



Workforce Innovation and Opportunity Act (WIOA) Title I Policy

Subject: [Equipment and Supplies](#)

Number/Reference: [FP - 4](#)

Review Date: [5/25/2018](#)

Revision # [Review Copy](#)

Overview

This policy describes the requirements for the management and inventory of equipment and supplies. The Workforce Innovation and Opportunity Act (WIOA) requires each state, local workforce development board, subrecipient, and service provider receiving funds under the Workforce Innovation and Opportunity Act to comply with the Uniform Administrative Requirements.

Policy Statement

Each local workforce development board (WDB) and subrecipient is responsible for having a written policy addressing how they will ensure the management and inventory of all equipment obtained using WIOA funds.

At a minimum, equipment records must be maintained and provide:

- an item description;
- the serial number or other identification number;
- the source of funding, including the grant or agreement number;
- whether the title rests with that grantee, or other entity;
- acquisition date and cost;
- percent of federal participation in the project that purchased the equipment;
- location, use, and condition of the property;
- any ultimate disposition data including the date of disposal and sale price of the property.

At least every two years, local WDBs and subrecipients must perform and document an inventory of all equipment purchased with WIOA funds. Inventory results must be reconciled with current records and all discrepancies shall be investigated. Investigation findings shall be documented in the records, and copies of all documents related to each such inventory maintained.

A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property.

A copy of the inventory of equipment must be maintained on file and available for review. All Local WDBs and subrecipients must:

- keep equipment in good condition;
- retain all records for three years after disposal of equipment; and
- tag all equipment purchased with WIOA funds in a manner that will identify the equipment as WIOA fund-based.

In addition, each local WDB and subrecipient should follow reasonable safeguards for protecting their assets and obtain loss and destruction insurance for each piece of equipment.

State of Oregon Workforce Programs

For the purchase of equipment with a per unit cost of \$5,000 or more, prior written approval from the Higher Education Coordinating Commission's (HECC) Office of Workforce Investments must be obtained. Requests for approval must include all information pertinent to the item to be purchased including a description of the item, solicitation methodology, cost justification, cost/benefit analysis, etc.

Prior written approval is also required for a change in the disposition of equipment with a fair market value of \$5,000 or more. The change of disposition request must include all information pertinent to the item to be disposed of such as: a description of the item, acquisition date, acquisition cost, current fair market value, serial number(s), present condition, etc.

In the event that there are unused supplies exceeding \$5,000 in total aggregate fair market value upon termination or completion of the award, and if the supplies are not needed for any other federally sponsored program or projects, the Local WDB or subrecipient shall compensate the federal government for its share.

Certain costs are allowable only if approval is granted prior to incurring the cost. Examples of costs requiring prior approval include: fixed assets with a cost equal to \$5,000 or more; memberships in civic organizations; or special arrangements and alterations costs of facilities to accommodate remodeling. Authority to grant or deny approval of items requiring approval is delegated to the HECC Office of Workforce Investments.

Action(s)

Local WDB fiscal agents and subrecipients must develop and implement policies or procedures that comply with this policy.

HECC will monitor local WDB fiscal agents and subrecipients for compliance.

Contact

Questions regarding this policy should be sent to HECC_OWI_WORKFORCE_POLICY@oregon.gov .

References

- Workforce Innovation and Opportunity Act (WIOA)
- 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule
- 2 CFR Part 2900, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Department of Labor (DOL) Exceptions)
- 2 CFR 200.33 Equipment
- 2 CFR 200.94 Supplies
- 2 CFR 200.313 Equipment
- 2 CFR 200.314 Supplies
- 2 CFR 200.439 Equipment and other capital expenditures
- 2 CFR 200.453 Materials and supplies costs, including costs of computing devices (fix spacing)
- 2 CFR 200.462 Rearrangement and reconversion costs
- 29 CFR 683.200 General fiscal and administrative rules
- 29 CFR 683.220 Internal control requirements