

INTERNAL AUDIT REPORT

**Property and Inventory Audits of Selected Locations
2016- 2017**



To be presented to the:

**Audit Committee on
October 20, 2016**

and

**The School Board of Broward County, Florida
on December 6, 2016**

By

The Office of the Chief Auditor

The School Board of Broward County, Florida

DR. ROSALIND OSGOOD, Chair
ABBY M FREEDMAN, Vice Chair

ROBIN BARTLEMAN
HEATHER P. BRINKWORTH
PATRICIA GOOD
DONNA P. KORN
LAURIE RICH LEVINSON
ANN MURRAY
NORA RUPERT

ROBERT W. RUNCIE
Superintendent of Schools

The School Board of Broward County, Florida prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender, national origin, marital status, race, religion or sexual orientation. Individuals who wish to file a discrimination and/or harassment complaint may call the Executive Director, Benefits & EEO Compliance at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

Individuals with disabilities requesting accommodations under the Americans with Disabilities Act (ADA) may call the Equal Educational Opportunities (EEO) at (754) 321-2150 or Teletype Machine (TTY) (754) 321-2158.

www.browardschools.com



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

600 SE Third Avenue • Fort Lauderdale, Florida 33301 • Office: 754-321-2400 • Fax: 754-321-2719

Office of the Chief Auditor
Patrick Reilly, Chief Auditor
754-321-2400
patrick.reilly@browardschools.com
www.browardschools.com

**The School Board of
Broward County, Florida**

Dr. Rosalind Osgood, Chair
Abby M. Freedman, Vice Chair

Robin Bartleman
Heather P. Brinkworth
Patricia Good
Donna P. Korn
Laurie Rich Levinson
Ann Murray
Nora Rupert

Robert W. Runcie
Superintendent of Schools

October 11, 2016

Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee
Robert W. Runcie, Superintendent of Schools

Ladies and Gentlemen:

We have performed a Review of the Property and Inventory of selected locations, pursuant to The Rules of the Florida Administrative Code, Section 69I-73, and School Board Policy 1002.1.

Audits of Property and Inventory require that we account for all of the Property and Inventory charged to the locations. In order to complete this task, we have reviewed all property and inventory records disclosed from District accounts and made a determination as to the status of each item. This disposition may include:

- items which are at the location and are accounted for,
- items which were not available for review prior to the issuance of this report,
- items which may have been stolen and are supported by the proper District forms,
- items that have been transferred from one location to another and are supported by the proper District forms, and
- items which have been declared surplus or obsolete and are supported by the proper District forms.

We conducted our audits in accordance with generally accepted Government Accounting Standards issued by the Comptroller of the United States.

This report contains twenty (20) property and inventory audits. Our property audits indicated that sixteen (16) locations in the report complied with prescribed policies and procedures. There were four (4) locations that contained some audit exceptions consisting of unaccounted for property and the failure to follow some prescribed rules.

We wish to express our appreciation to the administration and staff of the various schools and departments for their cooperation and courtesies extended during our audits.

Sincerely,

Patrick Reilly, CPA
Chief Auditor

TABLE OF CONTENTS

	<u>PAGE</u>
AUTHORIZATION.....	1
SCOPE, OBJECTIVE AND METHODOLOGY	1-3
SECTION I: Summary of Property and Inventory Audits Performed.....	4-5
SECTION II: Summary of SMART Property and Inventory Audits Performed	6
SECTION III: Property and Inventory Audits Performed – All Items Accounted for	7
SECTION IV: Office of the Chief Auditor’s Recommendations and Administrative Responses	
<u>Locations w/ Exceptions</u>	
Hawkes Bluff Elementary	8 - 22
North Lauderdale Elementary.....	23 - 28
Thurgood Marshall Elementary	29 - 36
Attucks Middle	37 - 58

PROPERTY AUDIT REPORT

AUTHORIZATION

The Rules of the Florida Administrative Code, Section 69I-73, require that each custodian shall ensure that a complete physical inventory of all property is taken at least once each fiscal year. Each custodian shall ensure that a complete physical inventory of all property under the control of the custodian or custodian's delegate is taken whenever there is a change of custodian or custodian's delegate. In accordance with School Board Policy 1002.1 and the Audit Plan for The Office of the Chief Auditor, the inventories of the locations in the District that have been audited are presented in Section I of this report. School Board Policy 3204 – Property Accountability and Responsibility states, “The Board designates that Principals shall be the custodians of property at schools. Directors shall be the custodians of property for the County Support Services Departments.” Rule 1 states “**All physical inventories shall be conducted by the Office of the Chief Auditor’s Property Audits Division.**”

SCOPE, OBJECTIVES AND METHODOLOGY

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures represented on property records. We have reviewed all property and inventory records disclosed from District accounts and made a determination as to the status of each of the items. This disposition may include:

- items which are at the location and are accounted for,
- items which were not available for review prior to the issuance of this report,
- items which may have been stolen and are supported by the proper documentation and District forms,
- items that have been transferred from one location to another and are supported by the proper District forms,
- items which have been declared surplus or obsolete and are supported by the proper District forms.

Compliance

We tested compliance with policies and procedures prescribed by the School Board Policies and Business Practice Bulletin 0-100 Procedure for Property & Inventory Control. The results of our tests of compliance indicated some locations did not comply with some policies and procedures established in the sources identified above. Noncompliance items are reported in **Section I**, **Section II** and **Section IV** of this report.

Property Control Structure

In planning and performing our examinations, we obtain an understanding of the:

- internal property control structure established by the administration.
- assessed level of controlled risk to determine the nature, timing, and extent of substantive tests for compliance with applicable laws, administrative rules and district policies; including the safeguarding of assets.

A material weakness is a reportable condition in which the design or operation of one or more internal property control structure elements does not reduce the risk of material errors or irregularities from occurring. As a result, it would be extremely difficult for employees to recognize errors in the normal course of performing their assigned functions. Reportable internal control weaknesses are noted in **Section I**, **Section II** and **Section IV** of this internal property audit report.

Our evaluation of the internal control structure does not necessarily disclose all matters that might be reportable conditions. Thus, all material weaknesses may not be identified.

Property Audit Exceptions

In order to establish reporting parameters and afford the locations some latitude in monitoring their assets, we set thresholds of approximately one (1) percent of the total property inventory historical cost. The District does not track depreciation for each capital asset. The Office of the Chief Auditor (OCA) has used the following table, provided by the Director of Accounting & Financial Reporting Department-Capital Assets (AFRD-CA), to determine the total accumulated depreciation of assets which have not been accounted for.

• Computers, Printers	5 Years
• Band Instruments	7 Years
• Office Equipment	5 – 20 Years
• Audio/Visual Equipment	6 – 8 Years
• Vocational Equipment	7 – 20 Years
• Other	From 5 to 20 Years

The Office of the Chief Auditor reports no property exceptions for locations with an aggregate historical value, of items unaccounted for, falling below the designated 1% threshold unless significant process control weaknesses have been identified. As of July 1, 2004, Florida State Statute 274.02, changed the value of capital assets to be recorded and monitored from \$750 to \$1,000. On April 23, 2015, the Office of the Chief Financial Officer released a revision to Business Practice Bulletin O-100 Procedures for Property & Inventory Control. The revision included tracking SMART (**S**afety, **M**usic, **A**rt, Athletics, **R**enovations and **T**echnology) tangible personal property regardless of cost (included but not limited to musical instruments, iPads, tablets, desktops, printers, and promethean boards). The District administration requires follow-up verification of all items not accounted for during the physical audit with a historical cost of \$1,000 or more. Subsequently, location administrators must designate the location of recovered individual assets by room/fish number or demonstrate activity on the appropriate District approved forms.

Unaccounted / Found Items

While conducting the audit, there are instances in which items are determined to be unaccounted for. When the Office of the Chief Auditor determines that the item(s) is not accounted for, the asset is moved to a Missing List. This item will remain designated on the Missing List until the item is located and reactivated by Accounting & Financial Reporting Department-Capital Assets (AFRD-CA). If the item is not reactivated after two years, the item(s) is removed from the location's active list of property records.

In addition to having items which are not accounted for, the Office of the Chief Auditor issues a final audit report to the property custodian, identifying the final discrepancy list as well as outlining any material weaknesses associated with the location's inventory control. A copy of the final discrepancy report will be forwarded to AFRD in order to amend the property records as deemed appropriate. For any new/found tangible personal property listed on the final audit discrepancy report with a historical cost/estimated value of \$1,000 or more, the location must forward a **03290** Equipment Acquisition form signed by the property custodian with invoices or supported estimated values authorizing AFRD to add these property items to the Master File of Capital Assets database.

Summary of Property and Inventory Review for Fiscal Year 2016-17

The following report discloses the audits for 12 schools and 8 departments. These audits were finalized between September 1, 2016, and October 11, 2016. A summary of this report notes that:

- For the 20 locations, 12,200 items were listed in the property records at a historical cost of \$16,503,248.
- For the 20 locations included in this report, a total of 110 items could not be accounted for with a historical cost of \$171,259.

SECTION I: Summary
Property and Inventory Audits Performed

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Audits

The following table presents a summary of the property and inventory audits that were finalized during the period September 1, 2016, and October 11, 2016. For any location that received an exception, we have included a detailed listing of the items that were unaccounted for and the administration's response.

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	Page No.
Department	Career, Technical, Adult & Community Education	71	\$153,665	0	0	No Exception	
Department	Certification/ Incentives	19	\$27,675	0	0	No Exception	
Department	Environmental Health Safety	56	\$170,621	0	0	No Exception	
Department	Grant Administration	15	\$32,474	0	0	No Exception	
Department	Innovative Learning & Arts	177	\$1,571,794	0	0	No Exception	
Department	Literacy	67	\$108,944	0	0	No Exception	
Department	Math, Science & Gifted	110	\$179,705	0	0	No Exception	
Department	Office of the Chief Academic Officer	8	\$19,472	0	0	No Exception	
School	Annabel C. Perry Elementary	590	\$593,618	0	0	No Exception	
School	Country Isles Elementary	464	\$671,926	4	\$5,175	No Exception	
School	Hawkes Bluff Elementary	714	\$548,952	11	\$15,205	Exception	Pgs. 8-22
Sub Total		2,291	4,078,846	15	\$20,380		

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	Page No.
School	North Lauderdale Elementary	597	\$501,638	32	\$42,321	Exception	Pgs. 23-28
School	Pembroke Lakes Elementary	636	\$755,130	3	\$2,548	No Exception	
School	Thurgood Marshall Elementary	468	\$714,081	11	\$16,723	Repeat Exception	Pgs. 29-36
School	Virginia S. Young Elementary	648	\$761,158	2	\$2,649	No Exception	
School	Attucks Middle	1,234	\$1,861,038	26	\$49,096	Repeat Exception	Pgs. 37-58
School	Olsen Middle	754	\$830,571	1	\$3,457	No Exception	
School	Westpine Middle	916	\$1,333,702	5	\$7,084	No Exception	
School	Coral Springs High	2,793	\$3,234,578	3	\$2,855	No Exception	
School	South Broward High	1,863	\$2,432,506	12	\$24,146	No Exception	
Sub Total		9,909	\$12,424,402	95	\$150,879		

Area	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	
GRAND TOTAL (all pages)	12,200	\$16,503,248	110	\$171,259	16 No Exceptions 4 Exceptions	

Audits Performed by:
Bryan Erhard
Ivette Lima
Bruce Norris
Stephanie Ormsby
Rhonda Schaefer

Audits Processed by:
Megan Gonzalez

Audits Managed by:
Ali Arcese

SECTION II: Summary
SMART Property and Inventory Audits Performed

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Audits

The following table presents a summary of SMART (Safety, Music, Art, Athletics, Renovations and Technology) property and inventory audits that were finalized during the period September 1, 2016 through October 11, 2016. The SMART property and inventory equipment is included within Section I: Summary of Property and Inventory Audits Performed. The Office of the Chief Auditor (OCA) verified that all SMART computer devices were accounted for during the physical inventory (see below). This chart provides a more detailed snapshot of SMART equipment either accounted for or unaccounted for during this audit period.

School/Site Name	SMART Computer Devices*		SMART Computer Devices Accounted For by OCA			SMART Computer Devices Unaccounted For by OCA			
	Ordered*	Received*	Teacher	Student	Other	Teacher	Student	Other	Total
Annabel C. Perry Elementary	246	246	58	183	5	0	0	0	246
Hawkes Bluff Elementary	300	300	90	202	8	0	0	0	300
Pembroke Lakes Elementary	130	130	33	93	3	0	1	0	130
Thurgood Marshall Elementary**	282	282	0	0	0	0	0	0	0
Coral Springs High	659	659	120	534	5	0	0	0	659

* Source: Bond Oversight Committee SMART Technology Quarter Update as of 06/30/2016
 ** 282 Computer devices added to the Master File 07/08/2016, after the P&I audit was completed

SECTION III:
Locations – All Items Accounted for

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Audits

During the property audit at the following locations, all assets were reconciled.

LOCATION NAME

Career, Technical, Adult & Community Education Department

Certification/Incentives Department

Environmental Health Safety Department

Grant Administration Department

Innovative Learning & Arts Department

Literacy Department

Math, Science & Gifted Department

Office of the Chief Academic Officer

Annabel C. Perry Elementary School

**SECTION IV:
Locations with Exceptions**

School Name: Hawkes Bluff Elementary 3131

Principal: Melinda Cunningham

**Address: 5900 SW 160 Avenue
Davie, FL 33331**

Total Number of Items in Inventory:	714
Total Dollar Cost of Items in Inventory:	\$548,952
Total Number of Items Unaccounted for:	11
Total Dollar Cost of Items Unaccounted for:	\$15,205
Total Net Value of Items Unaccounted for:	0
Percentage of Dollar Cost of Items Unaccounted for:	2.8%

Finding

As a result of the property and inventory audit, it was determined that some controls over inventory and fixed assets did not meet the District’s policies and procedures.

A review of all property and inventory was performed. Of the 714 assets recorded at the school, eleven (11) items were unaccounted for. The Principal stated that eight (8) computers were part of the SMART Surplus pickup coordinated by Warehousing Services. According to Warehousing Services’ SMART Surplus Process (See Exhibit A) after the completion of the pickup, the school receives a copy of the “scanned asset list” from Warehousing Services. The school is given 72 hours to compare the 3290A Surplus Declaration Transfer forms against the “scanned asset list” provided to them. If errors or omissions are identified, the school is responsible for making changes to the forms and resubmitting. The school followed the procedures of identifying equipment omitted from the original surplus forms; however, the information recorded on the forms was incomplete. The school listed six (6) laptops without the serial numbers and two (2) others with serial number errors. Three (3) other computers were noted by the Principal as missing equipment.

Non-compliance with policies and procedures of fixed assets leaves the District vulnerable to undetected employee errors and theft or misuse of assets. The school displayed weaknesses in the controls to safeguard fixed assets.

Recommendations

The Office of the Chief Auditor suggests reconciliation of all assets be completed as often as needed to ensure an accurate physical accounting of site designated assets

(Hawkes Bluff Elementary continued)

by the staff. The Principal should ensure the accounting of assets is completed semi-annually in order to comply with policies and procedures.

The Office of the Chief Auditor recommends the Principal register the designated property team member(s) for the Inventory Process & Tips training offered by the Information & Technology Department. In addition, the Principal should review Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the designated property team member(s) to ensure compliance with all procedures. The following internal control areas require improvement.

- At a minimum, semi-annual inventories should be conducted to certify the District's property records are accurately maintained and updated. This should include the high-risk property items that are not included in the Master File database.
- New internal control procedures for surplussing equipment should be implemented to ensure that all equipment deemed salvageable is accurately documented and removed from the location during the scheduled pickup.
- The 3290A Surplus Declaration Transfer form should list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus. The 3290A Surplus Declaration Transfer form must then be signed and dated by the property custodian and adequate explanation/documentation should be provided.
- Any corrections required to asset record(s) should be promptly reported to Accounting and Financial Reporting-Capital Assets (AFRD-CA). The property custodian should immediately notify AFRD-CA so that the discrepancy can be corrected in a timely manner.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2016-17

Items not accounted for: Hawkes Bluff Elementary 3131

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 06-84416	APPLE COMPUTER G5	\$ 1,100.00
2 05LA22274	APPLE REFRESH LAPTOP	\$ 1,395.62
3 05LA22340	APPLE REFRESH LAPTOP	\$ 1,395.62
4 05LA22351	APPLE REFRESH LAPTOP	\$ 1,395.62
5 05-43607	APPLE IBOOK G4 W/CD	\$ 1,456.50
6 05-42422	APPLE DESKTOP IMAC G5 W/17"	\$ 1,485.00
7 05-42431	APPLE DESKTOP IMAC G5 W/17"	\$ 1,485.00
8 05-42433	APPLE DESKTOP IMAC G5 W/17"	\$ 1,485.00
9 05-42448	APPLE DESKTOP IMAC G5 W/17"	\$ 1,485.00
10 05-42452	APPLE DESKTOP IMAC G5 W/17"	\$ 1,485.00
11	APPLE LAPTOP (Ser# 452011B6F5W)	\$ 1,037.00

Total Historical Cost of Property unaccounted for as of August 10, 2016	\$ 15,205.36
^[1] Total Accumulated Depreciation as of August 10, 2016	\$ 15,205.36
Net Value of Property considered to be unaccounted for as of August 10, 2016	\$ -

[1] Based upon class life used by the Accounting and Financial Reporting Department

SMART SURPLUS

<u>SMART SURPLUS ASSETS</u>	<u>SMART SURPLUS NON-ASSETS</u>	<u>SMART SURPLUS INFRASTRUCTURE</u>	<u>B-STOCK SURPLUS ASSETS & NON-ASSETS</u>
All SMART Computer Devices, A/V Media Equipment <u>WITH</u> BPI Asset Numbers	All SMART Devices, A/V Media Equipment <u>WITHOUT</u> BPI Asset Numbers	All SMART infrastructure equipment removed (wi-fi access points, servers, racks, etc.)	<u>Non SMART</u> related assets and non-assets (appliances, gym equipment, custodial tools, musical instruments, etc.)
Complete <u>ONE SET</u> of 3290A Surplus Declaration Forms to include descriptions, BPI asset numbers and serial numbers. Indicate "SMART SURPLUS" in upper right hand corner of document.	Complete <u>ONE SET</u> of 3290A Surplus Declaration Forms to include descriptions, BPI asset numbers and serial numbers. Indicate "SMART SURPLUS" in upper right hand corner of document.	3290A Surplus Declaration Forms will be completed by the Vendor (JDL) and submitted to the school. <u>The school must verify/confirm assets listed on forms.</u>	Complete <u>ONE SET</u> of 3290A Surplus Declaration Forms to include descriptions, BPI asset numbers and serial numbers.
Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK	Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK	Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK	Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK
<u>Keep original signed 3290A forms.</u> Scan completed 3290A forms and SMART Surplus list to "B-Stock Surplus" in CAB (type "B-STOCK" in CAB to populate address)	<u>Keep original signed 3290A forms.</u> Scan completed 3290A forms and SMART Surplus list to "B-Stock Surplus" in CAB. (type "B-STOCK" in CAB to populate address)	Scan completed 3290A forms to "B-Stock Surplus" in CAB. (type "B-STOCK" in CAB to populate address)	<u>Submit original 3290A forms by pony to B-Stock (Attn: Ted Skopinski) 321-2850</u>
Once 3290A forms are received, the school will be contacted for scheduling a direct pickup of surplus by the Recycle Vendor.	Once 3290A forms are received, the school will be contacted for scheduling pickup of surplus. It will be determined at that time if the items will be picked up by Vendor or B-Stock (determination of space requirements on Vendor truck).	<u>Submit original 3290A forms by pony to B-Stock (Attn: Ted Skopinski) 321-2850</u>	Procurement & Warehousing department will generate a B-Stock Transfer Ticket and schedule pickup of equipment.
3290A forms will be attached to transfer paperwork on date of scheduled surplus pickup. <u>The original 3290A forms will be collected by Procurement & Warehousing department at time of pickup.</u>	<u>If B-Stock is scheduled to complete pickup:</u> Submit original 3290A forms by pony to B-Stock (Attn: Ted Skopinski) 321-2850	Procurement & Warehousing department will generate a B-Stock Transfer Ticket and schedule pickup of equipment.	Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock Transfer Ticket.
After completion of surplus pickup, the school will receive a copy of the "Scanned Asset List" within 72 hours. <u>Upon receipt, the school must verify that the "Scanned Asset List" matches the completed 3290A forms.</u> Contact Kent Jerding within 72 hours if discrepancies are found.	Procurement & Warehousing department will generate a B-Stock Transfer Ticket and schedule pickup of equipment.	Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock Transfer Ticket.	ALL ITEMS MUST BE IN A CENTRAL LOCATION AT SITE
Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock Transfer Ticket.	<u>If Vendor is scheduled to complete pickup:</u> 3290A forms will be attached to transfer paperwork on date of scheduled surplus pickup. <u>The original 3290A forms will be collected by Procurement & Warehousing department at time of pickup.</u>	ALL ITEMS MUST BE IN A CENTRAL LOCATION AT SITE	
ALL ITEMS MUST BE IN A CENTRAL LOCATION AT SITE	Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock Transfer Ticket.		
	** NOTE: For peripheral items such as monitors, keyboards, etc., a "total count" for each type item is required.		
	ALL ITEMS MUST BE IN A CENTRAL LOCATION AT SITE		

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY**

**VALERIE S. WANZA, Ph.D.
CHIEF OFFICER**

Phone: 754-321-3838

Facsimile: 754-321-3886

September 1, 2016

TO: Patrick Reilly, Chief Auditor
Office of the Chief Auditor

FROM: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE – FISCAL YEAR 2016-17
HAWKES BLUFF ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2016-17 property and inventory audit for Hawkes Bluff Elementary School. The Principal has been directed to take the following corrective measures, which will be monitored by the Office of School Performance & Accountability.

- The Principal will be required to conduct school-wide quarterly Property and Inventory reviews, that will include the PNI 811 Asset Reports and high-risk property items that are not included in the Master File databases during the months of September, December, March, and June.
- The Principal will ensure that the team reviews the PNI811 Asset Report on a monthly basis, and any items that are surplus, transferred, stolen, or lost will be removed. The cadre director will work with the principal to ensure the surplus process is followed, including the completion of Surplus Declaration Transfer Form 3290A with BPI number, serial number, model number, and equipment description for each item.
- The Principal will submit to the Office of School Performance & Accountability, quarterly Property and Inventory audits that will include the Discrepancy List Report. All discrepancies will be reported in writing to Capital Assets, Property and Inventory, and the Office of School Performance & Accountability immediately.
- The school inventory team will attend district-offered workshops regarding property inventory. The school will provide written verification of training to the Office of School Performance & Accountability upon completion.

The Principal has been apprised as to the seriousness of property control and understands that appropriate disciplinary measures will be applied and documented for repeat audit exceptions.

VSW/DH:bjw
Attachment

cc: David Hall, Director, Office of School Performance & Accountability
Melinda Cunningham, Principal, Hawkes Bluff Elementary School

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
HAWKES BLUFF ELEMENTARY SCHOOL

MELINDA CUNNINGHAM
PRINCIPAL

Phone: 754-323-6100

August 30, 2016

TO: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer

FROM: Melinda Cunningham
Principal

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE**

This memo is in response to our Audit Report on Property Inventory dated August 18, 2016. The final audit report has a list of 11 items that were not located during the inventory.

1. Of the 11 items not found, 6 of the items were noted on Form 3290A dated 2/4/16 and picked up as part of the SMART Surplus Process. (See attachment 1). Unfortunately, the 3290A form was not entirely completed. The BPI number was included on the form, but the serial number was not included. When we cross-referenced our schools' OptiSpool report, dated 4/4/16, with the 3290A forms, the items were accounted for and removed from our school inventory. At that time, we thought that we had followed procedures for properly removing items from our inventory.

Included items:

06-84416	05-42422	05-42431
05-42433	05-42448	05-42452

2. Of the 5 remaining items, 2 of the items had serial numbers that were transposed on the 3290A form (see attachment 2). These items were also part of the computers that were picked up on 2/4/16 as part of the SMART Surplus Process.

Included items:

05LA22340	05LA22351
-----------	-----------

3. The final 3 missing items are unaccounted for and have not been located on campus. Included items:

05LA22274	05-43607	Serial # 452011B6F5W
-----------	----------	----------------------

We are following the suggestions that were outlined in the memo from the Manager, Property & Inventory Audits dated 8/18/16:

- Our micro-computer tech will be re-taking the Inventory Process & Tips training that is offered by the Information & Technology Department.
- We have reviewed the Business Practice Bulletin O-100 Procedures for Property and Inventory Control.
- We are implementing a new inventory check system, and inventory will be checked quarterly by the leadership team and micro-computer tech.
- We have reviewed the 3290A Surplus Declaration Transfer Form, and I will not sign any forms that are not correctly completed.

We feel that by revisiting our school policies and ensuring that we are following District policies and guidelines, this will not happen again.



B-Stock Transfer

Transfer # 25552

Cafeteria #

8540

Date Created: 2/4/2016

Date Closed:

Number of 3290A Attachments: 7

Number of Other Attachments:

Issuing Location 3131
Hawkes Bluff Elementary
5900 SW 160 Ave
Davie, FL 33331

Receiving Location: 9513B
B-Stock Warehouse
6501 NW 15th Ave
Fort Lauderdale, FL 33309

Phone/Fax: (754)323-6100 / (754)323-6140

Phone/Fax: (754)321-2850 / (754)321-2886

Contact:

Contact:

Check if unable to complete Reason:

Line #	BPI #	Serial #	Qty	Item Description	Status
1			1	Gaylord Box of Surplus Technology Items	Inc
2			1	Lap Top Computer Cart-w/ ibooks, macbooks	Inc

Handwritten initials/signature

Handwritten notes: 2-5-16, 2-5-16, 2-5-16

Requested By: _____ Date: _____

Released By: *[Signature]* Date: *2-5-16*

Received By: *[Signature]* Date: *2-5-16*

Delivered By: _____

Originator: Cellina King

Written changes to this form MUST be initiated by school administrator

Top Copy to B-Stock Second Copy to Financial Reporting Third Copy to School/Department

The School Board of Broward County, Florida
 Capital Assets Activity form
 Surplus Declaration Transfer

2 OF 7 PAGES

SURPLUS (Principal - Director authorization signature required)

TRANSFER (both issuing and receiving Principal - Director authorization signatures required)

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required YES NO

Issuing Location #: 3131
 Location Name: Hawkes Bluff ES
 Contact Name: _____
 Phone #: _____

Receiving Location #: _____
 Location Name: _____
 Contact Name: _____
 Phone #: _____

Item Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	AS0328311507	SUA750RM2U	UPS	X	
	AS0725293730	SUA750RM2U	UPS	X	
	AS0514130622	SUA750RM2U	UPS	X	
	AS0628131289	SUA750RM2U	UPS	X	
	AS0514230409	SUA750RM2U	UPS	X	
	AS0620110399	SUA750RM2U	UPS	X	
	AS0652330741	SUA750RM2U	UPS	X	
	AS0514130683	SUA750RM2U	UPS	X	
	AS0706331684	SUA1000RM2U	UPS	X	
	044708473A	AS-4101	Cisco 4101 WLAN Controller	X	
	05100005AA	AS-4101-DTA-WPS	Cisco 4101 WLAN Controller	X	
<u>05-42433</u>		<u>G-5</u>	<u>Apple Computer</u>	X	
<u>05-42448</u>		<u>G-5</u>	<u>Apple Computer</u>	X	
<u>05-42422</u>	<u>W84510</u>	<u>G-5</u>	<u>Apple Computer</u>	X	
<u>05-34416</u>		<u>G-5</u>	<u>Apple Computer</u>	X	
<u>05-42452</u>		<u>G-5</u>	<u>Apple Computer</u>	X	

Principal / Director Approved by: [Signature] Date: 1-29-2016 Released by: Suzanne Rhodes - 1000682 Date: _____
 Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ Date: _____
 Principal / Director (per Policy 3204)
 Principal / Director (per Policy 3204) Date: _____
 Please Print Name, Title

The School Board of Broward County, Florida
 Capital Assets Activity form
 Surplus Declaration Transfer

3 OF 7 PAGES

SURPLUS (Principal Director authorization signature required)

TRANSFER (both issuing and receiving Principal Director authorization signatures required)

Removal Assistance Required YES NO

Issuing Location #: 3131
 Location Name: Hawkes Bluff ES
 Contact Name: _____
 Phone #: _____

Receiving Location #: 5858
 Location Name: ETS
 Contact Name: David Weaver for Angela Coluzzi
 Phone #: 754-321-0361

Submit Surplus / Transfer Form to B-stock

HP# Number <i>Refer to Asset Record Description as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	SG314NW0C2	J4812A	HP 2500 12-port switch		
	SG840NV00T	J4813A	HP 2500 24-port switch		
	TW30400166	J4902A	HP 6100 8-port switch		
	TW423PB1LS	J4900A	HP 2600 24-port switch		
	CN709SE2Y4	J4900B	HP 2600 24-port switch		
	CN631SD0UK	J4899B	HP 2600 48-port switch		
	TW31100585	J4899A	HP 2600 48-port switch		
	TW31100876	J4899A	HP 2600 48-port switch		
	CN702SD0S4	J4899B	HP 2600 48-port switch		
	TW31107577	J4899A	HP 2600 48-port switch		
	TW433MZ0CX	J4899A	HP 2600 48-port switch		
	TW329MZ1W1	J4899A	HP 2600 48-port switch		
	TW421MZ0X9	J4899A	HP 2600 48-port switch		
<u>05-42431</u>		<u>6-5</u>	<u>Apple Computer</u>		

Equipment Transfer
 Approved by:  Principal Director (per Policy 3204) Date: 1/29/2010 Released by: Suzanne Rhoads-Jarbes Date: _____
 Receipt of Transfer
 Acknowledged by: _____ Date: _____
 Delivered by: Jeremy Ellison Date: _____
 Please Print Name, Title

The School Board of Broward County, Florida
 Capital Assets Activity form
 Surplus Declaration Transfer

4 OF 7 PAGES

SURPLUS (Principal / Director authorization signature required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required YES NO

Issuing Location #: 3131
 Location Name: Hawkes Bluff Elementary
 Contact Name: Suzanne Rhodes Jacobsen
 Phone #: 754-323-6100

Receiving Location #: B-STOCK
 Location Name:
 Contact Name:
 Phone #:

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	W85210A9SDX	APPLE G-5			
	UV4100PG1GW	APPLE IBOOK G4			
	451232WEGST	APPLE MACBOOK			
	1156503L2K472147	BROTHER PHONE FAX			
	CYE1015647	EPSON PRINTER			
	U61227F4W854456	BROTHER FAX/PHONE			
05-42428	W8451020S40	APPLE G-5			
	4H5333CHSEB	APPLE IBOOK G4			
05-42424	W845102HS40	APPLE G-5			
	UV4604XGSCZ	APPLE IBOOK G4			

Equipment Transfer / Surplus Approved by:  Date: 1/29/2016 Released by: Suzanne Rhodes Jacobsen Date: 1/29/2016
 Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ Date: ___/___/___
 Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ Date: ___/___/___
 Please Print Name, Title

The School Board of Broward County, Florida
Capital Assets Activity form
Surplus Declaration Transfer

5 OF 7 PAGES

*SURPLUS (Principal / Director authorization signature required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required YES NO

Issuing Location #: 3131 Receiving Location #: B-STOCK
 Location Name: Hawkes Bluff Elementary Location Name:
 Contact Name: Suzanne Rhodes-Jacobsen Contact Name:
 Phone #: 754-323-6100 Phone #:

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
29007	4H53579PSEB	APPLE	IBOOK G4	X	X
24296	4H53529ZSEB	APPLE	IBOOK G4	X	X
26628	4H5354XISEB	APPLE	IBOOK G4	X	X
24588	4H5353CJSEB	APPLE	IBOOK G4	X	X
03863	4H531CZFSEB	APPLE	IBOOK G4	X	X
10802	76JK281	DELL	STAR COMPUTER	X	X
	4H531KKNSEB	APPLE	IBOOK G4	X	X
07102	4H531G5WSEB	APPLE	IBOOK G4	X	X
16153	4H532532SEB	APPLE	IBOOK G4	X	X
21686	4H5329CUSEB	APPLE	IBOOK G4	X	X

#FFFF00

Equipment Transfer / Surplus Approved by:  Date: 1/29/2016 Released by: SR Rhodes-Jacobsen Date: / /
 Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ Date: / /

Item(s) Delivered by: _____ Date: / /
 Please Print Name, Title

Form 3290A
Rev 07/08

* Pick-up Verification document from a SHBC approved removal agent should be retained for Audit Purposes as well (SI RPLUS)

School Name: North Lauderdale Elementary 2231

Principal: Latosha Williams

Address: 7500 Kimberly Blvd.
North Lauderdale, FL 33068

Total Number of Items in Inventory:	597
Total Dollar Cost of Items in Inventory:	\$501,638
Total Number of Items Unaccounted for:	32
Total Dollar Cost of Items Unaccounted for:	\$42,321
Total Net Value of Items Unaccounted for:	\$0
Percentage of Dollar Cost of Items Unaccounted for:	8.4%

Findings

As a result of the property and inventory audit, it was determined that some controls over inventory and fixed assets did not meet the District's policies and procedures.

A review of all property and inventory was performed. Of the 597 assets recorded at the school, 32 items were unaccounted for. During the school's revisit, the school provided three (3) 3290A Surplus Declaration Transfer forms that were not accompanied by a Warehousing Services pick-up ticket. The pages listed the items previously provided to the school on the initial "Missing List Report". It is Warehousing Services' procedure to issue a B-stock pick-up ticket when scheduling a pickup. According to the B-stock pickup ticket date, the items were picked up after the property and inventory audit was completed. The equipment should have been made available during the property and inventory audit for the Inventory Audit Specialist to account for the items. It is unclear if the equipment was still at the school or if it was missing. The Principal believes the equipment was b-stocked. Policies and procedures were not followed by the school.

Two instances were reported to local authorities since the last property audit was completed at North Lauderdale Elementary. A burglary occurred on September 23, 2015, during a school holiday. Within the police report's narrative, it indicated that a computer was stolen from a classroom that was left unlocked. Although the offenders were caught, the laptop was never recovered. The second incident filed was to document four (4) assets that were deemed "lost" according to the police

(North Lauderdale Elementary continued)

report. The school did not take appropriate measures to ensure the safekeeping of all assets and the securing of all high-theft equipment during hours of non-operation.

Non-compliance with policies and procedures for fixed assets leaves the District vulnerable to undetected employee errors and theft or misuse of assets. The school displayed weaknesses in the controls to safeguard fixed assets.

Recommendation

The Office of the Chief Auditor suggests reconciliation of all assets be completed as often as needed to ensure an accurate physical accounting of site designated assets by the staff. The Principal should ensure the accounting of assets is completed semi-annually in order to comply with policies and procedures.

The Office of the Chief Auditor recommends the Principal register the designated property team member(s) for the Inventory Process & Tips training offered by the Information & Technology Department. In addition, the Principal should review Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the designated property team member(s) to ensure compliance with all procedures. The following internal control areas require improvement.

- All locations must take appropriate measures to ensure the safekeeping of all tangible personal property.
- New internal control procedures for surplussing equipment should be developed to ensure that all equipment deemed salvageable is accurately documented and removed from the location during the scheduled pickup.
- All obsolete or damaged equipment should be stored in a secure location until it is picked up by Warehousing Services. Warehousing Services will issue the property custodian a pickup ticket certifying the removal of equipment from their location.
- The 3290A Surplus Declaration Transfer form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus. The 3290A Surplus Declaration Transfer form must then be signed and dated by the property custodian and adequate explanation/documentation provided for surplussing the tangible personal property.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2016-17

Items not accounted for: North Lauderdale Elementary 2231

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	
1	08LA02567	APPLE MACBOOK 2.4GHZ 2GB RAM	\$ 2,769.81
2	06-04652	APPLE IBOOK G4 W/CD	\$ 1,531.50
3	06-04653	APPLE IBOOK G4 W/CD	\$ 1,531.50
4	05LA16117	APPLE REFRESH LAPTOP	\$ 1,395.62
5	05LA16119	APPLE REFRESH LAPTOP	\$ 1,395.62
6	05LA16132	APPLE REFRESH LAPTOP	\$ 1,395.62
7	05LA16147	APPLE REFRESH LAPTOP	\$ 1,395.62
8	05LA16156	APPLE REFRESH LAPTOP	\$ 1,395.62
9	05LA16157	APPLE REFRESH LAPTOP	\$ 1,395.62
10	05LA16222	APPLE REFRESH LAPTOP	\$ 1,395.62
11	05LA16226	APPLE REFRESH LAPTOP	\$ 1,395.62
12	05LA30139	APPLE REFRESH LAPTOP	\$ 1,395.62
13	05-55471	APPLE IBOOK G4 W/CD	\$ 1,531.50
14	05-46744	APPLE DESKTOP EMAC G4 W/17"	\$ 1,100.00
15	05-46745	APPLE DESKTOP EMAC G4 W/17"	\$ 1,100.00
16	05-45231	APPLE IBOOK G4 W/CD	\$ 1,456.50
17	A05-45225	APPLE IBOOK G4 W/CD	\$ 1,456.50
18	05-39464	PRINTER, LEXMARK T630N	\$ 1,208.00
19	04-04164	APPLE DESKTOP EMAC G4 W/17"	\$ 1,100.30
20	04-04176	APPLE DESKTOP EMAC G4 W/17"	\$ 1,100.30
21	A03-09292	COMPUTER, LAPTOP MAC G4	\$ 2,499.33
22	03-06197	COMPUTER, MAC IMAC G3	\$ 1,157.36
23	02-16566	COMPUTER, MAC IMAC G4	\$ 1,642.36
24	01-08426	COMPUTER, MAC IMAC G	\$ 1,680.86
25		APPLE MACBOOK LAPTOP(451394LVF5W) ^[2]	\$ 945.47
26		APPLE MACBOOK LAPTOP (451394JNF5W) ^[2]	\$ 945.47
27		APPLE MACBOOK LAPTOP (451394EAF5W) ^[2]	\$ 945.47
28		APPLE MACBOOK LAPTOP (451394JFF5W) ^[2]	\$ 945.47
29		APPLE MACBOOK LAPTOP (452174FLF5W) ^[2]	\$ 945.47
30		APPLE MACBOOK LAPTOP(45201184F5W) ^[2]	\$ 722.38
31		APPLE MACBOOK LAPTOP (452170QDF5W) ^[2]	\$ 722.38
32		APPLE MACBOOK LAPTOP (451394GGF5W) ^[2]	\$ 722.38

Total Historical Cost of Property unaccounted for as of June 1, 2016 \$ 42,320.89

^[1]Total Accumulated Depreciation as of June 1, 2016 \$ 42,320.89

Net Value of Property considered to be unaccounted for as of June 1, 2016 \$ -

[1] Based upon class life used by the Accounting and Financial Reporting Department

[2] High-risk items unaccounted for

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY

VALERIE S. WANZA, Ph.D.
CHIEF OFFICER

Phone: 754-321-3838

Facsimile: 754-321-3886

August 26, 2016

TO: Patrick Reilly
Chief Auditor

FROM: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE
NORTH LAUDERDALE PRE K-8**

The Property and Inventory Audit, Fiscal Year 2016-2017, for North Lauderdale Pre K-8, has been reviewed by the Office of School Performance & Accountability. Corrective measures have been implemented and will be closely monitored by this office. In addition to the revised school inventory plan, the Office of School Performance & Accountability has implemented the steps listed below:

- The outcome of this audit will be reflected in the principal's annual evaluations.
- The principal will be required to provide her Property and Inventory Reviews, including the PNI 811 Asset Report, on a **quarterly** basis in September, December, March and June of 2016-2017 to the Office of School Performance & Accountability.
- The principal will submit **quarterly** Property and Inventory audits that will include the Discrepancy List Report, to the Office of School Performance & Accountability. All discrepancies will be reported in writing to Capital Assets, Property and Inventory, and the Office of School Performance & Accountability immediately.
- The school inventory team will attend district-offered workshops regarding property and inventory. The school will provide written verification of training to the Office of School Performance & Accountability upon completion.
- The cadre director will review the school's progress in this area during his regularly scheduled visits and provide the appropriate feedback.

The principal has been apprised as to the seriousness of property control and understands that appropriate disciplinary measures will be applied and documented for repeat audit exceptions.

VSW/DH:bjw

cc: David Hall, Director, Office of School Performance and Accountability
Latosha Williams, Principal, North Lauderdale Pre K-8



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

North Lauderdale Pre K ~ 8
Latosha Williams, Principal
7500 Kimberly Boulevard
North Lauderdale, Florida 33068
754-322-7400
754-322-7440 - Fax
<http://northlauderdale.browardschools.com>

The School Board of
Broward County, Florida

Dr. Rosalind Osgood, Chair
Abby M. Freedman, Vice Chair

Robin Bartleman
Heather P. Brinkworth
Patricia Good
Donna P. Korn
Laurie Rich Levinson
Ann Murray
Nora Rupert

Robert W. Runcie
Superintendent of Schools

August 25, 2016

TO: Valerie S. Wanza
Chief Officer, Office of School Performance & Accountability

FROM: Latosha Williams *LW*
Principal, North Lauderdale Pre K-8

SUBJECT: RESPONSE TO AUDIT REPORT ON PROPERTY & INVENTORY
FISCAL YEAR 2016-2017

Based on the drafted report identifying the examination of the property and inventory of North Lauderdale Pre K-8 School, I have implemented the following corrective actions to address the areas of concern identified:

Securing High Risk Item/Reporting Theft:

- The Principal will work with the Property & Inventory team to ensure that all unaccounted for items are immediately reported to local authorities and that proper documentation is completed and on file.
- When theft reports are generated, a thorough review will be conducted and verified by the Principal for accuracy.
- Quarterly inventory maintenance checks will be initiated by the property and inventory team to ensure property and inventory is accounted for.

Monitoring Property Records:

- The Principal will implement the restructuring of our Property & Inventory team, which includes the Micro Technician, Assistant Principal, Head Facilities Serviceperson, and all Team Leaders who will adhere to School Board policies, procedures, and the Standard Practice Bulletins with fidelity through quarterly inventory monitoring.
- A revised inventory monitoring plan will be implemented that will include breaking up the school into sections for quarterly self-inventories. Whole school inventories will be conducted on a quarterly basis. If a discrepancy occurs during quarterly monitoring, a list of those missing items will be submitted to Capital Assets, Property and Inventory and the Office of School Performance & Accountability.



- The Principal and Property & Inventory team members will register and attend the Inventory Process & Tips training offered by the Information and Technology Department and will provide documentation upon completion.

Surplus Transfer Activity:

- Principal will ensure that the team reviews the Asset Report on a monthly basis, and any items that are surplus, transferred, stolen, or lost will be removed immediately.
- The Principal will review all 3290A Surplus Declaration forms to ensure proper completion and submission.
- All tangible property waiting to be picked up by Capital Assets will be locked and secured in the Micro Technician office.

I understand the seriousness of the accurate account and security of all district items. I am very confident that the above-mentioned corrective actions will ensure compliance with School Board policies, procedures, and Standard Practice Bulletins and result in accounting for all property and inventory assigned to North Lauderdale Pre K-8 School.

****Repeat Audit Finding**

School Name: Thurgood Marshall Elementary 3291

Principal: Michael Billins

**Address: 800 Northwest 13th Street
Fort Lauderdale, FL 33311**

Total Number of Items in Inventory: 468
Total Dollar Cost of Items in Inventory: \$714,081
Total Number of Items Unaccounted for: 11
Total Dollar Cost of Items Unaccounted for: \$16,723
Total Net Value of Items Unaccounted for: \$948
Percentage of Dollar Cost of Items
Unaccounted for: 2.3%

Fiscal Year Audit	Total Assets Unaccounted for	Historical Value of Assets Unaccounted for	Status
10-11	0	\$0	No Exception Vega, O.
12-13	0	\$0	No Exception Vega, O.
13-14	2	\$2,662	No Exception Vega, O.
14-15	5	\$9,712	Exception Billins, M

Findings

A review of all property and inventory was performed by the Office of the Chief Auditor (OCA). The OCA identified several weaknesses related to the fixed assets physical inventory processes and related internal controls that did not meet the District's policies and procedures.

The Principal's response indicated that four pieces of equipment were missing. The Principal also claimed that five pieces of equipment unaccounted for could have been removed during a surplus pick-up and were inadvertently not entered on a 3290A Surplus Declaration Transfer form or the items were never received as a transfer from another location. In either case, property and inventory procedures were not followed.

(Thurgood Marshall Elementary continued)

The school also provided information for two separate incidents where laptops were stolen from an employee's personal property:

1. Incident Offense Report #14101472 was filed on October 9, 2014, after an employee reported that an unknown suspect entered the vehicle and stole property on October 8, 2014. The employee believed the vehicle doors were left unlocked. As a result, the employee's laptop was stolen from the vehicle. The Incident Offense Report did not contain the laptop's serial number. A supplement report, filed October 14, 2014, indicated the employee provided the local authorities the laptop serial number; however, the report did not reference the serial number; instead, it referenced a teletype entry number. The OCA was not able to verify that the employee provided the correct serial number. Furthermore, the length of time (4 business days) it took the employee to add the serial number to the police report did not meet the criteria (2 business days) set by Business Practice Bulletin O-100.
2. Miami-Dade Police Department Summary Incident Report # T15000855 was filed on May 19, 2015, after an unknown person stole property from an employee's vehicle. An apple computer was listed as one of the items stolen; however, the computer's serial number on the report was omitted. Listing the serial number of stolen equipment on the incident/police report is required by Business Practice Bulletin O-100.

This is a repeat property and inventory audit finding for Thurgood Marshall Elementary. According to the Principal's 2014-15 property and inventory audit response, some of the corrective action measures that were supposed to be implemented in order to ensure future safeguarding of District assets included, but were not limited to:

- Checking the accuracy of the local database by conducting in-house inventory checks, property reviews, and reporting missing equipment.
- Following proper surplus equipment procedures and authorized equipment removal procedures.
- Documenting inventory changes in Property Binder including: property passes, surplus/transfer declarations, police reports, work orders, new purchases, etc.

Given the outcome of the current property and inventory audit, the school's corrective action plan was unsuccessful. No documentation was provided by the

(Thurgood Marshall Elementary continued)

school to validate that the preventative measures that were supposed to be set in place were being followed. Non-compliance with policies and procedures of fixed assets leaves the District vulnerable to undetected employee errors and theft or misuse of assets. The school displayed weaknesses in the controls to safeguard fixed assets.

Recommendation

The Office of the Chief Auditor suggests reconciliation of all assets be completed as often as needed to ensure an accurate physical accounting of site designated assets by the staff. The Principal should ensure the accounting of assets is completed semi-annually in order to comply with policies and procedures.

The Office of the Chief Auditor recommends the Principal register the designated property team member(s) for the Inventory Process & Tips training offered by the Information & Technology Department. In addition, the Principal should review Business Practice Bulletin O-100: Procedure for Property and Inventory Control with the designated property team member(s) to ensure compliance with all procedures. The following internal control areas require improvement.

- All locations must take appropriate measures to ensure the safekeeping of all tangible personal property.
- At a minimum, semi-annual inventories should be conducted to ensure the District's property records are accurately maintained and updated. This includes the high-risk property items maintained within the secondary database established by the location.
- The location should complete a 3290A Surplus Declaration Transfer form when tangible personal property is identified as salvageable equipment. A copy of the 3290A Surplus Declaration Transfer form should be kept at the location for their records. The original should be forwarded along with adequate explanation/documentation for surplussing to the Warehouse Manager at Warehousing Services.
- The 3290A Surplus Declaration Transfer form should list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplused. The 3290A Surplus

(Thurgood Marshall Elementary continued)

Declaration Transfer form must then be signed and dated by the property custodian and adequate explanation/documentation should be provided.

- All recorded assets are to be documented at the time of removal utilizing the prescribed School Board approved 3290A Surplus Declaration Transfer form. The property custodian must certify paperwork accuracy prior to the request for removal by Warehousing Services or the approved contracted vendor.
- Policies and procedures for reporting theft or vandalism of fixed assets should be provided to all staff members who are assigned equipment that is temporarily removed from the primary operational site to ensure that everyone is aware of the expectations for safeguarding as well as the reporting requirement for District assets in the future.
- In the event of theft or vandalism, the property custodian should report the loss to the Broward District Schools Police Department and the local authorities at the time of the incident. This should be completed within two business days from when the incident is known.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2016-17

Items not accounted for: Thurgood Marshall Elementary 3291

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 A13-81380	APPLE MACBOOK	\$ 1,037.00
2 A13-81387	APPLE COMPUTER	\$ 1,149.00
3 13-04689	BRETFORD POWERSYNC CART	\$ 2,556.20
4 12-01579	APPLE MACBOOK	\$ 1,037.30
5 11-05746	DELL LATITUDE	\$ 1,168.52
6 10-05372	APPLE LAPTOP	\$ 1,288.29
7 10-03914	APPLE MACBOOK	\$ 1,356.28
8 05LA22999	APPLE REFRESH LAPTOP	\$ 1,395.62
9 05-50508	PROJECTOR	\$ 2,064.25
10 05-82533	DELL LAT D505 14"	\$ 1,760.07
11 A04-85998	TANDY COMPUTER	\$ 1,910.00

Total Historical Cost of Property unaccounted for as of August 10, 2016	\$ 16,722.53
^[1] Total Accumulated Depreciation as of August 10, 2016	\$ 15,774.09
Net Value of Property considered to be unaccounted for as of August 10, 2016	\$ 948.44

[1] Based upon class life used by the Accounting and Financial Reporting Department
[2] High-risk items unaccounted for

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY

Valerie S. Wanza, Ph.D.
Chief Officer

Telephone: 754-321-3838

Facsimile: 754-321-3886

September 26, 2016

TO: Patrick Reilly
Chief Auditor

FROM: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE
THURGOOD MARSHALL ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2016-17 property and inventory audit for Thurgood Marshall Elementary School. In addition to the corrective measures that the principal will be implementing, the Office of School Performance & Accountability will provide the following support and oversight in assisting the school in this area:

- The cadre director will work with the principal to ensure all team members receive the appropriate training and support related to asset management, specifically property management and control as stated in Business Practice Bulletins.
- The cadre director will collaborate with the principal to review the school's compliance with District policies and business practice bulletins related to property and inventory controls, conduct regular site-based audits, and amend the school's property and inventory protocols as needed.
- The cadre director will include a review of the asset management protocols in her regularly scheduled site visits with the principal.
- Due to the fact that these are repeat property and inventory findings for this school, they will be reflected in the principal's annual performance appraisal.
- A principal, who has demonstrated outstanding proficiency in the area of maintaining accurate property and inventory records, will be assigned as a mentor to the principal at Thurgood Marshall Elementary School to share best practices in asset management.

The Office of School Performance & Accountability recognizes the seriousness of this matter. We will work to ensure that this school develops, implements and monitors sound business practices that should prevent further occurrences of this nature. If I may be of additional assistance, please contact me at 754-321-3838.

VSW/AF:ac

cc: Angela Fulton, School Performance & Accountability Director
Michael Billins, Principal, Thurgood Marshall Elementary School
Ali Arcese, Manager, Property & Inventory Audits, Office of the Chief Auditor



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Thurgood Marshall Elementary
Michael V. Billins, Principal
800 NW 13 Street
Fort Lauderdale, FL 33311
(754) 322-7000 - Telephone
(754) 322-7040 - Fax

SCHOOL BOARD
DR. ROSALIND OSGOOD, *Chair*
ABBY M. FREEDMAN, *Vice Chair*

ROBIN BARTLEMAN
HEATHER P. BRINKWORTH
PATRICIA GOOD
DONNA P. KORN
LAURIE RICH LEVINSON
ANN MURRAY
SORA RUPERT

ROBERT W. RUNCHE
Superintendent of Schools

September 19, 2016

TO: Valerie S. Wanza, Ph.D.
Chief School Performance and Accountability Officer

FROM: Michael V. Billins 
Principal

SUBJECT: **Audit Report on Property Inventory – Fiscal Year 2016-2017**

This memo is in response to the property and inventory audit report conducted at Thurgood Marshall Elementary School during the fiscal year 2016 – 2017. Results from the property and inventory audit report indicated that several items were missing. Two items have been found. Items with BPI#05-50508 (Serial# GDQG530283F) PROJECTOR (Valued at \$2,064.25) and APPLE LAPTOP BPI#10-05372 (Serial# W801814VFYN) (Valued at \$1,288.29).

After reviewing the auditor's report and discussion with my newly created **Property and Inventory Team** the following corrective action has been put in place to ensure that there are safeguards of District Assets and no future property and inventory exceptions occur:

Corrective Action Plan

Property and Inventory Team member each has assigned a building location as follows:

- TLC
- Principal
- Assistant Principal
- Budget Keeper
- Media Clerk
- P.E. Coach
- ESE Specialist
- Head Facilities
- Assistant Head Facilities

We have implemented a **Property and Inventory Binder**:

- Work Orders
- New Purchase Information
- PNI Inventory
- OptiSpool Report
- Property Pass
- Summer Property Pass
- Missing/Stolen Police Report
- Surplus, Transfer In and Surplus Out
- Vendor Replacement Paperwork

We have created a **Property and Inventory Master Calendar** that include the following dates:

- September 25 – 29 **Initial** Inventory Cadre Meeting and Inventory Check
- October 18 – 20 Inventory Cadre Meeting and Inventory Check
- January 10 – 12 Inventory Cadre Meeting and Inventory Check
- March 21 – 23 Inventory Cadre Meeting and Inventory Check
- June 1,2,5 **Final** Inventory Cadre Meeting and Inventory Check

Laptop Carts

The classroom teacher that stores each cart in their room will check all laptop carts. This will ensure that each laptop is collected, charged, and secured daily. Ms. Curry and the Property Inventory Team will be assigned to do random spot checks throughout the year. These spot checks will be documented in our Property and Inventory Binder that will be stored in the school's vault. The principal will closely monitor all property and inventory procedures. The principal has also reviewed the Business Practice Bulletin O-100: Procedure for Property and Inventory Control and Standard Practice Bulletin I-311: Donations. This will ensure we stay in compliance with all policies and procedures in order to prevent any future property and inventory audit findings from occurring.

****Repeat Audit Finding**

School Name: Attucks Middle School 0343

Principal: Errol Evans

**Address: 3500 North 22 Avenue
Hollywood, FL 33020**

Total Number of Items in Inventory: 1,234
Total Dollar Cost of Items in Inventory: \$1,861,038
Total Number of Items Unaccounted for: 26
Total Dollar Cost of Items Unaccounted for: \$49,096
Total Net Value of Items Unaccounted for: 0
Percentage of Dollar Cost of Items Unaccounted for: 2.9%

Fiscal Year Audit	Total Assets Unaccounted for	Historical Value of Assets Unaccounted for	Status
10-11	2	\$2,653	No Exception T. Hall
12-13	8	\$11,789	No Exception T. Hall
13-14	13	\$22,079	No Exception E. Evans
14-15	28	\$37,732	Exception E. Evans

Finding

As a result of the property and inventory audit, it was determined that some controls over inventory and fixed assets did not meet the District’s policies and procedures.

A review of all property and inventory was performed. Of the 1,234 assets recorded at the school, twenty-six items were unaccounted for. A thorough search was conducted by the school; however, the school was not able to locate the items. The Principal stated that most of the equipment missing was removed during a large Warehousing Services (B-Stock) pickup. He also stated that the paperwork provided to the Warehousing Department was not forwarded to Accounting and Financial Reporting – Capital Assets (AFRD-CA) in its entirety. Although the Principal stated the paperwork was incomplete when forwarded to AFRD-CA, it is the responsibility of the property custodian to verify that all property records are updated and any equipment that should have been removed from the property inventory could have been verified by requesting a PNI 811 report from Information & Technology – Production Control Department. If discrepancies or mistakes are discovered during the verification process, the property custodian should immediately notify AFRD-CA so that the discrepancy can be corrected in a timely manner.

(Attucks Middle School continued)

During the audit it was discovered that several pieces of equipment were unaccounted for. The Principal claims that the equipment missing was due to a forced entry into the school by two individuals. The local authorities were notified and a police report was filed. The Principal explained that he and the school's security staff member(s) watched the surveillance video of the forced entry and claimed they were unaware that the individuals who broke into the school had stolen equipment. The Principal was alerted several days later of missing equipment when a teacher attempted to use the equipment for classroom instruction. It is uncertain if the individuals who broke into the school stole the equipment because the Principal said the equipment appeared to be concealed under their clothing which is why the theft of the equipment was reported late. At this point, a supplement to the police report was created to include the additional missing equipment discovered after the fact. The Office of the Chief Auditor has not been able to review the police and supplement report to determine a timeline of what truly occurred because the school has not provided either report. The equipment that is presumed stolen cannot be appropriately labeled as stolen in the Master File database due to lack of documentation. The Office of the Chief Auditor requested the school to provide the police and supplement reports. The documentation has not been received as of the date of this audit report.

This is a repeat property and inventory audit finding for Attucks Middle School. According to the 2014-2015 audit response memo, the Principal was to implement additional monitoring strategies for the property and inventory process. (See Exhibit D). A property and inventory team was identified and tasks were assigned in order to prevent future occurrences of unaccounted for equipment. As part of the newly implemented plan, the school was supposed to conduct quarterly property and inventory assessments and reconciliations. No supporting documentation was provided by the school to validate that the assessments and/or reconciliations were being conducted. One of the new functions that was assigned to the Micro-Computer Technician was to follow the process for surplus/transfer(s) in order to prevent any future occurrences by utilizing the district's appropriate forms to reconcile items that are surplus. This task was not mastered as most of the equipment deemed unaccounted for during this audit is thought to have been surplus.

Non-compliance with policies and procedures of fixed assets leaves the District vulnerable to undetected employee errors and theft or misuse of assets. The school displayed weaknesses in the controls to safeguard fixed assets.

(Attucks Middle School continued)

Due to the severity of these audit findings, the Property and Inventory Audit Manager met with the Principal and staff members to discuss policies and procedures. Additional support and resources were provided to the Principal and staff members; in addition, policies and procedures were explained in more detail to provide a better understanding of the audit findings and how to prevent future occurrences.

Recommendations

The Office of the Chief Auditor suggests reconciliation of all assets be completed as often as needed to ensure an accurate physical accounting of site designated assets by the staff. The Principal should ensure the accounting of assets is completed semi-annually in order to comply with policies and procedures.

The Office of the Chief Auditor recommends the Principal register the designated property team member(s) for the Inventory Process & Tips training offered by the Information & Technology Department. In addition, the Principal should review Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the designated property team member(s) to ensure compliance with all procedures. The following internal control areas require improvement.

- All locations must take appropriate measures to ensure the safekeeping of all tangible personal property.
- At a minimum, semi-annual inventories should be conducted to certify the District's property records are accurately maintained and updated. This should include the high-risk property items that are not included in the Master File database.
- New internal control procedures for surplussing equipment should be implemented to ensure that all equipment deemed salvageable is accurately documented and removed from the location during the scheduled pickup.
- The 3290A Surplus Declaration Transfer form should list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus. The 3290A Surplus Declaration Transfer form must then be signed and dated by the property custodian and adequate explanation/documentation should be provided.

(Attucks Middle School continued)

- In the event of theft or vandalism, the property custodian should report the loss to the Broward District Schools Police Department and the local authorities at the time of the incident. This should be completed within two business days from when the incident took place.
- Any corrections required to asset record(s) should be promptly reported to AFRD-CA. The property custodian should immediately notify AFRD-CA so that the discrepancy can be corrected in a timely manner.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2016-17

Items not accounted for: Attucks Middle School 0343

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	
1	11-01425	APPLE MACBOOK 2.1 GHZ W/DVD	\$ 1,275.02
2	08LA00368	APPLE MACBOOK 2.4 GHZ; 2GB RAM	\$ 2,769.81
3	08LA00370	APPLE MACBOOK 2.4 GHZ; 2GB RAM	\$ 2,769.81
4	08LA00390	APPLE MACBOOK 2.4 GHZ; 2GB RAM	\$ 2,769.81
5	08LA00407	APPLE MACBOOK 2.4 GHZ; 2GB RAM	\$ 2,769.81
6	08LA00415	APPLE MACBOOK 2.4 GHZ; 2GB RAM	\$ 2,769.81
7	07-13356	APPLE MACBOOK 2.0 GHZ W/DVD	\$ 1,716.00
8	07-13359	APPLE MACBOOK 2.0 GHZ W/DVD	\$ 1,716.00
9	07-13382	APPLE MACBOOK 2.0 GHZ W/DVD	\$ 1,716.00
10	07-13384	APPLE MACBOOK 2.0 GHZ W/DVD	\$ 1,716.00
11	07-13413	APPLE MACBOOK 2.0 GHZ W/DVD	\$ 1,716.00
12	06-85106	PIANO YAMAHA	\$ 2,210.66
13	06-05460	APPLE POWERBOOK G4 W/CD	\$ 2,639.00
14	06-05461	APPLE POWERBOOK G4 W/CD	\$ 2,639.00
15	06-05001	APPLE IBOOK G4 W/CD	\$ 1,721.50
16	05-48984	APPLE DESKTOP IMAC G5 W/20"	\$ 2,373.00
17	05-49015	APPLE POWERBOOK G4	\$ 3,231.95
18	05-41001	DELL DESKTOP P4 TOWER	\$ 1,288.00
19	03-18674	COMPUTER, APPLE LAPTOP G4	\$ 2,581.95
20	93-11423	EUPHONIUM YAMAHA SILVER CASE	\$ 1,030.68
21		APPLE MACBOOK (SER# 4511203QFYN)	\$ 1,030.68
22		APPLE IBOOK (SER# UV4362NQR73)	\$ 1,199.00
23		LAPTOP, APPLE MACBOOK (4513927ZF5W) ^[2]	\$ 899.00
24		LAPTOP, APPLE MACBOOK PRO (4521709CF5W) ^[2]	\$ 899.00
25		LAPTOP, APPLE MACBOOK (451362SZF5W) ^[2]	\$ 899.00
26		LAPTOP, DELL E5430 (3NZY8W1) ^[2]	\$ 750.00

Total Historical Cost of Property unaccounted for as of August 10, 2016 \$ 49,096.49

^[1]Total Accumulated Depreciation as of August 10, 2016 \$ 49,096.49

Net Value of Property considered to be unaccounted for as of August 10, 2016 \$ -

[1] Based upon class life used by the Accounting and Financial Reporting Department

[2] High-risk items unaccounted for



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

ATTUCKS MIDDLE SCHOOL
Errol A. Evans, Principal
3500 N. 22nd Avenue
Hollywood, Florida 33020
Telephone (754) 323-3000
Facsimile (754) 323-3085
attucksms@browardschools.com

SCHOOL BOARD
DONNA P. KORN, *Chair*
DR. ROSALIND OSGOOD, *Vice Chair*

ROBIN BARTLEMAN
HEATHER P. BRINKWORTH
ABBY M. FREEDMAN
PATRICIA GOOD
LAURIE RICH LEVINSON
ANN MURRAY
NORA RUPERT

ROBERT W. RUNCIE
Superintendent of Schools

DATE: January 5, 2015
TO: Dr. Desmond Blackburn
Chief School Performance and Accountability Officer
FROM: Errol A. Evans, Principal

SUBJECT: 2014 RESPONSE TO AUDIT REPORT ON PROPERTY & INVENTORY

This memorandum is in response to the Property and Inventory audit report received on December 12, 2014 conducted at Attucks Middle in July 2014. As the principal of Attucks Middle School, I am making corrective actions to the findings a priority. Our Property and Inventory team will follow the established procedure, of the Auditor's Office and I have implemented additional monitoring strategies for the Property and Inventory process as follows:

- a. The Property and Inventory team will meet once a month to monitor the property & inventory process.
- b. The Property and Inventory team will be comprised of principal, assistant principals, microcomputer technician specialist, bookkeeper, head custodian, clerical, department chairs, teachers, security and resource officer.
- c. The team will review the PNI811 quarterly to update and reconcile the inventory database. Items that have been surplus, transferred, stolen or lost will be properly documented and removed from the list.
- d. The team will complete the quarterly property & inventory assessment. The school microcomputer technician specialist will follow district guidelines to report any items listed as missing or lost.
- e. The microcomputer technology specialist will conduct quarterly visual inventory reconciliations. A reconciliation of teacher laptops and property passes will be done on a quarterly basis.

- f. The microcomputer technician specialist will maintain a sign-out log of computer carts, do self-inventories.
- g. The microcomputer technician specialist will conduct quarterly visual inventory reconciliations. A reconciliation of teacher laptops and property passes will be done on a quarterly basis.
- h. The microcomputer technician specialist will follow the process for surplus/transfer to avoid any inaccuracies by utilizing the district's appropriate forms to reconcile items sent out for surplus.
- i. The assistant principal will ensure that police reports will be filed in a timely manner and reviewed for completeness and accuracy. Police reports are created by the police agency and will indicate serial numbers for proper documentation in a timely manner.
- j. The school's office manager will maintain a log to monitor all items received at school throughout the school year and including the summer months.
- k. A single area has been identified to properly store and organize all technology equipment.
- l. A database will be developed to track all custodial, PE and outdoor equipment, which will include specific item information, serial number, and a picture of the item.
- m. Room inventory checklists will be updated each semester and posted in each room. The assistant principal over each department will check and sign equipment room forms by conducting walkthroughs of classrooms.
- n. The microcomputer technician specialist will ensure the signing of all property passes by the principal.
- o. The principal will personally review all property records and ensure that the property team is functional as a backup team with collaborative roles, which should increase the efficiency of archiving support documentation utilizing a process to ensure a 100% exception free audit in the next year.

I believe that the implementation of this plan will prevent future occurrences of unaccounted items in this school. I will make every effort to ensure that this plan is enforced, monitored and that deficiencies are corrected in a timely fashion.

C: David Hall, Director, School Performance & Accountability
Patrick Reilly, Chief Auditor, Office of the Chief Auditor
Mark Magli, Manager, Property Audits Division

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY**

**VALERIE S. WANZA, Ph.D.
CHIEF OFFICER**

Phone: 754-321-3838

Facsimile: 754-321-3886

September 1, 2016

TO: Patrick Reilly
Chief Auditor

FROM: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE –
ATTUCKS MIDDLE SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2015-16 property and inventory audit for Attucks Middle School. In addition to the corrective measures that the principal is instituting, the Office of School Performance & Accountability will provide the following support and oversight in assisting the school in this area:

- Due to a repeat exception, the cadre director has informed the principal that progressive discipline will begin due to the weaknesses in the school's controls to safeguard fixed assets as noted in the 2014-15 and 2015-16 audit findings. Additionally, this will be included in the principal's annual evaluation.
- The cadre director will work with the principal to ensure the micro-technology specialist and other individuals on the asset management team receive the Inventory Process & Tips training and support related to asset management.
- The cadre director will work with the principal to ensure the school has an established asset management team that meets regularly to review the school's compliance with District policies and Business Practice Bulletin O-100 related to property and inventory controls, conduct regular site-based audits, and amend the school's property and inventory protocols as needed.
- The cadre director will include a review of the asset management protocols in her regularly scheduled site visits with the principal including a review of inventory assessments and reconciliations.
- The cadre director will work with the principal to ensure the surplus process is followed, including the completion of Surplus Declaration Transfer Form 3290A with BPI number, serial number, model number, and equipment description for each item.
- The cadre director will work with the principal to ensure in the event of theft or vandalism, the process of reporting loss to the Broward District Schools Police Department and the local law enforcement will occur at the time of the incident.

The Office of School Performance & Accountability recognizes the seriousness of this matter. We will work to ensure that this school develops, implements and monitors sound business practices that should prevent further occurrences of this nature. If I may be of additional assistance, please contact me at 754-321-3838.

VSW/CS:ca

cc: Christine Semisch, School Performance & Accountability Director
Errol Evans, Principal, Attucks Middle School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

ATTUCKS MIDDLE SCHOOL
Cambridge Global Communications Academy
Errol A. Evans, Principal
3500 N. 22nd Avenue
Hollywood, Florida 33020
Telephone (754) 323-3000
Facsimile (754) 323-3085
attucksms@browardschools.com

The School Board of
Broward County, Florida
Dr. Rosalind Osgood, Chair
Abby M. Freedman, Vice Chair

Robin Bartleman
Heather P. Brinkworth
Patricia Good
Donna P. Korn
Laurie Rich Levinson
Ann Murray
Nora Rupert

Robert W. Runcie
Superintendent of Schools

DATE: August 25, 2016

TO: Dr. Valerie Wanza
Chief Office of School Performance and Accountability

FROM: Errol Evans,  Principal
Attucks Middle School

RE: Property and Inventory Audit Report 2015-2016

This memo is in response to the Property and Inventory Audit conducted at Attucks Middle School for the 2015-2016 school year. We are committed to correcting the findings of the audit report. As a result, the procedures listed below will be implemented for the upcoming school year and beyond to ensure accurate Property and Inventory school wide. The principal and the Intern Principal will review and continue to work on Business Practice Bulletin 0-100 procedures for Property and Inventory Control and follow the plan of action as below.

Procedures for Property and Inventory Control

- The Property and Inventory team will conduct quarterly inventory checks of the entire school. Any discrepancies will be rectified immediately.
- Teachers will be required to conduct quarterly inventory checks and initial property forms located in their classrooms. The Micro-Computer Technician will be responsible for checking classrooms to ensure teachers are following the established process.

School-Wide Monitoring Process

- The front office staff will notify the Office Manager when new equipment arrives on campus. The packing slip/invoice will be given to the Office Manager. A copy of the packing slip/invoice will be given to the Micro-Computer Technician. The Micro-Computer Technician will store the items in his office prior to distribution to staff members.



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

The School Board of
Broward County, Florida

- The Bookkeeper will enter the information into the Property and Inventory database and it will be receipted online in SAP. The manufacturer's serial number must be entered within two business days of receipt.
- Staff members that require any items removed from a specific location to another location on school grounds will contact the Micro-Computer Technician via email. The Micro-Computer Technician will create a transfer form and both parties will sign to acknowledge transfers of all items. This form will be given to the Administrator to sign and file. The Micro-Computer Technician will keep a copy of the transfer form for his records.
- The Principal, Intern Principal and Micro-Computer Technician will review the PN1811 monthly to ensure that items were added or deleted from the list. Any discrepancies will be rectified immediately with Capital Assets.
- All work orders, property passes, SIU reports will be secured in a binder with the Micro-Computer Technician. A separate copy of the binder will be stored in the Principal's office.
- All property passes will be signed by staff member and Principal annually. Summer property passes will follow the same procedure. Copies will be kept in a binder housed in the Micro-Computer Technician's office and the Principals office.
- Each quarter, the Micro-Computer Technician will check Property and Inventory assigned to each staff member.

Theft Reporting

- Any theft of Property and Inventory will be reported immediately to the Broward School Police (SIU), Local Law enforcement and School Resource Officer (SRO) on campus within two business days. The Micro-Computer Technician will provide the SRO with the serial numbers, equipment description, BPI-Number and location of the missing item/s.
- A written report will be taken from the staff member that was in possession of the missing items and submitted with the police report. The SRO will submit completed report to the Principal immediately upon completion and Capital Assets will be notified of the theft.

Surplus Declaration

- Any surplus items will be reviewed by Principal and Property and Inventory Team, which includes the Micro-Computer Technician prior to scheduling a pick up.
- The Micro-Computer Technician will generate surplus forms that include the BPI Number, serial number, model number, and equipment description for each item that will be surplus.



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

The School Board of
Broward County, Florida

The Principal will sign the forms to ensure accuracy. The Principal and Property and Inventory team will ensure all paperwork is processed accurately, prior to contacting B-Stock. In addition, the

Micro-Computer Technician will check the PNI report to ensure items are removed in a timely manner.

The Principal will ensure that corrections required to Capital Assets will be promptly recorded. In addition, the Auditor's recommendations were included in the procedures listed above to ensure an accurate Property and Inventory audit henceforth.

Cc: Christine Semisch, Cadre Director
Office of School Performance and Accountability

REPORTING OFFICER NARRATIVE

Hollywood Police Department

		OCA 33-1410-137229
Victim ATTUCKS MIDDLE SCHOOL	Offense BURGLARY BUSINESS	Date / Time Reported Mon 10/13/2014 14:30

ON 10/13/2014 APPROXIMATELY 1430 HOURS WHILE WORKING AS A SCHOOL RESOURCE OFFICER AT ATTUCKS MIDDLE SCHOOL LOCATED AT 3500 NORTH 22ND AVENUE. CONTACT WAS MADE WITH SECURITY SPECIALIST MR. CHANDLER IN REFERENCE TO AN INCIDENT THAT OCCURRED ON 10/12/2014 INVOLVING THE SUSPECTS.

INVESTIGATION REVEALED THAT THE SUSPECTS GAINED ENTRY ON CAMPUS. AFTER THE SUSPECTS GAINED ENTRY ON CAMPUS THEY COVERED ONE OF THE CAMERAS LOCATED IN THE EIGHT HUNDRED BUILDING WITH A PAPER BAG . SUSPECTS THEN GOT ON THE GREEN GOLF CART THAT WAS PARKED IN THE HALLWAY AND DROVE IT AROUND THE BUILDING. SUSPECTS CAUSED DAMAGE TO THE GOLF CART AND THE GATE THAT LEADS TO THE CAFETERIA.

CONTACT WAS MADE WITH SUSPECT ONE WHO STATED THAT HE AND SUSPECT TWO WERE IN THE NEIGHBORHOOD AND THEY GOT THIRSTY. SUSPECT ONE STATED THAT THEY JUMPED THE FENCE TO GET WATER. SUSPECT ONE STATED THAT THEY SAW THE GOLF CART AND GOT ON IT AND DROVE AROUND THE BUILDING. SUSPECT ONE STATED THAT HE ONLY CAME ON CAMPUS FOR WATER. HE STATED THAT IT WAS NOT HIS INTENTION TO GO ON THE GOLF CART OR CAUSE ANY DAMAGE.

CONTACT WAS MADE WITH SUSPECT TWO WHO STATED THAT HE AND SUSPECT ONE JUMPED THE FENCE TO GET ON CAMPUS TO GET WATER. SUSPECT TWO STATED THAT WHEN THEY GOT ON CAMPUS THEY SAW THE GOLF CART. HE STATED THAT THEY GOT ON THE GOLF CART AND WAS RIDING AROUND THE EIGHTH HUNDRED BUILDING. SUSPECT TWO STATED THAT IT WAS NOT HIS INTENTION TO CAUSE DAMAGE TO THE GOLF CART OR THE FENCE.

SUSPECTS PARENTS WERE NOTIFIED OF THE INCIDENT. THE INCIDENT WILL BE HANDLED BY THE SCHOOL.

Incident Report Suspect List

Hollywood Police Department

OCA: 33-1410-137229

1	Name (Last, First, Middle) <i>JUVENILE</i>						Also Known As <i>JUVENILE</i>				Home Address <i>JUVENILE</i>	
	Business Address <i>JUVENILE</i>											
	DOB.	Age	Race	Sex	Eth	Hgt	Wgt	Hair	Eye	Skin	Driver's License / State. <i>JUVENILE</i>	
	Scars, Marks, Tattoos, or other distinguishing features <i>JUVENILE</i>											
<i>Reported Suspect Detail</i>		Suspect Age		Race	Sex	Eth	Height		Weight		SSN	
Weapon, Type		Feature		Make		Model		Color	Caliber	Dir of Travel		
VehYr/Make/Model		Drs	Style		Color		Lic/St		VIN			
Notes						Physical Char						

2	Name (Last, First, Middle) <i>JUVENILE</i>						Also Known As <i>JUVENILE</i>				Home Address <i>JUVENILE</i>	
	Business Address <i>JUVENILE</i>											
	DOB.	Age	Race	Sex	Eth	Hgt	Wgt	Hair	Eye	Skin	Driver's License / State. <i>JUVENILE</i>	
	Scars, Marks, Tattoos, or other distinguishing features <i>JUVENILE</i>											
<i>Reported Suspect Detail</i>		Suspect Age		Race	Sex	Eth	Height		Weight		SSN	
Weapon, Type		Feature		Make		Model		Color	Caliber	Dir of Travel		
VehYr/Make/Model		Drs	Style		Color		Lic/St		VIN			
Notes						Physical Char						

Incident Report Related Property List

Hollywood Police Department

OCA: 33-1410-137229

1	Property Description GATE			Make GATE		Model		Caliber	
	Color Silver	Serial No.		Value \$2,500.00		Qty 1.000	Unit	Jurisdiction Locally	
	Status Damaged	Date 10/13/2014	NIC #		State #		Local #		OAN
	Name (Last, First, Middle) Attucks Middle School,				DOB		Age	Race	Sex
	Notes BOUBLE SIDE SWINGING GATE								

2	Property Description GULF CART			Make PRO		Model ELECTRIC		Caliber	
	Color Green	Serial No.		Value \$3,000.00		Qty 1.000	Unit	Jurisdiction Locally	
	Status Damaged	Date 10/13/2014	NIC #		State #		Local #		OAN
	Name (Last, First, Middle) Attucks Middle School,				DOB		Age	Race	Sex
	Notes PRO ELECTRIC VEHICLE GULF CART								

PANEL: _____ YEAR: 16

A24. DISCIPLINE SUMMARY

STDT: 0603052631 SAMUELS, JOHNNIE DEVONTEAL SCHL: 3518 GR: 08 ST: A

SY	EVENT	DATE	TIME	SCHL	LOCATN	CODE	X	C	TAKEN	AMT
15	15010499	09222014	1522	0343	CL	E 307 HENDERSON SHAWAN				
						I 01 DISOBED/INSUB *				
						A IS INT SUSP <1 DAY *			10032014	001
						A 20 PARENT CONF.			10062014	
15	15013820	10132014	1341	0343	SG	E 122 TAIT TERRY				
						I V5 VANDALISM>-1000 *				
						I 36 BURGL- BRK/ENT *				
						A CL CONS W/ LAW ENF			10132014	
						A CN CML IMMED(BDSP)			10132014	
						A G5 ALT SUSP FAPE-5			10132014	005
						A RE RESTITUTION			10132014	
						A 20 PARENT CONF.			10132014	
15	15017946	10212014	1015	0343	CL	E 310 ATIS BERNADETTE				
						I ZX PROFANITY STAFF *				

PF1=HELP 3=EXIT 5=REFRESH 7=BKWD 8=FWD 9=NXT PAGE 11=PRINT 12=ESCAPE
Page full...Continue. TERML: QPADEV

INCIDENT/INVESTIGATION REPORT

Agency Name
Hollywood Police Department

ORI
FL 0060500

Case#
33-1608-143529

Date / Time Reported
08/22/2016 11:57 Mon

Last Known Secure
10/08/2014 17:00 Wed

At Found
08/22/2016 11:57 Mon

Location of Incident
3500 N 22nd Av, Hollywood FL 33020-

Premise Type
School / University

Zone Tract
3308

#1	Crime Incident(s) <i>Theft - All Other THFO</i>	(Com)	Weapon / Tools <i>UNKNOWN</i>	Activity
			Entry	Exit
				Security
#2	Crime Incident	()	Weapon / Tools	Activity
			Entry	Exit
				Security
#3	Crime Incident	()	Weapon / Tools	Activity
			Entry	Exit
				Security

I
N
C
I
D
E
N
T
D
A
T
A

MO

of Victims *1* | Type: *BUSINESS* | Injury: *None* | Domestic: *N*

Victim Business Name (Last, First, Middle)
ATTUCKS MIDDLE SCHOOL

Victim of Crime # *1* | DOB *Age* | Race | Sex | Relationship To Offender *01* | Resident Status *N/A* | Military Branch Status

Home Address
3500 N 22ND AV, Hollywood, FL 33020-

Employer Name Address | Business Phone *754-323-3000* | Mobile Phone

VYR | Make | Model | Style | Color | Lic Lis | VIN

V
I
C
T
I
M

CODES: V- Victim (Denote V2, V3) O = Owner (if other than victim) R = Reporting Person (if other than victim)

Type: *INDIVIDUAL (NOT A LE OFFICER)* | Injury:

Code *RP* | Name (Last, First, Middle)
SUDORE, FRANK S

Victim of Crime # | DOB *10/19/1963* | Race *W* | Sex *M* | Relationship To Offender | Resident Status | Military Branch Status

Home Address
9611 NW 67th Ct Tamarac, FL 33321

Employer Name Address
Attucks Middle School, 3500 N 22nd Av (COMPUTER TECH)

Type: | Injury:

Code | Name (Last, First, Middle)

Victim of Crime # | DOB *Age* | Race | Sex | Relationship To Offender | Resident Status | Military Branch Status

Home Address | Home Phone

Employer Name Address | Business Phone | Mobile Phone

O
T
H
E
R
S

I
N
V
O
L
V
E
D

L = Lost S = Stolen R = Recovered D = Damaged Z = Seized B = Burned C = Counterfeit / Forged F = Found
(*OJ* = Recovered for Other Jurisdiction)

VI #	Code	Status	Value	OJ	QTY	Property Description	Make Model	Serial Number
<i>1</i>	<i>32</i>	<i>S</i>	<i>\$1,716.00</i>		<i>1</i>	<i>LAP TOP</i>	<i>APPLE MacBook</i>	
<i>1</i>	<i>32</i>	<i>S</i>	<i>\$1,716.00</i>		<i>1</i>	<i>LAP TOP</i>	<i>APPLE MacBook</i>	
<i>1</i>	<i>32</i>	<i>S</i>	<i>\$1,716.00</i>		<i>1</i>	<i>LAP TOP</i>	<i>APPLE MacBook</i>	
<i>1</i>	<i>32</i>	<i>S</i>	<i>\$1,716.00</i>		<i>1</i>	<i>LAP TOP</i>	<i>APPLE MacBook</i>	
<i>1</i>	<i>32</i>	<i>S</i>	<i>\$1,716.00</i>		<i>1</i>	<i>LAP TOP</i>	<i>APPLE MacBook</i>	

P
R
O
P
E
R
T
Y

Officer ID: *POWELL, M. (2312)* | Outstanding Stolen Val [Total Stolen]: *\$8,500.00 (\$8,500.00)*

Invest ID: *(0)* | Supervisor: *BOYD, C. J. (2899)*

Complainant Signature | Case Status *Active* | Date *08/24/2016* | Case Disposition: | Page 1

INCIDENT/INVESTIGATION REPORT

Hollywood Police Department

Case # 33-1608-143529

Status Codes L = Lost S = Stolen R = Recovered D = Damaged Z = Seized B = Burned C = Counterfeit / Forged F = Found						
	UCR	Status	Quantity	Type Measure	Suspected Type	Up to 3 types of activity
D R U G S						

Assisting Officers

Suspect Hate / Bias Motivated: *None*

NARRATIVE

REPORTING OFFICER NARRATIVE

Hollywood Police Department

Victim ATTUCKS MIDDLE SCHOOL	Offense THEFT - ALL OTHER	OCA 33-1608-143529 Date Time Reported Mon 08/22/2016 11:57
---------------------------------	------------------------------	---

ON 08/22/2016 APPROXIMATELY 1157 HOURS WHILE WORKING AS A SCHOOL RESOURCE OFFICER AT ATTUCKS MIDDLE SCHOOL LOCATED AT 3500 NORTH 22ND AVENUE CONTACT WAS MADE WITH ATTUCKS MIDDLE SCHOOL COMPUTER TECH FRANK SUDORE IN REFERENCE TO STOLEN LAP TOPS JUST DISCOVERED.

MR. SUDORE STATED THAT AS HE WAS CONDUCTING THE INVENTORY OF THE LAP TOPS HE NOTICED THAT ABOVE LISTED LAP TOPS WERE NOT IN THE COMPUTER ROOM. MR. SUDORE STATED THAT A CHECK OF THE SCHOOL WAS DONE FOR THE LAP TOPS WITH NEGATIVE RESULT.

ON 10/13/2014 APPROXIMATELY 1700 HOURS ATTUCKS WAS BROKEN INTO BY ATTUCKS MIDDLE SCHOOL STUDENTS REFERENCE CASE NUMBER 33-1410-137229. IT IS UNKNOWN AT THIS TIME WHO REMOVED THE LAP TOPS FROM THE SCHOOL. MR. SUDORE STATED IT IS UNKNOWN AT THIS TIME THE WHEREABOUTS OF THE LAP TOPS.

THE LAP TOPS WERE NOT ENTERED INTO NCIC/FCIC BECAUSE THERE WAS NO SERIAL NUMBERS PROVIDED.

Incident Report Related Property List

Hollywood Police Department

OCA: 33-1608-143529

1 Property Description LAP TOP		Make APPLE		Model MACBOOK		Caliber	
Color White	Serial No.	Value \$1,716.00	Qty 1.000	Unit	Jurisdiction Locally		
Status Stolen	Date 10/08/2014	NIC #	State #	Local #	OAN		
Name (Last, First, Middle) Attucks Middle School,			DOB	Age	Race	Sex	

Notes

BPI NUMBER 07-13356
APPLE MACBOOK
2.0 GHZ W/DVD

2 Property Description LAP TOP		Make APPLE		Model MACBOOK		Caliber	
Color White	Serial No.	Value \$1,716.00	Qty 1.000	Unit	Jurisdiction Locally		
Status Stolen	Date 10/08/2014	NIC #	State #	Local #	OAN		
Name (Last, First, Middle) Attucks Middle School,			DOB	Age	Race	Sex	

Notes

BPI NUMBER 07-13359
APPLE MACBOOK
2.0 GHZ W/DVD

3 Property Description LAP TOP		Make APPLE		Model MACBOOK		Caliber	
Color White	Serial No.	Value \$1,716.00	Qty 1.000	Unit	Jurisdiction Locally		
Status Stolen	Date 10/08/2014	NIC #	State #	Local #	OAN		
Name (Last, First, Middle) Attucks Middle School,			DOB	Age	Race	Sex	

Notes

BPI NUMBER 07-13382
APPLE MACBOOK
2.0 GHZ W/DVD

4 Property Description LAP TOP		Make APPLE		Model MACBOOK		Caliber	
Color White	Serial No.	Value \$1,716.00	Qty 1.000	Unit	Jurisdiction Locally		
Status Stolen	Date 10/08/2014	NIC #	State #	Local #	OAN		
Name (Last, First, Middle) Attucks Middle School,			DOB	Age	Race	Sex	

Notes

BPI NUMBER 07-13384

Incident Report Related Property List

Hollywood Police Department

OCA: 33-1608-143529

**APPLE MACBOOK
2.0 GHZ W/DVD**

5	Property Description LAP TOP			Make APPLE	Model MACBOOK	Caliber
Color White	Serial No.	Value \$1,716.00	Qty 1,000	Unit	Jurisdiction Locally	
Status Stolen	Date 10/08/2014	NIC #	State #	Local #	OAS	
Name (Last, First, Middle) Attucks Middle School,			DOB	Age	Race	Sex

Notes

**BPI NUMBER 07-13413
APPLE MACBOOK
2.0 GHZ W/DVD**