Best Practices Guide for Control of Attractive Items

Introduction and Definition

Capital Assets which have an acquisition cost of more than $5,000 and useful life greater than 1 year are tracked via our asset management process.

Attractive items are expendable or consumable items that cost less than $5,000 and:

- Item contains sensitive data
- Item is prone to theft or to go "missing"
- Control of item is required by regulation

Who must comply

The department accountable officer has the ultimate responsibility to establish and implement policies and procedures necessary to safeguard attractive items owned by their departments. This includes identifying, decaling, annual physical inventory, transferring, disposing of attractive items, and keeping the department up to date with attractive items policies.

Mandatory Attractive Items

Mobile computing devices

Mobile computing and storage devices may contain sensitive information. Tracking this device with sensitive information helps meet requirements by various regulations. Examples of mobile computing devices are laptops, notebooks, netbooks, tablets, and smart phones.

All mobile computing devices should be identified as off-site items and have an off-site permit prepared annually unless the department can demonstrate and document a business purpose for individual mobile devices not having off-site categorization. The business purpose documentation must be emailed annually to Asset Management.

Off-Site Items

Items which are removed from USF owned, leased, or used locations must have the Attractive Item Off-Site form completed and maintained on record by the issuing department. A log must be maintained of the items checked in and out on an Attractive Item Register.

These items must be:

Tagged as being USF items

Assigned to an individual

Have an address identified where the item will be stored

Operational Risk Assessment

Complete an operational risk assessment to determine what items will be treated as attractive items. Identifying and tracking attractive items will serve to help deter theft, assist with control of items, provide valuable information to authorities should something be stolen, and may be useful for insurance purposes. Accountable Officers must ensure that their departments perform a risk assessment to determine if they need to track attractive items.

- Review items the University requires to be treated as attractive items.
- Decide what items will be treated as attractive items.
- Things to consider during the operational risk assessment:
  - Is the item portable?
  - Does the item have personal value?
  - Is the item high technology or popular?
  - Have these items gone missing before?
  - How accessible are these items? (Open area vs closed office)
  - Does the item contain sensitive data?
  - Does the item contain hazardous items (radiation)?
  - The age and cost of items

Some common examples of attractive/sensitive items are:

- Firearms and other weapons
- Computers (desktop, tablets, and laptops) including network servers
- Printers, scanners, projectors
- Cellular/smartphones
- Televisions and other audiovisual equipment
- Cameras

It is helpful to utilize a Quantitative Risk Matrix in evaluating if an item should be treated as an attractive item (example below):

AREAS OF RISK							
	Risk Ranking: (1)-Low (2)-Moderate (3)-High (4)-Extremely High						
ITEM	Previously Stolen	Portability	High Tech	Adaptable for Personal Use	Sensitive Information	Location or Security of Information	TOTALS
Laptop	3	4	4	4	4	2	**21**
Apple Computer	2	3	4	4	4	3	**20**
Projector	1	1	2	1	1	2	8
Wall Picture/Painting	1	2	1	4	1	2	11
Departments to set their allowable risk ratings. For example, any item totaling 15 or more will be classified as an attractive/sensitive item.							

- Become familiar with the types of non-capital equipment items purchased by the department, focusing on items not required to be treated as attractive items by university policy.
- Review departmental purchases in the following account codes
  - Supply/Equipment Accounts (53000 to 53600 and 53900 to 53903)
- Visually observe equipment
- Tour departmental space, paying attention to the types of equipment and space
- Make note of any equipment at risk of theft or damaged because it is in a location that is not secure or in a high traffic area
- As items at risk are identified, determine if changes should be made to reduce the risk
- Determine a need for tracking equipment
- Determine if there is equipment in the department that will be tracked because, if lost, the risk of exposure to loss (whether financial or otherwise) is too great. This could be based on replacement cost, personal safety, or the costs associated with compliance in the event an item is lost or misplaced
- Review items that have previously been reported as stolen to determine if the risk of theft continues and should be tracked

Review the information gathered to determine if further quantitative measures are needed. The basis for determining what to treat as attractive items should be documented.

Establish a process to identify acquisitions of attractive items

- Purchased attractive items – staff should alert the department's items custodian. Develop a workflow and any needed forms to ensure required information is included

- Donated attractive items – Contact the Foundation to ensure the department is notified of donations that cost less than $5,000. The items custodian will determine if the item is attractive items and should be added to the attractive items list
- Transfer of attractive items with incoming faculty – Work with departmental administration to ensure the items custodian is alerted when a professor or researcher transfers to the department with equipment

Perform a Cost/Benefit

A Department should also consider the cost/benefit of adding attractive items. In this instance, a cost/benefit analysis makes a comparative assessment of all the benefits received by tracking non-capital property as an attractive item compared to cost involved with the process of marking and tracking the attractive item. For high risk non-capital property, one should further evaluate the item's age and associated market value.

- Example, a piece of scientific equipment (non-capital) was determined to be high risk. It was never tagged as an attractive item by the previous Property Manager. Considering it's already twelve years old and the market value is around twenty-five dollars, it probably doesn't need that extra level of tracking at this point

- On the other hand, a computer server (non-capital), may also be old and have little to no market value; however, "cost" of losing the sensitive data on the machine may be very high which would likely mean identifying the item as attractive would be worthwhile.

Recording and Tracking of Attractive/Sensitive Items

When the department recognizes a need to track attractive items they must:
- Use a unique identifier and attach to the item with a label or if appropriate etching of the item. If unable to attach/etch the unique identifier notate as non-taggable
- Use a system of record (Excel, Access, etc) such as the provided Attractive Item Register to maintain a repository of information along with inventory records of the item(s) to be tracked. The record must contain information about the item.
- The below is suggested minimum information to be maintained (where available)
  - Description of Item
  - Manufacturer
  - Model UCO
  - Serial ID/VIN
  - Type of Item (Computer/Tablet/Artwork/etc.)
  - Date Acquired
  - Cost
  - Condition (New, Good, Fair, Poor, Broken)
  - Inventory Dates
  - Project ID (If purchased using Grant)

- Custodian
- Location
- Whether On/Off Campus
    - Items used off-site must have a check out/in process.
- Date Disposed
- Other information the department may wish to record and maintain in the record for the item may be:
    - USML
    - ITAR
    - HIPAA
    - Hazardous Materials (radioactive/corrosive)
    - Any other required by regulations for your area
    - Purchase Order/Voucher Information

- Documentation of the chain of custody must be maintained throughout ownership and at final disposal
- Expense Account numbers have been created to use when purchasing Tablets and Firearms that are deemed to be attractive items.
- Department must maintain written procedures for tracking and monitoring their identified attractive items.

Inventory of Attractive Items

An annual inventory of attractive items must be performed by the department by an individual who is NOT the custodian (user) of the attractive item. Off-campus items should be inventoried annually using the off-site permit forms.
- Listing of all eligible items must be generated.
- The department's individual to inventory will physically view each item, record the physical location of the item, and record the condition of the item.

Use the inventory listing to update the Department's Attractive Item system of record to record the last date inventoried.

Disposal of Attractive Items

- For items which may contain sensitive data (Tablets/Computers/Printers/Copiers/ Phones), follow the guidance provided by IT in ISSP-009 Electronic Data and Media Disposal On their Procedures & Standards website.
- The IT Equipment Recycle procedures and request for pick up may be reviewed on the Procurement Website.
- For items which do not contain sensitive data, the department must use an approved supplier which will follow proper recycling procedures and ecologically sound disposal processes.

- Before or at the time the supplier picks up the items the department MUST remove the attached unique identifier. If etched the unique identifier must be etched through to be illegible. This is most important for anything which would identify it as once belonging to the University.
- When the supplier picks up the item(s), the department must obtain a certificate of disposal which lists the items the supplier is removing.
- The department must record the USF Employee who witnessed the disposal.

Record Retention for University Audit and Compliance

Record retention policies and procedures are located on the [Procurement website](#)