

Indiana WIC Program  
Indiana State Department of Health

**Lost, Stolen, or Destroyed Equipment and Assets**

**Policy**

Local Agencies (LA) must report lost, stolen, or destroyed equipment and/or assets to the State Agency (SA) immediately upon discovery of the loss.

**Authority**

7CFR Part 3016, OMB Circulars A-87, A-102, A-110, A-122, A-133, ASMB C-10

**Procedures**

- I. The LA must:
  - A. Have adequate safeguards including appropriate insurance to prevent loss, damage, or theft of equipment.
  - B. Notify the SA by telephone immediately upon discovery of lost, stolen, or destroyed assets or equipment.
  - C. Follow LA procedures for investigating the loss.
  
- II. For **stolen** equipment/assets, the LA must:
  - A. Notify the local police.
  - B. Obtain a copy of the police report.
  - C. Forward report to the SA along with a letter explaining the circumstances surrounding the theft.
  - D. Include a description of procedures instituted to avoid theft.
  
- III. For **lost** equipment/assets, the LA must:
  - A. Submit a letter to the SA explaining the circumstances surrounding the loss including the name of the person responsible for the asset at the time of the loss.
  - B. Include a description of procedures instituted to avoid loss.

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- IV. For **destroyed** equipment/assets, the LA must:
- A. Submit a letter to the SA explaining the circumstances surrounding the destruction including the name of the person responsible for the equipment and/or asset at the time of the destruction.
  - B. Include a description of procedures instituted to avoid destruction.
- V. SA will:
- A. Require a refund of insurance claims paid to the LA for lost, damaged, or stolen equipment and/or program assets.
  - B. In cases when the insurance company declines a claim due to negligence, the SA will not reimburse the LA for the loss.