



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

ACC | AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE

County Administrative Center
4080 Lemon Street, 11th Floor
P.O. Box 1326
Riverside, CA 92502-1326
(951) 955-3800
Fax (951) 955-3802

Paul Angulo, CPA, MA
AUDITOR-CONTROLLER

To: Department Heads

From: Paul Angulo, CPA, MA
Auditor-Controller

Date: May 9, 2012

Subject: Capital Asset Inventory Certification

In accordance with California Government Code Section 24051(attached), the head of each entity shall file with the County Auditor-Controller a complete capital asset inventory, under oath, showing in detail all capital assets (i.e., buildings, equipment) in the entity's possession at the close of business on June 30, 2012. This constitutes taking a complete physical inventory of all Capital Assets and certifying the results.

California Government Code Section 24051 requires the Capital Asset Inventory and all corresponding documents be submitted to the Auditor-Controller on or before the due date of Thursday, July 5, 2012.

Attached is the correspondence being sent to all Fiscal Managers and Capital Asset Staff of all County Agencies, Departments, and Special Districts.

TO: Fiscal Managers and Capital Assets Staff of All County Agencies, Departments,
and Special Districts

FROM: Paul Angulo, CPA, MA *PA*
Auditor-Controller

DATE: May 08, 2012

SUBJECT: Capital Assets Inventory Certification

In accordance with California Government Code Section 24051 (Attachment I), the head of each entity shall file with the County Auditor-Controller a complete capital asset inventory, under oath, showing in detail all capital assets (i.e. buildings, and equipment) in the entity's possession at the close of business on **June 30, 2012**. This constitutes taking a complete physical inventory of all Capital Assets and certifying the results.

The entity now enters capital asset acquisitions directly in the PeopleSoft Asset Management Module (AM) or through an interface process to the AM and subsequently submits supporting documentation to the Auditor-Controller's Office for review. Currently, the Auditor-Controller's Office is processing all betterments, modifications, adjustments, transfers, and dispositions/retirements.

A public query, "**RVAM_CAP_ASSET_PHY_INV**," allows the user to export data from PeopleSoft to Microsoft Excel to create a physical inventory list of capital assets which can then be certified. This public query provides for asset counts, asset cost totals and print parameters. This public query, as designed, also provides the following data for each capital asset record in the following order: Business Unit, Asset ID, Tag Number, Quantity, Asset Cost, Description, Serial ID, Model, Location Code, Acquisition Date, In Service Date, Life of the Asset, Salvage Value, Fund Code, Department ID, Program Code, Class Field, Project ID, Asset Category and Asset Status. As delivered, the query is sorted first by Fund and second by Tag Number.

This public query can be saved as a private query for an entity's subsequent use. It provides the user the flexibility to change the sort criteria as required. An example would be to change the sort order, first by Location Code and second by Tag Number. A second example would be to change the sort order first by Fund Code, second by Location Code and finally by Tag Number. Another example would be to delete the Program Code, Class Field and Project ID fields.

CALIFORNIA GOVERNMENT CODE SECTION 24051 REQUIRES THAT THE CAPITAL ASSET INVENTORY AND ALL CORRESPONDING DOCUMENTS BE RETURNED TO THE AUDITOR-CONTROLLER ON OR BEFORE THE DUE DATE OF **THURSDAY, JULY 5, 2012** (ATTACHMENT I).

Please do not use the certification process and forms for requesting additions, transfers, adjustments and disposals of capital assets. Such additions and changes should already be entered in the AM as of June 30, 2012. Asset additions and changes submitted with certifications will be treated as audit adjustments in the current fiscal year and reversed in the next fiscal year as capital assets and changes are processed in the AM.

Please review or complete the following attached documents as appropriate (see instructions on page 3). **Forms are available at the ACO web site www.auditorcontroller.org (Standard Practice Manual/SPM Forms) or will be provided upon request.**

- 1) Government Code, Section 24051 – Attachment I
- 2) Authorized Signature for Capital Assets Certification (Form AM-2) – Attachment II
Attachment is required only if an Entity Head appoints a designee.
- 3) Inventory of County Property for Capital Assets (Form AM-1) – Attachment III
Attach Capital Asset Physical Inventory Query as a County property inventory.
- 4) Contact for Capital Assets (Form AM-3) – Attachment IV
- 5) Capital Asset Listing Corrections (Form AM-4) – Attachment V*
Corrections submitted with the certification will be treated as audit adjustments.
- 6) Capital Assets Form (Acquisition, Betterment & Capital Leases) (Form AM-5) – Attachment VI **
- 7) Capital Asset Transfer (Form AM-6) – Attachment VII*
- 8) Capital Asset Disposition (Form AM-7) – Attachment VIII*

*** Should be submitted by May 17, 2012.**

**** Betterments and modifications due May 17, 2012.**

**** Acquisition documentation due to ACO by July 12, 2012.**

The following certification documents **MUST** be received by the Auditor-Controller by:

Date: **Thursday, July 5, 2012 by 5:00 p.m.**
Return to: Attention, Tanya Harris, Principal Accountant
Mail Stop: 1050

- 1) One copy of Capital Assets Inventory List (see instructions on page 3 for Capital Asset Physical Inventory Query)
- 2) Signed Authorized Signature for Capital Assets Certification (Form AM-2) – Attachment II
Form required only if Entity Head appoints a designee.
- 3) Signed Inventory of County Property for Capital Assets (Form AM-1) – Attachment III,
Attach the Capital Asset Physical Inventory Query as the County Property Inventory.
- 4) Signed Contact for Capital Assets (Form AM-3) – Attachment IV

Please contact Tanya Harris at (951) 955-8375. if you need assistance completing the forms or obtaining forms.

INSTRUCTIONS TO CREATE CAPITAL ASSETS INVENTORY LIST

Capital Assets Inventory List (Capital Asset Physical Inventory Query)

- 1) Log on to PS Financials
- 2) Go "Reporting Tools" "Query Manager"
- 3) Type **RVAM** and click "Search"
- 4) Select public query name "**RVAM_CAP_ASSET_PHY_INV**"
- 5) Click on Excel under heading "Run to Excel"
- 6) When **RVAM_CAP_ASSET_PHY_INV** page appears, "Enter Values"
 - a) Type applicable "Business Unit"
 - b) Type "06/30/2012" for Acquisition Date to include all capital assets acquired before the end of the fiscal year
- 7) Click "View Results"
- 8) At the "File Download" page, click "Open"
- 9) The list is sorted first by Fund and second by Tag Number
- 10) Save the file to your own Excel by highlighting the entire data and using "copy" and "paste" commands
- 11) **Business Units with more than one fund – please put each fund on a separate tab of the worksheet so each fund can be sorted and subtotaled separately.**
- 12) Review "Asset Status" and "Asset Category" to verify all assets are valid
- 13) Adjust "Acquisition Date," "In Service Date" and "Dept Id" columns to see all data
- 14) Go to "Data," "Sort" and sort by first "**Category**" and second "**Asset Id**"
- 15) Click "OK"
- 16) Go to "**Data**," "**Subtotals**" and include the following
 - a) At each change in = Category
 - b) Use function = Sum
 - c) Add subtotal to = "{" for Quantity and Cost
- 17) Click "OK"
- 18) Bold "**Subtotal**" and "**Grand Total**" lines
- 19) Adjust "Cost" column if necessary so amounts are legible
- 20) Adjust "Page Setup"
 - a) Page = "Landscape," "Legal"
 - b) Margin = Left with 0.25 and Right with 0
 - c) Header/Footer = Custom Header Center, type "applicable Business Unit Capital Assets Inventory List" "as of June 30, 2012"
 - d) Sheet = "{" for Gridlines
- 21) "Save" the file
- 22) Print, attach to Form AM-1, and submit to the entity head for certification
- 23) Forward to Auditor-Controller's Office (ACO)

Attachment II – Authorized Signature for Capital Assets Certification (Form AM-2)

This form is to be completed if an entity head chooses to delegate authorization to certify capital assets. Please print or type the business unit, entity name, dept id, and authorized person's name and title. The entity head and the person authorized to certify the Capital Asset Inventory List must each sign the form where applicable.

Attachment III – Inventory of County Property for Capital Assets (Form AM-1) (Certification Form)

Please complete the certification as follows: (see sample attached):

- 1) The signature of the person responsible for or who has been given delegated authority to sign for capital assets.
- 2) Enter the date the certification was signed.
- 3) Enter the name of the person signing the certification.
- 4) Enter the title of the person signing the certification.
- 5) Enter the city name of the entity's main office.

Attachment IV – Contact for Capital Assets (Form AM-3)

Please print or type business unit, dept id, entity name, name and title, effective date, mail stop number and telephone number of the person responsible for the monitoring of your capital assets and capital asset forms. If responsibility is with more than one person, list all responsible persons. The entity head and the person responsible must each sign the form where applicable.

NOTE: Capital Asset tags are self-adhesive and should be applied only to a clean surface. Handle the tag by edges when removing the backing paper. **DO NOT TOUCH THE EXPOSED ADHESIVE AFTER THE BACKING IS REMOVED.** Apply the tag immediately after removing the backing paper. Be sure all of the edges have a secure bond. Do not pry test until adhesive has cured for a minimum of 7 days.

CALIFORNIA CODES
GOVERNMENT CODE
SECTION 24050-24058

24051. On or before July 10th in each year, or at any other interval designated by the board of supervisors, each county officer or person in charge of any office, department, service, or institution of the county, and the executive head of each special district whose affairs and funds are under the supervision and control of the board of supervisors or for which the board is ex officio the governing body shall file with the county clerk, or with the county auditor, according to the procedure prescribed by the board, an inventory under oath, showing in detail all county property in his or her possession or in his or her charge at the close of business on the preceding June 30th. By ordinance the board of supervisors may prescribe an annual or any other period, provided that the period shall not be in excess of three years, for preparation of the inventory and a correspondingly different date for its filing, and may prescribe the manner and form in which the inventory shall be compiled. The inventories shall be kept of record by the county clerk or auditor for at least five years. Any inventory which has been on file for five years or more may be destroyed on order of the board of supervisors. A true copy of the inventory shall be delivered by the person who made it to his or her successor in office, who shall receipt for it. The receipt shall be filed with the county clerk or county auditor.



**AUTHORIZED SIGNATURE FOR CAPITAL
ASSETS CERTIFICATION** (Certification of County Property)
OFFICE OF THE AUDITOR-CONTROLLER
*Complete and return to the Chief of the General Accounting Division of Auditor-Controller's
Office, Mail Stop #1050.*

SPM FORM
AM - 2
(POLICY #XXX)

Business Unit	Department Name	Dept ID

NAME	TITLE

SIGNATURE

I authorize the individual listed above to certify the Capital Assets Inventory Listing for the department and business unit shown.

Department Head Signature _____

Date _____



INVENTORY OF COUNTY PROPERTY FOR CAPITAL ASSETS

OFFICE OF THE AUDITOR-CONTROLLER

Per Government Code section 24051, complete the upper portion and submit the certification on or before July 10th of each year with the Auditor-Controller's Office, Mail Stop #1050. In addition, if inventory is being transferred from one officer to another at other times in the fiscal year, please complete and submit the bottom portion with a current inventory list.

SPM FORM
AM - 1
(POLICY # XXX)

Certification

I certify, under penalty of perjury, that the attached county property inventory list is a true and correct inventory of the County of Riverside's property currently in my possession and/or control and for which I am responsible for as of the close of business on June 30, _____.

Signature _____

Date _____

Print Name _____

Official Title _____

Executed At _____, California

Acknowledgement of Transfer of Inventory from Outgoing Officer

I acknowledge and certify, under penalty of perjury, each and all articles named in the attached inventory list of fixed assets is a true and correct inventory of the County of Riverside's property now in my possession and being transferred to the individual named below as of _____.

(Specify date)

Signature _____

Date _____

Print Name _____

Official Title _____

Executed At _____, California

Acknowledgement of Receipt from Incoming Officer

I acknowledge and certify, under penalty of perjury, the receipt of each and all articles named in the attached inventory list of fixed assets as a true and correct inventory of the County of Riverside's property now in my possession and/or control and for which I am responsible for as of _____.

(Specify date)

Signature _____

Date _____

Print Name _____

Official Title _____

Executed At _____, California



CONTACT FOR CAPITAL ASSETS

OFFICE OF THE AUDITOR-CONTROLLER

Complete and return to the Asset Management Desk of the General Accounting Division, Mail Stop #1050.

SPM FORM
AM - 3
(POLICY #XXX)

Business Unit	Dept ID	AGENCY/DEPARTMENT NAME

Contact for Capital Asset Inventory *(Person responsible for monitoring the department's capital asset inventory)*

Print Name

Title

Effective Date

Signature

Phone

Contact for Capital Assets Form *(Acquisitions, Betterments, and Adjustments)*

Print Name

Mail Stop No.

Effective Date

Signature

Phone

Department Head Signature

Date



CAPITAL ASSETS FORM
Acquisition, Betterment & Capital Leases
 OFFICE OF THE AUDITOR-CONTROLLER
Complete and return to the Auditor-Controller's Office, Mail Stop #1050.

SPM FORM
AM-5

"*" Indicates optional field

ASSET ID:

DEPARTMENT		BUSINESS UNIT			
FUND	DEPT ID	PROGRAM *	CLASS *	BGT PER	PROJ/GRANT *
CATEGORY	ACCOUNT	COST			
BOOK	FINANCING CODE	LOCATION			
ACQUISITION DATE			IN SERVICE DATE		
VENDOR CODE:			VENDOR NAME		
MANUFACTURER		SERIAL NUMBER	MODEL		
ASSET DESCRIPTION:					
DEPRECIATION METHOD		USEFUL LIFE (in months)	SALVAGE AMOUNT		
PURCHASE AUTHORIZATION			VOUCHER		
For Betterments Only:					
BETTERMENT DESCRIPTION					
TOTAL BETTERMNT VALUE					
For Capital Leases Only:					
LEASE ID#				LIABILITY AMOUNT (PRIN)	
ATTACH THE FOLLOWING AND CHECK THE BOX FOR EACH ATTACHMENT PROVIDED:					
<input type="checkbox"/> P.O. s, <input type="checkbox"/> Property schedules, <input type="checkbox"/> Amortization schedules, <input type="checkbox"/> Financing agreements,					
<input type="checkbox"/> CAPITAL LEASE TEST.XLS					

Prepared by: _____ Phone: _____

Date: _____ Dept: _____

Distribution: Department and Capital Asset Section of the ACO



CAPITAL ASSET TRANSFER

OFFICE OF THE AUDITOR-CONTROLLER

For intra-departmental and inter-departmental use. Both signatures are required when transferring an asset from one department to another. Submit completed form to the Auditor-Controller, Mail Stop #1050.

SPM FORM
AM - 6
(POLICY #XXX)

TRANSFER AUTHORIZATION		TRANSFER OUT	
		Effective Date	Asset Number
Department Name			Business Unit
Department Head or Authorized Designee Signature		Provide the information above, authorized signature, and forward to the department receiving the asset.	
Date			

ACKNOWLEDGEMENT OF RECEIPT		TRANSFER IN	
		Acquisition Date	Asset Number
Department			Business Unit
Department Head or Authorized Designee Signature		Description	
Date			

Asset Class/ Category	Acquisition Code	New Financing Code	New Class/ Location	Serial Number

Model Number	Amount	Purchasing Authority No.

New Fund	New Dept ID	New Account	New Program	Fiscal Year

New Project/Grant	Profile ID	New Book

New Salvage Value	New Service Date	New Useful Life	New DEPR Method

Prepared By (Print Name) _____ Date _____ Phone _____

Auditor-Controller's Use _____

System Updated By:	Initials	Date



CAPITAL ASSET DISPOSITION

OFFICE OF THE AUDITOR-CONTROLLER

Complete and return to the Auditor-Controller's Office, Mail Stop #1050.

SPM FORM
AM-7

(POLICY #XXX)

PAGE ___ OF ___

Department	Business Unit	FY

Name of Contact _____ Phone _____

Disposition Codes							
Abandonment	AB	Disappeared Asset	DIS	Missing Asset	MIS	Scrapped Asset	SCR
Cannibalize	CAN	Disposal Due to Theft	DPO	Retirement by Sale	RTR	Traded in for Other Asset	TRD
Casualty Loss	CAS	Donated to External Group	DON	Returned to Inventory	RET		

1	Category Code	Asset Number	Disposition Code	Quantity	Retire Amount	Proceeds	Removal Costs	Disposition Date
Other Information (Description of equipment, serial number, etc.)								

2	Category Code	Asset Number	Disposition Code	Quantity	Retire Amount	Proceeds	Removal Costs	Disposition Date
Other Information (Description of equipment, serial number, etc.)								

3	Category Code	Asset Number	Disposition Code	Quantity	Retire Amount	Proceeds	Removal Costs	Disposition Date
Other Information (Description of equipment, serial number, etc.)								

4	Category Code	Asset Number	Disposition Code	Quantity	Retire Amount	Proceeds	Removal Costs	Disposition Date
Other Information (Description of equipment, serial number, etc.)								

5	Category Code	Asset Number	Disposition Code	Quantity	Retire Amount	Proceeds	Removal Costs	Disposition Date
Other Information (Description of equipment, serial number, etc.)								

Authorized Signature for Deposition (Department Head or Designee) _____ Date _____

To Be Completed By the Auditor-Controller's Office

Central Asset Management Reviewer/Approver _____ Date _____

Distribution: **Original:** Auditor-Controller **Copy:** Originating Department