



STATE OF WASHINGTON
DEPARTMENT OF CORRECTIONS

APPLICABILITY
DEPARTMENT WIDE

REVISION DATE
9/7/21

PAGE NUMBER
1 of 5

NUMBER
DOC 235.010

POLICY

TITLE
CONSUMABLE ASSETS INVENTORY

REVIEW/REVISION HISTORY:

Effective: 12/31/96 DOC 236.600
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Revised: 3/10/20
Revised: 9/7/21

SUMMARY OF REVISION/REVIEW:

I.A.2. and I.A.2.c. - Adjusted for person-centered language


APPROVED:

Signature on file

CHERYL STRANGE, Secretary
Department of Corrections

8/24/21

Date Signed

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REFERENCES:


DOC 100.100 is hereby incorporated into this policy; [RCW 43.88](#); [Records Retention Schedule](#)

POLICY:

- I. The Department uses a consumable inventory system to gather and present information needed in preparing financial statements and to provide control and accountability over consumable inventories.

DIRECTIVE:

- I. Recording System
 - A. Inventories of consumable supplies valued at \$25,000 and higher at any inventory control point will be maintained in the perpetual inventories system (i.e., Consumable Inventory System (CIS)). The Comptroller will identify inventory control points (e.g., location, area, building, account, inventory type).
 1. The following consumable inventory items will be maintained in the CIS regardless of dollar value:
 - a. Ammunition,
 - b. Less lethal munitions,
 - c. Fuel, and
 - d. Other inventory items as designated by the Comptroller/Local Business Advisor (LBA).
 2. Alternate inventory systems will be allowed as follows:
 - a. Correctional Industries (CI) may use a separate computerized system designed for inventory/purchase recordkeeping.
 - b. The pharmacy may use a computerized system designed for inventory/purchase recordkeeping of pharmaceuticals.
 - c. With prior approval from the Financial Services Manager and Comptroller.
 - B. Items will be received, signed for, and immediately entered into CIS at a central receiving point holding goods for future distribution.
 1. DOC 05-808 Supply Inventory Transaction Report may be used at the discretion of the LBA.

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II. Inventory

A. Physical Inventory Schedule

1. Perpetual inventories over \$25,000 will have a full wall-to-wall physical inventory conducted at least annually at fiscal year-end.
2. Periodic inventories will be conducted at the discretion of the Comptroller/ Regional Business Manager.
3. The LBA will establish local procedures to ensure that a portion of inventory is counted each month and will submit a copy to the Regional Business Manager for approval.
4. The LBA will designate an employee(s) to conduct periodic spot checks of all storage locations.

B. Procedures

1. Inventory will be conducted by a team of 2 employees, at least one of whom is not associated with the ordering, receiving, or issuing functions. Physical inventory will be made of all items, including items held for issue (e.g., food, fuel, clothing, office supplies).
 - a. The physical count will be recorded in ink on the CIS Physical Inventory Count Sheet report as physical counts are taken.
 - b. The inventory balance shown in CIS will be documented using the CIS Total Inventory On Hand and Dollar Value report.
 - c. The recorded physical count will be compared to the perpetual inventory balance.
 - d. Each participant in the inventory procedure will sign each page of the listed assets counted by the participant(s). The signatures will attest to and fix responsibility for the accuracy of the count.
2. Discrepancies will be investigated by the Procurement and Supply Specialist, LBA, warehouse supervisor, or designee.
 - a. A note will be made beside those items where errors are reconciled (e.g., counting/posting/math errors). Appropriate entries will be made in the CIS to correct identified errors.

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b. Unresolved discrepancies will be documented on the Consumable Assets Inventory Reconciliation electronic log detailing the difference, dollar value, and efforts taken to resolve the discrepancy. The entry will be reviewed by the LBA/designee for approval.

1) After receipt of approval, adjustments will be made by the LBA/designee to the inventory in the Agency Financial Report System (AFRS) consistent with the Comprehensive Annual Financial Report (CAFR) reporting requirements located on the Financial Services SharePoint site.

2) The Warehouse Manager/designee will make the approved adjustments in the CIS.

3. The reconciled inventory will be certified by the LBA/designee within 3 business days of the physical inventory.

a. If the LBA cannot certify the inventory, the Regional Business Manager and Financial Services Manager will be immediately notified.

4. Reconciled inventories will be retained per the Records Retention Schedule.

C. Bulk Commodities

1. Bulk liquid commodities (e.g., fuel, gasoline) will be measured using industry-recognized methods.


a. The Financial Services Manager will provide assistance in determining measurement methods.

2. Dry bulk material will be estimated, documented on the Physical Inventory Count Sheet in the CIS, and submitted with the ending physical inventory count.

3. Valuation and AFRS adjustments will include linear measurements and computations of volume or weight.

DEFINITIONS:

Words/terms appearing in this policy may be defined in the glossary section of the Policy Manual.

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ATTACHMENTS:

None

DOC FORMS:

DOC 05-808 Supply Inventory Transaction Report