

INVENTORY OBJECTIVE AND SCOPE

2832

(February 2016)

The goal of a physical inventory is to identify and account for property in the custody of CAL FIRE offices or personnel. It allows the safeguarding of assets and ensuring the accountability of property. The inventory must cover each CAL FIRE location where property, as described in this handbook, is assigned or placed into service. The Manager or Supervisor of each office location must review and approve the inventory.

The results of the inventories are to be documented in a report and submitted to the Regional Office for CAL FIRE Units and directly to the Sacramento Headquarters' BSO for all other programs. BSO reviews and consolidates the inventory. Copies of the results will be retained at the inventoried CAL FIRE office, the corresponding Regional Office, and BSO. The SPC will coordinate of the physical inventories.

INTERNAL INVENTORY TRACKING SYSTEM

2832.1

(February 2016)

BSO and the SPC will coordinate the development of an internal Inventory Tracking System with each CAL FIRE office. The internal Inventory Tracking System must include property that has been assigned a property tag or an identifiable number, and shall be updated and maintained on a regular basis. The tracking system will serve as the subsidiary ledger for the Department and will be used when conducting a physical inventory.

Refer to Section 2830.2 in this handbook for instructions on how the internal Inventory Tracking System was developed.

PHYSICAL INVENTORY

2832.2

(February 2016)

To maintain accountability of property assets, CAL FIRE offices must maintain a record of property that has been assigned a property tag or an identifiable number, as described in this handbook. The property must be recorded in the internal Inventory Tracking System. Offices will make a physical inventory count of their property at least once every three years and they shall use the latest listing of property from their internal Inventory Tracking System to conduct the physical inventory.

http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev428/chap8600/8652.pdf

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