EXHIBIT V

DEPARTMENT/AGENCY REPORTING SCHEDULE
FOR PHYSICAL INVENTORIES AND MISSING, STOLEN, DAMAGED, DISMANTLED AND DESTROYED FIXED ASSET EQUIPMENT ITEMS

Cumulative Calendar Days				
Calendar Days Allowed	Physical Inventories	Stolen, Damaged, Dismantled and Destroyed Items Reported	Responsibility	Action
30 (from last day of month in which inventory was taken)	30	---	Department/Agency	Submit certified inventory listing with report of missing items to Auditor-Controller.
30	60	---	Department/Agency	Further investigate missing items and submit follow-up report to Auditor-Controller (with a copy to CEO/Risk Management) detailing items still missing, (if known), and items previously reported missing which have been found. Request deletion of missing items from fixed asset inventory and relief of accountability for the missing items.
---	---	0 (Initiation)	Department/Agency	Immediately submit written report to Auditor-Controller (with a copy to CEO/Risk Management) of theft, damage or destruction attached (police and/or Sheriff-Coroner reports, etc.).
		0 (When dismantled)	Department/Agency	Send letter from department/agency director, FADs and DOCs to Auditor-Controller requesting removal of dismantled equipment from fixed asset records.

EXHIBIT V (continued)

DEPARTMENT/AGENCY REPORTING SCHEDULE
FOR PHYSICAL INVENTORIES AND MISSING, STOLEN, DAMAGED, DISMANTLED AND DESTROYED FIXED ASSET EQUIPMENT ITEMS

Cumulative Calendar Days				
Calendar Days Allowed	Physical Inventories	Stolen, Damaged, Dismantled and Destroyed Items Reported	Responsibility	Action
5	65	5	Auditor-Controller	Review department/agency's report, reconcile report to fixed asset records and notify department/agency of any discrepancies.
5	70	10	Department/Agency	Correct discrepancies, if any, and resubmit report to Auditor-Controller.
	Every 4th month (January, May and September		Auditor-Controller	Request authorization from the Board of Supervisors to delete from the fixed asset inventory all lost, stolen, destroyed missing, stolen, damaged, dismantled and destroyed fixed assets for which departmental/agency reports have been submitted during the prior four months. Copies of all documentation, including departmental/agency reports, are to be included in the package sent to the Board.
			Department/Agency Head	The department/agency director is required to be present at the Board of Supervisors meeting at which the request for deletion of fixed assets is to be heard, to respond to any inquiries regarding the department/ agency controls over fixed asset equipment items.