



# Department of Defense Education Activity

## ADMINISTRATIVE INSTRUCTION

NUMBER 4100.05

JUL 10 2009

LOGISTICS

SUBJECT: Accountable Property Management Evaluation Plan

- References:
- (a) DoDEA Administrative Instruction 4100.5 "Accountable Property Management Evaluation Plan," July 31, 2000 (hereby canceled)
  - (b) DoDEA Manual 4100.2, "Material Management Manual," November 28, 2005
  - (c) DoD 7000.14-R, "DoD Financial Management Regulation," Volumes 4 and 12, current editions
  - (d) DoD Instruction 5000.64, "Accountability and Management of DoD-Owned Equipment and Other Accountable Property," November 2, 2006

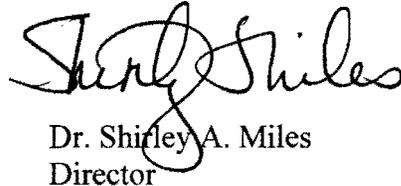
1. PURPOSE. This Administrative Instruction reissues Reference (a), to update the policy, responsibilities, and procedures governing the personal property management evaluation plans for the Department of Defense Education Activity (DoDEA).

2. APPLICABILITY. This Administrative Instruction applies to the Office of the Director, DoDEA; the Director, Domestic Dependent Elementary and Secondary Schools and the Department of Defense Dependents Schools, Cuba (DDESS/DoDDS-Cuba); the Director, Department of Defense Dependents Schools, Europe (DoDDS-E); the Director, Department of Defense Dependents Schools, Pacific, and Domestic Dependent Elementary and Secondary Schools, Guam (DoDDS-P/DDESS-Guam), (hereafter collectively referred to as "DoDEA Area Directors"); and all DoDEA District Superintendents, School Principals, Teachers, and Support Staff.

3. POLICY. It is DoDEA policy that the management control program is established at DoDEA to review, evaluate, and report on the effectiveness of property management controls, as established in Reference (b), and to take appropriate action to identify and correct ineffective controls or to establish additional controls when warranted.

4. RESPONSIBILITIES. See Enclosure 1.

5. EFFECTIVE DATE. This Administrative Instruction is effective immediately.



Dr. Shirley A. Miles  
Director

Enclosures

1. Responsibilities
2. Procedures for Validation of Major Custodian Accounts
3. Procedures for Validation of the Accountable Property Officer's  
Formal Property Account
4. Management Controls  
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## ENCLOSURE 1

### RESPONSIBILITIES

1. Director, DoDEA. The Director, DoDEA shall:

- a. Serve as the appealing authority for all DoDEA Government Property Lost, Damaged or Destroyed (GPLDD), following regulatory guidance for processing the DD Form 200 specified in DoDEA Manual 4100.2 (Reference (b)).
- b. Appoint in writing an Accountable Property Officer (APO) for DoDEA Headquarters (HQ).
- c. Ensure that DoDEA managers comply with the requirements of the property management program as defined in Reference (b), evaluate it in accordance with this Administrative Instruction (AI), and report on its effectiveness to DoD annually through the Federal Managers Financial Integrity Act (FMFIA) report.
- d. Designate the DoDEA Logistics Chief to establish a DoDEA property management program.

2. Associate Director for Financial and Business Operations (AD(F&BO)) and the Associate Director for Education (ADE), DoDEA. The AD(F&BO) and the ADE, DoDEA, shall:

- a. Serve as the appointing and approving authority for DoDEA GPLDD assigned by Reference (b) and complies with regulatory guidance for processing of DD Form 200 as specified in Reference (b). Delegation of responsibilities for appointing and approving authority must be in writing and on file.
- b. Ensure all staff offices and/or personnel under their jurisdiction comply with requirements established in Reference (b) and the accountable property program management controls defined in this Administrative Instruction.
- c. Ensure all personnel under their direction are formally advised of their responsibilities for the proper care and security of all government property assigned to them.

3. Chief, Logistics Division, DoDEA. The Chief, Logistics Division, DoDEA shall:

- a. Interpret DoD property management policies for DoDEA.
- b. Establish a DoDEA property management program to disseminate appropriate policies, procedures and programs. Ensure resources are available to accomplish it.
- c. Conduct the annual on-site quality assurance/staff assistance reviews of formal property records and biennial validations of Major Custodian (MC) accounts.

d. Report assurance review findings to the Director, DoDEA, the Area Directors, and the AD(F&BO). Summarize results of the program for senior DoDEA officials and report policy/procedural issues.

e. Ensure the performance plans of personnel in appointed property management positions have been updated to include property management as a critical element.

4. Director, DDESS/DoDDS-Cuba; Director, DoDDS E; Director, DoDDS- P/DDESS-Guam. The Area Directors shall:

a. Serve as the appointing and approving authority for all DoDEA GPLDD assigned to their Area and may delegate in writing these authorities as indicated using the guidelines established in Reference (b).

b. Appoint in writing an APO.

c. Ensure all requirements of DoDEA's property management program contained in this Administrative Instruction and defined in Reference (b) are accomplished.

d. Ensure all personnel under their direction are formally advised of their responsibilities for proper care and security of all government property assigned to them.

e. Provide an annual report on the effectiveness of the program to the Director. The report will be sent through the AD(F&BO). Information from Area reports will be incorporated into the annual FMFIA reported to the Department of Defense (DoD).

5. DoDEA Designated Superintendents. The DoDEA Designated Superintendents shall:

a. Serve as the appointing authority for GPLDD and comply with the regulatory guidance for processing DD Form 200 originating from school level as specified in Reference (b).

b. Ensure the annual accountable property inventories for district MCs are conducted, reconciled, signed, and dated when scheduled by the APO.

c. Ensure the required durable property inventories for district MCs are conducted and reconciled when scheduled by the APO.

6. DoDEA Area Logistics Chiefs. The DoDEA Area Logistics Chiefs shall:

a. Provide functional guidance and assistance to the activities of their Area.

b. Ensure property management policies and procedures are implemented.

c. Provide guidance and direction to the APO and administrative staff, in the execution and reconciliation of annual property inventories and quality assurance/staff assistance visits.

- d. Ensure procedures are established and reviewed annually for the movement of government property.
- e. Report program summary results to the AD(F&BO) or the Area Directors for incorporation to the annual FMFIA report.
- f. Ensure the performance plans of personnel in appointed property management positions have been updated to include property management as a critical element.
- g. Ensure durable property is maintained in accordance with current policy.

7. DoDEA APO. The DoDEA APOs shall:

- a. Appoint Property Book Officer (PBO).
- b. Appoint the MC in writing for each MC account.
- c. Provide the MC a schedule of inventories by October 31 of each year.
- d. Ensure annual physical inventories for accountable property are performed using authorized DoDEA Automated Information Technology (AIT), reconciled, and signed by the MC in accordance with Reference (b).
- e. Ensure management controls are in place for durable property management to ascertain compliance in accordance with Reference (b).
- f. Complete annual self-assessment contained in Enclosure 3, prior to the scheduled validation of the formal property account.
- g. Conduct semiannual reviews of property documentation on the formal account as established in this Administrative Instruction.
- h. Conduct a biennial quality assurance validation on each MC account in accordance with procedures contained in Enclosure 1.
- i. Review DD Form 200 for completeness within one week of receipt.
- j. Provide an annual summary report (resume memorandum), through the Area Director or the AD(F&BO) to the Director, DoDEA, as prescribed in Reference (b).
- k. Provide assistance/training to designated personnel with property responsibilities as required.
- l. Ensure Item Unique Identification Designator (IUID) information is forwarded to the IUID registry. The implementation of the IUID program is scheduled for June 2010 under separate DoDEA policy memorandum.

m. Provide the MC an initialed and dated copy of all accountable property source documents after posting to the Defense Property Accountability System (DPAS). Posted date must be within 2 days of receipt of documentation.

n. Maintain accountable property source documents in chronological sequence and for the duration specified in Reference (b).

o. Ensure durable property is maintained in accordance with current policy.

p. Ensure Wide Area Workflow (WAWF) actions are completed within the established timeframe. WAWF procedures will be disseminated under separate DoDEA policy.

8. DoDEA MC. The DoDEA MC shall:

a. Administer the MC account providing property management as established in Reference (b) of this Administrative Instruction.

b. Complete and submit a self-assessment using Appendix 1 to Enclosure 2. When the validation is scheduled, the self-assessment shall be submitted one month prior to the validation.

c. Conduct a semiannual physical check of accountable property by sampling 10 percent; but not more than 30 items from the Custodian Inventory Listing (CIL)-to-Sub-Location and Sub-Location-to-CIL ensuring that required data elements and other management data are entered correctly in DPAS by means of AIT.

d. Survey activity twice a year for excess and/or unserviceable property and take appropriate action to report, transfer, and/or dispose of items.

e. Perform causative research for lost, damaged, or destroyed accountable property immediately upon discovery, preparing a DD Form 200 and forwarding it to the Appointing Authority as specified in Reference (b).

f. Ensure the APO receives notification of projected "Due-ins" for all accountable property acquisitions.

g. Ensure durable property is maintained in accordance with current policy.

9. DoDEA Property Technicians (PT)/Property Custodians (PC). The DoDEA PTs and PCs shall:

a. Maintain appropriate MC files as instructed by Reference (b) and this AI.

b. Forward to the APO the original accountable property documents (receipts, transfers, disposals, IUIDs, etc.) for certifying and processing into DoDEA's official automated accountable property system DPAS in accordance with DoD 7000.14-R (Reference (c)). New

equipment receipts must be sent to the APO within 5 working days of receipt. File all suspense and/or certified hard copy documents in chronological sequence.

c. Ensure all accountable property issued to an individual is executed on a sub-custodian receipt record established in DPAS. The sub-custodian receipt document identifying the official work sites where items are located must be signed by the responsible individual.

d. Ensure durable property is maintained in accordance with current policy.

e. Ensure all IUID accountable property is tagged in accordance with current policy.

f. Issue and maintain a file of Property Passes (OP Form 7) for accountable property when it is removed from assigned sub-custodian receipt and/or MC area.

g. Conduct and reconcile annual or special accountable and durable property inventories within the time frames specified by the APO.

h. Ensure WAWF actions are processed in accordance with impending DoDEA policy.

## ENCLOSURE 2

### PROCEDURES FOR VALIDATION OF MAJOR CUSTODIAN ACCOUNTS

#### 1. Pre-Validation Tasks

a. Each APO will establish a validation schedule for all MCs at all levels (i.e., DoDEA Headquarters, Area Offices, districts, and schools) satisfying the requirement to review all MC biennially. However, Area and HQ's MC accounts where the annual inventory is conducted by the APO's office will not be required to validate CIL-to-Sub-Location and Sub-Location-to-CIL of accountable property. Actual dates for the validation review should be coordinated with the appropriate supervisor, office chief and applicable MC. The MC and PC should be on site during the validation visit.

b. At the beginning of each fiscal year (October 1) or within 30 days of a new MC appointment, each MC will perform appropriate annual self-assessment (Enclosure 2 Appendix 1) on the status of his or her account and provide a copy of the assessment to appropriate superintendent, division chief or staff office chief, and to the APO. The year an MC account is scheduled for validation, the self-assessment will become a part of the documentation of the MC Account Validation report.

c. The validation team leader will require each MC and PC to have available at the time of the validation:

(1) The current and prior year list of purchased accountable property for their activity. This information will be used to verify that items received were posted correctly to DPAS and match the documentation forwarded to the APO.

(2) Copies of appointment memoranda for the MC and PC.

(3) Any additional information the activity may request reviewed during the validation.

d. The MC shall also provide accessibility for reviewing all accountable property located in individual classrooms, offices, cabinets, and so on, as necessary. The team will minimize classroom disruption as much as possible. The MC shall inform individuals of appropriate school, district, division, or staff office of the dates the validation will take place and request their cooperation.

e. The validation team will establish a time to in-brief the principal, superintendent, division chief, or head of staff office upon arrival, giving him or her an idea of what the validation consists of and how it will be conducted. The team may take the opportunity to review any issues originating during the self-assessment or records review with the major custodian prior to the commencement of the formal review. At the time of the in-briefing, the team will arrange an out-briefing with the same individual(s) to be conducted prior to the team's departure from the site.

## 2. Operating Procedures During the Validation

a. The validation team shall conduct the in-briefing with the activity administrator and then proceed to the office of the PC. The team will review the documentation requested during the pre-validation and proceed with the validation using Enclosure 2.

b. The validation team will validate the MC's most recent self-assessment.

c. . The validation team will obtain from DPAS a copy of the accountable property CIL in barcode sequence for the activity as close to the date of the validation as possible. It is from this listing that the items will be selected for the CIL-to-Sub-Location sampling. The team leader should randomly select at least 10 percent but not more than 30 items from the current CIL. In addition, the APO may choose to have the team validate all items above a certain threshold, such as all items with an acquisition cost of \$5,000 or more. The randomly selected items and the data elements to be checked (asset ID, noun, sub-location, barcode, serial number, and IUID labels during the validation review.

d. As soon as the team has completed the CIL-to-Sub-Location sampling, it will provide the results to the PC and allow him or her a reasonable period of time while the team is on site to find any items that were not in the indicated locations. During the CIL-to-Sub-Location sampling, the team should pick up 10 percent or a maximum of 30 items for the Sub-Location-to-CIL check. These items should be checked against the MC account to determine if the information for which the MC is responsible was posted correctly to the accountable property database.

e. The validation team will review approximately 10 percent but not more than 30 MC transaction files to ensure correct data elements are present and reflected in DPAS.

f. The validation team will note their findings as they proceed through the validation process. At the conclusion of the validation, an out-brief to discuss the team's findings and perceptions of the "health" of the account with the MC and the activity administrator, should be conducted. The activity administrator will be given a dated, marked "DRAFT" of the quality assurance validation.

## 3. Post Validation Tasks

a. Upon return to the office, the validation team should review the completed validation checklist and write the report. The team leader will record the general observations and recommendations noted by the team during the review, including appropriate recognition for commendable areas and discussions of areas requiring improvement with suggestions on how to achieve the improvements. The team leader is also responsible for establishing a get-well plan for any MC that scores less than GOOD on his or her validation and the plan should be included in the final validation report. Improvements will be noted and the MC will be informed that these areas will be checked for compliance within 6 months after validation.

b. The final report shall be released for the signature of the Area and/or HQ Logistics Chief within 4 weeks of the team's return. Copies of the report will be distributed to the MC, his or her supervisor, and Area Directors or the AD(F&BO), as appropriate. The APO will maintain one copy in the administrative file for each MC account.

c. Additionally, the biennial quality assurance validations of the MC accounts may satisfy the requirement for APO to conduct semiannual reviews of property documentation. In order to achieve this requirement, 50 percent of the biennial validations must be conducted in a given year. The complete evaluations will be submitted to the Chief, Logistics Division of the appropriate Area Director or DoDEA Headquarters. The evaluation documents will be reviewed during validation of the formal property record.

#### Appendixes

1. Area & HQ Office Major Custodian Self Assessment of Account Status
2. Checklist for Area & HQ Office Major Custodian Account Validation
3. Major Custodian Self Assessment of Account Status
4. Checklist for Major Custodian Account Validation

APPENDIX 1 TO ENCLOSURE 2

AREA AND HQ OFFICE MAJOR CUSTODIAN SELF-ASSESSMENT OF ACCOUNT STATUS

ACTIVITY: \_\_\_\_\_

DoDAAC: \_\_\_\_\_

Overall Assessment: EXCELLENT (100-90) GOOD (89-75) POOR (74 and below)  
(MC circle one)

	MC Response (Yes/No)
1. MC was formally appointed and has acknowledged his or her appointment to the APO.	
2. The PC was appointed for the account and all appropriate system security requirements and access levels were established.	
3. Signature cards were issued designating personnel authorized to sign for accountable property.	
4. A physical inventory of accountable property was performed on the account within the last year, reconciled and signed; with a copy provided to the APO.	
5. A management review of the durable property inventory was completed. A signed copy of the MC Review Memorandum is on file as required.	
6. All excess serviceable accountable property is reported to the APO for redistribution or disposition.	
7. Ensure all IUID accountable property has been tagged with IUID labels within 15 working days.	
8. All applicable source documents, after being processed, signed, and dated, were forwarded within 5 workdays to the APO for posting.	
9. All accountable property was signed for by a sub-MC and assigned sub-locations.	
10. All GPLDD is reported in accordance with established timeframes.	
11. All "personally owned property" is marked, distinguishing it from MC government property.	
12. All personnel with property responsibilities have the appropriate, standardized critical element and performance standard(s) in their performance plan.	
13. All required improvements from the prior validation were accomplished.	

\_\_\_\_\_  
MAJOR CUSTODIAN'S SIGNATURE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PRINTED NAME AND TITLE

APPENDIX 2 TO ENCLOSURE 2

CHECKLIST FOR AREA AND HQ OFFICE MAJOR CUSTODIAN ACCOUNT  
VALIDATION

DATE: \_\_\_\_\_ ACTIVITY: \_\_\_\_\_ DoDAAC: \_\_\_\_\_

Individual(s) Contacted:

Overall Team Assessment: EXCELLENT (100-90) GOOD (89-75) POOR (74 and below)  
(MC circle one)

Part 1. Validation of the Area & HQ Office MC Account

	MAX. POINTS	TEAM FINDING
1. The MC was formally appointed and has acknowledged his or her appointment to the APO.	5	
2. A PC was appointed for the account and all appropriate system security requirements and access levels were established.	5	
3. Signature cards were issued designating personnel authorized to sign for accountable property.	4	
4. A physical inventory of accountable property was performed on the account within the last year, reconciled and signed; with a hard copy provided to the APO.	5	
5. A physical inventory of durable property was performed, reconciled and a copy is on file as required.	4	
6. Ensure all IUID accountable property has been tagged with IUID labels within 15 working days of receipt.	3	
7. All applicable source documents, after being processed, signed, and dated, were forwarded within 5 workdays to the APO for posting.	4	
8 All excess serviceable accountable property is reported to the APO for redistribution or disposition.	4	
9. All accountable property was signed for by a sub-MC and assigned sub-locations.	5	
10. All GPLDD is reported in accordance with required timeframes.	5	
11. All "personally owned property" is marked, distinguishing it from MC government property.	4	
12. All personnel with property responsibilities have appropriate, standardized critical element and performance standard(s) written into their performance plan.	2	
13. All required improvements from the prior validation were accomplished.	N/A	

MAXIMUM POINT DISTRIBUTION                      50

Part 2. Property Files/Documentation are Maintained in Accordance with DoDEA-M 4100.2

	MAX POINTS	TEAM FINDING
Are the following MC files established:		
A. MC account file containing:		
1. MC/PC appointment/acceptance/relief	2	
2. Signature Cards (DA Form 1687)	2	
3. Self-Assessment (copy of current year assessment)	2	
4. Validation Report (latest report)	2	
5. Reconciled accountable property inventory (AIT conducted)	4	
6. Reconciled durable property inventory	4	
7. Excess property (copies of reported items sent to APO via District Superintendent)	2	
B. Source documents – Those documents that receipt, transfer, dispose, adjust, or change an item record (i.e., DD-250, DD-1155, SF-1449, DD-1149, DD-1348-1A, DD-444, DD-1150, Memorandum of Donation, etc.). DA-3161		
1. Documents contain the nomenclature, make, model, serial number, acquisition date, cost, and bar code as a minimum as recorded in DPAS.	3	
2. Documents are filed by document number in chronological sequence.	4	
3. Documents are certified by the APO/PBO. Suspense copies of documents must be kept on file pending the return of certified copies.	2	
4. Documents are signed, dated, and forwarded to the APO within 5 workdays after receipt of the item(s).	3	
C. Sub-custodian receipts – The original signed sub-custodian receipt print-outs from DPAS are kept in this file and copies are located at the sub-custodian receipt locations.	4	
D. OF Form 7 – Property passes are issued when property is removed from the assigned sub-custodian receipt and/or MC area. Copies are kept in the file and the original copies with individuals.	2	
E. Financial liability investigation of property loss reports (DD Form 200) File contains the suspense copies and completed reports with all supporting documents (i.e., police reports, individuals' statements, etc.).	4	
F. Leased/rented/loaned property – File contains source documents (SF-1449s, DD-1155s, DD-1348-1As, DD-1150s, etc.) of the leased, rented, and loaned property. DA-1361	3	
G. Purchase requests for current and prior year accountable property acquisitions (DD-1149, AF9, Form 3, etc.) and the Government Purchase Card (GPC). Copies "Due-in" notifications for accountable property are sent to the APO.	3	

H. If applicable, files on split/merged accounts.		
I. Items under-going maintenance action		
1. Suspense copy of work order/maintenance request, or memo indicating turn in for maintenance.	1	
2. Completed copy of work order/maintenance request, vendor invoice, or a receipt.	1	
3. Suspense copy of work order/maintenance request, or memo indicating turn in for maintenance.	1	
4. Completed copy of work order/maintenance request, vendor invoice, or a receipt.	1	

MAXIMUM POINT DISTRIBUTION                      50

Part 3. Comments and Observations

A. Team:

B. MC/PC:

Validation Team Names, Phone Numbers, Activity:

Original to:            MC  
Copy to:                MC/Supervisor/District Supt/Area Director  
File Copy:             APO

APPENDIX 3 TO ENCLOSURE 2

MAJOR CUSTODIAN SELF-ASSESSMENT OF ACCOUNT STATUS

ACTIVITY: \_\_\_\_\_

DoDAAC: \_\_\_\_\_

Overall Assessment: (MC circle one)    EXCELLENT    GOOD    POOR

	MC Response (Yes/No)
1. The MC was formally appointed and has acknowledged his or her appointment to the APO.	
2. The PC was appointed for the account and all appropriate system security requirements and access levels were established.	
3. Signature cards were issued designating personnel authorized to sign for accountable property.	
4. A physical inventory of accountable property was performed on the account within the last year, reconciled, and signed; with a copy provided to the APO.	
5. A physical inventory of durable property was performed and reconciled; a copy is on file as required.	
6. All excess serviceable accountable property is reported to the APO for redistribution or disposition.	
7. All applicable source documents, after being processed, signed, and dated were forwarded within 5 workdays to the APO for posting.	
8. All accountable property was signed for by a sub-MC and assigned sub-locations.	
9. All GPLDD is reported in accordance with required timeframes.	
10. All "personally owned property" is marked, distinguishing it from MC government property.	
11. All personnel with property responsibilities have the appropriate, standardized critical element and performance standard(s) in their performance plan.	
12. Ensure all IUID accountable property has been tagged with IUID labels within 15 working days of receipt.	
13. All required improvements from the prior validation were accomplished.	

\_\_\_\_\_  
MAJOR CUSTODIAN'S SIGNATURE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PRINTED NAME AND TITLE

APPENDIX 4 TO ENCLOSURE 2

CHECKLIST FOR MAJOR CUSTODIAN ACCOUNT VALIDATION

DATE: \_\_\_\_\_ ACTIVITY: \_\_\_\_\_ DoDAAC: \_\_\_\_\_

Individual(s) Contacted:

Overall Team Assessment: EXCELLENT (100-90) GOOD (89-75) POOR (74 AND below)

Part 1. Validation of the MC's Self Assessment

	MAX POINTS	TEAM FINDING
1. The MC was formally appointed and has acknowledged his or her appointment to the APO.	5	
2. The PC was appointed for the account and all appropriate system security requirements and access levels were established.	5	
3. Signature cards were issued designating personnel authorized to sign for accountable property.	4	
4. A physical inventory of accountable property was performed on the account within the last year, reconciled and signed; with a copy provided to the APO.	5	
5. A physical inventory of durable property was performed and reconciled; a copy is on file as required.	4	
6. All excess serviceable accountable property is reported to the APO for redistribution or disposition.	4	
7. All applicable source documents, after being processed, signed, and dated were forwarded within 5 workdays to the APO for posting.	4	
8. All accountable property was signed for by a sub-MC and assigned sub-locations.	5	
9. All GPLDD is reported in accordance with required timeframes.	5	
10. All "personally owned property" is marked, distinguishing it from MC government property.	4	
11. All personnel with property responsibilities have the appropriate, standardized critical element and performance standard(s) in their performance plan.	2	
12. Ensure all IUID accountable property has been tagged with IUID labels within 15 working days of receipt.	3	
13. All required improvements from the prior validation were accomplished.	N/A	

MAXIMUM POINT DISTRIBUTION                      50

Part 2. Review CIL-to-Sub-location and Sub-location-to-CIL Validation

A. Print a copy of the CIL and randomly select at least 10 percent, but not more than 30 items, from the listing. These items should be found and the data on the listing matched against the items. Provide narrative explanation of results including discrepancies. Attach a copy of the worksheet to the report. (MAX. POINTS: 10)

B. Randomly select at least 10 percent, but not more than 30 items, located at the site and match them against the CIL. Provide narrative explanation of results including discrepancies. Attach a copy of the worksheet to the report. (MAX. POINTS: 10)

Part 3. Property Files/Documentation are Maintained in Accordance with DoDEA-M4100.2

	MAX POINTS	TEAM FINDING
Are the following MC files established:		
A. MC account file containing:		
1. MC/PC appointment/acceptance/relief	2	
2. Signature Cards	1	
3. Self-Assessment (copy of current year assessment)	2	
4. Validation Report (latest report)	2	
5. Reconciled accountable property inventory (AIT conducted)	2	
6. Reconciled durable property inventory	2	
7. Excess property (copy of reported items sent to APO via District Superintendent)	1	
B. Source documents – Those documents that receipt, transfer, dispose, adjust, or change an item record (i.e., DD-250, DD-1155, SF-1449, DD-1149, DD-1348-1A, DD-444, DD-1150, Memorandum of Donation, etc.). DA-3161		
1. Documents contain the make, model, serial number, acquisition date, cost, bar code, and if applicable, the mission use code are recorded in DPAS.	2	
2. Documents are filed by document number in chronological sequence.	2	
3. Documents are certified by the APO/PBO. Suspense copies of documents must be kept on file pending the return of certified copies.	1	
4. Documents are signed, dated, and sent to the APO within 5 workdays after receipt of the item(s).	2	
C. Sub-custodian receipts – The original signed sub-custodian receipt print-out sheets from DPAS are kept in this file and copies are located at the sub-custodian receipt locations.	2	
D. OF Form 7 – Property passes are issued when property is removed from the assigned sub-custodian receipt and/or MC area. Copies are kept in the file and the original copies with individuals.	1	
E. Financial liability investigation of property loss reports (DD Form 200) – File contains the suspense copies and processed forms with any		

supporting documents (e.g., police reports, individuals' statements, etc.).	2	
F. Leased/rented/loaned property – File contains source documents (SF-1449s, DD-1155s, DD-1348-1As, DD-1150s, etc.) for leased, rented, and loaned property. DDA-3161	2	
G. Purchase requests for current and prior year accountable property acquisitions (DD-1149, AF9, GPC Form 3, DA-3161, etc.). Copies of “Due-in” notifications for accountable property are sent to the APO.	2	
H. If applicable, files on split/merged accounts.		
I. Items under-going maintenance action		
1. Suspense copy of work order/maintenance request, or memo indicating turn in for maintenance.	1	
2. Completed copy of work order/maintenance request, vendor invoice, or a receipt.	1	

MAXIMUM POINT DISTRIBUTION                      30

Part 4. Comments and Observations

A. Team:

B. MC/PC:

Validation Team Names, Phone Numbers, Activity:

Original to:        MC  
Copy to:            MC /Supervisor/District Supt /Area Director  
File Copy:         APO

ENCLOSURE 3

PROCEDURES FOR VALIDATION OF THE ACCOUNTABLE PROPERTY OFFICER'S  
FORMAL PROPERTY ACCOUNT

1. Pre-Validation Tasks

a. The Chief, Logistics Division, DoDEA HQ will establish a schedule for the annual validation of each formal property record. The members of the validation team will come from his or her staff. The APO and PBO for the account being reviewed must be present during the validation visit. The actual dates of the validation will be coordinated with the respective Logistics Division Chief and the APO.

b. Prior to the scheduled validation, each APO will perform a self-assessment on the status of his or her accounts (Appendix 1 of this enclosure) and report the status to the Area Director or AD(F&BO), as appropriate, with a copy to the Chief, Logistics Division, and DoDEA HQ. This self-assessment will become part of the documentation appended to the validation report. (Please note that no one-for-one correlation exists between the APO's self-assessment and the validation checklist.)

c. The validation team performing the validation will ask each APO and PBO to have available when the team arrives those documents identified in Part II of the checklist. (See Enclosure 3, appendix 2.) Additionally, the validation team will randomly select the required number of records indicated in parts III.a. and III.b. of this enclosure, and make appropriate comments to their findings. The APO should also have accessibility for the team's review of filing or storage cabinets containing the hard copy supporting documentation.

d. The validation team will establish a time to in-brief the Chief, Logistics Division, giving him or her an idea of what the validation consists of and how it will be conducted. The team may take the opportunity to review any issues originating during the self-assessment or records review with the APO prior to the commencement of the formal review. At the time of the in-briefing, the team will arrange an out-briefing with the same individual(s) to be conducted prior to the team's departure from the site.

2. Operating Procedures During the Validation

a. The validation team should proceed to the office of the PBO to begin the documentation review. The team will observe the working environment and review the documentation requested during the pre-validation and proceed with the validation as follows:

b. Use the checklist (Enclosure 3, Appendix 2) to validate the account.

c. The team will note its findings as they proceed through the validation process.

d. The team should allow at least one hour at the conclusion of the validation to organize the out-brief, to complete the draft validation report, and to discuss the team's findings and perceptions of the "health" of the account with the Chief, Logistics Division, and the APO. The

team will provide the Chief, Logistics Division, with a dated, marked "DRAFT Copy" of the quality assurance validation report.

### 3. Post Validation Tasks

a. Upon return to the office, the team shall review the completed validation report and make adjustments as necessary, to include transferring handwritten data to the final report. The team leader will record the general observations and recommendations noted by the other members during the validation. The final report should be released under the signature of the Chief, Logistics Division, and DoDEA HQ within 4 weeks of the team's return. Copies shall be distributed as determined by the team chief.

#### Appendixes

1. Accountable Property Officer Self Assessment of Account Status.
2. Checklist for the Accountable Property Officer Formal Property Account Validation.

APPENDIX 1 TO ENCLOSURE 3

ACCOUNTABLE PROPERTY OFFICER SELF-ASSESSMENT OF ACCOUNT STATUS

ACCOUNTABLE AREA: \_\_\_\_\_

DoDAAC: \_\_\_\_\_

Overall Assessment: (APO circle one) EXCELLENT    GOOD    POOR

APO

Response

(Yes/No)

1. The APO was formally appointed and the APO acknowledged his or her appointment to the Area Director or Associate Director for F&BO.	
2. The APO appointed a PBO for the account and all appropriate system security requirements and access levels were established.	
3. The APO appointed a MC for each MC Account in the accountable area.	
4. All physical accountable property inventories were performed on all MC accounts within the last year, reconciled, signed and a copies were in MC files.	
5. All physical durable property inventories were performed and reconciled in the timeframes established; copies are on file as required.	
6. All reported GPLDD were assigned inquiry/investigation numbers and have been completed in accordance with Reference (b).	
7. The APO notifies Information Systems Security Officer (ISSO) when personnel with DPAS access change locations or leave the organization not requiring access.	
8. All personnel with property responsibilities have the appropriate, standardized critical element and performance standard(s) in their performance plan.	
9. All required improvements from the prior validation were accomplished.	
10. Report IUID equipment to the registry that has not been reported by DPAS.	

\_\_\_\_\_  
ACCOUNTABLE PROPERTY OFFICER'S SIGNATURE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
ACCOUNTABLE PROPERTY OFFICER'S NAME AND TITLE

APPENDIX 2 TO ENCLOSURE 3

CHECKLIST FOR THE ACCOUNTABLE PROPERTY OFFICER FORMAL PROPERTY  
ACCOUNT VALIDATION

DATE: \_\_\_\_\_ ACCOUNTABLE AREA: \_\_\_\_\_ DoDAAC: \_\_\_\_\_

Overall Team Assessment: EXCELLENT (100-90) GOOD (89-75) POOR (74 and below)

Part I.: Validation of the Appointment Designations for Property Management Responsibilities

	MAX POINTS	TEAM FINDING
1. An APO was formally appointed by the administrative head of the accountable area. Copies were provided to the administrative head of the accountable area and the Chief, Logistics Division, DoDEA HQ.	5	
a. The incoming accountable officer conducted records reconciliation with the outgoing accountable officer or the caretaker accountable officer and accepted the account.	5	
b. The incoming accountable officer formally acknowledged acceptance of the account to the administrative head of the accountable area. Copies were provided to the administrative head of the accountable area and the Chief, Logistics Division, DoDEA HQ.	5	
c. A relieving memorandum was issued to the outgoing accountable officer clearing him or her of responsibility. A copy is in the accountable officer file.	5	
2. The accountable officer formally appointed a MC holder for every established MC account and the original is on file.	5	
a. Each MC has acknowledged his or her appointment to the accountable officer and designated his or her property custodian. A copy is on file.	4	
b. A relieving memorandum was issued to the outgoing MC clearing him or her of responsibility. A copy is in the MC account file.	4	
3. The APO formally appointed a PBO to administer the formal record. The APO maintains a copy of the appointment letter on files.	4	
4. The administrative head of the accountable area formally designated approving/ appointing authorities for DD Form 200 actions. Copies are in the accountable officer's file.	3	

PART I MAXIMUM POINT DISTRIBUTION                      40

Part II: Documentation Validation

	MAX POINTS	TEAM FINDING
1. Report IUID equipment to the registry that has not been reported by DPAS.	1	
2. Individual file(s) for each MC were established and within each file are: (Validate 100% of 3a, 3b, and 3c).		
a. The MC's designation memorandum on file.	1	
b. His or her acknowledgment including the designation of the property custodian.	1	
c. The current reconciled hard copy physical inventory signed by the MC.	2	
d. Copies of completed property transactions annotated by the PBO/staff with initials and posting date for the active account filed in chronological sequence by document number.	2	
e. Copies of un-posted property transactions suspended pending completion and reconciliation of the annual physical inventory.	1	
f. Copies of each accountable officer-approved "due-in" nonexpendable.	1	
g. Copies of each transaction record for DD Form 200 approved "losses."	1	
h. Suspense copies of DD Forms 200 in the approval process or undergoing appeal including any accompanying investigative reports and/or DD 362s.	1	
i. Special actions such as split/merged/closed accounts and special inventories are reflected or referenced, if not located with the file.	1	
j. Requests for disposition of serviceable and unserviceable accountable property were executed within 7 days and the MC informed of the APO's decision.	1	
3 The financial liability investigation of property loss file contains:		
a. The current fiscal year DD Form 200 register and a copy of the prior year register with the resume memorandum indicating a copy was forwarded to the Chief, Logistics Division, DoDEA HQ.	1	
b. All approved DD Forms 200, with supporting documentation, requests for appeal action, remission of indebtedness, etc. Copies were provided to the Chief, Supply Policy Branch, DoDEA HQ.	1	
c. Completed DD Forms 200 are retired at the end of the third fiscal year from approval date (unless appeal action is pending) to a Federal records center.	1	
4. The general file contains:		
a. A current list of individuals authorized to withdraw DRMO material.	1	
b. A list of all MC accounts and the date of the last inventory and next scheduled inventory for each.	1	

5 File for each MC account closed during the preceding year containing a record showing that all property was transferred or deleted (signed transaction history) from the account and the MC or caretaker MC was relieved of responsibility.	1	
6. Documents are date stamped when received, filed and posted in DPAS within 2 workdays of the received date.	1	
7. The financial liability investigation of property loss file contains:		
a. The current fiscal year DD Form 200 register and a copy of the prior year register with the resume memorandum.	1	
b. All approved DD Form 200s, with supporting documentation, requests for appeal action, remission of indebtedness, etc.	1	
c. Completed DD Form 200s is retired at the end of the third fiscal year from approval date by shredding (unless appeal action is pending).	1	
8. The general file contains:		
a. A current list of individuals authorized to withdraw DRMO material.	1	
b. Schedule date of annual MC inventories and validations.	1	

Part II MAXIMUM POINT DISTRIBUTION

25

Part III: Validation of the Formal Property Record (Responses to the following questions require narrative comments to include appropriate detail on observations on the review results.)

a. From the supporting transaction document files for the MCs, the team randomly selects 150 transactions and checks them against the records in DPAS. Indicate the number of matches by serial number, document number, barcode, and nomenclature.

(MAX. POINTS: 10)

b. From DPAS randomly select 150 transactions and check them against the records in the transaction document files. Indicate the number of matches by serial number, document number, barcode and nomenclature.

(MAX. POINTS: 10)

c. Comment in general terms on the team's perception of how effectively and efficiently item management data are posted to records based on the processes conducted in parts III.a. and III.b.

(ZERO POINTS)

d. The APO conducted semiannual reviews of property documentation on the formal account as established in this Administrative Instruction and reported the findings to the Chief, Logistics Division, at the Area or DoDEA HQ, as applicable.

(MAX. POINTS: 5)

e. The accountable officer conducted biennial validations on at least half the MC accounts under his or her control and published the results within one month of the validation.

(MAX. POINTS: 5)

f. The disposition instructions for excess property was provided to the requestor(s) within 7 days of receipt. The excess property was turned in to Defense Reutilization and Marketing Office and asset(s) removed in DPAS.

(MAX. POINTS: 5)

g. The APO established a get-well program for each MC account receiving a less than a Good rating on its biennial MC account validation. Corrections to the reported weaknesses in the MC process are being corrected within the timeframes established and reported in writing by the MC or property custodian.

(ZERO POINTS)

h. For the performance period, the performance plans of the accountable officer, property book officer, and property technicians must contain appropriate, standardized critical elements and performance standards.

(ZERO POINTS)

i. The accountable officer is approving minor, undocumented items where errors or corrections were made to the total value of a MC (when applicable).

(ZERO POINTS)

Part IV: Other Issues Related to the Property Management Program

(Please provide any general or specific observations on the management of the formal account or its concomitant responsibilities based on the validation. These may represent commendable areas or areas needing improvement.)

Validation Team Names	Phone Numbers	Activity Represented:
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Original to:	Director, DoDEA	
Copy to:	AD(F&BO)	
	Area Directors	
	Chief, Logistics Division, for applicable Areas (HQ/DoDDS/DDESS)	
	Chief, Review and Compliance, DoDEA Headquarters	
	District superintendents as applicable	
	APO	

ENCLOSURE 4

MANAGEMENT CONTROLS

The Director, DoDEA, Area Directors, and the AD(F&BO) will ensure, at a minimum, that the following property management controls are included in the management control plans of each echelon in the organization:

Management Controls

Evaluation Process

a. Ensure the accurate, timely annual inventory of each MC is reconciled promptly and signed by MC.

Every MC conducts a 100 percent physical inventory of their account each year and with a minimum 98 percent accuracy rate in accordance with DoDI 5000.64 (Reference (d)). Inventories must be accomplished using authorized DoDEA AIT, including linear and two-dimensional bar code symbols, their readers and integration to DPAS.

b. Ensure accurately annotated transaction documents are provided to the APO, citing essential data elements for entry into the formal property record, within established timeframes.

Every MC provides transactions, including all required data: nomenclature, manufacturer model, serial number, barcode, IUID, acquisition date, and cost. Information is posted to the formal record. Periodic checks are made by the MC, the APO, and the biennial quality assurance validation team, validating that all appropriate documentation is being maintained according to the filing guidelines in Reference (c).

c. Ensure property assigned to individuals are accurately recorded and responsibility accepted on appropriate document.

MC/PC checks to ensure that individuals sign for and have assigned property. Records are adjusted as necessary.

d. Ensure current locations of all receipt accountable property are maintained, accurate, and updated as necessary.

MC/PC periodically checks sub-custodian reports verifying actual location of property.

e. Report all GPLDD.

DD Form 200 actions are initiated, recorded, and processed in accordance with References (b) and (c).

f. Maintain durable property records as directed by DoDEA policy.

MC/PC executes scheduled inventories and report findings to cognizant Area APO.

TABLE OF TERMINOLOGY CHANGES

OLD TERMINOLOGY	NEW TERMINOLOGY
AREA ACCOUNTABLE OFFICER	ACCOUNTABLE PROPERTY OFFICER (APO)
APPN/FUND CODE	ASN/FUND CODE
BARCODE CODE	ASSET ID
CUSTODAIN LISTING	CUSTODAIN INVENTORY LISTING (CIL)
HAND RECEIPT HOLDER	MAJOR CUSTODIAN (MC)
HRH INV LIST NBR	INV NBR
HRH NBR	MAJOR CUSTODIAN NBR
LOC INV LIST NBR	INV NBR
OFFICE	COST CODE
PBO REMARKS	REMARKS
RICC	REPORTABLE CODE
SCHOOL SUPPORT ASSISTANT	PROPERTY CUSTODIAN (PC)
SCHOOL SUPPORT ASSISTANT	PROPERTY TECHNICIAN (PT)
SUB HRH NBR	SUB CUSTODIAN NBR
UID	UII

## GLOSSARY

### ABBREVIATIONS AND ACRONYMS

APO	Accountable Property Officer
AIT	Automated Information Technology
CIL	Custodian Inventory Listing
DPAS	Defense Property Accountability System
DRMO	Defense Reutilization Marketing Office
FMFIA	Federal Managers Financial Integrity Act
F&BO	Financial and Business Operations
GPLDD	Government Property Lost, Damaged or Destroyed
GPC	Government Purchase Card
ISSO	Information Systems Security Officer
IUID	Item Unique Identification Designator
MC	Major Custodian
MUC	Mission Use Code
PBIC	Property Book Identification Code
PBO	Property Book Officer
PC	Property Custodian
PT	Property Technician
WAWF	Wide Area Workflow