

TAMPA VA RESEARCH AND EDUCATION FOUNDATION, INC.

Standard Operating Procedure

TVAREF SOP-02 – Purchasing & Inventory

Revised Date – February 1, 2017 – Original Date - June 19, 2008

Purchasing:

Supplies and expenditures in support of research activities such as chemicals, animals, laboratory supplies, etc., may be requested by the Principal Investigator by submitting the appropriate paperwork to the accounting assistant. All purchase requests must be submitted on Tampa VA Research and Education Foundation, Inc. (TVAREF) purchase order forms, and include a justification. The accounting assistant reviews paperwork for appropriateness and to ensure all items are filled in properly. The Executive Director reviews and approves all purchases over \$500. The accounting assistant will review and approve all orders less than \$500. The accounting assistant orders all items; the Principal Investigator reviews orders upon receipt and then returns the packing slips to the accounting assistant as verification of receipt. Payment is made after an original invoice is received.

Limitations of Purchases:

TVAREF research monies may be used to purchase hardware accessories for VA-purchased research equipment so long as attachments are external and can be identified and removed. The sole justification acceptable for purchasing attachments to VA equipment with TVAREF research monies is that such attachments are required in order to complete VA-approved TVAREF research projects. In the rare instance where internal attachments to VA research equipment are required, such attachments must be donated to the VA and the TVAREF will lose all rights to any part of the equipment.

TVAREF funds may not be used to purchase hardware accessories for equipment personally owned by a Member, Director, staff member or researcher. TVAREF funds may not be used to repair the personal property of any Member, Director, staff member or researcher.

If the TVAREF Executive Director reviews a proposed expenditure and deems it inappropriate, the Principal Investigator may seek review by the Chairman of the Board of Directors for final disposition.

NOTE: All disapproved requests will be retained in the TVAREF Research Files as evidence of review and disapproval for future audits.

All expenditures for the PI over the amount of \$500 must be approved by the Executive Director as well as the Principal Investigator. Expenditures under \$500 can be made without Executive Director or Principal Investigator approval if a list of authorized purchasers is retained in the TVAREF Research files.

Equipment Inventory:

Equipment is any depreciable asset purchased for permanent long term use. All corporate purchased equipment is to be inventoried annually and records maintained in the corporate offices indicating location and assignment to respective PI. Equipment purchased with TVAREF funds must be tagged with a TVAREF property tag and registered with Acquisitions and Material Management Service as non-government equipment on loan to the VA. Equipment purchased under federal grants will be handled according to guidance provided in 2 CFR 215.34 and will be tracked in same manner as all other equipment.

The Board of Directors must approve the transfer or sale of all corporate-purchased equipment. Should a Principal Investigator want to transfer equipment to another not-for-profit institution, a written request must be submitted to the Board. No equipment may be transferred to a for-profit institution. Correspondence to and acknowledgment from the receiving entity should be retained in the TVAREF files for documentation. The TVAREF will retain physical possession of all equipment until such time that it is distributed to an appropriate individual or entity. Transfer or sale of equipment purchased under federal grants will be handled according to guidance provided in 2 CFR 215.34.

All equipment purchased by the TVAREF must be maintained using TVAREF funds. TVAREF funding may be used to repair VA equipment if the PI/Member has no VA funds but continues to use VA equipment in support of approved research funded through the TVAREF.

Sensitive Data Destruction:

When maintenance or repair is required for ADP equipment (ADPE) with storage media or storage media alone, sensitive data residing on that equipment must also be protected. Every effort will be made to have any repairs performed on station. When computers or data storage devices that may potentially contain sensitive data are taken off VA or TVAREF premises for repair by contractors, a suitable non-disclosure agreement must be in effect. This agreement must ensure the appropriate security and handling of potential sensitive information that could be recovered from devices when they are out of the VA's custody. These procedures must be consistent with statutes and existing policies which govern action during maintenance and repair of ADPE.

The Office of Acquisitions and Materiel Management (A&MMS) property managers at the VA will determine the proper disposition of the equipment after the data is removed from the ADPE. The equipment to be disposed of will have a VA Form 90-2237, Request, Turn-In and Receipt for Property of Services, properly initiated and signed by the initiator and approving official. Each item for disposal will be listed to include a description, serial/registration number and condition. In the justification block the initiator will certify that the proper sanitization of the ADPE listed has been accomplished and all sensitive data has been erased. The Information Security Officer (ISO) will further

certify that proper eradication of data has been accomplished affixing a label on each piece of applicable equipment.

All other media, i.e., magnetic tapes, diskettes, floppy disks, etc., that contain sensitive information will be destroyed using CSO approved degausser devices applying the most economical and safe methods available. Most destruction methods or procedures involve potentially hazardous conditions and should be done only by qualified Information Technology (IT) personnel. Any concerns regarding the disposal of this type of media should be directed to the ISO.

Off-Site Loan of Equipment:

With the approval of the Executive Director, any equipment purchased by TVAREF may be loaned to the Principal Investigator or another entity, to be housed at an off-site location if it is in support of the research project. Loans must be renewed and approved on an annual basis. When the loan period is complete, the loanee may request an extension or must return the equipment to TVAREF.

Transfer of Equipment or Funds:

All equipment and funds remain with the TVAREF until the Board determines their appropriate distribution. Transfer of funds and/or equipment may only be made to another VA-affiliated nonprofit corporation and must benefit VA research or education. No funds or equipment will be transferred to a for-profit organization. The Principal Investigator is responsible for the shipment of any equipment to the new corporation. Sale of any equipment must be approved by the Board of Directors. Proceeds from any sales will be deposited to the TVAREF corporate operating fund.

Transfer of Principal Investigator:

If the Principal Investigator transfers to another VA and wishes to move the research project to another VA-affiliated nonprofit corporation, a letter must be received from the new corporation requesting the transfer and advising that they will accept responsibility for the research project, funds and equipment. Any and all transfers of funds greater than \$10,000 and/or equipment must be reviewed and approved by the Board of Directors. When a Principal Investigator leaves the VA, becomes employed by a for-profit institution, or retires, the distribution of any and all remaining project funds and equipment will be determined by the Board of Directors.

Robert Campbell., Ph.D.
TVAREF, Chairman of the Board

