



THE OHIO STATE UNIVERSITY
OFFICE OF RESEARCH

Formal Sub-Certification

SUB-CERTIFICATION AREA

Does the college/office have processing and monitoring activities in place to ensure effective custody over equipment and supplies, including maintenance of accurate equipment inventory records, measures to prevent loss/theft of items, and compliance with University surplus/disposal policies?

CONTROL

The Office of Research records all capital and non-capital equipment purchases in the Peoplesoft Financials system. All capital and non-capital equipment is tagged appropriately and inventoried during the annual Physical Inventory and Equipment Review self-audit. The Unit's of the Office of Research Administration, Industry Liaison's Office, Project GRO, Center for Emergent Materials, Campus Chemical Instrument Center, Campus Microscopy & Imaging Facility, Institute for Materials Research, Institute for Energy & the Environment, University Laboratory Animal Resources, OR Information Systems, OR Training, Education, and Communication, Research Foundation, Ohio Learning Network, Research Compliance, Office of Responsible Research Practices, Technology, Licensing, and Commercialization, Ohio Supercomputer Center, OARnet, Byrd Polar Research Center, Center for Lake Erie Area Research, and Center for Cognitive Science all have an assigned equipment coordinator who maintains their capital and non-capital equipment purchases and completes the self-audit in correlation with University Asset Management Policies and procedures. The Office of Research tracks non-capital equipment purchases; computers, servers, laptops, cell phone, personal digital, any other items prone to theft, and deemed necessary by the department assistants by utilizing the PeopleSoft system.

PROCEDURE

Capital Equipment

When a capital equipment request is made and has received the authorized business purpose approval, the equipment is purchased through the procurement system. When the equipment purchase is entered into the procurement system a capitalized equipment account code is used to distinguish the purchase as being capitalized equipment. All capitalized equipment is then processed through Central Receiving where it is tagged with a university capitalized equipment ID tag. If it is not possible to affix the tag due to the size of the equipment, then "untaggable" is noted in the comments field of the asset management system and the assigned tag is kept with the Units asset management.

When there is moveable capitalized equipment assigned to an employee or kept off-site, a University Agreement for Assignment of University Equipment form must be completed. This form is then kept with the unit equipment coordinator for compliance purposes. When there are changes in equipment status, such as condition and location of the asset, these changes must be made in the Asset Management system by the Unit Equipment coordinator. Additionally, when the asset is outdated or sent to surplus, a university Equipment Retirement Form must be completed and submitted to Asset Management. After receipt of the Equipment Retirement Form, Asset Management will retire the asset from the inventory records. All capital equipment documentation is maintained with the unit equipment coordinator. The capitalized equipment is physically inventoried during the annual Physical Inventory and Equipment Review self-audit.

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Non-Capital Equipment

When a non capital equipment request is made and has received the authorized business purpose approval, the equipment is purchased through the procurement system. The purchase then workflows to the department approver for system approval. The unit equipment coordinator then records the equipment in the PeopleSoft system.

When there is moveable non-capitalized equipment assigned to an employee or kept off-site, a University Agreement for Assignment of University Equipment form must be completed. This form is then kept with the unit equipment coordinator for compliance purposes. When there are changes in equipment status, such as the location of the asset or the equipment is sent to Surplus, these changes will be entered into the PeopleSoft system. All non-capitalized equipment documentation is maintained with the unit equipment coordinator.

The Non-capitalized equipment is inventoried in correlation with the annual Physical Inventory and Equipment Review self-audit. At which point the equipment will be also physically inventoried.

(Office of Research Business Office must be notified of all items to be deleted from PeopleSoft no later than October 15, 2009 in order to meet the University deadline.)

Surplus of Equipment

University property which is taken out of service by the Office of Research must be transferred to another department, donated to a 501(c)(3) charitable organization or released to Surplus Materials Disposal with proper approval. To surplus the equipment a disposal request must be processed through the automated Surplus Property Management System (SPMS). If the equipment is sent to Surplus, the Office of Research Unit Equipment Coordinator will retire the equipment out of the university procurement system.

Documents Used to Support This Area

AM0001 Equipment Retirement Form
AM0002 Additional Item Form
AM0003 Equipment Interdepartmental Transfer Form
AM0004 Permission to Use Equipment Off-campus Form
AM0005 Permanent Transfer/Sale of OSU Property Form
Surplus Property Management System, Access Request Form
Surplus Property Management System, Department Setup Form