

RICHLAND COUNTY SCHOOL DISTRICT ONE



LEARNING ENVIRONMENT

Property Accounting Manual  
Rev: 8/5/14

# Property Accounting Manual - Digital Learning Environment

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# Property Accounting Manual

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## 1.0 Introduction

Property Accounting refers to the collection of processes and procedures used to maintain a record of ownership for each electronic device, track its whereabouts and enable sufficient accountability to ensure that adequate care, custody and control is maintained for each device.

This manual addresses the processes and procedures used to account for the digital devices used in the District's "Digital Learning Environment" program and is designed to provide stakeholders with up to date information on their roles and responsibilities and specific procedures to follow in the day to day management of these devices.

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## 2.0 General Procedures

The following procedures address the day to day use and overall management of devices and are designed to maintain effective care, control of the devices and transparency and accountability for the program at each school.

These digital devices remain the property of Richland County School District One and must be returned to the issuing school within 24 hours of being requested, or on the transfer or graduation of the student.

The devices are not to be reassigned, sold, loaned, rented or used by anyone other than the person they are issued.

The devices must be used in accordance with the District's "Acceptable Use Policy", "Mobile Computing Guide" and this "Property Accounting Manual" and the District reserves the right to repossess any digital device for failure to comply fully with these procedures.

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## 2.1 Roles and Responsibilities

Individuals issued a digital device are responsible for:

1. Proper use of the device as defined in the District's "Acceptable Use Policy", "Mobile Computing Guide" and in this "Property Accounting Manual".
2. Exercising a reasonable level of care, control and safekeeping of the device at all times.
3. Immediate reporting of any theft, vandalism, loss or damage of the device to the responsible Inventory Control Officer and in the case of theft or vandalism report the incident to local law enforcement.

Principals at each school are responsible for:

1. The overall management and operation of the program at their school, including providing proper guidance, direction and maintaining an environment which encourages and facilitates adequate care, control and safekeeping of devices.
2. Monitoring and ensuring compliance with all guidelines and procedures contained in the District's "Acceptable Use Policy", "Mobile Computing Guide" and in this "Property Accounting Manual".
3. Nominating sufficient Inventory Control Officers (ICO's) to effectively supervise the devices, including the school's Dean as the lead ICO for digital devices and at least one Assistant Principal as a back up to ensure daily coverage of the program.
4. Taking administrative and disciplinary measures when necessary.

Inventory Control Officers at each school are responsible for:

1. Ensuring that individuals sign all the necessary forms including but not limited to, the "Acceptable Use Policy", "Mobile Computing Guide" or the employee check out form, before issuing them a device.
2. Keeping up to date records of each individual's name and the details of the device issued to them.
3. Coordinating the repair of devices with the Information Technology Department.
4. Reporting stolen or vandalized devices to their Principal, local law enforcement, District Security and Property Accounting, within 24 hours of discovery.
5. Reporting accidental and negligent damage to their Principal and Property Accounting within 24 hrs of discovery.
6. Providing Property Accounting with the current status of devices as requested.
7. Working with Property Accounting during spot check and asset inventories.

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Property Accounting is responsible for:

1. Publishing the “Property Manual” for digital devices containing best practice procedures for the management and accountability for devices.
2. Maintaining, evaluating and developing recommendations for improving all aspects of device accountability and responsibility for devices.
3. Establishing and maintaining an accurate record of ownership for each device, including verifying the receipt of the devices at the schools and authorizing payment.
4. Work closely with ICO’s to keep the District database of all devices accurate and up to date.
5. Update the District device allocations records quarterly.
6. Coordinate and process all reports of theft, vandalism, loss and damage, including submitting recovery guarantee claims and reporting losses to the administration.
7. Train all Principals, ICO’s and other stakeholders on Property Accounting processes and procedures.
8. Conduct weekly targeted spot checks on devices flagged as “at risk” due to their use or configuration.
9. Verify the year end recall and inventory data provided by schools and certify them as being accurate.
10. Work closely with ICO’s and Principals to address any concerns and issues affecting the care, custody, control and safekeeping of devices and update the Property manual as needed.

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## 2.2 Issuing Devices

1. Newly purchased devices will be received in the schools by Property Accounting and will be distributed by Information Technology.
2. The Information Technology Department is responsible for the initial distribution of devices.
3. Property Accounting is responsible for establishing the District record of each device placed in service.
4. After the initial distribution of devices at the school, the school's administration will assume full responsibility for managing and issuing and recalling the devices on a day to day basis. These duties will be assigned to the lead and back up ICO's.
5. Detailed procedures for managing the devices on a daily basis are contained in chapter "4, Modes of Use" and students taking devices home, students checking out their device on a daily basis and devices allocated to a teacher or classroom.
6. Devices will only be issued to students or teachers after all releases contained in the District's "Acceptable Use Policy", "*Mobile Computing Guide*" and in the case of Home Room or Classroom based devices, the District Check out form is signed and dated by the parent, guardian, student or teacher.
7. The District's "Acceptable Use Policy", "*Mobile Computing Guide*" and, where relevant, equipment check out forms, will be signed and resigned annually.

## 2.3 Student Transfers

1. Devices must remain with the school they are originally allocated to.
2. Where students are allocated their own device by a school and they transfer out or graduate, they must return the device to the school and, after evaluation and reimaging by the IT Department, the device will be placed in the reserve stock held at the school ready for re-issue to students.
3. If students transfer in-District they will be issued a device by their new school.
4. When students transfer in-District, their signed copies of District's "Acceptable Use Policy", "*Mobile Computing Guide*" will be transferred to the their new school.
5. Detailed procedures for issuing and recalling devices are contained in chapters "4.1 Student Check Out" and 4.2 "Home Room Daily Checkout".

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## 2.4 Devices Taken Out of Service

1. Devices are designated as being taken out of service when:
  - 1.1 The device is stolen and not recovered.
  - 1.2 The device is damaged or vandalized and is not repairable for a reasonable cost.
- 1.3 The device fails, is outside of the warranty period and is not repairable for a reasonable cost.
- 1.4 The device is taken out of service at the end of its expected life.
2. Stolen devices are reported to directly to Property Accounting within 24 hours of discovery, using the Theft Vandalism Loss and Damage (TVLD) procedure, as outlined in Chapter 3.
3. Devices that are accidentally or negligently damaged or vandalized are swapped out for a reserve unit, and are booked back into stock as non-operational awaiting evaluation.
4. In the case of accidentally damaged or vandalized equipment a TVLD report is prepared by the ICO and held until the IT Department evaluates the device and determines whether repair is possible and if so, at what cost to the District.
4. The ICO passes all damaged units to the local Information Technology (IT) Team for evaluation and if repaired locally they are issued back to the original student. The reserve unit is booked back into stock at the same time.
5. Where the local IT team is unable to repair the unit, a help desk ticket is issued; the unit is further evaluated and if possible repaired, either under warranty or at cost to the District.
6. In all cases of damage, which are not repairable under the vendor's warranty, the IT department will determine the cost of repair or replacement and report this back to the school using the DLE TVLD form, which the ICO then forwards to Property Accounting for processing.
7. Devices taken out of service at the end of their expected life will be picked up by Movement Services and disposed in accordance with the District's Procurement code and Property Manual.

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## 2.5 Secure Device Storage

1. When devices are not in use by students they must be secured in a locked cabinet, storage room, or security cart. If left unattended, access to the room containing the locked device storage must also be locked.
2. The Principal is responsible for ensuring that access to keys for the secure storage and access to the rooms in which they are located is restricted to the minimum number of faculty member's necessary.
3. Keys must never be allocated to substitutes, temporary helpers or volunteers.
4. Access to the central AV secured storage room will only be granted to the Media Specialist, the DLE ICO's and the Principal.
5. Keys used to secure devices must never be loaned, even temporarily to other staff, students or others, who have not been explicitly granted the right in writing.
6. Secure storage cabinets, storage rooms, or carts must be kept closed and locked at all times other than when devices are being issued or returned. The time when the secure storage is open it must be kept to the absolute minimum required to issue or recall a device.
7. Under no circumstances should the door to the secure storage or room be jammed or wedged open.

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## 2.6 Year Start Issuing

1. At the start of each year the designated ICO 's for the DLE program will re-issue the devices to students or to the responsible faculty members, ensuring that all relevant signatures required by the District's "Acceptable Use Policy", "*Mobile Computing Guide*" and this "Property Accounting Manual" are obtained and stored securely on site.
2. In addition the loan or check out record for each device will be recorded in the Destiny tracking system.
3. The loan record for each device stored in Destiny will be forwarded to Property Accounting for incorporation into the District's Fixed Asset Management System (FAMS).

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## 2.7 Year End Recall

1. At the end of each academic year the designated ICO 's for the DLE program will recall all devices assigned to students or to the responsible faculty members for the purposes of inspection and inventory.
2. Each device will be visually inspected for damage and forwarded to the IT teams for evaluation if necessary.
3. Each device will be recorded back into stock in the Destiny system and a list of devices not returned will be provided to the Principal and Property Accounting for review.
4. Devices deemed to be unrecoverable will be reported to Property Accounting using the TVLD procedure.
5. Any devices that are evaluated as damaged will be repaired by the IT Department, and will be returned to the school in time for the new academic year.
6. Devices will be stored in the most secure area of the school and particular care should be taken to avoid granting unsupervised access over the summer.
7. When the recall is complete, or by no later than June30th, the ICO will provide Property Accounting with the record of all devices recalled and still outstanding and Property Accounting will test the recall and certify the recall records as accurate.

## 3.0 Theft, Vandalism, Loss and Damage

1. The TVLD report and process allows for the replacement or repair of a damaged, lost or stolen device, the sharing of information relevant to mitigating device losses across the District and the reporting of such losses to the administration.
2. It is the responsibility of the schools ICO's to ensure that TVLD reports are submitted to Property Accounting within 24 hours of discovery.
3. It is the responsibility of the Principal to oversee the TVLD process and ensure that reports are submitted to Property Accounting in a timely manner for all devices that are stolen, vandalized, lost or damaged.

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## 3.1 Theft & Vandalism

1. Any employee who detects a loss of, or sees damage to District property, will make an oral report to the Department Head, the Principal and the Inventory Control Officer for DLE devices.
2. The Inventory Control Officer in turn will document the findings on a "Theft, Vandalism, Lost or Damaged Report" (TVLD) and request that the Principal completes the Theft and Lost Property Investigation report.
3. The TVLD is the document that is utilized by the District to record the circumstances surrounding the loss or damage of fixed assets by any other means other than fair wear and tear or established procedures for disposal. This form should be completed and forwarded to Financial Services-Property (Attn: Property Accounting Chief, 750) within 24 hours after discovery of the incident.
4. After notification of the incident, if it involves a possible theft or vandalism, the principal, department head, or designee should notify the appropriate law enforcement agency immediately and the District One Security at (803) 231 7130.
5. If at all possible, the scene of the incident should be left undisturbed until the law enforcement representative has had the opportunity to review the area.
6. Statements should be obtained from the individual who discovered the loss, the individual responsible for the device, and any witnesses to the incident. In addition, a requisition should be completed to replace the device if it was lost, stolen or vandalized beyond repair.
7. The IT Department will determine if a device is economically repairable or would be better replaced.

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8. The TVLD should be completed in its entirety, with the police report and any statements attached (as appropriate). The attached documents should be annotated in the circumstance block. The TVLD should be signed by the Principal of the location involved. This should be delegated to an Assistant Principal only in their absence. A copy should be made for the location's property records and the original packet should be forwarded to Financial Services-Property (Attn: Property Accounting Chief, 750) within 24 hours after discovery of the incident.
9. The police report attached should be completed and submitted to Financial Services-Property (750), if it was not available when the original TVLD report was submitted within 24 hours of the realization of the occurrence.
10. In order to initiate replacement of lost, damaged, or stolen property a manual purchase requisition (not MUNIS) should be completed using the appropriate location code for the school or department and sent with the TVLD report, or at a later date. Additionally, the requisition should be annotated "Replacement request for lost, damaged, or stolen property".
11. Once the report is received in Financial Services-Property, it will be time/date stamped documenting receipt and Property Accounting will process the report. Processing the report includes:
  1. Verifying that the property was a District fixed asset. This is done by cross-referencing the data in the TVLD with the District Fixed Asset Master Listing. If the property is a District asset an extract of the master listing is printed to document this.
  2. A voucher is prepared and approval is obtained from the Accounting Manager with a recommendation to the Chief Financial Officer to delete the asset from the District property listing (as appropriate). Based on the information from the TVLD Report and the Theft and Lost Property Investigation Report further investigation may be conducted. Financial Services or Risk Management may re-open the investigation after consultation with the District's insurance carrier. If no determination to assess negligence is needed, then the packet is forwarded to the Chief Financial Officer recommending approval of the asset adjustment.
  3. If the Chief Financial Officer is satisfied with the circumstances involving the asset loss, approval is given and the document is returned to Property Accounting.

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## 3.2 Recovery Guarantees

1. Each device includes a tracking capability and will be routinely monitored on a daily basis to help identify devices that exhibit signs of misuse or of being stolen.
2. When a device is stolen and the school has reported the theft to law enforcement and submitted the TVLD report to Property Accounting, Property Accounting will register the theft with the tracking company.
3. The tracking vendor will work directly with law enforcement agencies to recover the device. If this is not possible, the vendor will pay a recovery guarantee payment of up to \$500 per device stolen.
4. If the device is not recovered within 60 days, Property Accounting will submit a recovery guarantee payment request to the tracking vendor with proof of ownership and other details of the stolen device.
5. The vendor will send the service guarantee payment to the District within 30 days of the submission from Property Accounting.

## 3.3 Repair Warranty

1. Devices identified by the ICO or school administration as potentially needing repair due to failure or defective parts will be taken back into stock and flagged as needing repair.
2. The IT department will evaluate defective devices and arrange repair under the vendor's warranty.
3. Once repaired, the device will be issued back to the student who was originally allocated the device.

## 4.0 Modes of Use

1. There are four main modes of use for devices:
  - 1.1 Student checkout and take home.
  - 1.2 On site daily check out.
  - 1.3 Classroom assignment, single teacher.
  - 1.4 Classroom assignment, shared room.
  
2. Each mode of use requires different procedures to effectively care, control and safeguard devices.

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## 4.1 Student Check Out & Take Home

1. Devices are assigned to a specific student and will remain with the student until they graduate, transfer out of their current school or until the device is not repairable.
2. Students are allowed to take the device home for their educational purposes during the school year and return the device for safekeeping over the summer break.
3. Students are required to charge their device at home nightly and to bring it to school daily using the provided device storage bag when moving the device.
4. After the initial assignment of new devices to students by the IT department, the schools ICO's will issue the students with their assigned device at the start of school.
5. The ICO will verify that all signatures required in accordance with the District's "Acceptable Use Policy", "*Mobile Computing Guide*" and this "Property Accounting Manual" are provided before providing the student with their device.
6. The ICO will file the signed documents securely for the current year for each student.
7. The ICO will scan the bar code tag of the device and the student ID card in Destiny to create a record associating each device with a student or with the reserve stock of devices.

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## 4.2 Home Room Daily Check Out

1. Devices are assigned to a specific student and will remain with the student until they graduate, transfer out of their current school or until the device is not repairable.
2. Students pick up their device in the morning, sign it out and return it at end of each day.
3. The devices are charged over night at the school.
4. Students are required to use the provided device storage bag or case when moving between classes.
5. After the initial assignment of new devices to the responsible teacher by the IT department, the teachers will issue the students with their assigned device at the start of each day.
6. The ICO will verify that all relevant signatures required in accordance with the District's "Acceptable Use Policy", "*Mobile Computing Guide*" and this "Property Accounting Manual" are provided for daily check out. The ICO will inform the relevant home room teachers of any changes in status of students should they occur.
7. The ICO will file the signed documents securely for the current year for each student.
8. The ICO will scan the bar code tag of the device and the student ID card in Destiny to create a record associating each device with a student or with the reserve stock of devices.
9. The number of devices allocated to each home room will be clearly marked inside the secure storage solution to facilitate quick checks for the number of devices present.

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## 4.3 Classroom - Single Teacher

1. Devices are assigned to a teacher for use in their classroom.
2. Teachers are responsible for securely storing the device in their classrooms until they are needed by students.
3. The devices are charged overnight in the classrooms.
4. Devices are not shared or moved between rooms.
5. After the initial assignment of new devices to the responsible teacher by the IT department, the teachers will issue students with their assigned device at the start of each class, and recall them at the end of each class.
6. The ICO will verify that all relevant signatures required in accordance with the District's "Acceptable Use Policy", "*Mobile Computing Guide*" and this "Property Accounting Manual" are provided for the students and teacher. The ICO will inform the relevant classroom teachers of any changes in status of students should they occur.
7. The ICO will file the signed documents securely for the current year for each student and teacher.
8. The ICO will scan the bar code tag of the devices allocated to each room in Destiny to create a record associating each device with a teacher or with the reserve stock of devices.
9. The number of devices allocated to each home room will be clearly marked inside the secure storage solution, to facilitate quick checks for the number of devices present.

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## 4.4 Classroom - Shared use

1. Devices are assigned to a group of teachers for use in a shared room. This mode is not preferred and should be kept to a minimum.
2. Teachers are responsible for securely storing the device in their classroom until they are needed by students.
3. The devices are charged overnight in the classrooms and are not moved or shared between rooms.
4. After the initial assignment of new devices to the responsible teachers by the IT department, the teachers will issue students with their assigned device at the start of each class and recall them at the end of each class.
5. The ICO will verify that that all relevant signatures required in accordance with the District's "Acceptable Use Policy", "Mobile Computing Guide" and this "Property Accounting Manual" are provided for the students. The ICO will inform the relevant classroom teachers of any changes in status of students should they occur.
6. The ICO will file the signed documents securely for the current year for each student and teacher.
7. The ICO will scan the bar code tag of the devices allocated to each room in Destiny to create a record associating each device with a teacher or with the reserve stock of devices
8. The number of devices allocated to each home room will be clearly marked inside the secure storage solution to facilitate quick checks for the number of devices present.
9. Teachers are responsible for verifying the device count against the number noted in the storage solution at the start of each class and must inform the ICO immediately if they discover any discrepancy.
10. Teachers are responsible for confirming that all devices are recalled at the end of each class and that the physical count matches that noted in the number noted in the storage solution. *Revise per McGrady*

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11. Teachers are also responsible for locking the secure storage solution and classroom at the end of their class to safeguard the devices as they leave the classroom.

## 4.5 Reserve Devices

1. Each school will keep a small number of devices to use as short term replacements for devices that are stolen, being repaired or for use when students leave their device at home.
2. These devices will be managed and controlled by the ICO's and will be checked out to them until they are assigned to another person or room.

### 5. Accountability

1. Accountability for devices is achieved by maintaining a continuous chain of custody for each device with each new person in the chain, signing to acknowledge receipt of the device and their acceptance of responsibility for its care custody and control.
2. Accountability is monitored by the physical examination of devices, device inventories, checking that record keeping is accurate, checking compliance with Property Accounting procedures, focused spot checks of devices deemed to be “at risk” and by effective reporting of exceptions to the Principals and administration.

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## 5.1 Physical Examination of Devices

1. The ICO's at each school will conduct visual inspections of devices during school hours to check for obvious damage or misuse of each device, including the removal of the District Asset Tag or vendor serial number.
2. These visual inspections will be conducted daily on a random basis throughout the school and will include devices used in all four modes of use, as defined in chapter 4.
3. Although random, care will be taken to ensure that each device in use in the school will be inspected visually at least once during each semester.
4. Devices will also be visually inspected for damage or misuse when they are turned in at year end.
5. If teachers notice possible damage caused to devices during their class time they must inform the ICO immediately, so that the ICO can inspect the device more closely.
6. Any damaged devices must be reported to the Principal and Property Accounting using the TVLD process within 24 hours of their discovery and be submitted to the IT Department for evaluation and repair.

### 5.2 “At Risk” Devices

1. The IT Department will provide daily reports to Principals, ICO’s and Property Accounting on devices designated as “At Risk” because the device meets one or more of the following criteria:
  - 1.1 The device is located outside of the expected geographical area.
  - 1.2 The device configuration has changed or unapproved software is installed.
  - 1.3 The device has not logged into the District network in the past 24 hours.
  - 1.4 There is evidence of attempts to circumvent District security measures or otherwise misuse the device on the District network.
2. The ICO at each school will immediately follow up and ascertain the status of any “At Risk” devices and the custodian they are assigned to.
3. The ICO will report their findings to the Principal and will appropriately submit a TVLD report to Property Accounting and /or the submit device to IT for repair or re-image.

## 5.3 Spot Check Inventories

1. Property Accounting will conduct at least two spot check inventories per week, focusing on “At Risk” devices, accurate record keeping and compliance with the procedures outlined in the Property Manual.
2. The ICO’s and school administration will cooperate and support these spot check inventories as needed.
3. Any exceptions discovered by Property Accounting will be reported to the Principal and the administration for their action.
4. Property Accounting will spot check the year end recall of devices conducted by the schools as noted in chapter 2.7 to ensure that they are accurate and account for all devices located at their location.

## 5.4 Physical Inventories

1. Property Accounting will conduct a physical inventory of devices at one school each week.
2. The ICO's and school administration will cooperate and support these inventories as needed.
3. Any exceptions discovered by Property Accounting will be reported to the Principal and the administration.

## 5.5 Quarterly Checkout Updates

1. Property Accounting will receive updates on the checkout status of all devices on a quarterly basis from the schools.
2. Property Accounting will update the database with the quarterly updates of check out status.

## 5.6 District Wide Reporting

1. Property Accounting will provide the administration with weekly and monthly reports of metrics and summaries highlighting any losses or problems encountered with the care and control of devices used in the DLE program.