



IOWA DEPARTMENT OF JUSTICE  
OFFICE OF THE ATTORNEY GENERAL

Attorney General Tom Miller

## Documentation

Receipts or invoices with order dates are required on all equipment purchased with grant funds. Documentation of equipment purchased and supporting receipts should also be maintained to provide for easier documentation on the annual [Project Equipment Summary Report](#), which requires a listing of all equipment purchased via grant funds during the year. Save a copy of the completed report in the grant file.

Purchases with a unit cost greater than \$5,000 must have at least three written bids or quotes prior to purchase. The quotes or bids must be submitted to CVAD with reimbursement request if risk designation requires it, or at the discretion of CVAD. These quotes should be kept on file for audit purposes. The invoice copy or receipt must be submitted to CVAD with reimbursement, regardless of risk designation.

Subrecipients must retain records for equipment, non-expendable personal property, and real property for a period of 5 years from the date of disposition, replacement, or transfer at the discretion of the awarding agency. If any litigation, claim, or audit is started before the expiration of the 5-year period, a subrecipient must retain records until all litigation, claims, or audit findings involving the records have been resolved.

