

**UMB  
Management Advisory Services  
Separation of Duties Summary**

**Equipment Inventory  
(Capital & Non-Capital/Sensitive)**

**Each Administrator must complete this summary and return to MAS by March 15, 2011. Email to [mevans@af.umaryland.edu](mailto:mevans@af.umaryland.edu) or fax to x6-6128. Call Michele Evans at x6-5584 with questions.**

School/Department: \_\_\_\_\_

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_  
(Print Name) (email)

Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_  
(Print Name) (email)

Duty	Name *
<b>A. <u>Purchase Requisition and Approval Functions:</u></b>	
1. Employee who prepares requisitions to purchase capital and non-capital/sensitive equipment.	
2. Employee who approves purchase requisitions.	
3. Employee who initially receives purchased equipment in department.	
<b>B. <u>Procurement Card Purchase and Approval Functions:</u></b>	
1. Employee who uses Procurement Card (PCard) to purchase non-capital/sensitive equipment. (Note: Capital equipment may not be purchased using the PCard)	
2. Employee who reviews and approves PCard transactions and documentation. (Note: Supporting documentation must be reviewed prior to approval of purchase to ensure a legitimate business need for the item.)	
3. Employee who verifies that cardholder and approver have signed PCard log.	
<b>C. <u>Equipment Custody, Recordkeeping, and Inventorizing Functions:</u></b>	
1. Employee who is responsible for equipment inventory in the department (custodian).	
2. Employee who maintains non-capital/sensitive equipment list (record keeping).	
3. Employee who is responsible for taking physical inventory (inventorizing).	
4. Employee who investigates discrepancies between physical inventory results and records.	
5. Employee who approves items to be removed from inventory records.	
6. Employee who verifies that disposed items are removed from inventory records.	

**\* If any of the responsibilities outlined above are performed by multiple areas/people within your department, please complete a separate form for each area and note that above.**

**MAS will contact the department with any questions regarding possible incompatible duties.**