

**BALTIMORE COUNTY PUBLIC SCHOOLS**

**DATE:** November 22, 2011

**TO:** **BOARD OF EDUCATION**

**FROM:** Dr. Joe A. Hairston, Superintendent

**SUBJECT:** **REPORT ON THE PROPOSED CHANGES TO BOARD OF EDUCATION POLICY 3220 (renumbered as Policy 3620), INVENTORIES**

**ORIGINATOR:** Renee A. Foose, Deputy Superintendent

**RESOURCE PERSON(S):** Barbara Burnopp, Chief Financial Officer

**RECOMMENDATION**

That the Board of Education reviews the proposed changes of Policy 3220 (renumbered to Policy 3620). This is the first reading

Attachment I – Policy Analysis  
Attachment II – Policy 3620 [3220]

**POLICY ANALYSIS FOR  
BOARD OF EDUCATION POLICY 3220 (RENUMBERED AS POLICY 3620)  
INVENTORIES**

**Statement of Issues or Questions Addressed**

In accordance with Board of Education Policy and Superintendent's Rule 8130, Policy 3620 is scheduled for review in school year 2011-2012. Policy 3620 requires fiscal responsibility and accountability through the establishment of inventories for capital assets (assets with a purchase price of \$5,000 or more), materials, supplies, parts, and other applicable equipment and collections. Staff is also recommending revisions that will: (1) include a policy statement articulating the Board's fiscal obligation to protect the assets of the school system through a comprehensive inventory program and declaring that all items purchased by or donated to the Board remain the property of the Board; (2) renumber the policy, removing the policy from the purchasing sub-series; (3) partially address a 2008 Legislative Audit Finding that items inventoried be controlled with periodic physical inventories, as well as verification of these inventories; and (4) conform with the Policy Review Committee's policy editing conventions.

**Cost Analysis and Fiscal Impact on School System**

Staff believes that controls will result in net gains to the school system.

**Relationship to Other Board of Education Policies**

1. Board of Education Policy 3200, *Purchases from Minority and Small Business Enterprises*
2. Board of Education Policy 3209, *Purchasing Principles*
3. Board of Education Policy 3210, *Purchasing Guides*
4. Board of Education Policy 3225, *Furniture, Fixtures, and Equipment*
5. Board of Education Policy 3640, *Sale and Disposal of Books and Equipment*
6. Board of Education Policy 4100, *Employee Conduct and Responsibilities*
7. Board of Education Policy 8362, *Gifts to the Board of Education, Schools, and Offices within the School System*

**Legal Requirements**

None

**Similar Policies Adopted by Other Local School Systems**

1. Anne Arundel County Board of Education, Policy DDH-RA, *Property Control and Accountability*
2. Harford County Board of Education, Policy 16-0005-000, *Capitalization of Fixed Assets*
3. Howard County Board of Education, Policy 4040, *Fixed Assets*

**Draft of Proposed Policy**

Attached

**Other Alternatives Considered by Staff**

The policy could be left as is and the audit findings addressed outside of the policy.

**Timeline**

First reading – November 22, 2011

Public comment – December 6, 2011

Third reading/vote – January 10, 2012

NON-INSTRUCTIONAL SERVICES: FEES AND PROPERTY [Purchasing Services]

Inventories

I. POLICY STATEMENT

- A. The Board of Education OF BALTIMORE COUNTY (BOARD) RECOGNIZES THAT A COMPREHENSIVE INVENTORY PROGRAM FOR THE CONTROL OF SCHOOL SYSTEM ASSETS IS PART OF ITS OBLIGATION TO ACCOUNT FOR RESOURCES.
- B. THE BOARD requires fiscal responsibility and accountability through the establishment AND MAINTENANCE of inventories [of fixed assets, supplies and parts, equipment, library collections, materials, and vehicles].
- C. ALL ITEMS PURCHASED WITH BOARD FUNDS, AS WELL AS THOSE DONATED BY OUTSIDE ORGANIZATIONS FOR SCHOOLS, SHALL BECOME THE PROPERTY OF THE BOARD. THE UNAUTHORIZED USE OR MISAPPROPRIATION OF SCHOOL SYSTEM ASSETS IS STRICTLY PROHIBITED.

II. IMPLEMENTATION

- A. THE BOARD DIRECTS THE SUPERINTENDENT TO ESTABLISH PROCEDURES TO GOVERN THE ACCOUNTING AND SAFEGUARDING OF BALTIMORE COUNTY PUBLIC SCHOOLS' ASSETS THROUGH INVENTORIES.

RELATED POLICIES: BOARD OF EDUCATION POLICY 3200, *PURCHASES FROM MINORITY AND SMALL BUSINESS ENTERPRISES*  
BOARD OF EDUCATION POLICY 3209, *PURCHASING PRINCIPLES*  
BOARD OF EDUCATION POLICY 3210, *PURCHASING GUIDES*  
BOARD OF EDUCATION POLICY 3225, *FURNITURE, FIXTURES, AND EQUIPMENT*  
BOARD OF EDUCATION POLICY 3640, *SALE AND DISPOSAL OF BOOKS AND EQUIPMENT*  
BOARD OF EDUCATION POLICY 4100, *EMPLOYEE CONDUCT AND RESPONSIBILITIES*  
BOARD OF EDUCATION POLICY 8362, *GIFTS*

Policy  
Adopted: 09/18/68  
Revised: 07/11/00  
Revised: 06/12/07  
REVISED: \_\_\_\_\_

Board of Education of Baltimore County