

WHEREAS, the fixed assets of Sangamon County include property items such as office and computer equipment, software, vehicles, construction/maintenance equipment, land and land improvements, right of ways, buildings and building improvements, roads, bridges and other tangible and intangible items with a value of \$500 or more and a useful life of greater than one year; and

WHEREAS, the purchase cost of fixed assets currently recorded in Sangamon County's fixed asset system exceeds \$200,000,000; and

WHEREAS, policies and procedures have been adopted by the Finance Committee to establish a system of internal control to assure that the County's assets are properly recorded, reported and safeguarded; and

WHEREAS, the current ordinance concerning the management of the County's fixed assets is out of date and does not reflect current property control policies and procedures; and

WHEREAS, the Finance Committee recommends that the property control requirements set forth in Section 3.24.010 *et seq.* of the County Code be revised to reflect the current policies and procedures which are in place to manage the County's assets.

NOW, THEREFORE, BE IT RESOLVED that the Sangamon County Board, in session this 11th day of December, 2018 approves the attached revision to Section 3.24.010 *et seq.* of the County Code. This ordinance becomes effective upon passage by the County Board and replaces prior ordinances concerning the County's property control procedures which were enacted in 1973 and 1997.

Submitted by
FINANCE COMMITTEE
November 27, 2018

[Signature], Chairman
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Andy Goleman
SANGAMON COUNTY AUDITOR

[Signature]
Sangamon County Clerk

- Chapter 3.24 - COUNTY PROPERTY ACCOUNTING SYSTEM
- 3.24.010 - Established-Requirements designated.

The County Auditor shall establish and maintain a system of accounting for the County's fixed assets that provides reasonable assurance that such assets are properly reported and controlled by all departments and offices. As used in this ordinance, the term fixed assets includes property items such as office and computer equipment, software, vehicles, construction/maintenance equipment, easements, right of ways, land, land improvements, buildings and building improvements, infrastructure improvements such as roads, bridges and culverts, and other tangible and intangible items with a cost or value greater than \$500 and a useful life greater than one year that are used in County operations. The County Auditor shall promulgate policies and procedures to implement and clarify the property control requirements required by this ordinance. Such policies and procedures must be submitted to the County Board's Finance Committee for its review and approval and shall be published on the County's intranet site. It is the responsibility of each County office, department and component unit for which the County is financially accountable to establish adequate internal controls to ensure compliance with the property control requirements approved by the Finance Committee.

This ordinance becomes effective upon passage by the County Board and replaces prior property control ordinances enacted in 1973 and 1997.

~~The county services coordinator is directed to establish a system of accounting for real estate, furniture and equipment owned by the county, said system to become operational on April 1, 1973, and to include the following features:~~

- A.
- ~~Adequate identification of all items of furniture and equipment on hand as of January 1, 1973, having an estimated replacement value of fifty dollars or more and all items acquired subsequent to that date having an original cost of fifty dollars or more, said identification to be provided by identification numbers permanently affixed to the item of property;~~
- B.
- ~~A detailed listing of all property on hand as of January 1, 1973 having an estimated value of fifty dollars or more, or acquired subsequent thereto and having a cost of fifty dollars or more therefor, indicating:~~
 - 1.
 - ~~Description, including serial number if available,~~
 - 2.
 - ~~County identification number,~~
 - 3.
 - ~~Location,~~
 - 4.
 - ~~Cost, if acquired subsequent to January 1, 1973, or estimated replacement value if acquired prior to January 1, 1973;~~
- C.
- ~~Control accounts summarizing the detailed listings and transactions affecting said listings along with adequate references to original documents and authorizations to substantiate the validity of the transactions;~~
- D.
- ~~Adequate reconciliations or property additions with expenditures for property from all county funds;~~

E.

~~Adequate control over the transfer or disposal of obsolete or excess property;~~

F.

~~Periodic comparison of the perpetual records with actual property on hand, with adequate followups of apparent discrepancies.~~

~~(Res. 11(part), February 13, 1973: Res. 27(part), September 12, 1972).~~

● ~~3.24.020~~ **Records to be integrated when.**

~~In the cases where detailed records are presently being maintained to cover specific property, the county services coordinator shall consider the integration of said records into the centralized record, so long as the requirements contained in this chapter are met by such integrated records; however, in event of such integration of records, the control accounts summarizing the detailed records and transactions related hereto shall be maintained by the county services coordinator.~~

~~(Res. 11(part), February 13, 1973: Res. 27(part), September 12, 1972).~~

● ~~3.24.030~~ **Rules and regulations generally Authority of county board chairman.**

~~The county board chairman is authorized to issue such rules and regulations required to implement the accounting system outlined in this chapter, said rules and regulations to be subject to review by the county board.~~

~~(Res. 11(part), February 13, 1973: Res. 27(part), September 12, 1972).~~

● ~~3.24.040~~ **Disposition of surplus property.**

~~"Surplus property" means county owned property, other than realty or intangible property, which is vacant, unoccupied, obsolete, unused, or unusable, and which has no foreseeable use by the county department which possesses it.~~

A.

~~Department heads and elected officials should identify surplus property as soon as practical. Upon designating property as surplus, the department head or elected official must dispose of it by one of the following methods:~~

1.

~~The surplus property may be sold, donated, or traded by the department. The sale, donation, or trade of items valued at less than five thousand dollars may be done with the approval of the department's oversight committee. The sale, donation, or trade of items valued at over five thousand dollars requires approval of the county board.~~

~~Proceeds of a sale shall be transferred to the auditor who shall deposit said proceeds in county general account 001.008.245.006.~~

2.

~~Surplus property may be donated to other governmental units, education institutions, and nonprofit organizations, with the approval of the county board chairman.~~

3.

~~Surplus property may be delivered to the auditor to be held until the sheriff's sale. Department heads and elected officials are responsible for having surplus property moved to a storage area designated by the auditor.~~

4.

~~Surplus property may be retained by the department and cannibalized for parts. Asset tags for such property should be marked with a "C" to indicate the item is being cannibalized.~~

B.

~~The auditor will design a property disposition form which must be completed when surplus property is sold, traded, cannibalized, donated, transferred, or otherwise disposed of. The completed form should be sent to the auditor within fifteen days of the disposition.~~

C.

~~A list of each department surplus, and not yet disposed of, property will be maintained in the auditor's office. Any department may acquire assets from this list.~~

D.

~~The sheriff will hold an annual sale of surplus property. Proceeds from the sale shall be used in the next succeeding fiscal year's capital expenditure appropriation.~~

~~(Res. 22, October 14, 1997).~~