

**ORANGE COUNTY SOCIAL SERVICES AGENCY**

**ADMINISTRATIVE POLICIES & PROCEDURES MANUAL**

**Subject:** Fixed/Capital Assets and Equipment

**Number:** E 7

**POLICY**

Social Services Agency (SSA) requires compliance with the County of Orange Auditor/Controller's Accounting Manual, Sections

FA-4 "Fixed Assets – Equipment" located at

<http://intra2k3.ocgov.com/AC%20Intranet/InternalAudit/AccountingManual/AccountingProcedure.aspx?Document=ProcFA4.htm>; and

FA-5 "Physical Inventory of Fixed Assets " at

<http://intra2k3.ocgov.com/AC%20Intranet/InternalAudit/AccountingManual/AccountingProcedure.aspx?Document=ProcFA5.htm>

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