

**PROPERTY ACCOUNTABILITY AND RESPONSIBILITY**

THE BOARD DESIGNATES THAT PRINCIPALS SHALL BE THE CUSTODIANS OF PROPERTY AT THE SCHOOLS AND THAT DIRECTORS/SUPERVISORS SHALL BE THE CUSTODIANS OF PROPERTY FOR THE COUNTY SUPPORT SERVICES DEPARTMENT.

AUTHORITY: F.S.230.22(1)(2)  
Policy Adopted 12/17/81

Policy Rewritten: 1/20/98

**DEFINITIONS**

- 1. "Custodian" - shall mean the person to whom the custody of School Board property has been delegated by The School Board of Broward County, Florida.
- 2. "Property" - shall mean all tangible personal property of a nonconsumable nature, whose unit value and life expectancy corresponds to that set in Florida Statute 274.

**RULES**

- 1. All physical inventories shall be conducted by the Property and Inventory Control Department.
- 2. Regularly, the Property and Inventory Control Department shall delete the property records of equipment that has been classified stolen or missing for two (2) consecutive annual inventories.
- 3. The Property and Inventory Control Department shall establish and maintain a detailed manual of procedures which outlines all rules and guidelines for inventory control. This Procedure Manual shall comply with Florida State Statute and the Rules of the Auditor General.
- 4. Upon approval of the custodian of the property, employees/students may remove equipment from a School Board location as long as it is for use in conjunction with the employee's job assignment or a student's study assignment and does not impede the educational purposes of the school or location. The proper process for temporarily removing School Board equipment from a location is outlined in the Manual of Property Control Procedures.

AUTHORITY: F.S.230.22 (1)(2)  
Rules Adopted: 12/17/81; 7/1/82; 2/2/84; 1/21/88;  
1/17/89; 5/16/89;  
2/19/91

Rules Rewritten: 1/20/98