

DESCRIPTOR TERM: Acquisition and Accountability of CTE Instructional Equipment	CODE: 8801
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STATE BOARD POLICY

Acquisition and Accountability of CTE Instructional Equipment

The Office of Career and Technical Education shall develop and maintain a management and control system for capitalized equipment that shall include guidelines and procedures in the areas of record maintenance, equipment tracking, acquisition, and warehousing. Equipment purchased with CTE funds shall become the property of the local educational agency. Equipment for CTE education shall be approved for lease, purchase, or transfer to a local educational agency only for a specific training program or support program for career and technical education. All basic equipment necessary to initiate an approved training program may be considered for approval for purchase, lease, or transfer. Any use of CTE equipment for other than its approved intended purposes shall be prohibited. An agreement specifying the responsibilities of both parties must be signed by the local educational agency and the State Board of Education prior to the request for any equipment by the local educational agency. This agreement shall be maintained on a permanent file by both parties. Local educational agencies shall request reimbursement for expenditures of equipment according to established procedures. The local educational agency shall follow procedures for maintaining a correct, current and complete inventory control system for all capitalized equipment, and for any disposition of equipment to include transfer, salvage, and abandonment.

The local educational agency shall be responsible for the equipment as agreed upon in the signed equipment agreement. All items shall be inventoried according to the Mississippi Department of Audit's guidelines. Any removal or diversion to other purposes must have prior approval from the Office of Career and Technical Education. All equipment which is no longer being utilized for its approved purpose shall be approved for transfer or disposal by the Office of Career and Technical Education. The LEAs master inventory shall consist of all items which have a purchase price of \$500 or more, and any other items specified by the state auditor. All items will be listed according to the district, school, and approved program. The Office of Career and Technical Education shall maintain a master equipment tracking system of each item. The local educational agency shall replace lost or broken items. The local educational agency shall have the sole responsibility of all items inventoried as per the state auditor. The Office of Career and Technical Education shall assist local educational agencies in replacement of obsolete, stolen, burned, and worn-out equipment according to policies and procedures.

A warehouse for career education equipment not in use shall be operated under the direct supervision and guidelines of the equipment section of the State Department of Education/Office of Career and Technical Education. The major functions within the warehouse shall be for the purpose of depositing, storing, and releasing appropriate items of instructional equipment to local educational agencies for use in approved career and technical programs.

The Office of Career and Technical Education will coordinate inventory audits with the Mississippi Department of Audit, to annually conduct on-site physical inventories of the local educational agencies where equipment has been purchased with CTE funds. The inventory process shall include identifying, and locating all CTE equipment. Local educational agencies shall have thirty (30) days to respond to the written notification from the Office of Career and Technical Education concerning the findings of the inventory. Missing items shall be handled according to established procedure guidelines. An inventory follow-up will be conducted to finalize negotiations and disposition. Funds shall be recovered for the state on items of equipment for which satisfactory accounting cannot be made.