

STATUTORY, REGULATORY, POLICY, AND PROCEDURAL REQUIREMENTS

2804

(February 2016)

STATE LAW

2804.1

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California Government Code, Sections 13400-13407, also known as the State Leadership Accountability Act (SLAA). [http://www.leginfo.ca.gov/California Govmt Code Section 13400-13407](http://www.leginfo.ca.gov/California_Govmt_Code_Section_13400-13407). This law describes safeguarding assets through internal accounting control and internal administrative control.

Internal accounting controls comprise the methods and procedures directly associated with safeguarding assets and ensuring the accountability and reliability of accounting data. Internal administrative controls comprise the methods and procedures that address operational efficiency and adherence to management policies.

http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap2000/20050.pdf

To meet the internal control objectives of the SLAA, CAL FIRE personnel assigned the responsibility for proper control and accounting of property must adhere to the applicable provisions of state law:

- Public Contract Code – Section 10389.1 – State surplus property shall first be offered to an eligible school district prior to offering the property to the public, except for property more appropriately suited for public safety uses.
http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=PCC§ionNum=10389.1.
- Public Contract Code – Section 10389.2 – Provides policies and procedures regarding the disposition of state surplus computers, laptops, monitors, and related computer equipment to non-profit entities. It requires that state agencies certify that all confidential, sensitive, and personal information was removed from the computers *prior* to disposition.
http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=PCC§ionNum=10389.2.
- Public Contract Code – Section 12153 – The policy of the state is to conserve and protect resources. It is in the best interest of the state to alter its perception of solid waste, and to look upon waste as resources that can be recovered and reused.
http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=PCC§ionNum=12153.

- Government Code – Section 14674 – With the consent of the state agency, the director may authorize the sale or exchange of personal or surplus property belonging to the state. Property determined to be surplus can be sold or disposed of by the state agency within one year after identification.
http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=GOV§ionNum=14674.

STATE ADMINISTRATIVE MANUAL (SAM)

2804.2

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The State Administrative Manual (SAM) issued by DGS provides statewide management policies for the administrative control of state property. CAL FIRE's state property policies are based on SAM policies. The following SAM Chapters address state property management and control:

- SAM, Chapter 3520 – Disposal of Surplus Personal Property – Final disposition, which includes sale, trade-in, disposing or turning the property over to the DGS State and Federal Property Reuse Program Office, may not occur until the state and Federal Property Reuse Program Office approves the disposition.
http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap3500/3520.pdf
- SAM, Chapter 8600 – Property Accounting – Property accounting procedures are designed to maintain uniform accountability for state property. The combination of accurate accounting records and strong internal controls must be in place to protect against and detect the unauthorized use of state property.
http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev428/chap8600/8600.pdf
- SAM, Chapter 20050 – Internal Control – Because governments are susceptible to fraud, waste, and abuse, increased attention has been directed toward strengthening internal control to help restore confidence in government and improve its operations. Management is responsible to establish and maintain internal accounting and administrative controls of state property.
http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap20000/20050.pdf
- SAM, Chapter 20080 – Notification of Actual or Suspected Frauds and Irregularities – An entity will notify the Office of State Audits and Evaluations and the California State Auditor of all cases of actual or suspected fraud, theft, or other irregularities it has become aware of either internally or by referral. This requirement applies to all incidents involving state assets, whether alleged against state employees or others.
http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap20000/20080.pdf

DGS SAM MANAGEMENT MEMOS

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Various DGS Management Memos (MM) supplement DGS SAM. The MMs provide information to state departments relating to: matters that need immediate attention; temporary instructions, reminders, or other material that will not be included in SAM; SAM management policies and material that will be included in the SAM.

The MMs can be located at the following location:

<http://www.dgs.ca.gov/osp/Resources/SAMMM.aspx>

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