

INTERNAL AUDIT REPORT

Property and Inventory Audits of Selected Locations 2015-2016



**BROWARD COUNTY
PUBLIC SCHOOLS**

The Nation's Sixth Largest School District.



**To be presented to the:
Audit Committee
on
January 21, 2016**

**The School Board of Broward County, Florida
on
February 9, 2016**

By

The Office of the Chief Auditor



Broward County Public Schools

The School Board of Broward County, Florida

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

600 SE 3rd AVENUE • FORT LAUDERDALE, FLORIDA 33301 • TEL 754-321-2400 • FAX 754-321-2719

Office of the Chief Auditor
Patrick Reilly, Chief Auditor
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January 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 thirty-six (36) property and inventory audits. Our property audits indicated that thirty-four (34) locations in the report complied with prescribed policies and procedures. There were two (2) 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

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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 above. Noncompliance items are reported in **Section I** and **Section III** 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** and **Section III** 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. 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-CA 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-CA to add these property items to the Master File of Capital Assets database.

Summary of Property and Inventory Review for Fiscal Year 2015-16

The following report discloses the audits for 29 schools and 7 departments. These audits were finalized between November 5, 2015, and January 11, 2016. A summary of this report notes that:

- For the 36 locations, 23,637 items were listed in the property records at a historical cost of \$34,317,555.
- For the 36 locations included in this report, a total of 74 items could not be accounted for with a historical cost of \$117,263.

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 November 5, 2015, and January 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	9605 Building	49	\$75,570	0	0	No Exception	
Department	9703 Budget Office	111	\$170,014	1	\$1,620	No Exception	
Department	9731 Capital Budget	59	\$172,523	0	0	No Exception	
Department	9805 Student Services	258	\$319,040	3	\$4,194	Exception	15-19
Department	9814 Special Education	65	\$96,975	0	0	No Exception	
Department	9852 Strategic Achievement	22	\$35,176	1	\$2,238	Exception	9-14
Department	9863 Student Assessment & Research	92	\$224,479	0	0	No Exception	
School	0121 Hollywood Central Elementary	611	\$997,013	0	0	No Exception	
School	0131 Hallandale Elementary	530	\$1,008,095	2	\$4,934	No Exception	
School	0371 Dillard High	1,806	\$3,678,223	17	\$30,540	No Exception	
School	0452 Whiddon-Rogers Education	1,408	\$1,316,172	3	\$4,365	No Exception	
Sub Total		5,011	\$8,093,280	27	\$47,891		

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/Exception	Page No.
School	0592 Hallandale Adult Center	1,858	\$1,859,175	7	\$13,656	No Exception	
School	0751 Pompano Beach Elementary	401	\$599,684	4	\$4,384	No Exception	
School	0831 Lake Forest Elementary	597	\$946,079	0	0	No Exception	
School	0851 Floranada Elementary	459	\$675,177	1	\$1,457	No Exception	
School	0941 Plantation Elementary	592	\$889,259	1	\$750	No Exception	
School	0951 Fort Lauderdale High	2,016	\$2,876,308	3	\$6,067	No Exception	
School	1021 The Quest Center	328	\$572,576	0	0	No Exception	
School	1211 Cooper City Elementary	331	\$411,026	2	\$2,785	No Exception	
School	1251 Plantation Park Elementary	339	\$450,768	0	0	No Exception	
School	1281 Nova High	1,233	\$1,548,596	12	\$14,301	No Exception	
School	1621 Village Elementary	626	\$929,482	1	\$2,421	No Exception	
School	1781 Cypress Elementary	570	\$740,925	1	\$1,037	No Exception	
Sub Total		9,350	\$12,499,055	32	\$46,858		

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	Page No.
School	1811 Sheridan Hills Elementary	454	\$622,280	0	0	No Exception	
School	1871 Crystal Lake Middle	858	\$1,304,008	1	\$2,770	No Exception	
School	1881 Pines Middle	1,027	\$1,607,012	0	0	No Exception	
School	2541 Flamingo Elementary	507	\$479,888	0	0	No Exception	
School	2571 Pioneer Middle	506	\$746,012	1	\$1,418	No Exception	
School	2691 Morrow Elementary	405	\$569,005	0	0	No Exception	
School	2871 Sea Castle Elementary	540	\$745,327	0	0	No Exception	
School	3311 Palm Cove Elementary	713	\$1,007,622	0	0	No Exception	
School	3741 Coconut Palm Elementary	596	\$699,754	0	0	No Exception	
School	3761 Park Lakes Elementary	861	\$1,231,183	8	\$11,903	No Exception	
School	3921 Broward Virtual	257	\$256,677	0	0	No Exception	
School	3931 Gulfstream Middle	332	\$561,097	1	\$1,037	No Exception	
Sub Total		7,056	\$9,829,865	11	\$17,128		

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/Exception	Page No.
School	3971 West Broward High	2,220	\$3,895,355	4	\$5,386	No Exception	
Sub Total		2,220	\$3,895,355	4	\$5,386		

GRAND TOTAL (all pages)		23,637	\$34,317,555	74	\$117,263	2 Exceptions 34 No Exceptions	
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Audits Performed by:

**Bryan Erhard
Ivette Lima
Bruce Norris
Stephanie Ormsby
Rhonda Schaefer**

Audits Processed by:

Gail Mouzon-Williams

Audits Managed by:

Ali Arcese

SECTION II:
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

9605 Building

9731 Capital Budget

9814 Special Education

9863 Student Assessment & Research

0121 Hollywood Central Elementary

0831 Lake Forest Elementary

1021 The Quest Center

1251 Plantation Park Elementary

1811 Sheridan Hills Elementary

1881 Pines Middle

2541 Flamingo Elementary

2691 Morrow Elementary

2871 Sea Castle Elementary

3311 Palm Cove Elementary

3741 Coconut Palm Elementary

3921 Broward Virtual

**SECTION III:
Locations with Exceptions**

Department Name: Strategic Achievement 9852

Director: Brian Faso

Chief Academic Officer: Dan Gohl

Address: 600 SE 3rd Avenue
Fort Lauderdale, FL 33301

Total Number of Items in Inventory:	22
Total Dollar Cost of Items in Inventory:	\$35,176
Total Number of Items Unaccounted for:	1
Total Dollar Cost of Items Unaccounted for:	\$2,238
Total Net Value of Items Unaccounted for:	\$0

Finding

During the review of all tangible personal property, there was a laptop that could not be located. During the restructuring of the department, it is unknown if the laptop was transferred or salvaged. The only documentation provided by the department, a 3290A Surplus/Transfer form, was incomplete and lacked signatures.

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.

Administrators should ensure that semi-annual inventory audits are performed by the property team members at the location to safeguard all capital assets entrusted to them.

The Office of the Chief Auditor recommends the Strategic Achievement Director review Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the property custodian to ensure compliance with the following.

- The 3290A Surplus/Transfer Declaration 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/Transfer Declaration Form must then be signed and dated by the property custodian and adequate explanation/documentation provided for surplus the tangible personal property.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2015-16

Items not accounted for : **STRATEGIC ACHIEVEMENT 9852**

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 06-06625	DELL LAPTOP D810	\$ 2,238.00

Total Historical Cost of Property unaccounted for as of July 23, 2015	\$ 2,238.00
[1]Total Accumulated Depreciation as of July 23, 2015	\$ 2,238.00
Net Value of Property considered to be unaccounted for as of July 23, 2015	<u><u>\$ -</u></u>


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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**DANIEL GOHL
CHIEF ACADEMIC OFFICER**

November 3, 2015

TO: Patrick Reilly
Chief Auditor


FROM: Daniel Gohl 
Chief Academic Officer

SUBJECT: AUDIT REPORT ON PROPERTY INVENTORY FISCAL YEAR 2015-16

I reviewed Strategic Achievement's responses to the Findings of the Audit Report on Property Inventory Fiscal Year 2015-16. I concur with the procedures staff will put into practice and approve the submitted responses. Please contact me if you have any questions.

DG:cw
Attachment

November 16, 2015 (Revised)

TO: Ms. Ali Arcs, Manager, Property & Inventory Audits Division
FROM: Brian Faso, Director, Strategic Achievement 9852 
SUBJECT: **Strategic Achievement's (9852) Response Property and Inventory and Audit (Fiscal Year 2015-16)**
Total Inventory Items 22, valued @ \$35,176.00
Total Unaccounted Items 1, Valued @ \$2,238.00 (Net value of \$0.00)

Please find a response to the findings from the Property and Inventory Audit Report dated October 20, 2015, and responses, along with corrective action plan.

Items on Missing List

1

Response

The 1 item listed was stolen/lost around June of 2014 during the transfer of Strategic Achievement from OSQ to OA. The last known documented location was the Office of Service Quality. There is incomplete documentation for this item to be transferred and "salvaged". This documentation has been submitted to the auditor for review (attached).

Corrective Action Plan

Response

As a result, any asset being transferred/surplus will have completed 3290A Surplus/Transfer Declaration Form accurately completed with all required signatures.

Findings

Reconciliation of assets:

Response

Reconciliation of assets:

As a result of the audit, all assets will be reconciled as often as needed to ensure an accurate physical accounting of site-designated assets by the staff.

Property Records:

Property Records:

As a result of the audit, all records will be modified to include a serial number assigned by the Office of the Chief Auditor for future tracking.

- All non-consumable tangible personal property with a unit value of \$1,000 or greater must be ordered through the District's Purchasing system utilizing the appropriate coding.
- When tangible personal property is received on-line, the individual must process the goods receipt for each item separately and record the unique serial number for each property item within the system. In the event an item does not physically possess a manufacturer's serial number, the new purchase documentation should be maintained in the site's property binder for future reconciliation and subsequent applicant application of a District assigned serial number for tracking. The word "none" should be utilized when receiving those items online that do not have a manufacturer assigned serial number (Business Practice Bulletin 0-100).

Transfer of Assets:

Transfer of Assets:

As a result of the audit, all asset transfer procedures and records are being reviewed to ensure an accurate physical accounting of site-designated assets that are being transferred in or out. Transfer documentation that is not current (90 days), incomplete or lack signatures will not be accepted. All items that required updated documentation have been addressed and completed. All discrepancies are being rectified.

- The property custodian should verify the acceptable property records have been removed from their property and inventory by requesting a PNI 811 report from the IT Production or by confirming the intended modification with the 3290A Surplus/Transfer Declaration Form as provided to the staff. (Business Practice Bulletin 0-100).

Self -Inventories:

Self-Inventories:

The Office of the Chief Auditor suggests at minimum "semi-annual inventories" be conducted to ensure be completed at all schools/departments to ensure an accurate physical accounting of site designated assets by the staff. As a result this department will be performing monthly self-inventories to ensure accurate accounting of assets.

- All locations are minimally required to conduct semi-annual inventories 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 (Business Practice Bulletin 0-100).

In addition the details of Business Practice Bulletin O-100 will be reviewed with ALL staff members. I am available at your convenience to answer questions or provide access to the equipment accounted for. Thank you for the efficient manner in which you conducted the audit. Attached please find a sample Property Checklist.

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

_____ of _____ pages

Submit Surplus / Transfer Form to B-Stock

B-Stock Transfer #: _____

*SURPLUS (Principal / Director authorization signature required)

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

Transfer Assistance Required: YES NO

Issuing Location #: 9852	Receiving Location #: 9853
Location Name: Veda Hudge	Service Quality Desmond BlackBurn
Contact Name: 321-3850	Contact Name: 321-3838
Phone #:	Phone #:

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
~ 06-03677	RF00254G		LAMINATOR 25" TABLE TOP 1" CORE	<input type="checkbox"/>	<input type="checkbox"/>
~ 06-06625	F8QTF81	-salvage	DELL LAPTOP D810	<input type="checkbox"/>	<input type="checkbox"/>
~ 06-09788	30A68797		SYSTEM, CONFERENCE VIDEO TANDBERG 990 MX	<input type="checkbox"/>	<input type="checkbox"/>
07-03971	4RJXB1	-salvage	DELL LAPTOP D820, W/DVD-RW/15.4" DISPLAY	<input type="checkbox"/>	<input type="checkbox"/>
07-03972	4Z9KXB1	-salvage	DELL, LAPTOP D820	<input type="checkbox"/>	<input type="checkbox"/>
~ 07-05123	GWKG670285F		PROJECTOR, POWERLITE EPSON 760C	<input type="checkbox"/>	<input type="checkbox"/>
07-05372	4H152C1		DELL,DESKTOP WS490 TOWER W/20" FLAT PANE	<input type="checkbox"/>	<input type="checkbox"/>
~ 07-05373	3H152C1		DELL,DESKTOP, WS490 TOWER W/20" FLAT PAN	<input type="checkbox"/>	<input type="checkbox"/>
07-11519	W870955NW0G	-salvage	APPLE MACBOOK PRO 1.83GHZ	<input type="checkbox"/>	<input type="checkbox"/>
~ 07-12625	HM2VSC1		DELL LAPTOP D720 W/CD-RW/DVD/12.1" DISPL	<input type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer / Surplus Approved by: _____ Date: ___/___/___
 Principal / Director (per Policy 3204) Released by: _____ Date: ___/___/___
 Please Print Name, Title

Transfer Received by: _____ Date: ___/___/___
 Principal / Director (per Policy 3204)

Transfer Delivered by: _____ Date: ___/___/___
 Please Print Name, Title

Department Name: Student Services 9805
Director: Dr. Laurel Thompson
Chief Academic Officer: Dan Gohl
Address: 600 SE 3rd Avenue
Fort Lauderdale, FL 33301

Total Number of Items in Inventory:	258
Total Dollar Cost of Items in Inventory:	\$319,040
Total Number of Items Unaccounted for:	3
Total Dollar Cost of Items Unaccounted for:	\$4,194
Total Net Value of Items Unaccounted for:	\$0

Finding

A review of all property and inventory was performed. Of the 509 assets recorded at the location, three items could not be found.

In one instance, a police report was provided for a laptop that was considered missing/lost. The police report was filed twenty-seven days after the laptop was considered missing/lost and it states that the laptop may have been misplaced on another cart or left in a classroom.

In another instance, there was equipment signed out on a property pass to a staff member who worked at Shepherd's Way, an offsite (non-School Board of Broward County) location. This equipment was not re-claimed. The Director believes that this equipment was discarded because it no longer worked.

Non-compliance with policies and procedures for fixed assets leaves the District vulnerable to undetected employee errors and theft or misuse of assets. The department only conducted "spot-check" of fixed assets entrusted to them during the last school year. For these reason, the department displayed weaknesses in the controls to safeguard fixed assets.

Recommendation

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

(Student Services 9805 continued)

The Office of the Chief Auditor recommends the Student Services Director review Business Practice Bulletin O-100 Procedures for Property and Inventory Control with the property custodian to ensure compliance with the following.

- 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.
- When staff is designated equipment at their locations, it is their responsibility to oversee the equipment and report any loss or theft to administration immediately. Equipment that is not utilized daily should be stored in a secured location and the appropriate staff should physically verify the equipment as needed to provide the most effective means of securing it.
- In the event of theft or vandalism, the property custodian should report the loss to the Broward District Schools Police Department and the location authorities at the time of the incident. This should be completed within two business days from when the incident is known.
- Property passes should be updated annually or as needed to ensure physical accounting and proper return of the District's capital equipment.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2015-16

Items not accounted for : **Student Services 9805**

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 08-09560	APPLE MACBOOK 2.4GHZ W/DVD/CD-RW 13.3"	\$ 1,716.00
2 08-10524	PRINTER, LEXMARK T640N B/W LASER	\$ 1,148.00
3 11-02806	APPLE MACBOOK 2.26 GHZ W/4GB MEM 13.3"	\$ 1,330.25

Total Historical Cost of Property unaccounted for as of October 21, 2015	\$	4,194.25
[1]Total Accumulated Depreciation as of October 21, 2015	\$	4,194.25
Net Value of Property considered to be unaccounted for as of October 21, 2015	\$	-

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**DANIEL GOHL
CHIEF ACADEMIC OFFICER**

November 10, 2015

TO: Patrick Reilly
Chief Auditor

FROM: Daniel Gohl 
Chief Academic Officer

SUBJECT: AUDIT REPORT ON PROPERTY INVENTORY FISCAL YEAR 2015-16


I reviewed Student Services' responses to the Findings of the Audit Report on Property Inventory Fiscal Year 2015-16. I concur with the procedures staff will put into practice and approve the submitted responses. Please contact me if you have any questions.

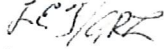
DG:cw
Attachment


THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**LAUREL E. THOMPSON
DIRECTOR, STUDENT SERVICES**

November 6, 2015

TO: Daniel Goh 
Chief Academic Officer

FROM: Laurel E. Thompson 
Director, Student Services

VIA: Michaëlle Valbrun-Pope 
Executive Director, Student Support Initiatives

**SUBJECT: PROPERTY AND INVENTORY AUDIT RESPONSE - CORRECTIVE
ACTION PLAN**

In an effort to ensure that the Student Services Department successfully manages its assigned School Board Property, the following steps were taken:

- Laptop carts and laptops used at Plantation High School were transferred to the school so they will be safeguarded by the appropriate school personnel;
- As much as is possible, off-site assignment of property will be reduced;
- All other off-site equipment assignment will be closely monitored by Student Services staff to which it is assigned;
- All thefts and suspected cases of theft will be comprehensively reported in a timely manner;
- Using the guidelines as outlined in the District's Property and Inventory Manual, a detailed presentation on the management of School Board property will be included on the agenda for the next Student Services general staff meeting;
- All staff will sign-off to indicate receipt of this training and an understanding of the protocols;
- Quarterly inventory review will continue to be conducted, and will specifically include:
 - Review of all property passes,
 - Visual inventory of all off-site equipment, and
 - Visual inventory of all on-site equipment.

With the implementation of these measures, it is expected that there will be no further missing items, and in the case of theft, as we experienced in the past, immediate reports to the authorities will be completed.

For additional information, please contact Dr. Laurel Thompson, Director, Student Services at 754-321-1550.

MVP/LET:cj