

Our Vision

Nambucca Valley ~ Living at its best

Our Mission Statement

‘The Nambucca Valley will value and protect its natural environment, maintain its assets and infrastructure and develop opportunities for its people.’

1.0 Policy Objective

This policy provides guidance on the recording and management of items that:

- a) have a value greater than \$500;
- b) do not meet Nambucca Shire Councils definition of an asset
- c) do not meet Nambucca Shire Council’s Asset Values Materiality policy
- d) are susceptible to theft or loss due to their portable nature and attractiveness for personal use or resale

2.0 References and Council Documents

- Asset Values Materiality Policy
- Asset Accounting Policy

3.0 Definitions

Nambucca Shire Council defines Portable and Attractive items as items of equipment that are portable and attractive in nature that:

- have a value greater than \$500
- do not meet Nambucca Shire Councils definition of an asset
- do not meet Nambucca Shire Council’s Asset Values Materiality policy
- are susceptible to theft or loss due to their portable nature and attractiveness for personal use or resale

4.0 Policy Statement

All Portable and Attractive items must be recorded by Nambucca Shire Council in the Portable and Attractive Items Register. Custody and control of the assets remains with each of Council’s relevant Departments.

All Departments of Nambucca Shire Council will be subject to spot audits by Finance to ensure that the Portable and Attractive item register is being maintained and items are being controlled appropriately. The ICT section will also maintain a register of ICT related items.

Each Department must ensure that all Portable and Attractive items issued to specific employees are returned on or before the employees last day of employment.

4.1 Procedures

Nambucca Shire Council expends significant funds on Portable and Attractive items. This procedure defines what items are included in this category and how they should be controlled and monitored appropriately.

Portable and Attractive Item Register

Examples of Portable and Attractive Items include (but are not limited to):

- Laptop/Mobile computers
- Mobile communication devices (eg iPhone/Androids/iPads)
- Cameras
- Printers (other than those that meet the Asset Values Materiality Services policy)
- Televisions,
- DVD players
- Power Tools

The Portable and Attractive Items Register must contain the following information:

- ID Register Number
- Purchase Date
- Department
- Employee issued to
- Description (eg brand, model, serial number or identifying feature)
- Purchase Price
- Disposal Date
- Reason for Disposal
- Where Disposed

When to Identify Items on the Register

Portable and Attractive Items must be recorded on the register as they are acquired. All Departments should also make a reasonable effort to capture all Portable and Attractive items currently in use that were purchased prior to the effective date of this Policy.

When to Remove Items from the Register

Portable and Attractive Items are to be removed from the register when they are disposed of, due to becoming obsolete, damaged, lost or stolen.

All items removed must be properly authorised by the head of the responsible Department.

Information relating to the reason for disposals must be recorded.

Obsolete and damaged items must be disposed according to environmental disposal requirements.

Portable and Attractive Items Register Audit

All items on the Portable and Attractive Items Register will be subject to a spot audit by the Finance Department to ensure that the register is being maintained and that all Portable and Attractive items are being controlled appropriately.

5.0 History

New Policy

Department:	Corporate Services	Last Reviewed	Resolution Number
Policy Category	Organisation	New Policy	
Endorsed By:	AGMCS		
Approval Authority	General Manager		
Policy Owner	Finance		
Contact Officer	Manager Finance		
Document No.	41134/2018		
First Adopted			
Resolution No:			
Review Date:	December 2020		