SUBJECT
ACCOUNTING,
CONTROL, TRANSFER
AND DISPOSAL OF
DEPARTMENT-OWNED
PROPERTY AND
ABANDONED AND
LOST PROPERTY

POLICY MAINTENANCE ADMINISTRATOR: Chief, Bureau of Accounting

PURPOSE/SCOPE: To establish a policy regarding internal controls, formal procedures and uniformity for the acquisition, transfer and disposition of department-owned property.

I. AUTHORITY

Chapter 273, Florida Statutes, State-Owned Tangible Personal Property
Chapter 20, Florida Statutes, Organizational Structure
Chapter 705, Florida Statutes, Lost or Abandoned Property
Chapter 717, Florida Statutes, Disposition of Unclaimed Property
Chapter 790.08, Florida Statutes, Taking possession of weapons and arms; disposition; Custody
Chapter 932.703, Florida Statutes, Forfeiture of contraband article; exceptions
Chapter 691-21.002, Florida Administrative Code, Procedure for Adjustment of State-owned Property Records
Chapter 60DD-2.009, Florida Administrative Code, Systems Acquisition, Disposal, Auditing, and Reporting
Chapter 10.350, Rules of the Auditor General

II. POLICY

It is the policy of the Department to provide a formal procedure for the accounting, control, transfer and loan of department-owned property and establish uniformity in handling situations involving lost or stolen articles. This will be accomplished within
the framework of State and Federal laws, department rules, guidelines set forth by the Auditor General and rules adopted by the Department of Financial Services.

It is also the policy of the Department to attempt to return to the rightful owner any property which comes into its possession and to ensure the proper disposal of abandoned or unclaimed personal property.

III. PROCEDURES

The Tangible Property and Insurance Procedure Manual provides detailed instructions. Additional assistance is available from the Bureau of Accounting, Fixed Assets Section, Room A410H Neil Kirkman Building, Tallahassee, Florida 32399-0500; by telephone at 850-617-3337 and on-line at the Bureau web site.