



HACIENDA LA PUENTE UNIFIED SCHOOL DISTRICT  
INSTRUCTIONAL SERVICES CENTER  
MULTILINGUAL EDUCATION



15444 REGALADO • HACIENDA HEIGHTS, CA 91745 • (626) 933-4340 • FAX (626) 855-3884

## STATE AND FEDERAL CATEGORICAL PROGRAMS

### Policy for Managing and Tracking “Small and Attractive” Items

#### I. Definitions

“Small and attractive” items are defined as equipment with a useful life of more than one year but with a purchase cost below the \$500 threshold that triggers the requirement that they be included in the district inventory. When purchased with categorical funds, these items must be accounted for and may be tracked under a different system than other more expensive non-capitalized equipment purchased with federal funds. Examples of “small and attractive” items include, but are not limited to: **Tablet computers/iPads, laptop computers, hand-held devices, digital cameras, and other easily transportable devices** that may have the likelihood of disappearing without being noticed.

#### II. Control Procedures

At the school level, administration should maintain documentation indicating where the “small and attractive” devices such as tablet computers/iPads are located and who the responsible staff member is for ensuring they are secure, including the number of tablets/iPads or other devices issued to each classroom or lab and the name of the teacher for that class. At the classroom level, there should be a check-out system that includes individual identification such as an identification number for each item, so the teacher knows which students are using the tablets/iPads or other devices, and when they are returned. This system ensures control activities that mitigate the risk of loss or theft of these devices.

#### The procedures are the following:

1. Label the device with the school name, state or federal funding source, year of purchase, and an identification number.
2. Assign a barcode label to the device and enter each into the school site’s Destiny Library Catalog.
3. Utilize the Destiny system to check devices in/out to the responsible classroom teacher/staff member.
4. The staff member shall secure the devices in locked cupboards or carts within the classroom or lab.
5. The classroom teacher/staff member will check-out the devices to students utilizing the device identification number and will ensure all devices are checked-in at the end of the class period/day.
6. At least annually, all devices must be returned by the teacher/staff member responsible, to be verified by a physical inventory utilizing the Destiny system.
7. Destiny records will be monitored by the site administrator and/or their designee to investigate any differences, and will be submitted to the Multilingual Office as documentation of the site’s control procedures.

