



**Los Angeles County Department of Health Services**

<b>Policy &amp; Procedure Title:</b>		Capital Assets Inventory and Control	
<b>Category:</b>	800-899 Equipment, Services, Supplies	<b>Policy No.:</b>	840
<b>Originally Issued:</b>	11/24/1975	<b>Update (U)/Revised (R):</b>	10/01/2014 (R)
<b>DHS Division/Unit of Origin:</b>		Supply Chain Operations	
<b>Policy Contact – Employee Name, Title and DHS Division:</b> Gary McMann, Chief Supply Chain Network			
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<b>Distribution: DHS-wide</b> <input checked="" type="checkbox"/>		<b>If not DHS-wide, other distribution:</b>	

**PURPOSE:**

The purpose of this policy is to delineate responsibility and to establish an ongoing inventory and control of capital assets in the Department.

**POLICY:**

To fulfill the Department’s responsibility in accounting for all capital assets (\$5,000+) under its possession or control, the Director has delegated to each budget unit the responsibility for establishing effective inventory and monitoring controls.

Budget unit administrators shall be held accountable for all equipment assigned to their units and shall further initiate protocols and procedures that establish effective control and security of the capital equipment. Listings shall be maintained for all capital assets by the assigned unit/location custodian as required by the Auditor-Controller.

In maintaining accountability for all equipment, Hospital Administration and operational units shall be responsible for immediately (within 24 hours of discovery) reporting to the Capital Assets Coordinator in Supply Chain Operations all lost, stolen, or missing equipment. Supply Chain Operations must also be notified of all equipment moved from one location to another in the facility by completion of an Equipment Location Change Form.

When property is transferred by any DHS facility to any other County Department or division of the Department of Health Services, the capital asset section within Supply Chain Operations is responsible for initiating the supporting documents for the disposition of the Capital Assets.

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*The mission of the Los Angeles County Department of Health Services is to ensure access to high-quality, patient-centered, cost-effective health care to Los Angeles County residents through direct services at DHS facilities and through collaboration with community and university partners.*

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Revision/Review Dates:  
 Department Head/Designee Approval:

To achieve optimum control, each unit is required to conduct physical inventories of equipment at least once every two years. The Department encourages a more frequent physical inventory whenever feasible.

**REFERENCE(S)/AUTHORITY:**

California Government Code

Los Angeles County Code

Los Angeles County Fiscal Manual: 6.1.0, 6.6.0