



Brevard County Board of County Commissioners

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Legislation Text

File #: 4991, **Version:** 1

Subject:

Revision of BCC-23 Policy, Tangible Personal Property, and Repeal of BCC-70, Management of Real Property

Fiscal Impact:

The fiscal impact of this request is the purchase of software, under \$15,000, for the accountability of tangible personal property that has been classified as an “Attractive Item” that cost less than the established capitalization threshold, but has a heightened risk of theft or may hold public records which require retention.

Dept/Office:

Central Services/Asset Management

Requested Action:

It is requested the Board of County Commissioners adopt the revisions to Policy BCC-23, Safeguard of County-Owned Property, and repeal Policy BCC-70, Management of Real Property since it's been incorporated into the revised Policy BCC-23.

Summary Explanation and Background:

The Board's Policy BCC-23 has been revised to incorporate language in Policy BCC-70, the Management of Real Property along with the following changes:

1. Update the Title of Policy BCC-23 to Safeguard of County-Owned Property from Tangible Personal Property to better describe the Objective of the Policy and to incorporate BCC-70, the Management of Real Property.
2. Revised the Objective to incorporate the safeguarding of real and tangible personal property of the County.
3. Added the following definitions to Policy BCC-23:
 - a. Attractive Items are items used in the operations that have a cost less than an established capitalization threshold, but have a heightened risk of theft or may hold public records, and other items identified by Central Services or the Department and Office as meeting this definition.
 - b. Computer Devices is a server, desktop computer, laptop computer, tablet, or peripheral able to connect to a computing device.
 - c. Updated Constitutional Officers to Elected County Officers to align with the County's Home Rule Charter.
 - d. Real Property added to Policy BCC-23, which was in Policy BCC-70.
 - e. SAP which is the County's financial system.
4. Added all References cited and applicable in the current Policy BCC-23 and Policy BCC-70.
5. Added Governmental Accounting Standards as well the State's Attorney General's Opinions.

6. Revised Threshold to include:
 - a. Capitalized Assets
 - b. Established the Computer Device threshold to \$500. It is the intent of the revisions to Policy BCC-23 that all computer devices will be tagged either as a capitalized property or as an Attractive Item.
 - c. Attractive items will be identified and accountability established.
7. Summarized the requirements of the Rules of the Chief Financial Officer, Chapter 69I-73
8. Summarized the requirements of Chapter 274, Florida Statutes
9. Added the reconciliation of Asset Management records within the County Finance Department and the County's Financial System ("SAP").
10. Added language in Policy BCC-23 in Sections E. and F. from language found in Policy BCC-70.

Clerk to the Board Instructions: