INTERNAL AUDIT REPORT

Property and Inventory Audits of Selected Locations 2016- 2017



To be presented to the:

Audit Committee on February 2, 2017

and

The School Board of Broward County, Florida on March 7, 2017

By

The Office of the Chief Auditor



The School Board of Broward County, Florida

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Robert W. Runcie Superintendent of Schools

January 26, 2017

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 eighteen (18) property and inventory audits. Our property audits indicated that twelve (12) locations in the report complied with prescribed policies and procedures. There were six (6) 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

Patrick Reilly, CPA Chief Auditor

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PROPERTY AUDIT REPORT

AUTHORIZATION

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

SCOPE, OBJECTIVES AND METHODOLOGY

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

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

Compliance

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

Property Control Structure

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

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

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

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

Property Audit Exceptions

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

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

The Office of the Chief Auditor reports no property exceptions for locations with an aggregate historical value, of items unaccounted for, falling below the designated 1% threshold unless significant process control weaknesses have been identified. As of July 1, 2004, Florida State Statute 274.02, changed the value of capital assets to be recorded and monitored from \$750 to \$1,000. On April 23, 2015, the Office of the Chief Financial Officer released a revision to Business Practice Bulletin O-100 Procedures for Property & Inventory Control. The revision included tracking SMART (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 in order to amend the property records as deemed appropriate. For any new/found tangible personal property listed on the final audit discrepancy report with a historical cost/estimated value of \$1,000 or more, the location must forward a **03290** Equipment Acquisition form signed by the property custodian with invoices or supported estimated values authorizing AFRD to add these property items to the Master File of Capital Assets database.

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

The following report discloses the audits for 11 schools and 7 departments. These audits were finalized between November 10, 2016 through January 25, 2017. A summary of this report notes that:

- For the 18 locations, 10,902 items were listed in the property records at a historical cost of \$116,652,431.
- For the 18 locations included in this report, a total of 245 items could not be accounted for with a historical cost of \$328,962.

SECTION I: Summary Property and Inventory Audits Performed

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

The following table presents a summary of the property and inventory audits that were finalized during the period November 10, 2016, through January 25, 2017. 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	Pupil Transportation	511	\$996,797	7	\$12,607	Exception	Pgs. 8-12
Department	Student Transportation & Fleet Services	51	\$120,140	0	0	No Exception	
Department	Vehicle Maintenance	1,759	\$3,870,020	3	\$2,377	No Exception	
Department	Buses Fleet	1,311	\$98,363,062	0	0	No Exception	
Department	Heavy Equipment Fleet	17	\$91,398	0	0	No Exception	
Department	Vehicle Maintenance Fleet	231	\$4,648,815	0	0	No Exception	
Department	Risk Management	114	\$298,362	2	\$3,700	Exception	Pgs. 13-17
School	Chapel Trail Elementary	826	\$653,343	2	\$2,105	No Exception	
School	Deerfield Park Elementary	1,142	\$1,127,557	8	\$11,099	No Exception	
School	Gator Run Elementary	909	\$856,258	149	\$186,513	Exception	Pgs. 18-52
School	Wilton Manors Elementary	683	\$661,959	18	\$28,826	Exception	Pgs. 53-60
Sub Total		7,554	\$111,687,711	189	\$247,227		

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	Page No.
School	Lauderdale Lakes Middle	481	\$811,294	13	\$18,705	Exception	Pgs. 61-66
School	McNicol Middle	798	\$1,088,616	8	\$10,387	No Exception	
School	McArthur High	1,126	\$1,512,748	31	\$48,613	Exception	Pgs. 67-83
School	Charles Drew Family Center	188	\$350,621	1	\$1,000	No Exception	
School	Dave Thomas Education Center	334	\$431,872	1	\$936	No Exception	
School	Dave Thomas West	219	\$411,418	0	0	No Exception	
School	Wingate Oaks Center	202	\$358,151	2	\$2,094	No Exception	
Sub	Total	3,348	\$4,964,720	56	\$81,735		

Grand Total	10,902	\$116,652,431	245	\$328,962	6 Exceptions 12 No Exceptions
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Audits Performed by: Bryan Erhard Ivette Lima Bruce Norris Stephanie Ormsby Audits Processed by: Megan Gonzalez Audits Managed by: Ali Arcese

SECTION II: Summary SMART Property and Inventory Audits Performed

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

The following table presents a summary of SMART (Safety, Music, Art, Athletics, Renovations and Technology) property and inventory audits that were finalized during the period November 10, 2016 through January 25, 2017. The SMART property and inventory equipment is included within Section I: <u>Summary of Property and Inventory Audits Performed</u>. The Office of the Chief Auditor (OCA) verified that all SMART computer devices were accounted for during the physical inventory (see below). This chart provides a more detailed snapshot of SMART equipment either accounted for or unaccounted for during this audit period.

	SMART Computer Devices*		SMART Computer Devices Accounted For by OCA			SMART Computer Devices Unaccounted For by OCA			
School/Site Name	Ordered*	Received*	Teacher	Student	Other	Teacher	Student	Other	Total
Chapel Trail Elementary	324	324	41	269	14	0	0	0	324
Deerfield Park Elementary	460	460	35	418	7	0	0	0	460
Gator Run Elementary	471	471	61	398	12	0	0	0	471
Wilton Manors Elementary	222	222	24	195	3	0	0	0	222

*Source: Bond Oversight Committee SMART Technology Quarterly Update as of 9/30/2016

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

9721 Student Transportation & Fleet Services

9961 Buses

9971 Vehicle Maintenance Fleet

9981 Heavy Equipment

2031 Dave Thomas Education Center, West

SECTION IV: Locations with Exceptions

*Repeat Audit Finding

Department Name:	Pupil Transportation 9724
Director:	Patricia Snell
Address:	3895 NW 10 th Avenue Oakland Park, FL 33309

Total Number of Items in Inventory:511Total Dollar Cost of Items in Inventory:\$996,797Total Number of Items Unaccounted for:7Total Dollar Cost of Items Unaccounted for:\$12,607Total Net Value of Items Unaccounted for:0Percentage of Dollar Cost of Items1.3%

Fiscal Year Audit	Total Assets Unaccounted for	Historical Value of Assets Unaccounted for	Status
10-11	297	\$641,698	Exception Brownlee-Fuller
12-13	131	\$241,251	Exception Tindall
15-16	19	\$43,791	Exception Snell

Finding

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

A review of all property and inventory was performed. Of the 511 assets recorded at the department, 7 items were unaccounted for. During the property and inventory audit, it was discovered that four pieces of equipment were stolen. Two of the items were reported to local authorities, but not within the two business days' deadline as required in Business Practice Bulletin O-100: <u>Procedure for Property & Inventory Control</u>. The remaining two items were not reported to local authorities although they were noted as stolen equipment. In addition, three other pieces of equipment were missing.

In the previous property and inventory audit, department staff members were not reporting stolen and/or missing equipment in a timely manner. The department director's response indicated that the department staff members had been advised

(Pupil Transportation 9724 continued)

to immediately inform the appropriate management team if any item that is assigned to their area of responsibility is found to be missing. If theft was suspected, the staff members were instructed to contact local authorities and file the necessary loss reports. After reviewing the current audit, the department staff members are still not adhering to the directives as there are several items identified as stolen and/or vandalized but the reporting was not done and/or delayed. Additional staff training is required in order to prevent this exception for occurring in the future.

Although the department showed weaknesses in reporting stolen equipment, most of the areas that were identified during the previous property and inventory audit have been corrected. It was noted that the department's efforts in tracking fixed assets have improved.

Recommendations

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

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

- At a minimum, semi-annual inventories should be conducted to certify the District's property records are accurately maintained and updated. This should include the high-risk property items that are not included in the Master File database.
- New internal control procedures for reporting stolen and/or missing equipment should be implemented to ensure that the equipment being reported meets the District's requirements.
- All department staff members who are entrusted with District equipment should receive additional training to ensure that all prescribed requirements for stolen and/or vandalized equipment are adhered to.

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

Items not accounted for: Pupil Transportation 9724

	BPI	ITEM		ORICAL	
	NUMBER	DESCRIPTION	COST		
1	12-01100	DELL E6320 W/DVD	\$	1,449.00	
2	R07-12753	DELL D620 W/ CD	\$	1,624.00	
3	R05-23210	DELL LAPTOP PM W/CDRW/DVD COMBO	\$	1,738.00	
4	01-80487	RADIO, MOTOROLA MTS2000	\$	2,197.95	
5	97-24279	RADIO, MOTOROLA MTS2000 PORT, W/ CHARGER	\$	2,045.80	
6	97-10386	RADIO, MOTOROLA MCS200 800 MHZ	\$	1,637.00	
7	A95-90024	RADIO, PORTABLE HAND HELD	\$	1,915.00	
,					

Total Historical Cost of Property unaccounted for as of December 9, 2016 \$ 12,606.75

^[1]Total Accumulated Depreciation as of December 9, 2016 <u>\$ 12,606.75</u>

Net Value of Property considered to be unaccounted for as of December 9, 2016 \$

OFFICE OF THE CHIEF STRATEGY & OPERATIONS OFFICER

MAURICE L. WOODS CHIEF STRATEGY & OPERATIONS OFFICER

December 21, 2016

TO: Patrick Reilly Chief Auditor

FROM: Maurice L. Woods MMC Operations Officer

SUBJECT: AUDIT REPORT ON PROPERTY AND INVENTORY FISCAL YEAR 2016/17

I reviewed the response to transportation's property and inventory audit report from Director Patricia Snell, Student Transportation & Fleet Services Department. I support Ms. Snell's initiatives to strengthen internal controls within the department.

If you have any questions or require additional information, **please contact me at 754-321-2610**.

MLW:dsc Attachment

cc: Patricia Snell, Director, Student Transportation & Fleet Services



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA PAT SNELL, DIRECTOR STUDENT TRANSPORTATION & FLEET SERVICES

Phone: 754-321-4402

DATE: December 21, 2016

TO: Patrick Reilly Chief Auditor

FROM: Patricia A. Snell, Director (AS) Student Transportation & Fleet Services

SUBJECT: 2016-2017 AUDIT REPORT PROPERTY & INVENTORY

As a result of the 2016-2017 property and inventory audit, the Student Transportation & Fleet Services department concurs with all recommendations suggested by The Office of the Chief Auditor.

Our designated property team members will be registered for the <u>Inventory Process &</u> <u>Tips</u> training and <u>Business Practice Bulletin O-100 Procedure</u> for Property and Inventory Control has been reviewed by property team members to ensure compliance. Additionally, the following actions will be taken:

- Semi-annual inventories will be conducted to certify the District's property records are accurately maintained and updated (including high-risk property items).
- New internal control procedures will be implemented to ensure that stolen and/or missing equipment is properly reported.
- Additional training will be scheduled for all staff members entrusted to report stolen and/or missing equipment to ensure prescribed requirements are adhered to.
- All necessary counsel and additional training will be afforded those employees that did not adhere to prescribed requirements.

I would also like to thank you and your staff for the positive comments noting the marked improvement in the tracking of fixed assets.

PAS:mt Attachment – 2016-2017 Audit Report

c: Anthony Welsh, Manager, Vehicle Maintenance (Acting) Cyrilla Bradley, Accountant V



Department Name:Risk Management 9711Director:Aston HenryAddress: $600 SE 3^{rd}$ Avenue
Fort Lauderdale, FL 33301

Total Number of Items in Inventory:	114
Total Dollar Cost of Items in Inventory:	\$298,362
Total Number of Items Unaccounted for:	2
Total Dollar Cost of Items Unaccounted for:	\$3,700
Total Net Value of Items Unaccounted for:	\$0
Percentage of Dollar Cost of Items	
Unaccounted for:	1.2%

Findings

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

During the property and inventory audit, 2 pieces of equipment were unaccounted for. According to the Director, a Motorola portable radio and a Dell desktop computer were surplused but inadvertently not listed on the 3290A Surplus Declaration Transfer form and/or incorrectly documented on the form.

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.

Recommendation

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

The Office of the Chief Auditor recommends the Principal register the designated property team member(s) for the <u>Inventory Process & Tips</u> training offered by the

(Risk Management continued)

Information & Technology Department. In addition, the Principal should review Business Practice Bulletin O-100: <u>Procedure for Property and Inventory Control</u> with the designated property team member(s) to ensure compliance with all procedures. The following internal control areas require improvement.

- The locations must take appropriate measures to ensure the safekeeping of all tangible personal property.
- The location should improve its processes for completing the 3290A Surplus Declaration Transfer forms after tangible personal property has been recognized as salvageable equipment.

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

Items not accounted for: Risk Management 9711

BP	1	ITEM	HIS	TORICAL
NUM	BER	DESCRIPTION		COST
1 05-356	26	MOTOROLA XTS2500 PORTABLE	\$	1,963.00
2 05-253	44	DELL DESKTOP, PENTIUM 4WS	\$	1,737.00
	E			

Total Historical Cost of Property unaccounted for as of October 17, 2016 \$ 3,700.00

^[1]Total Accumulated Depreciation as of October 17, 2016 \$ 3,700.00

Net Value of Property considered to be unaccounted for as of October 17, 2016 _____

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA JEFFREY S. MOQUIN CHIEF OF STAFF

November 7, 2016

To:	Patrick Reilly
	Chief Auditor
	Jeffrey S. Moquin Chief of Staff
From:	Jeffrey S. Moquin
	Chief of Staff

Subject: PROPERTY AUDIT - RISK MANAGEMENT DEPARTMENT

The audit response furnished by the Risk Management Department has been reviewed. The corrective steps on the attached memorandum are approved to be implemented to address the identified issues. Process and procedures for property control have been reviewed and upgraded.

As a result, the Risk Management Department has identified the following corrective action steps to be implemented to prevent any future loss of property assets:

- All items to be salvaged will be cross checked with two staff members verifying equipment against BPI and serials number to be certain that Form 3290A is correct.
- Risk Management will reconcile assets on a quarterly basis as well as at the time of removal or acquisition of tangible personal property.
- Identified Risk Management staff will be identified for the Inventory Process and Tips Training, in addition to pertinent staff receiving a review on Business Practice Bulletin O-100; Procedure for Property and Inventory Control.

If you require any additional information, please do not hesitate to advise.

JSM/tpo Attachment

C: Aston Henry, Director, Risk Management Department



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA ASTON A. HENRY, JR. DIRECTOR

Phone: 754-321-1900

DATE: October 21, 2016

TO: Jeffrey S. Moquin, Chief of Staff

FROM: Aston A. Henry, Jr., Director Risk Management Department

SUBJECT: Response to Audit Report on Property Inventory Fiscal Year 2016-17

The Risk Management Department has always strived to have all property accounted for during annual property inventory audits. Risk Management's Property Inventory Audit for Fiscal Year 2016-17 identified two old pieces of equipment as unaccounted for. Although we are certain that both items were sent to be salvaged, the proper identifying forms were not completed correctly.

In the future, this department will make certain to cross check all items to be salvaged with two staff members verifying equipment against BPI and serial numbers to be certain that form 3290A is correct. This will be done both at time of completion of form 3290A and at time of removal of tangible personal property. This is due to the fact that equipment can be ready for surplus for an extended period of time prior to actual removal from premises.

In addition, this department will reconcile assets on a quarterly basis as well as at time of removal or acquisition of tangible personal property. This will ensure all assets are always accounted for.

Lastly, identified staff will be registered for the Inventory Process & Tips training offered by the Information and Technology Department and all pertinent staff will review Business Practice Bulletin O-100: Procedure for Property and Inventory Control. This should allow Risk Management to have an exception free property inventory audit in the future, as we have done in the past.

RECEIVED

OCT 2 4 2016

Office of Chief of Staff



School Name:	Gator Run Element	ary 3642
Principal:	Keith Peters	
Address:	1101 Glades Parkwa Weston, FL 33327	ıy
Total Number of It Total Dollar Cost of	of Items in Inventory: ems Unaccounted for: of Items Unaccounted for: Items Unaccounted for:	909 \$856,258 149 \$186,513 0
Unaccounted for:		21.8%

<u>Finding</u>

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

A review of all property and inventory was performed. Of the 909 assets recorded at the school, 149 items were unaccounted for, of which 32 items were located in the Warehousing Services Department after the school surplused the equipment and had not completed the proper surplus paperwork (See Exhibit A).

On July 25, 2016, the school was provided the Missing List Report by the Inventory Audit Specialist at the end of the audit. At that point, the school reached out to the Warehousing Services Department and the District's recycling company for assistance in trying to locate devices that had been surplused without the proper The Warehousing Services Department advised the Office of the paperwork. Chief Auditor (OCA) and the school on August 19, 2016, that a Gaylord box of devices, which had been placed in storage in error, was located in the warehouse. Typically, all computer devices are sent to the recycling company directly. The Property and Inventory Audit Manager arrived at the warehouse the same day and scanned hundreds of computers found in the Gaylord box. She found that 32 computers were still on the school's Master File database and paperwork to surplus the equipment was not completed by the school. 3290A Surplus Declaration Transfer forms were generated from the list of equipment provided to the school by the Property and Inventory Audit Manager.

As part of the Principal's response to the OCA, he stated he did not have a copy of the surplus paperwork for the remaining 117 unaccounted for items.

(Gator Run Elementary 3642 continued)

He stated that the procedures for the SMART pickup differed from other types of surplus pickups done in the District. The Business Practice Bulletin O-100 (BPB O-100) Procedure for Property & Inventory Control and the SMART Surplus Process gave clear and exact procedures of how to surplus equipment (See Exhibit B). The SMART Surplus Process was provided to the Principal during the initial SMART meeting held on October 26, 2015. In addition, the BPB O-100 was updated April 23, 2015, to incorporate the procedures for SMART (Safety, Music/Art, Athletics, Renovations and Technology) purchases. A copy of the updated procedures was sent to the entire District including all Principals. The procedures to surplus equipment were not changed. The BPB O-100 states that locations should complete 3290A Surplus Declaration Transfer forms to identify the tangible personal property to be salvaged. The form must list the BPI number, serial number, model number and equipment description for each property item being surplused. The locations should make a copy of the 3290A Surplus Declaration Transfer forms for their records and forward the original to the Warehousing Services Department. The Principal is the property custodian and should take all measures to ensure that all equipment entrusted to him/her is safeguarded and that all documentation is completed according to the District's policies and procedures. The school did not comply with these policies and procedures.

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

Recommendations

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

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

• The locations must take appropriate measures to ensure the safekeeping of all tangible personal property.

(Gator Run Elementary 3642 continued)

- At a minimum, semi-annual inventories should be conducted to certify the District's property records are accurately maintained and updated. This should include the high-risk property items, that are not included in the Master File database.
- Internal controls should be developed by the location to improve its processes for surplussing. The school should ensure that all equipment deemed salvageable is accurately documented on a 3290A Surplus Declaration Transfer form and removed from the location during the scheduled pickup.
- The school should periodically surplus any obsolete and/or damaged equipment in order to remove the records from the property inventory and avoid creating surplus "piles". The equipment should be stored in a secure location until it is picked up by Warehousing Services. The Warehousing Services Department will issue the property custodian a work order certifying the removal of equipment from their location.
- Any corrections required to asset record(s) should be promptly reported to AFRD-CA. The property custodian should immediately notify AFRD-CA so that any discrepancies can be corrected in a timely manner.

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

Summary of Gator Run Elementary 3642

Items Not Accounted for - Total Items Found in the Warehousing Service Department - Total	\$ \$	145,906.21 40,607.24
Total Historical Cost of Property unaccounted for as of December 1, 2016	\$	186,513.45
^[1] Total Accumulated Depreciation as of December 1, 2016	\$	186,513.45
Net Value of Property considered to be unaccounted for as of December 1, 2016	\$	-

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

Items not accounted for: Gator Run Elementary 3642

BPI	ITEM	HISTORICAL
NUMBER	DESCRIPTION	COST
1 12-80118	COMPUTER, APPLE IMAC	\$ 1,344.08
2 11-05979	LAPTOP, APPLE MACBOOK	\$ 1,037.30
3 11-05978	LAPTOP, APPLE MACBOOK	\$ 1,037.30
4 11-05976	LAPTOP, APPLE MACBOOK	\$ 1,037.30
5 11-03273	APPLE MACBOOK 2.26 GHZ W/ DVD	\$ 1,320.55
6 11-03271	APPLE MACBOOK 2.26 GHZ W/ DVD	\$ 1,320.55
7 11-03270	APPLE MACBOOK 2.26 GHZ W/ DVD	\$ 1,320.55
8 11-03264	APPLE MACBOOK 2.26 GHZ W/ DVD	\$ 1,320.55
9 11-01243	APPLE MACBOOK 2.26 GHZ W/ DVD	\$ 1,320.55
10 11-00966	APPLE MACBOOK 2.1 GHZ W/ DVD+R	\$ 1,343.00
11 11-00964	APPLE MACBOOK 2.1 GHZ W/ DVD+R	\$ 1,343.00
12 11-00963	APPLE MACBOOK 2.1 GHZ W/ DVD+R	\$ 1,343.00
13 11-00962	APPLE MACBOOK 2.1 GHZ W/ DVD+R	\$ 1,343.00
14 10-04556	APPLE MACBOOK 2.1 GHZ W/ DVD+R	\$ 1,343.00
15 10-04551	APPLE MACBOOK 2.1 GHZ W/ DVD+R	\$ 1,343.00
16 09-82577	COMPUTER, APPLE MACBOOK PRO	\$ 1,708.00
17 09-12510	APPLE MACBOOK 2.1 GHZ W/CASE	\$ 1,432.00
18 09-12506	APPLE MACBOOK 2.1 GHZ W/CASE	\$ 1,432.00
19 08-82992	COMPUTER, APPLE IMAC	\$ 1,154.00
20 08-82991	COMPUTER, APPLE IMAC	\$ 1,154.00
21 08-82989	COMPUTER, APPLE IMAC	\$ 1,154.00
22 08-82988	COMPUTER, APPLE IMAC	\$ 1,154.00
23 08-82987	COMPUTER, APPLE IMAC	\$ 1,154.00
24 08-82981	COMPUTER, APPLE IMAC	\$ 1,154.00
25 08-82978	COMPUTER, APPLE IMAC	\$ 1,154.00
26 08-82977	COMPUTER, APPLE IMAC	\$ 1,154.00
27 08-82976	COMPUTER, APPLE IMAC	\$ 1,154.00
28 08-82974	COMPUTER, APPLE IMAC	\$ 1,154.00
29 08-82972	COMPUTER, APPLE IMAC	\$ 1,154.00
30 08-82971	COMPUTER, APPLE IMAC	\$ 1,154.00
31 08-82969	COMPUTER, APPLE IMAC	\$ 1,154.00
32 08-82968	COMPUTER, APPLE IMAC	\$ 1,154.00
33 08-82965	COMPUTER, APPLE IMAC	\$ 1,154.00
34 08-82964	COMPUTER, APPLE IMAC	\$ 1,154.00
35 08-82963	COMPUTER, APPLE IMAC	\$ 1,154.00
36 08-07899	APPLE IMAC INTEL W/17" FLAT	\$ 1,154.00

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

[2] High-risk items unaccounted for

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

Property Division

2016-17

Items not accounted for: Gator Run Elementary 3642

continued

	BPI	ITEM	HISTO	RICAL
	NUMBER	DESCRIPTION	со	ST
37	08-07898	APPLE IMAC INTEL W/17" FLAT	\$	1,154.00
38	08-07897	APPLE IMAC INTEL W/17" FLAT	\$	1,154.00
39	07-83579	COMPUTER, APPLE IMAC	\$	1,499.00
40	07-83516	COMPUTER, APPLE IMAC	\$	1,099.00
41	07-83514	COMPUTER, APPLE IMAC	\$	1,099.00
42	07-83513	COMPUTER, APPLE IMAC	\$	1,099.00
43	07-83510	COMPUTER, APPLE IMAC	\$	1,099.00
44	07-83509	COMPUTER, APPLE IMAC	\$	1,099.00
45	07-83507	COMPUTER, APPLE IMAC	\$	1,099.00
46	07-83505	COMPUTER, APPLE IMAC	\$	1,099.00
47	07-83504	COMPUTER, APPLE IMAC	\$	1,099.00
48	07-83502	COMPUTER, APPLE IMAC	\$	1,099.00
49	07-83501	COMPUTER, APPLE IMAC	\$	1,099.00
50	07-07985	APPLE DESKTOP IMAC INTEL W/ 17"	\$	1,099.00
51	07-06649	APPLE DESKTOP IMAC INTEL W/ 17"	\$	1,099.00
52	07-00127	APPLE IBOOK G4 W/ CD	\$	1,431.50
53	07-00125	APPLE IBOOK G4 W/ CD	\$	1,431.50
54	07-00119	DESKTOP, APPLE EMAC G4 W/ 17"	\$	1,100.00
55	07-00110	DESKTOP, APPLE EMAC G4	\$	1,100.00
56	06-13283	APPLE DESKTOP EMAC G4	\$	1,100.00
57	06-12196	DESKTOP, APPLE EMAC	\$	1,100.00
58	06-12195	DESKTOP, APPLE EMAC	\$	1,100.00
59	06-12192	DESKTOP, APPLE EMAC	\$	1,100.00
60	06-07909	APPLE IBOOK G4 W/ CD-RW/DVD	\$	1,721.50
61	06-07908	APPLE IBOOK G4 W/CD	\$	1,531.50
62	06-06469	DESKTOP, APPLE EMAC G4 W/ 17"	\$	1,295.00
63	06-06467	DESKTOP, APPLE EMAC G4 W/ 17"	\$	1,295.00
64	05LA27164	LAPTOP, APPLE REFRESH	\$	1,395.62
		LAPTOP, APPLE REFRESH	\$	1,395.62
66	05LA27145	LAPTOP, APPLE REFRESH	\$	1,395.62
67	05LA27141	LAPTOP, APPLE REFRESH	\$	1,395.62
	05LA27136	LAPTOP, APPLE iBOOK G4	\$	1,395.62
69	05LA27124	LAPTOP, APPLE REFRESH	\$	1,395.62
70	05LA27107	LAPTOP, APPLE REFRESH	\$	1,395.62
71	05LA27053	LAPTOP, APPLE REFRESH	\$	1,395.62
72	05LA27025	LAPTOP, APPLE REFRESH	\$	1,395.62
73	05LA26987	LAPTOP, APPLE REFRESH	\$	1,395.62
74	05LA26984	LAPTOP, APPLE REFRESH	\$	1,395.62
75	05-86242	COMPUTER, APPLE EMAC	\$	1,100.30

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

[2] High-risk items unaccounted for

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA The Office of the Chief Auditor Property Division 2016-17 Items not accounted for: Gator Run Elementary 3642 continued

1			
	BPI	ITEM	TORICAL
	NUMBER	DESCRIPTION	COST
	05-81982	APPLE IBOOK 12.1"	\$ 1,427.44
	05-81979	APPLE IBOOK 12.1"	\$ 1,427.51
	05-81971	APPLE IBOOK 12.1"	\$ 1,427.51
	05-81968	APPLE IBOOK 12.1"	\$ 1,427.51
	05-41655	DESKTOP, APPLE GMAC G4	\$ 1,100.30
	05-41654	DESKTOP, APPLE GMAC G4	\$ 1,100.30
	05-41651	DESKTOP, APPLE GMAC G4	\$ 1,100.30
83	05-41644	APPLE IBOOK G4 W/CD	\$ 1,456.50
84	05-41636	APPLE IBOOK G4 W/CD	\$ 1,456.50
85	05-41632	APPLE IBOOK G4 W/CD	\$ 1,456.50
86	05-41621	APPLE IBOOK G4 W/CD	\$ 1,456.50
87	05-41614	APPLE IBOOK G4 W/CD	\$ 1,456.50
88	05-41608	DESKTOP, APPLE GMAC G4	\$ 1,100.30
89	05-41607	DESKTOP, APPLE GMAC G4	\$ 1,100.30
90	05-41606	LAPTOP, APPLE REFRESH	\$ 1,100.30
91	05-31132	APPLE IBOOK G4 COMBO	\$ 1,239.00
92	05-31123	APPLE IBOOK G4 COMBO	\$ 1,239.00
93	A04-85510	COMPUTER, APPLE EMAC	\$ 1,100.25
94	04-84859	COMPUTER, APPLE EMAC	\$ 1,130.00
95	04-80497	APPLE IBOOK	\$ 1,421.75
96	04-80494	APPLE IBOOK	\$ 1,421.75
97	04-80492	APPLE IBOOK	\$ 1,421.75
98	04-16483	APPLE DSKTP EMAC G4 W/17" FLAT	\$ 1,100.30
99	04-16473	APPLE DSKTP EMAC G4 W/17" FLAT	\$ 1,100.30
100	04-16471	APPLE DSKTP EMAC G4 W/17" FLAT	\$ 1,100.30
101	04-15529	CART, MOBILE APPLE IBOOK	\$ 1,099.00
102	04-08518	DESKTOP, APPLE IMAC G4 W/15	\$ 1,485.05
103	03-83876	DESKTOP, APPLE EMAC G4	\$ 1,100.00
104	03-22742	DESKTOP, APPLE EMAC G4	\$ 1,100.25
105	03-22734	DESKTOP, APPLE EMAC G4	\$ 1,100.25
106	98-11643	COMPUTER, POWER MAC	\$ 2,467.00
107	97-47735	POSTERPRINTER, PROIMAGE LX	\$ 3,436.00
108		LAPTOP, APPLE MACBOOK (SER# 452010QTF5W) ^[2]	\$ 945.47
109		LAPTOP, APPLE MACBOOK (SER# 452010UWF5W) ^[2]	\$ 945.47
110		LAPTOP, APPLE MACBOOK (SER# 452010VWF5W) ^[2]	\$ 945.47
111		LAPTOP, APPLE MACBOOK (SER# 4520111DF5W) ^[2]	\$ 945.47
112		LAPTOP, APPLE MACBOOK (4520112LF5W) ^[2]	\$ 945.47
113		LAPTOP, APPLE MACBOOK (SER# 4520113CF5W) ^[2]	\$ 945.47
114		LAPTOP, APPLE MACBOOK (4520115KF5W) ^[2]	\$ 945.47

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA The Office of the Chief Auditor Property Division 2016-17 Items not accounted for: Gator Run Elementary 3642 continued

	BPI	ITEM	HIS	TORICAL
	NUMBER	DESCRIPTION		COST
115		LAPTOP, APPLE MACBOOK (SER# 45201181F5W) ^[2]	\$	945.47
116		LAPTOP, APPLE MACBOOK (SER# 452170SLF5W) ^[2]	\$	722.38
117		LAPTOP, DELL LATITUDE E5430 (SER# 12BZ8W1) ^[2]	\$	750.00

Total Historical Cost of Property un	accounted for as of December 1	, 2016	\$	145.906.21
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^[1]Total Accumulated Depreciation as of December 1, 2016 <u>\$ 145,906.21</u>

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

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

Items found in the Warehousing Service Department: Gator Run Elementary 3642

BPI	ITEM	HISTORICAL
NUMBER	DESCRIPTION	COST
1 11-05981	LAPTOP, APPLE MACBOOK	\$ 1,037.30
2 11-05980	LAPTOP, APPLE MACBOOK	\$ 1,037.30
3 1105974	LAPTOP, APPLE MACBOOK	\$ 1,037.30
4 11-03268	APPLE MACBOOK 2.26 GHZ W/DVD	\$ 1,320.55
5 11-03265	APPLE MACBOOK 2.26 GHZ W/DVD	\$ 1,320.55
6 11-01248	APPLE MACBOOK 2.26 GHZ W/DVD	\$ 1,320.55
7 11-01247	APPLE MACBOOK 2.26 GHZ W/DVD	\$ 1,320.55
8 11-00961	APPLE MACBOOK 2.26 GHZ W/DVD	\$ 1,343.00
9 09-82575	COMPUTER, APPLE MACBOOK 13"	\$ 1,708.00
10 09-12514	APPLE MACBOOK 2.1 GHZ W/CASE	\$ 1,432.00
11 09-12513	APPLE MACBOOK 2.1 GHZ W/CASE	\$ 1,432.00
12 09-12512	APPLE MACBOOK 2.1 GHZ W/CASE	\$ 1,432.00
13 08-82973	COMPUTER, APPLE IMAC	\$ 1,154.00
14 08-07896	APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	\$ 1,154.00
15 08-07895	APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	\$ 1,154.00
16 07-83515	COMPUTER, APPLE IMAC	\$ 1,099.00
17 05LA27174	LAPTOP, APPLE REFRESH	\$ 1,395.62
18 05LA27144	LAPTOP, APPLE REFRESH	\$ 1,395.62
19 05LA27084	LAPTOP, APPLE REFRESH	\$ 1,395.62
20 05LA27026	LAPTOP, APPLE REFRESH	\$ 1,395.62
21 05-86241	COMPUTER, APPLE IBOOK G4	\$ 1,199.00
22 05-41641	APPLE IBOOK G4 W/ CD-RW/DVD/12.1" DISPLAY	\$ 1,456.50
23 05-41640	APPLE IBOOK G4 W/ CD-RW/DVD/12.1" DISPLAY	\$ 1,456.50
24 05-41627	APPLE IBOOK G4 W/ CD-RW/DVD/12.1" DISPLAY	\$ 1,456.50
25 05-41616	APPLE IBOOK G4 W/ CD-RW/DVD/12.1" DISPLAY	\$ 1,456.50
26 05-31118	APPLE IBOOK G4 W/ CD-RW/DVD/12.1" DISPLAY	\$ 1,239.00
27 04-80491	APPLE IBOOK G4 W/ CD-RW/DVD/12.1" DISPLAY	\$ 1,421.75
28 03-22735	DESKTOP, APPLE EMAC G4	\$ 1,100.25
29 03-22729	DESKTOP, APPLE EMAC G4	\$ 1,100.25
30	LAPTOP, APPLE MACBOOK (SER# 452010Z8F5W) ^[2]	\$ 945.47
31	LAPTOP, APPLE MACBOOK (SER# 4520111HF5W) ^[2]	\$ 945.47
32	LAPTOP, APPLE MACBOOK (SER# 4520115CF5W) ^[2]	\$ 945.47

Total Historical Cost of Property unaccounted for as of December 1, 2016 \$ 40,607.24

^[1]Total Accumulated Depreciation as of December 1, 2016 <u></u>**\$** 40,607.24

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

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

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Location

1617)							
	Main Menu Asset Details	DETAILS REPORTS								
Equipment	Description	Serial num	Discrepancy	Discrep Corr	Room #	Stolen	Visited	Est Hist	Unit Cost	PO Number
03-22729	APPLE, DESKTOP EMAC G4	G83215CLPQL			BStock Audit		X Visited		1,100.25	
03-22735	APPLE, DESKTOP EMAC G4	G83215DJPQL			BStock Audit		X Visited		1,100.25	
04-80491	APPLE IBOOK	UV3210C8NDF			BStock Audit		X Visited		1,421.75	
05-31118	APPLE, IBOOK G4 COMBO DRIVE/12"DISPLAY	UV434039RAP			BStock Audit		X Visited		1,239.00	
05-41616	APPLE, IBOOK G4 W/CD-RW/DVD/12.1"DISPLAY	UV4504Z5SCZ			BStock Audit		X Visited		1,456.50	
05-41627	APPLE, IBOOK G4 W/CD-RW/DVD/12.1" DISPLAY	UV4504YESCZ			BStock Audit		X Visited		1,456.50	
05-41640	APPLE, IBOOK G4 W/CD-RW/DVD/12.1" DISPLAY	UV4504Y3SCZ			BStock Audit		X Visited		1,456.50	
05-41641	APPLE, IBOOK G4 W/CD-RW/DVD/12.1" DISPLAY	UV4504T5SCZ			BStock Audit		X Visited		1,456.50	
05-86241	COMPUTER, APPLE IBOOK G4	UV434054RAP			BStock Audit		X Visited		1,199.00	
05LA27026		4H5321YXSEB			BStock Audit		X Visited		1,395.62	
05LA27084		4H535425SEB			BStock Audit		X Visited		1,395.62	
05LA27144		4H5357QNSEB					X Visited		1,395.62	
05LA27174		4H5358Z4SEB			BStock Audit		X Visited		1,395.62	
07-83515	Computer, Apple Imac	QP711030WH5		Bottom ser #	BStock Audit		X Visited		1,099.00	
08-07895	APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	QP74703ZWRQ			BStock Audit		X Visited		1,154.00	
08-07896	APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	QP747040WRQ			BStock Audit		X Visited		1,154.00	
08-82973	Computer, Apple Imac	W875013UWRQ			BStock Audit		X Visited		1,154.00	
09-12512	APPLE MACBOOK 2.1 GHZ W/ CASE	W8909J3L4R1			BStock Audit		X Visited		1,432.00	
09-12513	APPLE MACBOOK 2.1 GHZ W/ CASE	W8909J3B4R1			BStock Audit		X Visited		1,432.00	
09-12514	APPLE MACBOOK 2.1 GHZ W/ CASE	W8909J3M4R1			BStock Audit		X Visited		1,432.00	
09-82575	COMPUTER, APPLE MACBOOK 13"	W8851GWW1AQ			BStock Audit		X Visited		1,708.00	
11-00961	APPLE MACBOOK 2.1 GHZ W/ DVD+R 13.3" DIS	4503512FFYN			BStock Audit		X Visited		1,343.00	
11-01247	APPLE MACBOOK 2.26GHZ W/ DVD+R 13.3" DIS	4503512QFYN			BStock Audit		X Visited		1,320.55	
11-01248	APPLE MACBOOK 2.26GHZ W/ DVD+R 13.3" DIS	4503704EFYN			BStock Audit		X Visited		1,320.55	
11-03265	APPLE MACBOOK 2.26GHZ W/ DVD+R 13.3" DIS	4510831KFYN			BStock Audit		X Visited		1,320.55	
11-03268	APPLE MACBOOK 2.26GHZ W/ DVD+R 13.3" DIS	4510831UFYN			BStock Audit		X Visited		1,320.55	
11-05974	LAPTOP, APPLE MACBOOK	451230BGGST			BStock Audit		X Visited		1,037.30	
11-05980	LAPTOP, APPLE MACBOOK	451230ZNGST			BStock Audit		X Visited		1,037.30	
11-05981	LAPTOP, APPLE MACBOOK	4512313LGST			BStock Audit		X Visited		1,037.30	
	Laptop, Apple MacBook	452010Z8F5W	New Item		BStock Audit		X Visited	945.47		45120215
	Laptop, Apple MacBook	4520111HF5W	New Item		BStock Audit		X Visited	945.47		45120215
	Laptop, Apple MacBook	4520115CF5W	New Item		BStock Audit		X Visited	945.47		45120215
										Exh

Exhibit A









Exhibit A

1054

D L	Surplus (only issuing location is Transfer (both issuing and red Transfer Ass istance Required: Issuing Location#:36 Location Name: Contact Name: Phone #:	veiving locatio nsrequi red)	Loc Cor	ceiving Location#:	
	BPI Number If applicable	Serial Number	Model Number	Equipment Description	
	11-00961	4503512FFYN		MacBook-2.6GHz/250/2x1G/SD	1
	11-01247	4503512Q FYN		MacBook-26GHz/250/2x 1G/SD	
	11-01248	4503704EFYN		MacBook-2.6GHz/25 0/2x1G/SD	
	11-03265	4510831KFYN		MacBook-2.6GHz/250/2x1G/SD	
	11-03268	4510831UFYN		MacBook-2.6GHz/ 250/2x1G/SD	
	11-05974	451230BGGST		MacBook 13.3/2.45/2x2gb/250/SD	and the second
	11-05980	451230ZNGST		MacBook 13.3/2.45/2x2gb/250/SD	
	11-05981	4512313LGST		MacBook 13.3/2.45/2x2gb/250/SD	
		4520111HF5W		MacBook 133/2.4g hz/250/2x1g b/sd	
		4520115CF5W		MacBook 13.3/2 .4qhz/250/2x1gb/sd	·/···
	ment Transfer / us Approvedby: Priv	ncipal / Director	Date: 9.8.16	Releasedby:	Date <u>:091.281_16</u> _
Trans	fer Received <u>by:</u>	incipal / Director	Date://		
For	sfer Delivered.jy: m #3290A v. 01/05		Date://	Submit Surplus / Transfer For	m to B-Stock

Exhibit A

2 0 + 4

Ę	Surplus (only issuing	location required)				
	Transfer (both issuing and receiving locations required)					
	Transfer Assistance Re	equired: YES NO				
	Issuing Location#:	3642 - Gator Run Elem.	Red	ceiving Location#:		
			Loc	ation Name:		
	Location Name: Contact Name:	Iman Jannetus		Contact Name:		
		54-323-5874	Pho	one #:		
	BPI Number If applicable	Serial Number	Model Number	Equipment Description		
	03-22729	G83215CLPQL	·	EMAC G4 17" 1GHZ/256/60		
	03-22735	G83215DJPQL		EMAC G4 17" 1GHZ/256/60		
	04-80491	UV3210C8NDF		APPLE IBOOK 800mhz/256mb/30qb		
	05-31118	UV434039RAP		Apple iBook G4 12.1" 1064mhz/256/20		
	05-41627	UV4504YESCZ		APPLE, IBOOK q4 1.2GHz/512/30g		
	05-41640	UV4504Y3SCZ		APPLE, IBOOK g4 1.2GHz/512/30g		
	05-41641	UV4504T5SCZ		APPLE, IBOOK g4 1.2GHz/512/30g		
	08-07895	QP74703ZWRQ		IMAC 17" 1.83/1GB/160	1	
	08-07896	QP747040WRQ		IMAC 17" 1.83/1GB/160		
	05LA27026	4H5321YXSEB		Apple iBook 1.2GHz/512/30g ppc		
. ,	oment Transfer / us Approved by:	Principal / Director	Date: 1/6	Released by:	Date: <u>09105116</u>	
Tran	sfer Received by:	Principal / Director	Date: / /			
Tran	sfer Delivered by:		Date://			
-	rm #3290A v. 01/05			Submit Surplus / Transfer Form	n to B-Stock	

Exhibit A

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	*					
V	Surplus (only issuing lo	cation required)				
	Transfer (both issuing	and receiving locations required)				
	Transfer Assistance Req	uired: YES NO				
	Issuing Location#:	3642 - Gator Run Elem.	Red	Receiving Location#:		
	Location Name: Contact Name:///	nam Trannelios	Cor	cation Name: ntact Name: one #:		
		4-323-5874	r nc			
	BPI Number If applicable	Serial Number	Model Number	Equipment Description		
	05LA27084	4H535425SEB		Apple iBook 1.2GHz/512/30q ppc		
	05LA27144	4H5357QNSEB		Apple iBook 1.2GHz/512/30g ppc		
	05LA27174	4H5358Z4SEB		Apple iBook 1.2GHz/512/30g ppc		
	07-83515	QP711030WH5		IMAC 17/1.83/512/160/COMB		
	05-86241	UV434054RAP		Apple iBook G4 12.1" 1064mhz/256/30		
	05-41616	UV4504Z5SCZ		APPLE, IBOOK g4 1.2GHz/512/30g		
	08-82973	W875013UWRQ		IMAC 17/1.83/1GB/160/COMBO/AP		
	09-82575	W8851GWW1AQ		MacBook 13.3/2.0/2x1GB/160/SD-USA		
	09-12514	W8909J3M4R1		MacBook 13" 2.0/2X1GB/120		
	09-12513	W8909J3B4R1		MacBook 13" 2.0/2X1GB/120		
	ment Transfer / us Approved by:/	Principal / Director	Date: 97.16	Released by:	Date: <u>09109116</u>	
Trans	fer Received by:	Principal / Director	Date: / /			
Trans	sfer Delivered by:		Date: / /			
	m #3290A v. 01/05			Submit Surplus / Transfer For	m to B-Stock	

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Exhibit A

4 of 4

Transfer (both issuing and red Transfer Assistance Required: Issuing Location#: Elementary Location Name: Contact Name: Phone #: 7544-37	YES NO 1642 - Gator Run	L C	eceiving Location#: ocation Name: ontact Name: hone #:	
BPI Number If applicable	Serial Number	Model Number	Equipment Description	
	452010Z8F5W		MacBook 13.3/2.4ghz/250/2x1gb/sd	
	W8909J3L4R1		MacBook 13" 2.0/2X1GB/120	

Equipment Transfer / Surplus Approved by: Principal / Director	Date: 9,816	Released by:	Date: 041 031 16
Transfer Received by: Principal / Director	Date://		
Transfer Delivered by: Form #3290A Rev. 01/05	Date:/_/	Submit Surplus / Transfer Form to	o B-Stock

SMART SURPLUS

SMART SURPLUS ASSETS	SMART SURPLUS NON-ASSETS	SMART SURPLUS INFRASTRUCTURE	<u>B-STOCK SURPLUS</u> ASSETS & NON-ASSETS
All SMART Computer Devices, A/V Media Equipment <u>WITH</u> BPI Asset Numbers	All SMART Devices, A/V Media Equipment <u>WITHOUT</u> BPI Asset Numbers	All SMART infrastructure equipment removed (wi-fi access points, servers, racks, etc.)	<u>Non SMART</u> related assets and non- assets (appliances, gym equipment, custodial tools, musical instruments, etc.)
Complete <u>ONE SET</u> of 3290A Surplus Declaration Forms to include descriptions, BPI asset numbers and serial numbers. Indicate "SMART SURPLUS" in upper right hand corner of document.	Complete <u>ONE SET</u> of 3290A Surplus Declaration Forms to include descriptions, serial numbers if applicable, and quantities. Indicate "SMART SURPLUS" in upper right hand corner of document.	3290A Surplus Declaration Forms will be completed by the Vendor (JDL)and submitted to the school. <u>The school</u> <u>must verify/confirm assets listed on</u> <u>forms</u> . Include BPI numbers on forms when verified.	Complete <u>ONE SET</u> of 3290A Surplus Declaration Forms to include descriptions, BPI asset numbers and serial numbers.
Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK	Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK	Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK	Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK
Keep original signed 3290A forms. Scan completed 3290A forms and SMART Surplus list to "B-Stock Surplus " in CAB (type "B-STOCK" in CAB to populate address)	Keep original signed 3290A forms. Scan completed 3290A forms and SMART Surplus list to "B-Stock Surplus " in CAB. (type "B-STOCK" in CAB to populate address)	<u>Keep original signed 3290A forms</u> . Scan completed 3290A forms and SMART Surplus list to "B-Stock Surplus " in CAB (type "B-STOCK" in CAB to populate address)	<u>Submit original 3290A forms by pony</u> <u>to B-Stock (Attn: Ted Skopinski)</u> 321- 2850
Once 3290A forms are received, the school will be contacted for scheduling a direct pickup of surplus by the Recycle Vendor.	Once 3290A forms are received, the school will be contacted for scheduling pickup of surplus. It will be determined at that time if the items will be picked up by Vendor or B-Stock (determination of space requirements on Vendor truck).	Procurement & Warehousing department will generate a B-Stock Transfer Ticket and schedule pickup of equipment.	Procurement & Warehousing department will generate a B-Stock Transfer Ticket and schedule pickup of equipment.
3290A forms will be attached to transfer paperwork on date of scheduled surplus pickup. <u>The original</u> <u>3290A forms will be collected by</u> <u>Procurement & Warehousing</u> <u>department at time of pickup.</u>	If B-Stock is scheduled to complete pickup: Submit original 3290A forms by pony to B-Stock (Attn: Ted Skopinski) 321-2850	Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock Transfer Ticket.	Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock Transfer Ticket.
After completion of surplus pickup, the school will receive a copy of the "Scanned Asset List" within 72 hours. <u>Upon receipt,</u> the school must verify that the "Scanned Asset List" matches the completed 3290A forms. Contact Kent Jerding within 72 hours if discrepancies are found.	Procurement & Warehousing department will generate a B-Stock Transfer Ticket and schedule pickup of equipment.	ALL ITEMS MUST BE IN A CENTRAL LOCATION AT SITE STORAGE <i>NOT PERMITTED :</i> INSIDE PORTABLES OR 2ND FLOOR OR HIGHER FOR SAFETY REASONS	ALL ITEMS MUST BE IN A CENTRAL LOCATION AT SITE STORAGE <i>NOT PERMITTED :</i> INSIDE PORTABLES OR 2ND FLOOR OR HIGHEF FOR SAFETY REASONS
Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock	If Vendor is scheduled to complete pickup: 3290A forms will be attached to transfer paperwork on date of scheduled surplus pickup. <u>The original 3290A forms will be</u> collected by Procurement & Warehousing		

Transfer Ticket.

ALL ITEMS MUST BE IN A CENTRAL LOCATION AT SITE STORAGE NOT PERMITTED : INSIDE PORTABLES OR 2ND FLOOR OR HIGHER FOR SAFETY REASONS

Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock Transfer Ticket.

department at time of pickup.

** NOTE: For peripheral items such as monitors, keyboards, etc., a "total count" for each type item is required.

ALL ITEMS MUST BE IN A CENTRAL LOCATION AT SITE STORAGE NOT PERMITTED : INSIDE PORTABLES OR 2ND FLOOR OR HIGHER FOR SAFETY REASONS

If you have any questions, please contact Kent Jerding @ SBBC Cell: 954-684-8406 or Office: 754-321-2880. Email kent.jerding@browardschools.com

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA OFFICE OF THE CHIEF FINANCIAL OFFICER

I. Benjamin Leong, CPA Chief Financial Officer

Telephone: 754-321-1990

Facsimile: 754-321-1999

SIGNATURES ON FILE

April 23, 2015

- TO: Principals and Directors
- FROM: Scott Krutchik Director, Accounting & Financial Reporting
- VIA: I. Benjamin Leong Chief Financial Officer
- SUBJECT: BUSINESS PRACTICE BULLETIN O-100 PROCEDURE FOR PROPERTY & INVENTORY CONTROL

To further enhance the accountability associated with Property and Inventory, the bulletin has been updated to incorporate the procedures for SMART (Safety, Music/Art, Athletics, Renovation and Technology) purchases. All musical instruments, iPads, tablets, desktops, printers and promethean boards purchased with SMART funds will be tracked in the District's Master File of Capital Assets database regardless of purchase price. See item A. Purchasing Tangible Personal Property – SMART Purchases.

Please share this information with your staff. Any questions regarding the content of this bulletin should be directed to Mark Modas, Accounting and Financial Reporting Department at 754-321-2256.

IBL/SK/ca Attachments

C: Executive Leadership Team

BUSINESS PRACTICE BULLETIN The School Board of Broward County, Florida Exhibit B BULLETIN NO.: O-100 PAGE: 1 OF 12 DATE: 4/23/2015

SUBJECT: PROCEDURE FOR PROPERTY & INVENTORY CONTROL

GENERAL:

Florida Statutes (Ch. 274), Florida Administrative Rule, and Board policy 3204 outline the District's responsibility to account for and monitor tangible personal property. The purpose of this bulletin is to outline the procedures associated with Property & Inventory Control. Board policy <u>3204: PROPERTY ACCOUNTABILITY AND RESPONSIBILITY</u> designates that principals shall be the custodians of tangible personal property at the schools and that directors shall be the custodians of tangible personal property for the county support services departments.

These procedures address the major aspects of inventory control including purchasing, transfer/salvage, the requirement to conduct self-inventories and the reporting of tangible personal property loss through theft or vandalism. It shall be the responsibility of the Accounting & Financial Reporting Department - Capital Assets to maintain the District's Master File of Capital Assets database for tangible personal property valued at \$1,000 or more and <u>trackable SMART tangible personal property</u> regardless of cost (includes but is not limited to musical instruments, iPads, tablets, desktops, printers and promethean boards; see A. **Purchasing Tangible Personal Property - SMART Purchases** for detailed procedures regarding SMART purchases), and amend property records based on the submittal of appropriate documentation in accordance with this Business Practice Bulletin, while it shall be the responsibility of the Office of the Chief Auditor to conduct periodic inventory audits.

Although tangible personal property purchases with a unit value less than \$1,000 are not maintained on the District's Master File of Capital Assets database, property custodians must take appropriate precautions to safeguard and track all tangible personal property (**purchased outside of the SMART program**), especially high risk items such as iPads, tablets, laptops, desktops, printers, promethean boards, cameras, audio/video equipment, custodial equipment and musical instruments. 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 SLT administrator.

A. <u>PURCHASING TANGIBLE PERSONAL PROPERTY – SMART PURCHASES</u>

- All non-consumable SMART tangible personal property <u>regardless of cost</u> must be ordered through the District's Purchasing system utilizing appropriate coding. (Exhibit 1 - Detailed procedures for SMART purchasing and receiving)
- 2. When ordering SMART tangible personal property, locations are prohibited from purchasing items in "lots", "bundles", or "attached lists". The acquisition of tangible personal property using P-Cards is also prohibited. In order to accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition and the cost center must be the same as the delivery

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address. SMART purchases must only be ordered via SMART Standard Requisitions/PO's (PO's beginning with #42). The Supply Management & Logistics Department will reject all requisitions for tangible personal property not complying with appropriate guidelines.

3. SMART tangible personal property purchases must be assigned one of the following SMART GL accounts.

SMART Purchases - \$1,000 or More

- a. 56210100: AV-Materials-Over \$1,000-SMART
- b. 56410100: Furn/Fix/Equip-Over \$1,000-SMART
- c. 56430100: Computer Equip-Over \$1,000-SMART
- d. 56910100: Software-Over \$1,000-SMART

SMART Purchases – Under \$1,000.00

- a. 56110100: Library Books-SMART
- b. 56220100: AV-Materials-Under \$1,000-SMART
- c. 56420100: Furn/Fix/Equip-Under \$1,000 Non Trackable-SMART
- d. 56421100: Furn/Fix/Equip-Under \$1,000 Trackable-SMART
- e. 56440100: Comp Equip-Under \$1,000 Non Trackable-SMART
- f. 56441100: Comp Equip-Under \$1,000 Trackable-SMART
- g. 56920100: Software: Software-Under \$1,000-SMART

NOTE:

<u>56420100: Furn/Fix/Equip-Under \$1,000 Non Trackable-SMART</u> is to be used when purchasing furniture, fixtures and equipment (excluding musical instruments).

<u>56421100: Furn/Fix/Equip-Under \$1,000 Trackable-SMART</u> is to be used when purchasing musical instruments. These items will be included on the District's Master File of Capital Assets database.

56440100: Comp Equip-Under \$1,000 Non Trackable-SMART is to be used when purchasing keyboards, mice, wiring for computers and other similar technology/accessories.

<u>56441100: Comp Equip-Under \$1,000 Trackable-SMART</u> is to be used when purchasing iPads, tablets, laptops, desktops, printers and promethean boards. These items will be included on the District's Master File of Capital Assets database.

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- 4. The cost center assigned to the SMART tangible personal property purchase must agree to the delivery/ship to address.
- 5. When SMART 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 regardless of cost. 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.
- 6. Once the District's Master File of Capital Assets has been updated, a report will be generated to notify property custodians of all new property record creation within the District's Master File of Capital Assets and will be available for all locations on OptiSpool. An email will be sent by Information & Technology - Production Control to all principals and their secretaries, district directors and secretaries, and budget keepers each time the Master File of Capital Assets is updated with new purchases of tangible personal property. The property custodian should use this opportunity to verify the accuracy of the information associated with the property records. Any corrections required to the asset record should be promptly reported to Accounting & Financial Reporting - Capital Assets via email to the "Capital Assets Conference." This includes necessary changes to the item description, serial number, or quantities received. Additionally, if the tangible personal property has not been received at the location, and the asset record was mistakenly created for this location, the property custodian should immediately notify Accounting & Financial Reporting - Capital Assets to correct the discrepancy in a timely manner. (Property custodians will receive the email notification from Information & Technology – Production Control even when new property items have not been created or modifications have been processed to existing property records for their respective location. In such instances, there will be no report contained within their respective location file within OptiSpool.)
- 7. All equipment should be stored in a secure location until it is ready for use.

A.1 <u>PURCHASING TANGIBLE PERSONAL PROPERTY</u>

- 1. All non-consumable tangible personal property with a unit value of \$1,000 or greater must be ordered through the District's Purchasing system utilizing appropriate coding. (*Exhibit 1A Detailed procedures for purchasing and receiving*)
- 2. When ordering tangible personal property, locations are prohibited from purchasing items in "lots", "bundles", or "attached lists". The acquisition of tangible personal

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property using P-Cards is also prohibited. In order to accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition and the appropriate delivery address should be noted. The Supply Management & Logistics Department will reject all requisitions for tangible personal property not complying with appropriate guidelines.

- 3. 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.
- See STANDARD PRACTICE BULLETIN NO: I-311 Proper recording of donated assets or items purchased utilizing internal funds.
- 5. Once the District's Master File of Capital Assets has been updated, a report will be generated to notify property custodians of all new property record creation within the District's Master File of Capital Assets and will be available for all locations on OptiSpool. An email will be sent by Information & Technology - Production Control to all principals and their secretaries, district directors and secretaries, and budget keepers each time the Master File of Capital Assets is updated with new purchases of tangible personal property. The property custodian should use this opportunity to verify the accuracy of the information associated with the property records. Any corrections required to the asset record should be promptly reported to Accounting & Financial Reporting - Capital Assets via email to the "Capital Assets Conference." This includes necessary changes to the item description, serial number, or quantities received. Additionally, if the tangible personal property has not been received at the location, and the asset record was mistakenly created for this location, the property custodian should immediately notify Accounting & Financial Reporting - Capital Assets to correct the discrepancy in a timely manner. (Property custodians will receive the email notification from Information & Technology -Production Control even when new property items have not been created or modifications have been processed to existing property records for their respective location. In such instances there will be no report contained within their respective location file within OptiSpool.)
- 6. All equipment should be stored in a secure location until it is ready for use.

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B. TRANSFERRING TANGIBLE PERSONAL PROPERTY

- 1. When a location is permanently transferring tangible personal property to another location, the property custodian is required to execute a 3290A Surplus/<u>Transfer</u> Declaration Form (**See Exhibit 2**).
- 2. The 3290A Surplus/<u>Transfer</u> Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being transferred.
- 3. The 3290A Surplus/<u>Transfer</u> Declaration Form must then be signed by both property custodians (issuing and receiving).
- 4. In the event the tangible personal property is able to be relocated without the assistance of Material Logistics, the receiving property custodian should then forward the <u>original</u> 3290A Surplus/<u>Transfer</u> Declaration Form to Accounting & Financial Reporting Capital Assets.
 - a. Accounting & Financial Reporting Capital Assets will send an email confirmation to the property custodians upon receipt of the form and documentation.
 - b. Accounting & Financial Reporting Capital Assets will modify the property records to reflect the transfer of the applicable tangible personal property.
 - c. Within five business days of receiving notification, the transfer request will be processed by Accounting & Financial Reporting - Capital Assets and locations will be contacted for any additional information. The property custodian should verify the applicable property records have been removed from their property inventory by actively monitoring the OptiSpool PNI 954 A, B, & C report(s), or by requesting a PNI 811 report from Information & Technology – Production Control.
 - d. The locations should maintain copies of all pertinent documentation for their files to facilitate any necessary reconciliation during subsequent inventory audits. Transfer documentation that is greater than 90 days old will not be accepted during the property audit of tangible personal property.
- 5. In the event assistance is required to relocate the tangible personal property, the receiving property custodian should forward the <u>original</u> 3290A Surplus/<u>Transfer</u> Declaration Form to the Manager, Material Logistics at the Warehouse.
 - a. Material Logistics will then arrange for the physical transfer of the tangible personal property. The issuing and receiving locations should ensure the actual tangible personal property corresponds to the information identified on

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the 3290A Surplus/<u>Transfer</u> Declaration Form at the time of pick-up and delivery.

- b. Material Logistics will forward the <u>original</u> 3290A Surplus/<u>Transfer</u> Declaration Form along with the B-stock pick-up acknowledgment form (**See Exhibit 3**) to Accounting & Financial Reporting - Capital Assets.
- c. Accounting & Financial Reporting Department Capital Assets will send an email confirmation to the property custodians upon receipt of the form and documentation.
- d. Within five business days of receiving notification, the transfer request will be processed by Accounting & Financial Reporting Department Capital Assets and locations will be contacted for any additional information. The property custodian should verify the applicable property records have been removed from their property inventory by actively monitoring the OptiSpool PNI 954 A, B, & C report(s), or by requesting a PNI 811 report from Information & Technology Production Control.
- e. The locations should maintain copies of all pertinent documentation for their files to facilitate any necessary reconciliation during subsequent inventory audits. Transfer documentation that is greater than 90 days old will not be accepted during the property audit of tangible personal property.

C. <u>ASSIGNMENT OF TANGIBLE PERSONAL PROPERTY TO STAFF</u>

- 1. It is recognized that tangible personal property will be assigned to staff for temporary removal of the property from the primary operational site location. In such instances, a Property Pass (See Exhibit 4) must be executed to document the assignment and removal of capital equipment from the location.
- 2. A unique Property Pass must be completed for each piece of tangible personal property removed from the location.

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

D. <u>CONDUCTING SEMI-ANNUAL INVENTORIES</u>

- 1. 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.
- 2. The location will request an electronic copy of its PNI 811 report from Information & Technology Production Control.

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- 3. Appropriate staff will physically verify each property item listed on the PNI 811 report is accounted for on premises or there is a current Property Pass executed for tangible personal property assigned to individuals.
- 4. Locations shall surplus tangible personal property twice per year in accordance with conducting their self-inventories (See F. SURPLUS OF TANGIBLE PERSONAL PROPERTY).
- 5. After completing the self-inventory, the property custodian shall complete the Semi-Annual Inventory Form (**See Exhibit 5**) and forward a copy of it to their respective SLT administrator.

E. <u>REPORTING THEFT OR VANDALISM OF TANGIBLE PERSONAL</u> <u>PROPERTY</u>

- 1. All locations must take appropriate measures to ensure the safekeeping of all tangible personal property. This includes securing all high-theft equipment during hours of non-operation.
- 2. To the extent possible, tangible personal property should be designated to individual staff that is requested to oversee the equipment and report any loss or theft to appropriate administration in "real-time". Additionally, tangible personal property that is not utilized on a day-to-day basis should be stored in a secured location, and the appropriate staff should physically verify this property as needed to provide the most effective means of securing tangible personal property.
- 3. In the event of theft or vandalism, the property custodian will report the loss to the Broward District Schools Police Department (BDSPD) and the local authorities at the time of the incident. As a component of the police report and the BDSPD's Immediate Notification Form (See Exhibit 6), the location must provide all applicable property and serial numbers of the stolen tangible personal property along with a narrative of the event. This should be completed within 2 business days from when the incident is known or should have been known.
- 4. The location must then complete a **03290** Tangible Property Loss/ Equipment Acquisition Form (**See Exhibit 7**) listing all of the tangible personal property items which were stolen. The form must contain all of the appropriate identifiable information and be signed by the property custodian.
- 5. The original **03290** Tangible Property Loss/ Equipment Acquisition Form, with a copy of the Immediate Notification Form and the police report attached, should then be forwarded to Accounting & Financial Reporting Department Capital Assets for record amendment. After allowing an appropriate period of time for the loss to be

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processed, the location should verify the applicable property records have been amended to reflect the loss by requesting an electronic <u>DOWNLOAD</u> of the location's PNI 811 report from Information & Technology – Production Control. In the event property records have not been appropriately amended, the location should follow-up with Accounting & Financial Reporting Department - Capital Assets to ascertain the processing status of the submitted documentation.

- 6. The location must maintain copies of all pertinent documentation for their files in order to efficiently facilitate any necessary reconciliation during subsequent property and inventory audits.
- 7. A record of all reported losses will be maintained by the District for the purpose of analyzing loss trends. In the event there is a trend of loss at the same location or any individual loss event is significant in magnitude, a review of the circumstances involved with the loss will be conducted in an effort to prevent similar losses in the future. This review will be conducted by representatives from the following departments: Broward District Schools Police, Risk Management, and Information & Technology. Following the review, recommendations will be made to enhance the security measures at the location in an effort to prevent similar losses in the future. These recommendations may include, but are not limited to:
 - a. Modification to the receipt and storage of asset equipment at the location
 - b. Modification of existing surveillance systems within the location
 - c. Installation of additional security devices/equipment at the location
 - d. Increased frequency of self inventories of asset equipment
 - e. Installation of passive or active security devices within high-risk equipment items

These recommendations are not a component of the property and inventory audit performed by the Office of the Chief Auditor.

F. <u>SURPLUS OF TANGIBLE PERSONAL PROPERTY</u>

- 1. 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 (See **D. CONDUCTING SEMI-ANNUAL INVENTORIES**).
- 2. The location should complete a 3290A <u>Surplus</u>/Transfer Declaration Form to identify the tangible personal property to be salvaged.

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- 3. The 3290A <u>Surplus</u>/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplussed. The 3290A <u>Surplus</u>/Transfer Declaration Form must then be signed and dated by the property custodian and adequate explanation/documentation provided for surplussing the tangible personal property (See section **F.11** for instructions on surplussing Buses, Vehicles, and Trailers).
- 4. The location should make a copy of the 3290A <u>Surplus</u>/Transfer Declaration Form(s) for their record and forward the <u>original</u> to the Manager, Material Logistics at the Warehouse.
- 5. The Warehouse will arrange to pick-up the tangible personal property designated for surplus from the applicable location. A work order document will be provided to the property custodian at each location to certify removal activity.
- After confirming the pick-up of the property items, the Manager, Material Logistics will forward the 3290A <u>Surplus</u>/Transfer Declaration Form along with the B-stock pick-up acknowledgment form to Accounting & Financial Reporting Department -Capital Assets for processing.
- 7. Accounting & Financial Reporting Department Capital Assets will send an email confirmation to the property custodian upon receipt of the form and documentation.
- 8. Accounting & Financial Reporting Department Capital Assets will process the 3290A <u>Surplus</u>/Transfer Declaration Form and remove the property records from the location's property inventory.
- 9. Within five business days of receiving notification, the 3290A <u>Surplus</u>/Transfer Declaration Form will be processed by Accounting & Financial Reporting Department Capital Assets and locations will be contacted for any additional information. The property custodian should verify that the property records have been removed from the property inventory by requesting a PNI 811 from Information & Technology Production Control.
- 10. The location should maintain copies of all pertinent documentation for their files to facilitate any necessary reconciliation during subsequent property and inventory audits.
- 11. To enhance the accountability associated with Property and Inventory, the procedures for the surplus of buses, vehicles, and trailers require the following steps:
 - a. The location must complete a 3290A <u>Surplus</u>/Transfer Declaration Form to identify buses, vehicles, and trailers to be salvaged.

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- b. The 3290A <u>Surplus</u>/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial or VIN number, model number, and equipment description for each property item being surplussed. The 3290A <u>Surplus</u>/Transfer Declaration Form must then be signed and dated by the property custodian and adequate explanation/documentation provided for surplussing the tangible personal property.
- c. The location should make a copy of the 3290A <u>Surplus</u>/Transfer Declaration Form(s) for their record and forward the <u>original</u> to Accounting & Financial Reporting Department Capital Assets for processing.
- d. Accounting & Financial Reporting Department Capital Assets will send an email confirmation to the property custodian upon receipt of form and documentation, and will mark the asset with a status of "P" for "Pending Disposal." The asset will remain in the location's inventory until final proof of disposition is submitted to Accounting & Financial Reporting Department – Capital Assets.
- e. The location must submit proof of the asset's final disposition to Accounting & Financial Reporting Capital Assets to remove the property records from the location's property inventory. The proof of final disposition can be submitted in either of the following methods:
 - i. A bill of Sale or a copy of receipt from the contracted auctioneer or,
 - ii. Other proof of disposal, such as a pick-up ticket, trade-in receipt, a copy of receipt from a licensed scrap dealer, an invoice from a metal crushing company, a donation letter to a registered charity or community organization, documented evidence of dumping assets of no or little value, or other auditable supporting documentation.
- f. Upon receipt of the asset's final disposition, Accounting & Financial Reporting Capital Assets will remove the "Pending Disposal" status from the asset, which will subsequently remove the asset's property records from the location's property inventory.

G. <u>EXECUTION OF TANGIBLE PERSONAL PROPERTY DOCUMENTATION</u> <u>BY DESIGNEES</u>

 Board
 policy
 3204:
 PROPERTY
 ACCOUNTABILITY
 AND

 RESPONSIBILITY
 designates that principals shall be the custodians of tangible personal property at the schools and that directors shall be the custodians of tangible personal property for the county support services departments.
 Television

Supersedes: Business Practice Bulletin O-100, Dated	Issued By:	
4/21/2014	Operations Division	

BUSINESS PRACTICE BULLETIN The School Board of Broward County, Florida

BULLETIN NO.: **O-100** PAGE: 11 OF 12 DATE: 4/23/2015

SUBJECT: PROCEDURE FOR PROPERTY & INVENTORY CONTROL

- 2. Principals and Directors are to execute all documentation associated with tangible personal property.
- 3. Principal and Director Designees may execute documentation associated with tangible personal property in the absence of a property custodian in order to avoid disruption of daily operations. In such instances, the property custodian must also sign such documentation upon their return to the location, or as soon as practical.

H. <u>PROPERTY AUDITS OF TANGIBLE PERSONAL PROPERTY</u>

- 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.

Supersedes: Business Practice Bulletin O-100, Dated	Issued By:
4/21/2014	Operations Division

BULLETIN NO.: 0-100

PAGE: 12 OF 12

DATE: 4/23/2015

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

SUBJECT: PROCEDURE FOR PROPERTY & **INVENTORY CONTROL**

- - 5. The property custodian must provide a response to the final report findings via the respective SLT administrator, outlining a corrective action plan designed to address the property audit exceptions and improve operational standards at the location.
 - 6. The respective SLT administrator must then provide written correspondence to the OCA confirming their support of the action plan. This correspondence will be included in the final audit report.
 - 7. The complete property audit will then be presented to the District's Audit Committee at their next regularly scheduled meeting.
 - 8. The property audit report will subsequently be transmitted to the School Board at a regularly scheduled School Board meeting.

Supersedes: Business Practice Bulletin O-100, Dated	Issued By:
4/21/2014	Operations Division

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

VALERIE S. WANZA, Ph.D. CHIEF OFFICER

Phone: 754-321-3838

Facsimile: 754-321-3886

December 16, 2016

TO: Patrick Reilly Chief Auditor FROM: Valerie S. Wanza, Ph.D. Chief School/Performance and Accountability Officer

SUBJECT: PROPERTY AND INVENTORY AUDIT RESPONSE GATOR RUN ELEMENTARY SCHOOL

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

- The cadre director will work with the principal to ensure all team members receive Process & Tips Training offered by the Information & Technology Department and support related to asset management, specifically property management and control as stated in Business Practice Bulletins.
- The cadre director will collaborate with the principal to review the school's compliance with District policies and business practice bulletins related to property and inventory controls, conduct regular site-based audits, and amend the school's property and inventory protocols as needed.
- The cadre director will include a review of the asset management protocols in her regularly scheduled site visits with the principal.

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/SRS:ac

cc: Sandra R. Shipman, School Performance & Accountability Director Keith Peters, Principal, Gator Run Elementary School Ali Arcese, Manager, Property & Inventory Audits, Office of the Chief Auditor





THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Gator Run Elementary Keith Peters, Principal 1101 Glades Parkway Weston, Florida 33327 754-323-5850

The School Board of Broward County, Florida

Abby M. Freedman, Chair Nora Rupert, Vice Chair

Robin Bartleman Heather P. Brinkworth Patricia Good Donna P. Korn Laurie Rich Levinson Ann Murray Dr. Rosalind Osgood

Robert W. Runcie Superintendent of Schools

December 14, 2016

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

FROM: Keith Peters, Principal, Gator Run Elementary

SUBJECT: RESPONSE AUDIT REPORT ON PROPERTY INVENTORY - FISCAL YEAR 2016-17

A Property and Inventory Audit was completed at Gator Run Elementary School in June 2016. The report states that 149 items were unaccounted for, totaling 21.78% of our inventory. The majority of our errors came from our SMART surplus, of which 32 items were located at B-Stock by the auditor totaling \$40,607.24. Another 54 items totaling \$64,932.02 were located at A1 Assets, the recycling company contracted through Broward Schools. This would leave 63 items still unaccounted for, totaling \$80,974.16, which is 9.45% of our inventory.

Our Micro-Tech created a back-up copy of our Inventory database and saved it on his computer. While preparing for the SMART surplus, my micro-tech inadvertently updated a portion on his back-up copy of the database and the other portion on the database housed on our virtual server, GTRVM1. Due to this error, the 3290As that were printed from the database on the server did not include all computers being surplussed. The boxes that were picked up contained both documented computers and undocumented computers. While I acknowledge that there were errors on our part, the biggest factors were with procedures and paperwork for the SMART surplus rather than missing items.

After reviewing the Audit Report and discussing it with my newly created Property and Inventory Team, the following corrective action has been put in place to ensure that there are safeguards of District Assets and no future property and inventory exceptions occur:

- The Micro-Tech will be retrained at the next available Inventory Property & Tips training.
- The Principal reviewed Business Practice Bulletin O-100, Procedure for Property and Inventory Control with designated Property Team members.

Educating Today's Students to Succeed in Tomorrow's World Broward County Public Schools is an Equal Opportunity/Equal Access Employer Gator Run Elementary School December14, 2016 Response Audit Report on Property Inventory – Fiscal Year 2016-17

- Monthly school operational meetings now include formal updates and procedural reviews
 of the property and inventory process, including but not limited to: current quarterly
 inventory updates, PNI updates, continuous checks and balances within the inventory
 process and B-Stock updates, and procedure for surplusing obsolete and/or damaged
 equipment in order to remove records from the property inventory.
- Quarterly property and inventory audits/checks will be conducted of the property database and submitted to the Cadre Director.
- Review of proper surplusing processes was discussed with Micro Tech and Property Team to ensure that all equipment deemed salvageable is accurately documented on a 3290A Surplus Declaration Transfer form and removed from our school during the scheduled pickup.

This is my eighth year as a Principal and the first time that I have had an issue with a Property and Inventory Audit. Please know that I take my role as custodian of our property and inventory very seriously and will ensure that this type of situation does not happen again.

School Name: Wilton Manors Elementary 0191

Principal: Melissa Holtz

Address: 2401 NE 3rd Avenue Fort Lauderdale, FL 33305

Total Number of Items in Inventory:	683
Total Dollar Cost of Items in Inventory:	\$661,959
Total Number of Items Unaccounted for:	18
Total Dollar Cost of Items Unaccounted for:	\$28,826
Total Net Value of Items Unaccounted for:	0
Percentage of Dollar Cost of Items	
Unaccounted for:	4.4%

Finding

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

A review of all property and inventory was performed. Of the 683 assets recorded at the school, 18 items were unaccounted for. The Principal stated that 16 items were part of the SMART Surplus pickup coordinated by the Warehousing Services Department. The school's initial meeting with the SMART team was held on September 17, 2015. During that meeting, the school was provided the SMART surplus procedures. The school submitted the 3290A Surplus Declaration Transfer forms listing all SMART surplus equipment to the Warehousing Services Department on June 13, 2016, nine months after the initial meeting. The school had nine months to ensure that the surplus paperwork was accurate and without errors. According to the Warehousing Services representative who schedules the surplus pickups, the school was told that a copy of the scanned list would be provided to them prior to the arrival of the recycling company for verification purposes. Once the Warehousing Services Department completed the SMART surplus pickup on June 23, 2016, the school was advised to follow the SMART Surplus Process (See Exhibit C). The school was given 72 hours to compare the 3290A Surplus Declaration Transfer forms against the "scanned asset list" provided to them. If errors or omissions were identified, the school was held responsible for making changes to the forms and resubmitting. After the property and inventory audit was completed and the Inventory Audit Specialist provided the school with the Missing List Report, the Principal reached out to the Warehousing Services Department and the District's recycling vendor for assistance in trying to locate devices that had

(Wilton Manors Elementary 0191 continued)

been surplussed without the proper paperwork. During the property and inventory audit re-visit, the Principal provided the Inventory Audit Specialist a Certificate of Electronics Recycling issued by A1 Assets, the District's recycling vendor, which listed the 16 unaccounted for items.

In addition, two assets are unaccounted for due to errors written on the 3290A Surplus Declaration Transfer forms. The wrong BPI number was listed on the forms. This caused Accounting and Financial Reporting – Capital Assets to retire assets that were still active.

The Principal did not ensure that the proper paperwork was completed for the equipment that was removed from the school nor did she ensure the forms were submitted without errors. Furthermore, the 3290A Surplus Declaration Transfer forms were not reconciled against the scanned asset list that was provided within the time given by the Warehousing Services Department. The school did not comply with policies and procedures.

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

Recommendations

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

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

• At a minimum, semi-annual inventories should be conducted to certify the District's property records are accurately maintained and updated. This should include the high-risk property items that are not included in the Master File database.

(Wilton Manors Elementary 0191 continued)

- New internal control procedures for surplussing equipment should be implemented to ensure that all equipment deemed salvageable is accurately documented and removed from the location during the scheduled pickup.
- The 3290A Surplus Declaration Transfer form should list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplused. The 3290A Surplus Declaration Transfer form must then be signed and dated by the property custodian and adequate explanation/documentation should be provided.
- Any corrections required to asset record(s) should be promptly reported to Accounting and Financial Reporting-Capital Assets (AFRD-CA). The property custodian should immediately notify AFRD-CA so that any discrepancies can be corrected in a timely manner.

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

Items not accounted for: Wilton Manors Elementary 0191

	BPI	ITEM	HISTORICAL		
	NUMBER	DESCRIPTION	COST		
1	12-00858	APPLE IMAC INTELL W/20" 4GB	\$	\$ 1,167.95	
2	09-05519	APPLE IMAC W/17" FLAT	\$	1,154.00	
3	09-05525	APPLE IMAC W/17" FLAT	\$	1,154.00	
4	09-05527	APPLE IMAC W/17" FLAT	\$	1,154.00	
5	09-05529	APPLE IMAC W/17" FLAT	\$	1,154.00	
6	09-05530	APPLE IMAC W/17" FLAT	\$	1,154.00	
7	08LA00154	APPLE MACBOOK 2.4 GHZ	\$	2,769.81	
8	08-03930	APPLE DESKTOP IMAC INTEL W/17"	\$	1,499.00	
9	08-00525	APPLE MACBOOK PRO W/CD	\$	3,299.00	
10	07-11810	APPLE DESKTOP IMAC INTEL W/17"	\$	1,085.00	
11	05LA01770	APPLE REFRESH LAPTOP	\$	1,395.62	
12	05LA01774	APPLE REFRESH LAPTOP	\$	1,395.62	
13	05-86417	APPLE COMPUTER	\$	1,849.00	
14	05-45763	APPLE IBOOK G4 W/ CD	\$	1,456.50	
15	04-01128	DESKTOP, APPLE IMAC G4	\$	1,960.00	
16	04-01132	DESKTOP, APPLE IMAC G4	\$	1,960.00	
17	03-20150	APPLE DESKTOP IMAC G4 W/17"	\$	1,960.00	
18	02-17787	PRINTER, LEXMARK T520N	\$	1,258.00	

Total Historical Cost of Property unaccounted for as of December 1, 2016 \$ 28,825.50

^[1]Total Accumulated Depreciation as of December 1, 2016 <u>\$ 28,825.50</u>

Net Value of Property considered to be unaccounted for as of December 1, 2016 _____

SMART SURPLUS

SMART SURPLUS ASSETS	SMART SURPLUS NON-ASSETS	SMART SURPLUS INFRASTRUCTURE	<u>B-STOCK SURPLUS</u> ASSETS & NON-ASSETS
All SMART Computer Devices, A/V Media Equipment <u>WITH</u> BPI Asset Numbers	All SMART Devices, A/V Media Equipment <u>WITHOUT</u> BPI Asset Numbers	All SMART infrastructure equipment removed (wi-fi access points, servers, racks, etc.)	<u>Non SMART</u> related assets and non- assets (appliances, gym equipment, custodial tools, musical instruments, etc.)
Complete <u>ONE SET</u> of 3290A Surplus Declaration Forms to include descriptions, BPI asset numbers and serial numbers. Indicate "SMART SURPLUS" in upper right hand corner of document.	Complete <u>ONE SET</u> of 3290A Surplus Declaration Forms to include descriptions, serial numbers if applicable, and quantities. Indicate "SMART SURPLUS" in upper right hand corner of document.	3290A Surplus Declaration Forms will be completed by the Vendor (JDL)and submitted to the school. <u>The school</u> <u>must verify/confirm assets listed on</u> <u>forms</u> . Include BPI numbers on forms when verified.	Complete <u>ONE SET</u> of 3290A Surplus Declaration Forms to include descriptions, BPI asset numbers and serial numbers.
Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK	Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK	Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK	Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK
Keep original signed 3290A forms. Scan completed 3290A forms and SMART Surplus list to "B-Stock Surplus " in CAB (type "B-STOCK" in CAB to populate address)	Keep original signed 3290A forms. Scan completed 3290A forms and SMART Surplus list to "B-Stock Surplus " in CAB. (type "B-STOCK" in CAB to populate address)	Keep original signed 3290A forms. Scan completed 3290A forms and SMART Surplus list to "B-Stock Surplus " in CAB (type "B-STOCK" in CAB to populate address)	<u>Submit original 3290A forms by pony</u> <u>to B-Stock (Attn: Ted Skopinski)</u> 321- 2850
Once 3290A forms are received, the school will be contacted for scheduling a direct pickup of surplus by the Recycle Vendor.	Once 3290A forms are received, the school will be contacted for scheduling pickup of surplus. It will be determined at that time if the items will be picked up by Vendor or B-Stock (determination of space requirements on Vendor truck).	Procurement & Warehousing department will generate a B-Stock Transfer Ticket and schedule pickup of equipment.	Procurement & Warehousing department will generate a B-Stock Transfer Ticket and schedule pickup of equipment.
3290A forms will be attached to transfer paperwork on date of scheduled surplus pickup. <u>The original</u> <u>3290A forms will be collected by</u> <u>Procurement & Warehousing</u> <u>department at time of pickup.</u>	If B-Stock is scheduled to complete pickup: Submit original 3290A forms by pony to B-Stock (Attn: Ted Skopinski) 321-2850	Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock Transfer Ticket.	Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock Transfer Ticket.
After completion of surplus pickup, the school will receive a copy of the "Scanned Asset List" within 72 hours. <u>Upon receipt,</u> <u>the school must verify that the "Scanned</u> <u>Asset List" matches the completed 3290A</u> <u>forms</u> . Contact Kent Jerding within 72 hours if discrepancies are found.	Procurement & Warehousing department will generate a B-Stock Transfer Ticket and schedule pickup of equipment.	ALL ITEMS MUST BE IN A CENTRAL LOCATION AT SITE STORAGE <i>NOT PERMITTED :</i> INSIDE PORTABLES OR 2ND FLOOR OR HIGHER FOR SAFETY REASONS	ALL ITEMS MUST BE IN A CENTRAL LOCATION AT SITE STORAGE <i>NOT PERMITTED :</i> INSIDE PORTABLES OR 2ND FLOOR OR HIGHER FOR SAFETY REASONS
Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock Transfor Tickot	If Vendor is scheduled to complete pickup: 3290A forms will be attached to transfer paperwork on date of scheduled surplus pickup. <u>The original 3290A forms will be</u> collected by Procurement & Warehousing		

Transfer Ticket.

department at time of pickup.

ALL ITEMS MUST BE IN A CENTRAL **LOCATION AT SITE** STORAGE NOT PERMITTED : INSIDE PORTABLES OR 2ND FLOOR OR HIGHER FOR SAFETY REASONS

Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock Transfer Ticket.

** NOTE: For peripheral items such as monitors, keyboards, etc., a "total count" for each type item is required.

ALL ITEMS MUST BE IN A CENTRAL **LOCATION AT SITE** STORAGE NOT PERMITTED : INSIDE PORTABLES OR 2ND FLOOR OR HIGHER FOR SAFETY REASONS

If you have any questions, please contact Kent Jerding @ SBBC Cell: 954-684-8406 or Office: 754-321-2880. Email kent.jerding@browardschools.com

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

VALERIE S. WANZA, Ph.D. CHIEF OFFICER

Phone: 754-321-3838

Facsimile: 754-321-3886

January 13, 2017

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

SUBJECT: PROPERTY AND INVENTORY AUDIT RESPONSE WILTON MANORS ELEMENTARY SCHOOL

The Property and Inventory Audit, Fiscal Year 2016-2017 for Wilton Manors Elementary School has been reviewed by the Office of School Performance & Accountability. The principal has been directed to take the following corrective measures, which will be closely monitored by this office.

- The principal will work with the school inventory team to ensure that the proper paperwork is completed and appropriately reconciled for accuracy prior to the surplus or transfer of school equipment to another location.
- The principal will submit <u>semi-annual</u> Property and Inventory audit reports that will include the PNI 811 Asset Report and the Discrepancy List Report to the Office of School Performance & Accountability beginning December and June of 2016-2017. Additionally, all discrepancies will be reported in writing to Capital Assets and the Office of the Chief Auditor.
- The school inventory team will attend district-offered workshops regarding property and inventory offered by the Information & Technology Department. The school will provide written verification of training to the Office of School Performance & Accountability upon completion.
- The cadre director will work with the principal and monitor the school's process to ensure school compliance with policies and procedures for property and inventory.

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

VSW/DH:bjw

cc: David Hall, Director, Office of School Performance and Accountability Melissa Holtz, Principal, Wilton Manors Elementary School





THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Melissa Holtz ,Principal 2401 N.E. 3rd Avenue Wilton Wilton Manors Elementary Manors, Florida 33305 Phone 754-322-8950 Fax 754-322-8990 WiltonManorsElementary.com The School Board of Broward County, Florida Abby M. Freedman, Chair Nora Rupert, Vice Chair

> Robin Bartleman Heather P. Brinkworth Patricia Good Donna P. Korn Laurie Rich Levinson Ann Murray Dr. Rosalind Osgood

Robert W. Runcie Superintendent of Schools

December 17, 2016

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

FROM: Melissa Holtz

SUBJECT: AUDIT RESPONSE REPORT

A school Property and Inventory Audit was conducted at Wilton Manors Elementary. Eighteen items were documented as unaccounted for. These items were removed from the school during the SMART surplus pickup on June 23, 2016. As principal, I reached out to A1 Assets who confirmed that all 18 items were in their possession. They sent me a Certificate of Electronics Recycling Receipt listing all missing assets, which I presented to the auditor at my audit re-visit. I was, however, informed that despite the fact that the items were located and I received supporting documentation, it was determined that those items would not be accounted for due to the fact that they were originally removed from the building without proper paperwork. In addition, the 3290A Surplus Declaration that was submitted had correct serial numbers but two BPI numbers were written incorrectly on the form. Both of those corresponding laptops would remain unaccounted for as well, despite the fact that A1 Assets also confirmed to locate all missing items at A1 Assets, the proper paperwork had not been initially completed and the items will remain documented as unaccounted for.

The following procedures will be implemented to address any deficiencies to ensure that they do not occur in the future:

 The school's property team members, including the principal, already attended the November 5th Inventory Process & Tips training offered by the Information & Technology Department.

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The School Board of Broward County, Florida

- 2. Semi-annual inventories will be conducted in December and June to certify the District's property records are accurately maintained and updated.
- When inventory is surplused or transferred to another location, a 3290A form will be completed electronically by the Micro-tech to avoid any errors and signed by the Principal only after being checked for accuracy by both the Principal and Media Specialist.
- 4. Both the Micro-tech and Media Specialist will compare the 3290A Surplus Declaration Transfer against the "scanned asset list" within 72 hours, and after review with the Principal, will submit any errors or omissions for correction.
- 5. The school will not schedule any surplus pickups over the summer when appropriate personnel are not on calendar to ensure school follows all procedures accurately.

I am confident that by following these procedures we will ensure that all assets are accounted for in the future.

Principal: James Griffin

Address: 3911 NW 30th Avenue Lauderdale Lakes, FL 33309

Total Number of Items in Inventory:	481
Total Dollar Cost of Items in Inventory:	\$811,294
Total Number of Items Unaccounted for:	13
Total Dollar Cost of Items Unaccounted for:	\$18,705
Total Net Value of Items Unaccounted for:	\$604
Percentage of Dollar Cost of Items	
Unaccounted for:	2.3%

Findings

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

During the property and inventory audit, 13 items were unaccounted for. According to the Principal, three pieces of equipment were surplused; however, a 3290A Surplus Declaration Transfer form had not been completed. The remaining ten pieces of equipment are missing and unaccounted for. It is unclear what occurred regarding the missing equipment as the Principal did not provide additional information.

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 was not able to provide the Office of the Chief Auditor any supporting documentation that semi-annual inventories were being conducted. The school displayed weaknesses in the controls to safeguard fixed assets.

Recommendation

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

(Lauderdale Lakes Middle 1701 continued)

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

- All locations must take appropriate measures to ensure the safekeeping of all tangible personal property.
- At a minimum, semi-annual inventories should be conducted to ensure the District's property records are accurately maintained and updated. This includes the high-risk property items maintained within the secondary database established by the location.
- The location should complete a 3290A Surplus Declaration Transfer form when tangible personal property is identified as salvageable equipment. The form must be signed and dated by the property custodian. A copy of the 3290A Surplus Declaration Transfer form should be kept at the location for their records. The original should be forwarded along with adequate explanation/documentation for surplussing to the Warehousing Services department.
- In the event of theft or vandalism, the property custodian should report the loss to the Special Investigative Unit Department and the local authorities at the time of the incident. This should be completed within two business days from when the incident is known.

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

Items not accounted for: Lauderdale Lakes Middle 1701

	BPI	ITEM	HISTORICAL	
	NUMBER	DESCRIPTION	COST	
1	14-00128	APPLE MACBOOK PRO 13"	\$	1,511.00
2	08LA01976	APPLE MACBOOK PRO 13"	\$	2,769.81
3	08-02140	PRINTER, LEXMARK T640 B/W	\$	1,198.00
4	07-11936	APPLE MACBOOK 2.05 GHZ	\$	1,691.00
5	R06-85131	STAR SYSTEM DELL COMPUTER	\$	2,863.30
6	05LA12420	APPLE REFRESH LAPTOP	\$	1,395.62
7	05-49451	PROJECTOR, ULTRA LIGHT EPSON	\$	2,023.00
8	05-41876	PRINTER, LEXMARK T630N	\$	1,205.00
9		APPLE MACBOOK LAPTOP (SER# 4521709MF5W) ^[2]	\$	899.00
10		APPLE MACBOOK LAPTOP (SER# 4521703CF5W) ^[2]	\$	899.00
11		DELL E5430 LAPTOP (SER# 63P94X1) ^[2]	\$	750.00
12		DELL E5430 LAPTOP (SER# 3XBZ8W1) ^[2]	\$	750.00
13		DELL E5430 LAPTOP (SER# G63Z8W1) ^[2]	\$	750.00

Total Historical Cost of Property unaccounted for as of December 1, 2016	\$ 18,704.73
^[1] Total Accumulated Depreciation as of December 1, 2016	\$ 18,100.33
Net Value of Property considered to be unaccounted for as of December 1, 2016	\$ 604.40

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

VALERIE S. WANZA, Ph.D. CHIEF OFFICER

Phone: 754-321-3838

Facsimile: 754-321-3886

December 20, 2016

TO:	Patrick Reilly
	ChiefAuditor
FROM:	Valerie S. Wanza, Ph.D.
	Chief School Performance and Accountability Officer
SUBJECT:	PROPERTY AND INVENTORY AUDIT RESPONSE -
	LAUDERDALE LAKES MIDDLE SCHOOL

This communication affirms the findings of the FY 2016-17 property and inventory audit for Lauderdale Lakes Middle School were received and thoroughly reviewed. In concert with the implementation of the principal's corrective measures, the Office of School Performance and Accountability (OSPA) will provide the following support, guidance and oversight:

- The cadre director will review the function of the school's asset management team. This function
 will include regularly scheduled meetings with minutes that reflect and review the school's
 compliance with District policies and Business Practice Bulletin O-100 related to property and
 inventory controls, conducing regular site-based audits, and amending the school's property and
 inventory protocols as needed.
- The cadre director will review and monitor the principal's plan to ensure appropriate precautions are in place to safeguard and track all high-risk items such as laptops that have a unit value less than \$1000. The school will maintain records of these high-risk items within a secondary, sitebased tracking database.
- The cadre director will review and monitor the school's surplus process to ensure that this
 process aligns with District standard, including the completion of the 3290A Surplus Declaration
 Transfer form as well as declaring a designated secured location to store items/equipment before
 received by the Warehouse Department.
- The cadre director will include a review of the asset management protocols and inventory assessments/reconciliations during his regularly scheduled site visits with the principal.

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

VSW/JVF:ca





Lauderdale Lakes Middle MYP/International Baccalaureate School James F. Griffin II, Principal 3911 NW 30th Avenue, Lauderdale Lakes, FL 33309 754-322-3500 lauderdalelakes.browardschools.com The School Board of Broward County, Florida

Abby M. Freedman, Chair Nora Rupert, Vice Chair

Robin Bartleman Heather P. Brinkworth Patricia Good Donna P. Korn Laurie Rich Levinson Ann Murray Dr. Rosalind Osgood

Robert W. Runcie Superintendent of Schools

December 19, 2016

TO:	Valeria S. Wanza Chief Officer of School Performance & Accountability
FROM:	James F. Griffin II Principal, Lauderdale Lakes Middle School
SUBJECT:	RESPONSE TO AUDIT REPORT ON PROPERTY & INVENTORY FISCAL YEAR 2016-2017

Based on the drafted report identifying the examination of the Property and Inventory (P&I) of Lauderdale Lakes Middle School, I have implemented the following corrective actions to address the areas of concern identified:

Securing High Risk Item(s)/Reporting Theft:

The Principal will work with the P&I team to ensure that all unaccounted for items are immediately reported to local authorities and that proper documentation is completed and filed in the P&I binder. For instance, a MacBook laptop computer was reported lost in November 2016. A police report was filed the day of the incident with the local authorities. The serial number attached to the laptop was given to ensure the correct device was reported.

When theft reports are generated, a thorough review will be conducted by the Micro-technician and verified by the Principal for accuracy.

As of November 2016, a quarterly accounting of assets has been started by our new Micro-technician. Our school has been divided into 4 zones; 2 of the 4 zones have been completed. A "Room Inventory List" has been posted in each room containing School Board P&I items. Going forward, quarterly checks will continue at Lauderdale Lakes Middle School. If a discrepancy occurs during quarterly monitoring, a list of those missing items will be submitted to Capital Assets, Property and Inventory and the Office of School Performance & Accountability.

Monitoring Property and Records:

On October 27, 2016, a P&I team meeting occurred to review procedures and expectations for adequate inventory control. In attendance were the Assistant Principal over Property and Inventory, Micro-technician, Band Director, Security Specialist, ESE Specialist, and Head Facility Serviceperson.



The School Board of Broward County, Florida

On November 8, 2016, the Micro-technician attended the Inventory Process and Tips training with the Interim Assistant Principal and Assistant Head Facility Serviceperson at Plantation Middle. As it pertains to Business Practice Bulletin 0-100: Procedures for Property and Inventory control, a meeting will be scheduled for January 2017 to ensure all P&I procedures are followed in accordance to mentioned bulletin.

Surplus Transfer Activity:

In response to the 3290A Surplus Declaration forms process, District training was received at Plantation Middle School (November 2016). To ensure removal of any items that are surplused, transferred or stolen, the Property and Inventory team will review the Asset report monthly and ensure that any items are removed from inventory immediately. A Property and Inventory binder with the necessary Table of Contents has been created and will be maintained to ensure proper forms have been completed. Additionally, the Principal will review all 3290A forms to ensure proper completion and submission. Finally, the Microtechnician's office has been designated as the secure area for any/ all Capital Assets that have been surplused and are awaiting pick up.

Mindful of the importance of fidelity as it relates to accounting for and security of all district property and inventory equipment, I am confident that the above mentioned enhanced procedural adjustments will ensure compliance with the School Board policies, procedures and will ensure that proper accounting for all property and inventory items at Lauderdale Lakes Middle School takes place.

School Name:	McArthur High	0241
Principal:	Todd LaPace	
Address:	6501 Hollywood B Hollywood, FL 33	
Total Number of Ite Total Dollar Cost of	f Items in Inventory: ems Unaccounted for: f Items Unaccounted for Items Unaccounted for:	1,126 \$1,512,748 31 : \$48,613 582 3.2%

Finding

Unaccounted for:

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

A review of all property and inventory was performed. Of the 1,126 assets recorded at the school, 31 items were unaccounted for. According to the school, 23 of the unaccounted for items were removed during a surplus pickup in August 2015. The school claimed they provided original 3290A Surplus Declaration Transfer forms to the Warehousing Services driver when he arrived at the school to pick up all equipment being surplused. This is not the standard procedure. The school stated that three pages of the original surplus paperwork given to the Warehousing Services driver was omitted from the packet submitted to Accounting and Financial Reporting - Capital Assets (AFRD-CA). The school discovered that the three pages had not been "submitted" after the Inventory Audit Specialist completed the property and inventory audit and provided the Missing List Report to the Principal. AFRD-CA routinely emails the school's principal when surplus paperwork is received. At that point, it is the responsibility of the school to ensure that all documentation is complete and in its entirety. The school could have notified AFRD-CA immediately to notify them of the missing pages. The school failed to reconcile the number of pages provided to AFRD-CA when notified that the surplus paperwork was received.

While accounting for equipment, the Inventory Audit Specialist located 48 pieces of equipment throughout the school that had been removed from the school's Master File database. The school listed the equipment on a 3290A Surplus Declaration Transfer form; however, the equipment had not been removed/salvaged. It is evident

(McArthur High 0241 continued)

that the District's surplus process was circumvented. The aggregate historical value of the equipment found during the property and inventory audit was \$57,682 (3.8%). executing surplus removal of obsolete Procedures related to and/or unusable equipment should strengthened. The accuracy the be of documentation should be certified by the property custodian prior to initiating the request for equipment removal/salvage. At this point, if the school intends to surplus the equipment added (48 pieces) as New/Found during this property and inventory audit, new 3290A Surplus Declaration Transfer forms must be completed. If the school intends to keep the equipment, they must complete a 03290 Tangible Property Loss/Equipment Acquisition form and submit along with all supporting documentation (invoices, packing slips, etc.) to AFRD-CA to add the equipment back onto the Master File database.

During the audit, it was discovered that a Pembroke Pines Police Offense Report was filed (Exhibit A: #PPD15OFF025642) for two musical instruments that were allegedly stolen. The police report narrative indicated that the band director left two musical instruments on the swale during an event. When returning to the school after traveling back and forth from the event, the band director noticed the instruments were missing. He filed a police report with the officer the day of the event and filed a supplement to add a serial number two business days later. The band director only provided one of two serial numbers. The serial number provided was incorrect and although the officer entered the instrument information into a database to search for stolen instruments, the possibility of recovering the instrument is very low because of the incorrect serial number. The second instrument listed in the report was a Yamaha Baritone Silver. The only Yamaha Baritone Silver on the school's Master File database was accounted for during the property and inventory audit. Because a serial number was not provided, it cannot be confirmed that the instrument accounted for during the audit is the same instrument that was reported stolen.

It is clear that the school was not conducting semi-annual inventories due to the large number of items missing, New/Found, and discrepancies. Non-compliance with policies and procedures of fixed assets leaves the District vulnerable to undetected employee errors and theft or misuse of assets. The school displayed weaknesses in the controls to safeguard fixed assets.

Recommendations

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

(McArthur High 0241 continued)

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

- The locations must take appropriate measures to ensure the safekeeping of all tangible personal property.
- At a minimum, semi-annual inventories should be conducted to certify the District's property records are accurately maintained and updated. This should include the high-risk property items that are not included in the Master File database.
- Internal controls should be developed by the location to improve its processes for surplussing. The school should ensure that all equipment deemed salvageable is accurately documented on a 3290A Surplus Declaration Transfer form and removed from the location during the scheduled pickup.
- The school should periodically surplus any obsolete and/or damaged equipment in order to remove the records from the property inventory and avoid creating surplus "piles". The equipment should be stored in a secure location until it is picked up by the Warehousing Services. The Warehousing Services department will issue the property custodian a work order certifying the removal of equipment from their location.
- Any corrections required to asset record(s) should be promptly reported to AFRD-CA. The property custodian should immediately notify AFRD-CA so that any discrepancies can be corrected in a timely manner.

Office of the Chief Auditor's Follow-up Response to Principal's Response

The Principal's response indicated that a Dell OptiPlex 7010 (Ser#7BSTDX1) had been found and was included in the original response to the Inventory Audit Specialist. Although the IAS did not account for the computer during the re-visit, the school was able to provide the location of the computer after the fact. The Dell OptiPlex 7010 will remain on the school's Master File database for future tracking.

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

Items not accounted for: McArthur High School 0241

	BPI	ITEM	ŀ	IISTORICAL
	NUMBER	DESCRIPTION		COST
	A10-81549	COMPUTER, DELL GX280	\$	1,343.25
2	08LA00221	APPLE MACBOOK 2.4 GHZ 2GB RAM	\$	2,769.81
3	07-11973	PATIENT KELLY MANIKIN	\$	1,745.34
4	07-10590	DELL LAPTOP D620 W/CD	\$	1,488.00
5	A06-84733	DELL STAR COMPUTER SYSTEM	\$	2,863.30
6	06-84111	COMPUTER, APPLE IMAC G5	\$	1,485.00
	06-08113	DELL DESKTOP P4 TOWER 19" FLAT	\$	1,288.00
8	06-07832	DELL OPTIPLEX GX280	\$	1,098.00
	06-00379	DELL DESKTOP P4 TOWER 19" FLAT	\$	1,288.00
	05LL00349	LEXMARK REFRESH PRINTER - T640N	\$	1,099.66
11	05-54239	DELL DESKTOP P4 TOWER 19" FLAT	\$	1,288.00
	05-54241	DELL DESKTOP P4 TOWER 19" FLAT	\$	1,288.00
	05-54245	DELL DESKTOP P4 TOWER 19" FLAT	\$	1,288.00
14	05-54252	DELL DESKTOP P4 TOWER 19" FLAT	\$	1,288.00
15	05-53015	PROJECTOR, ULTRA LIGHT	\$	2,023.00
16	05-51675	DELL DESKTOP P4 TOWER 19" FLAT	\$	1,288.00
	05-35501	DESKTOP, APPLE EMAC G4	\$	1,295.05
18	05-35506	DESKTOP, APPLE EMAC G4	\$	1,295.05
19	04-00631	PROJECTOR, LOW END EPSON	\$	1,598.00
20	03-22892	DESKTOP, APPLE EMAC G4	\$	1,195.25
21	03-22933	DESKTOP, APPLE EMAC G4	\$	1,195.25
22	03-21469	DESKTOP, DELL PENTIUM 4	\$	1,064.00
23	03-11174	PROJECTOR, MULTIMEDIA	\$	3,999.00
24	02-09709	COMPUTER, DELL GX2400	\$	1,343.25
25	02-08906	PRINTER, LEXMARK T520N	\$	1,258.00
26	02-08911	PRINTER, LEXMARK T520N	\$	1,258.00
27	93-22798	SOUSAPHONE YAMAHA BBB YSH411	\$	3,199.00
28		APPLE POWERBOOK G4/W/CD-RW (SER# V74090ZRNRZ)	\$	2,376.00
29		LAPTOP, APPLE MACBOOK (SER# 452170745F5W) ^[2]	\$	899.00
30		DELL OPTIPLEX 7010 (SER# 7BSTDX1) ^[2]	\$	885.65
31		LAPTOP, DELL LATITUDE(SER# 8QZY5S1) ^[2]	\$	821.24

Total Historical Cost of Property unaccounted for as of November 7, 2016	\$ 48,613.10
^[1] Total Accumulated Depreciation as of November 7, 2016	\$ 48,031.32
Net Value of Property considered to be unaccounted for as of November 7, 2016	\$ 581.78

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

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

VALERIE S. WANZA, Ph.D. CHIEF OFFICER

Phone: 754-321-3838

Facsimile: 754-321-3886

December 15, 2016

TO:	Patrick Reilly
	Chief Auditor
FROM:	Valerie S. Wanza, Ph.D. Chief School Performance & Accountability Officer
SUBJECT:	PROPERTY AND INVENTORY AUDIT RESPONSE – MCARTHUR HIGH SCHOOL

This correspondence acknowledges receipt and review of the findings from the FY 2016-17 property and inventory audit for McArthur High 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 appropriate training in this area.
- The cadre director will work with the principal to ensure that the asset management team meets regularly, conducts quarterly inventory reviews, and maintains accurate records of all District property including high-risk items that are not recorded in the Master File database.
- The cadre director will review Business Practice Bulletin O-100 with the principal. He will work with the principal to establish and monitor school procedures that are consistent with the expectations of this Business Practice Bulletin and eliminate the creation of surplus piles.
- The cadre director will include a review of the asset management protocols in his regularly scheduled site visits with the principal and provide appropriate recommendations for improvement.
- 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/MR:mg

cc: Michael J. Ramirez, School Performance & Accountability Director Todd J. LaPace, Principal, McArthur High School





THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

McArthur High School Todd J. LaPace, Principal 6501 Hollywood Boulevard Hollywood, Florida 33024 754-323-1200 http://mcarthur.browardschools.com

December 13, 2016

To: Valerie Wanza Chief School Performance & Accountability Officer The School Board of Broward County, Florida

> Abby M. Freedman, Chair Nora Rupert, Vice Chair

> > Robin Bartleman Heather P. Brinkworth Patricia Good Donna P. Korn Laurie Rich Levinson Ann Murray Dr. Rosalind Osgood

Robert W. Runcie Superintendent of Schools

From: Todd J. LaPace, Principal

SUBJECT: RESPONSE TO AUDIT REPORT ON PROPERTY & INVENTORY - 2015/2016

This correspondence is my response to the findings resulting from the Audit report of Property and Inventory conducted in July 2016. Below I have provided a detailed explanation of each of the findings.

Surplus

In regards to this audit report, we had a surplus pickup that occurred from 8/19/15 and concluded on 9/25/15. The process involved removal of over 500 obsolete desktop computers, 130 obsolete/damaged printers, 425 obsolete laptops, 25 obsolete television sets on carts, 12 broken file cabinets – 1,092 total items. 24 of the 30 missing items (1 item was accounted for – see above correction) were from this surplus.

Surplus Note 1: The August 2015 surplus that is referenced in the audit report involved multiple pickup dates for multiple items (again, 1092 items – see above). The initial pickup of surplus materials was recorded on 3290A forms and emailed to B-Stock for the initial pickup. Prior to the remaining pick up dates, our new assistant principal over property and inventory was informed by B-Stock through email (Attachment 1) that due to the large nature of the pickup, if additional items were to be picked up to not attach these to an email. B-Stock indicated in the email to add those original sheets in with the sheets that the driver would be picking up. The new assistant principal did as he was instructed in the email. Please note we were without our micro-tech (our long time micro-tech was deservedly promoted to a district IT position) and our assistant principal over property and inventory at the time, believed the request to be in line with standard practice. It is in the subsequent pickups by B-Stock that the sheets with the missing items were misplaced.

 Corrective Action (Surplus Note 1): The Property and Inventory Team has reviewed the Business Practice Bulletin O-100 Procedure for Property and Inventory Control. Furthermore, we will check all directives and emails to ensure they are in line with Practice Bulletin O-100.

Surplus Note 2: Our new micro-tech and new assistant principal over property and inventory ran yearend inventory reports, during which they became aware of the discrepancies listed in note 1. As such, they began the process of attempting to reconcile the Optispool reports against copies of our 3290A forms. They were in communication both by phone and email (attachment 2 – prior to the audit in May 2016) with both B-Stock and Capital Assets in an attempt to resolve these discrepancies. This is further evidenced by Optispool report (attachment 3 -dated 11/01/2016 – after the audit) that attempted to provide final reconciliation for surplus pick up 25464 dated 8/2015. Again, this report would have removed 24 items from this audit's "items not accounted for" list.



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The School Board of Broward County, Florida

Found Items

In regards to the 48 found items: The three new found items, #39100408, #99139PB, and #4H1M9C1 have already been added to our inventory. We will move to surplus the remaining 45 obsolete computers that were inadvertently left in storage.

Corrective Action (Surplus Note 2 and Found Items): The Property and Inventory Team will ensure follow through on the following process: The 3290A Surplus Declaration Transfer form will list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item we surplus. The 3290A Surplus Declaration Transfer form will then be signed and dated by the property custodian and adequate explanation/documentation will be provided. Within 72 hours of submitting the 3290A forms the micro-tech will verify that the scanned asset lists match our 3290A forms sent to WSD.

 Corrective Action (Surplus Note 2 and Found Items): Surplus/Salvage will occur twice a year concluding the bi-annual internal audits in order to avoid creating excess surplus. These materials will be stored in a safe, secure, locked environment pending pickup and removal from campus.

Band Instruments and Theft

Administration has met with the Band Director to ensure the security of school board owned musical equipment.

- Corrective Action (Band Instruments and Theft): Our micro-tech, assistant principal over property and inventory, and band director will perform quarterly property and inventory checks and accountability meetings to ensure accurate accounting.
- Corrective Action (Band Instruments and Theft): Our Property and Inventory Team will have trainings with all staff pertaining to all stolen school board equipment being reported to police/SRO within 48 hours, and strict attention will be paid to recording the correct serial number.

Please note that one correction: Item number 30 (Dell Optiplex 7010, Serial # 7BSTDX1) was found and was included in our original response to the Inventory Audit Specialist.

Moving forward, I will ensure all of corrective actions listed below are followed, as well as ensure that all policies pertaining to property and inventory are strictly adhered to.

Corrective Actions - Property and Inventory Team

- Corrective Action (P & I Team): As the principal of McArthur High School I have reestablished a Property and Inventory Team to meet on a quarterly basis. Team members are: Principal, Microtech, Assistant Principal over Property and Inventory, and our Head Facilities Person.
- Corrective Action (P & I Team): The Property and Inventory Team will attend the Inventory <u>Process and Tips</u> training.
- Corrective Action (P & I Team): Accounting of assets will be completed quarterly by our Property and Inventory Team to comply with policies and procedures.

Re: "B" Stock Pickup

Attachment 1

Ted Skopinski <ted.skopinski@browardschools.com>

Thu 8/20/2015 6:59 AM

To James D. Elder <james.elder@browardschools.com>;

There is no need to email 3290A copies. We can't do anything with them. Financial Reporting requires that we attach originals to the transfer paperwork. If you have mixed other items in with the pick up then make sure that you give the originals to the driver at time of pick up and adjust the number of 3290A forms recorded on the transfer paperwork to reflect the additional forms and initial the change.

Ted Skopinski B-Stock (754) 321-2850

Under Florida law, email addresses are public records. Your email address and the contents of any email sent to the sender of this communication will be released in response to any request for public records, except as excluded by F.S.119.071, 1002.22(3)(d)[student records], or any other law of the state of Florida. If you do not want your email address to be released as part of any public records request, do not send email to this address, rather contact this office by phone or in writing.

"James D. Elder" <james.elder@browardschools.com > on Wednesday, August 19, 2015 at 3:23 PM -0400 wrote: Sir,

I am attaching additional 3290A forms, and wanted to inform you that warehouse has picked up the first ten, and dropped off additional boxes. I will email you as soon as those boxes are ready for pickup. Thank you so much for your assistance.

Jim Elder Assistant Principal McArthur High School "It's a Great Day to be a Mustang" 754-323-1219

From: konicapro-951@browardschools.com <konicapro-951@browardschools.com>
Sent: Wednesday, August 19, 2015 3:18 PM
To: James D. Elder; James D. Elder
Subject:

Luis M. Hernandez

From: Sent: To: Subject: Celina E. King Friday, May 27, 2016 6:49 AM Luis M. Hernandez Re: McArthur HS 0241 Surplus

The originals from August? Yes they have been sent to capital Assets on your behalf.

Celina King, Clerk Specialist IV 754-321-2850 Procurement & Warehousing Services

Therefore put on the full armor of God, so that when the day of evil comes, you may be able to stand your ground, and after you have done everything, to stand.

Attachment 2

Ephesians 6:13

Under Florida law, email addresses are public records. Your email address and the contents of any email sent to the sender of this communication will be released in response to any request for public records, except as excluded by F.S.119.071, 1002.22(3)(d)[student records], or any other law of the state of Florida. If you do not want your email address to be released as part of any public records request, do not send email to this address, rather contact this office by phone or in writing.

From: Luis M. Hernandez Sent: Thursday, May 26, 2016 8:05:36 AM To: Celina E. King Subject: RE: McArthur HS 0241 Surplus

Good Morning,

Wanted to follow up with you and see if you have received the paperwork, 3290a, from pony. Also if there is anything else you may need from me feel free to contact me. Thank you again for the help.

Regards,

Luis M. Hernandez Micro-Computer Technical Specialist McArthur High School 754-323-1258

From: Celina E. King Sent: Wednesday, May 11, 2016 9:25 AM

1

To: Luis M. Hernandez Subject: Re: McArthur HS 0241 Surplus

yes i got the email, however i thought you were sending the original via pony?

Celina King, Clerk Specialist IV 754-321-2850 Procurement & Warehousing Services

Therefore put on the full armor of God, so that when the day of evil comes, you may be able to stand your ground, and after you have done everything, to stand.

Ephesians 6:13

Under Florida law, email addresses are public records. Your email address and the contents of any email sent to the sender of this communication will be released in response to any request for public records, except as excluded by F.S.119.071, 1002.22(3)(d)[student records], or any other law of the state of Florida. If you do not want your email address to be released as part of any public records request, do not send email to this address, rather contact this office by phone or in writing.

From: Luis M. Hernandez Sent: Wednesday, May 11, 2016 9:09:30 AM To: Celina E. King Subject: RE: McArthur HS 0241 Surplus

Good Morning Celina,

Following up with you to see if you have received my email with the 3290a forms that was sent out to you last week.

Please don't hesitate to contact me if you need any other information and/or need me to resend the paperwork.

Thank you,

Luis M. Hernandez Micro-Computer Technical Specialist McArthur High School 754-323-1258

From: Luis M. Hernandez Sent: Wednesday, May 4, 2016 12:24 PM To: Celina E. King Subject: McArthur HS 0241 Surplus

Good Afternoon Celina,

Here is the attached 3290a forms I talked to you about. Hopefully you can help me rectify this issue.

Thank you,

Luis M. Hernandez Micro-Computer Technical Specialist McArthur High School 754-323-1258

•

/2016	OptiSpool Print (A Hachment 3)
: FPC954C 11/01/16 7:42 ТНЕ SСНО : : LOCN: 0241	OOL BOARD OF BROWARD COUNTY CHANGED FIXED ASSETS REPORT PNI954C
SERIAL NUMBER	SAGE <<< CHANGE VALUE >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>
02-08906 10/31/16 THE CONDITION HAS CHANGED C007569	то: Р
02-08906 10/31/16 THE LOCATION HAS CHANGED: C007569	TO: S999
02-08906 10/31/16 THE OLD LOCATION HAS CHAN C007569	NGED>>>>>FROM: TO: 0241
02-08911 10/31/16 THE CONDITION HAS CHANGED C007571	то: Р
02-08911 10/31/16 THE LOCATION HAS CHANGED C007571	>>>>>FROM: 0241 ITEM MOVED TO SURPLUS TO: 5999
02-08911 10/31/16 THE OLD LOCATION HAS CHAN C007571	NGED>>>>FROM: TO: 0241
02-09709 10/31/16 THE CONDITION HAS CHANGE C5NLZ01	TO: P
02-09709 10/31/16 THE LOCATION HAS CHANGED CSNLZ01	>>>>>FROM: 0241 ITEM MOVED TO SURPLUS TO: S999
02-09709 10/31/16 THE OLD LOCATION HAS CHA CSNLZ01	
03-11174 10/31/16 THE CONDITION HAS CHANGE ABPH23400353	TO: P
03-11174 10/31/16 THE LOCATION HAS CHANGED ABPH23400353	TO: S999
03-11174 10/31/16 THE OLD LOCATION HAS CHA ABPH23400353	
03-21469 10/31/16 THE CONDITION HAS CHANGE 6)JHT21	TO: P
03-21469 10/31/16 THE LOCATION HAS CHANGED 6)JHT21	D>>>>>>FROM: 0241 ITEM MOVED TO SURPLUS TO: S999

Fixed Surplus 8/2015 Pickup Transfer: 25464

1

: FPC954C 11/01/16 7:42 : : LOCN: 0241	CHANGED F	RD OF BROWARD COUNTY PAGE 2 TXED ASSETS REPORT 1954C
BPI NUMBER CHANGE DATE SERIAL NUMBER		<<< C H A N G E V A L U E >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>
03-21469 10/31/16 6JJHT21	THE OLD LOCATION HAS CHANGED>>>>>FROM: TO:	0241
03-22892 10/31/16 G83215NQPQL	THE CONDITION HAS CHANGED>>>>>>FROM:	: Т : Р
03-22892 10/31/16 G83215NQPQL	THE LOCATION HAS CHANGED>>>>>>FROM: TO:	: 0241 ITEM MOVED TO SURPLUS : S999
G83215NQPQL	THE OLD LOCATION HAS CHANGED>>>>FROM	
03-22933 10/31/16 G832152DPQL	THE CONDITION HAS CHANGED>>>>>FROM TO	: T : P
03-22933 10/31/16 G832152DPQL		: 0241 ITEM MOVED TO SURPLUS : S999
03-22933 10/31/16 G832152DPQL		: 0241
05-35501 10/31/16 G84378L1RBE	THE CONDITION HAS CHANGED>>>>>>FROM	: Т : Р
05-35501 10/31/16 G84378L1RBE	THE LOCATION HAS CHANGED>>>>>>>FROM	TTCH HOUSD TO SUBDLUS
05-35501 10/31/16 G84378L1RBE	THE OLD LOCATION HAS CHANGED>>>>>FROM TO	: 0241
05-35506 10/31/16 G8439B1QRBE	THE CONDITION HAS CHANGED>>>>>>FROM TO	: P
05-35506 10/31/16 G8439B1QRBE	THE LOCATION HAS CHANGED>>>>>>>FROM	: 0241 ITEM MOVED TO SURPLUS : S999
05-35506 10/31/16 G8439B1QRBE	THE OLD LOCATION HAS CHANGED>>>>FROM	
05-51675 10/31/16 2303271	THE CONDITION HAS CHANGED>>>>>>FROM TO	: T : P

11/1/2016

: : LOCN: 0241		2	тне	S (но	0 L C	B	SED F	IXED A	ASSE	TS I	REPO	RT													PAC		3
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05-51675 2303271	10/31/16	THE OLD	LOCATION	HAS		SED>>	>>>	FROM: TO:	0241	1																		
05-54239 2DQYJ71		THE COM	NDITION HA	AS CH				το.	Т Р														•••					
05-54239 2DQYJ71	10/31/16	THE LOO	CATION HAS	S CHA	NGED>>	»»»»»	>>>	FROM:		1										••••	••••	5100	209/21/65					PLUS
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: FPC954C 11/01/16 7 : : LOCN: 0241		A R D O F B R O W A R D C O U N T Y · PAGE 5 D FIXED ASSETS REPORT PNI954C
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07-11973 10/31/16 02410020	THE OLD LOCATION HAS CHANGED>>>>F	OM: TO: 0241
09-12156 10/31/16 1RF55J1	THE CONDITION HAS CHANGED>>>>>>F	
09-12156 10/31/16 1RF55J1	THE LOCATION HAS CHANGED>>>>>>>	
09-12156 10/31/16 1RF55J1	THE OLD LOCATION HAS CHANGED>>>>F	0M: TO: D105
96-27311 10/31/16 N233020K91	THE CONDITION HAS CHANGED>>>>>>F	
96-27311 10/81/16 N233020K91	THE LOCATION HAS CHANGED>>>>>>	OM: 9725 ITEM MOVED TO SURPLUS TO: 5999
96-27311 10/31/16 N233020K91	THE OLD LOCATION HAS CHANGED>>>>F	OM: X123 TO: 9725
A06-84733 10/31/16 8FSLL81	THE CONDITION HAS CHANGED>>>>>F	TO: P
A06-84733 10/31/16 8F5LL81	THE LOCATION HAS CHANGED>>>>>>>	TTCH HOUED TO CUDDILLE
A05-84733 10/31/16 8FSLL81	THE OLD LOCATION HAS CHANGED>>>>F	OM: TO: 0241
A10-81549 10/31/16 BPZ9871	THE CONDITION HAS CHANGED>>>>>>F	ОМ: Т ТО: Р
A10-81549 10/31/16 BPZ9B71	THE LOCATION HAS CHANGED>>>>>>F	
A10-81549 10/31/16 BPZ9B71	THE OLD LOCATION HAS CHANGED>>>>F	
05LL00349 10/31/16 7901GYN	THE CONDITION HAS CHANGED>>>>>>F	ОМ: Т ТО: Р

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