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What Is An Acceptable Record Of Inventory?

Each vendor, including each vendor in a Master Vendor Agreement under a single ownership entity, must maintain inventory records for a period of at least three years. These inventory records include but are not limited to: 1) inventory records showing all WIC authorized food purchases, wholesale and retail, in the form of invoices identifying the wholesale or retail quantity and prices of Women, Infants, and Children (WIC) Program authorized foods; 2) transfer records showing origination, destination, and quantity of WIC authorized foods transferred; 3) sales and use tax return; 4) books of account; and 5) other pertinent records necessary to substantiate the volume and the prices charged through WIC food instrument redemption and for determination and verification of whether vendor is an above-50-percent vendor. Cash register receipts without specific identification of quantity, unit price, and WIC authorized food items purchased will not be accepted. The vendor shall provide agents of the State, the WIC Program, and the Comptroller of the United States access to these records. The State reserves 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 finding. 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.

The vendor ownership will need to create a transfer record if food items are delivered to one location and then shipped to a subsequent vendor store location. The transfer record will need to be created at the time the food products are shipped from the location of original delivery to the following vendor store location. The transfer record must be maintained for a period of three years in conjunction with the invoice reflecting the original delivery location. A copy of that transfer record must be maintained for a period of three years at the vendor store location.



Women, Infants, and Children (WIC) Program
3901 Lennane Drive, MS 8600, Sacramento, CA 95834
P O Box 997375, Sacramento, CA 95899-7375
(916) 928-8500 Internet Address: www.wicworks.ca.gov

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Each transfer record shall:

1. indicate the date of the transfer;
2. indicate the address and store name where the food item is being shipped from;
3. indicate the address and store name where the food item is being shipped to;
4. 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;
5. identify the quantity and container size of each WIC food item (number of containers, cans, boxes, etc., and number of ounces, pounds, etc., per container)

Inventory records must be kept for three years as a condition of participation in the WIC program. Failure to maintain records as described above may 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 records. 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.

Attachments: Sample 1, Example of an acceptable invoice from a wholesaler or retailer
Sample 2, Example of transfer record from location of original delivery to a subsequent vendor store location
Sample 3, Example of transfer record from one vendor store location to another

SAMPLE 1

INVOICE #: 2009-411
INVOICE DATE: 1/26/09
ACCT NO: 00911

WHOLESALE GROCERS OF CALIFORNIA, INC
222 EAST MASON STREET
ALAMEDA, CA 94501

BILL TO:
La Bebe of California, Inc.
2601 South Los Angeles Way
Los Angeles, CA 90120

DELIVER TO:
La Bebe of California, Inc.
2601 South Los Angeles Way
Los Angeles, CA 90120



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

SAMPLE 2

SHIP FROM:
 La Bebe of California, Inc.
 2601 South Los Angeles Way
 Los Angeles, CA

La BEBE OF CALIFORNIA, INC
TRANSFER RECORD # _____
Transfer Date 1/27/09

DELIVER TO:
 La Bebe of California #3
 1776 PATRIOT WAY
 LOS ANGELES, CA 90120
 Vendor No. 723456



UNIT	PACK	SIZE	DESCRIPTION	ITEM CODE	UNIT PRICE	EXTENDED PRICE
7	12	13.0 oz.	PROSOBEE	25526	34.67	242.69
7	12	13.0 oz.	ENFAMIL WITH IRON	47511	32.67	228.69
3	12	16.0 oz.	SF MOZZARELLA BALL	65666	21.69	65.07
2	12	46.0 oz.	TREE TOP APPLE (PLASTIC)	70345	9.12	18.24
3	48	46.0 oz.	TREESWEET ORANGE JUICE	77020	8.24	18.72
4	12	6.0 oz.	CHUNK LIGHT TUNA in water	29433	32.36	129.44
5	12	13.0 oz.	ISOMIL LIQUID	34912	32.55	162.75
5	12	18.0 oz.	GM KIX CEREAL (plain)	46266	60.50	301.00
1	12	16.0 oz.	PINTO BEANS (dry)	52812	.89	10.68
3	12	8.0 oz.	GERBER RICE CEREAL	21233	10.68	32.04
3	12	46.0 oz.	SPRINGFIELD PINEAPPLE	72441	22.68	68.04

Shipper Signature _____ Date _____

Receiver Signature _____ Date _____

SAMPLE 3

SHIP FROM:
La Bebe of California #3
1776 PATRIOT WAY
LOS ANGELES, CA 90120
Vendor No. 723456

La BEBE OF CALIFORNIA, INC
TRANSFER RECORD # _____
Transfer Date 1/31/09

DELIVER TO:
La Bebe of California #7
1600 PENNSYLVANIA AVE
DIAMOND BAR, CA 91765
Vendor No. 654321



UNIT	PACK	SIZE	DESCRIPTION	ITEM CODE	UNIT PRICE	EXTENDED PRICE
10	12	13.0 oz.	PROSOBEE	25526	34.67	346.70
5	12	13.0 oz.	ENFAMIL WITH IRON	47511	32.67	163.35
3	12	16.0 oz.	SF MOZZARELLA BALL	65666	21.69	65.07
1	12	46.0 oz.	TREE TOP APPLE (PLASTIC)	70345	9.12	9.12
3	48	46.0 oz.	TREESWEET ORANGE JUICE	77020	8.24	18.72
5	12	13.0 oz.	ISOMIL LIQUID	34912	32.55	162.75
1	12	18.0 oz.	GM KIX CEREAL (plain)	46266	60.50	60.05
2	12	8.0 oz.	GERBER RICE CEREAL	21233	10.68	21.36
6	12	46.0 oz.	SPRINGFIELD PINEAPPLE	72441	22.68	136.08

Shipper Signature _____ Date _____

Receiver Signature _____ Date _____