

ATTRACTIVE ITEMS

Attractive items are items that cost less than \$5,000 and either contain sensitive data, are **prone to theft**, or control of the item is required by regulation. The department accountable officer has the ultimate responsibility to establish and implement policies and procedures necessary to safeguard attractive items. Examples of attractive items include laptops, tablets, smartphones, printers, scanners, projectors, and firearms.

The Q&As below contain controls to help prevent theft of attractive items.

 Is a risk assessment performed?

- Units should perform and document a risk assessment to determine what equipment should be treated as attractive items.

 Are attractive items tracked?


- Units should develop a tracking system with a unique identifier for each item and document the chain of custody throughout ownership to disposal.

 Are attractive items identified?


- Units should establish a process to identify attractive items when purchased, donated, or transferred.

 Are inventories conducted?

- Annual inventories of attractive items must be conducted by an individual who is not the custodian of the items.

 Is a cost/benefit analysis performed when adding attractive items?

- When identifying attractive items, units should compare the cost of tracking an item to the value of the item or sensitivity of the data.

 Are all off-site items, including mobile computing devices, tracked?

- Attractive items that are off-site must be documented through the [Attractive Item Off-Site form](#) and a log of the items maintained.

Office of Internal Audit website: <https://www.usfedu.edu/audit/>

How can I report potential fraud or abuse?

 Notify your supervisor

 Contact the USF Office of Internal Audit at (813) 974-2705

