



ORDINANCE NO. 28739

1 AN ORDINANCE relating to City property; amending Section 1.06.340 of the
2 Tacoma Municipal Code, relating to inventory of City property, to update
3 the required frequency of physical inventory from annually to bi-annually
4 to align with the Washington State Auditor's Office recommendations,
5 industry best practices, and current practice throughout the City.

6 WHEREAS Section 1.06.340 of the Tacoma Municipal Code ("TMC")
7 provides that City departments are to provide an inventory of all property,
8 including its value, to the City Council on an annual basis, and

9 WHEREAS this inventory requirement has not been updated since 1899,
10 when it was first implemented, and

11 WHEREAS current practice throughout the City is to perform inventory
12 on a bi-annual basis, every two years, and

13 WHEREAS the bi-annual inventory is identified as a best practice by the
14 Washington State Auditor's Office ("SAO"), Code of Federal Regulations
15 (2 CFR 200.313), and Washington State Office of Financial Management, and

16 WHEREAS staff is recommending an amendment to TMC 1.06.340 to
17 align City code with recommended best practices; Now, Therefore,

18 BE IT ORDAINED BY THE CITY OF TACOMA:

19 Section 1. That Section 1.06.340 of the Tacoma Municipal Code is
20 hereby amended as set forth in the attached Exhibit "A."

21 Section 2. That the City Clerk, in consultation with the City Attorney, is
22 authorized to make necessary corrections to this ordinance, including, but not
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1 limited to, the correction of scrivener's/clerical errors, references, ordinance
2 numbering, section/subsection numbers, and any references thereto.

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4 Passed _____

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Mayor

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Attest:

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City Clerk

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Approved as to form:

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Deputy City Attorney

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EXHIBIT "A"

Chapter 1.06 Administration

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1.06.340 Inventory of City property.

The heads of departments in each and every department of the City government shall cause an inventory to be taken of all property, with the value thereof, belonging to the City in or under the control of said departments respectively, ~~on the first day of each year~~ by year-end of each even numbered year, and shall, upon request, submit to the City Council ~~an annual~~ report showing a list of all such property on hand, together with the value thereof, with notations of condition, and explaining any loss of property and the reason therefor, and shall keep a record showing where the various articles of property are and to what use they and each of them are being put.