



AF 43 – PORTABLE AND ATTRACTIVE ITEMS POLICY

OBJECTIVE

The objective of this policy is to clearly set out guidelines in identifying, recording and tracking items that are portable and attractive within the Shire of Derby/West Kimberley.

SCOPE

The Policy relates to all employees of Council (whether full-time, part-time or casual) and temporary staff as well as Elected Members and the Policy does not form part of any contract of employment with Shire of Derby/West Kimberley. Nor does it form part of any contract for service with Shire of Derby/West Kimberley.

This policy applies to all items defined as a portable and attractive and all workers who deal with portable and attractive items. A portable and attractive item purchased by Council, with Council funds, irrespective of the funding source and includes items gifted or donated to Council.

Council will comply with all relevant standards and legislation which requires written records of portable and attractive items. Council will maintain a register to record the receipt, movement and disposal of non-consumable items of a portable and attractive nature.

DEFINITIONS

Accountable Officer - The person or entity accountable for the Policy or Procedure and who coordinates its deployment. The Accountable Officer is also responsible for leading the review of the Policy or Procedure and will ensure that any Policy or Procedure has accurate and current Regulatory Compliance Instruments referenced. The CEO/Manager of Finance is the accountable officer.

Asset Capitalisation Threshold - The amount which determines when acquisitions of Council will be classified as a portable or attractive asset. The Asset Capitalisation Threshold is \$5,000. All acquisitions less than the Asset Capitalisation Threshold will be expensed in the year of acquisition. All acquisitions greater than \$5,000 will be treated as assets of Council.

Portable and Attractive Item - Non-consumable items of a portable and desirable nature which are susceptible to theft or loss due to their portable nature and attractiveness for personal use or resale. Typical examples of such items include, but are not limited to, plant [e.g.: chainsaws, scissor lifts, whipper snippers, electric drills, power tools etc], computers, tablets, LCD monitors (above standard size only), computer hard drives, printers, cameras, mobile phones, mobile data devices, GPS devices, printers, firearms etc, televisions.

PRINCIPLES

The following principles apply:

Portable and attractive items do not meet the Asset Capitalisation Threshold and, consequently are expensed in the year of acquisition.

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All workers involved in the purchasing, disposal, usage, transfer, keeping, allocation and/or management of portable and attractive items are responsible for maintaining up-to-date knowledge of this policy and related procedures, to ensure that Council complies with its legislative obligations.

Responsibility for the control and safe custody of a portable and attractive item remains with the manager/supervisor responsible for that area or the worker who has control and use of the portable and attractive item. Council will retain ownership of the portable and attractive item at all times.

Council will maintain a portable and attractive item register and portable and attractive items will be subject to an annual stocktake.

A portable and attractive item is a non-consumable item of a portable and desirable nature that satisfies either of the following criteria:

- a) the item is of a non-consumable nature, such as a portable plant, laptop computer, tablet, desktop computer, mobile phone or portable business/consumer electronic device of any Value less than \$4,999.99, with no lower limit; or
- b) a non-consumable item Valued between \$1,000 and \$4,999.99(exclusive of Goods and Services Tax (GST)).

The Manager of Finance will review and may adjust the lower Value limit annually.

Stocktakes

Stocktakes are the mechanism that assists directors-general and chief executive officers in confirming the existence and proper control over assets. Stocktakes also ensure that operational units are accountable for the portable and attractive items under their control and assist them to:

identify items that have been lost or stolen and, where possible, recover them; and

assess the effectiveness of control practices for portable and attractive items and, where required, improve them.

Frequency of Stocktakes

Agencies must ensure that stocktakes of portable and attractive items are performed at least once a year, in order to safeguard identified portable and attractive items. The CEFI should state the frequency of stocktakes for portable and attractive items.

Responsibility for the Stocktake

The responsibility of performing the stocktake rests with the area responsible for the portable and attractive register. However, the person assigned to perform the stocktake must not maintain the portable and attractive register.

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Results of Stocktake

The results of each stocktake must be provided to the head of the operational unit or cost centre responsible for reporting on portable and attractive items. The head of the operational unit or cost centre should then address any significant issues of concern.

BREACH OF THIS POLICY

Any breach of the Policy may result in disciplinary action, including, but not limited to, issue of a warning, demotion, suspension or termination of employment.

COUNCIL CONTACT

Any questions about this Policy should be directed to Chief Executive Officer.

VARIATIONS

Reserves the right to vary, replace or terminate this Policy from time to time.

ASSOCIATED DOCUMENTS

Register of Delegations

Credit Card Policy

Procurement Policy

Fraud, Misconduct Control and Resilience Policy

ADOPTION OF THIS POLICY

Relevant Legislation:	
Related Documents:	
Related Local Law:	
Related Policies:	
Last Reviewed:	28.02.2019
Next Review Date:	
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