



MARK B HORTON, MD, MSPH
Director

State of California—Health and Human Services Agency California Department of Public Health



ARNOLD SCHWARZENEGGER
Governor

What Is An Acceptable Record Of Inventory?

The vendor must maintain records for a period of at least three years, including, but not limited to: inventory records showing all purchases, wholesale and retail, in the form of invoices that identify the quantity and prices of specific Women, Infants, and Children (WIC) Program foods; sales and use tax return; books of account; and other pertinent records necessary to substantiate the volume and the prices charged through WIC food instrument redemptions. The vendor shall provide agents of the State access to these records. Cash register receipts without specific identification of quantity, unit price, and WIC food items purchased will not be accepted as evidence of WIC food purchases. The State reserved the right to review the stores records of inventory if deemed necessary for confirmation of compliance. Vendors not in compliance with these record-keeping requirements will be required to repay the dollar amount of any audit exception taken. These records must be maintained for each purchase and meet each of the following criteria.

Each invoice or receipt shall:

1. be prepared entirely by the wholesaler or retailer from whom the WIC vendor made the purchase;
2. indicate the date of purchase, the seller, and the WIC vendor who made the purchase;
3. be specific when identifying WIC food items – for example; “milk” is not an adequate identification. It must be specified as to the type of milk, such as “fluid”, “dry”, or “evaporated” and whether it is “whole”, “lowfat”, or “nonfat”, etc. Similarly, “fruit juice” is not an adequate identifier. The type of juice, e.g., “orange” or “apple” must be indicated, and the brand must also be identified;
4. identify the quantity and container size of each WIC food item purchased from your wholesaler. (number of containers, cans, boxes, etc., and number of ounces, pounds, etc., per container); and
5. indicate the unit price for each WIC food item purchased.

Inventory records must be kept for three years as a condition of participation in the WIC Program. Failure to maintain records as described above will result in the termination of the vendor’s authorization to participate in the WIC Program and a mandatory repayment to the State for food instruments amounts claimed but unsupported by such reports. For your assistance, please review the sample of an appropriate record of inventory. If you are not certain that a receipt or invoice meets these criteria, please contact your Vendor Consultant or call (916) 928-8705.

06/20/08 Website -

<http://www.cdph.ca.gov/programs/wicworks/Pages/WIC-Grocer-NewVendorPkg-WhatIsAnAcceptableRecordOfInventory.pdf>



Women, Infants, and Children (WIC) Program
3901 Lennane Drive, MS 8600, Sacramento, CA 95834
(916) 928-8806 Internet Address: www.wicworks.ca.gov

INVOICE DATE: 8/30/04
 ACCT NO: 009116

WHOLESALE GROCERS OF CALIFORNIA, INC
2601 SOUTH LOS ANGELES WAY
LOS ANGELES, CA 90000

BILL TO: LOYAL MARKET
3176 PATRIOT WAY
LOS ANGELES, CA 90001



UNIT	PACK	SIZE	DESCRIPTION	ITEM CODE	WEIGHT	PRICE	UNIT PRICE	CODES
15	12	13.0 oz.	PROSOBEE	25526	325	34.67	520.05	1
15	12	13.0 oz.	ENFAMIL WITH IRON	47511	325	32.67	490.05	1
3	12	16.0 oz.	SF MOZZARELLA BALL	65666	39	21.69	65.07	1
2	12	46.0 oz.	TREE TOP APPLE (PLASTIC)	70345	85	9.12	18.24	1
3	48	46.0 oz.	TREESWEET ORANGE JUICE	77020	160	8.24	18.72	1
4	12	6.0 oz.	CHUNK LIGHT TUNA in water	29433	94	32.36	129.44	1
5	12	13.0 oz.	SIMILAC WITH IRON	34396	72	34.55	172.75	1
5	12	13.0 oz.	ISOMIL LIQUID	34912	72	32.55	162.75	1
5	12	18.0 oz.	GM KIX CEREAL (plain)	46266	96	60.50	301.00	1
1	12	16.0 oz.	PINTO BEANS (dry)	52812	12	.89	10.68	1
6	12	8.0 oz.	GERBER RICE CEREAL	21233	33	10.68	64.08	1
6	12	46.0 oz.	SPRINGFIELD PINEAPPLE	72441	165	22.68	136.08	1
2	12	15.0 oz.	GM CHERRIOS (plain)	82661	133	36.60	73.20	1
2	12	28.0 oz.	CREAM OF WHEAT	34221	40	37.44	74.88	1
1	12	16.0 oz.	QUAKER CRUNCH CORN BRAN	22666	32	27.00	27.00	1
1	12	7.0 oz.	MINUTE RICE	43292	13	22.45	22.45	1
1	12	16.0 oz.	EASY OFF OVEN SPRAY	22228	16	27.68	27.68	1
1	12	16.0 oz.	J FARMS CHEDDAR CHEESE	12121	12	40.68	40.68	1
1	5	5 lbs.	PILSBURY FLOUR	89882	25	23.16	115.80	1