

Monitoring Resolution Report – FY21 Continental

Equipment and Supplies Management

Requirement Summary:

An LEA shall use, manage and dispose of equipment and supplies purchased using Federal funds in accordance with all relevant Federal laws and procedures. LEAs shall also ensure that equipment and supplies are used only for authorized purposes of the project during the period of performance (or until no longer needed).

Uniform Guidance 2 C.F.R. 200.313-314

GAO Green Book Principle 10.03

Issue:

Continental submitted detailed equipment and supply management guidelines for the following processes: purchasing, payment, requisition/purchase orders, and property disposal. Continental described how each request to purchase equipment and supplies with SRSA funds, mainly computers and related equipment, goes through a multi-step approval process and is then inventoried in alignment with Federal inventory regulations. All of Continental's property goes through a depreciation schedule and disposal procedure when applicable. Although Continental maintains an inventory of SRSA-purchased technology, this inventory does not describe the use and condition of the items.

Required Action:

Within 30 business days of receiving this report Continental must provide the Department with a plan for how it will update their equipment and supply management policies and procedures to ensure that the use and condition of the equipment purchased using SRSA funds is recorded. Such a plan will demonstrate compliance with 2 C.F.R. 200.313(d)(1), which requires the maintenance of property records that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

Documentation:

On August 13, 2021, Continental submitted its response to the Performance Review Final Report. Continental updated its current inventory for equipment and supplies purchased with SRSA funds to include the condition and use of each equipment. Continental successfully addressed the action required.

Status: Resolved