**Section 5010.220 Inventory of Equipment**

All equipment with an acquisition value greater than the nominal value and equipment that is subject to theft with a value less than that nominal value must be reported to CMS by the holding agency. Equipment with an acquisition value of less than the nominal value that is not subject to theft is not subject to reporting; however, agencies will be responsible for establishing and maintaining internal control over these items.

(Source: Amended at 43 Ill. Reg. 5637, effective May 3, 2019)