



**Florida Fish and Wildlife Conservation Commission
Interim Policy Memorandum
IPM 2022-02**

**Florida Fish
and Wildlife
Conservation
Commission**

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*Managing fish and wildlife
resources for their long-term
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To: All FWC Staff
From: Eric Sutton, Executive Director
Date: December 7, 2022
Subject: Property Definition Update and Attractive Item Definition Addition

This Interim Policy Memorandum (IPM) amends the Agencies definition of "Property" as stated in [IMPP 5.8](#) to exclude "Computers" and "Buildings". Furthermore, this IPM adds and defines the term "Attractive Items".

1. Property shall hereby be defined as follows:

Equipment, fixtures and other tangible personal property of a non-consumable and non-expendable nature, whether donated, constructed or purchased, the value or cost of which is \$5,000 or more, and hard-back, covered, bound books, the value or cost of which is \$250 or more.

2. Attractive Items are hereby defined as follows:

Tangible personal property used in operations that has a cost less than an established capitalization threshold and that requires special attention to ensure legal compliance, protection public safety, and avoid potential liability, or to compensate for a heightened risk of theft. (Chapter 69I-72, F.A.C).

3. The Agency has determined the following to be Attractive Items. All firearms, mobile radios, mobile equipment, and confiscated equipment. Mobile Equipment is defined as vehicles, vessels, trailers, tractors, UTV/ATV, etc.
4. Regardless of cost, all attractive items shall be entered into the property records.
5. Computers, which include laptops, desktops, tablets, and iPads under the \$5,000 capitalization threshold, will not be accounted for through the fiscal inventory process and therefore will not be included in the Property Master list for inventory control purposes.
6. When purchasing computers that are under the capitalization threshold, a "5XXXXX" series Object Code should not be used. Each D/O will use the appropriate object code that corresponds with the purchase.
7. Disposal of computers will be coordinated by the Asset Management team and Regional Property Analysts.

This policy shall remain in effect until modified or rescinded.

Thomas H. Eason Digitally signed by Thomas H. Eason
Date: 2022.12.07 13:06:51 -05'00'

Eric Sutton, Executive Director or designee

Date: 12/07/2022