

# INTERNAL AUDIT REPORT

## Property and Inventory Audits of Selected Locations 2015-2016

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**BROWARD COUNTY  
PUBLIC SCHOOLS**

*The Nation's Sixth Largest School District.*



**To be presented to the:  
Audit Committee  
on  
March 10, 2016**

**The School Board of Broward County, Florida  
on  
April 5, 2016**

**By**

**The Office of the Chief Auditor**



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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

Office of the Chief Auditor  
Patrick Reilly, Chief Auditor  
www.browardschools.com

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*Superintendent of Schools*

March 2, 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 nineteen (19) property and inventory audits. Our property audits indicated that fourteen (14) locations in the report complied with prescribed policies and procedures. There were five (5) 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



# *Broward County Public Schools*

## The School Board of Broward County, Florida

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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 O-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**, **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 Procedure for Property & Inventory Control. The revision included tracking SMART (Safety, Music, Art, Athletics, Renovations and Technology) 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-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 16 schools and 3 departments. These audits were finalized between January 11, 2016, and March 3, 2016. A summary of this report notes that:

- For the 19 locations, 8,934 items were listed in the property records at a historical cost of \$12,775,745.
- For the 19 locations included in this report, a total of 43 items could not be accounted for with a historical cost of \$84,588.

**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 January 11, 2016, and March 3, 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	Broward District Schools Police 9532	192	\$745,214	2	\$12,544	Exception	8-32
Department	Instruction & Interventions 9776	103	\$181,695	7	\$13,338	Exception	33-36
Department	Title I, Migrant, Special Programs 9830	174	\$535,794	0	0	No Exception	
School	Colbert Elementary 0231	566	\$829,685	5	\$5,582	No Exception	
School	Oakridge Elementary 0461	526	\$778,460	1	\$1,100	No Exception	
School	Broward Estates Elementary 0501	318	\$512,388	1	\$1,037	No Exception	
School	Stirling Elementary 0691	796	\$518,516	0	0	No Exception	
School	Meadowbrook Elementary 0761	496	\$679,825	7	\$14,198	Exception	37-49
School	Broadview Elementary 0811	376	\$646,282	1	\$2,770	No Exception	
School	Bright Horizons Center 0871	325	\$597,906	1	\$1,716	No Exception	
School	Stephen Foster Elementary 0921	508	\$469,686	0	0	No Exception	
Sub Total		4,380	\$6,495,451	25	\$52,285		

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/Exception	Page No.
School	Wingate Oaks Center 0991	195	\$383,046	0	0	No Exception	
School	Lloyd Estates Elementary 1091	408	\$587,329	0	0	No Exception	
School	Pembroke Pines Elementary 1221	530	\$797,285	0	0	No Exception	
School	Cypress Run Education Center 2123	438	\$644,531	5	\$7,679	Exception	50-74
School	Westchester Elementary 2681	968	\$1,057,500	1	\$1,511	No Exception	
School	Forest Glen Middle 3051	781	\$1,136,685	1	\$2,200	No Exception	
School	Country Hills Elementary 3111	630	\$901,166	11	\$20,913	Exception	75-87
School	Indian Trace Elementary 3181	604	\$772,752	0	0	No Exception	
Sub Total		4,554	\$6,280,294	18	\$32,303		

<b>GRAND TOTAL (all pages)</b>	8,934	\$12,775,745	43	\$84,588	5 Exceptions 14 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: 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 January 11, 2016, through March 3, 2016. The SMART property and inventory equipment is included within Section I: Summary of Property and Inventory Audits Performed. 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
0691	Stirling Elementary	313	313	49	261	3	0	0	0
2681	Westchester Elementary	309	309	68	241	0	0	0	0

\*Source: Bond Oversight Committee SMART Technology Quarter Update as of 12/31/2015

**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**

**9830 Title I, Migrant & Special Programs**

**0691 Stirling Elementary**

**0921 Stephen Foster Elementary**

**0991 Wingate Oaks Center**

**1091 Lloyd Estates Elementary**

**1221 Pembroke Pines Elementary**

**3181 Indian Trace Elementary**

**SECTION IV:**  
**Locations with Exceptions**

**Department Name:** Broward District Schools Police - 9532

**Chief of Police:** Frederick Davenport

**Address:** 7720 West Oakland Park Blvd.  
Sunrise, FL 33351

Total Number of Items in Inventory:	192
Total Dollar Cost of Items in Inventory:	\$745,214
Total Number of Items Unaccounted for:	2
Total Dollar Cost of Items Unaccounted for:	\$12,544
Total Net Value of Items Unaccounted for:	\$0
Percentage of Dollar Cost of Items Unaccounted for:	1.7%

### **Finding**

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

A review of property and inventory was performed and of the equipment entrusted to the Broward District Schools Police (BDSP) department, two Fargo ID Badge printers are unaccounted for. During the 2012 fiscal year property and inventory audit, the BDSP responded to an audit finding for two Fargo ID Badge printers due to an administrative oversight/error when surplusizing the equipment. In June 2014, a Tangible Property Loss/Equipment Acquisition form (see Exhibit A) was completed by BDSP and submitted to Accounting and Financial Reporting Department - Capital Assets to reacquire the same (two) Fargo ID Badge printers. During the current property and inventory audit, the printers could not be accounted for.

The department was asked to provide their secondary database for tracking high risk, under value items; however, the department did not provide a database. All schools and departments should have internal inventory procedures established for tracking high risk, under value equipment. In addition, no records were provided to the Office of the Chief Auditor to confirm that the department was conducting semi-annual property and inventory self-audits. 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 displayed weaknesses in the controls to safeguard fixed assets.



**(Broward District Schools Police 9532 continued)**

**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 Chief of Police 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 Chief of Police register the designated property team member(s) for the Inventory Process & Tips training offered by the Information Technology Department. In addition, the Chief of Police 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.

- 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 surplussing the tangible personal property.
- All tangible property including high risk, under value items such as iPads, tablets, laptops, desktops, printers, Promethean boards, cameras, audio/video equipment, custodial equipment and musical instruments must be maintained within a secondary, site-based tracking database. The property custodian will determine the format for the secondary, site-based tracking database.
- 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 SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2015-16**

Items not accounted for : **Broward District Schools Police Department #9532**

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 A05-24330	PRINTER, FARGO ID BADGE	\$ 6,272.00
2 A05-24329	PRINTER, FARGO ID BADGE	\$ 6,272.00

<b>Total Historical Cost of Property unaccounted for as of January 20, 2016</b>	<b>\$</b>	<b>12,544.00</b>
<b>[1]Total Accumulated Depreciation as of January 20, 2016</b>	<b>\$</b>	<b>12,544.00</b>
<b>Net Value of Property considered to be unaccounted for as of January 20, 2016</b>	<b>\$</b>	<b>-</b>

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

# Exhibit A

9/6/12

RECEIVED  
ACCOUNTING & FINANCIAL REPORTING DEPARTMENT

## The School Board of Broward County, Florida Capital Assets Activity Form

### Tangible Property Loss/Equipment Acquisition

Location Name and Number BDS PD Location # 9532  
Broward District School Police Dept.

Tangible Property Loss

Date of Loss: \_\_\_\_\_

Equipment Acquisition  
for equipment valued at \$1,000 or more that is  
acquired with internal funds or by donations

Acquisition Date (for acquisition only)	BPI Number if applicable	Serial Number	Model Number	Equipment Description	Cost/Estim. Value	Room/ Bldg
04/07/14	A05-24329	A5300363		PRINTERS, Fargo ID badge	6272.00	
04/07/14	A05-24330	A5300365		PRINTERS, Fargo ID badge	6272.00	

Loss Acknowledged By: \_\_\_\_\_  
Principal/Director \_\_\_\_\_ Date \_\_\_\_\_  
(per Policy 3204)

Name of Donor: \_\_\_\_\_  
Donor Address: \_\_\_\_\_

Acquisition Approved By: X [Signature] \_\_\_\_\_ Date 6-9-14  
Principal/Director \_\_\_\_\_  
(per Policy 3204)

Loss: Submit to Capital Assets Accounting  
NOTE: Attach copies of Police and SIU Immediate Notification Report

Acquisition: Submit to Capital Assets Accounting  
NOTE: Attach copy of Invoice(s)

Retain a copy for your records

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
BROWARD DISTRICT SCHOOLS POLICE DEPARTMENT**

**Tel. (754) 321-0735 - Fax (754) 321-0736**

**Tel. (754) 321-0725 – Fax (754) 321-0930**

February 25, 2016

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

**FROM:** Frederick Davenport, Interim Chief of Police *FD*  
Broward District Schools Police Department

**SUBJECT:** Audit Report on Property Inventory –  
Fiscal Year 2015-2016

In response to the findings of the Audit Report on Property Inventory for the Fiscal Year 2015-2016, for the Broward District Schools Police Department (BDSPD), location 9532, it was identified that of the 192 items in our inventory; two (2) printers assigned to the BDSPD being BPI #A05-24329, serial #A5300363 Printers, Fargo ID Badge and BPI #A05-24330, serial #A5300365 Printer, Fargo ID Badge could not be physically accounted for by the department. The printers were valued at \$6,272.00 each for a total value of \$12,544.00.

As previously stated in the audit finding during the 2012 fiscal year Property and Inventory Audit, an administrative oversight/error occurred when these items where surplus. In June 2014 the printers were reacquired when this department submitted a Tangible Property Loss/Equipment Acquisition form #03290, in error and did not physically have the mentioned items transferred back to our department.

Moving forward, and as recommended a Department Inventory Report form for the 2<sup>nd</sup> Quarter has been created and completed in accordance with the instruction set forth. Inventory will be checked and accounted for twice per year by our inventory specialist, and all equipment information will be maintained in a secondary database. All associated documentation will be maintained at this department, and any found discrepancies will be documented in accordance with Business Practice Bulletin 0-100, Procedures for Property and Inventory Control. A copy of the bulletin has been acquired and will be adhered and referred to as needed. If there are any further questions or concerns please feel free to contact me.

FD

Attachment



# BROWARD DISTRICT SCHOOLS POLICE DEPARTMENT BROWARD COUNTY PUBLIC SCHOOLS



## Department Inventory Report Fiscal Year 2015-2016

Date 2/25/16  
 Location Broward District Schools Police Department  
 Location # 9532 Zone \_\_\_\_\_  
 Location Contact Frederick Davenport, Interim Chief of Police  
 Administrator Richard Mijon  
 Administrator \_\_\_\_\_

**Prior Audit Information**  
 Date of Last Audit November 19, 2015  
 Was this an Audit Exception? Yes  No

	<b>COMPLETED</b>	
Inventory Team established for 2015-16 Inventory team has met <b>SECOND</b> quarter agenda, minutes, sign-in kept in binder. Chief resigned 2/19/16 – Interim Chief on board	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> YES <input type="checkbox"/> NO	Completed TEAM form should be in the inventory binder. Date of 2nd Quarterly inventory team meeting: _____
Property Binder is up to date?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Binder Location <u>BDSPD</u>
2 <sup>nd</sup> Quarter Room Inventory Lists Posted with sign-off signature. Note: Former Chief Resigned 2/19/16	<input type="checkbox"/> YES <input type="checkbox"/> NO Change of Command	Comment: <u>Will be conducting a full account of inventory</u>
Property Passes issued for 2015-2016 school year.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Comment: _____
Items Surplused / Transferred this Quarter Oct 26, 2015-Jan 19, 2016 <i>Surplused Transferred items must be tracked in inventory Database and 3290a forms issued from inventory Database. Paperwork MUST be on file in Inventory binder. Use most recent 3290a.</i>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	# items surplused / transferred: _____ Date of Pickup _____ Comment: _____
Items Lost or Stolen this Quarter: <i>Oct 26, 2015-Jan 19, 2016, Police Report must contain serial #'s, Complete and submit PR, SIU Immediate Notification and Tangible Loss Report. Paperwork MUST be kept on file in inventory binder.</i>	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	# items lost/stolen: _____ Comment: _____
Items out on work orders as end of Quarter Oct 26, 2015-Jan 19, 2016 <i>Paperwork MUST be kept on file in inventory binder.</i>	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	# items out on work orders: _____ Comment: _____
Department Inventory Database shared on server. Administrators can access (at least read only.)	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	IP Address: _____
A PNI 811 has been requested for the 2 <sup>nd</sup> Quarter and has been reconciled with Department Inventory Database.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	PNI Download Date: _____ Reconcile Date: _____
# items on PNI # items on Department inventory dbase # items on PNI that have blank serial #'s.	# pni items # items site dbase # items blank sn	_____ _____ _____
Administration has spot-checked randomly selected items from PNI file.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Indicated spot check concerns and how rectified:
What problems did you identify in your inventory? Request assistance in removing items	Informed auditor Bruce Norris at time of audit concerning (2) Printer, Fargo ID Badge – See Attached	
What is the plan of action to address these problems?	These items were prior audit notes, addressed in 2012 – See Attached	

Frederick Davenport  
 Administrator's Signature

2-26-16  
Date

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**OFFICE OF**  
**BROWARD DISTRICT SCHOOLS POLICE DEPARTMENT**  
Tel. (754) 321-0735 - Fax (754) 321-0736                      Tel. (754) 321-0725 – Fax (754) 321-0930

Date                      December 3, 2015

TO:                      Anthony C. Williams, Chief of Police  
                                 Broward District Schools Police Department

FROM:                      Richard Mijon, Personnel Administrator V  
                                 Broward District Schools Police Department

SUBJECT:                      **RESPONSE TO CONCERNS REGARDING THE PROPERTY AUDIT**  
                                 **MISSING LIST REPORT (SCHOOL LOCATION # 9532) DATED NOVEMBER 19, 2015**

*With regards to the TWENTY-TWO (22) missing Fixed Assets:*

Fast-Pass Star System:

- BPI # 16-00641 currently in our Property Room # 361 TSSC Bldg, ready for viewing by Auditor.
- BPI # 16-00643 currently in our Property Room # 361 TSSC Bldg, ready for viewing by Auditor.
- BPI # 16-00644 was transferred to Parkway Middle School (Location # 0701) on 12/1/2015 see attached Transfer Form 3290A.

Apple Macbook Pro – 2.4 Ghz 17”:

BPI # 13-00359, currently in Major Pollock’s Office (BDSPD) TSSC Bldg, ready for viewing by Auditor, see attached photograph of item with serial reflected, along with approved property pass.

Dell E6520 W/DVD+/-RW 15.6”:

BPI # 12-05680, currently in the Chief of Police Office (BDSPD) TSSC Bldg, ready for viewing by Auditor, see attached photograph of item with serial reflected.

Dell Optiplex (Basic)760 w/17”:

BPI # 09-12144, was transferred to Tropical Elementary (Location # 0731) on 6/9/14 see attached Transfer Form 3290A.

Apple, Desktop, IMAC Intel w/20”:

BPI # 09-09557, currently located @ Dave Thomas Education Center (Det. Kowalski Office Rm 103), ready for viewing by Auditor.

County Vehicles assigned to individual Police Officers via Property Pass:

Vehicles # (Last 4 Digits) are:

3864 (Det.  
3865 (Det.  
3737 (Det.  
3630  
3619 (Det.  
3620 (Det.  
3621 (Det.  
3624 (Det.  
3585 (Det.  
3588  
3506

Projector:

BPI # 06-03487, currently in our Property Room # 361, TSSC Bldg, ready for viewing by Auditor.

Printer, Lexmark T630N B/W:

BPI # 05-49267, currently located @ KCW Bldg, Security Desk Main Lobby.

Printer, Fargo ID Badge:

BPI # A05-24329

BPI # A05-24330

- This items are a reoccurring exception (*missing item*) before the current administration. However, we have conducted extensive research when performing our quarterly physical inventory (*fixed assets*), and we were unable to locate this specific item.
- These items have been marked as Equipment Acquisitions and submitted to Capital Assets Conference on a Capital Assets Activity Form # 03290 dated 6/9/2014, based on instructions from Financial Accounting Fixed Assets, in order to remove it from the former cost center (Instructional Staffing), who were then being audited. Now based on the Acquisitions Form submission, it is now reflected on our cost center, yet the items are not on hand, as explained in the prior audit notes in 2012.

c: Site Inventory files  
RM:rm

Attachment (s)

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

1 of 1 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 #: 9532  
 Location Name: BDSPD  
 Contact Name: Richard Miljon  
 Phone #: 754-321-0735

Receiving Location #: 0701  
 Location Name: Parkway Middle School  
 Contact Name: BRADFORD G. MATTHEW  
 Phone #: 754-322-4000

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
16-00644	2600020356		FAST-PASS STAR SYSTEM D/L READER	<input type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer / Surplus Approved by: Anthony C. Williams  
 Principal / Director (per Policy 3204)  
 Date: 11/11/15 Released by: \_\_\_\_\_ Date: 11/11/15  
 Please Print Name, Title  
Bradford G. Matthew  
 Item installed on a computer previously

Transfer Received by: Rene Stazor  
 Principal / Director (per Policy 3204)  
 Date: 8/20/2015

Transfer Delivered by: STAR VENDOR  
 Please Print Name, Title  
 Form #3290A  
 Rev. 07/08

\*Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
PROPERTY PASS

Major Pollock                      11-23-2015                      9532  
EMPLOYEE/STUDENT NAME (Circle one)                      DATE                      LOCATION NO./NAME

The above-named person is authorized to remove from the location above, subject to the conditions established in Board Policy #5306, the tangible personal property described below.

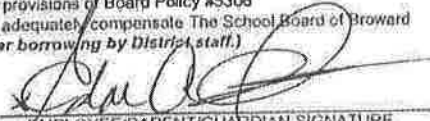
Apple Macbook Pro 2.4GHZ 17                      13-00359                      C02HN10XDV11  
" Display                      BPI #                      SERIAL NUMBER

PROPERTY DESCRIPTION                      BPI #                      SERIAL NUMBER

By signing below the borrower agrees to the following stipulations:

- a. The property remains the property of The School Board of Broward County, Florida, and must be returned by the expected return date indicated below in good condition.
- b. The property shall be used only in connection with borrower's employment/study assignments.
- c. The borrower shall ensure the safety of this property while it is in his possession.
- d. The borrower has read, and understands, the provisions of Board Policy #5306
- e. In case of loss or damage, the borrower shall adequately compensate The School Board of Broward County, Florida. (Not applicable to computer borrowing by District staff.)

6/30/2016  
EXPECTED RETURN DATE  
(No later than end of fiscal year)

  
EMPLOYEE/PARENT/GUARDIAN SIGNATURE  
(Circle one)

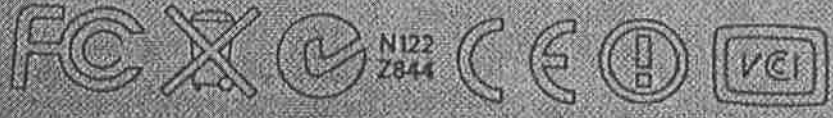
x Anthony C. Williams  
SIGNATURE OF AUTHORIZING PRINCIPAL/SUPERVISOR

The return of the above-described property in good condition is hereby acknowledged.

DATE PROPERTY RETURNED

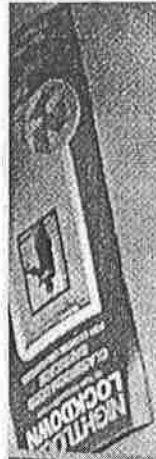
SIGNATURE (PRINCIPAL/DIRECTOR/SUPERVISOR)

Designed by Apple in California. Assembled in China. Model No.: A1297. Rated 18.5V  $\overline{\text{---}}$  4.6A max. Complies with IEC 60950-1 Class B specifications. Contains FCC ID: QDS-BRCM1055 and IC: 4324A-BRCM1055 TM and © 2010 Apple Inc.



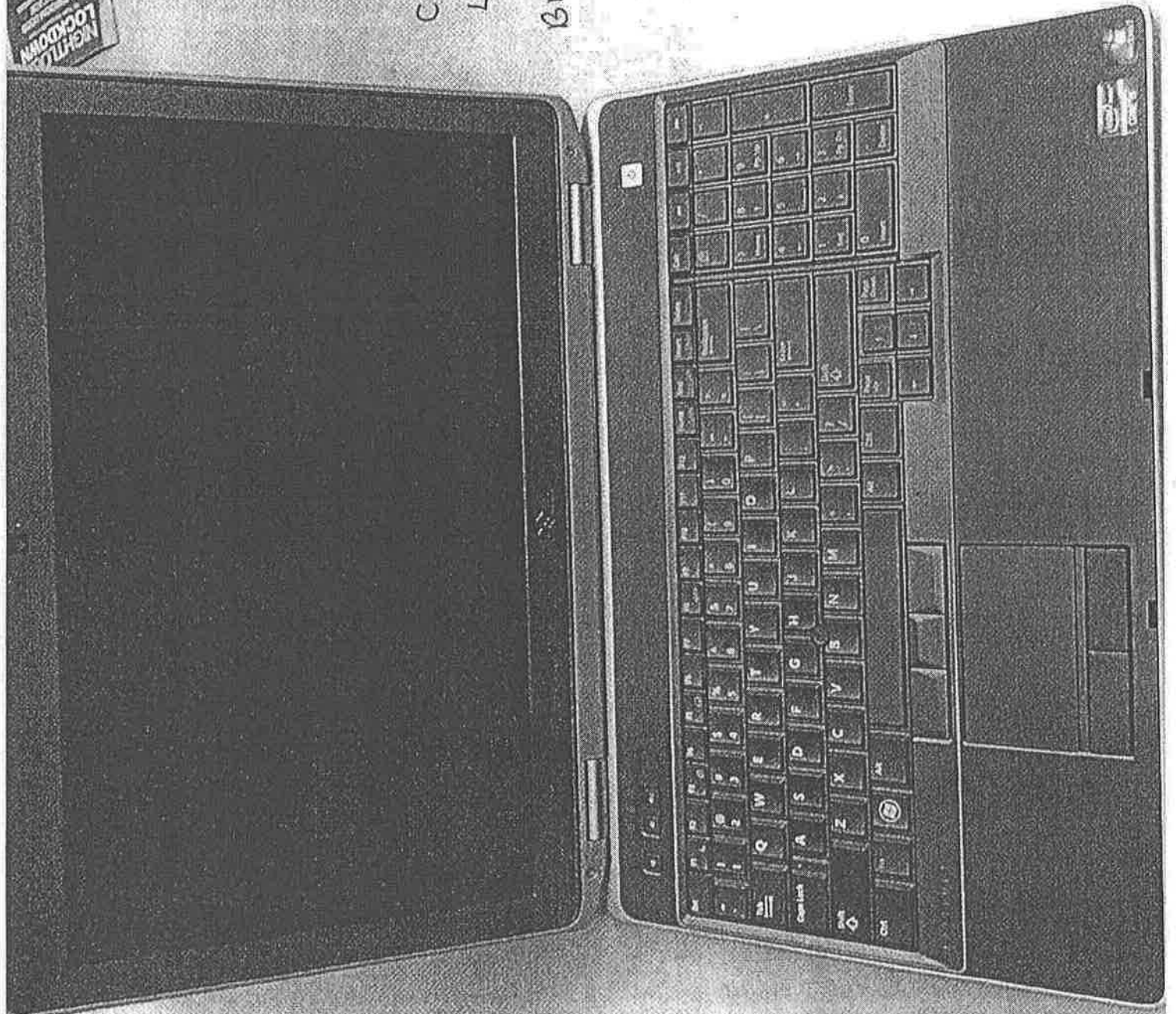
Serial No.: C02HN10XDV11

Mayer Pellet's Laptop  
BPE 13-00359



Chief Williams  
Laptop

BPI # 12-05680

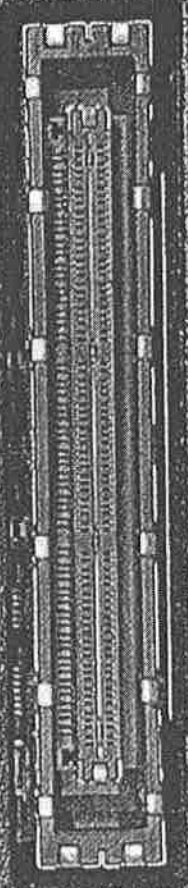




Chris Williams

Engr 99

RFI # 124403680



13407599233  
 EXPRESS SERVICE CODE  
 SERVICE TAG(S/N): 65QJDS1

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

of pages

Submit Surplus / Transfer Form to B-Stock

\*SURPLUS (Principal / Director authorization signature required)

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

Transfer Assistance Required:  YES  NO

Issuing Location #: 9532 Receiving Location #: 0731  
 Location Name: BDSPD Location Name: Typical Elementary  
 Contact Name: Richard Mijon / Reggie Browne Contact Name: Erik Anderson (0731)  
 Phone #: 754-321-0735 Phone #: 0323-7750

B-Stock Transfer #: \_\_\_\_\_

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
				<input type="checkbox"/>	<input type="checkbox"/>
09-12/14 CS&GT11 DELL OPTIPLEX (Basic) 760 w/17" FLAT PANEL					

Equipment Transfer / Surplus Approved by: X Paul D. Stewart Date: 6/8/14 Released by: \_\_\_\_\_ Date: 1/1/14  
 Principal / Director (per Policy 3204)

Transfer Received by: Erik Anderson Date: 5/21/14  
 Principal / Director (per Policy 3204)

Transfer Delivered by: \_\_\_\_\_ Date: 1/1/14  
 Please Print Name, Title

\*Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**OFFICE OF**  
**BROWARD DISTRICT SCHOOLS POLICE DEPARTMENT**  
Tel. (754) 321-0735 - Fax (754) 321-0736                      Tel. (754) 321-0725 – Fax (754) 321-0930

Date                      December 3, 2015

TO:                      Anthony C. Williams, Chief of Police *ACW*  
Broward District Schools Police Department

FROM:                      Richard Mijon, Personnel Administrator V *R Mijon*  
Broward District Schools Police Department

SUBJECT:                      **RESPONSE TO CONCERNS REGARDING THE PROPERTY AUDIT**  
**MISSING LIST REPORT (SCHOOL LOCATION # 9532) DATED NOVEMBER 19, 2015**

*With regards to the TWENTY-TWO (22) missing Fixed Assets:*

**Fast-Pass Star System:**

- BPI # 16-00641 currently in our Property Room # 361 TSSC Bldg, ready for viewing by Auditor.
- BPI # 16-00643 currently in our Property Room # 361 TSSC Bldg, ready for viewing by Auditor.
- BPI # 16-00644 was transferred to Parkway Middle School (Location # 0701) on 12/1/2015 see attached Transfer Form 3290A.

**Apple Macbook Pro – 2.4 Ghz 17”:**

BPI # 13-00359, currently in Major Pollock’s Office (BDSPD) TSSC Bldg, ready for viewing by Auditor, see attached photograph of item with serial reflected, along with approved property pass.

**Dell E6520 W/DVD+/-RW 15.6”:**

BPI # 12-05680, currently in the Chief of Police Office (BDSPD) TSSC Bldg, ready for viewing by Auditor, see attached photograph of item with serial reflected.

**Dell Optiplex (Basic)760 w/17”:**

BPI # 09-12144, was transferred to Tropical Elementary (Location # 0731) on 6/9/14 see attached Transfer Form 3290A.

**Apple, Desktop, IMAC Intel w/20”:**



# POD (Proof of Delivery)



Client:	BCPS-	Site Address:	7720 W. Oakland Park Blvd Sunrise, FL 33351 Tel: 754-321-0725
Location:	Professional Standards/SIU	Contact Name / Phone:	Alphonso Gebbia Tel: 954-805-1891
PO Number:	4515025507	Install / Delivery Date:	Alphonso Gebbia Tel: 954-805-1891 Thu, Mar 05, 2015
PO Info:			

• Please sign and return this document




Email: [udt.pod@udtonline.com](mailto:udt.pod@udtonline.com)  
Fax: (407) 240-3500

Desktops	10	Laptops	10	Tablet	0	Monitors	11
Printers	0	Server	0	Workstation	0	Switch	0


Qty	Manufacturer	Model	Product #	Type	Serial Numbers	Asset Tag	Hostname	Delivery / Install Location	Notes	Installed	
10	Lenovo	ThinkCentre-M73-Mini-Power	1S10B1-S04-200	Desktop	M1023WFE1 ✓ M1023WFE2 ✓ M1023WFE3 ✓ M1023WFE4 ✓ M1023WFE5 ✓ M1023WFE6 ✓ M1023WFE7 ✓ M1023WFE8 ✓ M1023WFE9 ✓ M1023WFE10 ✓		9532-355-SIU125 9532-355-SIU126 9532-355-SIU127 9532-355-SIU128 9532-355-SIU129 9532-355-SIU130 9532-355-SIU131 9532-355-SIU132 9532-355-SIU133 9532-355-SIU134	500052121A 500052121B 500052121C 500052121D 500052121E 500052121F 500052121G 500052121H 500052121I 500052121J			
10	Lenovo	ThinkPad-T420R	1S20A1WS18Y00	Laptop	PC009P62 ✓ PC009P63 ✓ PC009P64 ✓ PC009P65 ✓ PC009P66 ✓ PC009P67 ✓ PC009P68 ✓ PC009P69 ✓ PC009P70 ✓ PC009P71 ✓		9532-355-SIU435 9532-355-SIU436 9532-355-SIU437 9532-355-SIU438 9532-355-SIU439 9532-355-SIU440 9532-355-SIU441 9532-355-SIU442 9532-355-SIU443 9532-355-SIU444	5000527351 5000527352 5000527353 5000527354 5000527355 5000527356 5000527357 5000527358 5000527359 5000527360			
11	Lenovo	L72323pva Wide - Monitor		Monitor							
11	Lenovo	Speaker USB Soundbar		Accessories							



I acknowledge that UDT has completed all service & delivery requirements in accordance with quote or contract.





<b>Contact #1</b>	<b>Contact #2</b>
Title: _____	Title: _____
Print Name: <u>Alphonso Gebbia</u>	Print Name: _____
Signature: <u>[Signature]</u>	Signature: _____
Date: <u>03/05/15</u>	Date: _____
UDT Technician / Driver / 3rd Party (Circle One)	Print Name: <u>Anthony Killings</u>
	Signature: <u>[Signature]</u>
	Date: <u>2/5/2015</u>

From:  Bruce Norris <bruce.norris@browardschools.com> 11/20...  

Subject: BDSP 15-16 Inventory Audit

To:  anthony.c.williams@browardschools.com

Cc:  Richard Mijon  ali.arcese@browardschools.com

Attachments:  9532 BDSP Admin Checklist 15-16.pdf.pdf / Uploaded File (...)  
 9532 BDSP 15-16 30 day Admin report.pdf.pdf / Uploaded Fil...  
 missing.pdf / Uploaded File (145K)  
 9532 BDSP 15-16 New Found Report.pdf.pdf / Uploaded File...

Mr. Williams,

Please note that I have provided the preliminary exit documentation for your property audit FY 2015-2016. Since I was unable to schedule the appointment with you in the last two days, I have reviewed the materials with Mr. Mijon in your absence. I am available to provide an exit phone conference when you return. Please contact me via cab email to arrange a phone conference as needed.

Print the included attachments:

- Auditor/Admin Checklist
- 30 Day Admin Memo
- Preliminary List of Missing/Unaccounted for items
- New Found Items Report

Please sign and date the pre-exit paperwork and copy the originals to me at OCA KCW 8th Floor by the end of the week. In addition, I have provided the audit utility database used to compile you inventory data (by physical location-room and/or verified support documentation) as of this date.

Your 30 day written administrative response memo is due 12/18/15. All items that have been found should be identified by room/fish location in the response. Items requiring documentation should be indicated in your written response and forwarded for verification (copies only). A reconciliation visit may be scheduled after the response is received by the OCA. Support documents (Invoices, Value Comparisons, etc.) and Equipment Acquisition Forms addressing the New Found Items should be included with your 30 day written response memo sent for my review by the noted date as well. Original Equipment Acquisition Forms and paperwork should be forwarded to Accounting & Financial Reporting (KCW-7th Floor) as soon as possible to expedite the processing of those asset additions .

Please express my appreciation to your staff for their cooperation and assistance during this initial



**OFFICE OF THE CHIEF AUDITOR  
PROPERTY AUDITS 2015-2016**

Broward District Schools Police (9532)

Anthony Williams

**PRE-AUDIT DISCREPANCY ITEMS**

How many Pre-Audit Discrepancies were identified prior to the audit start?  
Have the issues been resolved?

**PURCHASING Business Practice Bulletin O-100 (BPB O-100)**

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 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.

**CONDUCTING SEMI-ANNUAL INVENTORIES: BPB O-100**

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. Appropriate staff will physically verify each property item listed on the PNI 811 report (or PNI 954A) is accounted for on premises or there is a current Property Pass executed for tangible personal property assigned to individuals. Room listings posted in individual locations with Administrations verification are recommended and should be updated accordingly.

The auditor has clearly explained the documents required to reconcile the remaining items identified as unaccounted for during the initial physical audit? (Vendor Invoices, etc)

**Equipment < \$1000: BPB O-100**

Locations must maintain records of these high risk items within a secondary, site based tracking database. The property custodian will determine the format for maintaining the information contained in the location's secondary, site-based tracking database (Excel, FileMaker Pro, etc.) unless otherwise mandated by the respective ELT administrator.

The location has met the expectations for maintaining a secondary database for all high risk equipment as mandated by school board policies and business practice bulletins. A copy of the database(s) was provided to the Inventory Audit Specialist at the beginning of the property evaluation as requested.

Yes

Does the Property Custodian understand the items discussed in this section?

*AW* 11-23-15  
Initial & Date

Patrick Reilly, Chief Auditor

**OFFICE OF THE CHIEF AUDITOR  
PROPERTY AUDITS 2015-2016**

Broward District Schools Police (9532)

Anthony Williams

**ASSIGNMENT OF TANGIBLE PERSONAL PROPERTY TO STAFF: BPB O-100**

How many property passes have been issued at this location? 52  
Were the passes in compliance? YES           

Property Passes must be updated annually or as needed to ensure the physical accounting and proper return of the District's capital equipment.

The auditor has clearly explained the compliance issues relating to asset removal? AW 11-23-15  
Initial & Date

**SALVAGE ACTIVITY:**

How many items were salvaged which remain in the Property Records Download? 5  
Were all documents executed correctly? YES           

*If not, list the process deficiencies: These 5 items were new/found items.*

*Periodically, the location should surplus any obsolete or damaged tangible personal property in order to remove these records from their property inventory. Locations shall surplus tangible personal property twice per year in accordance with their self inventories conducted semi-annually.*

The Office of the Chief Auditor suggests that administrators avoid creating surplus "piles" whenever possible to restrict unmonitored removal or unrecorded addition of property to the designated area.

**TRANSFER ACTIVITY:**

The 3290a Surplus/Transfer Declaration Form must then be signed by both property custodians (issuing and receiving). Transfer documentation that is greater than 90 days old will not be accepted during the property audit of tangible personal property.

The property custodian should verify that the property records have been removed from the property inventory by requesting a PNI 811 from IT Production or simply monitoring the PNI 954 OptiSpool Reports.

Does the Property Custodian understand the items discussed in this section? AW 11/23/15  
Initial & Date

**DO NOT TRANSFER OR SURPLUS ANY ITEMS PRIOR TO PHYSICAL VERIFICATION BY THE INVENTORY AUDIT SPECIALIST**

Patrick Reilly, Chief Auditor

OFFICE OF THE CHIEF AUDITOR  
PROPERTY AUDITS 2015-2016

Broward District Schools Police (9532)

Anthony Williams

REPORTING THEFT OR VANDALISM

How many items were reported to a police agency as a result of theft/vandalism? 0

Were all reports executed in a timely and accurate manner as defined by Business Practice Bulletin O-100 Section E? YES \_\_\_\_\_ NO \_\_\_\_\_

How many items were reported stolen since the last audit? 0 Processed 0 Pending 0

Is all staff aware of the best practices for safeguarding equipment? YES \_\_\_\_\_ NO \_\_\_\_\_

What measures were implemented by the administrator to help prevent additional events of this nature in the future (Staff Training; automobiles, no items left out, lock doors, etc.)?  
\_\_\_\_\_  
\_\_\_\_\_

The auditor has explained the policy regarding security and executing Police Reports?

AW 11-23-15  
Initial & Date

NEW/FOUND ITEMS REPORT

A New-Found Items Report was provided to the administration of this location on 5/2/14 that identified 10 items "found" at your facility which were not captured in the Master File of Assets. 5 of those items were added to your inventory roster as a result of the previous audit. Other items may have been adequately supported to demonstrate a value less than \$1000.

As of your exit meeting, 11/19/15 there were 5 items found that are not listed in the Master File of Assets.

*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 an original 03290 Tangible Property Loss/Equipment Acquisition Form signed by the property custodian with invoices or estimated values authorizing Accounting & Financial Reporting Department - Capital Assets to add these property items to the Master File of Capital Assets database. Since this condition was discussed during the prior audit, it is expected that these items will be supported within 30 days from the exit and provided along with your principal's response.*

If you have certified that the historical cost is under \$1000, do not submit the items for acquisition. Place that support record/information in your property binder for future reference.

For the sake of this audit, please forward those records as well.

The auditor has clearly explained the New-Found-Items Report and expectations?

AW 11-23-15  
Initial & Date

Patrick Reilly, Chief Auditor

**OFFICE OF THE CHIEF AUDITOR  
PROPERTY AUDITS 2015-2016**

Broward District Schools Police (9532)

Anthony Williams

**PROPERTY AUDITS OF TANGIBLE PERSONAL PROPERTY-BPB O-100**

*1. Periodically, the Office of the Chief Auditor (OCA) will conduct a property and inventory audit for locations. The purpose of this audit will be to verify the physical presence of tangible personal property designated on a location's property inventory and to ensure appropriate controls are in place to safeguard the location's tangible personal property. This will include a cursory review of the safeguards associated with high-risk items maintained within the location's secondary database (as previously defined by this business practice bulletin). Accounting & Financial Reporting Department - Capital Assets will be notified by OCA when a location is being audited and upon completion of the audit so that the property records for the location are not altered during the duration of an audit.*

*2. OCA staff will then issue a preliminary report identifying the property items which could not be physically located or did not have appropriate documentation to support their absence.*

*3. The location will be provided a reconciliation period to locate the unaccounted tangible personal property or provide supplemental documentation to substantiate their physical location.*

*4. The OCA will then issue a final audit report to the property custodian, identifying the final discrepancy list and outlining any material weaknesses associated with the location's inventory control. A copy of the final discrepancy report will also be forwarded to Accounting & Financial Reporting Department - Capital Assets 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 Tangible Property Loss/ Equipment Acquisition Form signed by the property custodian with invoices or estimated values authorizing Accounting & Financial Reporting Department - Capital Assets to add these property items to the Master File of Capital Assets database.*

Patrick Reilly, Chief Auditor

## OFFICE OF THE CHIEF AUDITOR PROPERTY AUDITS - 30 DAY MEMO

**School/Department:** Broward District Schools Police, 9532

**Date:** November 19, 2015

**Number of items not located:** 22 out of 192

The school / department will have thirty (30) days from the date the Inventory Specialist leaves the location to locate any of the items indicated as unaccounted for. As such, I understand I must forward an administrative memo to Bruce Norris, Inventory Audit Specialist (IAS) of the Office of the Chief Auditor (OCA), by **December 19, 2015**.

*\*A failure to respond in writing will be recognized as zero (0) items located by the location for reconciliation.*

**The Principal / Director Memo Shall Include The Following:**

1. All remaining unaccounted for items will require physical verification by the Inventory Audit Specialist when a return reconciliation visit is scheduled with the administrator unless otherwise specified by the Office of the Chief Auditor.

\*All items that have been found should be identified by room/fish location in the response.

2. If an item is identified as salvaged, a copy of the original signed & dated surplus declaration form (3290a) and the removal authorization form (B-stock / approved vendor) must be forwarded with your response.


3. Invoice documentation and/or required forms must be submitted with the 30 day response for items requiring serial # corrections/modifications or addition via the New Found Items Report.

In addition, I acknowledge that the Inventory Audit Specialist has met with me and/or my designated staff (in my absence), to review the items indicated above as not accounted for. I understand that **after** the 30 day response memo is received by the Inventory Audit Specialist, a supplemental visit may be scheduled for a physical verification of the recovered equipment.



Principal's / Director's Signature

Inventory Audit Specialist's Signature (OCA)

  
Richard Mijon, Supervisor, BDSPD

Location's Inventory Liaison (Optional)

Location's keys have been returned	
A copy of the Inventory Db was provided	

BROWARD COUNTY PUBLIC SCHOOLS  
 OFFICE OF THE CHIEF AUDITOR  
 PROPERTY AUDIT MISSING LIST REPORT

School Location # 9532

BPI	Description	Class	Cost	Serial Number	GR Number	Acquired Date	Room#
16-00641	FAST-PASS STAR SYSTEM D/L	044	1,372.50	2600020594	557467	08/20/15	
16-00643	FAST-PASS STAR SYSTEM D/L	044	1,372.50	2600020613	557467	08/20/15	
16-00644	FAST-PASS STAR SYSTEM D/L	044	1,372.50	2600020356	557468	08/20/15	
13-00359	APPLE MACBOOK PRO - 2.4GHZ 17"	044	2,617.10	C02HN10XDV11	307881	07/23/12	
12-05680	DELL E6520 W/DVD+R W 15.6"	044	1,319.00	65QJDS1	304110	06/18/12	
09-12144	DELL OPTIPLEX(BASIC)760 W/17"	044	1,042.00	CS2GT11	086675	05/26/09	
09-09557	APPLE DESKTOP, IMAC INTEL W/20"	044	1,489.00	QP85009C2PN	062905	01/21/09	
997103864	SEDAN, 4-DOOR	012	16,738.00	1G1ZG57N084276659	013876	05/23/08	PP Costello
997103865	SEDAN, 4-DOOR	012	16,738.00	1G1ZG57N084277004	013878	05/23/08	PP Spence
997103737	2007 CHEVROLET IMPALA/WHITE	012	16,475.00	2C1WB8K279356689	239008	05/01/07	PP Butler
997103630	2006 FORD EXPLORER	012	18,678.00	1FMEU62E06UB62892	176292	08/03/06	
997103619	2007 FORD NEW TAURUS	012	12,375.00	1FAFP53U57A139066	172558	06/26/06	PP Anderson
997103620	2007 FORD NEW TAURUS	012	12,375.00	1FAFP53U17A139064	172558	06/26/06	PP Rowe
997103621	2007 FORD NEW TAURUS	012	12,375.00	1FAFP53U77A139067	172558	06/26/06	PP Barbuto
997103624	2007 FORD NEW TAURUS	012	12,375.00	1FAFP53U77A139070	172558	06/26/06	PP Barber
997103585	CROWN VIC, FORD 2006	012	20,002.00	2FAFP71W66X108768	125503	12/12/05	PP Orzech
997103588	CROWN VIC, FORD 2006	012	20,002.00	2FAFP71W66X108771	125503	12/12/05	PP Costello
06-03487	PROJECTOR, CLASSROOM FOR A	056	1,154.00	E3HG560665F	098057	08/11/05	
05-49267	PRINTER, LEXMARK T650N B/W	044	1,394.00	9926BX9	044658	04/04/05	
997103506	2006 FORD EXPLORER	012	19,588.00	1FMZU62K05UA72647	016248	11/18/04	PP Browne
A05-24329	PRINTER, FARGO ID BADGE	044	6,272.00	A5300363	531568	08/03/04	
A05-24330	PRINTER, FARGO ID BADGE	044	6,272.00	A5300365	531568	08/03/04	



School Location # 9532


BPI	Description	Class	Cost	Serial Number	GR Number	Acquired Date	Room #
-----	-------------	-------	------	---------------	-----------	---------------	--------

### Audit Review Details

Items not verified as of: 11/20/2015

Total: 22 Valued at: \$203,397.60

1. If the item located was allocated by property pass, a copy of that property pass must be forwarded with your response. The item will require physical verification by the Inventory Audit Specialist when a return reconciliation visit is scheduled with the administrator.
2. If an item is identified as salvaged, a copy of the original signed & dated surplus declaration form (3290a) and the removal authorization form (B-stack / approved vendor) must be forwarded with your response.
3. Invoice documentation must be submitted with the 30 day response for items requiring serial # corrections/modification.



11-23-15  
Date

\*By signature, I certify that I have personally confirmed the accuracy of the information regarding the location of the items included in this response.

**BROWARD COUNTY PUBLIC SCHOOLS  
OFFICE OF THE CHIEF AUDITOR - PROPERTY DIVISION  
"NEW" / FOUND ITEMS REPORT**

The items listed below were identified at your location during a recent physical property audit evaluation. These items were not added to the Master File of Assets prior to audit commencement. The Property Custodian is responsible for maintaining the accuracy of the site's asset roster of all SBBC purchases exceeding a historical cost of \$1,000. Please forward all necessary support paperwork to Accounting and Financial Reporting-Capital Assets (AFRCA) as soon as possible. Invoices or estimated values should be provided to assist in expediting this process. If you have certified that the historical cost is under \$1000, do not submit the items for acquisition. Place that support record/information in your property binder.

**Total Found: 5**

School Location #	Audit 13-14 IL			Est. Historical Value
BPI	Description	Serial Num	Room #	
	Computer, Apple	W84460C1PNY	salv.9/4/15	
	Computer, Dell 280	HCZVM71	salv.9/14/15	
	SCANNER, ID BADGE	ID500-001360	salv.3/19/15	
	SCANNER, ID BADGE	ID500-001540	salv.3/19/15	
	SHREDDER, FELLOWES	CRC38485	salv.3/19/15	

**I understand this report and my responsibility for requesting the addition of these items to the District Master File of Assets (PROP) by AFRCA (754-321-8250).**

  
Principal / Department Director

11-23-15  
Date

*An Optispool Report (954A) will be generated to provide record of the additions once AFRCA has processed your request(s).*

**Patrick Reilly, Chief Auditor**



**Department Name:** Instruction & Interventions - 9776

**Executive Director:** Vacant  
Brian Kingsley (Former)

**Chief Academic Officer:** Dan Gohl

**Address:** 600 SE 3<sup>rd</sup> Avenue  
Fort Lauderdale, FL 33301

Total Number of Items in Inventory:	103
Total Dollar Cost of Items in Inventory:	\$181,695
Total Number of Items Unaccounted for:	7
Total Dollar Cost of Items Unaccounted for:	\$13,338
Total Net Value of Items Unaccounted for:	\$845
Percentage of Dollar Cost of Items Unaccounted for:	7.3%

### **Finding**

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

A review of property and inventory was performed and of the 103 assets recorded at the department, seven items were unaccounted for. According to the former Executive Director's response during the audit, the equipment could not be located and as a result a police report was filed. The internal controls of safeguarding assets and reporting of theft should be strengthened.

The department was asked to provide their secondary database for tracking high risk, under value items; however, it was not provided. All schools and departments should have internal inventory procedures established for tracking high risk, under value equipment. In addition, no records were provided to the Office of the Chief Auditor to confirm that the department was conducting semi-annual property and inventory self-audits.

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

## **(Instruction & Interventions 9776 continued)**

### **Recommendation**

The Office of the Chief Auditor recommends the Chief Academic Officer register the designated property team member(s) for the Inventory Process & Tips training offered by the Information Technology Department. In addition, the Chief Academic Officer 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 policies and procedures. The following internal control area(s) require improvement.

- All locations must take appropriate measures to ensure the safekeeping of all tangible personal property.
- At a minimum, semi-annual inventory audits 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.
- All tangible property including high risk, under value items such as iPads, tablets, laptops, desktops, printers, Promethean boards, cameras, audio/video equipment, custodial equipment and musical instruments must be maintained within a secondary, site-based tracking database. The property custodian will determine the format for the secondary, site-based tracking database.
- 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.
- 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 : **Instruction & Intervention #9776**

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 R14-80003	COMPUTER, MACBOOK PRO 13	\$ 1,409.00
2 10-03022	APPLE MACBOOK 2.0 GHZ 13.3" DISPLAY	\$ 1,553.00
3 09-11088	APPLE, MACBOOK PRO-2.4 GHZ 15.4" DISPLAY	\$ 2,534.00
4 09-09910	APPLE, MACBOOK PRO-2.4 GHZ 15.4" DISPLAY	\$ 2,534.00
5 09-08721	APPLE MACBOOK PRO-3.4 GHZ 15.4" DISPLAY	\$ 2,534.00
6 09-07206	EPSON 1715C WIRELESS	\$ 1,187.22
7 98-03561	MACHINE, FAX CANON LASERCLASS 9000	\$ 1,587.00

<b>Total Historical Cost of Property unaccounted for as of October 21, 2015</b>	<b>\$</b>	<b>13,338.22</b>
<b>[1]Total Accumulated Depreciation as of October 21, 2015</b>	<b>\$</b>	<b>12,492.82</b>
<b>Net Value of Property considered to be unaccounted for as of October 21, 2015</b>	<b>\$</b>	<b>845.40</b>


*[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

March 2, 2016

TO: Patrick Reilly  
Chief Auditor

FROM: Daniel Gohl   
Chief Academic Officer

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE  
INSTRUCTION & INTERVENTION**

I reviewed the Department of Instruction & Intervention responses to the findings of the audit report on property inventory from the FY 2015-16. I concur with the recommendations for tracking high risk items. Instruction & Intervention will take appropriate measures to ensure the safekeeping of all tangible property.

All directors and other appropriate staff will be trained by April 30, 2016.

We will work to ensure the department develops, implements and monitors sound business practices to prevent further occurrences of this nature. Please contact me if you have any questions at 754-321-2618.

DG:cw

**School Name:** Meadowbrook Elementary - 0761

**Principal:** Matthew Whaley

**Address:** 2300 SW 46<sup>th</sup> Avenue  
Fort Lauderdale, FL 33317

Total Number of Items in Inventory: 496  
Total Dollar Cost of Items in Inventory: \$679,825  
Total Number of Items Unaccounted for: 7  
Total Dollar Cost of Items Unaccounted for: \$14,198  
Total Net Value of Items Unaccounted for: \$2,857  
Percentage of Dollar Cost of Item  
Unaccounted for: 2.1%

**Repeat Audit Finding:**

Audit Committee Date	Total Assets Unaccounted For	Historical Value of Assets Unaccounted For	Status
09/04/2014	33	\$48,822	<u>Exception</u> <i>Matthew Whaley</i>

**Finding**

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

A review of property and inventory was performed and of the 496 assets recorded at the school, seven items are unaccounted for. Of the seven items unaccounted for, the Principal stated six laptops were missing. According to the Principal's response to the last audit finding, he indicated that a new procedure to prevent missing equipment was going to be implemented. Quarterly audits were to be performed on property and inventory at the school and each room would have a manifest of inventory greater than \$1,000. A team was to be assembled in order to achieve perfect property and inventory audits. No records were provided to the Office of the Chief Auditor to confirm that any preventative measures were set in place to prevent missing equipment.

In addition, a school employee while driving on a public road with the Maintenance Workman Cart was involved in an automobile accident on December 23, 2014 (see police report – Exhibit B). The Principal stated the cart was towed from the scene of the accident. Proper paperwork to salvage the Maintenance Workman Cart was

**(Meadowbrook Elementary 0761 continued)**

not completed. The Principal was asked to provide documentation from the company that towed the cart from the scene of the accident but he indicated that he had not contacted them because the cart was totaled. It is unknown what happened to the cart after it was towed away from the scene of the accident. The Office of the Chief Auditor contacted the towing company and is awaiting documentation. Surplus procedures were not followed.

The Principal was also asked to provide the secondary database for tracking high risk, under value items; however, the school did not provide a database. All schools and departments should have internal inventory procedures established for tracking high risk, under value 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.

**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.

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.

- The location should complete a 3290A Surplus/Transfer Declaration Form when tangible personal property is identified as salvageable equipment. A copy of the 3290A Surplus/Transfer Declaration Form should be kept at the location for their records. The original should be forwarded along with adequate explanation/documentation for surplussing to the Manager, Material Logistics at the Warehouse.
- 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.

**(Meadowbrook Elementary 0761 continued)**

- All tangible property including high risk, under value items such as iPads, tablets, laptops, desktops, printers, Promethean boards, cameras, audio/video equipment, custodial equipment and musical instruments must be maintained within a secondary, site-based tracking database. The property custodian will determine the format for the secondary, site-based tracking database.

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

Items not accounted for : **Meadowbrook Elementary #0761**

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 07-80001	CART, MAINTENANCE WORKMAN	\$ 6,123.85
2 05LA06262	LAPTOP, APPLE -REFRESH	\$ 1,395.62
3 05LA06231	LAPTOP, APPLE -REFRESH	\$ 1,395.62
4 05-84924	LAPTOP, APPLE IBOOK G4	\$ 1,432.72
5 05-84913	LAPTOP, APPLE IBOOK G4	\$ 1,432.72
6 05-45966	LAPTOP, APPLE	\$ 1,456.50
7	LAPTOP, APPLE MACBOOK (Ser# 450359BQF5W)	\$ 961.04

<b>Total Historical Cost of Property unaccounted for as of December 18, 2015</b>	\$	14,198.07
<b>[1]Total Accumulated Depreciation as of December 18, 2015</b>	\$	11,340.27
<b>Net Value of Property considered to be unaccounted for as of December 18, 2015</b>	\$	<u>2,857.80</u>

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



**STATE OF FLORIDA TRAFFIC CRASH**

Exhibit B

LONG FORM  SHORT FORM  UPDATE   
(Shaded Areas)

TOTAL # OF VEHICLE SECTION(S) 1

MAIL TO DEPT. HIGHWAY SAFETY & MOTOR VEHICLES,  
 TRAFFIC CRASH RECORDS, NEIL KIRKMAN BUILDING,  
 TALLAHASSEE, FL 32399-0537

TOTAL # OF PERSON SECTION(S) 2

TOTAL # OF NARRATIVE SECTION(S) 1

CRASH DATE <b>12/23/2014</b>	TIME OF CRASH <b>11:30 AM</b>	DATE OF REPORT <b>12/23/2014</b>	REPORTING AGENCY CASE NUMBER <b>1412-001371</b>	HSMV CRASH REPORT NUMBER <b>84982660</b>
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COUNTY CODE <b>10</b>	CITY CODE <b>70</b>	COUNTY OF CRASH <b>BROWARD</b>	PLACE OR CITY OF CRASH <b>PLANTATION</b>	CHECK IF WITHIN CITY LIMITS <input checked="" type="checkbox"/>	TIME REPORTED <b>11:44 AM</b>	TIME DISPATCHED <b>11:44 AM</b>
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TIME ON SCENE <b>11:57 AM</b>	TIME CLEARED SCENE <b>1:24 PM</b>	CHECK IF COMPLETED <input checked="" type="checkbox"/>	REASON (if investigation NOT Complete)	Notified By: 1 Motorist <input type="checkbox"/> 2 Law Enforcement <input checked="" type="checkbox"/>
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**ROADWAY INFORMATION (CHOOSE ONLY 1 OF 4 OPTIONS)**

CRASH OCCURRED ON STREET, ROAD, HIGHWAY <b>PETERS RD</b>	1 AT STREET ADDRESS #	2 AT LATITUDE AND LONGITUDE
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AT FEET <b>20</b>	OR MILES	N <input type="checkbox"/> S <input checked="" type="checkbox"/> E <input type="checkbox"/> W <input type="checkbox"/>	3 AT / FROM INTERSECTION WITH STREET, ROAD, HIGHWAY <b>SW 50TH AVE</b>	4 OR FROM MILEPOST #
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4 Road System Identifier 1 Interstate 2 U.S. 3 State 4 County 5 Local 6 Turnpike/Toll 7 Forest Road 8 Private Roadway 9 Parking Lot 77 All other, Explain in Narrative	3 Type of Shoulder 1 Paved 2 Unpaved 3 Curb	1 Type of Intersection 1 Not at Intersection 2 Four Way Intersection 3 T Intersection 4 Y Intersection	5 Traffic Circle 6 Roundabout 7 Five Point, or More 77 Other, Explain in Narrative
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**CRASH INFORMATION (CHECK IF PICTURES TAKEN)**

1 Light Condition 1 Daylight 2 Dusk 3 Dawn 4 Dark Lighted 5 Dark Not Lighted 6 Dark Unknown Lighting 77 Other, Explain in Narrative 88 Unknown	1 Weather Condition 4 Fog, Smog, Smoke 5 Sleet/Hail/Freezing Rain 6 Blowing Sand, Sollar, Dirt 7 Severe Crosswinds 77 Other, Explain in Narrative 1 Clear 2 Cloudy 3 Rain	1 Roadway Surface Condition 5 Oil 6 Mud, Dirt, Gravel 7 Sand 8 Water (standing/moving) 77 Other, Explain in Narrative 88 Unknown 1 Dry 2 Wet 4 Ice/Frost	1 School Bus Related 1 No 2 Yes, School Bus Directly Involved 3 Yes, School Bus Indirectly Involved	3 Manner of Collision/Impact 4 Sideswipe, same direction 5 Sideswipe, Opposite Direction 6 Rear to Side 7 Rear to Rear 77 Other, Explain in Narrative 88 Unknown 1 Front to Rear 2 Front to Front 3 Angle
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18 First Harmful Event 1 Non-Collision 2 Fire/Explosion 3 Immersion 4 Jackknife 5 Cargo/Equipment Loss or Shift 6 Fell/Jumped From Motor Vehicle 7 Thrown or Falling Object 8 Ran into Water/Canal 9 Other Non Collision	Collision-non Fixed Object 10 Pedestrian 11 Pedalcycle 12 Railway Vehicle (train, engine) 13 Animal 14 Motor Vehicle in Transport 15 Parked Motor Vehicle 16 Work Zone / Maintenance Equipment 17 Struck By Falling, Shifting Cargo 18 Other Non Fixed Object	Collision with Fixed Object 19 Impact Attenuator/Crash Cushion 20 Bridge Overhead Structure 21 Bridge Pier or Support 22 Bridge Rail 23 Culvert 24 Curb 25 Ditch 26 Embankment 27 Guardrail Face 28 Guardrail End 29 Cable Barrier	30 Concrete Traffic Barrier 31 Other Traffic Barrier 32 Tree (standing) 33 Utility Pole/Light Support 34 Traffic Sign Support 35 Traffic Signal Support 36 Other Post, Pole or Support 37 Fence 38 Mailbox 39 Other Fixed Object (wall, building, tunnel, etc.)	1 First Harmful Event Location 1 On Roadway 2 Off Roadway 3 Shoulder 4 Median 5 Gore 6 Separator 8 in Parking Lane or Zone 9 Outside Right of way 10 Roadside 88 Unknown
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1 First Harmful Event Relation to Junction 5 Railway Grade Crossing 14 Entrance/Exit Ramp 15 Crossover Related 16 Shared Use Path or Trail 17 Acceleration/Deceleration Lane 18 Through Roadway 77 Other Location 88 Unknown	1 Contributing Circumstances: Road 4 Work Zone (construction/maintenance/ utility) 6 Shoulders (none, low, soft, high) 7 Rut, Holes, Bumps	9 Worn, Travel Polished Surface 10 Road Surface Condition(wet, icy, snow, slush, etc.) 11 Obstruction in Roadway 12 Debris 13 Traffic Control Device Inoperative, Missing or Obscured 14 Non Highway Work 77 Other, Explain in Narrative 88 Unknown	1 Contributing Circumstances: Environment 5 Animal(s) In Roadway 77 Other, Explain in Narrative 88 Unknown
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1 Work Zone related 1 No 2 Yes 88 Unknown	Crash in Work Zone 1 Before the First Work Zone Warning Sign 2 Advance Warning Area 3 Transition Area 4 Activity Area 5 Termination Area	1 Type of Work Zone 1 Lane Closure 2 Lane Shift/Crossover 3 Work on Shoulder or Median 4 Intermittent or Moving Work 77 Other, Explain in Narrative	Workers in Work Zone 1 No 2 Yes 88 Unknown	Law Enforcement in Work Zone 1 No 2 Officer Present 3 Law Enforcement Vehicle Only Present
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WITNESSES					
NAME	ADDRESS	CITY & STATE	ZIP CODE	TELEPHONE	
NAME	ADDRESS	CITY & STATE	ZIP CODE	TELEPHONE	
NAME	ADDRESS	CITY & STATE	ZIP CODE	TELEPHONE	

NON VEHICLE PROPERTY DAMAGE							
VEHICLE # <b>1</b>	PERSON # <b>2</b>	PROPERTY DAMAGE—OTHER THAN VEHICLE <b>TORO WORKMAN UTILITY VEHICLE</b>	EST. AMOUNT <b>8000</b>	OWNER'S NAME (Check if Business) <input checked="" type="checkbox"/> <b>THE BROWARD COUNTY SCHOOL BOARD</b>	ADDRESS <b>3895 NW 10 AVE</b>	CITY & STATE <b>FT LAUDERDALE FL</b>	ZIP CODE <b>33309</b>
VEHICLE #	PERSON #	PROPERTY DAMAGE—OTHER THAN VEHICLE	EST. AMOUNT	OWNER'S NAME (Check if Business) <input type="checkbox"/>	ADDRESS	CITY & STATE	ZIP CODE

# Exhibit B

<b>VEHICLE #</b> <b>1</b>		Check if Commercial <input type="checkbox"/>		REPORTING AGENCY CASE NUMBER <b>1412-001371</b>		HSMV CRASH REPORT NUMBER <b>84982660</b>									
1 Vehicle in Transport 2 Parked Motor Vehicle 3 Working Vehicle		VEHICLE LICENSE NUMBER <b>1</b>		STATE <b>FL</b>	REGISTRATION EXPIRES <b>10/2015</b>	Check if Permanent Registration <input type="checkbox"/>	VIN <b>[REDACTED]</b>								
Hit and Run 1 No 2 Yes 88 Unknown		YEAR <b>2010</b>	MAKE <b>MERZ</b>	MODEL	STYLE <b>4D</b>	COLOR <b>Black</b>	DAMAGE: 1 Disabling 4 Minor 2 Functional 88 Unknown 3 None	EST. DAMAGE <b>\$8,000</b>							
INSURANCE COMPANY (Driver)		INSURANCE POLICY NUMBER		Towed due to Damage: 1 No 2 Yes	VEHICLE REMOVED BY <b>DRIVER</b>		1. Rotation 2. Owner Request 3. Driver 77. Other, Explain in Narrative								
NAME OF VEHICLE OWNER (Check if Business) <input type="checkbox"/>		CURRENT ADDRESS			CITY & STATE		ZIP CODE								
TRAILER #	LICENSE NUMBER	STATE	REGISTRATION EXPIRES	Check if Permanent Registration <input type="checkbox"/>	VIN	YEAR	MAKE	LENGTH	AXLES						
TRAILER #	LICENSE NUMBER	STATE	REGISTRATION EXPIRES	Check if Permanent Registration <input type="checkbox"/>	VIN	YEAR	MAKE	LENGTH	AXLES						
VEHICLE TRAVELING		N	S	E	W	Off-Road	Unknown	ON STREET, ROAD, HIGHWAY		AT EST. SPEED	POSTED SPEED	TOTAL LANES			
<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>PETERS RD</b>		<b>45</b>	<b>40</b>	<b>4</b>			
HAZ. MAT. RELEASED 1 No 2 Yes 88 Unknown		HAZ. MAT. PLACARD 1 No 2 Yes 88 Unknown		HAZ. MAT. NUMBER		HAZ. MAT. CLASS		Area of Initial Impact		Most Damaged Area					
<input type="checkbox"/>		<input type="checkbox"/>													
MOTOR CARRIER NAME				US DOT NUMBER				MOTOR CARRIER ADDRESS		CITY & STATE		ZIP CODE	PHONE NUMBER		
Vehicle Body Type <b>1</b>		13 All Terrain Vehicle (ATV) 15 Low Speed Vehicle 16 (Sport) Utility Vehicle 17 Cargo Van (10,000 lbs or less) 18 Motor Coach 19 Other Light Trucks (10,000 lbs or less) 20 Medium / Heavy Trucks (more than 10,000 lbs (4,536 kg)) 21 Farm Labor Vehicle 77 Other, Explain in Narrative 88 Unknown		Trafficway <b>3</b> 1 Two Way, Not Divided 2 Two Way, Not Divided, with a Continuous Left Turn Lane 3 Two Way, Divided, Unprotected (painted >4 feet) Median 4 Two Way, Divided, Positive Median Barrier 5 One Way Trafficway 88 Unknown		Commercial Motor Vehicle Configuration <input type="checkbox"/> 1 Vehicle 10,000 lbs or less Placarded for Hazardous Materials 2 Single Unit Truck (2 axle and GVWR more than 10,000 lbs (4,536 kg)) 3 Single Unit Truck (3 or more axles) 4 Truck Pulling Trailer(s) 5 Truck Tractor (bobtail) 6 Truck Tractor/Semi Trailer 7 Truck Tractor/Double Truck		8 Tractor/Triple 9 Truck more than 10,000 lbs (4,536 kg), Cannot Classify 10 Bus/Large Van (seats for 9-15 occupants, including driver) 11 Bus (seats for more than 15 occupants, including driver) 77 Other, Explain in Narrative 88 Unknown		Trailer Type <input type="checkbox"/>		Cargo Body Type <input type="checkbox"/>		13 Intermodal Container Chassis 14 Vehicle Towing Another Vehicle 15 Not Applicable (vehicle 10,000 lbs (4,536kg) or less not displaying HM placard) 77 Other, Explain in Narrative 88 Unknown	
Comm/Non-Commercial <input type="checkbox"/>		1 Interstate Carrier 2 Intrastate Carrier 3 Not in Commerce/Government 4 Not in Commerce/Other Truck		Trailer 1 <input type="checkbox"/>		Trailer 2 <input type="checkbox"/>		1 Single Semi Trailer 2 Tandem Semi Trailer 3 Tank Trailer 4 Saddle Mount/Trailer 5 Boat Trailer 6 Utility Trailer 7 House Trailer		8 Pole Trailer 9 Towed Vehicle 10 Auto Transport 77 Other, Explain in Narrative 88 Unknown		1 No Cargo 2 Bus 3 Van/Enclosed Box 4 Hopper 5 Pole Trailer 6 Cargo Tank 7 Flatbed 8 Dump 9 Concrete Mixer 10 Auto Transport 11 Garbage/Refuse 12 Log		13 Intermodal Container Chassis 14 Vehicle Towing Another Vehicle 15 Not Applicable (vehicle 10,000 lbs (4,536kg) or less not displaying HM placard) 77 Other, Explain in Narrative 88 Unknown	
Most Harmful Event <b>18</b>		Non Collision 1 Overturn/Rollover 2 Fire/Explosion 3 Immersion 4 Jackknife 5 Cargo/Equipment Loss or Shift 6 Fell/Jumped From Motor Vehicle 7 Thrown or Falling Object 8 Ran Into Water/ Canal 9 Other Non Collision		Collision with Non-Fixed Object 10 Pedestrian 11 Pedalcycle 12 Railway Vehicle (train, engine) 13 Animal 14 Motor Vehicle in Transport 15 Parked Motor Vehicle 16 Work Zone / Maintenance Equipment 17 Struck By Falling, Shifting Cargo or Anything Set in Motion by Motor Vehicle 18 Other Non Fixed Object		Collision Fixed Object 19 Impact Attenuator/Crash Cushion 20 Bridge Overhead Structure 21 Bridge Pier or Support 22 Bridge Rail 23 Culvert 24 Curb 25 Ditch 26 Embankment 27 Guardrail Face 28 Guardrail End		29 Cable Barrier 30 Concrete Traffic Barrier 31 Other Traffic Barrier 32 Tree (standing) 33 Utility Pole/Light Support 34 Traffic Sign Support 35 Traffic Signal Support 36 Other Post, Pole, or Support 37 Fence 38 Mailbox 39 Other Fixed Object (wall, building, tunnel, etc.)		Emergency Vehicle Use <b>1</b> 1 No 2 Yes 88 Unknown					
Sequence of Events 1st <b>18</b>		2nd		3rd		4th		[40-46 Sequence of Events only] 40 Equipment Failure (blown tire, brake failure, etc.) 41 Separation of Units 42 Ran Off Roadway, Right 43 Ran Off Roadway, Left 44 Cross Median 45 Cross Centerline 46 Downhill Runaway		Vehicle Maneuver Action <b>6</b> 1 Straight Ahead 3 Turning Left 4 Backing 5 Turning Right 6 Changing Lanes 8 Parked 10 Making U Turn 11 Overtaking/ Passing 13 Stopped in Traffic 14 Slowing 15 Negotiating a Curve 16 Leaving Traffic Lane 17 Entering Traffic Lane 77 Other, Explain in Narrative 88 Unknown		Traffic Control Device For This Vehicle <b>1</b> 1 No Controls 4 School Zone Sign/ Device 5 Traffic Control Signal 6 Stop Sign 7 Yield Sign		Vehicle Defects <b>1</b> 1 None 2 Brakes 3 Tires 4 Lights (head, signal, tail) 5 Steering 7 Wipers 9 Exhaust System 10 Body, Doors 11 Power Train 12 Suspension 13 Wheels 14 Windows/Windshield 15 Mirrors 16 Truck Coupling / Trailer Hitch / Safety Chains 77 Other, Explain in Narrative 88 Unknown	
Roadway Grade <b>1</b>		1 Level 2 Hillcrest 3 Uphill 4 Downhill 5 Sag (bottom)		Roadway Alignment <b>1</b> 1 Straight 2 Curve Right 3 Curve Left		Special Function of Motor Vehicle <b>1</b>		1 No Special Function 2 Farm Vehicle 3 Police 7 Taxi 8 Military 9 Ambulance 10 Fire Truck 11 Farm Labor Transport 12 School Bus 13 Transit/ Commuter Bus 14 Intercity Bus 15 Charter/Tour Bus 16 Shuttle Bus 17 Farm Labor Bus 88 Unknown		VIOLATIONS					
PERSON #	NAME OF VIOLATOR	FL STATUTE NUMBER		CHARGE		CITATION NUMBER									
<b>1</b>	[REDACTED]	<b>316.085(2)</b>		<b>IMPROPER-CHANGE-OF-LANE, pulling out in front of vehicle go</b>		<b>A1EQH8P</b>									
PERSON #	NAME OF VIOLATOR	FL STATUTE NUMBER		CHARGE		CITATION NUMBER									
PERSON #	NAME OF VIOLATOR	FL STATUTE NUMBER		CHARGE		CITATION NUMBER									

# Exhibit B

<b>PERSON 1</b>		REPORTING AGENCY CASE NUMBER <b>1412-001371</b>				HSMV CRASH REPORT NUMBER <b>84982660</b>																		
1 Driver 2 Non Motorist 3 Passenger		VEHICLE # <b>1</b>	NAME [REDACTED]			PHONE NUMBER [REDACTED]		Check if Recommended Driver Re exam <input type="checkbox"/>																
CURRENT ADDRESS (Number and Street)						CITY & STATE			ZIP CODE															
DATE OF BIRTH		SEX: 1 Male 2 Female 88 Unknown	DRIVER LICENSE NUMBER			STATE	VOICE	INJURY SEVERITY 1 None 2 Possible 3 Non incapacitating 4 Incapacitating 5 Fatal (within 30 days) 6 Non Traffic Fatality																
<b>DRIVER</b>																								
DL Type <b>5</b>		Required Endorsements <b>3</b>		Drivers Actions at Time of Crash 1st <b>2</b> 2nd 3rd 4th			Condition At Time of Crash <b>1</b>																	
Driver Distracted By <b>1</b>		4 Other Inside the Vehicle (explain in narrative)			26 Ran off Roadway			3rd																
Driver Vision Obstructions <b>1</b>		5 Load on Vehicle			27 Disregarded other Traffic Sign			4th																
Motor Vehicle Seating Position:		LOCATION: SEAT ROW OTHER (LOC) <b>1 1 1</b>			Helmet Use (HU)			Eye Protection (EP)																
Ejection (EJECT) <b>1</b>		Non-Motorist Location At Time of Crash			Air Bag Deployed (ABD) <b>2</b>			Restraint Systems (RS) <b>3</b>																
Safety Equipment		Non-Motorist Actions/Circumstances			Action Prior to Crash			Non-Motorist Description																
<b>ALCOHOL/DRUG/EMS</b>																								
SUSPECTED ALCOHOL USE: <b>1</b>		ALCOHOL TESTED: <b>1</b>		ALCOHOL TEST TYPE: <b>1</b>		ALCOHOL TEST RESULT: <b>1</b>		BAC		SUSPECTED DRUG USE: <b>1</b>		DRUG TESTED: <b>1</b>		DRUG TEST TYPE: <b>1</b>		DRUG TEST RESULT: <b>1</b>								
SOURCE OF TRANSPORT TO MEDICAL FACILITY <b>1</b>		EMS AGENCY NAME OR ID			EMS RUN NUMBER			MEDICAL FACILITY TRANSPORTED TO																
<b>ADDITIONAL PASSENGERS</b>																								
PERSON #		VEHICLE #		NAME			DATE OF BIRTH		INJ		SEX		LOC: S R O		EJECT		HU		EP		ABD		RS	
CURRENT ADDRESS (Number and Street)						CITY & STATE						ZIP CODE												
SOURCE OF TRANSPORT TO MEDICAL FACILITY		EMS AGENCY NAME OR ID			EMS RUN NUMBER			MEDICAL FACILITY TRANSPORTED TO																
PERSON #		VEHICLE #		NAME			DATE OF BIRTH		INJ		SEX		LOC: S R O		EJECT		HU		EP		ABD		RS	
CURRENT ADDRESS (Number and Street)						CITY & STATE						ZIP CODE												
SOURCE OF TRANSPORT TO MEDICAL FACILITY		EMS AGENCY NAME OR ID			EMS RUN NUMBER			MEDICAL FACILITY TRANSPORTED TO																



# Exhibit B

<b>PERSON</b> <span style="border: 1px solid black; padding: 2px;">2</span>		REPORTING AGENCY CASE NUMBER <b>1412-001371</b>				HSMV CRASH REPORT NUMBER <b>84982660</b>																			
1 Driver 2 Non Motorist 3 Passenger		VEHICLE # <span style="border: 1px solid black; padding: 2px;">2</span>		NAME [REDACTED]				PHONE NUMBER [REDACTED]		Check if Recommended Driver Re exam <input type="checkbox"/>															
CURRENT ADDRESS (Number and Street) [REDACTED]						CITY & STATE [REDACTED]			ZIP CODE [REDACTED]																
DATE OF BIRTH <b>03/14/1954</b>		SEX: 1 Male 2 Female 88 Unknown		DRIVER LICENSE NUMBER <span style="border: 1px solid black; padding: 2px;">1</span>		STATE <b>FL</b>		EXPIRES <b>03/2019</b>		INJURY SEVERITY 1 None 2 Possible 3 Non Incapacitating 4 Incapacitating 5 Fatal (within 30 days) 6 Non Traffic Fatality															
<b>DRIVER</b>																									
DL Type <input type="checkbox"/> 1 A 2 B 3 C <input type="checkbox"/> 4 D/Chauffeur <input type="checkbox"/> 5 E/Operator <input type="checkbox"/> 6 E/Oper--Rest <input type="checkbox"/> 7 None		Required Endorsements <input type="checkbox"/> 1 Yes <input type="checkbox"/> 2 No <input type="checkbox"/> 3 No Req. Endorsement		1st <input type="checkbox"/>		Drivers Actions at Time of Crash 1 No Contributing Action 2 Operated MV in Careless or Negligent Manner 3 Failed to Yield Right of Way 4 Improper Backing 6 Improper Turn 10 Followed too Closely 11 Ran Red Light 12 Drove too Fast for Conditions 13 Ran Stop Sign 15 Improper Passing 17 Exceeded Posted Speed 21 Wrong Side of Wrong Way 25 Failed to keep in Proper Lane				3rd <input type="checkbox"/>		Condition At Time of Crash <input type="checkbox"/> 1 Apparently Normal <input type="checkbox"/> 2 Asleep or Fatigued <input type="checkbox"/> 3 Ill (sick) or Fainted <input type="checkbox"/> 4 Seizure, Epilepsy, Blackout <input type="checkbox"/> 5 Physically Impaired <input type="checkbox"/> 6 Emotional (depression, angry, disturbed, etc.) <input type="checkbox"/> 7 Under the Influence of Medications/Drugs/Alcohol <input type="checkbox"/> 77 Other, Explain in Narrative <input type="checkbox"/> 88 Unknown													
Driver Distracted By <input type="checkbox"/> 1 Not Distracted <input type="checkbox"/> 2 Electronic Communication Devices (cell phone, etc.) <input type="checkbox"/> 3 Other Electronic Device (navigation device, DVD player)		4 Other Inside the Vehicle (explain in narrative) 5 External Distraction (outside the vehicle, explain in narrative) 6 Texting 7 Inattentive 88 Unknown		2nd <input type="checkbox"/>		26 Ran off Roadway 27 Disregarded other Traffic Sign 28 Disregarded Other Road Markings 29 Over Correcting/Over Steering 30 Swerved or Avoided - Due to Wind, Slippery Surface, MV, Object, Non Motorist in Roadway, etc. 31 Operated MV in Erratic, Reckless or Aggressive Manner 77 Other Contributing Action				4th <input type="checkbox"/>															
Driver Vision Obstructions <input type="checkbox"/> 1 Vision Not Obscured <input type="checkbox"/> 2 Inclement Weather <input type="checkbox"/> 3 Parked / Stopped Vehicle <input type="checkbox"/> 4 Trees / Crops / Bushes		5 Load on Vehicle 6 Building / Fixed Object 7 Signs / Billboards 8 Fog		9 Smoke 10 Glare 77 All Other, Explain in Narrative		<b>DRIVER OR PASSENGER</b>																			
<b>DRIVER OR PASSENGER</b>				Helmet Use (HU) <input type="checkbox"/> 1 DOT Compliant Motorcycle Helmet <input type="checkbox"/> 2 Other Helmet <input type="checkbox"/> 3 No Helmet		Eye Protection (EP) <input type="checkbox"/> 1 Yes <input type="checkbox"/> 2 No <input type="checkbox"/> 3 Not Applicable		Restraint Systems (RS) <input type="checkbox"/> 1 Not Applicable (non-motorist) <input type="checkbox"/> 2 None Used - Motor Vehicle Occupant <input type="checkbox"/> 3 Shoulder and Lap Belt Used <input type="checkbox"/> 4 Shoulder Belt Only Used <input type="checkbox"/> 5 Lap Belt Only Used <input type="checkbox"/> 6 Restraint Used - Type Unknown <input type="checkbox"/> 7 Child Restraint System - Forward Facing <input type="checkbox"/> 8 Child Restraint System - Rear Facing <input type="checkbox"/> 9 Booster Seat <input type="checkbox"/> 10 Child Restraint Type Unknown <input type="checkbox"/> 77 Other, Explain in Narrative																	
Motor Vehicle Seating Position: Seat Row Other 1 Left 1 Front 1 Not Applicable 2 Middle 2 Second 2 Sleeper Section of Truck Cab 3 Right 3 Third 3 Other Enclosed Cargo Area 77 Other 4 Fourth 4 Unenclosed Cargo Area (explain in narrative) 77 Other Row 5 Trailing Unit 88 Unknown 88 Unknown 88 Unknown 88 Unknown 88 Unknown 88 Unknown 88 Unknown 88 Unknown 88 Unknown		LOCATION: SEAT ROW OTHER (LOC) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		Ejection (EJECT) <input type="checkbox"/> 1 Not Ejected <input type="checkbox"/> 2 Ejected, Totally <input type="checkbox"/> 3 Ejected, Partially <input type="checkbox"/> 4 Not Applicable 88 Unknown		Air Bag Deployed (ABD) <input type="checkbox"/> 1 Not Applicable <input type="checkbox"/> 2 Not Deployed <input type="checkbox"/> 3 Deployed-Front <input type="checkbox"/> 4 Deployed-Side		5 Deployed-Other (knee, air belt, etc.) 6 Deployed-Combination 7 Deployed-Curtain 88 Deployment Unknown																	
<b>NON-MOTORIST</b>																									
Non-Motorist Description <span style="border: 1px solid black; padding: 2px;">6</span> 1 Pedestrian 2 Other Pedestrian (wheelchair, person in a building, skater, pedestrian conveyance, etc.) 3 Bicyclist 4 Other Cyclist 5 Occupant of Motor Vehicle Not in Transport (parked, etc.) 6 Occupant of a Non Motor Vehicle Transportation Device 7 Unknown Type of Non Motorist		Non-Motorist Location At Time of Crash <span style="border: 1px solid black; padding: 2px;">77</span> 1 Intersection Marked Crosswalk 2 Intersection Unmarked Crosswalk 3 Intersection--Other 4 Midblock Marked Crosswalk 5 Travel Lane Other Location 6 Bicycle Lane 7 Shoulder/Roadside				8 Sidewalk 9 Median/Crossing Island 10 Driveway Access 11 Shared Use Path or Trail 12 Non Trafficway Area 77 Other, Explain in Narrative 88 Unknown		Action Prior to Crash <span style="border: 1px solid black; padding: 2px;">77</span> 1 Crossing Roadway 2 Waiting to Cross Roadway 3 Walking/Cycling Along Roadway with Traffic (in or adjacent to travel lane) 4 Walking/Cycling Along Roadway Against Traffic (in or adjacent to travel lane) 5 Walking/Cycling on Sidewalk 6 In Roadway Other (working, playing, etc.) 7 Adjacent to Roadway (e.g., shoulder, median) 8 Going to or from School (K 12) 9 Working in Trafficway (incident response) 10 None 77 Other, Explain in Narrative 88 Unknown																	
Safety Equipment <input type="checkbox"/> 1 None <input type="checkbox"/> 2 Helmet <input type="checkbox"/> 3 Protective Pads Used (elbows, knees, shins, etc.) <input type="checkbox"/> 4 Reflective Clothing (jacket, backpack, etc.)		5 Lighting 6 Not Applicable 77 Other, Explain in Narrative 88 Unknown		1st <span style="border: 1px solid black; padding: 2px;">77</span>		2nd <input type="checkbox"/>		7 Entering/Exiting Parked/Standing Vehicle 8 Inattentive (talking, eating, etc.) 9 Not Visible (dark clothing, no lighting, etc.)		10 Improper Turn/Merge 11 Improper Passing 12 Wrong Way Riding or Walking 77 Other, Explain in Narrative 88 Unknown															
<b>ALCOHOL/DRUG/EMS</b>																									
SUSPECTED ALCOHOL USE: <span style="border: 1px solid black; padding: 2px;">1</span> 1 No 2 Yes 88 Unknown		ALCOHOL TESTED: <input type="checkbox"/> 1 Test Not Given <input type="checkbox"/> 2 Test Refused <input type="checkbox"/> 3 Test Given 88 Unknown if Tested		ALCOHOL TEST TYPE: 1 Blood 2 Breath 3 Urine 77 Other, Explain in Narrative		ALCOHOL TEST RESULT: <input type="checkbox"/> 1 Pending <input type="checkbox"/> 2 Completed 88 Unknown		BAC <input type="checkbox"/>		SUSPECTED DRUG USE: <span style="border: 1px solid black; padding: 2px;">1</span> 1 No 2 Yes 88 Unknown		DRUG TESTED: <input type="checkbox"/> 1 Test Not Given <input type="checkbox"/> 2 Test Refused <input type="checkbox"/> 3 Test Given 88 Unknown if Tested		DRUG TEST TYPE: 1 Blood 3 Urine 77 Other, Explain in Narrative		DRUG TEST RESULT: <input type="checkbox"/> 1 Positive <input type="checkbox"/> 2 Negative <input type="checkbox"/> 3 Pending 88 Unknown									
SOURCE OF TRANSPORT TO MEDICAL FACILITY 1 Not Transported 2 EMS 3 Law Enforcement 77 Other, Explain in Narrative		<span style="border: 1px solid black; padding: 2px;">2</span>		EMS AGENCY NAME OR ID <b>PLANTATION EMS</b>		EMS RUN NUMBER <b>R142007924</b>		MEDICAL FACILITY TRANSPORTED TO <b>PLANTATION GENERAL HOSPITAL</b>																	
<b>ADDITIONAL PASSENGERS</b>																									
PERSON #		VEHICLE #		NAME				DATE OF BIRTH		INJ		SEX		LOC: S R O		EJECT		HU		EP		ABD		RS	
CURRENT ADDRESS (Number and Street)						CITY & STATE						ZIP CODE													
SOURCE OF TRANSPORT TO MEDICAL FACILITY 1 Not Transported 2 EMS 3 Law Enforcement 77 Other, Explain in Narrative		<input type="checkbox"/>		EMS AGENCY NAME OR ID		EMS RUN NUMBER		MEDICAL FACILITY TRANSPORTED TO																	
PERSON #		VEHICLE #		NAME				DATE OF BIRTH		INJ		SEX		LOC: S R O		EJECT		HU		EP		ABD		RS	
CURRENT ADDRESS (Number and Street)						CITY & STATE						ZIP CODE													
SOURCE OF TRANSPORT TO MEDICAL FACILITY 1 Not Transported 2 EMS 3 Law Enforcement 77 Other, Explain in Narrative		<input type="checkbox"/>		EMS AGENCY NAME OR ID		EMS RUN NUMBER		MEDICAL FACILITY TRANSPORTED TO																	

# Exhibit B

<b>NARRATIVE</b>	REPORTING AGENCY CASE NUMBER <b>1412-001371</b>	HSMV CRASH REPORT NUMBER <b>84982660</b>
------------------	--	---

Vehicle 1 (V1) was traveling westbound on Peters Road in the inside thru lane. A golf utility vehicle (UV) was traveling westbound on Peters Road in the outside thru lane. V1 made a lane change to the outside thru lane. The front passenger side of V1 collided with the rear driver side of GUV (APOI 1). GUV went up the front passenger side of V1 then came to final rest (APOI 2). The driver of GUV (D2) was ejected out of the vehicle.

Based on my investigation and evidence on scene, I found the driver of V1 at fault and issued a citation. The driver of GUV was partially at fault due to the type of vehicle not being appropriate for roadway travel. The only safety equipment found on the GUV was an orange reflective triangle placed on the rear of the vehicle.

**ADDITIONAL PASSENGERS**

PERSON #	VEHICLE #	NAME	DATE OF BIRTH	INJ	SEX	LOC: S	R	O	EJECT	HU	EP	ABD	RS
----------	-----------	------	---------------	-----	-----	--------	---	---	-------	----	----	-----	----

CURRENT ADDRESS (Number and Street)	CITY & STATE	ZIP CODE
-------------------------------------	--------------	----------

SOURCE OF TRANSPORT TO MEDICAL FACILITY 1 Not Transported 2 EMS 3 Law Enforcement 77 Other, Explain in Narrative 88 Unknown	EMS AGENCY NAME OR ID	EMS RUN NUMBER	MEDICAL FACILITY TRANSPORTED TO
--	-----------------------	----------------	---------------------------------

PERSON #	VEHICLE #	NAME	DATE OF BIRTH	INJ	SEX	LOC: S	R	O	EJECT	HU	EP	ABD	RS
----------	-----------	------	---------------	-----	-----	--------	---	---	-------	----	----	-----	----

CURRENT ADDRESS (Number and Street)	CITY & STATE	ZIP CODE
-------------------------------------	--------------	----------

SOURCE OF TRANSPORT TO MEDICAL FACILITY 1 Not Transported 2 EMS 3 Law Enforcement 77 Other, Explain in Narrative 88 Unknown	EMS AGENCY NAME OR ID	EMS RUN NUMBER	MEDICAL FACILITY TRANSPORTED TO
--	-----------------------	----------------	---------------------------------

**ADDITIONAL VIOLATIONS**

PERSON #	NAME OF VIOLATOR	FL STATUTE NUMBER	CHARGE	CITATION NUMBER
----------	------------------	-------------------	--------	-----------------

PERSON #	NAME OF VIOLATOR	FL STATUTE NUMBER	CHARGE	CITATION NUMBER
----------	------------------	-------------------	--------	-----------------

**REPORTING OFFICER**

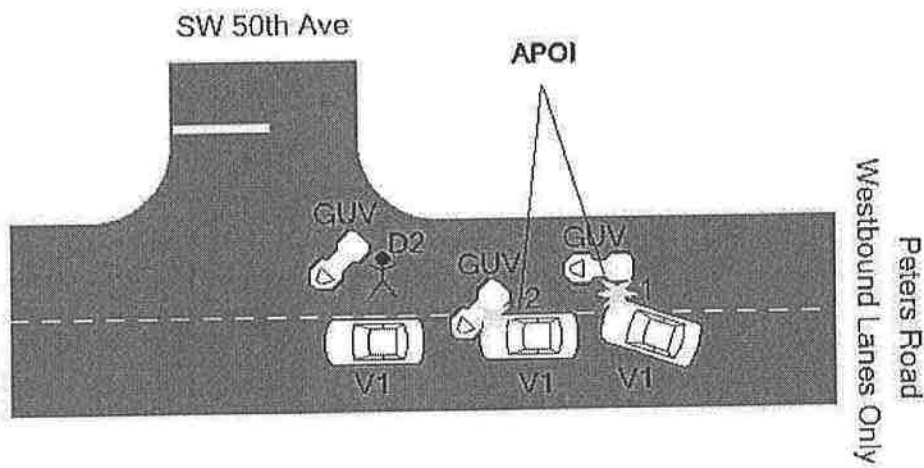
ID/BADGE NUMBER	RANK & NAME	DEPARTMENT	FHP	SO	PD	OTHER
<b>91429</b>	<b>CSA C Labastilla</b>	<b>Plantation Police Department</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

# Exhibit B

Vehicle 1 - V1  
Golf Utility Vehicle - GUV  
Driver 2 - D2



Not drawn to scale



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

February 26, 2016

TO: Patrick Reilly  
Chief Auditor

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

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE –  
MEADOWBROOK ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2015-16 property and inventory audit for Meadowbrook Elementary 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:

- The cadre director will work with the principal to ensure the individuals who have been identified by the principal to assist with asset management receive the proper training in this area.
- The cadre director will work with the principal to establish, execute and monitor property and inventory controls that are consistent with District policies and business practice bulletins in this area.
- The cadre director will work with the principal to ensure that the database of high-risk items of less than \$1,000 is kept current as new items come into the school.
- The cadre director will review the school's progress in this area during his regularly scheduled school visits.
- Another school that has demonstrated accuracy and efficiency in this area will be identified to work with this principal 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/IC:ac

cc: Irene Cejka, School Performance & Accountability Director  
Matthew Whaley, Principal, Meadowbrook Elementary School



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

MEADOWBROOK ELEMENTARY  
MATTHEW WHALEY, PRINCIPAL  
2300 SW 46<sup>TH</sup> AVENUE  
FT. LAUDERDALE, FL 33317  
TEL. 754-323-6500 FAX. 754-323-6540

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

ROBIN BARTLEMAN  
HEATHER P. BRINKWORTH  
PATRICIA GOOD  
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ANN MURRAY  
NORA RUPERT

ROBERT W. RUNCIE  
*Superintendent of Schools*

February 24, 2016

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

From: Matthew Whaley, Principal  
Meadowbrook Elementary

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

This is a response to a repeat audit finding for Meadowbrook Elementary.

### Recommendations from the Office of the Chief Auditor

1. *The Office of the Chief Auditor recommends the principal register the designated property team members for the Inventory Process and Tips training offered by the Information Technology Department.*

Meadowbrook used a micro-tech for its property and inventory self-audits covering the last two District audits for the school. The two micro-techs covering this time period were directed to make quarterly audits and attend trainings to learn about proper practices and procedures for effective property management and control as stated in Business Practice Bulletins. However, the District audit in 2014 revealed 33 missing items. After researching this concern, it was determined the procedure for surplus/transfer was not properly followed, resulting in the 33 items being missing. During the 2015 District audit, it was shown that 6 laptops and a Workman Service Cart (see exhibit B) were missing. Although the school made a significant decrease in "Total Assets Unaccounted For" from the previous Audit, Meadowbrook did not achieve the less than 1% threshold. Again, it was determined that procedures for property and inventory control were not followed per Business Practice Bulletin O-100. As a result, Meadowbrook Elementary is instituting the recommended control measures from the Office of the Chief Auditor in order to comply with Business Practice Bulletins to achieve a perfect audit resulting in no missing items. More specifically, the principal is completing or has completed the following:



- a. Met with the team leaders to discuss quarterly inventory checks they will complete for their respective grade level teams and report back to administration. Training is being organized through the Information Technology Department as recommended by the Office of the Chief Auditor.
- b. Met with support staff to discuss quarterly inventory checks and other parts of the school other than classrooms where technology are assigned and report back to administration.
- c. All new items will be updated on the PNI81 database or the site-based tracking database.

2. *"Periodically, the location should surplus any obsolete or damaged tangible personal property in order to remove these records from their property inventory. Locations shall surplus tangible personal property twice per year in accordance with their self inventories conducted semi- annually."*

The principal and/or property custodian will make sure that any and all items needing salvaging will be filled out and signed and sent to Warehouse/B-Stock so that items can be picked up and eventually taken off school's inventory. Principal and/or property custodian will make sure that items not found will be identified and located by previous FISH location and records updated and proper corrective action implemented. On February 25, 2016, B-Stock is making a pick up of several items. All items being surplus/transferred have been listed on form 3290a. B-Stock has the original with a copy being held at Meadowbrook. Items and list were double checked for accuracy.

3. *"All tangible property including high risk, under value items such as iPads, tablets, laptops, desktops, printers, Promethean boards, cameras, audio/video equipment, custodial equipment and musical instruments must be maintained within a secondary, site-based tracking database. The property custodian will determine the format for the secondary, site-based tracking database."*

Meadowbrook does have a database of "high-risk" items of less than \$1,000. Principal and/or property custodian does recognize that the database does need to be kept current as new items come into the school. This database will be reconciled during each quarterly self-audit.

**School Name:** Cypress Run Education Center - 2123

**Principal:** Dr. Gastrid Harrigan

**Address:** 2800 NW 30<sup>th</sup> Avenue  
Pompano Beach, FL 33069

Total Number of Items in Inventory:	438
Total Dollar Cost of Items in Inventory:	\$644,531
Total Number of Items Unaccounted for:	5
Total Dollar Cost of Items Unaccounted for:	\$7,679
Total Net Value of Items Unaccounted for:	\$236
Percentage of Dollar Cost of Items Unaccounted for:	1.2%

### **Finding**

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

A review of all property and inventory was performed. Of the 438 assets recorded at the school, five items were unaccounted for. A thorough search was conducted by the school; however, they could not identify the location of the laptops. They are presumed missing. The school filed police reports indicating the laptops were lost (see Exhibit C).

The Sony HDV Deck was removed by Holb Sierra on August 21, 2014 (see Exhibit D). When Holb Sierra was contacted, they stated that the equipment was picked up from their organization by an employee of Broward Schools Police Department (BSPD). This employee is no longer employed with the District. The school claims the equipment was not returned to their location. BSPD was contacted; however, they could not locate the equipment either.

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 recommends the Principal register the designated property team member(s) for the Inventory Process & Tips training offered by the

**(Cypress Run Education Center 2123 continued)**

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 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.
- All tangible property including high risk, under value items such as iPads, tablets, laptops, desktops, printers, Promethean boards, cameras, audio/video equipment, custodial equipment and musical instruments must be maintained within a secondary, site-based tracking database. The property custodian will determine the format for the secondary, site-based tracking database.
- The location should complete a 3290A Surplus/Transfer Declaration Form when tangible personal property is identified as salvageable equipment. A copy of the 3290A Surplus/Transfer Declaration Form should be kept at the location for their records. The original should be forwarded along with adequate explanation/documentation for surplussing to the Manager, Material Logistics at the Warehouse.

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

Items not accounted for : **Cypress Run Education Center #2123**

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 12-03911	LAPTOP, APPLE MACBOOK	\$ 1,179.36
2 10-80714	SONY HDB DECK	\$ 1,995.00
3 08-11252	LAPTOP, APPLE MACBOOK	\$ 1,501.66
4 08-11203	LAPTOP, APPLE MACBOOK	\$ 1,501.66
5 08-11182	LAPTOP, APPLE MACBOOK	\$ 1,501.66

<b>Total Historical Cost of Property unaccounted for as of January 21, 2016</b>	\$	7,679.34
<b>[1]Total Accumulated Depreciation as of January 21, 2016</b>	\$	7,443.47
<b>Net Value of Property considered to be unaccounted for as of January 21, 2016</b>	\$	235.87

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

# Exhibit C

## INCIDENT/INVESTIGATION REPORT

Cascl#	11-1511-002393
Date / Time Reported	11/09/2015 12:14 Mon
Last Known Secure	08/01/2015 09:00 Sat
At Found	10/13/2015 09:00 Tue

Agency Name	Broward County Sheriff's Office
ORI	0060700

Location of Incident	Premise Type	Zone/Tract
2800 Nw 30th Av, Pompano Beach FL 33069-	School / University	1121

#	Crime Incident(s)	(Com)	Weapon / Tools		Entry	Exit	Security	Activity
			NOT APPLICABLE					
#1	Lost Property LOST	( )						
#2	Crime Incident	( )						
#3	Crime Incident	( )						

MO	
----	--

# of Victims	1	Type:	BUSINESS	Injury:		Domestic:	N				
VI	Victim/Business Name (Last, First, Middle)	SBBC	Victim of Crime #	1	DOB	Age	Relationship To Offender	01	Resident Status	N/A	Military Branch/Status
Home Address	2800 NW 30TH AV, Pompano Beach, FL 33069-								Home Phone		
Employer Name/Address							Business Phone	754-321-6533	Mobile Phone		
VYR	Make	Model	Style	Color	Lie/Lis	VIN					

OTHERS	CODES:	V- Victim (Denote V2, V3)	O = Owner (if other than victim)	R = Reporting Person (if other than victim)							
IN	Type:	BUSINESS	Injury:								
VO	Code	Name (Last, First, Middle)	Victim of Crime #	1	DOB	Age	Relationship To Offender	01	Resident Status	N/A	Military Branch/Status
LD	RP	PION, ALVARO	Age	48	Race	W	Sex	M			
	Home Address	2800 Nw 30th Av Pompano Beach, FL 33069								Home Phone	
	Employer Name/Address	Broward County School Board, 2800 Nw 30th Ave Pompano Bch (INFORMATION)						Business Phone	754-321-6534	Mobile Phone	

	Type:		Injury:								
	Code	Name (Last, First, Middle)	Victim of Crime #		DOB	Age	Relationship To Offender		Resident Status		Military Branch/Status
	Home Address									Home Phone	
	Employer Name/Address							Business Phone		Mobile Phone	

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 From/To	Value	OJ	QTY	Property Description	Make/Model	Serial Number
1	32	L	\$1,501.66		1	COMPUTER EQUIPMENT	APPLE/Macbook	W88176P50P0

Officer/ID#	MIDDLETON, T. C. (3455, CIT) (4343)	Supervisor	ROSENTHAL, M. J. (3455, PATR) (5366)
Invest ID#	MIDDLETON, T. C. (3455, CIT) (4343)	Case Disposition:	

Status	Complainant Signature	Case Status	Active	11/09/2015	Page 1
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BPBO-100  
 Section E1 + E2

# Exhibit C

Broward County Sheriff's Office

## INCIDENT/INVESTIGATION REPORT

By: BS04343, A065386 # bs04343 11/09/2015

Page 2

Case# 11-1511-002393

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:

Page 2

### NARRATIVE

School laptop has been misplaced "lost" somewhere on school campus.

# Exhibit C

## REPORTING OFFICER NARRATIVE

*Broward County Sheriff's Office*

Victim <i>SBBC,</i>	Offense <i>LOST PROPERTY</i>	OCA <i>11-1511-002393</i>
		Date / Time Reported <i>Mon 11/09/2015 12:14</i>

On November 9, 2015 at 1200 hours while working as the school resource officer at Cypress run Educational Center. Which is located at 2800 NW 30th Ave Pompano beach, Broward County, Florida. I came in contact with (Person Reporting) Mr. Alvaro Pion who is employed by Broward County School Board as the micro tech.

Mr. Pion advised that on October 13, 2015 an inventory of all laptops was conducted on campus. The inventory showed that the above listed laptop was not located at the inventory search. The teacher that the assigned laptop was contacted reference this laptop. He stated that he did not have the laptop or know of its whereabouts at this time.

Mr. Pion since this inventory conducted another school wide search for the missing/lost laptop. He still was unable to locate the lost laptop after this additional search. I checked with school employees to see if they know where the lost laptop may be. No employee was able to give me any information on the lost laptop.

A copy of this report was forward to the school board police reference this lost laptop.

Reporting Officer: *MIDDLETON, T. C.*

Printed By: BS04343, A065386 # bs04343 11/09/2015 15:48

Page 3

# Exhibit C

## Incident Report Related Property List

Broward County Sheriff's Office

OCA: 11-1511-002393

1 Property Description <b>COMPUTER EQUIPMENT</b>		Make <b>APPLE</b>		Model <b>MACBOOK</b>		Caliber	
Color <b>White/White</b>	Serial No. <b>W88176P50P0</b>	Value <b>\$1,501.66</b>		Qty <b>1,000</b>	Unit	Jurisdiction <b>Locally</b>	
Status <b>Lost</b>	Date <b>10/13/2015</b>	NIC #	State #	Local #		OAN	
Name (Last, First, Middle) <b>Sbbc,</b>			DOB <b>11</b>	Age	Race	Sex	

Notes



# Exhibit C

Printed by: TC Middleton  
Title: P. Report : CAB

November 9, 2015 8:03:59 AM  
Page 1 of 1

PB11-1511-0002393

From: Alvaro Pion  
Subject: P. Report  
To: TC Middleton  
Cc: Gastrid Harrigan

November 4, 2015 3:26:44 PM



Mr. Middleton, on 10/13/2015 during an audit from School Board Property Inventory, we noticed a missing Item, a MacBook laptop. Under serial Number: W88176P50PO, with a price of \$1501.66. As per our school inventory, laptop was located in room 128, but was not found at this location. After a exhaust search though out the entire facility, I have come to the conclusion that this laptop is missing. Therefore I would appreciate if you create a policy report, with the description provide bellow. Thank you for the attention to this matter.

Thank you

Alvaro Pion  
M. C.T Specialist  
754-321-6534  
Cypress Run Education Center

White  
Aug last seen  
Rm 128  
discovered 13 Oct

Under Florida law, e-mail addresses, and all communications, including e-mail communications, made or received in connection with the transaction of School Board business are public records, which must be retained as required by law and must be disclosed upon receipt of a public records request, except as may be excluded by federal or state laws. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

Exhibit C

**BROWARD DISTRICT SCHOOLS POLICE DEPARTMENT**

**STATEMENT**

For legibility please use a black or blue pen or type:

School or Facility: Cypress Elm Education Center  
 Name: Alana Pison Sex:  M  F Date of Incident: 10/23/2015  
 Address: 2800 NW 30th Ave City: Pompano Beach State: FL Zip: 33068  
 Home Phone: 754-321-6533 Other Phone: 754-321-6500  
 Check appropriate box:  Victim  Witness  Subject

Was student assisted with statement? Yes, ~~No~~ If so why?

Who Assisted (Print Name): NA Date: \_\_\_\_\_  
 Signature: \_\_\_\_\_

I, having been advised that I need not make this statement, declare that the following statement is given freely and voluntarily, without promise to benefit, or threat or use of force or duress, do proceed to state as follows:

*As per our school inventory system was located in room 128, on the day of incident, I was not able to find the laptop at this location. Teacher in room 128 said he does not know anything about this laptop, he does not remember receiving a laptop from school tech.*

By signing this statement I declare that the content is true and accurate:

Signature: [Signature] Date: 10/24/2015

# Exhibit C

## INCIDENT/INVESTIGATION REPORT

Case#	11-1502-001394
Date / Time Reported	02/06/2015 09:07 Fri
Last Known Secure	01/23/2015 14:00 Fri
At Found	01/23/2015 15:30 Fri

INCIDENT DATA

Agency Name  
**Broward County Sheriff's Office**

ORI  
**0060700**

Location of Incident	Premise Type	Zone/Tract
2800 Nw 30th Av, Pompano Beach FL 33069-	School / University	1121

#1	Crime Incident(s) Theft - All Other THFO	(Com)	Weapon / Tools NOT APPLICABLE	Entry	Exit	Security	Activity
#2	Crime Incident	( )	Weapon / Tools	Entry	Exit	Security	Activity
#3	Crime Incident	( )	Weapon / Tools	Entry	Exit	Security	Activity

MO

VICTIM

# of Victims	1	Type: INDIVIDUAL (NOT A LE OFFICER)	Injury: None	Domestic: N				
V1	Victim/Business Name (Last, First, Middle) BROWARD COUNTY SCHOOL D	Victim of Crime # 1	DOB 01/01/2014 Age 1	Race I	Sex U	Relationship To Offender	Resident Status Unknown	Military Branch/Status
Home Address 2800 NW 30TH AV, Pompano Beach, FL 33069-						Home Phone 754-321-6500		
Employer Name/Address BROWARD COUNTY SCHOOL BOARD 2800 NW 30TH AVE POMPANO BEACH						Business Phone 754-321-6500		Mobile Phone
VYR	Make	Model	Style	Color	Lic/Lis	VIN		

OTHERS INVOLVED

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) SULTAN, HILDA	Victim of Crime #	DOB 05/30/1961 Age 53	Race W	Sex F	Relationship To Offender	Resident Status Resident	Military Branch/Status
Home Address 15009 Sw 37th St Davie, FL 33331						Home Phone 954-696-9647		
Employer Name/Address Broward County School Board, 2800 Nw 30th Ave Pompano Beach (TEACHER)						Business Phone 754-571-3006		Mobile Phone

Type:	Injury:							
Code	Name (Last, First, Middle)	Victim of Crime #	DOB	Race	Sex	Relationship To Offender	Resident Status	Military Branch/Status
Home Address						Home Phone		
Employer Name/Address						Business Phone		Mobile Phone

PROPERTY

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 Firm/To	Value	OJ	QTY	Property Description	Make/Model	Serial Number
	32	S	\$2,000.00		2	COMPUTER EQUIPMENT		
							BPP 0-100 Section E1-E2	

Outstanding Stolen Val [Total Stolen]: \$2,000.00 [\$2,000.00]

Officer/ID#	MIDDLETON, T. C. (3455) (4343)	Supervisor	(0)
Invest ID#	MIDDLETON, T. C. (3455) (4343)	Case Disposition:	
Status	Complainant Signature	Case Status	Active
		Date	02/06/2015

# Exhibit C

## Accident Report Related Property Loss

Broward County Sheriff's Office

OCA: 11-1502-001394

1	Property Description <b>COMPUTER EQUIPMENT</b>			Make <b>APPLE</b>	Model <b>MACBOOK</b>	Caliber	
	Color <b>Off White/Off</b>	Serial No. <b>W8816BQ70P0</b>	Value <b>\$1,501.66</b>	Qty <b>1.000</b>	Unit	Jurisdiction <b>Locally</b>	
	Status <b>Stolen</b>	Date <b>01/23/2015</b>	NIC #	State #	Local #	OAN	
	Name (Last, First, Middle) <b>Broward County School Bod,</b>			DOB <b>//</b>	Age	Race	Sex

Notes

2	Property Description <b>COMPUTER EQUIPMENT</b>			Make <b>APPLE</b>	Model <b>A1342</b>	Caliber	
	Color <b>Off White/Off</b>	Serial No. <b>451374EGGST</b>	Value <b>\$1,179.36</b>	Qty <b>1.000</b>	Unit	Jurisdiction <b>Locally</b>	
	Status <b>Stolen</b>	Date <b>01/23/2015</b>	NIC #	State #	Local #	OAN	
	Name (Last, First, Middle) <b>Broward County School Bod,</b>			DOB <b>//</b>	Age	Race	Sex

Notes

# Exhibit C

## REPORTING OFFICER NARRATIVE

Broward County Sheriff's Office

OCA 11-1502-001394
Date / Time Reported Fri 02/06/2015 09:07

Victim BROWARD COUNTY SCHOOL D,
------------------------------------

Offense THEFT - ALL OTHER
------------------------------

On February 6, 2015 hours while working as the school resource officer at Cypress Run Educational Center. Which is located at 2800 NW 30th Avenue Pompano Beach, Broward County, Florida. Upon my arrival I met with (Person Reporting) Dr. Hilda Sultan who is employed by the Broward County School Board assigned to Cypress Run Educational Center as a teacher.

On January 23, 2015 at approximate 1400 hours Dr. Sultan state she locked a student laptop in the assigned cart, and her teacher issued laptop in a file cabinet in room 206. Upon her returning to the classroom on January 26, 2015 at approximately 0800 hours, she discovered that the both above listed laptops were missing.

I checked the area and both file cabinet and laptop cart appeared to be locked and no forced entry into either one of them. A check of the video surveillance was to no avail, and no witness to this crime at the time of incident.

Note both laptops were not entered into teletype at time of report due to the school could not locate the Make, Model, Serial number at time of report.

Case card issued to school board and a copy of this report forward to S.I.U. along with the District Detective Bureau.

# Exhibit C

## Incident Report Related Property List

Broward County Sheriff's Office

OCA: 11-1502-001394

1 Property Description <b>COMPUTER EQUIPMENT</b>		Make		Model		Caliber	
Color <b>Off White/Off</b>	Serial No.	Value <b>\$2,000.00</b>	Qty <b>2.000</b>	Unit	Jurisdiction <b>Locally</b>		
Status <b>Stolen</b>	Date <b>01/23/2015</b>	NIC #	State #	Local #	OAN		
Name (Last, First, Middle) <b>Broward County School D,</b>			DOB	Age <b>I</b>	Race <b>I</b>	Sex <b>U</b>	

Notes

# Exhibit C

## INCIDENT/INVESTIGATION REPORT

By: BS04343, A065386 # bs04343 02/06/2015

Page 2

Broward County Sheriff's Office

Case# 11-1502-001394

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:

Page 2

**NARRATIVE**  
Laptop was taken from a locked file cabinet.

Exhibit C

BROWARD DISTRICT SCHOOLS POLICE DEPARTMENT

STATEMENT

For legibility please use a black or blue pen or type:

School or Facility: Cypress Glen Educational Ctr
Name: Hill, Stephen Sex: M (F) Date of Incident:
Address: 1000 2300 NW 30th, Fort Lauderdale, FL 33309
Home Phone: 754-371-3606 Other Phone:
Check appropriate box: [ ] Victim [ ] Witness [ ] Subject

Was student assisted with statement? [ ] Yes, [ ] No If so why?

Who Assisted (Print Name): [Signature] Date:
Signature: [Signature]

I, having been advised that I need not make this statement, declare that the following statement is given freely and voluntarily, without promise to benefit, or threat or use of force or duress, do proceed to state as follows:

Friday I left for doctor's appt. All receipts were accounted for, items returned or ready to be returned and a student left by...

By signing this statement I declare that the content is true and accurate:

Signature: [Signature] Date: 3/1/11





# Exhibit D

# SERVICE

№ 26788

**HOLB SIERRA** HOLB SIERRA CORP.  
 2045 SHERMAN ST. • HOLLYWOOD • FLORIDA • 33029  
 1(800) 871-6000 • BRW (954) 922-2476 • FAX (954) 922-3300  
 • INTEGRATED ELECTRONIC SYSTEMS • SALES • SERVICE • INSTALLATION • DESIGN •

PHONE	DATE OF ORDER 8-21/22-14
WORK AUTHORITY #	CUSTOMER'S ORDER NUMBER
<input type="checkbox"/> DAY WORK <input type="checkbox"/> CONTRACT <input type="checkbox"/> EMERGENCY/OFF HOURS	
JOB NAME/NUMBER J 21456	
JOB LOCATION	
JOB PHONE	STARTING DATE
<input checked="" type="checkbox"/> BILLABLE	<input type="checkbox"/> WARRANTY

TO: Cypress Row RC  
 \_\_\_\_\_  
 \_\_\_\_\_  
 ATTN: \_\_\_\_\_

SERVICE REQUESTED	QTY.	PARTS	PRICE	EXT.
Reset Arava, Activate Principal's office, install New Maxware Remove non-SBACP equipment (per AG)	2	TATUNG TM17 ① S083K01800151 ② S123K00370073		
OTHER CHARGES				

DATE	TECHNICIAN	SERVICE PERFORMED	TIME		TRAVEL	HRS.	RATE	AMOUNT
			IN	OUT				
8/21	Kelly MR	① Removes non-SBACP equipment (ITEMS + S/N document attached) ② Reset Arava inc IP to proper sub parameters (old #'s attached document)	12 <sup>00</sup>	1 <sup>00</sup>	.5			
8/22	Kelly MR	③ installed 2 LCD Monitors (Print. etc) ④ Re-worked KTD 405 <sup>2</sup> /E0 <sup>2</sup> /314 <sup>2</sup> to operate 2-Zone HR @ 2 locations ⑤ Removes 2 IR KTD 405 KEYBOARDS w/ SERIAL ⑥ T071923793 ⑦ T0993608080	7 <sup>00</sup>	10 <sup>30</sup>				

COMMENTS ① Removes all non-SIU-spec casing, fire-sides now H-S protected Bar walls. ② VERIFIED NET COMMS WITH A.G. ③ Changed main passwords per A.G.	TOTAL LABOR	
	TOTAL MATERIALS	
	TOTAL OTHER	
	TAX	
	TOTAL	

CUSTOMER SIGNATURE: (Signature) K. ANDERSEN DATE: 8-22-14

FILE

# Exhibit D

## Cypress Run Educational Center

21 & 22 August 2014 ; KLS & MR

On arrival, removed non-spec cameras and DVR.

Assessed additional issues: Existing headend not recording. 2nd floor "timeout" room camera not functioning (VDL, System 3, Port 2).

Non-spec items removed (photos attached):

Sony HVR-M15AU Digital HD Video Cassette Recorder ; S/N 0112934.

VD21 1/4" Color CCD 420TL 12VDC NTSC Cameras - 2 units - No S/N.

Cabling for above units.

Re-worked headend to afford three-zone single-keyboard setup.

Third system is two "timeout" rooms, plus a 33rd main system camera on a 4-port DVMRe.

2nd Floor "timeout" room is no longer in use - Converted to an office - camera turned off. Moved "33<sup>rd</sup> camera" to System 3, Port 2.

Principal requested ability to view both main camera systems in office.

Installed two new 17" LCD monitors per A.G.

Video and keyboard control cabling already in place.

Reworked principal's office for two-zone single keyboard setup viewing both main 16-camera systems.

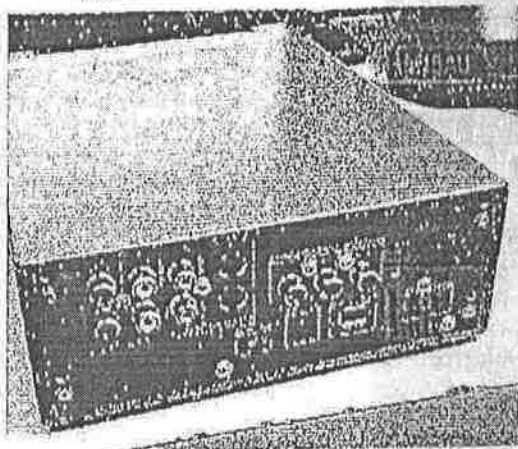
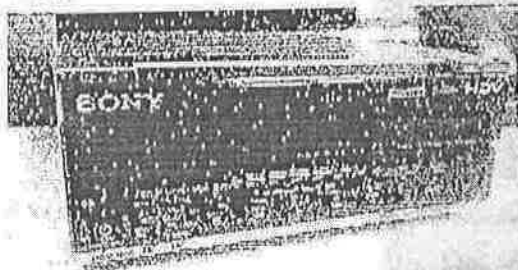
Reprogrammed all three DVMRe's to SBBC specs including network parameters.

Verified accessibility with A.G.

IP Addresses and other pertinent information follows.

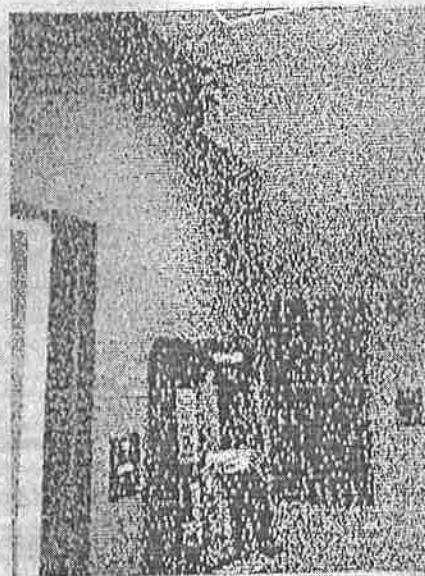
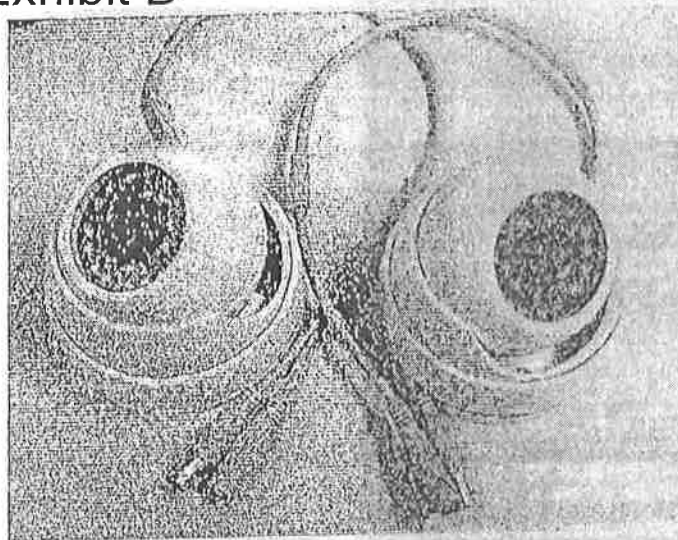


# Exhibit D

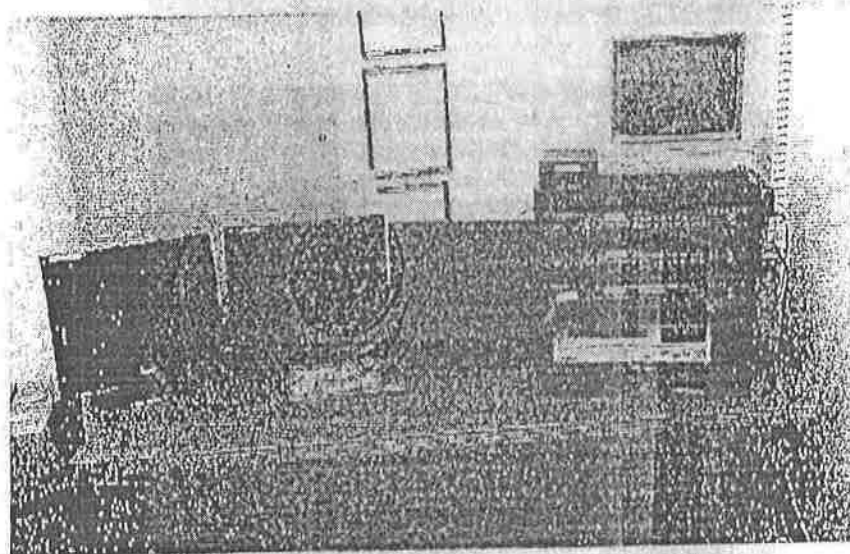


DVCR in headend at  
Cypress Run E. C. 8/14

# Exhibit D



Cameras removed from directly outside Headend and inside Media Center.



Headend after restoration, 8/22/14.

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

February 19, 2016

TO: Patrick Reilly  
Chief Auditor

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

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE –  
CYPRESS RUN EDUCATION CENTER**

This correspondence acknowledges receipt and review of the findings from the FY 2015-16 property and inventory audit for Cypress Run Education Center. 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:

- The cadre director will work with the principal to ensure the micro-technology specialist receives the appropriate 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 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 his regularly scheduled site visits with the principal.
- Another school that has demonstrated accuracy and efficiency in this area will be identified to work with this principal 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:dh

cc: Dr. Gastrid Harrigan, Principal, Cypress Run Education Center



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

CYPRESS RUN EDUCATION CENTER  
GASTRID HARRIGAN, ED.D, PRINCIPAL  
2800 NORTHWEST 30<sup>th</sup> AVE  
POMPANO BEACH, FL 33069  
TEL 754-321-6500 • FAX 754-321-6540  
<http://cypressrun.browardschools.com>

### SCHOOL BOARD

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

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

ROBERT W. RUNCIE  
*Superintendent of Schools*

February 16, 2016

TO: Dr. Valerie Wanza  
Chief School Performance & Accountability Officer

FROM: Dr. Gastrid Harrigan *GH*  
Principal

SUBJECT: Audit Report on Property & Inventory – Fiscal Year 2015-16

Please accept this memo as my response to the Audit Report on Property Inventory – Fiscal Year 2015-16. I have also attached my original audit response to M. Ivette Lima, Inventory Audit Specialist.

In an effort to ensure that Cypress Run Education Center successfully manages its assigned School Board Property, my corrective action plan is as follows:

- I have created a Property Inventory Team (PIT) consisting of the Assistant Principal, Micro-Computer Technician, Office Manager, Media Clerk, and Head Facilities Services Person.
- Training will be conducted on Business Bulletin O-100 Procedures for Property and Inventory Control with teachers, staff, and PIT. All staff will sign-off to indicate receipt of this training and an understanding of the protocols.
- PIT will participate in the Inventory Process & Tips training offered by the Information Technology Department.
- PIT will conduct quarterly inventory. Quarterly inventory will consist of the following:
  - Review of all property passes
  - Visual inventory of all equipment.
- A current inventory list of all technology will be placed in each classroom or offices, and must be initialed by the "owner" of the technology. The designated PIT staff member, upon verification of items that are in the room, will initial the inventory for confirmation.

- Teachers with laptop cart(s) will sign them out indicating the number of laptops. On Fridays, laptop carts will be stored in closets and inventory conducted.
- All thefts and suspected cases of theft will be reported in a timely manner.

With the implementation of these measures, it is expected that there will be no further missing items. In cases of theft, immediate reports to the authorities will be completed. Thank you for your understanding and support.





## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

CYPRESS RUN EDUCATION CENTER  
GASTRID HARRIGAN, ED.D, PRINCIPAL  
2800 NORTHWEST 30<sup>th</sup> AVE  
POMIPANO BEACH, FL 33069  
TEL. 754-321-6500 • FAX 754-321-6540  
<http://cypressrun.browardschools.com>

### SCHOOL BOARD


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DONNA P. KORN  
LAURIE RICH LEVINSON  
PATRICIA GOOD  
ANN MURRY  
NORA RUPERT

ROBERT W. RUNCIE  
*Superintendent of Schools*

November 20, 2015

TO: M. Ivette Lima  
Inventory Audit Specialist, Office of the Chief Auditor

FROM: Dr. Gastrid Harrigan   
Principal

RE: Property and Inventory Audit Response

Findings below are from a thorough review of the audit details from unaccounted items and a school wide physical search for all items listed as missing on line #1 through #8. The following items addressed are:

- #1 and 3 – BPI # 12-03911 MacBook Laptops and 08-11252 Laptop, Apple MacBook have not been located by teacher and reported to Broward County Sheriff's Office case # 11-1502-001394 (see attachment #1 & #7).
- #2 – BPI # 10-80714 Sony HDV Deck exchange/ removed by SBBC Police Dept. for service (see attachment #2)
- #4 – BPI # 08-11182 Laptop, Apple MacBook has not been located by teacher and reported to Broward County Sheriff's Office case # 11-1505-003817 (see attachment #3 & #7).
- #5 – BPI # 08-11203 Laptop, Apple MacBook has not been located by teacher and reported to Broward County Sheriff's Office case # 11-1511-002393 (see attachment #4 & #7).
- #6 – BPI # 08-11504 Stripper, Floor Propane Power was sent off for repair with work order # DG12074. Attached are copy of work order plan, photographs and serial number of device (see attachment #5).
- #7 – BPI # 08-10207 Double Loveseat is located in the Teacher Lounge fish# 129.
- #8 – BPI # 08-10208 Desk/Hutch/Bookcase are located in the following locations: Hutch – Fish# 104, 107, 110, 113, and 123; Desk – Fish# 106, and Bookcase – 219 & 219B (see attachment #6).

Findings below of 58 New/Found Items, requiring documentation of 3 items have been addressed with new Assistant Principal, new Micro-Computer Technician and Head Facilities Serviceperson at Cypress Run Education Center.

1. The items with the following serial numbers are acquired (see attachment #8):  
KE4F8100851, 14145954026, and UCCNN0100.
  
2. The items with the following serial numbers are in classrooms and under value of \$1,000 and do not require further action:  
2UA013032W, MXL9070N7T, MXL9070N99, MXL9210BJ0, 451394CKF5W,  
451394FYF5W, 451394JXF5W, 451394K7F5W, 451394KFF5W, 451394KGF5W,  
451394KMF5W, 451394KSF5W, 451394KUF5W, 451394KWF5W, 451394KXF5W,  
451394L3F5W, 451394L4F5W, 451394L6F5W, 451394L8F5W, 451394LCF5W,  
451394LEF5W, 451394LUF5W, 29L0BW1, 51Q0BW1, 5BJ0BW1, 83N0BW1, 92K0BW1,  
CFT0BW1, CGN0BW1, CXJ0BW1, D1Q0BW1, GGR0BW1, PBCL8Z6, PBDD6Y2,  
PBBB4P1, PBBB4P6, PBBD2P6, PBBD2R7, PBBD2X3, PBBD4N8, PBBE8L1, PBBE8P7,  
PBBE8Z3, PBBE9A6, PBCM3V5, PBCM3W1, PBCM3W5, PBCM3Z8, PBCM3Z9,  
PBCM4A3, PBCM4A4, PBCM4A7, PBCM4D9, PBDC5F5, and PBNR13Y.

Procedures for accurate property inventory are implemented at Cypress Run Education Center and Principal will monitor implementation of procedures of such following items:

- Property Inventory Team consisting of a new Assistant Principal, new Micro-Computer Technician, Office Manager, and Head Facilities Serviceperson were reminded about the importance of adding new items to the Master File of Assets and requesting police report for lost or missing items. In addition, the memo is a reminder of accurate property inventory procedures (see attachment #9).

Thank you for your advice and patience.

**School Name:** Country Hills Elementary - 3111

**Principal:** Kellee Stroup

**Address:** 10550 Westview Drive  
Coral Springs, FL 33076

Total Number of Items in Inventory:	630
Total Dollar Cost of Items in Inventory:	\$901,166
Total Number of Items Unaccounted for:	11
Total Dollar Cost of Items Unaccounted for:	\$20,913
Total Net Value of Items Unaccounted for:	\$0
Percentage of Dollar Cost of Items Unaccounted for:	2.5%

### **Finding**

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

A review of property and inventory was performed and of the 630 assets recorded at the school, 11 items were unaccounted for. A thorough search was conducted by the school; however, the Principal believes that the 11 items were surplused January 2015 along with a large surplus pickup. This occurred when a task assigned Interim Principal was appointed to the school while the Principal was on a medical leave. The Principal was expected to return from medical leave March 2015. While reviewing the 3290A Surplus/Transfer forms (see Exhibit E), it was noted that the task assigned Interim Principal (currently an Assistant Principal at another school in the District) approved the forms.

### **Recommendation**

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.

**(Country Hills Elementary 3111 continued)**

- The 3290A Surplus/Transfer Declaration form must list the BPI 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. The original should be forwarded along with adequate explanation/documentation for surplussing to the Manager, Material Logistics at the Warehouse.

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

Items not accounted for : **Country Hills Elementary #3111**

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 10-80010	LAPTOP, APPLE MACBOOK	\$ 1,478.00
2 06-80470	LAPTOP, APPLE MACBOOK 12" G4	\$ 1,348.21
3 06-80465	LAPTOP, APPLE MACBOOK 12" G4	\$ 1,348.21
4 05LA21989	LAPTOP, APPLE	\$ 1,395.62
5 05LA21922	LAPTOP, APPLE	\$ 1,395.62
6 04-00332	LAPTOP, APPLE TITANIUM G4	\$ 2,576.95
7 02-08277	DESKTOP, APPLE MAC G4	\$ 2,497.96
8 01-07770	LAPTOP, APPLE MAC G3	\$ 2,499.00
9 01-07761	LAPTOP, APPLE MAC G3	\$ 2,499.00
10 01-07757	LAPTOP, APPLE MAC G3	\$ 2,499.00
11 99-17377	DESKTOP, APPLE IMAC	\$ 1,375.00

<b>Total Historical Cost of Property unaccounted for as of January 20, 2016</b>	\$	20,912.57
<b>[1]Total Accumulated Depreciation as of January 20, 2016</b>	\$	20,912.57
<b>Net Value of Property considered to be unaccounted for as of January 20, 2016</b>	\$	-

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

# Exhibit E

1 of 7 pages

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

\*SURPLUS (Principal / Director authorizing signature required)  
 TRANSFER (both issuing and receiving Principal / Director authorization signatures required) **2015 MAY -7 AM 9:36 B-Stock Transfer #:** \_\_\_\_\_

Transfer Assistance Required:  YES  NO

Issuing Location #: 3111  
 Location Name: Country Hills ES  
 Contact Name: Donald Amanah  
 Phone #: 754-322-5950

Receiving Location #: \_\_\_\_\_  
 Location Name: \_\_\_\_\_  
 Contact Name: \_\_\_\_\_  
 Phone #: \_\_\_\_\_

THE SCHOOL BOARD OF  
BROWARD COUNTY, FLORIDA

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	QT02279THDR		Computer, Laptop Apple	<input type="checkbox"/>	<input type="checkbox"/>
	WCN10060305		Cisco Aironet 1000	<input type="checkbox"/>	<input type="checkbox"/>
00-02986	XA007020HVW		COMPUTER, MAC IMAC	<input type="checkbox"/>	<input type="checkbox"/>
00-03291	XA00700XHVW		COMPUTER, MAC IMAC	<input type="checkbox"/>	<input type="checkbox"/>
00-05127	YM0084B8HQJ		COMPUTER, MAC IMAC	<input type="checkbox"/>	<input type="checkbox"/>
00-07786	QT0132RLHDR		COMPUTER, LAPTOP MAC G3	<input type="checkbox"/>	<input type="checkbox"/>
01-05054	YM0309PGJAU		COMPUTER, MAC IMAC	<input type="checkbox"/>	<input type="checkbox"/>
01-05058	YM030C9HJAU		COMPUTER, MAC IMAC	<input type="checkbox"/>	<input type="checkbox"/>
01-05075	RN0325WWJVA		COMPUTER, MAC IMAC	<input type="checkbox"/>	<input type="checkbox"/>
01-05080	RN03343KJVA		COMPUTER, MAC IMAC	<input type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer / Surplus Approved by: Eduardo T. Aguilera Date: 1/20/2015 Released by: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_  
 Principal / Director (per Policy 3204)

Transfer Received by: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_  
 Principal / Director (per Policy 3204)

Transfer Delivered by: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_  
 Please Print Name, Title

\*Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

3 box

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

Exhibit E 2 of 7 pages

Submit Surplus / Transfer Form to B-Stock

\*SURPLUS (Principal / Director authorizing signature required)

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

Transfer Assistance Required:  YES  NO

B-Stock Transfer #: \_\_\_\_\_

Issuing Location #: 3111  
 Location Name: Country Hills ES  
 Contact Name: Donald Ammann  
 Phone #: 754-322-5950

Receiving Location #: \_\_\_\_\_  
 Location Name: \_\_\_\_\_  
 Contact Name: \_\_\_\_\_  
 Phone #: \_\_\_\_\_

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
01-07751	QT0322FDHDR		COMPUTER, LAPTOP MAC G3	<input checked="" type="checkbox"/>	<input type="checkbox"/>
01-07754	QT0322CVHDR		COMPUTER, LAPTOP MAC G3	<input checked="" type="checkbox"/>	<input type="checkbox"/>
01-07758	QT03220SHDR		COMPUTER, LAPTOP MAC G3	<input type="checkbox"/>	<input type="checkbox"/>
01-07759	QT0322C8HDR		COMPUTER, LAPTOP MAC G3	<input type="checkbox"/>	<input type="checkbox"/>
01-07768	QT0300MFHDR		COMPUTER, LAPTOP MAC G3	<input type="checkbox"/>	<input type="checkbox"/>
01-07772	QT0322F4HDR		COMPUTER, LAPTOP MAC G3	<input type="checkbox"/>	<input type="checkbox"/>
01-07773	QT0322CNHDR		COMPUTER, LAPTOP MAC G3	<input type="checkbox"/>	<input checked="" type="checkbox"/>
01-07775	QT0322ALHDR		COMPUTER, LAPTOP MAC G3	<input type="checkbox"/>	<input type="checkbox"/>
01-07776	QT0322CRHDR		COMPUTER, LAPTOP MAC G3	<input type="checkbox"/>	<input type="checkbox"/>
01-07777	QT0322CQHDR		COMPUTER, LAPTOP MAC G3	<input type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer / Surplus Approved by: Edw. de V. Aguilar Date: 1/20/2015 Released by: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_  
 Principal / Director (per Policy 3204)

Transfer Received by: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_  
 Principal / Director (per Policy 3204)

Transfer Delivered by: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_  
 Please Print Name, Title

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

Exhibit E 3 of 7 pages

Submit Surplus / Transfer Form to B-Stock

B-Stock Transfer #: \_\_\_\_\_

SURPLUS (Principal / Director authorizing signature required)

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

Transfer Assistance Required:  YES  NO

Issuing Location #: 3111  
 Location Name: Country Hills ES  
 Contact Name: Donald Ammann  
 Phone #: 754-322-5450

Receiving Location #: \_\_\_\_\_  
 Location Name: \_\_\_\_\_  
 Contact Name: \_\_\_\_\_  
 Phone #: \_\_\_\_\_

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
01-07780	QT0322CEHDR		COMPUTER, LAPTOP MACG3	<input type="checkbox"/>	<input type="checkbox"/>
02-00348	XA12103NKQ3		DISPLAY CUBE APPLE 17 INCH	<input checked="" type="checkbox"/>	<input type="checkbox"/>
02-00904	YM116391KLX		COMPUTER, MAC IMAC	<input type="checkbox"/>	<input type="checkbox"/>
03-08608	G82320VGNDH		COMPUTER, MAC IMAC G3	<input type="checkbox"/>	<input type="checkbox"/>
03-08612	G82320UANDH		COMPUTER, MAC IMAC G3	<input type="checkbox"/>	<input type="checkbox"/>
04-07613	G83293WLPQL		APPLE DESKTOP EMAC G4 W/17" FLAT CRT	<input type="checkbox"/>	<input type="checkbox"/>
04-07614	G83332VWPQL		APPLE DESKTOP EMAC G4 W/17" FLAT CRT	<input type="checkbox"/>	<input type="checkbox"/>
04-07617	G833440BPQL		APPLE DESKTOP EMAC G4 W/17" FLAT CRT	<input type="checkbox"/>	<input type="checkbox"/>
04-07619	G833440LPQL		APPLE DESKTOP EMAC G4 W/17" FLAT CRT	<input type="checkbox"/>	<input type="checkbox"/>
04-07622	G83350UEPQL		APPLE DESKTOP EMAC G4 W/17" FLAT CRT	<input type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer / Surplus Approved by: Edward J. ... Date: 1/20/2015 Released by: \_\_\_\_\_ Date: 1/1/1  
 Principal / Director (per Policy 3204) Please Print Name, Title

Transfer Received by: \_\_\_\_\_ Date: 1/1/1  
 Principal / Director (per Policy 3204)

Transfer Delivered by: \_\_\_\_\_ Date: 1/1/1  
 Please Print Name, Title



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

Exhibit E 4 of 2 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 #: 3111  
 Location Name: District Administrator Broward County FL EC  
 Contact Name: Doreen A. Williams  
 Phone #: 754-322-5430

Receiving Location #: \_\_\_\_\_  
 Location Name: \_\_\_\_\_  
 Contact Name: \_\_\_\_\_  
 Phone #: \_\_\_\_\_

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
04-07626	YM3317BMNM2		APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-	<input type="checkbox"/>	<input type="checkbox"/>
04-07627	YM3317MDNM2		APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-	<input type="checkbox"/>	<input type="checkbox"/>
04-07628	YM3317NCNM2		APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-	<input type="checkbox"/>	<input type="checkbox"/>
04-07630	YM3317SXNM2		APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-	<input type="checkbox"/>	<input type="checkbox"/>
04-11415	G834986EQLP		APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT/C	<input type="checkbox"/>	<input type="checkbox"/>
04-11421	G83520DHLPL		APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT/C	<input type="checkbox"/>	<input type="checkbox"/>
04-11422	G8351355QLP		APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT/C	<input type="checkbox"/>	<input type="checkbox"/>
04-15985	KP-YM566		CISCO CE-510 CASHING SERVER WITH MULTICA	<input type="checkbox"/>	<input type="checkbox"/>
04-16269	KPYM558		CISCO CE-510 CASHING SERVER (0405)	<input type="checkbox"/>	<input type="checkbox"/>
04-19507	940FZGT		PRINTER, LEXMARK C752N ✓	<input type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer  
 Surplus Approved by: Edward V. Gair  
 Principal / Director (per Policy 3204)

Date: 1/20/2018 Released by: \_\_\_\_\_ Date: / /

Transfer Received by: \_\_\_\_\_  
 Principal / Director (per Policy 3204)

Transfer Delivered by: \_\_\_\_\_  
 Please Print Name, Title

Submit Surplus / Transfer Form to B-Stock

**\*SURPLUS** (Principal / Director authorizing signature required)

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

Transfer Assistance Required:  YES  NO

B-Stock Transfer #: \_\_\_\_\_

3111

Issuing Location #: \_\_\_\_\_  
 Location Name: Country Hills ES  
 Contact Name: Donald Aminan  
 Phone #: 84-322-5450

Receiving Location #: \_\_\_\_\_  
 Location Name: \_\_\_\_\_  
 Contact Name: \_\_\_\_\_  
 Phone #: \_\_\_\_\_

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
05-43434	G84468J1R93		APPLE DESKTOP GWEMACW/17"FLATCRT/CD-RW/D	<input type="checkbox"/>	<input type="checkbox"/>
05-43441	G84513QCR93		APPLE DESKTOP EMAC G4W/17"FLATCRT/CD-RW/	<input type="checkbox"/>	<input type="checkbox"/>
05-55138	G85220SZTKG		APPLE,DESKTOP, EMAC G4 W/17"	<input type="checkbox"/>	<input type="checkbox"/>
05-55139	G852239LTKG		APPLE,DESKTOP, EMAC G4 W/17"	<input type="checkbox"/>	<input type="checkbox"/>
05-55141	G8521G4JTKG		APPLE DESKTOP EMAC G4 17"FLAT/CRT/CD-RW/	<input type="checkbox"/>	<input type="checkbox"/>
05-55142	G85220T0TKG		APPLE DESKTOP EMAC G4 17"FLAT/CRT/CD-RW/	<input type="checkbox"/>	<input type="checkbox"/>
05-55146	G85204P0TKG		APPLE DESKTOP EMAC G4 17"FLAT/CRT/CD-RW/	<input type="checkbox"/>	<input type="checkbox"/>
05LA21849	4H531CSWSEB		Apple-Refresh Laptop	<input type="checkbox"/>	<input type="checkbox"/>
05LA21867	4H531GCVSEB		Apple-Refresh Laptop	<input type="checkbox"/>	<input type="checkbox"/>
05LA21910	4H5322RRSEB		Apple-Refresh Laptop	<input type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer / Surplus Approved by: [Signature]  
 Principal / Director (per Policy 3204)

Date: 1/20/2015 Released by: \_\_\_\_\_

Date:  / /

Please Print Name, Title

Transfer Received by: \_\_\_\_\_ Date:  / /

Principal / Director (per Policy 3204)

Transfer Delivered by: \_\_\_\_\_ Date:  / /

Please Print Name, Title

\*Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

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

Exhibit E 6 of 7 pages

Submit Surplus / Transfer Form to B-Stock

B-Stock Transfer #: \_\_\_\_\_

\*SURPLUS (Principal / Director authorizing signature required)

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

Transfer Assistance Required:  YES  NO

Issuing Location #: 3111  
 Location Name: COUNTRY HILLS ES  
 Contact Name: Doreen Hamann  
 Phone #: 754-322-5450

Receiving Location #: \_\_\_\_\_  
 Location Name: \_\_\_\_\_  
 Contact Name: \_\_\_\_\_  
 Phone #: \_\_\_\_\_

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
05LA21929	4H5327HNSEB		Apple-Refresh Laptop ✓	<input type="checkbox"/>	<input type="checkbox"/>
05LA21992	4H5353KLSEB		Apple-Refresh Laptop ✓	<input type="checkbox"/>	<input type="checkbox"/>
05LL03781	79021Z5		Lexmark Refresh Printer-T640n ✓	<input type="checkbox"/>	<input type="checkbox"/>
05LL03788	7900XN9		Lexmark Refresh Printer-T640n ✓	<input type="checkbox"/>	<input type="checkbox"/>
05LL03793	790201V		Lexmark Refresh Printer-T640n ✓	<input type="checkbox"/>	<input type="checkbox"/>
05LL03795	790201H		Lexmark Refresh Printer-T640n ✓	<input type="checkbox"/>	<input type="checkbox"/>
06-00808	G85204TXTKG		APPLE,DESKTOP, EMAC G4 W/17" ✓	<input type="checkbox"/>	<input type="checkbox"/>
06-08952	G85431GJSCH		APPLE,DESKTOP, EMAC G4 W/17"FLAT CRT/CD- ✓	<input type="checkbox"/>	<input type="checkbox"/>
06-08954	G85431HBSCH		APPLE,DESKTOP, EMAC G4 W/17"FLAT CRT/CD- ✓	<input type="checkbox"/>	<input type="checkbox"/>
06-08955	G8543377SGH		APPLE,DESKTOP,EMAC G4 W/17"FLAT CRT/CD-R ✓	<input type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer  
 Surplus Approved by: Eduardo U. Aguilera  
 Principal / Director (per Policy 3204)

Date: 1/20/2015 Released by: \_\_\_\_\_

Date: \_\_\_/\_\_\_/\_\_\_

Please Print Name, Title

Transfer Received by: \_\_\_\_\_  
 Principal / Director (per Policy 3204)

Date: \_\_\_/\_\_\_/\_\_\_

Transfer Delivered by: \_\_\_\_\_  
 Please Print Name, Title

Date: \_\_\_/\_\_\_/\_\_\_

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

Exhibit E 7 of 7 pages

Submit Surplus / Transfer Form to B-Stock

\*SURPLUS (Principal / Director authorization signature required)

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

Transfer Assistance Required:  YES  NO

B-Stock Transfer #: \_\_\_\_\_

Issuing Location #: 3111  
 Location Name: COUNTRY HILL EC  
 Contact Name: Donald Ammann  
 Phone #: 754-322-5950

Receiving Location #: \_\_\_\_\_  
 Location Name: \_\_\_\_\_  
 Contact Name: \_\_\_\_\_  
 Phone #: \_\_\_\_\_

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
07-11491	W8709091WH5		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	<input type="checkbox"/>	<input type="checkbox"/>
07-11493	W87072FYWH5		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	<input type="checkbox"/>	<input type="checkbox"/>
07-27174	QP7230AGWH5		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	<input type="checkbox"/>	<input type="checkbox"/>
99-03003	XB91000BEUL		COMPUTER, MAC IMAC B4126LL	<input type="checkbox"/>	<input type="checkbox"/>
99-03004	XB9094JAEUL		COMPUTER, MAC IMAC B4126LL	<input type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer Surplus Approved by: *Shirley J. Decker* Date: 1/20/2015 Released by: \_\_\_\_\_ Date: 1/1/15  
 Principal / Director (per Policy 3204)

Transfer Received by: \_\_\_\_\_ Date: 1/1/15  
 Principal / Director (per Policy 3204)

Transfer Delivered by: \_\_\_\_\_ Date: 1/1/15  
 Please Print Name, Title

\*Pick-Up Verification document from a SBSC approved remediator agent should be retained for Audit Purposes as well (SURPLUS).

# B-Stock Transfer

Date Created: 4/13/2015

Date Closed **Exhibit E**

Transfer # **23795**

Number of 3290A Attachments: 7

Cafeteria #

Number of Other Attachments:

1340  
RECEIVED

Issuing Location 3111  
**Country Hills Elementary**  
 10550 Westview Drive  
 Coral Springs, FL 33076  
 Phone/Fax: (754)322-5950 / (754)322-5990  
 Contact: Donald Ammann

2015 APR 14 AM 11:37  
CENTRAL WAREHOUSE

Receiving Location 9613B  
**B-Stock Warehouse**  
 6501 NW 15th Ave  
 Fort Lauderdale, FL 33309  
 Phone/Fax: (754)321-2850 / (754)321-2886  
 Contact: B-Stock/Surplus

Check if unable to complete  Reason:

Line #	BPI #	Serial #	Qty	Item Description	Status
1			3	Surplus Computer/Technology Box	Inc
2			39	IMAC/EMAC/PC Computers-See attached 3290A Forms	Inc
3			17	Laptop Computer-See attached 3290A Forms	Inc
4			5	Printers-See attached 3290A Forms	Inc
5			3	Miscellaneous Technology Items-See attached 3290A Forms	Inc

COMPLETE (RP)

Completed by Synolis Warehouse  
Date: 5/4/15  
Initials: R.J.

Requested By: **Donald Ammann**

Released By: [Signature] Date: 4-21-15

Received By: Rudy Date: 4-21-15

Delivered By:

Originator: **Kent Jerding**

Written changes to this form MUST be initialed 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**

**VALERIE S. WANZA, Ph.D.,  
CHIEF SCHOOL PERFORMANCE AND ACCOUNTABILITY OFFICER**

**Telephone: 754-321-3838**

**Facsimile: 754-321-3886**

February 19, 2015

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

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

**SUBJECT: PROPERTY AND INVENTORY AUDIT RESPONSE  
COUNTRY HILLS ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2015-16 property and inventory audit for Country Hills Elementary School. In addition to the corrective measures that the principal is instituting, the Office of School Performance and 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 the individuals who have been identified by the principal to assist with asset management receive the proper training in this area.
- The cadre director will work with the principal to establish, execute and monitor property and inventory controls that are consistent with District policies and business practice bulletins in this area.
- The cadre director will review the school's progress in this area during her regularly scheduled school visit.
- The cadre director will work with the principal to establish a specific process for surplus assigned technology. As part of the process, the principal's signature is required on all incoming, outgoing and technology assignments in the school.
- Another school that has demonstrated accuracy and efficiency in this area will be identified to work with this principal to share best practices in asset management.

The Office of School Performance and 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/JBH:syd

cc: Jacquelyn B. Haywood, Director, Office of School Performance and Accountability  
Kellee Stroup, Principal, Country Hills Elementary School





## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Country Hills Elementary  
Kellee Stroup, Principal  
10550 Westview Drive  
Coral Springs, FL 33076  
754-322-5950 - office  
754-322-5990 - fax


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

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

ROBERT W. RUNCIE  
*Superintendent of Schools*

February 16, 2016

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

**FROM:** Kellee Stroup  
Principal, Country Hills Elementary 

**SUBJECT:** Audit Report on Property Inventory  
Fiscal Year 2015-2016

The following corrective actions have been put in place to ensure future safeguard of district assets:

- 1) A meeting was held with the Principal, Assistant Principal, Micro-Tech, Head Facilities, Night Lead Facilities and Office Manager present to review Property and Inventory Controls. This discussion reminded the staff that no property will leave this campus without the Principal being directly involved in the checks-and-balances process when items are being registered for surplus. The surplus procedure must involve a minimum of (3) staff members to ensure accuracy. One of the (3) must include the Principal. Business Practice Bulletin 0-100 was reviewed in the meeting. The surplus document 3290A was reviewed in the meeting.

The Micro-Tech stated he used a hand-held scanner to record the items placed on the 3290A form in January 2015. A discussion was held that scanners are not completely accurate and a human checks-and-balances must be conducted to verify all items registered for surplus.

- 2) A Memo of Understanding is signed by all parties above that no surplus procedures will be conducted if the Principal is off the campus. The Principal is the only person who shall have the authority to sign form 3290A for release of property and inventory.
- 3) The Principal and Micro-Tech will attend the Inventory Process and Tips training offered by the Information Technology Department. I have sent a message to Geoffrey Graboyes, course trainer, to inquire when the next session will be offered. We will attend the next available session.

Please contact me if you have any further concerns.