

TITLE: **SMALL AND ATTRACTIVE ASSETS (SNA)**  
EFFECTIVE DATE: **05/28/2021**

## 1.0 GENERAL

### 1.1 PURPOSE

A small and attractive asset policy to maintain accountability over tangible items that may have the likelihood of disappearing without being noticed.

1.2 Any questions or comments should be directed to the Accounting Department.

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## 2.0 DEPARTMENTS/DIVISIONS AFFECTED

This policy applies to all City Departments and Divisions except the Library Department.

## 3.0 REFERENCES

Not Applicable

## 4.0 DEFINITIONS

4.1 Small and attractive assets also known as SNA – Are items defined as easily movable, desirable items with a unit cost of \$500.00 to \$4,999.99 (an item that is priced under the \$5,000 criteria for fixed assets) and have a life expectancy of more than one year. This consists of items that are either concealable or portable and are also not likely to be missed immediately

upon disappearance and could be replaced without suspicion during voucher audits. Examples include, but are not limited to, drones, cameras, mobile public works power equipment, etc. All weapons, firearms, and signal guns must be accounted for regardless of dollar amount at the department level.

- 4.2 Annual inventory - In this policy is defined to mean inventory conducted on a rotational basis. Any single item in inventory is to be reviewed in a period that does not exceed one year.

## 5.0 POLICY

- 5.1 It is the policy of the City to maintain accountability over all tangible items that may have the likelihood of disappearing without being noticed. Department accountants will maintain the records that will facilitate the annual inventory of small and attractive assets. In departments that have department leads who maintain and control physical assets/records, the department lead will conduct the annual inventory. If there is no department lead, department accounting staff will perform or assist with the inventory. There should be segregation of duties between the employees conducting the inventory and the person reconciling the details/financial records.

The IT Department tracks all laptop and desktop computers [excluding Spokane Police Department (SPD) and Spokane Fire Department (SFD)] in the Fixed Assets System and puts them on a replacement plan. SPD and SFD have their own IT group that tracks these items per their department procedures. If laptops are purchased as part of a City project or initiative and cost in excess of \$500 or desktop computers cost in excess of \$1,000, they shall be tracked as small and attractive.

The City chooses not to track peripheral devices, such as monitors, keyboards and scanners as small and attractive.

- 5.2 Small and attractive assets **do not** include:

- Fixtures such as desks, tables, and shelving.
- Small tools and minor equipment used for public works.
- Equipment with a minimal monetary value like shovels, wrenches, or hand/shop tools.
- Items that are consumed such as asphalt, bottled water, or printer paper.

Small and attractive assets also **do not** include items that, while they may meet the threshold when purchased, are used as an accessory for a larger capital asset such as vehicle accessories like light bars, cages, sirens, etc.

5.3 Small and attractive assets may include but is not limited to:

- Computer equipment such as tablets and laptops (not tracked in fixed assets through the IT department)
- Drones
- Weapons and firearms
- Optical devices (binoculars, telescopes, range finders, infrared viewers)
- Cameras and photographic equipment (video cameras)
- Unmounted television sets
- Power/landscaping tools (chain saws, mowers, blowers, trimmers, etc.)
- Shop equipment (generators, pumps, scaffolding, ladders)
- Data processing accessory equipment and components (data displays, etc.)
- Other items a Department or Division determines to be a small and attractive asset.

5.4 Asset Identification will contain the serial number, model, or other identifying information such as a barcode with a T number. The use of a non-tagged asset number is not advisable. Whenever feasible, each piece of property will be tagged, engraved, or marked with the City's name. Such markings will be removed or obliterated only when the item is sold, scrapped, cannibalized, or otherwise disposed of.

- Purchases made with grant funds require additional tracking such as the CFDA # or grant name associated with the purchase. Before disposing of any asset paid for with grant funds, determine whether grantor approval is necessary before disposal.

## 6.0 PROCEDURE

6.1 Each department lead/accountant or their designee will prepare a list at least annually of their small and attractive items.

Laptops managed by IT Department, SPD, and SFD, will be periodically monitored during the year by doing a network connection analysis and must be physically inventoried at least once every other year to inspect condition.

If an item is deleted, the department accountant will note the reason and/or fill out a disposal form located in the procedural manual and have it signed by the department head for record and take the measures necessary to remove it from the list.

The list and signed disposal forms will then be provided to the Accounting Department to be kept with the asset records.

- 6.2 The Small and Attractive Asset Policy Procedure Manual contains expanded explanation and procedures for tracking small and attractive assets in accordance with this policy.

## 7.0 RESPONSIBILITIES

- 7.1 The Director of Accounting maintains responsibility for updating the procedure manual.
- 7.2 The department head is responsible for ensuring compliance of this policy within their Department.
- 7.3 The Accounting Department is responsible for administering this policy.

## 8.0 APPENDICES

Small and Attractive Policy Procedural Manual

### APPROVED BY:

*James Richman*

James Richman (May 24, 2021 09:03 PDT)

City Attorney

May 24, 2021

Date

*Tonya Wallace*

Chief Financial Officer

May 24, 2021

Date

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Director - Accounting

May 27, 2021

Date

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Johnnie Perkins (May 28, 2021 14:19 PDT)

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May 28, 2021

Date

**CITY OF SPOKANE**

**SMALL AND ATTRACTIVE POLICY**

**PROCEDURE MANUAL**



**PURPOSE.** This manual provides guidance concerning small and attractive assets to maintain accountability over tangible items that may have the likelihood of disappearing without being noticed. Policy sections and Appendices consist of:

- I. Policy Statement
- II. Identifying small and attractive assets
- III. Procedures for tracking small and attractive assets

## **I. Policy Statement**

The City has a responsibility to maintain accountability over tangible items that may have the likelihood of disappearing without being noticed. The system should provide adequate stewardship over its resources through control, accountability and allowing flexibility for Departments or Divisions with specific asset tracking agreements or needs so that they may develop additional more restrictive guidelines regarding tracking these assets.

A small and attractive asset policy to maintain accountability over tangible items that may have the likelihood of disappearing without being noticed. The system should provide adequate stewardship over its resources through control, accountability, and allowing while preserving flexibility for Departments or Divisions with specific asset tracking agreements or needs so that they may develop additional more restrictive policies regarding these assets. These more restrictive and policies are individualized policies are and located administered at the department level. It is the responsibility of Department or Division to ensure compliance with all relevant asset policies.

## **II. Identifying small and attractive assets**

Small and attractive items are defined as easily movable, desirable items with a unit cost of \$500.00 to \$4,999.99 (an item that is priced under the \$5,000 criteria for fixed assets) and have a life expectancy of more than one year.

Small and attractive items are to be recorded in the general ledger system using type codes that roll up to 53520 (SMALL AND ATTRACTIVE ASSETS). Small and attractive assets recorded in these type codes will be tracked in a ledger form and reconciled annually. Type codes are as follows:

- 53521 (COMPUTERS)
- 53522 (POWER TOOLS/EQUIPMENT)
- 53523 (TVS/AUDIO VISUAL EQUIPMENT)
- 53524 (CAMERAS & PROJECTION EQUIPMENT)

- 53525 (ART & ARTWORK)
- 53526 (WEAPONS/FIREARMS/SIGNAL GUNS)
- 53527 (SMART PHONES, IPADS, TABLETS)
- 53528 (PROTECTIVE GEAR/CLOTHING)
- 53529 (K-9s)

Existing items shall be inventoried to ensure the City still has custody. Any discrepancies should be reported accordingly and the appropriate department head or Accounting Director be notified by filling out the official SNA Disposal form that can be found on share point (Accounting/shared documents/small and attractive assets) along with this policy. This will be kept with assets records in the Accounting department.

### III. Procedures for tracking small and attractive assets

Annually small and attractive assets recorded in type code 53520 (SMALL AND ATTRACTIVE ASSETS) should be identified by running a query in the individual type codes for each category.

Hierarchy	Code	Expand	Expansion Type	Sort
DEPT	xxxx	<input type="checkbox"/>		
PROG	00000 (ALL PROGRAMS)	<input type="checkbox"/>		
FUNC	00000 (ALL FUNCTIONS)	<input type="checkbox"/>		
TYPE	53520 (SMALL AND ATTRACTIVE ASSETS)	<input checked="" type="checkbox"/>	All Below	Before All
DETL	00000 (ALL DETAILS)	<input type="checkbox"/>		

The results produced by the query should be analyzed and reconciled to confirm that they are indeed small and attractive assets definition. Each Department or Division may have their own system (i.e., excel spreadsheet). Current year purchases should reconcile to the additions for the current fiscal year. Any deletions or removals should be documented as such and reported on a SNA Disposal form.

Some departments (e.g., Fire, Library, Police, Water) have a more detailed departmental policy for inventorying small and attractive assets. In those cases, the Department's specific policies and procedures will be followed.















# Please Sign: Small and Attractive Policy Final-Clean


Final Audit Report

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