



**310 FW 7**  
**Personal Property Internal Control Program**

New  
 Date: January 25, 2011  
 Series: Personal Property  
 Part 310: Personal Property Management  
 Originating Office: Division of Contracting and Facilities Management

[PDF Version](#)

**7.1 What is the purpose of this chapter?** This chapter describes the internal management control review process for our personal property program. The personal property internal control program focuses on the:

- A. Appropriateness of organizational structure and staffing,
- B. Compliance with laws and regulations and adequacy of internal controls, and
- C. Quality and overall effectiveness of the Regions' property management program.

**7.2 What are the authorities for this chapter?** See [310 FW 1](#) for a list of authorities for all the chapters in Part 310.

**7.3 How is 310 FW 7 organized?** Table 7-1 shows how we organized this chapter.

Table 7 1: Organization of 310 FW 7	
Section	Content
7.1 – 7.3	What are the purpose, authority, and organization of the chapter?
<a href="#">7.4</a>	Who conducts annual personal property management control reviews?
<a href="#">7.5</a>	What indicators does the Service use to conduct personal property internal control reviews?

**7.4 Who conducts annual personal property management control reviews?**

**A. The Chief, Division of Contracting and Facilities Management (CFM), Headquarters,** is responsible for:

- (1) Annually preparing the Service's management control review plan and report (we send this to the Department of the Interior's Office of Acquisition and Property Management (PAM)); and
- (2) Performing management control reviews of the Regions (including random inspections of field stations) and Headquarters programs on a cyclical basis as required by PAM. When developing plans for annual reviews, CFM:
  - (a) Considers Office of the Inspector General, Government Accountability Office, and the Department's Internal Control program and financial statement audit findings to help focus the reviews; and
  - (b) May add additional internal control review issues to those already required by PAM.

**B. Chiefs, Division of Contracting and General Services or CFM, Regions 1-8,** are responsible for:

- (1) Annually preparing a management control review plan of the property inventories that the Region

will review for that fiscal year, and sending these to CFM, Headquarters. Management control review plans must include the following information:

- (a) The specific organizations or functions to be reviewed,
- (b) The timeframe, and
- (c) The official responsible for performing the review.

(2) Conducting management control reviews for all Regional field stations and administrative offices with accountable personal property as required by PAM. When conducting these reviews, the Regions:

- (a) May use a survey questionnaire for up to 90% of their annual reviews as a substitute for on-site inspection; and
- (b) Must conduct a physical on-site review of at least 10% of the field stations/offices scheduled for that year. Reviewers must document actions for the field station/office to correct any deficiencies they identify.

**7.5 What indicators does the Service use to conduct personal property internal control reviews?** We use three categories of management control indicators—organization and management; performance review and improvement program; and operating practices. Table 7-2 lists the items CFM and Regional Personal Property Managers should be looking for when performing reviews. The requirements for these items are covered in [310 FW 1 through 6](#).

Table 7 2 Internal Control Indicators for the Property Management Program
<b>A. Organization and Management:</b>
(1) Availability of appropriate and comprehensive personal property policies and procedures.
(2) Sufficient staffing and proper organizational structure to implement personal property responsibilities.
(3) Comprehensive training programs appropriate for the duties of staff at all organizational levels.
(4) Oversight of the personal property function at an appropriate level to adequately monitor and review personal property management practices.
(5) Operating with the minimum investment in space, personnel, and other assets, consistent with the organization's needs.
<b>B. Performance Review and Improvement Program:</b>
(1) Proof that the personal property function interacts with the General Services Administration (GSA) and the Service's procurement and finance operations.
(2) Evidence that previous internal control review findings no longer exist.
(3) Proper accounting of personal property in the Personal Property Management System (PPMS).
(4) Accountability of controlled and sensitive personal property records from receipt through disposal.
(5) Accuracy of personal property records including monthly general ledger reconciliations, Reports of Survey, and electronic inventory completion rates. A high accuracy rate indicates that controls are in place to assure that the Service is entering changes in the status of

accountable property into PPMS in a timely manner.

**(6)** Reuse rates for personal property that the Service reuses within the Region/program. A high property reuse rate indicates that we are using property to the maximum extent possible and that an organization has controls in place to prevent unnecessary procurement actions.

**(7)** Timeliness of excess property disposal.

**(8)** Evidence that the Service completes Reports of Survey in a timely manner consistent with [310 FW 6](#).

**C. Operating Practices:**

**(1)** Receiving: Ensure that all personal property items are promptly and accurately inspected, processed, and received through the Federal Financial System (FFS), labeled with a personal property number, recorded in PPMS if it's system-controlled property, and reported to the Regional Personal Property Manager within 15 working days of receipt. (See [310 FW 4](#).)

**(2)** Storage, preservation, and protection of personal property, including:

**(a)** Adequate storage facilities (e.g., sufficient aisle width, overhead space),

**(b)** Controlled access,

**(c)** The use of generally accepted storage practices,

**(d)** Reviews of stored items to justify retention, and

**(e)** Boats, trailers, and motor vehicles that are susceptible to damage from weather elements are properly protected.

**(3)** Clear control and accountability procedures exist, including safeguards against theft, abuse, misuse, damage, destruction, or loss. Procedures should cover receipt, use, storage, and disposal.

**(4)** Evidence that the personal property function has established a sound program for the acquisition, management, and control of personal property.

**(5)** Evidence that the personal property function maintains an effective and operational system for the use and disposal of excess and surplus personal property in accordance with regulations.

**(6)** Contractor and grantee-held personal property procedures follow established property management practices for all equipment that we have loaned or that they acquire under a contract/grant.

**(7)** Evidence that any organization with firearms annually inventories 100% of their firearms and maintains the results of the inventories on-site for 3 years.

**(8)** Evidence that the rate at which we complete inventories is high. Inventory completion rates indicate how well we maintain adequate control over accountable property.

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**For information on the content of this chapter, contact the Division of Contracting and Facilities Management. For information about this Web site, contact [Krista Holloway](#) in the Division of Policy and Directives Management.**

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