



BOB RILEY  
GOVERNOR

# State of Alabama

## Alabama Department of Corrections

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COMMISSIONER

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June 29, 2004

ADMINISTRATIVE REGULATION  
NUMBER 103

OPR: ACCOUNTING

### PROPERTY CONTROL

#### I. GENERAL

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

#### II. POLICY

The ADOC will maintain accountability over all non-consumable personal property, here after referred to as **Controlled Property**, by utilizing the property control system implemented by the ADOC Property Manual, here after referred to as *Property Manual*. Additionally, the ADOC will comply with applicable laws and other requirements as may be established by cognizant agencies including the State Finance Department and the Office of the State Auditor.

#### III. DEFINITION(S) AND ACRONYM(S)

- A. **Controlled Property (Non-consumable Personal Property)**: Equipment items, including donated property, with an acquisition cost, or estimated fair market value at the time of donation, meeting or exceeding the minimum value established by state law and/or ADOC policy at which detailed accountability becomes a requirement.
- B. **Property Control System**: The procedures and related documents implemented by the *Property Manual* used in maintaining records of acquisitions, disposals, location changes, and responsibility assignments for **Controlled Property**.

#### IV. RESPONSIBILITIES

- A. All Wardens, Division Directors, and employees shall follow procedures prescribed by the *Property Manual*. Individuals to whom **Controlled Property** is assigned will sign for such property, accepting full responsibility for the property while in their custody and care.
- B. The ADOC Property Office staff is responsible for conducting physical

inventories of **Controlled Property** in accordance with statutory requirements. During the inventories, evaluations will be made as to compliance of the institution, division, or support unit with applicable guidelines established by the *Property Manual*.

## V. **PROCEDURES**

- A. All employees shall follow requirements established by Sections 36-16-7 through 11, **1975 Code of Alabama**, as well as applicable rules, regulations, and guidelines promulgated by the State Department of Finance, the State Examiners of Public Accounts, and the Property Inventory Control Division of the State Auditor's Office.
- B. All property acquisitions, movements, and dispositions will comply with procedures established by the *Property Manual*.
- C. The ADOC will **only** accept donated property, whether from individuals or other government entities, following written approval from the appropriate Deputy Commissioner for the receiving institution, division or support unit.
- D. The Wardens/Division Directors shall delegate responsibility for custody and control of state property to the individual to whom the property is assigned.
- E. The Property Inventory Office staff will perform internal audit functions for the purpose of maintaining accountability over **Controlled Property**.
- F. The value of any **Controlled Property** lost to the state due to the neglect or willful act of the person having custody of the property will be recoverable from such persons in accordance with Section 36-16-9, **1975 Code of Alabama**.
- G. Any employee failing to adhere to the property control system by moving or allowing the movement of any **Controlled Property** without proper authority will be subject to disciplinary action as provided under ADOC Personnel policy.

## VI. **DISPOSITION**

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

## VII. **FORMS**

There are no forms implemented by this regulation.


## VIII. **SUPERCEDES**

This regulation supercedes AR 103 dated July 25, 1985.

## IX. **PERFORMANCE**

This administrative regulation is published under the authority of the ADOC functions

and duties (Code of Alabama 1975, Section 14-1-8).

  
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Donal Campbell, Commissioner