

III. Information Systems

3.1.010 Equipment Inventory

Authority 2019 7 CFR 246.24(d), 246.25(a), 2 CFR 200.313

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POLICY: The local agency (LA) shall use state agency (SA)-provided WIC inventory tags to identify equipment purchased with WIC funds by the LA and the SA.

The LA shall maintain an inventory list of all equipment purchased with WIC funds, both by the LA and the SA.

The LA shall reconcile the WIC equipment inventory biennially and record the date of reconciliation. All changes to the location or disposition of the WIC equipment shall be submitted to the SA.

All equipment purchased with WIC funds by the LA and by the SA belongs to the SA and must be returned to the SA if the LA discontinues WIC services.

Equipment purchased jointly with WIC funds and other funds must be inventoried according to the procedures below.

PROCEDURES:

- A. For inventory purposes, the LA shall permanently tag all equipment in the categories below purchased with WIC funds. In addition, the LA shall permanently tag all other equipment with a useful life of more than one (1) year and an acquisition cost of at least \$500.00 purchased with WIC funds. The SA will supply WIC inventory tags to the LA. The equipment to be tagged includes, but is not limited to:
1. Computers (desktops, laptops, and tablets)
 2. Computer monitors
 3. Printers
 4. Scanners
 5. Signature pads
 6. Network switching equipment (including routers, hubs, etc.)
 7. Hemoglobin analyzers
 8. Anthropometric equipment (scales and height boards)
 9. Card reader/writers
- B. The LA shall maintain a multi-user hospital grade electric breast pump inventory, even if the replacement cost is less than \$500. (See policy [2.1.030](#).)
- C. The LA shall maintain and update an inventory list of all equipment purchased

with WIC funds. A physical verification of all equipment will be performed during LA biennial monitoring visits to be matched with SA property records. The LA inventory list shall contain all of the following information:

1. Description and type of equipment (e.g., computer, monitor, printer)
 2. Serial number, if available
 3. WIC inventory tag number
 4. Model number/manufacturer name, if available
 5. Date of purchase (only for LA-purchased equipment)
 6. Purchase price (only for LA-purchased equipment)
 7. Percent of WIC funds used, if purchased jointly
 8. Site where equipment is located
 9. Status of equipment (e.g., currently using, spare, broken, lost or stolen)
- D. The LA equipment inventory may be integrated into the overall local administrative agency's inventory. However, equipment purchased with WIC funds must be so designated. Equipment purchased jointly with WIC funds and other funds must indicate the total acquisition cost and the portion funded by WIC. When determining if jointly purchased items must be inventoried, the total acquisition cost of the equipment is the basis of the determination.
- E. Prior to purchasing new equipment not budgeted and approved as part of the local agency plan (LAP), the LA shall submit the request to purchase equipment to their technical assistant (TA) for approval. (Refer to policy [5.1.070](#).) WIC inventory tags will be mailed to the LA if the equipment is to be tagged.
- F. All equipment used for the WIC program shall be properly maintained and repaired as needed, and be kept secure from theft or vandalism.
- G. Upon request of the SA, the LA shall make the equipment inventory list available within five (5) business days. The LA shall also allow the SA to inspect the equipment and inventory tags upon request.
- H. The LA shall obtain written authorization from the SA before doing any of the following with WIC-purchased equipment:
1. Loaning
 2. Transferring
 3. Trading
 4. Selling
 5. Destroying
 6. Removing from the inventory list
- I. The LA shall retain Department of Health and Senior Services' Non-Expendable Property Transfer/Reassignment forms (DH-60), utilized to update the location

and status of equipment, to ensure accuracy of inventory.

- J. The LA shall retain inventory lists until notified by the SA that it has been a minimum of three (3) years following the date of submission of the final expenditure report for the period to which the inventory list pertains or until resolution of any issues resulting from an audit or other action that may arise, whichever is longer. The SA will notify the LA when inventoried items may be removed from the inventory list.