cash value, a term of insurance art, was recently considered by the Alabama Supreme Court:

"[I]n ordinary usage 'actual cash value' is a 'fairly common-sense term meaning a fairly common-sense thing; it means the value of something, whatever that something happens to be, for cash.' He then added that, in insurance jargon, it means 'replacement cost minus depreciation.' Simon White, a London -based 'claims

settler' who handles the claims of Lloyd's, London, testified that the term is defined within the industry as 'replacement cost, less an allowance for depreciation, wear and tear,' and that this definition was 'universal' in the settling of insurance claims.

Ballard v. Lee, 1995 Ala. LEXIS 394 (S.Ct. 1995).

The value of property as that term appears in § 36-16-8 is not necessarily its original "cost price." Although the Attorney General does not adopt wholesale the definition of "actual cash value," it is clear that whenever seeking compensation from a state official or employee for lost property, the State Auditor and the state agency must determine the value of the lost property through consideration of such factors as original cost, depreciation, possible appreciation, wear and tear, cost of repair or replacement, obsolescence, remaining useful life and such other factors appropriate to the circumstances.

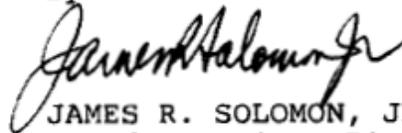
#### CONCLUSION

The State Auditor should recover the value of the property lost by state officials or employees, and not the "cost price" thereof. The value of property is ascertained by a consideration of various factors including depreciation. The State Auditor may authorize state departments to consider depreciation in determining the value of personal property.

I hope this sufficiently answers your question. If our office can be of further assistance, please contact Jack W. Wallace, Jr., Legal Division, Examiner of Public Accounts.

Sincerely,

JEFF SESSIONS  
Attorney General  
By:



JAMES R. SOLOMON, JR.  
Chief, Opinions Division

JS/JWW/pv  
D2.96/OP

# OFFICE OF THE ATTORNEY GENERAL



97-00035

JEFF SESSIONS  
ATTORNEY GENERAL  
STATE OF ALABAMA

NOV 5 1996

ALABAMA STATE HOUSE  
11 SOUTH UNION STREET  
MONTGOMERY, ALABAMA 36130  
AREA (334) 242-7300

Honorable Pat Duncan  
State Auditor  
State of Alabama  
The State Capitol  
Montgomery, AL 36130

State Departments and  
Agencies - State Property  
- Lease-Purchase  
Agreements - Inventory

The provisions of Code,  
§ 36-16-8 require inven-  
tory accountability of all  
property where title has  
vested in the State and of  
all property acquired by  
other means even though  
title has not vested in  
the State. Generally, in  
a lease purchase, title  
passes when the option to  
purchase is exercised. In  
an installment sale, title  
passes upon delivery of  
the property to the buyer.

Dear Mrs. Duncan:

This opinion is issued in response to your request  
for an opinion from the Attorney General.

## QUESTION

Taking into account Code of Alabama  
1975, §§ 36-16-1 through 36-16-11, as  
it applies to property inventory proce-  
dures, at what point is an item of  
personal property considered State  
property for inventory accountability

purposes if it is obtained by a State agency through a lease-purchase or installment-sales agreement?

#### FACTS AND ANALYSIS

The State Auditor is charged with the responsibility of maintaining personal property accountability for the State of Alabama. Code of Alabama 1975, § 36-16-8, 1996 Cumulative Supplement, requires the State Auditor through the Property Inventory Control Division to administer a property control system consisting of inventories of State property by departments, procedures for the appointment of department property managers, written receipts for State property by employees in possession of property and biannual verification of inventories. Code, § 36-16-8 provides in part that:

". . . the head of each department or agency of the state shall designate one of its employees as property manager for the department or agency. Except for books, the property manager shall make a full and complete inventory of all nonconsumable personal property and certain other items or personal property deemed important or sensitive enough by the Property Inventory Control Division to be included in the inventory of State property of the value of five hundred dollars (\$500) or more owned by the State and used or acquired by the department or agency. . . ." (Emphasis added.)

The language "or acquired" was added to § 36-16-8 by a 1995 amendment; Act No. 95-147, p. 209, § 1. Prior to this amendment this section stated "owned by the state and used by said department or agency." Since it cannot be presumed that the Legislature used or added language without any meaning or application, we must determine what meaning should be given to this additional language. Robinson v. State, 361 So.2d 1113 (Ala. 1978). The word "acquired" as used in this section must have a different meaning than the word "owned." Generally, "own" means to "have a good legal title; to hold as property." Black's Law Dictionary, Fifth Edition, p. 996. "Acquire" has various meanings including "to gain by any means, usually by one's own exertions; to get as one's own; to obtain by search, endeavor, investment, practice, or purchase;

receive or gain in whatever manner; come to have. . . . It does not necessarily mean that title has passed." Black's Law Dictionary, p. 23. "Acquire" has also been held to mean to obtain by lease. 1A Words and Phrases, p. 130. It should also be noted that the disjunctive "or" is used between owned/acquired to indicate an alternative between the two. Based upon these definitions, property should be inventoried when the state has title to the property and uses the property or when the state has use and control of the property, even though it may not have title to the property.

An "installment sale" is defined as "a sale of personal property in which the purchase price is payable in installments . . . usually, although not necessarily, a conditional sale in reference to the security provided by the contract for the payment of the purchase price. . . ." Ballentine's Law Dictionary, Third Edition. A "lease with an option to purchase" is defined as "a lease under which the lessee had the right to purchase the property." Black's Law Dictionary, p. 801. It is further stated that "the price and terms of the purchase must be set forth for the option to be valid 'and' the option may run for the length of the lease period."

A lease rather than a sale occurs when use and possession of the property, but not title, is passed by the transaction. 77 A.C.J.S. Sales § 3. The Attorney General in Opinion No. 88-00304, dated May 26, 1988, written to John Hollis Jackson, Jr., Chilton County Commission, proffered in reviewing a lease-purchase radio equipment agreement that ". . . title does not pass to the lessee until the option to purchase has been exercised." A lease with an option to purchase is indefinite as long as the lessee has not elected to exercise the option to purchase; therefore, there is no immediate vesting of title and no State ownership, until or unless, the option to purchase is exercised by the State. We note, however, under the Uniform Commercial Code a lease-purchase agreement that requires no additional payment or cost at the end of the lease term creates a security interest and the lessor-seller does not retain title. Code of Alabama 1975, § 7-1-201(37); In re: Shelby, 127 Bankr. 682 (Bankr. N.D. Ala. 1991). Thus, each lease-purchase agreement should be reviewed to determine whether it is a true lease purchase or whether a security interest is created.

Generally speaking, with respect to an installment sales contract for personal property, the title to the property passes to the buyer (State) upon the seller's delivery of the property and the seller reserves a

Honorable Pat Duncan  
Page 4

security interest in the property. See, Code of Alabama 1975, § 7-2-401. Although contractual provisions may provide that the vendor retains title to personal property until the final installment payment is received, under the Uniform Commercial Code any retention by the seller of the title in goods delivered to the buyer is in effect a reservation of a security interest. Code of Alabama 1975, § 7-1-201(37) and § 7-2-401. Therefore, any property in the possession of a State agency should be inventoried for purposes of § 36-16-8 even though the final installment payment has not been made by the State.

You are cautioned that every State officer and employee is strictly accountable for all personal property assigned or in his or her possession even though the item is not required to be included in the inventory of the State. See Attorney General's Opinion No. 96-00130 written to you on February 9, 1996.

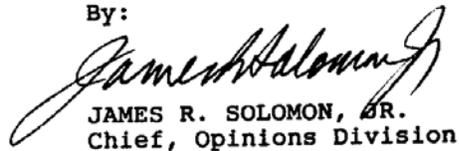
#### CONCLUSION

The provisions of Code, § 36-16-8 require inventory accountability of all property where title has vested in the State and of all property acquired by other means even though title has not vested in the State. Generally, in a lease purchase, title passes when the option to purchase is exercised. In an installment sale, title passes upon delivery of the property to the buyer.

I hope this sufficiently answers your question. If our office can be of further assistance, please contact Brenda F. Smith of my staff.

Sincerely,

JEFF SESSIONS  
Attorney General  
By:

  
JAMES R. SOLOMON, SR.  
Chief, Opinions Division

JS/BFS/cb  
D96/F



STATE OF ALABAMA  
OFFICE OF THE ATTORNEY GENERAL

**2002 - 333**

BILL PRYOR  
ATTORNEY GENERAL

ALABAMA STATE HOUSE  
11 SOUTH UNION STREET  
MONTGOMERY, AL 36130  
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WWW.AGO.STATE.AL.US

September 10, 2002

Honorable Susan D. Parker  
State Auditor  
The State Capitol  
P.O. Box 300200  
Montgomery, Alabama 36130-0200

Inventory – State Departments and  
Agencies – State Employees – Officers  
and Employees

The property manager within each  
department or agency of the State is  
responsible for maintaining custody of  
state property within that department or  
agency.

When property is assigned to a specific  
employee within the department or  
agency, that employee is to execute a  
written receipt of the property.

The execution of this document  
relieves the property manager of  
responsibility for the property and  
makes the employee receiving the  
property strictly accountable for it  
should it be lost due to the employee's  
neglect or willful action.

Dear Dr. Parker:

This opinion of the Attorney General is issued in response to your  
request.

QUESTION

Does section 36-16-8(2) of the Code of  
Alabama provide that an employee or officer who

completes a hand receipt assumes responsibility for that property, and does section 36-16-8(4) provide that that officer or employee is strictly accountable for all personal property assigned to his custody once he completes a hand receipt?

#### FACTS AND ANALYSIS

Section 36-16-8 of the Code of Alabama provides, in pertinent part, as follows:

The Property Inventory Control Division shall establish a control in the following manner of all nonconsumable state personal property not exempt under Section 36-16-11.

(1) The head of each department or agency of the state shall designate one of its employees as property manager for the department or agency. Except for books, the property manager shall make a full and complete inventory of all nonconsumable personal property and certain other items of personal property deemed important or sensitive enough by the Property Inventory Control Division to be included in the inventory of state property of the value of five hundred dollars (\$500) or more owned by the state and used or acquired by the department or agency. The inventory shall show the complete description, manufacturer's serial number, cost price, date of purchase, location, and custodial agency, responsible officer, or employee, and the state property control marking. A copy of the inventory shall be submitted to the Property Inventory Control Division on October 1 and April 1 of each year. Each inventory shall show all property acquired since the date of the last inventory. When any inventory fails to show any property shown on the previous inventory, then a complete explanation accounting for the property or the disposition thereof shall be attached to the inventory and submitted to the Property Inventory Control Division. All property managers

shall keep at all times in their files a copy of all inventories submitted to the Property Inventory Control Division, and the copies shall be subject to examination by any and all state auditors or employees of the Department of Examiners of Public Accounts.

(2) Each property manager shall be the custodian of, and responsible for, all property in his or her department or agency. When any property is entrusted to other employees or officers of the department or agency, the property manager shall require a written receipt of the property so entrusted, which receipt shall be executed by the person receiving the property. In that event, the property manager shall be relieved of responsibility of the property, and the employee or officer of the department or agency shall be responsible for the property.

\* \* \*

(4) Biannually, the Property Inventory Control Division shall conduct an inventory of all such state personal property excluding historical materials in the custody of the Department of Archives and History, holding every officer or employee strictly accountable for all personal property assigned to his or her custody.

ALA. CODE § 36-16-8 (2001).

This section places the responsibility of maintaining custody of state property to the property manager within each department or agency. *See* ALA. CODE § 36-16-8(2) (2001). It also provides, however, that once property is assigned to a specific employee within the department or agency, that employee is to execute a written receipt of the property. *Id.* The execution of this document relieves the property manager of responsibility for the property. *Id.* It makes the employee receiving the property strictly accountable for the property should it be lost due to the employee's neglect or willful action. ALA. CODE § 36-16-8(4) (2001).

State law expressly empowers the Attorney General to commence an appropriate action to recover "the value of any personal property lost to

Honorable Susan D. Parker  
Page 4

the state due to the neglect or willful act of the person having the custody of the property." ALA. CODE § 36-16-9 (2001). Such an action would properly be commenced against the person who has completed a hand receipt accepting responsibility for the property. If no employee or officer had completed a hand receipt accepting responsibility for the property, a suit could be commenced against the property manager, who would retain custody and responsibility for the property.

### CONCLUSION

The property manager within each department or agency of the State is responsible for maintaining custody of state property within that department or agency. When property is assigned to a specific employee within the department or agency, that employee is to execute a written receipt of the property. The execution of this document relieves the property manager of responsibility for the property and makes the employee receiving the property strictly accountable for it should it be lost due to the employee's neglect or willful action.

I hope this opinion answers your question. If this Office can be of further assistance, please contact Troy King of my staff.

Sincerely,

BILL PRYOR  
Attorney General  
By:

  
CAROL JEAN SMITH  
Chief, Opinions Division

BP/CJS/TRK  
75789v2/44504



**2003 - 067**

STATE OF ALABAMA  
OFFICE OF THE ATTORNEY GENERAL

BILL PRYOR  
ATTORNEY GENERAL

ALABAMA STATE HOUSE  
11 SOUTH UNION STREET  
MONTGOMERY, AL 36130  
(334) 242-7300  
WWW.AGO.STATE.AL.US

January 17, 2003

Honorable Susan D. Parker  
State Auditor  
The State Capitol  
P.O. Box 300200  
Montgomery, AL 36130-0200

Retirement - Weapons - Law  
Enforcement - Pistols

A law enforcement officer retiring  
from the Department of Public  
Safety may be awarded certain  
pieces of equipment as may be  
determined by the Department.

Dear Dr. Parker:

This opinion of the Attorney General is issued in response to your  
request.

QUESTION ONE

When an employee is a merit system  
employee with law enforcement status at one  
state agency and, consequently, receives a politi-  
cal appointment to another state agency with law  
enforcement status and retires from state service  
as law enforcement, which agency is responsible  
for retirement benefit of his or her badge and  
pistol?

FACTS AND ANALYSIS

From the attachments that are included with your request letter, we  
know that the question concerns Col. James H. Alexander, who states  
under oath that he retires from the Alabama Department of Public Safety

on January 1, 2003. This is the Department where he was employed at the time of his retirement, so the statutes governing retirement from that Department govern.

Section 32-2-26 of the Code of Alabama states as follows:

Any person who, at the time of his retirement, is employed by the State Department of Public Safety as a state trooper or other law enforcement officer shall receive, as a part of his retirement benefit, without cost to him, his badge, pistol and such other equipment as the Department of Public Safety may designate.

ALA. CODE § 32-2-26 (1999).

#### CONCLUSION

When a law enforcement officer retires from the State Department of Public Safety, that agency is responsible for providing, as part of his or her retirement benefit, his or her badge and pistol.

#### QUESTION TWO

What constitutes such other equipment?  
Does this imply an individual may receive more than one pistol as a retirement benefit?

#### FACTS AND ANALYSIS

In his affidavit, Col. Alexander states that, pursuant to the above Code section, he will retire with his badge and pistol, and "I will also retire with a Glock .40 caliber handgun, serial number AST0121, for the purpose of transferring this gun to Denise Nichols, the widow of Alabama State Trooper Brian Nichols who was killed in the line of duty on 02-17-2002."

The statutory language "and such other equipment as the Department of Public Safety may designate" gives the Department discretion to determine what other equipment may be transferred. It is the opinion of

this Office that the transfer of the second pistol would not be an abuse of discretion granted to the Department by the cited Code section. The responsible officials in the department should remember that these transfers will be reviewed by the Department of Examiners of Public Accounts and that a transfer of equipment that is an abuse of discretion may result in a chargeback to the responsible officials.

### CONCLUSION

At the determination of the Department of Public Safety, a second pistol may be awarded to a retiring officer of that Department.

### QUESTION THREE

Can the Department of Public Safety also award the deceased officer's survivor the deceased officer's pistol as the Department of Public Safety may designate?

### FACTS AND ANALYSIS

This question is prompted by Col. Alexander's stated intention of presenting an officer's widow with the second pistol that is being given to him. You cited section 36-21-8.1(a) of the Code of Alabama, which states as follows:

Any peace officer or law enforcement officer as defined by subsection (4) of section 36-21-40, who is killed in the line of duty shall have provided to the deceased officer's survivor, as determined by the deceased officer's department head, the badge which was assigned to said officer at the time of his death.

ALA. CODE § 36-21-8.1(a) (2001).

Clearly, the pistol cannot be given to the spouse under this Code section. There is, however, nothing improper with Col. Alexander presenting the widow with the pistol if it is given to him at his retirement. It is his property at that point, and he may do as he will with it, provided all

Honorable Susan D. Parker  
Page 4

state and federal requirements that govern the transfer of firearms are met.

CONCLUSION

A widow of a peace officer killed in the line of duty may receive the officer's badge and may be given his pistol if it has been lawfully transferred to another law enforcement officer at his retirement should the new owner wish to present it to her.

I hope this opinion answers your questions. If this Office can be of further assistance, please contact Walter S. Turner of my staff.

Sincerely,

BILL PRYOR  
Attorney General

By:



CAROL JEAN SMITH  
Chief, Opinions Division

BP/CJS/WST/kh

85594v2/47484



2003-180

STATE OF ALABAMA  
OFFICE OF THE ATTORNEY GENERAL

BILL PRYOR  
ATTORNEY GENERAL

ALABAMA STATE HOUSE  
11 SOUTH UNION STREET  
MONTGOMERY, AL. 36130  
(334) 242-7300  
WWW.AGO.STATE.AL.US

July 2, 2003

Honorable Beth Chapman  
State Auditor  
State of Alabama  
The State Capitol  
Montgomery, Alabama 36130-0152

State Auditor - Electronic Inventory  
Control System - Fees - Expenses -  
Montgomery County

The State Auditor may require state  
agencies to use an electronic  
inventory control system established  
or specified by the State Auditor.

Absent constitutional or statutory  
authority, the State Auditor may not  
charge state agencies for services,  
fees, maintenance cost, or other cost  
expenses incurred or associated with  
maintaining its electronic inventory  
control system.

Dear Ms. Chapman:

This opinion of the Attorney General is issued in response to your  
request.

QUESTION I

Can the State Auditor require all state  
agencies to use the electronic inventory system  
established by the State Auditor?

### FACTS AND ANALYSIS

The State Auditor desires to require all state agencies to use an electronic control system, namely Protégé, when making statutorily required inventory reports. The powers, functions, and duties of the State Auditor, a constitutional officer, are found in the 1901 Constitution of Alabama and sections 36-16-1, et seq. of the Code of Alabama. Section 36-16-7 creates a Property Inventory Control Division within the Office of the State Auditor. Sections 36-16- 8 through 36-16-11 apply to property inventory procedures. Section 36-16-8 provides, in part, as follows:

The Property Inventory Control Division shall establish a control in the following manner of all nonconsumable state personal property not exempt under Section 36-16-11.

(1) The head of each department or agency of the state shall designate one of its employees as property manager for the department or agency. Except for books, the property manager shall make a full and complete inventory of all nonconsumable personal property and certain other items of personal property deemed important or sensitive enough by the Property Inventory Control Division to be included in the inventory of state property of the value of five hundred dollars (\$500) or more owned by the state and used or acquired by the department or agency. The inventory shall show the complete description, manufacturer's serial number, cost price, date of purchase, location, and custodial agency, responsible officer, or employee, and the state property control marking. A copy of the inventory shall be submitted to the Property Inventory Control Division on October 1 and April 1 of each year. Each inventory shall show all property acquired since the date of the last inventory. When any inventory fails to show any property shown on the previous inventory, then a complete explanation accounting for the property or the disposition thereof shall be attached to the inventory and submitted to the Property Inventory Control Division. All

property managers shall keep at all times in their files a copy of all inventories submitted to the Property Inventory Control Division, and the copies shall be subject to examination by any and all state auditors or employees of the Department of Examiners of Public Accounts.

ALA. CODE § 36-16-8(1) (2001).

Section 36-16-10 provides, in part, that "[t]he Chief of the Property Inventory Control Division shall have the authority to carry out the provisions of Sections 36-16-8 through 36-16-11, and shall require that each department, office, bureau, board or agency of the state carry out fully the provisions of Sections 36-16-8 through 36-16-11 applicable to such department, office, bureau, board or agency." ALA. CODE § 36-16-10 (2001).

A state entity and/or official may not exceed the statutory authority granted by the State Legislature and/or Constitution of Alabama. Administrative implementation cannot deviate from principle and policy of statute, and rules and regulations; and administrative action cannot subvert or enlarge upon statutory policy or rules and regulations therein set down. *Ala. State Bd. of Optometry v. Busch Jewelry Co.*, 261 Ala. 479, 75 So. 2d 121 (1954); *Jefferson Co. Bd. of Educ. v. Ala. Bd. of Cosmetology*, 380 So. 2d 913. A state agency's actions should be within "its statutory and constitutional powers." *Ex parte Ala. Bd. of Nursing*, 835 So. 2d 1010 (Ala. 2001). While an administrative agency, being a creature of the Legislature, has only those powers conferred upon it by legislation, *Ex parte City of Florence*, 417 So. 2d 191 (Ala. 1982), these powers may be granted either expressly or by implication. *Woodruff v. Beeland*, 220 Ala. 652, 127 So. 235 (1930). The fundamental rule of statutory interpretation is to determine and to give effect to the intent of the Legislature. *Ex parte State Dep't of Revenue*, 683 So. 2d 980, 983 (Ala. 1996).

The State Auditor, through her Property Inventory Division, is responsible for maintaining a complete and accurate inventory of all non-consumable personal property owned by the State of Alabama that is not specifically exempted by law. Section 36-16-8 charges the Auditor with collecting specific information on each item of such property and conducting biannual inspections to account for the property. Property managers in each state department are to be held strictly accountable for property entrusted to their custody. In order for the Auditor to fulfill these responsibilities, she may establish a uniform system of reporting and accountability including an electronic inventory control system and

prescribe methods, formats, and media reasonably available to state agencies to be used in reporting the required information.

The State Auditor should work with those state agencies that are unable to establish the requested uniform system to find a reasonable method of compliance. For example, the Auditor may furnish some of the necessary software or hardware to the agency.

### CONCLUSION

The state Auditor may require State agencies to use an electronic inventory control system established or specified by the State Auditor.

### QUESTION II

Can the State Auditor charge state agencies for services, fees, maintenance cost, or other cost expenses incurred from maintaining an electronic inventory control system established by the State Auditor?

### FACTS AND ANALYSIS

Section 36-16-5 of the Code of Alabama provides for fees for services rendered by the State Auditor and reads as follows: "[t]he Auditor must charge \$.50 for each impression of his official seal for private or personal use and, for other services, he must charge the same fees as the Secretary of State for similar services. All such fees shall be paid into the State Treasury." ALA. CODE § 36-16-5 (2001).

There are no statutory provisions allowing either the State Auditor or State Treasurer to assess a state agency a fee, maintenance cost, or other charge for maintaining an electronic inventory control system. The Office of the Attorney General has frequently held that there must be specific statutory authorization permitting the assessing and collection of a fee. Where a statute enumerates certain things on which it is to operate, the statute must be construed to exclude all things not expressly mentioned. *Ex parte Holladay*, 466 So. 2d 956, 960 (Ala. 1985); Opinion to Honorable H. A. Lloyd, Attorney for the West Alabama Mental Health Board, dated December 11, 2001, A.G. No. 2002-091. When the language of a statute is plain and unambiguous, the statute should be construed to

Honorable Beth Chapman  
Page 5

mean exactly what it says. *State v. Robinson Land and Lumber Co. of Ala.*, 262 Ala 146, 77 So. 2d 641 (1954).

There is neither constitutional or expressed or implied statutory authority permitting the State Auditor to charge state agencies for services, fees, maintenance cost, or other cost expenses incurred from maintaining an electronic inventory control system established by the State Auditor.

### CONCLUSION

Absent constitutional or statutory authority, the State Auditor may not charge state agencies for services, fees, maintenance cost, or other cost expenses incurred or associated with maintaining its electronic inventory control system.

I hope this opinion answers your questions. If this Office can be of further assistance, please contact Aaron W. Nelson, Legal Division, Department of Examiners of Public Accounts.

Sincerely,

BILL PRYOR  
Attorney General  
By:



CAROL JEAN SMITH  
Chief, Opinions Division

BP/AWN  
104889v1/52996



2011-022

STATE OF ALABAMA  
OFFICE OF THE ATTORNEY GENERAL

December 22, 2010

TROY KING  
ATTORNEY GENERAL

500 DEXTER AVENUE  
MONTGOMERY, AL 36130  
(334) 242-7300  
WWW.AGO.STATE.AL.US

Honorable Richard J. Laird  
Member, House of Representatives  
1507 Bonner Drive  
Roanoke, Alabama 36274

Finance Department -- Surplus Property --  
Rescue Squads -- Rules and Regulations --  
Randolph County

The authority to administer the disposition of state-owned surplus property for volunteer ambulance services and volunteer rescue squads passed to the Alabama Department of Economic and Community Affairs ("ADECA") with the enactment of Act 84-249, as codified in section 41-16-120, *et seq.*, of the Code of Alabama.

The Board of Health Ambulance Advisory Board and the Alabama Association of Rescue Squads, Inc., are authorized to screen state-owned surplus property for volunteer ambulance services and volunteer rescue squads, respectively. ADECA is empowered to promulgate rules necessary to implement and administer this program.

Dear Representative Laird:

This opinion of the Attorney General is issued in response to your request.

QUESTION 1

Does the Alabama Department of Economic and Community Affairs administer the disposition of surplus state-owned property in light of the provisions of section 41-4-33.2 of the Code of Alabama?

FACTS AND ANALYSIS

Section 41-4-33.2 of the Code of Alabama was enacted in 1984 as Act 84-619. It states, in its entirety, as follows:

(a) This section shall apply to voluntary nonprofit ambulance services and voluntary nonprofit rescue squads which are operated as a public service for the benefit of the citizens of this state. It is declared that said ambulance services and rescue squads are quasi-public entities that are entitled to receive and use public funds or property appropriated, donated or loaned to them by the state or any county or municipal governing body.

(b) All surplus property owned by the state to be disposed of by sale at auction by the Finance Department shall first be screened by the state Board of Health Ambulance Advisory Board created in Section 22-18-5, and the Alabama Association of Rescue Squads, Inc., to determine if such property may be of use by volunteer ambulance services or volunteer rescue squads respectively. If said entities find such property to be useful to voluntary ambulance services or rescue squads, then the state Finance Director shall loan said property to the voluntary services. The state Finance Director is authorized to promulgate necessary rules to implement this section.

(c) Any property transferred to a volunteer ambulance service or rescue squad under the provisions of this section shall be used exclusively for ambulance and rescue purposes. The use of any such property other than on the business of the volunteer ambulance service or rescue squad is expressly prohibited. Any violation of the provision of this section shall be a Class A misdemeanor punishable as provided under Title 13A.

Final disposition of all properties loaned as a result of this section shall rest with the Finance Department of the state.

The Legislature also passed Act 84-249, which was codified in sections 41-16-120, *et seq.*, of the Code of Alabama. This act created the Surplus Property Division of ADECA. Section 41-16-120 states, in pertinent part, as follows:

(a) The Director of the Department of Economic and Community Affairs shall be responsible for the distribution, transfer, or disposal of all surplus personal property owned by the state and all right, title, interest, and equity in the property shall be transferred to the department for such purpose. The director may delegate to the Director of the Surplus Property Division such supervision and control of the distribution or disposal of state owned surplus personal property.

....

(e) The division shall have authority to sell surplus property at fair market value, as established by the division and set out in its published rules, to eligible entities as defined in subsection (b)(3). Payment for purchases by any of the eligible entities shall be made within 30 days after such purchase. Payment plans may be established at the discretion of the division director or his or her designee within guidelines approved by the Director of ADECA. If payment is not made within 60 days after a purchase, in cases where a payment plan has not been established, then such purchase shall be declared void and in default, and the property shall be returned immediately by the defaulting purchaser to the division.

ALA. CODE § 41-16-120 (Supp. 2010).

Reading the relevant parts of the two statutes, sections 41-4-33.2 and 41-16-120, there is a conflict in the administration of the disposition of certain types of surplus state-owned property when comparing the disposition of surplus property for use by volunteer ambulance services and volunteer rescue squads and the disposition of surplus property for other state agencies, generally. Under, however, the principles of statutory construction in Alabama, statutes should be construed so as to harmonize their provisions. *Ala. Dep't of Revenue v. Nat'l Peanut Festival Ass'n, Inc.*, 11 So. 3d 821, 829 (Ala. Civ. App. 2008). Further, "[i]n the event of a conflict between two statutes, a specific statute

relating to a specific subject is regarded as an exception to, and will prevail over, a general statute relating to a broad subject." *Id.* At 829-30.

Consequently, the specific provisions of section 41-4-33.2 should be read as exceptions to the broad provisions of sections 41-16-120, *et seq.*, and the provisions relating to the authority of the Board of Health Ambulance Advisory Board, on behalf of the volunteer ambulance services, and the Alabama Association of Rescue Squads, Inc., on behalf of the volunteer rescue squads, to screen surplus property and to obtain the use, by loan, of any useful equipment, as set out in chapter 4 of title 41, are still in effect and are an exception to the provisions contained in the present surplus property statutes.

In addition, the synopsis to Act 84-249 demonstrates a clear legislative intent that the disposition of state-owned surplus property be administered by ADECA. The synopsis to Act 84-249 reads, in pertinent part, that "[t]o provide that the department of economic and community affairs shall be the administrative state agency for contracts for sales of certain state property heretofore administered by the finance department." 1984 Act 84-249, 392, 392.

The specific exception found in subsection (b) of section 41-4-33.2 states that "[a]ll surplus property owned by the state to be disposed of by sale at auction by the Finance Department" is to be screened by the Board of Health Ambulance Advisory Board. ALA. CODE § 41-4-33.2 (2000). Upon the passage of Act 84-249, the authority to dispose of surplus property owned by the state was transferred to ADECA. Consequently, despite the exception to section 41-16-120 of the Code created for the Board of Health Ambulance Advisory Board and the Alabama Association of Rescue Squads, Inc., by section 41-4-33.2, the process of disposing of all state-owned surplus property lies with ADECA.

### CONCLUSION

The authority to administer the disposition of state-owned surplus property for volunteer ambulance services and volunteer rescue squads passed to ADECA with the enactment of Act 84-249, as codified in section 41-16-120, *et seq.*, of the Code.

### QUESTION 2

Will volunteer rescue squads and volunteer ambulance services be allowed to screen state-owned surplus property?

FACTS AND ANALYSIS

As stated previously in this opinion, section 41-4-33.2 of the Code is construed as an exception to the provisions of Act 84-249 that created the Surplus Property Division at ADECA. In harmonizing these statutes, the right of the Board of Health Ambulance Advisory Board and the Alabama Association of Rescue Squads, Inc., to screen surplus property to determine if any such property might be useful to any volunteer ambulance service and volunteer rescue squad, respectively, would remain in force.

Section 41-4-33.2 empowered the named entities to screen surplus property "to determine if such property may be of use by volunteer ambulance services or volunteer rescue squads." ALA. CODE § 41-4-33.2 (2000). Section 41-4-33.2 further required the Finance Director to loan the selected surplus property to the "voluntary services." Reading the two statutes together, the authority to loan the selected surplus property remains, and ADECA is empowered to promulgate rules to implement and administer this program.

CONCLUSION

The Board of Health Ambulance Advisory Board and the Alabama Association of Rescue Squads, Inc., are authorized to screen state-owned surplus property for volunteer ambulance services and volunteer rescue squads, respectively. ADECA is empowered to promulgate rules necessary to implement and administer this program.

I hope this opinion answers your questions. If this Office can be of further assistance, please contact Mose Stuart, Legal Division, Department of Finance.

Sincerely,

TROY KING  
Attorney General  
By:



BRENDA F. SMITH  
Chief, Opinions Division

TK/MS  
1057645/146550

## **Forms & Exhibits**

**DESIGNATION OF PROPERTY MANAGER**

*(Use Agency Letterhead)*

**TO:** \_\_\_\_\_  
(Property Manager Name)

**FROM:** \_\_\_\_\_  
(Agency Director/Commissioner)

**DATE:** \_\_\_\_\_

Effective this date, \_\_\_\_\_, you are hereby designated as property manager of the (Agency Name/Board/Commission)

\_\_\_\_\_. Your duties shall be performed in compliance with the Code of Alabama, 1975, §36-16-8. You will be the custodian of, and responsible for, all property belonging to the state and in the custody of this agency unless an appropriate written receipt has been executed and obtained from other employees or officers of this department for each property item entrusted to them.

\_\_\_\_\_  
**DEPARTMENT HEAD**

**Acknowledgement:**

I hereby acknowledge my designation as property manager for the (Agency Name/Board/Commission) \_\_\_\_\_ and my duties and responsibilities are contained in the Code of Alabama, 1975, §36-16-8.

\_\_\_\_\_  
**PROPERTY MANAGER**

cc: State Auditor  
Chief Examiner of Public Accounts  
Attorney General  
Department of Economic and Community Affairs

*State Auditor's Office  
600 Dexter Avenue, Suite S-101, Montgomery, AL 36130-0200*

**EXHIBIT A**



STATE OF ALABAMA  
Department of Finance  
Office of the State Comptroller

100 North Union Street, Suite 220  
Montgomery, Alabama 36130-2620  
Telephone (334) 242-7050 Fax (334) 242-7466  
www.comptroller.alabama.gov

Robert Bentley  
Governor

Marquita F. Davis, Ph.D.  
Director of Finance

Thomas L. White, Jr.  
State Comptroller

Janice A. Hamm  
Deputy State Comptroller

**MEMORANDUM**

**TO:** All State Agencies

**FROM:** Thomas L. White, Jr.  
State Comptroller

**DATE:** February 13, 2012

**RE:** Material Receipt Change

In an effort to conserve State funds, we are no longer requiring material receipts be attached to invoices submitted to the Comptroller's Office for payment.

Effective immediately, please affix the following statement to each **ORIGINAL** invoice submitted for payment:

*I hereby certify the article(s) and or service(s) listed on this document were received on \_\_\_\_\_ in the proper condition, are the kind and quantity ordered and appropriate purchasing policy and procedures were followed.*

**Received By:** \_\_\_\_\_

**Date:** \_\_\_\_\_

Agencies can use a certification stamp or affix a printed label to invoice(s). This new requirement should be implemented immediately, however; this new requirement will be mandatory beginning October 1, 2012.

If you have any questions, please contact Jeanne Kennedy at 334-242-7061 (jeanne.kennedy@comptroller.alabama.gov), Tucker Wilson at 334-242-7057 (tucker.wilson@comptroller.alabama.gov) or Kathleen D. Baxter at 334-242-4857 (kathleen.baxter@comptroller.alabama.gov).

TLWjr/dt

**Exhibit B**

**RECEIPT FOR PROPERTY – TEMPORARY**

TO: \_\_\_\_\_  
PROPERTY MANAGER

\_\_\_\_\_  
DEPARTMENT

FROM: \_\_\_\_\_

DATE: \_\_\_\_\_

I hereby acknowledge receipt of the following items of property belonging to the State of Alabama.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Effective on the date shown above, these items are in my custody and I hereby acknowledge responsibility for these items. I understand that, pursuant to the Code of Alabama, 1975, §36-16-8, I will be held strictly accountable for these items in the event of any shortages.

\_\_\_\_\_  
Signature of Temporary Custodian

EXHIBIT C

## DONATION LETTER

*(Use Agency Letterhead)*

TO: \_\_\_\_\_  
(Agency Name)

\_\_\_\_\_

(Address)

FROM: \_\_\_\_\_

(Donor Name)

\_\_\_\_\_

(Address)

DATE: \_\_\_\_\_

SUBJECT: Donation of Personal Property

I hereby affirm/certify that I am the legal owner of the items listed herein, and that these items are free of any encumbrances. I further affirm/certify that these items are given without promise of any future consideration.

Item Description	Serial Number	Original Cost	Property Number

\_\_\_\_\_  
Donor Signature & Date

\_\_\_\_\_  
Telephone #

**EXHIBIT D**

# AFFIDAVIT

I, \_\_\_\_\_, do hereby certify that I have the following equipment in my possession.

Property Number: \_\_\_\_\_

Description: \_\_\_\_\_

Serial Number: \_\_\_\_\_

This equipment is located at the following address:

Street: \_\_\_\_\_

City: \_\_\_\_\_, State: \_\_\_\_\_

This item was not available for the auditor's inspection for the following reason:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Effective on the date shown below, this item is in my custody and I hereby acknowledge responsibility for these items. I understand that, pursuant to the Code of Alabama 1975, Section 36-16-8, I will be held strictly accountable for these items in the event of any shortages.

Signature: \_\_\_\_\_ Date \_\_\_\_\_  
Responsible person

**EXHIBIT E**

# Property Acquisition Form PA-2

(Revised April 2012)

State Auditor's Office

Asset Type\*      \_\_\_Asset      \_\_\_Vehicle

Department\* \_\_\_\_\_

Asset/Inventory Number\*    \_\_\_ - \_\_\_\_\_

Barcode Number\*    \_\_\_\_\_      Class Code\*    \_\_\_\_\_

Manufacturer \_\_\_\_\_

Model \_\_\_\_\_      Model Year \_\_\_\_\_      Color \_\_\_\_\_

Serial Number/VIN Number \_\_\_\_\_

Description \_\_\_\_\_

Person Responsible\* \_\_\_\_\_      County\* \_\_\_\_\_

Building\* \_\_\_\_\_      Room\* \_\_\_\_\_

Location Notes \_\_\_\_\_

Additional Notes \_\_\_\_\_

Condition \_\_\_ Good \_\_\_ Fair \_\_\_ Poor      BS SubCode \_\_\_\_\_

Operational Unit \_\_\_\_\_      Activity\* \_\_\_\_\_

Accounting/Acquisition Date\* \_\_\_\_\_

Accounting/Acquisition Cost\* \_\_\_\_\_

Accounting/Acquisition Method\* \_\_\_ Purchased \_\_\_ Donated

\_\_\_ Other (please list) \_\_\_\_\_

Finance Object \_\_\_\_\_      Invoice # \_\_\_\_\_      PO # \_\_\_\_\_

Agency Fund \_\_\_\_\_      State Fund\* \_\_\_\_\_

Vehicle Tag \_\_\_\_\_      Warranty Expiration Date \_\_\_\_\_

\*Required Field

Exhibit F

# AFFIDAVIT

## Electronic Media Sanitization Declaration

Purpose: The following statement certifies to the Surplus Property Division of the Alabama Department of Economic and Community Development (ADECA), or other receiving State Agency or entity, that all electronic storage media contained within the identified information system(s) has been sanitized of all data in accordance with State Media Sanitization Standards as outlined by the Office of Information Technology and applicable property management requirements.

With regards to the items listed on the following SD1(s): (Property Manager list each SD1 Number)

---

---

---

I, \_\_\_\_\_ (Name of person responsible for media  
sanitization or IT Manager) \_\_\_\_\_ (Title)  
of \_\_\_\_\_ (Agency/Organization)

do hereby confirm that all electronic media in the above-listed items has been sanitized of all data in accordance with State IT Standard 681S3: Media Sanitization.

\_\_\_\_\_  
Signature Date

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_

Notary Public

My Commission Expires: \_\_\_\_\_

**Exhibit G**

**BATCH MODIFY REQUEST**

(fields marked with \* are required)

ORIGINAL PERSON RESPONSIBLE \* \_\_\_\_\_

ORIGINAL DEPARTMENT NUMBER \* \_\_\_\_\_

ORIGINAL COUNTY \_\_\_\_\_

ORIGINAL BUILDING \_\_\_\_\_

ORIGINAL ROOM \_\_\_\_\_

ORIGINAL OPERATIONAL UNIT \_\_\_\_\_

ORIGINAL BS SUBCODE \_\_\_\_\_

NEW PERSON RESPONSIBLE \* \_\_\_\_\_

NEW COUNTY \_\_\_\_\_

NEW BUILDING \_\_\_\_\_

NEW ROOM \_\_\_\_\_

NEW OPERATIONAL UNIT \_\_\_\_\_

NEW BS SUBCODE \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

Memorandum (printed on agency letterhead)

DATE: [Date]

TO: [Agency Director/Commissioner]

FROM: [Name]  
Property Manager

SUBJECT: [Asset Number/Description; Responsible Employee Name]

The following item was reported lost or stolen by [Employee Name], Division (if applicable):

##-##### (Asset #) – [Asset Description, Acquisition Date, Acquisition Cost \$\$\$]\$\$

Based on the statement attached from the employee, a determination of negligence or non-negligence is required by you. If actions are found to be negligent, the item(s) must be replaced by the person you deem to be negligent. Replacement cost is determined by one of the methods stated in Procedure 6, Section 2.a of the State of Alabama Property Manual.

Please advise me of your decision by initialing the appropriate status below. Attachments:

Memo from [Employee Name]  
State of Alabama Property Manual Section 6

\_\_\_\_\_Negligent

\_\_\_\_\_Not Negligent

**Exhibit I**

## YEAREND LETTER DUE OCTOBER 1

*(Use Agency Letterhead, Scan and E-Mail to [Kathie.Lynch@auditor.alabama.gov](mailto:Kathie.Lynch@auditor.alabama.gov) or mail to address below.)*

October 1, 20\_\_

Ms. Kathie Lynch  
Chief, Property Division  
State Auditor's Office  
P.O. Box 300200  
Montgomery, Alabama 36130-0200

Dear Ms. Lynch:

In accordance with the Code of Alabama, Section 36-16-8, the annual physical inventory for *(Agency Name)* of all non-consumable items with an acquisition cost of \$500 or more, including weapons and all sensitive items, has been completed. The inventory shows \_\_\_\_\_ (number of items) items totaling \$ \_\_\_\_\_ (total acquisition cost of inventory). All assets have been located and accounted for. *(If some assets are not located, please notate how many items you were unable to locate and the cost of the items.)*

If additional information is required, please contact me at \_\_\_\_\_ (your telephone number).

Sincerely,

Property Manager

**EXHIBIT J**

## 8-5 CAPITAL ASSETS

The procedures for accounting for capital assets vary depending on the fund type (governmental or proprietary) involved and the type of property (real or personal) involved.

### A. PROCEDURES APPLICABLE TO BOTH GOVERNMENTAL AND PROPRIETARY FUNDS

#### 1. GENERAL INFORMATION

State law requires the State Auditor to maintain an inventory of all personal property valued at \$500 or more. Weapons are included regardless of cost and certain personal property or agencies are exempt by statute in CODE Sections 36-16-1, et seq. Generally, all purchases of personal property should be coded to object categories 1300 or 1400. Generally, all purchases of real property should be coded to objectcategory 1200. Items costing less than \$500 should be coded to object categories 1300 or 1400 as well.

The cost of a capital asset includes the purchase price as well as all normal and reasonable expenditures necessary to get the asset in place and ready for use. Such expenditures could include freight, installation, or modifications needed to place the asset in use. Donated capital assets should be booked at the fair market value at the date of donation. Capital assets acquired from Surplus Property or by transfer will be valued at the original acquisition cost to the State. However, if the Surplus Property was previously federal property, the cost recorded should be what was paid by the state agency purchasing the asset.

#### 2. PROPERTY NUMBER

Property, regardless of fund type, that is required to be inventoried by the State Auditor must include the property number in the first 12 characters of the "Line Description" field on the payment request. (1207, 1208, and 1211 are exempt from this requirement along with 79 in 1279, 1379 and 1479). When paying for multiple assets on a single payment voucher, each property number must be coded in the extended description field.

**Auditor Property Numbers** (for State Auditor inventoried property) are formatted as follows: **QAxx-1234567**, where **xx** is the Auditor's two-digit agency code, the fifth character is always a hyphen and the remaining seven characters are the Auditor's property number, preceded by zeros if necessary to fill all of the remaining seven characters after the hyphen.

Personal property purchases data, where applicable, is submitted to the State Auditor monthly and is checked against the property reported to them for discrepancies. Contact the Financial Reporting Section at (334) 242-7025 if you have questions.

STAARS Capital Asset System (SCAS) The SCAS is now used to report capital assets in the Comprehensive Annual Financial Report (CAFR). Capital assets meeting the established thresholds for financial reporting purposes must be recorded in the SCAS. Established thresholds are as follows:

Land and Buildings - \$250,000  
Intangible Assets - \$1,000,000  
Equipment - \$15,000

Commodity codes on payment vouchers (PRC) determine if the payment is for capital assets. The payment also must meet established thresholds. Payments to commodity codes related to capital assets that meet or exceed the thresholds generate FA shells. The FA shells should be completed and submitted to be processed. For equipment that is recorded in the Auditor's fixed asset system (AssetWorks), the AW prefix should be selected for the auto-assigned fixed asset number. For non-auditor property (land, buildings and intangible assets), the GC prefix should be selected for the auto-assigned number. The tag field is used to record the actual property number. For fixed assets recorded in AssetWorks, the tag field format is the two character auditor department code and the property number. For example, if the auditor department is ST and the property number is 200007, the property number recorded in the tag field should be ST-200007. For non-auditor property including land, buildings, and intangible assets, the property number is the 3 digit department code assigned by the Comptroller's office and up to 7 characters determined by the department (individual properties should have a unique property number). For example if the department code is 010 and the number assigned by the department is 3000010, the property number recorded in the tag field should be 0103000010.

The following documents are used to record and modify capital assets in STAARS:

- FA - Record new capital assets and betterments.
- FC - Cancels a capital assets
- FI - Increases or decreases the value of a capital asset
- FD - Disposes a capital asset
- FX - Changes a fixed asset type (for example, construction in progress to a building)
- FM - Modifies non-accounting data such as useful life, the tag number (if entered incorrectly)

Guidance for processing the above documents can be found on the STAARS website under Job Aids.

Ref: State of Alabama Fiscal Policy and Procedures Manual, Page 118-119 (Rev 11/2018)

**Exhibit K**

Examiners of Public Accounts Compliance Audit Property Requirements

- *They need a copy of the designation letter for the current property manager (Property Manager Designee Form).*
- *They will verify that this matches the information on file with the State Auditor's Office.*
- *From the property manager, they will need to see copies of the letters that should have accompanied the information submitted to the State Auditor's Office annually to document that a full and complete inventory of all non- consumable personal property was performed (Year-End Letter). They will need to see all these submitted for the period under examination.*
- *They will be obtaining and reviewing the results of the most recent inventory performed by the State Auditor's Office so keep a copy of your audit letter we send after the audit is completed.*
- *They will need to see all written receipts are executed for personal property for which responsibility rests with someone other than the property manager. (Signed Person Responsible Reports – annually).*
- *They will be selecting items from a listing of agency property items and comparing information on the property listing such as: property numbers, serial numbers, description, cost, etc. to the actual property item as well as how it is recorded in the State Auditor's Asset Management system.*
- *They need to see the SD-1's processed during the examination period and will test a selection of these to determine that they processed correctly and that the information on the hard copies matches the information in the State Auditor's Asset Management system.*
- *They will also be testing that information on newly acquired property (whether acquired by direct purchase, transfer, or donation) is being entered accurately into the State Auditor's Asset Management system in a timely manner (within 30 days of purchase/receipt).*

Exhibit L

## LOSS OF STATE PROPERTY REPORT

Date of Incident:	Name: First	Name: Last	Reporting Agency:	Asset Number:	Barcode Number:
Asset Acquisition Cost: \$	Disposition: (circle one) Lost Stolen Destroyed		Asset Acquisition Date:	Serial/VIN #:	
Make/Model/Year	Item Description:		Person Responsible:		
Last known location:			Explanation of circumstance resulting in loss of property: (attach additional sheet if necessary)		
Cause and corrective action taken or to be taken to prevent recurrence in the future:					
Write a statement explaining if the property did or did not contain sensitive data or toxic/hazardous material and if the appropriate agencies and authorities were notified (if applicable):					
Pursuant to the Code of Alabama 1975, Section 36-16-8, I will be held accountable for these items in the event of any shortages.					
Signature of Employee Responsible*:				Date:	
(*If employee is not available or unable to sign, supervisor/manager should list reason in this box.)					
List of all supporting documentation: (check all that apply) Attachment 1: Statement from Employee Responsible ____ Attachment 2: Police/Accident/Fire/Incident Report ____ Attachment 3: Insurance Documentation (if applicable) ____					
<b>This Section to be Completed by Supervisor/Manager or Agency Director:</b>					
____ The loss of State property did not result in the negligence of the employee(s); therefore, employee is released from liability of property loss.			____ The loss of State property <i>did</i> result due to the negligence of the employee(s); therefore, employee is liable for loss of property. The case will be forwarded to agency officials to determine if further actions, including disciplinary actions, are to be taken against the employee responsible.		
Signature of Supervisor/Manager/Director:			Date:		
<b>This Section to be Completed by Agency Property Manager:</b>					
Signature of Property Manager: (The necessary action and forms have been submitted to remove property from inventory.)			Date:		
Will the Agency receive any compensation covering the loss of State Property (e.g. Insurance proceeds; Reimbursement from Employee, Contractor, or Vendor, etc., at replacement cost or depreciated value)? Yes ____ No ____ If Yes, please list source and amount:					

Exhibit M

## Retirement Weapon Affidavit

*(Print on Agency Letterhead)*

In accordance with the Code of Alabama 1975, Section 36-21-8 through 36-21-9, the following listed service duty weapon is being awarded to [EMPLOYEE NAME] upon his/her retirement from State service as a certified law enforcement officer or investigator on [DATE].

Badge #	Property Number	Serial Number	Description
###	##-#####	#####	

Released By:

Received By:

\_\_\_\_\_

\_\_\_\_\_

Director/Commissioner                      Date

Retiree    Date

\_\_\_\_\_

Property Manager                              Date

**Exhibit N**

## Year-End Processing for Property

Here are just a few reminders for year-end processing.

1. In August, begin clearing up any open SD1's you may still have pending in the system. You can locate which ones are still open by running the Open Transfers report in AssetWorks which is listed under All Reports and under Transfer Reports. Please note that Surplus does not send copies of SD1's to the Auditor's Office for agency Surplus transfers. It is your responsibility to send them to the Auditor's Office once they are signed by Surplus staff. Also, if you have any Scrap on Site SD1's that have been signed, send them to the Auditor's Office for processing. Property Managers will begin receiving emails from the Auditor's Office regarding Open Transfers/Disposals. Please work on getting these cleared. The only exception with open SD1's will be Surplus As-Is-Where-Is SD1's.
2. Run your agency's Person Responsible reports for each employee to sign prior to September 30<sup>th</sup> each year. This is a good time to conduct your internal audit that you are responsible for conducting annually. This is also a good time to verify all items are bar-coded and that the barcode on the item matches the barcode in Asset Works. You can request duplicate barcode labels from us if you have some that have worn off or are faded. Do not send the signed Person Responsible Reports to the Auditor's Office. Those are for your benefit and verification that you have done what is required of you as Property Manager. It also can be used if the employee leaves the agency or is terminated to make sure all property previously assigned to the employee is returned upon their exit from employment. If you have employees who are no longer with your agency, you need to edit the Person Responsible field to reflect the current employee to which those assets are assigned. The Examiner's Office will also want to see those signed reports when they do their compliance audit.
3. **\*\*\*IMPORTANT\*\*\*** Cut-off time and date for processing anything in the system is \*\*\* 1:00 p.m. on the last business day in September. \*\*\* DO NOT enter any new assets or create new SD1's in the system after this time and date. Remember, any open SD1's need to be sent to our office prior to 1:00 p.m. to allow our staff sufficient time to process and complete the SD1's by the cut-off time as well. The Auditor's Office begins running reports at that time. If you are still working in Asset Works at 1:00 or after, please click on Sign Out instead of just clicking the X to close the session. When you do not sign out, the system thinks you are still signed on until nightly processing. The Auditor's Office will check the session log before reports start. If individuals are logged on, you will be sent an email asking you to sign out. The system will begin running the full export for year-end at 5:00 p.m. and may not be available for up to 12 hours.
4. Run your agency's Examiner's Listing report for all your property before 1:00 on the last business day in September or on October 1 before entering any new assets or creating any new SD1's for transfers or disposals. It is recommended that you print a copy and/or download a copy of your inventory as of the last day of September into an Excel spreadsheet for your records. The Examiners of Public Accounts has been asking for a list of property at year-end. If you know you will not be adding any new assets or creating new SD1's prior to the cut-off date, you can run the report before September 30 for your year-end letter to the Auditor's Office. However, if the Examiners want to see an inventory list as of September 30<sup>th</sup>, then you need to run that report on the last day of September or October 1 before adding new assets or creating Transfers or Disposals. Download and/or print the file. Larger agencies, I recommend just downloading the file instead of printing to avoid wasting paper. Save in a secure location like a server and another means such as an external hard drive, and/or thumb drive. If you need assistance on how to do this, contact our office for instructions.

5. After you pull your year-end Examiner's Listing report of all your assets **and** have conducted your annual internal audit, send me your year-end letter. *The Auditor's Office does not need your asset list, just the letter indicating the number of assets and cost.* Mail, fax, or scan and e-mail your letter to the attention of the Property Division. *Please note, this letter states you have conducted your annual internal audit so make sure that you have done that.* Keep a copy for your records and for review by the Examiner's of Public Accounts. There is a list of what the Examiners need when they conduct their compliance audit on our website under Resources, Forms and Procedures, under the Procedures section. There is also a sample letter to use for your year-end letter.  
([http://www.auditor.alabama.gov/forms\\_procedures.aspx](http://www.auditor.alabama.gov/forms_procedures.aspx))
  
6. **REGARDING YEAR-END LETTERS:** *The Auditor's Office only needs the dollar amount and number of items for assets \$500 and above, plus those Sensitive items less than \$500 and Weapons less than \$500. There are three different reports you need to pull for your year-end letter – Examiners Listing Over \$500, Examiner's Listing Under \$500 Sensitive, and Examiner's Listing Under \$500 Weapons Only. The report titled Examiners Listing will pull anything in Asset Works regardless of cost. The Auditor's Office is only concerned with over \$500 assets plus Sensitive and Weapons.* If you do not have any weapons or sensitive items, then all you need to provide the office are the number of assets and dollar value for those over \$500. You will receive reminders prior to the end of September regarding these instructions and the year-end letter. If the Auditor's Office has not received your year-end letter by mid-October, you will receive a 2<sup>nd</sup> Reminder e-mail and copy to your Director/ Commissioner. If it is not received by the first of November, a hard copy of a letter marked '3<sup>rd</sup> Reminder' will be mailed to you along with a copy to your Director/Commissioner, a copy to the State Auditor, and a copy to the Chief Examiner of the Examiners of Public Accounts. If there are extenuating circumstances which prevents you from getting your letter in on time, please send an e-mail explaining those circumstances, so we will have that on file. You should receive an e-mail back approving the extension with a new deadline date. Remember, Code 36-16-8(1) states each property manager is responsible for completing an annual inventory and submitting to our office by the first of October. Only send us one copy, email or hard copy. Print the year-end letter for your agency on your agency letterhead. It is also a good idea to state in the letter what agency the letter is for in case you are responsible for multiple departments in AssetWorks. **KEEP A COPY OF YOUR YEAR-END LETTER FOR YOUR RECORDS and for review by the Examiners of Public Accounts.**
  
7. *For the smaller boards and commissions that are manual agencies* and do not have access to the system, e-mail or mail a spreadsheet with your asset listing to the Auditor's Office Property Division by September 15<sup>th</sup> in order for our office to have time to import the data into Asset Works for year-end accounting. This listing should accompany your year-end letter. If you have new assets that have been purchased and need to be added to AssetWorks, complete the New Property Acquisition form on our website under Resources, Forms and Procedures and send to us for completion.
  
8. If your assets meet the \$15,000 threshold for STAARS, remember to key your FA documents for these assets. Refer to the STAARS Job Aids for additional information and procedures.
  
9. Remember, we recommend you download the Examiner's Listing Report at year-end, so you will have a list of all your assets and download and save it into an Excel spreadsheet in a secure location, not the hard drive of your computer.

Let us know if you have any questions, or if we have overlooked something you normally do at year-end.

Exhibit O

# Asset Additions Report

Filter

<input type="checkbox"/>	Filter Column	Filter Operator	Filter Expression
<input type="checkbox"/>	Department Number	equals	SC
<input type="checkbox"/>	Original Acq Date	greater or equal	10/01/2012
<input type="checkbox"/>	Original Acq Date	less or equal	9/30/2013

row(s) 1 - 3 of 3

## Asset Additions Report

Additions Report  
 Printed on 04/12/2019 at 10:20:55 AM

ASSET NUM	DESCRIPTION	SERIAL NUMBER	ORG ACQ COST	ORG ACQ DATE	ACQ METHOD	CTIVITY	BAR CODE	CODE CO	DEL YR
80-001174	Portable Generator		\$3,377.00	10/25/2012	Purchased	0147	ASA00186	BLUE	2012
80-001175	Executive desk		\$1,100.00	06/06/2013	Purchased	0147	ASA00187	BLUE	
80-001176	NETWORK - MULTIPLEXER - 1609	BGB2507J528	\$65,000.00	06/26/2013	Purchased	0147	ASA-00188	BLUE	
80-001177	NETWORK - MULTIPLEXER - 1609	BGB2507J02Y	\$65,000.00	06/26/2013	Purchased	0147	ASA-00189	BLUE	
80-001178	NETWORK - MULTIPLEXER - 1609	R72611H14W	\$64,500.00	07/08/2013	Purchased	0147	ASA-00190	BLUE	
80-001179	NETWORK - MULTIPLEXER - 1609	R72611H168	\$64,500.00	07/08/2013	Purchased	0147	ASA-00191	BLUE	

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 --- End of Report ---

# Asset Deletions Report

**Filter**

<input type="checkbox"/>	Filter Column	Filter Operator	Filter Expression
<input type="checkbox"/>	Disposal Date	greater or equal	10/01/2012
<input type="checkbox"/>	Disposal Date	less than	09/30/2013
<input type="checkbox"/>	Department Number	equals	FP

row(s) 1 - 3 of 3

Add Filter Row
Delete Filter Row(s)
Run Report

## Asset Deletions Report

Deletions Report  
 Printed on 04/12/2019 at 10:26:22 AM

### (6) DEPARTMENT NUMBER: FP

8D-1	ASSET NUM	DESCRIPTION	SERIAL NUMBER	ORG ACQ COST	ORG ACQ DATE	BAR CODE	DEL YR
130468	FP-000022	CPU, OPTIPLEX MINITOWER	2YD59F1	\$870.53	01/16/2008	AFP00048	
131701	FP-000004	TYPEWRITER IBM, WHEELWRITER	11-C0702	\$676.00	02/15/1991	AFP00050	
	FP-000004	TYPEWRITER IBM, WHEELWRITER	11-C0702	\$676.00	02/15/1991	AFP00050	
	FP-000004	TYPEWRITER IBM, WHEELWRITER	11-C0702	\$676.00	02/15/1991	AFP00050	
	FP-000022	CPU, OPTIPLEX MINITOWER	2YD59F1	\$870.53	01/16/2008	AFP00048	
	FP-000022	CPU, OPTIPLEX MINITOWER	2YD59F1	\$870.53	01/16/2008	AFP00048	

---- End of Report ----

Exhibit Q

**Person Responsible #2**

Person Responsible Report (with County)  
 Printed on 04/12/2019 at 09:55:37 AM

**(7) PERSON RESPONSIBLE: K LYNCH**

ASSET NUM	DESCRIPTION	BAR CODE	SERIAL NUMBER	COUNTY	BLDG	ROOM	ORG ACQ COST
07-000863	DESK STENO	07000863		MONTGOMERY	STATE HOU	233	\$693.00
07-001106	Executive Chair	07001106		MONTGOMERY	STATE HOU	233	\$625.00
07-001123	LAPTOP	07001123	5CB2300DFH	MONTGOMERY	STATE HOU	233	\$933.00
07-001132	PC	07001132	2UA20218LX	MONTGOMERY	STATE HOU	OFFICE	\$794.00
07-001134	2013 HYUNDAI ELANTRA	07001134	5NPDH4AEXDH400085	MONTGOMERY	STATE HOU	233	\$14,288.00
07-001143	Executive Desk	07001143		MONTGOMERY	STATE HOU	233 C	\$670.00
07-G00016	GARMIN GPS	07G00016	2VFR89003	MONTGOMERY	STATE HOU	233 C	\$139.99
							\$18,112.99

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Print Name \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

Effective on the date shown above, these items are in my custody and I hereby acknowledge responsibility for these items.

I understand that, pursuant to the Code of Alabama 1975, Section 36-16-8, I will be held strictly accountable for these items in the event of any shortages.

As of the date indicated above, I have verified the existence and current location of each of the above items.

**Examiner's Listing Under \$500 Sensitive**

Examiner's Listing Report  
 Printed on 04/12/2019 at 09:58:05 AM

**(10) DEPARTMENT NUMBER: 07**

ASSET NUM	BAR CODE	DESCRIPTION	MFG	SERIAL NUMBER	PERSON	COUNTY	BLDG	ACCT DATE	ACCT COST
07-001124	07001124	EXTERNAL HARD DRIVE	SEAGATE	NA0KYXD8	JARED NELSON	MONTGOMERY	STATE HOU	07/09/2013	\$100.00
07-001125	07001125	EXTERNAL HARD DRIVE	SEAGATE	3QK01HMZ	JARED NELSON	MONTGOMERY	STATE HOU	07/09/2013	\$100.00
07-001126	07001126	EXTERNAL HARD DRIVE	SEAGATE	2GEYL2J9	JARED NELSON	MONTGOMERY	STATE HOU	07/09/2013	\$100.00
07-001127	07001127	EXTERNAL HARD DRIVE	MAXTOR	2HA4C7HM	JARED NELSON	MONTGOMERY	STATE HOU	07/09/2013	\$100.00
07-001128	07001128	EXTERNAL HARD DRIVE	MAXTOR	L42NM9AG	JARED NELSON	MONTGOMERY	STATE HOU	07/09/2013	\$100.00
07-001129	07001129	EXTERNAL HARD DRIVE	MAXTOR	L20C5W3G	JARED NELSON	MONTGOMERY	STATE HOU	07/09/2013	\$100.00
07-001153	07001153	COMPUTER IPAD	APPLE	MW110FFPZ00	H CURRY	MONTGOMERY	STATE HOU	10/16/2013	\$400.00
07-006999	07006999	external hard drive	SEAGATE	123456	Klynch	ETOWAH	UNION	02/04/2019	\$69.99
07-123457	07-123457	2TB EXTERNAL HARDDRIVE	SEAGATE	36541065	FRED	AUTAUGA	123	01/25/2019	\$69.99
07-356999	07356999	external hard drive	SEAGATE		IT dept	CLAY	DONNELLY	01/25/2019	\$69.99
									\$1,209.97

**GRAND TOTAL**

ASSET NUM	BAR CODE	DESCRIPTION	MFG	SERIAL NUMBER	PERSON	COUNTY	BLDG	ACCT DATE	ACCT COST
									\$1,209.97

----- End of Report -----

**Examiner's Listing Under \$500 Weapons Only**

Examiner's Listing Report  
 Printed on 04/12/2019 at 09:59:48 AM

**(7) GROUP: WEAPON**

DEPT NUM	ASSET NUM	BAR CODE	DESCRIPTION	MFG	SERIAL NUMBER	PERSON	COUNTY	BLDG	ACCT DATE	ACCT COST
60	60-000465	60000465	GLOCK HANDGUN	GLOCK	ZAC178	GLENN WELL	SHELBY	111 VILLAGE	09/28/2015	\$450.00
60	60-000466	60000466	GLOCK HANDGUN	GLOCK	ZAC179	MARK DELK	SHELBY	111 VILLAGE	09/28/2015	\$450.00
60	60-000467	60000467	GLOCK HANDGUN	GLOCK	ZAC180	SCOTT DANIE	SHELBY	111 VILLAGE	09/28/2015	\$450.00
60	60-000468	60000468	GLOCK HANDGUN	GLOCK	ZAC181	TODD BROOK	SHELBY	111 VILLAGE	09/28/2015	\$450.00
60	60-000482	60000482	GLOCK HANDGUN	GLOCK	ZAC175	EDDIE BRADY	SHELBY	111 VILLAGE	09/28/2015	\$450.00
60	60-000483	60000483	GLOCK HANDGUN	GLOCK	ZAC176	RICHARD LAI	SHELBY	111 VILLAGE	09/28/2015	\$450.00
60	60-000484	60000484	GLOCK HANDGUN	GLOCK	ZAC177	HENRY BURK	SHELBY	111 VILLAGE	09/28/2015	\$450.00
										\$3,150.00

**GRAND TOTAL**

DEPT NUM	ASSET NUM	BAR CODE	DESCRIPTION	MFG	SERIAL NUMBER	PERSON	COUNTY	BLDG	ACCT DATE	ACCT COST
										\$3,150.00

----- End of Report -----

### Examiner's Listing

Examiner's Listing Report  
 Printed on 04/12/2019 at 10:07:48 AM

#### (12) DEPARTMENT NUMBER: FP

ASSET NUM	DESCRIPTION	BAR CODE	SERIAL NUMBER	PERSON	COUNTY	BLDG	ACCT DATE	ACCT COST
FP-000002	TYPEWRITER, IBM 1000	AFP00053	11MMWMLWT	E. Allen	MONTGOMERY	FOLSOM	02/05/1988	\$590.75
FP-000007	VW110, CASSETTE RECORDER, LA	AFP00057	604887	E. Allen	MONTGOMERY	FOLSOM	11/12/1988	\$822.96
FP-000018	STAMPTIME/DATE STAMP	AFP00047	B41490	H. GOTHARD	MONTGOMERY	FOLSOM	09/20/2005	\$526.31
FP-000019	CHAIR EXEC. SWIVEL SOFA	AFP00049		E. Allen	MONTGOMERY	FOLSOM	04/25/2006	\$539.24
FP-000020	CHAIR EXEC. SWIVEL SOFA	AFP00051		T. RUSSELL	MONTGOMERY	FOLSOM	04/25/2006	\$539.24
FP-000021	CHAIR EXEC. SWIVEL SOFA	AFP00055		E. Allen	MONTGOMERY	FOLSOM	04/25/2006	\$539.24
FP-000061	CPU, ADVANCED DESKTOP	AFP00091	2UA1021X64	T. RUSSELL	MONTGOMERY	FOLSOM	02/02/2011	\$794.00
FP-000063	CPU, ADVANCED DESKTOP	AFP00093	2UA1021X64	E. Allen	MONTGOMERY	FOLSOM	02/02/2011	\$794.00
FP-000064	DESK, EXECUTIVE SR.	AFP00094		T. RUSSELL	MONTGOMERY	FOLSOM	04/01/1991	\$807.00
FP-000065	DELL OPTIPLX 3020 MINITOWER	FP000065	DTCK942	T. RUSSELL	MONTGOMERY	FOLSOM	04/08/2015	\$704.77
FP-000066	DELL OPTIPLX 3020 MINITOWER	FP000066	9R1DH52	H. GOTHARD	MONTGOMERY	FOLSOM	07/16/2015	\$703.84
FP-000067	DELL OPTIPLX 3020 MINITOWER	FP000067	7K1D52	E. Allen	MONTGOMERY	FOLSOM	07/16/2015	\$703.84
								\$8,065.19

#### GRAND TOTAL

ASSET NUM	DESCRIPTION	BAR CODE	SERIAL NUMBER	PERSON	COUNTY	BLDG	ACCT DATE	ACCT COST
								\$8,065.19

----- End of Report -----

### DORM Asset Report EDP Equip

EDP Assets sorted by Bar Code for Risk Mgt Annual Rept  
 Printed on 04/12/2019 at 10:02:16 AM

#### (6) DEPARTMENT NUMBER: 72

BAR CODE	ASSET NUM	CLASS	DESCRIPTION	MFG	MODEL	SERIAL NUMBER	ACCT DATE	ACCT COST	BLDG	PERSON
72000028	72-000028	1609 - DATA F	G4733 COMPUTER	APPLE	G4	SXA11604HKL1	05/14/2001	\$3,198.00	FOREST	Lea Anna Mea
72000029	72-000029	1609 - DATA F	19" SILVER LCD MONITOR	SAMSUNG		DI19H4JX700771	08/27/2004	\$754.90	FOREST	Lea Anna Mea
72000030	72-000030	1609 - DATA F	WINDOWS XP PROFESSIONAL COM	DELL	OPTI PLEX G3	1C35S91	04/10/2006	\$791.00	FOREST	Lea Anna Mea
72000031	72-000031	1609 - DATA F	DOCUMENT SCANNER	FUJITSU	FL-6130	037385	12/11/2008	\$858.78	FOREST	Lea Anna Mea
72000032	72-000032	CPU LAPTOP	Laptop Computer	HP	HP PROBOOK	CNU410C452	03/26/2014	\$1,145.67	FORESTER:	LeaAnna Mea
72000034	72-000034	SENSITIVE -	SENSITIVE - 1609	WD		WXX1EC3CEKNC	07/02/2014	\$89.99	FORESTER:	Lea Anna Mea
								\$6,838.34		

#### GRAND TOTAL

BAR CODE	ASSET NUM	CLASS	DESCRIPTION	MFG	MODEL	SERIAL NUMBER	ACCT DATE	ACCT COST	BLDG	PERSON
								\$6,838.34		

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----- End of Report -----

### DORM Vehicle Report (by Bar Code)

DORM Vehicle Listing sorted by Bar Code  
 Printed on 04/12/2019 at 10:02:58 AM

#### (12) DEPARTMENT NUMBER: 07

ASSET NUM	BAR CODE	DESCRIPTION	MFG	MODEL	SERIAL NUMBER	TAG	BLDG	PERSON	ACCT DATE	ACCT COST
07-123459	07-123459	MOTORCYCLE, HARLEY DAVIDSON	HARLEY D/	ELECTRA	BXIUHUHOIUHOI	ST12345	807	CHANDLER, H	01/25/2019	\$16,995.00
07-000335	07000335	2018 Chevy Silverado white	CHEVY	SILVERADO	PR1565578		COURTHOU	jnelson	02/01/2019	\$25,223.97
07-000336	07000336	2018 Chevy Silverado white	CHEVY	SILVERADO	PR1565578		COURTHOU	jnelson	02/01/2019	\$25,495.00
07-001121	07001121	2013 ELANTRA	HYUNDAI	ELANTRA/GL	5NPDH4AE0DH266470	S5257B	STATE HOU	J NELSON	02/20/2013	\$14,258.00
07-001134	07001134	2013 HYUNDAI ELANTRA	HYUNDAI	ELANTRA	5NPDH4AEXDH400085	S2691B	STATE HOU	K LYNCH	07/17/2013	\$14,258.00
07-001135	07001135	2013 HYUNDAI ELANTRA	HYUNDAI	ELANTRA	5NPDH4AE9DH413216	S6358B	STATE HOU	A SMITH	07/17/2013	\$14,258.00
07-001137	07001137	HYUNDAI ELANTRA	HYUNDAI	ELANTRA	5NPDH4AE7DH453357	S2078B	STATE HOU	C Daughtry	01/08/2014	\$14,258.00
07-001138	07001138	HYUNDAI ELANTRA	HYUNDAI	ELANTRA	5NPDH4AE7DRH453813	S8221B	STATE HOU	JARED NELSON	01/08/2014	\$14,258.00
07-001145	07001145	2015 EXPLORER	FORD	EXPLORER	1FMSK8B80FGA88700	S7621B	STATE HOU	K BAKER	10/14/2014	\$25,653.00
07-001146	07001146	2015 Elantra	HYUNDAI	ELANTRA	5NPDH4AE9FH590089	S2841B	STATE HOU	M Chandler	10/15/2014	\$14,258.00
07-112233	07112233	2018 Chevy Camaro	CHEVROL	CAMARO	XYZ2223334567IUP2	S1122A	CAPITOL	Jim Zeigler	10/15/2018	\$41,250.00
07-256111	07256111	Silver 2018 Chevy Silverado Pickup	CHEVROL	SILVERADO	556488JKF98	S1569B	RSA UNION	JARED NELSON	01/10/2019	\$26,659.00
										\$246,823.97

#### GRAND TOTAL

ASSET NUM	BAR CODE	DESCRIPTION	MFG	MODEL	SERIAL NUMBER	TAG	BLDG	PERSON	ACCT DATE	ACCT COST
										\$246,823.97

----- End of Report -----

Exhibit W

### Asset Report by County

List of assets by County

Printed on 04/12/2019 at 10:09:05 AM

#### (3) COUNTY: JACKSON

ASSET NUM	BAR CODE	DESCRIPTION	MFG	MODEL	SERIAL NUMBER	ACCT COST
SC-557845	227845	MTRCYCLE - MOTORCYCLE - 1627				\$16,995.00
SC-558899	558899	CHAIR - BARBER CHAIR - 1628				\$136,597.00
SC-997837	997837	1603 - BUILDINGS				\$115,600.00
						\$269,192.00

#### (8) COUNTY: MADISON

ASSET NUM	BAR CODE	DESCRIPTION	MFG	MODEL	SERIAL NUMBER	ACCT COST
SC-0123456	ASA0123456	1604 - OFFICE FURNITURE & EQUIP				\$578.00
SC-345678	ASA345678	1604 - OFFICE FURNITURE & EQUIP				\$578.00
SC-456789	ASA456789	SENSITIVE - 1609		SEAGATE		\$69.99
SC-552200	552200	SENSITIVE - 1609				\$6,900.00
SC-567890	ASA567890	SENSITIVE - 1609		SEAGATE		\$69.99
SC-678901	ASA678901	SENSITIVE - 1609		SEAGATE		\$69.99
SC-789012	ASA789012	SENSITIVE - 1609		SEAGATE		\$69.99
SC-998877	ASA998877	MTRCYCLE - MOTORCYCLE - 1627				\$16,995.00
						\$25,330.96

#### GRAND TOTAL

ASSET NUM	BAR CODE	DESCRIPTION	MFG	MODEL	SERIAL NUMBER	ACCT COST
						\$294,522.96

## DORM Asset Report Transit Equip

Filter

<input type="checkbox"/>	Filter Column	Filter Operator	Filter Expression
<input type="checkbox"/>	Status	equals	ACTIVE
<input type="checkbox"/>	Accounting Type	equals	ORIGINAL ACQUISITION
<input type="checkbox"/>	Asset Type	includes	ASSET
<input type="checkbox"/>	Department Number	equals	07
<input type="checkbox"/>	Class	contains	1609
<input type="checkbox"/>	Description	contains	laptop

row(s) 1 - 6 of 6

Risk Management now covers property owned by the State that is not on State property at the time of loss.

### “Transit Coverage (TRA)”

Property owned by a State Insurance Fund policy holder can now be insured while in transit from one location to another. This coverage can be provided in any amount required.”

Once contents/assets are **100** feet away from the building, where it is normally utilized, there is no longer coverage. However, Risk Management offers transit coverage for a nominal fee. This coverage is highly recommended for laptops, iPads or tablets, projectors, camera’s, or other items that may be taken home or off-site from the normal work location.

The Filter Operator for the Class and also Description need to be “Contains” instead of “Equals”. Also, in the Filter Expression, you will need to change it for each type item description based on your Agency’s assets and run for each type separately (laptop, tablet, iPad, external hard drive, projector, etc.) You may need to run the report several times, click download to download the report into Excel format, then run again for other type items, and continue until all have been captured. NOTE: For larger agencies, it may be easier to run the “DORM Asset Report EDP Equip” sorted by Description so that transit items are easily identified. You still may have to run multiple reports and combine the items form each report based on “Class” if agency has transit items with different Class Codes. Contact State Auditor’s Office Property Division if assistance is needed.

**Exhibit Y**

## Assets with Missing Barcodes

When assets are transferred between agencies, the receiving agency must pull up their new asset numbers and enter the barcode, person responsible, activity code, county, building and room for each item. If this is not done after the transfer has been completed in Asset Works, then these required fields are blank. To ensure your agency does not have any items with missing barcodes prior to an audit, you can run the “Asset Report with Missing Barcode” to locate the items and enter the necessary information. You also need to make sure the items were tagged with the appropriate barcode before placing into service or prior to your audit. Items not barcoded properly will not scan.

If you get a message from Report Results that says, “No records match the specified criteria,” then you do not have any assets that are missing barcodes or other necessary information.

### Asset Report with Missing Barcode

Report Results								
View	ASSET NUMBER	BAR CODE	DESCRIPTION	MANUFACTURER	MODEL	SERIAL NUMBER	ACCOUNTING DATE	ACCOUNTING COST
	01-691778		Cabinet.Storage. 48" X 26" X 69"	CORR IND		NONE	09/15/1989	\$1,205.00
	01-691779		CABINET.STORAGE 48X26X69	CORR IND		NONE	09/15/1989	\$1,205.00
	01-691785		CREDENZA, 8', SR EXEC	ACI			10/01/1996	\$583.50
	01-691786		PROJECTOR SCREEN, DRAPER, TARGA 6' x 8'	DRAPER	TARGA	2009010136	09/10/2008	\$1,360.00

[Download](#)  
row(s) 1 - 4 of 4

**Exhibit Z**

# Department of Revenue – Application for Government Tag



## ALABAMA DEPARTMENT OF REVENUE MOTOR VEHICLE DIVISION

MV 40-12-250  
10/17

P.O. Box 327630 • Montgomery, AL 36132-7630 • (334) 242-9000

# Application For Government License Plates

INSTRUCTIONS ON REVERSE SIDE

REGISTRANT INFORMATION	
DEPARTMENT OR AGENCY NAME	TELEPHONE NUMBER (include Area Code) ( )
STREET ADDRESS	FAX ( )
CITY STATE ZIP	EMAIL
TYPE OF PLATE REQUESTED <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Municipal <input type="checkbox"/> PUD <input type="checkbox"/> US Government Loaned	

ADDITIONS								
	MAKE	MODEL	YEAR	BODY TYPE	COLOR	VEHICLE IDENTIFICATION NUMBER*	TAG FOR TRANSFER	OFFICE USE ONLY
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

DELETIONS								
	MAKE	MODEL	YEAR	BODY TYPE	COLOR	VEHICLE IDENTIFICATION NUMBER*	CURRENT TAG NUMBER	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

Total new license plates requested . . . . . X \$24.25 = \$ \_\_\_\_\_  
 Total license plates to be transferred . . . . . X \$ 1.25 = \$ \_\_\_\_\_  
**Total amount due** . . . . . \$ \_\_\_\_\_

I understand that the government tag(s) issued or reassigned to the motor vehicle(s) identified above cannot be used on any other vehicle. The government tag must be removed from the vehicle when it is sold or otherwise permanently taken out of service by the agency to which the tag is assigned. Alabama law requires that current proof of liability insurance coverage and a valid registration receipt be carried within the vehicle.

Signed by: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

# Application for Government Tag continued

## INSTRUCTIONS

1. **REGISTRANT INFORMATION** – complete the registrant information. The street address block should contain the physical address of the department.
2. **TYPE OF PLATE REQUESTED** – check the appropriate box. PUD license plates may be used only on vehicles that are owned by a municipal corporation or board. All other municipal vehicles should display municipal license plates.
3. **ADDITIONS** – complete vehicle information for new registrations.
  - a. **BODY TYPE.** Example: Cars – Four Door (4DR) or Two Door (2DR), Van (VAN), Pickup Truck (PU), Motorcycle (MC), Bus (BUS), Truck (TK), Trailer (TL), Utility Trailer (UT), etc.
  - b. **TAG FOR TRANSFER.** If a tag is not available for transfer, leave this space blank. If a tag is available for transfer, enter the number of the tag to be transferred in this space, and complete the “Deletions” section of this form for the vehicle from which the tag will be removed.
4. **DELETIONS** – complete vehicle information for registrations to be deleted.
  - a. **BODY TYPE.** Example: Cars – Four Door (4DR) or Two Door (2DR), Van (VAN), Pickup Truck (PU), Motorcycle (MC), Bus (BUS), Truck (TK), Trailer (TL), Utility Trailer (UT), etc.
  - b. If your department is deleting the registration of a vehicle and the vehicle will not immediately be replaced, complete this section and return the license plate to the Department of Revenue at the address listed on the top of the form. If the vehicle will be immediately replaced, complete this section, along with the “Additions” section of this form for the vehicle the tag will be transferred to.
5. If a replacement tag or registration receipt is needed for an existing vehicle registration, an Application for Replacement License Plates and Registration Receipts (Form MV 40-12-250A), must be completed. The form is available on the Department of Revenue website at [www.revenue.alabama.gov](http://www.revenue.alabama.gov).
6. Submit **\$24.25** for each new license plate requested. If you already have a license plate and need to transfer it to a new vehicle, submit **\$1.25** per license plate transfer. A copy of the Alabama title or the Application for Certificate of Title (Form MVT 5-1C) is also required. The department or agency's name must appear on the title as the owner or operator. An endorsed title or manufacturer's statement of origin will not be accepted. If the vehicle is not subject to titling, a copy of the bill of sale is required. If the vehicle to be registered is leased, a copy of the lease agreement must also be provided. The lease must include an option to buy in order to be eligible for a government license plate. For U.S. Government Loaned plates, submit a Transfer Order of Excess Personal Property (G.S.A. Standard Form 122), or a letter from the Defense Revitalization and Marketing Service of the Department of Defense and a DD Form 1348-1A instead of a title. The form should list the agency the vehicle is shipped or consigned to.

Checks should be made payable to the Alabama Department of Revenue and mailed to the address below. State agencies may submit forms via fax or email.

Alabama Department of Revenue  
Motor Vehicle Division  
Registration Section  
P.O. Box 327630  
Montgomery, AL 36132-7630

Telephone: (334) 242-9000

\*All VINs for 1981 and subsequent year model vehicles that conform to federal anti-theft standards are required to have 17 digits/characters.

Exhibit AA

## Example SD1's





# Surplus Transfer – Vehicle

STATE OF ALABAMA  
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
SURPLUS PROPERTY DIVISION  
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 200790

DATE: 11/7/19 8:16AM

TRANSFERRED FROM: OIT - TELECOMMUNICATIONS INVENTORY (TI)	TRANSFERRED TO: Surplus (00) State Surplus Vehicle	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	TI-001041 2003 FORD CROWN VIC FORD/CROWN-VIC	2FAFP71W33X196917	TI001041	\$10,800.00	Fair	1			
<b>TOTAL ACQUISITION COST:</b>				<b>\$10,800.00</b>					

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:  CHIEF, SURPLUS PROPERTY DIVISION 11/7/19 DATE	Released by:  Linwood Joye SIGNATURE Property Manager TITLE 11/7/2019 DATE	Received by:  SIGNATURE TITLE 11/7/19 DATE
---	--	---



# Surplus As-Is, Where-Is

STATE OF ALABAMA  
 DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
 SURPLUS PROPERTY DIVISION  
 NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

18-0058  
 182557

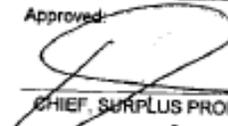
STATE AUDITOR NO: 182557

DATE: 4/26/18 12:00PM

TRANSFERRED FROM: DEPARTMENT OF CORRECTIONS (12) DIANE JOHNSN 567 2221 730 diane.johnson@doc.alabama.gov	TRANSFERRED TO: Surplus (00) State As-is Where-is POWER FILES SOLD BY ACI	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		
							STATE %	FED %	FINAL DISP
1	12-023390 FILE POWER (ACI) UNK/80	UNK	12023390	\$9,800.00	Fair	1	00-2825158		SOLD 750.00 \$9.00
2	12-036818 FILE POWER (ACI) WHITE OFFICE/72160F	38780	12036818	\$12,371.60	Fair	1	00-2825156		SOLD 750.00 \$8.00
3	12-061011 FILE POWER (ACI) REMINGTON/9618-16	13999	12061011	\$4,085.09	Fair	1	00-2825157		SOLD 750.00 \$8.00
<b>TOTAL ACQUISITION COST:</b>				\$26,256.69					

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:   
 CHIEF, SURPLUS PROPERTY DIVISION  
 4/14/18  
 DATE

Released by:   
 PROPERTY MANAGER  
 TITLE  
 4-26-18

Received by:   
 CSS  
 TITLE

# Transfer Between Agencies

STATE OF ALABAMA  
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
SURPLUS PROPERTY DIVISION  
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 202554

DATE: 3/10/20 4:03PM

TRANSFERRED FROM: Supreme Court (14)	TRANSFERRED TO: Alabama Court of Civil Appeals (51) Inter-Agency Transfer J. Moore 14-004113 and J. Donaldson 14-004183	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY#	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION			FINAL DISP
							STATE	FED	%	
51-001192	1	14-004113 JX5P8Y1 DELL OPTIPLEX 9010SFF DESKTOP DELL/9010SFF	14-004113	\$876.88	Good	1				
51-001193	2	14-004183 JX6R8Y1 DELL 9010 DESKTOP--for VNC DELL/9010SFF	14-004183	\$876.88	Good	1				
<b>TOTAL ACQUISITION COST:</b>				\$1,753.76						

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:  
Kathie Lynne  
CHIEF, SURPLUS PROPERTY DIVISION  
3-12-2020  
DATE

Released by:  
Rona Rudolph  
SIGNATURE  
Property Manager  
TITLE  
03/10/2020  
DATE

Received by:  
W. Chad  
SIGNATURE  
Property Manager  
TITLE  
3/11/2020  
DATE

# Transfer Vehicle Between Agencies

STATE OF ALABAMA  
 DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
 SURPLUS PROPERTY DIVISION  
 NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 150018

DATE: 10/3/2014 10:24:21AM

TRANSFERRED FROM: FINANCE GENERAL FUND (19)	TRANSFERRED TO: ALABAMA TAX TRIBUNAL Inter-Agency Transfer	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM #	PROPERTY # DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	19-020438 2013 CHEVROLET IMPALA CHEVROLET/IMPALA	2G1WF5E37D1221204	19020438	\$17,509.00	Good	1			TT-000001
<b>TOTAL ACQUISITION COST:</b>				<b>\$17,509.00</b>					

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

*Title*

Approved:

*Kathie Lynch*  
 CHIEF, SURPLUS PROPERTY DIVISION  
 10-6-14  
 DATE

Released by:

*Larry Richardson*  
 SIGNATURE  
*Property Manager*  
 TITLE  
 10-6-14  
 DATE

Received by:

*Dana Rayson*  
 SIGNATURE  
*Property Manager*  
 TITLE  
 10/6/14  
 DATE

# Disposal Admin Error – Item Attached to Real Property

STATE OF ALABAMA  
 DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
 SURPLUS PROPERTY DIVISION  
 NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 201429 DATE: 1/13/20 9:51AM

TRANSFERRED FROM: Alabama Forestry Commission (04)	TRANSFERRED TO: Disposal Admin Error Attached to real property and sold with real estate sale	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	04-105116 80' Fire Tower (Union Hill) FIRE TOWER/80 FOOT		04105116	\$50,000.00	Good	1			
<b>TOTAL ACQUISITION COST:</b>				<b>\$50,000.00</b>					

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

Kathie Lynole  
 CHIEF, SURPLUS PROPERTY DIVISION  
1-13-2020  
 DATE

Released by:

Joshua Popellett  
 SIGNATURE  
Prod Man  
 TITLE  
01/13/2020  
 DATE

Received by:

\_\_\_\_\_  
 SIGNATURE  
 \_\_\_\_\_  
 TITLE  
 \_\_\_\_\_  
 DATE

# Disposal Admin Error – Duplicate Asset

STATE OF ALABAMA  
 DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
 SURPLUS PROPERTY DIVISION  
 NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 200140 DATE: 10/16/19 9:18AM

TRANSFERRED FROM:  
 Surface Mining Commission (AZ)

TRANSFERRED TO:  
 Disposal  
 Admin Error  
 duplicate asset AZ-001363

FOR  
 SURPLUS PROPERTY  
 DIVISION  
 USE ONLY

TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	AZ-0013630 8' LONG 4 DOOR CREDENZA	21-003125	SMC-003310	\$500.00	Good	1			

TOTAL ACQUISITION COST: \$500.00

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

*Kathie Lynch*  
 CHIEF, SURPLUS PROPERTY DIVISION  
 10-16-19  
 DATE

Released by:

*Maile Swett*  
 SIGNATURE  
*Property Manager*  
 TITLE  
 10/16/19  
 DATE

Received by:

*Maile Swett*  
 SIGNATURE  
*Property Manager*  
 TITLE  
 10/16/19  
 DATE

# Disposal Admin Error – Items Under \$500 and Not Sensitive

STATE OF ALABAMA  
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
SURPLUS PROPERTY DIVISION  
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

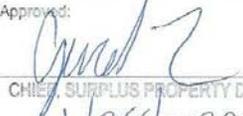
STATE AUDITOR NO: 201610

DATE: 1/28/20 8:27AM

TRANSFERRED FROM: ALABAMA LAW ENFORCEMENT AGENCY (35)	TRANSFERRED TO: Disposal Admin Error 35-098342 thru 35-098346 - Admin Error - Put on inventory as sensitive items, but they are not sensitive.	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION	FINAL DISP
							% STATE    % FED	
1	35-098342 ETHERNET TUNNEL ENCRYPTED JVC KENWOOD LMR/UT-3302		35098342	\$466.39	Good	1	_____	_____
2	35-098343 ETHERNET TUNNEL ENCRYPTED JVC KENWOOD LMR/UT-3302		35098343	\$466.39	Good	1	_____	_____
3	35-098344 ETHERNET TUNNEL ENCRYPTED JVC KENWOOD LMR/UT-3302		35098344	\$466.39	Good	1	_____	_____
4	35-098345 ETHERNET TUNNEL ENCRYPTED JVC KENWOOD LMR/UT-3302		35098345	\$466.39	Good	1	_____	_____
5	35-098346 ETHERNET TUNNEL ENCRYPTED JVC KENWOOD LMR/UT-3302		35098346	\$466.39	Good	1	_____	_____
<b>TOTAL ACQUISITION COST:</b>				<b>\$2,331.95</b>				

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:  CHIEF, SURPLUS PROPERTY DIVISION 1/28/2020 DATE	Released by:  SIGNATURE Inventory Control Manager TITLE 01/28/2020 DATE	Received by: _____ SIGNATURE _____ TITLE _____ DATE
---	--	---

# Admin Error – Warranty Replacement

STATE OF ALABAMA  
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
SURPLUS PROPERTY DIVISION  
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 201552

DATE: 1/23/20 2:33PM

TRANSFERRED FROM: OIT - TELECOMMUNICATIONS EQUIP (TE)	TRANSFERRED TO: Disposal Admin Error item under warranty; replaced by vendor	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	TE-019835 Cisco 3602i Wireless AP CISCO/36021	FCW1835J16S	TE019835	\$852.15	Poor	1			
2	TE-019880 Cisco 3602i Wireless AP CISCO/36021	FCW1835J1EC	TE019880	\$852.15	Poor	1			
<b>TOTAL ACQUISITION COST:</b>				\$1,704.30					

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

Released by:

Received by:

*Kathie Lynch*  
\_\_\_\_\_  
CHIEF, SURPLUS PROPERTY DIVISION  
  
1-24-2020  
\_\_\_\_\_  
DATE

*Linwood Joye*  
\_\_\_\_\_  
SIGNATURE  
**Property Manager**  
\_\_\_\_\_  
TITLE  
**1/23/2020**  
\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE  
  
\_\_\_\_\_  
TITLE  
  
\_\_\_\_\_  
DATE



# Disposal – External Org Retirement Weapon

STATE OF ALABAMA  
 DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
 SURPLUS PROPERTY DIVISION  
 NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 202742

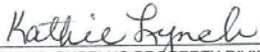
DATE: 4/30/20 8:22AM

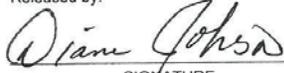
20-0030  
 202742

TRANSFERRED FROM: DEPARTMENT OF CORRECTIONS (12)	TRANSFERRED TO: Disposal External Org Retire Pistol WILLIE BENNETT	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	12-090134 PISTOL 40 CALIBER SEMI-AUTOMATIC GLOCK/22	MUZ376	12090134	\$357.00	Good	1			
<b>TOTAL ACQUISITION COST:</b>				\$357.00					

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:  
  
 CHIEF, SURPLUS PROPERTY DIVISION  
 4-30-2020  
 DATE

Released by:  
  
 SIGNATURE  
 Property Manager  
 TITLE  
 4-30-2020  
 DATE

Received by:  
 \_\_\_\_\_  
 SIGNATURE  
 \_\_\_\_\_  
 TITLE  
 \_\_\_\_\_  
 DATE

## Retirement Weapon - continued



KAY IVEY  
GOVERNOR

### State of Alabama Department of Corrections

G. K. Fountain Correctional Facility  
Fountain 3800

*Atmore, Alabama 36503*

251-368-8122



JEFFERSON S. DUNN  
COMMISSIONER

### MEMORANDUM

Date: April 21, 2020

To: Dennis Stamper, Deputy Commissioner

From: Willie Bennett Correctional Warden

Ref: Request to retire with assigned Weapon

*Approved  
D.W. Stamper  
4/24/20*

1. I am requesting permission to keep my assigned duty weapon upon my retirement in accordance with Alabama State Law 36-21-8. My retirement will be effective May 1, 2020.
2. The weapons details are as follows:
  - a. .40 Caliber Glock #22
  - b. Manufacturer number: MUZ376
  - c. State number: 12- 90134

Thanks in advance.

# Disposal – External Org Weapon Trade-in

STATE OF ALABAMA DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS SURPLUS PROPERTY DIVISION NON-CONSUMABLE PERSONAL PROPERTY		RECEIVING INVOICE						
STATE AUDITOR NO: 171045		DATE: 12/9/2016 10:30:27AM						
TRANSFERRED FROM: Department of Conservation (11)	TRANSFERRED TO: Disposal External Org TRADED IN FOR NEW WEAPONS	FOR SURPLUS PROPERTY DIVISION USE ONLY  TRANSACTION NO						
ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION % STATE % FED	FINAL DISP
1	11-022452 RIFLE BOLT ACTION 22 MOSSBERG/44	163454	01104669	\$100.00	Good	1	_____	_____
2	11-022456 RIFLE BOLT ACTION 22 MOSSBERG/44	163503	01104667	\$100.00	Good	1	_____	_____
3	11-022460 RIFLE BOLT ACTION 22 MOSSBERG/44	145083	01104668	\$100.00	Good	1	_____	_____
4	11-022462 SHOTGUN DOUBLE BARREL 12 GAUGE SAVAGE/B	1123462	01104665	\$100.00	Good	1	_____	_____
<b>TOTAL ACQUISITION COST:</b>				<b>\$400.00</b>				
FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:								
Approved: <i>Kathie Lynch</i> CHIEF, SURPLUS PROPERTY DIVISION 12-9-16 DATE			Released by: <i>Allen C Smith</i> DESIGNATED PROPERTY MGR 12-9-16 DATE			Received by:  _____ SIGNATURE  _____ TITLE  _____ DATE		

# Disposal – External Org Totaled Vehicle Insurance Claim

STATE OF ALABAMA  
 DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
 SURPLUS PROPERTY DIVISION  
 NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 202723 DATE: 4/16/20 10:57AM

TRANSFERRED FROM: ALABAMA BUREAU OF PARDONS AND PAROLES (31)	TRANSFERRED TO: Disposal External Org Totaled Picked Up By Insurance Co.	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		
							% STATE	% FED	FINAL DISP
1	31-010885 2004 FORD CR VIC GRAY FORD/CROWN VICE	2FAFP71W94X148906	04303592	\$19,037.00	Good	1			<i>Ins. Proceeds</i> \$2,457.16
2	31-010894 MOTOROLA SPECTRA RADIO W/PREAM MOTOROLA/SPECTRA	671AXE0240	04303601	\$1,785.70	Good	1			
TOTAL ACQUISITION COST:				\$20,822.70					

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

*Kathie Lynch*  
 CHIEF, SURPLUS PROPERTY DIVISION  
 4-24-2020  
 DATE

Released by:

*Kevin G. Allen*  
 SIGNATURE  
 Inventory Control Manager  
 TITLE  
 4/16/2020  
 DATE

Received by:

*Halley M. ALFA INSURANCE*  
 SIGNATURE  
 CLAIMS CSR  
 TITLE  
 04/24/2020  
 DATE



# Disposal – External Org Destruction of Expired Bulletproof Vests

STATE OF ALABAMA  
 DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
 SURPLUS PROPERTY DIVISION  
 NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 183252

DATE: 7/3/19 3:25AM ✓

TRANSFERRED FROM Board of Pardons and Paroles (31)	TRANSFERRED TO: Disposal External Org EXPIRED BULLETPROOF VESTS Disposed of by Fiber Brokers Int'l	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION % STATE % FED	FINAL DSP
1	31-012108 BULLETPROOF VEST WITH SHELL PACA/A11-1	015611	04304834	\$610.00	Good	1		
2	31-012236 BULLETPROOF VEST WITH SHELL PACA/GA1	182889	04304698	\$610.00	Good	1		
<b>TOTAL ACQUISITION COST:</b>				<b>\$1,220.00</b>				

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:  
  
 CHIEF, SURPLUS PROPERTY DIVISION  
 7-3-19  
 DATE

Released by:  
  
 SIGNATURE  
 Senior Accountant  
 TITLE  
 7-2-19  
 DATE

Received by:  
  
 SIGNATURE  
 Floor mgr.  
 TITLE  
 7-2-19  
 DATE

# Disposal – Natural Disaster

STATE OF ALABAMA  
DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
SURPLUS PROPERTY DIVISION  
NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 201780

DATE: 5/4/20 3:23PM

TRANSFERRED FROM: Alabama Forestry Commission (04)	TRANSFERRED TO: Disposal Natural Disaster Destroyed by tornado or straight line winds on 4/12/2020	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	04-006433 TRACTOR, WHEELED, FARM FORD/5600	C-852313	04006433	\$11,310.00	Good	1			
2	04-010978 BACKHOE ATTACHMENT FOR FARM TRACTOR	3082U1111	04010978	\$2,400.00	Good	1			
<b>TOTAL ACQUISITION COST:</b>				<b>\$13,710.00</b>					

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

Released by:

Received by:

\_\_\_\_\_  
CHIEF, SURPLUS PROPERTY DIVISION  
  
\_\_\_\_\_  
DATE

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TITLE  
  
\_\_\_\_\_  
DATE



Seized continued

State of Alabama Unified Judicial System Form CR-1-b Rev. 4/99	<b>SEARCH WARRANT</b>	Case or Warrant Number
IN THE _____ Circuit COURT OF _____ Shelby County, ALABAMA (Circuit, District, or Municipal) (Name of County or Municipality)		
<input checked="" type="checkbox"/> STATE OF ALABAMA <input type="checkbox"/> MUNICIPALITY OF _____ v. _____ Defendant		
TO ANY LAW ENFORCEMENT OFFICER AUTHORIZED TO EXECUTE THIS WARRANT: On this day, _____ Sgt. D. L. Goodwin _____, proved that he (she) has (Name) probable cause to believe and does believe that (Description of property to be searched for): HP Desktop Computer, Serial # _____ or other electronic devices capable of communications between persons, also any data contained within the user account associated with _____ located within the Shelby County Department of _____ server.		
is presently located or concealed in or upon (Description of the person, place, premises and/or vehicle to be searched): Shelby County Department of _____ Shelby County, Alabama		
The property (Check applicable ground(s): <input type="checkbox"/> was, or is expected to be, unlawfully obtained; <input type="checkbox"/> was, or is expected to be, used as the means of committing or attempting to commit an offense contrary to the laws of the State of Alabama or a political subdivision thereof, to-wit: _____ <input type="checkbox"/> is, or is expected to be, in the possession of another with intent to use it as a means of committing a criminal offense, or is, or is expected to be, in the possession of another to whom it was delivered for the purpose of concealing it or preventing its discovery; <input checked="" type="checkbox"/> constituted, or is expected to constitute, evidence of a criminal offense under the laws of the State of Alabama or a political subdivision thereof, to-wit: Harassment, Indecent Exposure, Theft of Property 3rd.		
NOW, THEREFORE, by virtue of the authority given to me by Rule 3, Alabama Rules of Criminal Procedure (Ala.R.Crim.P.), you are hereby commanded to make a search of the above-described person or premises <input type="checkbox"/> IN THE DAYTIME <input checked="" type="checkbox"/> AT ANYTIME OF THE DAY OR NIGHT and within <u>10</u> days (not to exceed 10 days) in Shelby County, Alabama, for the above-described personal property and to make due return of this Warrant, along with an Inventory of any property seized, to the undersigned as required by Rule 3, Ala.R.Crim.P. ISSUED to _____ Sgt. D. L. Goodwin _____ at <u>11:00</u> o'clock <u>A</u> M. on this the <u>22<sup>nd</sup></u> day of <u>August</u> , <u>2013</u> .		
 Judge/Magistrate		

# Disposal – Scrap Damaged and Biohazard Equipment

2017-001-1-1-1

STATE OF ALABAMA  
 DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
 SURPLUS PROPERTY DIVISION  
 NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR'S NO: 172162      DATE: 3/16/2017 4:53:47PM

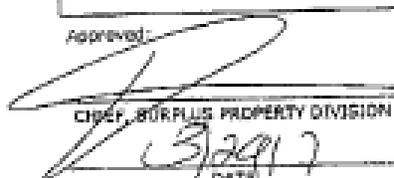
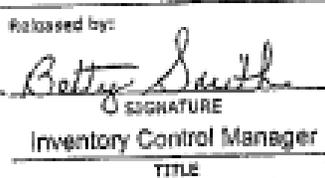
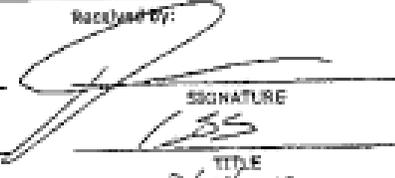
TRANSFERRED FROM: Department of Forensic Sciences (61)	TRANSFERRED TO: Disposal Scrap on Site REQUEST AUTHORIZATION TO DISPOSE OF ITEMS ON SITE. ITEMS ARE DAMAGED BEYOND REPAIR WITH NO RESIDUAL VALUE.	FOR SURPLUS PROPERTY DIVISION USE ONLY  TRANSACTION NO
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ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	61-003801 TABLE ANTHROPOLOGY W/PROT GRV/N/M	NSN	06100958	\$1,084.00	POOR	1			

**TOTAL ACQUISITION COST: \$1,084.00**

Request authorization to dispose of item on-site. Item is damaged beyond repair with no residual value.

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:  CHIEF, SURPLUS PROPERTY DIVISION DATE: 3/29/17	Released by:  SIGNATURE Inventory Control Manager TITLE DATE: 3-16-2017	Received by:  SIGNATURE TITLE DATE: 3/21/17
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## Biohazard Equip continued...



ALABAMA  
DEPARTMENT OF FORENSIC SCIENCES

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Mobile Medical Examiner's Office  
P. O. Box 7925  
Mobile, Alabama 36617  
Office Phone: (251) 471-7025

Laboratory Director: Dr. Sladi A. Tamar  
2451 Fillingham Street  
Mobile, Alabama 36670-7925  
Office Fax: (251) 470-6816

March 20, 2017

To Whom It May Concern:

The Alabama Department of Forensic Sciences Mobile Medical Office had an osteometric table with labels 61-3801 and 061-00958 listed on the table. The table has not been in use and has been inside the morgue cooler for years. It was determined that as the table is not in use, it should be sent for surplus. However, due to the table being used on decedents and being in the morgue cooler, it is a biohazard that cannot be decontaminated and released to the general public. The table was sent with our biohazardous materials to be destroyed.

Sincerely,  
Sherris L. Saint  
Operations Director  
ADFS-Mobile Medical

# Disposal – Scrap on Site Old Furniture Under \$500

STATE OF ALABAMA  
 DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
 SURPLUS PROPERTY DIVISION  
 NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 201923

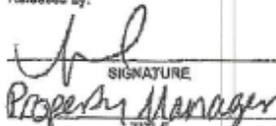
DATE: 2/28/20 9:14AM

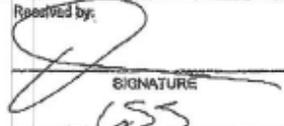
TRANSFERRED FROM: ALABAMA BUREAU OF PARDONS AND PAROLES (31)	TRANSFERRED TO: Disposal Scrap On Site Old ACI Furniture in Birmingham	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	31-NT3181125 Desks			\$200.00		12			
2	31-NT3181127 Credenzas			\$200.00	Peer	6			
3	31-NT3181129 Tables			\$250.00	Peer	4			
4	31-NT3181131 Shelves			\$250.00	Peer	8			
5	31-NT3181134 CRT Tables			\$150.00	Peer	6			
6	31-NT3181138 Card File Boxes			\$20.00	Fair	21			
<b>TOTAL ACQUISITION COST:</b>				<b>\$7,770.00</b>					

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:   
 CHIEF, SURPLUS PROPERTY DIVISION  
 DATE: 2/28/20

Released by:   
 PROPERTY MANAGER  
 TITLE  
 DATE: 2/28/20

Received by:   
 SIGNATURE  
 TITLE  
 DATE: 2/28/20

# Disposal – Scrap on Site Lightning Damage

STATE OF ALABAMA  
 DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
 SURPLUS PROPERTY DIVISION  
 NON-CONSUMABLE PERSONAL PROPERTY

✓ RECEIVING INVOICE  
 251-433-2777

STATE AUDITOR NO. 18046	DATE 11/30/18 11:37AM
TRANSFERRED FROM Ballentine Memorial Park (24)	TRANSFERRED TO: Disposal Scrap On Site LIGHTENING STRIKE
FOR SURPLUS PROPERTY DIVISION USE ONLY	
TRANSACTION NO.	

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	BA-00002 SERVER, COMPUTER NEXLINKIP-6889DC2	A2P9809 DRT3	ABA01193	\$5,189.00	Good	1			
2	BA-00003 CPU NEXLINK0034 1R0	347000	ABA01207	\$1,144.00	Good	1			
3	BA-00008 CPU NEXLINK0034 1R0	374460	ABA01211	\$1,120.00	Good	1			
4	BA-00043 CPU LOGICAL COMP 80L/D04 1TX	435402	ABA01220	\$295.00	Good	1			
TOTAL ACQUISITION COST:				\$8,348.00					

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:  CHIEF, SURPLUS PROPERTY DIVISION 12/3/18 DATE	Released by:  SIGNATURE Property Mgr TITLE 11-30-18 DATE	Received by:  SIGNATURE Executive Director TITLE 30 NOV 18 DATE
--	--	---

Disposal – Lost\*

STATE OF ALABAMA  
 DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
 SURPLUS PROPERTY DIVISION  
 NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 202778

DATE: 5/29/20 12:19PM

TRANSFERRED FROM: ALABAMA LAW ENFORCEMENT AGENCY (35)	TRANSFERRED TO: Disposal Lost Unable to locate after equipment upgrade	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	35-074844 Docking Station, Ledco, CF19 LED00/CF-19	P19102337	35074844	\$535.00	Good	1			
<b>TOTAL ACQUISITION COST:</b>				\$535.00					

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

Released by:

Received by:

\_\_\_\_\_  
 CHIEF, SURPLUS PROPERTY DIVISION

\_\_\_\_\_  
 SIGNATURE

\_\_\_\_\_  
 SIGNATURE

\_\_\_\_\_  
 DATE

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 TITLE

\_\_\_\_\_  
 DATE

\_\_\_\_\_  
 DATE

\*Also include Loss of State Property Form that contains narrative from responsible employee and obtain all necessary signatures.

Disposal – Stolen\*\*

STATE OF ALABAMA  
 DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
 SURPLUS PROPERTY DIVISION  
 NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 202780

DATE: 5/29/20 1:55PM

TRANSFERRED FROM: State Auditor's Office (07)	TRANSFERRED TO: Disposal Stolen Theft from hotel room during conference	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	07-001123 LAPTOP HEWLETT PACKARD/8560P	5CB2300DFH	07001123	\$933.00	Good	1			
<b>TOTAL ACQUISITION COST:</b>				\$933.00					

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:	Released by:	Received by:
_____	_____	_____
CHIEF, SURPLUS PROPERTY DIVISION	SIGNATURE	SIGNATURE
_____	_____	_____
DATE	TITLE	TITLE
	_____	_____
	DATE	DATE

**\*\*Also include Loss of State Property Form that contains narrative from responsible employee and obtain all necessary signatures. Include Police Report from location of theft.**

Disposal – Destroyed\*\*\*

STATE OF ALABAMA  
 DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS  
 SURPLUS PROPERTY DIVISION  
 NON-CONSUMABLE PERSONAL PROPERTY

RECEIVING INVOICE

STATE AUDITOR NO: 202779

DATE: 5/28/20 1:53PM

TRANSFERRED FROM: Department of Rehabilitation Services (RS)	TRANSFERRED TO: Disposal Destroyed Left behind during renovation & contractor threw in dumpster	FOR SURPLUS PROPERTY DIVISION USE ONLY
		TRANSACTION NO

ITEM#	PROPERTY# DESCRIPTION MAKE/MODEL	SERIAL#	BAR CODE #	ACQUISITION COST	COND	QTY SENT	FUNDING INFORMATION		FINAL DISP
							% STATE	% FED	
1	RS-100409 SHREDDER POWERSHRETELK09-380H		RS100409	\$779.50	Good	1			
TOTAL ACQUISITION COST:				\$779.50					

FUND AND/OR ACCOUNT PROPERTY WAS PURCHASED THROUGH:

Approved:

Released by:

Received by:

\_\_\_\_\_  
 CHIEF, SURPLUS PROPERTY DIVISION  
 \_\_\_\_\_  
 DATE

\_\_\_\_\_  
 SIGNATURE  
 \_\_\_\_\_  
 TITLE

\_\_\_\_\_  
 DATE

\_\_\_\_\_  
 SIGNATURE  
 \_\_\_\_\_  
 TITLE

\_\_\_\_\_  
 DATE

\*\*\*Also include Loss of State Property Form that contains narrative from responsible employee and obtain all necessary signatures. Include any available communication to verify destruction of property. In this instance, a memo from the contractor stating that all items were put into a dumpster during office renovation.

