

Portable and Attractive Items Policy

NOTE: Council regularly reviews and updates its policies. The latest controlled version can be obtained from the Policy Register on Council's intranet or by contacting Council's Corporate, Governance & Strategy Branch. A hard copy of this electronic document is considered uncontrolled when printed.

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1. POLICY STATEMENT

The purpose of this policy is to enable a consistent and practical approach to the administration and control of portable and attractive items with reference to internal control and audit requirements of South Burnett Regional Council ('Council').

2. SCOPE

This policy applies to all Council employees.

Portable and/or attractive items are those items that, due to their nature and value, have the following characteristics:

- are subject to the risk of loss or theft due to their attractiveness;
- are readily moveable/detachable and portable; or
- may be easily concealed and readily disposed of.

3. GENERAL INFORMATION

3.1. Examples of Portable and Attractive Items

The following items are classified as portable and/or attractive items:

- cameras, video and audio equipment;
- lite-pros/projectors;
- televisions;
- music players e.g., iPod;
- DVD/blueray/video players;
- other audio-visual equipment;
- tools;
- trade equipment e.g., ladders, portable generators, and the like;
- small plant;
- mobile phones;
- laser printers;
- GPS devices; and

- any other items classified from time to time by the Chief Executive Officer ('CEO') and which are listed in the definitions contained within the Portable and Attractive Items Register ('Register').

Furniture is not classified as portable and attractive items.

3.2. Registers

All portable and attractive items must be recorded accurately within each area of Council that has responsibility for these items.

The register must be maintained regularly and contain the following information at a minimum:

- a brief description of the item;
- the department responsible for the item;
- date of acquisition;
- location of the item;
- serial number of the item;
- value of the item; and
- date of stocktake of the item.

3.2.1. Identifying Items on the Register

All items that meet the requirement of portable and attractive and relevant threshold are to be recorded into the portable and attractive items register.

3.2.2. Removing Item from the Register

Items are to be removed from the register at the time of disposal, lost or theft.

Information relating to items that are lost or stolen will be retained for at least three (3) years to assist in assessing the effectiveness of the areas control of portable and attractive items as well as identifying any emerging trends. Items can be reinstated on the register if are recovered.

3.3. Portable and Attractive Items Thresholds

Infrastructure and building assets with a value of more than \$5,000 and IT assets of more than \$1,500 are capitalised in the year of acquisition.

Portable and attractive item thresholds are:

- infrastructure and building items – items to a value between \$1,000 and \$5,000; and
- IT and small plant items – items to a value between \$300 and \$1,500.

3.4. Stocktake

Stocktakes are to be undertaken as of 30 June each year.

3.5. Reporting

A report will be presented annually to Council by each relevant General Manager/Manager who has responsibility over portable and attractive items register. At a minimum, the information included these reports are:

- the most recent time the item was part of a stocktake; and
- the condition of the item.

4. DEFINITIONS

Attractive Items mean items, by their nature (e.g., size, utility, marketability) that are susceptible to theft or loss.

Council employee means a person employed by Council who performs work, under the direction and control of Council, on an ongoing basis with an ongoing expectation of work entitled to superannuation contributions paid by Council.

Portable Items mean items that can be easily moved between locations by one (1) person.

5. LEGISLATIVE REFERENCE

Nil

6. RELATED DOCUMENTS

South Burnett Regional Council Asset Management Policy – Strategic014

South Burnett Regional Council Disposal of Assets Policy – Statutory008

7. NEXT REVIEW

As prescribed by legislation or December 2024

8. VERSION CONTROL

Version	Revision Description	Adopted Date	ECM Reference
1	Development of policy	14 December 2022	2957215


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