

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
March 23, 2017**

and

**The School Board of Broward County, Florida on
April 18, 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

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

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

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Robert W. Runcie
Superintendent of Schools

March 16, 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 sixteen (16) property and inventory audits. Our property audits indicated that twelve (12) locations in the report complied with prescribed policies and procedures. There were four (4) locations that contained some audit exceptions consisting of unaccounted for property and the failure to follow some prescribed rules.

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

Sincerely,

Patrick Reilly, CPA
Chief Auditor

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PROPERTY AUDIT REPORT

AUTHORIZATION

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

SCOPE, OBJECTIVES AND METHODOLOGY

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

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

Compliance

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

Property Control Structure

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

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

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

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

Property Audit Exceptions

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

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

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

Unaccounted / Found Items

While conducting the audit, there are instances in which items are determined to be unaccounted for. Unaccounted for means property held by a custodian, subject to the accountability provisions of Section 274.03, F.S., which cannot be physically located by the custodian or custodian delegate, which property has not been otherwise lawfully disposed of. When the Office of the Chief Auditor determines that the item(s) is not accounted for, the asset is moved to a Missing List. This item will remain designated on the Missing List until the item is located and reactivated by Accounting & Financial Reporting Department-Capital Assets (AFRD-CA). If the item is not reactivated after two years, the item(s) is removed from the location's active list of property records.

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

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

The following report discloses the audits for 12 schools and 4 departments. These audits were finalized between January 25, 2017 through March 10, 2017. A summary of this report notes that:

- For the 16 locations, 14,175 items were listed in the property records at a historical cost of \$14,980,342.
- For the 16 locations included in this report, 114 items could not be accounted for with a historical cost of \$192,752.

SECTION I: Summary
Property and Inventory Audits Performed

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

The following table presents a summary of the property and inventory audits that were finalized during the period January 25, 2017 through March 10, 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.
School	Beachside Montessori Village	1,201	\$1,064,938	4	\$5,388	No Exception	
School	Cresthaven Elementary	748	\$466,992	4	\$4,492	No Exception	
School	Dolphin Bay Elementary	660	\$721,271	0	0	No Exception	
School	Forest Hills Elementary	210	\$205,589	0	0	No Exception	
School	Lakeside Elementary	647	\$579,762	0	0	No Exception	
School	Deerfield Beach Middle	767	\$1,202,810	5	\$6,674	No Exception	
School	Plantation Middle	345	\$480,331	21	\$36,341	Exception	Pgs. 8-37
School	Sawgrass Springs Middle	751	\$773,903	1	\$750	No Exception	
School	Silver Trail Middle	1,449	\$1,544,641	21	\$28,452	Exception	Pgs. 38-51
School	Sunrise Middle	909	\$909,720	3	\$4,977	No Exception	
School	Charles W. Flanagan High	2,608	\$2,697,077	19	\$41,574	Exception	Pgs. 52-62
Sub Total		10,295	\$10,647,034	78	\$128,648		

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/Exception	Page No.
School	Everglades High	3,786	\$4,165,791	36	\$64,104	Exception	Pgs. 63-67
Department	Board Office	43	\$63,778	0	0	No Exception	
Department	Chief of Staff	6	\$9,266	0	0	No Exception	
Department	ESE Student Support	22	\$41,628	0	0	No Exception	
Department	Superintendent's Office	23	\$52,845	0	0	No Exception	
Sub Total		3,880	4,333,308	36	\$64,104		

Grand Total	14,175	\$14,980,342	114	\$192,752	4 Exceptions 12 No Exceptions
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Audits Performed by:

**Bryan Erhard
Ivette Lima
Bruce Norris
Stephanie Ormsby
Jonathan Tolentino**

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 January 25, 2017 through March 10, 2017. The SMART property and inventory equipment is included within Section I: Summary of Property and Inventory Audits Performed. The Office of the Chief Auditor (OCA) verified that all SMART computer devices were accounted for during the physical inventory (see below). This chart provides a more detailed snapshot of SMART equipment either accounted for or unaccounted for during this audit period.

School/Site Name	SMART Computer Devices*		SMART Computer Devices Accounted For by OCA			SMART Computer Devices Unaccounted For by OCA			
	Ordered*	Received*	Teacher	Student	Other	Teacher	Student	Other	Total
Beachside Montessori Village	567	567	56	488	23	0	0	0	567
Cresthaven Elementary	538	538	22	510	6	0	0	0	538
Dolphin Bay Elementary***	208	0							
Forest Hills Elementary***	58	0							
Lakeside Elementary	372	372	55	314	3	0	0	0	372
Deerfield Beach Middle**	357	357	0	0	0	0	0	0	0
Plantation Middle***	334	0							
Sawgrass Springs Middle**	433	433	0	0	0	0	0	0	0
Silver Trail Middle	547	547	61	481	2	0	3	0	547
Sunrise Middle***	429	0							
Charles W. Flanagan High**	600	600	78	422	94	0	0	0	594
Everglades High**	1,312	1,312	0	0	0	0	0	0	0

* Source: Bond Oversight Committee SMART Technology Quarterly Update as of 12/31/2016

** Computer devices added to the Master File database after the Property and Inventory Audit was performed

*** Computer devices have been ordered but not yet received at the school

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

Dolphin Bay Elementary

Forest Hills Elementary

Lakeside Elementary

Board Office

Chief of Staff

ESE Student Support

Superintendent's Office

SECTION IV:
Locations with Exceptions

School Name: Plantation Middle 0551

Principal: Dr. Sherri N. Wilson

**Address: 6600 West Sunrise Blvd.
Plantation, FL 33313**

Total Number of Items in Inventory:	345
Total Dollar Cost of Items in Inventory:	\$480,331
Total Number of Items Unaccounted for:	21
Total Dollar Cost of Items Unaccounted for:	\$36,341
Total Net Value of Items Unaccounted for:	0
Percentage of Dollar Cost of Items Unaccounted for:	7.6%

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 345 assets recorded at the school, 21 items were unaccounted for. According to the Principal, 18 of the unaccounted for items were removed during a surplus pickup in March 2015. The BPI numbers listed on the 3290A Surplus Transfer Declaration Transfer form were incorrect. Accounting and Financial Reporting – Capital Assets (AFRD-CA) processed the forms and removed only the items that had the matching BPI and serial numbers against the Master Data file. The equipment with the incorrect BPI numbers remained on the PNI 811 asset report. According to Business Practice Bulletin O-100 Procedure for Inventory Control, both the BPI number and serial numbers must be correctly listed. The BPI number errors were discovered after the Inventory Audit Specialist provided the Principal with the Missing List Report at the end of the property and inventory audit. The school was asked to provide semi-annual inventory documentation to confirm that they were reconciling against the Master Data file; however, the school was not able to provide any documentation. In addition to the errors on the surplus documentation, three other pieces of equipment were missing. The Principal was not able to provide the location of the equipment.

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

(Plantation Middle School continued)

Recommendations

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

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

- 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.

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

Items not accounted for: Plantation Middle School 0551

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 05LA04869	Apple-Refresh Laptop	\$ 1,395.62
2 A05-86617	Lexmark Refresh Printer - T640n	\$ 1,099.66
3 05-82947	APPLE, BUNDLE IBOOK 12	\$ 1,573.44
4 05-82950	APPLE, BUNDLE IBOOK 12	\$ 1,573.44
5 05-82951	APPLE, BUNDLE IBOOK 12	\$ 1,573.44
6 05-82954	APPLE, BUNDLE IBOOK 12"	\$ 1,573.44
7 05-82955	APPLE, BUNDLE IBOOK 12"	\$ 1,573.44
8 05-82957	APPLE, BUNDLE IBOOK 12"	\$ 1,573.44
9 05-82958	APPLE, BUNDLE IBOOK 12"	\$ 1,573.44
10 05-82959	APPLE, BUNDLE IBOOK 12"	\$ 1,573.44
11 05-82960	APPLE, BUNDLE IBOOK 12"	\$ 1,573.44
12 05-82961	APPLE, BUNDLE IBOOK 12"	\$ 1,573.44
13 05-82962	APPLE, BUNDLE IBOOK 12"	\$ 1,573.44
14 05-82963	APPLE, BUNDLE IBOOK 12"	\$ 1,573.44
15 05-82964	APPLE, BUNDLE IBOOK 12"	\$ 1,573.44
16 05-82966	APPLE, BUNDLE IBOOK 12"	\$ 1,573.44
17 05-42025	PRINTER LEXMARK T630N B/W	\$ 1,205.00
18 99-80959	PRINTER, LEXMARK OPTRA SC1275N	\$ 5,035.00
19 99-80961	PRINTER, LEXMARK OPTRA N	\$ 3,474.38
20	BASS STRING SCHROETTER(SER# 5592)	\$ 1,104.00
21	Computer, Dell (SER# 5J2MM41) ^[2]	\$ 999.00

Total Historical Cost of Property unaccounted for as of February 6, 2017	\$ 36,340.82
^[1] Total Accumulated Depreciation as of February 6, 2017	\$ 36,340.82
Net Value of Property considered to be unaccounted for as of February 6, 2017	\$ -

[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

March 11, 2017

TO: Patrick Reilly
Chief Auditor

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

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

This correspondence acknowledges receipt and review of the findings from the FY 2016-17 property and inventory audit for Plantation Middle School. In addition to the implementation of the principal's corrective action plan, 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 school has established a property and inventory team that meets regularly with meeting minutes to review the school's compliance with Business Practice Bulletin O-100 related to property and inventory controls, conduct regularly site-based inventory audits and amend the school's property and inventory protocols as needed.
- The cadre director will work with the principal to ensure appropriate precautions are in place to safeguard and track all high-risk items that are not included in the Master File database. The school will maintain records of these high-risk items within a secondary, site-based tracking database.
- The cadre director will work with the principal to ensure the surplus process is followed, including the completion of the 3290A Surplus Declaration Transfer form with proper BPI and serial numbers listed, as well as a designated secured location until the items are picked up by the Warehouse Department.
- The cadre director will include a review of the property and inventory protocols in her regularly scheduled site visits with the principal including a review of inventory audits and reconciliations.

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

VSW/CS:ca

cc: Christine Semisch, School Performance & Accountability Director
Dr. Sherri Wilson, Principal, Plantation Middle School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA


Plantation Middle School
Dr. Sherri N. Wilson, Principal
6600 West Sunrise Blvd
Plantation, FL 33313
754-322-4100
Sherri.N.Wilson@browardschools.com
Plantationmiddle.browardschools.com

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Robert W. Runcie
Superintendent of Schools

DATE: March 6, 2017
TO: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer
FROM: Sherri N. Wilson, Ed.D.
Principal 

SUBJECT: 2016-2017 AUDIT REPORT PROPERTY AND INVENTORY RESPONSE

A School Property and Inventory audit was conducted on October 10, 2016 at Plantation Middle School. Upon review of Business Practice Bulletin O-100 Procedure for Property and Inventory Control with my designated property and inventory team members, I have implemented the following action plan to ensure compliance of all property and inventory procedures.

1. As of 10/13/16, the Property and Inventory Team of Plantation Middle School has assembled and successfully conducted an assessment of all items related to Property and Inventory. As a result of said findings on 11/14/16, I conducted a faculty meeting and informed all staff members of the new Property and Inventory Progress Monitoring system. The Property and Inventory Team will conduct quarterly inventory checks. In addition, the Property and Inventory Team will meet on a monthly basis to discuss and access the status of Property and Inventory control. Any discrepancies will be rectified immediately.
2. Plantation Middle School's Property and Inventory Team as previously stated, will conduct quarterly inventory checks with a cross referencing system to ensure Property Passes are updated and that high risk property items, not included in the master file database, are accounted for.
3. Internal controls are already established by the Principal, Micro Tech and Head Custodian. The new protocol is as follows: Any equipment deemed salvageable will be captured on the 3290A Surplus Declaration Transfer form including the BPI number, model number, and equipment description for each item that will be surplus. An established pick up date will take place with two or more of the aforementioned parties present at the time of the pick up. It has also been established that no transactions take place without the consent of the Principal, so a bonafide signature and witness can be captured during this transaction.



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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

4. In order to avoid the creation of surplus piles, the Property and Inventory Team will collect any items for purging and store them in a secured location so that pick up can take place every 90 days.
5. The Micro-Tech will monitor the school's PNI report to ensure surplus items are removed. Any corrections required will be promptly reported to Capital Assets so that any discrepancies can be corrected immediately.
6. On November 8, 2016, 8 members of the Property and Inventory Team which included the Principal, Micro - Tech, and the Band Director, attended the Inventory Process and Tips training offered by the Information and Technology Department.

I am fully aware and comprehend the severity of accurate accounting and security of all district items assigned to Plantation Middle School. To that end, I have every confidence that the above actions will be implemented with fidelity according to Business Practice Bulletin O-100 resulting in accounting of all property and inventory assigned to Plantation Middle School.



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Plantation Middle School
Dr. Sherri N. Wilson, Principal
6600 West Sunrise Blvd
Plantation, FL 33313
754-322-4100
Sherri.N.Wilson@browardschools.com
Plantationmiddle.browardschools.com


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Robert W. Runcie
Superintendent of Schools

January 13, 2017

TO: Mrs. Ali Arcese, Office of the Chief Auditor
FROM: Sherri N. Wilson Ed.D. 
SUBJECT: Property and Inventory Audit Response

Below is the current status of the 24 items listed on our Missing List Report (Valued at or above \$1,000)

A) Apple Bundle IBook 12 inch

All 14 Apple Bundle IBooks 12 inch acquired in 03/03/05 were transferred to B stock. The accompanying 3290A has clerical errors in the BPI. Please see the attached documentation.

ITEM NUMBER	DESCRIPTION	QTY	UNIT PRICE	ITEM CODE	STOCK	DATE	STATUS
05-82947	APPLE, BUNDLE IBOOK 12	044	1,573.44	UV4495AR887	034872	03/03/05	salv-BPI does not match
05-82950	APPLE, BUNDLE IBOOK 12	044	1,573.44	UV4495AX887	034872	03/03/05	salv-BPI does not match
05-82951	APPLE, BUNDLE IBOOK 12	044	1,573.44	UV4495C6887	034872	03/03/05	salv-BPI does not match
05-82954	APPLE, BUNDLE IBOOK 12*	044	1,573.44	UV4495I0887	034872	03/03/05	salv-BPI does not match
05-82955	APPLE, BUNDLE IBOOK 12*	044	1,573.44	UV4495GK887	034872	03/03/05	salv-BPI does not match
05-82957	APPLE, BUNDLE IBOOK 12*	044	1,573.44	UV4496KWS87	034872	03/03/05	salv-BPI does not match
05-82958	APPLE, BUNDLE IBOOK 12*	044	1,573.44	UV4496L2887	034872	03/03/05	salv-BPI does not match
05-82959	APPLE, BUNDLE IBOOK 12*	044	1,573.44	UV4496LV887	034872	03/03/05	salv-BPI does not match
05-82960	APPLE, BUNDLE IBOOK 12*	044	1,573.44	UV4496MD887	034872	03/03/05	salv-BPI does not match
05-82961	APPLE, BUNDLE IBOOK 12*	044	1,573.44	UV4496MS887	034872	03/03/05	salv-BPI does not match
05-82962	APPLE, BUNDLE IBOOK 12*	044	1,573.44	UV4496PS887	034872	03/03/05	salv-BPI does not match
05-82963	APPLE, BUNDLE IBOOK 12*	044	1,573.44	UV4496PC887	034872	03/03/05	salv-BPI does not match
05-82964	APPLE, BUNDLE IBOOK 12*	044	1,573.44	UV4496PM887	034872	03/03/05	salv-BPI does not match
05-82966	APPLE, BUNDLE IBOOK 12*	044	1,573.44	UV4496JB887	034872	03/03/05	salv-BPI does not match

B) Lexmark Printers

The serial number is correct. The BPI number is incorrect. (clerical error) No official signed 3290A on site.

99-80959	PRINTER, LEXMARK OPTRA SC1275N	044	5,035.00	1140146	643301	05/14/99	salv-BPI does not match
99-80961	PRINTER, LEXMARK OPTRA N	044	3,474.38	1119511	643301	05/14/99	salv-BPI does not match



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

The School Board of
Broward County, Florida

- C) Below is the current status of the Smartboard 560 on 2014 New Found Item list (Valued at /or above \$1,000)
Corresponded with Mrs. Arcese on this item and sent documentation for removal 1-12-17.

05-82909	SMARTBOARD 560	011	1,119.00	SB560123069	033035	02/14/05
----------	----------------	-----	----------	-------------	--------	----------

- D) Apple Refresh Laptop

Item not found and no official signed 3290A on site.

051.A04869	Apple-Refresh Laptop	044	1,395.62	4HS32ALVSEB	002005	07/22/05
------------	----------------------	-----	----------	-------------	--------	----------

- E) Lexmark Refresh Printer T640n

BPI ending number off by 1 digit, Serial number matches.

A05-86617	Lexmark Refresh Printer - T640n	044	1,099.66	7907K1.D	PC-3	06/17/05
-----------	---------------------------------	-----	----------	----------	------	----------

- F) Lexmark Printer T630N B/W

Sent to B Stock. BPI number incorrect, Serial number matches.

05-42025	PRINTER LEXMARK T630N B/W	044	1,205.00	9923KSH	026431	01/27/05
----------	---------------------------	-----	----------	---------	--------	----------

School location #Audit 14-15 IL

School 0551 never received a 3rd cart as reflected in closed PO 4513018048, quantity received 2 at \$1,450.00 each. Safeharbor Cart serial number 3112 noted never appeared on PNI 811 until 2017.

Bass String Schroetter serial number 5592
No official signed 3290A on site.

BPI 04-17507 Computer Dell serial number 5J2MM41. Please see attached 3290A for clerical error. (5Y2MM41)

Property and Inventory Progress Monitoring System -0551

cc: Mrs. Christine Semisch
Mr. Bruce Norris

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

School Location # 0551

BPI	Description	Class	Cost	Serial Number	GR Number	Acquired Date	Room #
05LA04869	Apple-Refresh Laptop	044	1,395.62	4H532ALVSEB	002005	07/22/05	
A05-86617	Lexmark Refresh Printer - T640n	044	1,099.66	7907CLD	PC-3	06/17/05	salv-BPI does not match
05-82947	APPLE, BUNDLE IBOOK 12	044	1,573.44	UV4495ARS87	034872	03/03/05	salv-BPI does not match
05-82950	APPLE, BUNDLE IBOOK 12	044	1,573.44	UV4495AXS87	034872	03/03/05	salv-BPI does not match
05-82951	APPLE, BUNDLE IBOOK 12	044	1,573.44	UV4495C6S87	034872	03/03/05	salv-BPI does not match
05-82954	APPLE, BUNDLE IBOOK 12"	044	1,573.44	UV4495F0S87	034872	03/03/05	salv-BPI does not match
05-82955	APPLE, BUNDLE IBOOK 12"	044	1,573.44	UV4495GKS87	034872	03/03/05	salv-BPI does not match
05-82957	APPLE, BUNDLE IBOOK 12"	044	1,573.44	UV4496KWS87	034872	03/03/05	salv-BPI does not match
05-82958	APPLE, BUNDLE IBOOK 12"	044	1,573.44	UV4496L2S87	034872	03/03/05	salv-BPI does not match
05-82959	APPLE, BUNDLE IBOOK 12"	044	1,573.44	UV4496LVS87	034872	03/03/05	salv-BPI does not match
05-82960	APPLE, BUNDLE IBOOK 12"	044	1,573.44	UV4496MDS87	034872	03/03/05	salv-BPI does not match
05-82961	APPLE, BUNDLE IBOOK 12"	044	1,573.44	UV4496MSS87	034872	03/03/05	salv-BPI does not match
05-82962	APPLE, BUNDLE IBOOK 12"	044	1,573.44	UV4496P8S87	034872	03/03/05	salv-BPI does not match
05-82963	APPLE, BUNDLE IBOOK 12"	044	1,573.44	UV4496PCS87	034872	03/03/05	salv-BPI does not match
05-82964	APPLE, BUNDLE IBOOK 12"	044	1,573.44	UV4496PMS87	034872	03/03/05	salv-BPI does not match
05-82966	APPLE, BUNDLE IBOOK 12"	044	1,573.44	UV4496QBS87	034872	03/03/05	salv-BPI does not match
05-82909	SMARTBOARD 560	011	1,119.00	SB560123069	033035	02/14/05	
05-42025	PRINTER LEXMARK T630N B/W	044	1,205.00	9923KNH	026431	01/27/05	salv-BPI does not match
99-80959	PRINTER, LEXMARK OPTRA SC1275N	044	5,035.00	1148146	643301	05/14/99	salv-BPI does not match
99-80961	PRINTER, LEXMARK OPTRA N	044	3,474.38	1119511	643301	05/14/99	salv-BPI does not match

School Location # Audit 14-15 JL

BPI	Description	Class	Cost	Serial Number	GR Number	Acquired Date	Room #
	Cart Safeharbor		1,450.00	3112			
	BASS STRING SCHROETTER5592		1,104.00	5592			
04-17507	Computer, Dell		999.00	5J2MM441			

School Location # Audit 14-15 IL

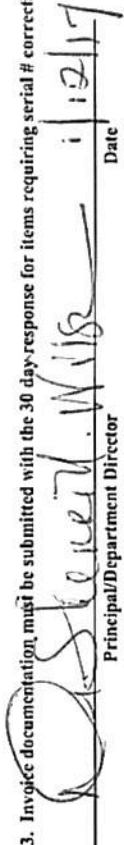
BPI Description Class Cost Serial Number GR Number Acquired Date Room #

Audit Review Details

Items not verified as of: 1/12/2017

Total: 23 Valued at: \$38,909.82

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

 _____
 Principal/Department Director

Date: 1/12/17

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

Audit 2016-17

ITEM "A"

APPLE BUNDLE IBOOK 12" / VARIOUS SERIAL NUMBERS

- BPI Numbers 05-82947 /82950 /82951 /82954 / 82955 /82957 / 82958 / 82959 / 82960 / 82961 / 82962 / 82963 / 82964 / 8296 = 14 in total.
 - BPI numbers are incorrect - BPI # entered on the 3290 form was listed as 05-828XX (when it should have been 05-829XX)
 - Serial Numbers are correct and match those on the Missing List report
 - B-Stock transfer #T23579, showing what Cap Assets removed from inventory and what didn't

- Emails sent to Capital Assets asking for the removal of these 14, showing actions were taken to resolve this issue and what steps were repeatedly taken when discovered these items were left on our PNI811's.
 - Emails marked - Apple iBook Discrepancy #1, 2 & 3.
 - No documentation from Cap Assets explaining the issue and the corrections to be made at the school level to resolve the issue and have these items be removed for the schools inventory.

(A)

APPEAL BOOK DISCREPANCY #1

Printed by: James Burke II
Title: Items to remove from PNI : CAB

Wednesday, October 19, 2016 1:16:17 PM
Page 1 of 1

From: James Burke II Wednesday, August 5, 2015 9:38:51 AM
Subject: Items to remove from PNI
To: Capital Assets Conference

Attachments: PLMS-0551/not removed from PNI.pdf / Adobe Acrobat Document (120K)

My last PNI was from May 2015 and some items were submitted to B-Stock but still remain while others from the same time were removed.

Attached are my B-Stock reports with confirmation number and a check mark next to the fourteen (14) items which had not been removed.

Please advise if they were removed at a later date or if it needs to be amended.

thanks - jb2

James Burke 2nd

Tech Specialist / Plantation Middle - 0551 // PATRIOT PRIDE !
Direct Line: 754-322-4142 Email: james.burke-ii@browardschools.com

"Educators at Plantation Middle School, MOLD leaders today for tomorrow's VICTORY!"

Please consider the Environmental Impact before printing this email - GO GREEN!
BE GREEN ~ ACT GREEN / Move beyond "thinking" and Save the Planet!

The School Board of Broward County, Florida expressly prohibits bullying, including cyberbullying, by or towards any student or employee. See Policy 5.9: Anti-Bullying for additional information.

IF YOU DO NOT WANT YOUR EMAIL ADDRESS RELEASED IN RESPONSE TO A PUBLIC RECORDS REQUEST, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

SUNSHINE LAW AND PUBLIC RECORDS CAUTION: Under Florida law, e-mail addresses, and all communications, including e-mail communications, made or received in connection with the transaction of School Board business are public records, which must be retained as required by law and must be disclosed upon receipt of a public records request, except as may be excluded by federal or state law.

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

1 of 6 pages

Submit Surplus / Transfer Form to B-Stock
 B-Stock Transfer #: _____

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

Transfer Assistance Required: YES NO

Issuing Location #: 0561
 Location Name: PLANTATION MIDDLE
 Contact Name: JIM BURKE/MICRO TECH
 Phone #: 754.322.4142 (Direct)

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

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
03-04910	UV224Z1ZN56		COMPUTER, LAPTOP MAC I BOOK	<input type="checkbox"/>	<input checked="" type="checkbox"/>
04-17512	UV4111U3QE4		APPLE IBOOK G4, W/CD-RW/DVD/ 14.1" DISPLAY	<input type="checkbox"/>	<input checked="" type="checkbox"/>
✓ 05-82847	UV4495ARS87	1	APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
* 05-82848	UV4495AUS87		APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
* 05-82849	UV4495AVS87		APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
✓ 05-82850	UV4495AXS87	2	APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
✓ 05-82851	UV4495C6S87	3	APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
* 05-82852	UV4495CKS87		APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
✓ 05-82854	UV4495F0S87	4	APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
✓ 05-82855	UV4495GKS87	5	APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>

1-23579

Equipment Transfer / Surplus Approved by: [Signature] Principal / Director (per Policy 3204)
 Date: 2/16/15 Released by: JIM BURKE/MICRO TECH Date: 2/16/15
 Please Print Name, Title

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

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

*Pick-Up Verification document from a SBSC approval removal agent should be returned for a full release of the equipment.

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

2 of 6 pages

Submit Surplus / Transfer Form to B-Stock

SURPLUS (Principal / Director authorization signature required)

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

Transfer Assistance Required: YES NO

B-Stock Transfer #:

Issuing Location #: 0551
Location Name: PLANTATION MIDDLE
Contact Name: JIM BURKE/MICRO TEST
Phone #: 754-322-4142 (Direct)

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

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
* 05-82856	UV4495GUS87		APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
✓ 05-82857	UV4496KWS87		APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
✓ 05-82858	UV4496L2S87		APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
✓ 05-82859	UV4496LVS87		APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
✓ 05-82860	UV4496MDS87		APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
✓ 05-82861	UV4496MSS87		APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
✓ 05-82862	UV4496P8S87		APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
✓ 05-82863	UV4496PCS87		APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
✓ 05-82864	UV4496PMS87		APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
✓ 05-82866	UV4496QBS87		APPLE, BUNDLE IBOOK 12"	<input type="checkbox"/>	<input checked="" type="checkbox"/>

1-23579

Equipment Transfer / Surplus Approved by: [Signature] Date: 2/16/15
Principal / Director (per Policy 3204)

Released by: JIM BURKE/MICRO TEST Date: 2/16/15
Please Print Name, Title

Date: 2/16/15

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



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


* Pick-Up Verification document from a SRR* approval removal sheet should be retained for Audit Purposes.

APPLE 1 BOOK DISCREPANCY #2

Printed by: James Burke II
Title: Re: Items to remove from PNI : CAB

Wednesday, October 19, 2016 1:46:46 PM
Page 1 of 2

From:  Laura M. Walker
Subject: Re: Items to remove from PNI
To:  James Burke II

Wednesday, August 5, 2015 9:58:17 AM 

Mr. Burke II,

Per our conversation please request a new PNI811. let me know if you need any additional help.
Thanks

James Burke II on Wednesday, August 05, 2015 at 9:38 AM -0400 wrote:

My last PNI was from May 2015 and some items were submitted to B-Stock but still remain while others from the same time were removed

Attached are my B-Stock reports with confirmation number and a check mark next to the fourteen (14) items which had not been removed

Please advise if they were removed at a later date or if it needs to be amended.

thanks - jb2

James Burke 2nd

Tech Specialist / Plantation Middle - 0551 // PATRIOT PRIDE
Direct Line: 754-322-4142 Email: james.burke-ii@browardschools.com

"Educators at Plantation Middle School, MOLD leaders today for tomorrow's VICTORY!"

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BE GREEN - ACT GREEN // Move beyond "thinking" and Save the Planet!

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required by law and must be disclosed upon receipt of a public records request, except as may be excluded by federal or state law.

Laura Walker
Data Entry Operator
Financial Reporting/Capital Asset
KCW
Ph: 754-321-2251 ext. 2727
laura.walker@browardschools.com

ADHUC iBOOK DISCREPANCY # 3

Printed by: James Burke II
Title: 0551 Surplus Declaration/Transfer Report Receipt from B-St...

Wednesday, October 19, 2016 2:53:45 PM
Page 1 of 1

From: Capital Assets Conference Friday, March 13, 2015 10:45:10 AM
Subject: 0551 Surplus Declaration/Transfer Report Receipt from B-Stock
To: Patricia J. Hague James Burke II
Cc: Mark R. Magli Meena S. Tharayil

Attachments: 03-11-15 1.pdf / Adobe Acrobat Document (6.3M)

The attached PDF file confirms receipt of your *Surplus Declaration/Transfer Report Form* by the Accounting and Financial Reporting Department. These items are currently being processed by the Capital Assets team. If we have any inquiries regarding these documents, you will be contacted in the near future.

If you have any questions please contact Capital Assets at 754-321-2270.

Capital Assets Team Member

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

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T 23579
B-STOCK SHIPMENT
OF "BROKEN" ITEMS
① PICKUP 2/25/15
② COMPLETED BY SURPLUS 3/9/15
③ CONFIRMATION EMAIL 3/13/15

ONLY INCLUDED
SHEETS WITH
ITEMS FOR AUDIT
- REMOVED 12 SHEETS
TO MAINTAIN OBJECTIVENESS

ITEM "B"

99-80959 PRINTER, LEXMARK OPTRA SC127N / SERIAL # 1148146

- Item can be found on B-Stock Transfer # T23579 page 1 of 1 PRINTERS / Line # 2
 - BPI number is incorrect - had the year as 98-XXXXX when it's really 99-XXXXX
 - Serial Number is correct and match those on the Missing List report

99-80961 PRINTER, LEXMARK OPTRA N / SERIAL # 1119511

- Item can be found on B-Stock Transfer # T23579 page 1 of 1 PRINTERS / Line # 1
 - BPI number is incorrect - had the year as 98-XXXXX when it's really 99-XXXXX
 - Serial Number is correct and match those on the Missing List report

B

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

1 of 1 pages

Submit Surplus / Transfer Form to B-Stock

B-Stock Transfer #: _____

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

Transfer Assistance Required: YES NO

Issuing Location #: 0551
Location Name: PANTADON MIDDLE
Contact Name: JIM BURKE/MICROTECH
Phone #: 754-322-4442 (DIRECTOR)

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

B-STOCK
CENT-BORDING

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
<input checked="" type="checkbox"/> 98-80961	1119511		PRINTER, LEXMARK OPTRA N	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> 98-80959	1148146		PRINTER, LEXMARK OPTRA SC 1275N	<input type="checkbox"/>	<input checked="" type="checkbox"/>
98-80092	1126431		PRINTER, LEXMARK OPTRA SC 1275	<input type="checkbox"/>	<input checked="" type="checkbox"/>
05-46800	940H9HG		PRINTER, LEXMARK C762N COLOR	<input type="checkbox"/>	<input checked="" type="checkbox"/>

1-83579

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

Released by: JIM BURKE / MICROTECH
Please Print Name, Title

Date: 2/6/15

Date: 2/6/15

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

Date: ___/___/___

Transfer Delivered by: _____
Please Print Name, Title

Date: ___/___/___

ITEM "C"

05-82909 SMARTBOARD 560 / SERIAL # SB560123069

Item has been found and is currently in located in Room 181



ITEM "D"

05LA04869 APPLE REFRESH LAPTOP / SERIAL # 4H532ALVSEB

Item not found and no official 3290A on site

ITEM "E"

A05-86617 LEXMARK REFRESH PRINTER - T640N / SERIAL # 7907CLD

Item can be found on B-Stock Transfer # T25418 page 11 of 16 / Line # 8

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

11 of 16 pages

Submit Surplus / Transfer Form to B-Stock

B-Stock Transfer #: _____

*SURPLUS (Principal / Director authorization signature required)
 TRANSFER (both issuing and receiving Principal / Director authorization signatures required)
 Transfer Assistance Required: YES NO

Issuing Location #: 0551
 Location Name: PLANTATION MIDDLE
 Contact Name: JIM BURKE AND MICRO
 Phone #: 754-322-4142
 Receiving Location #: _____
 Location Name: _____
 Contact Name: _____
 Phone #: _____

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	281715		KAWI, Electronic Keyboard, WK-50	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	281716		KAWI, Electronic Keyboard, WK-50	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	281717		KAWI, Electronic Keyboard, WK-50	<input type="checkbox"/>	<input checked="" type="checkbox"/>
			KEYPADS, Apple keypads top of box	<input checked="" type="checkbox"/>	<input type="checkbox"/>
87-10189	020019		KORG, Wave Form Synthesizer, DW-8000	<input type="checkbox"/>	<input checked="" type="checkbox"/>
87-10190	020006		KORG, Wave Form Synthesizer, DW-8000	<input type="checkbox"/>	<input checked="" type="checkbox"/>
05LL0790	7901GY4		LEXMARK, Laser printer, T640	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A05-85517	7907CLD		LEXMARK, Laser printer, T640	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A05-86618	7907CLN		LEXMARK, Laser printer, T640	<input type="checkbox"/>	<input checked="" type="checkbox"/>
A05-86619	7907CHV		LEXMARK, Laser printer, T640	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Equipment Transfer / Surplus Approved by: [Signature] Date: 12/16/15
 Released by: JIM BURKE / MICRO Date: 12/16/15
 Please Print Name, Title

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

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

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

ITEM "F"

05-42025 PRINTER, LEXMARK T630N B/W LASER / SERIAL #9923KNH

- Item can be found on B-Stock Transfer # T23579 page 1 of 2 Printers / Line #3
 - BPI number incorrect – listed as 05-42024 when it should be 05-42025

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

1 of 2 pages

Submit Surplus / Transfer Form to B-Stock

*SURPLUS (Principal / Director authorization signature required)

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

Transfer Assistance Required: YES NO

B-Stock Transfer #:

Issuing Location #: 0551
Location Name: RANATHAN MIDDLE
Contact Name: JIM BURKE/MICRO TECH
Phone #: 754.322.4142 (direct)

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

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
05-42022	9923KNR		PRINTER, LEXMARK T630N B/W LASER	<input type="checkbox"/>	<input checked="" type="checkbox"/>
05-42023	9923KNK		PRINTER, LEXMARK T630N B/W LASER	<input type="checkbox"/>	<input checked="" type="checkbox"/>
✓ 05-42024 #25	9923KNH		PRINTER, LEXMARK T630N B/W LASER	<input type="checkbox"/>	<input checked="" type="checkbox"/>
05-42026	9923KNP		PRINTER, LEXMARK T630N B/W LASER	<input type="checkbox"/>	<input checked="" type="checkbox"/>
05-42933	99216HM		PRINTER, LEXMARK T630N B/W LASER	<input type="checkbox"/>	<input checked="" type="checkbox"/>
05-42935	9925TTR		PRINTER, LEXMARK T630N B/W LASER	<input type="checkbox"/>	<input checked="" type="checkbox"/>
05-42936	9925TGR		PRINTER, LEXMARK T630N B/W LASER	<input type="checkbox"/>	<input checked="" type="checkbox"/>
05-42021	9923KNG		PRINTER, LEXMARK T630N B/W LASER	<input type="checkbox"/>	<input checked="" type="checkbox"/>
05-42024	9923KNL		PRINTER, LEXMARK T630N B/W LASER	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	N0706535672		AMPLIFIER, EUROPOWER PMP518M	<input type="checkbox"/>	<input checked="" type="checkbox"/>

7-23579

Equipment Transfer / Surplus Approved by: [Signature] Principal / Director (per Policy 3204)
Date: 2/6/15 Released by: JIM BURKE/MICRO TECH Date: 2-6-15
Please Print Name, Title

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

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

*Pick-Up Verification document from a SBC approved removal agent should be retained for Audit Purposes as well as 221115

School Location #Audit 14-15 IL

Item 1. Safe Harbor Cart

Item 2. Bass String Schroetter, No official signed 3290A on site

Item 3. Computer Dell

Item 1

Printed by: James Burke II
Title: Re: requesting a purchase order with pricing : CAB

Friday, October 18, 2013 12:53:02 PM
Page 1 of 2

From: Michael J. Borrelli
Subject: Re: requesting a purchase order with pricing
To: James Burke II

Good morning,

According to the PO 4513018048 the laptops are valued at \$750 each and the carts are valued at \$1450.00 each.

I will take a look at the BPI 07-80551 and see what I can find out.

-Mike

SAFEHARBOR
CARTS (2)
+ DELL LAPTOPS
(40)

Closed PO: 4513018048 Created by MICHELLE WILCOX

Document Overview On Print Preview Messages Personal Setting

4513018048 Vendor 107185.DELL.MARKETING117 Doc. date 10/30/2012

EA	S. Item	A	I	Material	Short Text	PO Quantity	Q. C	Del. Date	Net Price	Curr...	Per	Q. Unit Group	Plat	Stat.
	1	X		6004960	DELL LATITUDE E5430 (..	40 EA	D	11/30/2012	750.00 USD	1		EA E204	Schools and Adm..ETS	
	2	X		6004970	CART, SAFEHARBOR 30 ..	2 EA	D	11/30/2012	1,450.00 USD	1		EA E207	Schools and Adm..ETS	

Item: [2] 6004970, CART, SAFEHARBOR 30 CPU

Material Data | Quantities/Weights | Delivery Schedule | Delivery | Invoicing | Conditions | Account Assignment | Purchase Order History | Tests | D...

S.	PL	Material	Q.	Item	Posting Date	Quantity	Delivery cost	quant.	Q.	R	Amount in LC	L. Cur	Qty in OPU	DelCostQty (OPU)	Q.	R
WE	101	5000057221	1	01/16/2013	1			0	EA		1,450.00	USD	1	0	EA	
WE	101	5000057222	1	01/16/2013	1			0	EA		1,450.00	USD	1	0	EA	
WE	102	5000057221	1	01/16/2013	2			0	EA		2,900.00	USD	2	0	EA	
WE	101	5000057225	2	01/16/2013	2			0	EA		2,900.00	USD	2	0	EA	
Tr./Ev.		Goods receipt				2			EA		2,900.00	USD	2	0	EA	2
DEL		2401801933	2	01/22/2013	2			0	EA		2,900.00	USD	2	0	EA	2
Tr./Ev.		Invoice receipt				2			EA		2,900.00	USD	2	0	EA	2

BEST OF
CONTACT

James Burke II on Wednesday, October 16, 2013 at 3:46 PM -0400 wrote:
Hello all, under an audit as we speak : }

here's what I'm in dire need of:

a) po #24195328820061 & 4513018048 - these are the testing carts using the low bid Dell E5430 laptops (20 per cart). Also needed is the pricing for the SafeHarbor cart in which



Packing Slip

www.dell.com
www.support.dell.com

THIS IS NOT AN INVOICE

Sold to: SCHOOL BOARD OF BROWARD COUNTY
No Audit ACCOUNTS PAYABLE
ANC 1643 N HARRISON PKWY BLDG H
 SUNRISE, FL - 33323
 5617462515

Ship to: KATZ COMPUTER SVCS INC
 TIFFANY MAGLIO
 2885 JUPITER PARK DR STE 1300
 PLANTATION MIDDLE
 JUPITER, FL - 33458-6044
 5617462515

Customer Number	Customer PO Reference	Salesperson	Order Number
120161914	4513018048	KELLY CLARK	241953328

Order Date	Date Printed	Ship via	Tracking Bill of Lading Number
11/29/2012	12/07/2012	<=5 Business Days	3AM3001449

Delivery Terms

IN THIS SHIPMENT:

Box	Ship Qty	Tracking Number	Item Number	Item Description	Service Tag
00009999990640953997	1	3AM3001449	P4RM1	Dell Latitude E5430	BPRZ8W1
00009999990640954000	1	3AM3001449	P4RM1	Dell Latitude E5430	BJVZ8W1
00009999990640954017	1	3AM3001449	P4RM1	Dell Latitude E5430	BQVZ8W1
00009999990640954024	1	3AM3001449	P4RM1	Dell Latitude E5430	B5QZ8W1
00009999990640954031	1	3AM3001449	P4RM1	Dell Latitude E5430	F5YY8W1
00009999990640954048	1	3AM3001449	P4RM1	Dell Latitude E5430	GNXZ8W1
00009999990640954055	1	3AM3001449	P4RM1	Dell Latitude E5430	ISXZ8W1
00009999990640954062	1	3AM3001449	P4RM1	Dell Latitude E5430	18MZ8W1
00009999990640954079	1	3AM3001449	P4RM1	Dell Latitude E5430	3NWZ8W1
00009999990640954086	1	3AM3001449	P4RM1	Dell Latitude E5430	33MZ8W1
00009999990640954093	1	3AM3001449	P4RM1	Dell Latitude E5430	36JZ8W1
00009999990640954109	1	3AM3001449	P4RM1	Dell Latitude E5430	5NWZ8W1
00009999990640954116	1	3AM3001449	P4RM1	Dell Latitude E5430	6GYZ8W1
00009999990640954123	1	3AM3001449	P4RM1	Dell Latitude E5430	6MWZ8W1
00009999990640954130	1	3AM3001449	P4RM1	Dell Latitude E5430	6RPZ8W1
00009999990640954147	1	3AM3001449	P4RM1	Dell Latitude E5430	9KQZ8W1
			312-1318	6-Cell (60WH) Primary Lithium	
			313-9606	No Modem for Latitude E-Family	
			317-9935	4.0GB, DDR3-1600MHz SDRAM, 1 D	
			318-1808	Noise Cancelling Digital Array	
			318-1810	Express Card	
			318-2068	No Optical Device	
			319-1154	2nd gen Intel Core i3-2328M Pr	
			320-3084	14.0" HD (1366x768) Anti-Glare	
			330-6322	Windows 7 Label, Latitude, Vos	
			331-1280	Internal English Keyboard, Del	
			331-2349	Intel Core i3 Processor	
			331-3300	Dell Back-up and Recovery Mana	
			331-6011	Integrated Palmrest without Fi	
			331-6013	Internal Keyboard Cable, Dell	
			331-6015	Regulatory Label, Dell Latitud	
			331-7217	Broadcom TruManage, Dell Latit	
			342-4282	320GB 5400rpm Hard Drive, Dell	
			365-0354	CFI, Standard Option Not	
			412-1397	No Productivity Software	

MIXED
CART 1 & 2

This completes your order.

Total Wgt	Total Boxes	Receiver Name	Receiver Signature	Date	Remarks
9.2	16				



Packing Slip

www.dell.com
www.support.dell.com

This is not an invoice

Sold to: SCHOOL BOARD OF BROWARD COUNTY
No Audit ACCOUNTS PAYABLE
ANC 1643 N HARRISON PKWY BLDG H
 SUNRISE FL - 33323
 5617462515

Ship to: KATZ COMPUTER SVCS INC
 TIFFANY MAGLIO
 2885 JUPITER PARK DR STE 1300
 PLANTATION MIDDLE
 JUPITER FL - 33458-6044
 5617462515

Customer Number	Customer PO Reference	Salesperson	Order Number
120161914	4513018048	KELLY CLARK	241953534
Order Date	Date Printed	Ship Via	Tracking Btch/Ld/Trk Number
11/29/2012	12/07/2012	<= 5 Business Days	35030437293
Delivery Terms			

IN THIS SHIPMENT:

Box	Ship Qty	Tracking Number	Item Number	Item Description	Serv. # Title
00009999990641331923	1	35030437293	P4RM1	Dell Latitude E5430	BN309W1
00009999990641331930	1	35030437293	P4RM1	Dell Latitude E5430	B0YZ8W1
00009999990641331947	1	35030437293	P4RM1	Dell Latitude E5430	CHPZ8W1
00009999990641331954	1	35030437293	P4RM1	Dell Latitude E5430	CSD09W1
00009999990641331961	1	35030437293	P4RM1	Dell Latitude E5430	DYVZ8W1
00009999990641331978	1	35030437293	P4RM1	Dell Latitude E5430	G2309W1
00009999990641331985	1	35030437293	P4RM1	Dell Latitude E5430	G6KZ8W1
00009999990641331992	1	35030437293	P4RM1	Dell Latitude E5430	HTQZ8W1
00009999990641332005	1	35030437293	P4RM1	Dell Latitude E5430	H9D09W1
00009999990641332012	1	35030437293	P4RM1	Dell Latitude E5430	JLXZ8W1
00009999990641332029	1	35030437293	P4RM1	Dell Latitude E5430	J4D09W1 -
00009999990641332036	1	35030437293	P4RM1	Dell Latitude E5430	1CVZ8W1
00009999990641332043	1	35030437293	P4RM1	Dell Latitude E5430	12309W1
00009999990641332050	1	35030437293	P4RM1	Dell Latitude E5430	2NRZ8W1
00009999990641332067	1	35030437293	P4RM1	Dell Latitude E5430	2PWZ8W1
00009999990641332074	1	35030437293	P4RM1	Dell Latitude E5430	2TD09W1
00009999990641332081	1	35030437293	P4RM1	Dell Latitude E5430	28VY8W1
00009999990641332098	1	35030437293	P4RM1	Dell Latitude E5430	4HS09W1
00009999990641332104	1	35030437293	P4RM1	Dell Latitude E5430	55F09W1
00009999990641332111	1	35030437293	P4RM1	Dell Latitude E5430	7CLZ8W1
00009999990641332128	1	35030437293	P4RM1	Dell Latitude E5430	7M909W1 -
00009999990641332135	1	35030437293	P4RM1	Dell Latitude E5430	81309W1
00009999990641332142	1	35030437293	P4RM1	Dell Latitude E5430	9BD09W1
00009999990641332159	1	35030437293	P4RM1	Dell Latitude E5430	9NXZ8W1 ✓
			312-1318	6-Cell (60WH) Primary Lithium	
			313-9606	No Modem for Latitude E-Family	
			317-9935	4.0GB, DDR3-1600MHz SDRAM, 1 D	
			318-1808	Noise Cancelling Digital Array	
			318-1810	Express Card	
			318-2068	No Optical Device	
			319-1154	2nd gen Intel Core i3-2328M Pr	
			320-3084	14.0" HD (1366x768) Anti-Glare	
			330-6322	Windows 7 Label, Latitude, Vos	
			331-1280	Internal English Keyboard, Del	
			331-2349	Intel Core i3 Processor	

[Handwritten signature]

MIXED
CART 1&2

This completes your order.

Total Wgt	Total Boxes	Receiver Name	Receiver Signature	Date	Remarks
215.2	24				

Item 3

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

2 of 3 pages

Submit Surplus / Transfer Form to B-Stock

B-Stock Transfer #:

*SURPLUS (Principal / Director authorization signature required)

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

Transfer Assistance Required: YES NO

Issuing Location #: 0551
Location Name: PANTANON MIDDLE
Contact Name: JIM BURKE/MICROTECH
Phone #: 754-322-4142 (DIRECT)

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

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
<input checked="" type="checkbox"/>	GH2MM41		COMPUTER, DELL GX270	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	2J2MM41		COMPUTER, DELL GX270	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	CY3MM41		COMPUTER, DELL GX270	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	6Y3MM41		COMPUTER, DELL GX270	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	4Y3MM41		COMPUTER, DELL GX270	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	JY3MM41		COMPUTER, DELL GX270	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	5Y2MM41		COMPUTER, DELL GX270	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	8Y3MM41		COMPUTER, DELL GX270	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	7Y3MM41		COMPUTER, DELL GX270	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	JVYPX61		COMPUTER, DELL GX280	<input type="checkbox"/>	<input checked="" type="checkbox"/>

1857

Equipment Transfer / Surplus Approved by: [Signature] Principal / Director (per Policy 3204)
Date: 2/6/15 Released by: JIM BURKE/MICROTECH Date: 2/6/15
Please Print Name, Title

Transfer Received by: _____ Date: ___/___/___
Principal / Director (per Policy 3204)
Transfer Delivered by: _____ Date: ___/___/___
Please Print Name, Title

*Back-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well as this form.

School Name: Silver Trail Middle 3331

Principal: Stephen Frazier

**Address: 18300 Sheridan Street
Pembroke Pines, FL 33331**

Total Number of Items in Inventory:	1,449
Total Dollar Cost of Items in Inventory:	\$1,544,641
Total Number of Items Unaccounted for:	21
Total Dollar Cost of Items Unaccounted for:	\$28,452
Total Net Value of Items Unaccounted for:	\$1,348
Percentage of Dollar Cost of Items Unaccounted for:	1.8%

Finding

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

A review of all property and inventory was performed. Of the 1,449 assets recorded at the school, 21 items were unaccounted for. The Principal stated that 16 assets were not found and considered missing. According to the Principal's response, three Apple desktop computers were part of the SMART Surplus pickup coordinated by the Warehousing Services Department. The 3290A Surplus Declaration Transfer form was not provided by the school to indicate that the equipment was surplus. Finally, two high-risk assets were unaccounted for during the audit. The school was not able to provide the location of these items.

During the audit, the Inventory Audit Specialist (IAS) found several golf carts that were not on the school's Master File database. While researching this matter, the Assistant Principal (AP) informed the IAS that several golf carts/utility vehicles were ordered in June 2015. The original order was processed as a Framework purchase order with an attached list (see Exhibit A). Framework purchase orders are not to be used when purchasing tangible personal property. When the golf carts were received from the vendor, the AP realized that the utility vehicle did not meet the school's needs. He decided to exchange the utility vehicle for two other golf carts. Because the purchase order was not processed according to District guidelines and the utility vehicle was exchanged for two other golf carts, this created inaccurate reporting of tangible personal property. The school had not remitted a Detailed Asset Breakdown form to Accounting and Financial Reporting – Capital Assets

(Silver Trail Middle 3331 continued)

(AFRD-CA) for the golf carts on the original order; however, a form was created and submitted to AFRD-CA for the two “replacement golf carts” in September 2015. When the form was processed, the value for each golf cart was incorrectly captured by AFRD-CA (see Exhibit B). In addition to AFRD-CA capturing the value incorrectly, the school also failed to correct the error prior to the start of the audit. The cost of tangible personal property should have been properly recorded in the Master File database. Business Practice Bulletin O-100 states when ordering tangible personal property, locations are **prohibited** from purchasing items in “lots”, “bundles”, or “attached lists”. 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 school did not follow these 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 Inventory Process & Tips training offered by the Information & Technology Department and SAP Procurement training offered through My Learning Plan. In addition, the Principal should review Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the designated property team member(s) to ensure compliance with all procedures. The following internal control areas require improvement.

- The location 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.

(Silver Trail Middle 3331 continued)

- 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.
- When ordering tangible personal property, a Standard Requisition should be used so that each tangible personal property is ordered on a unique line of a requisition in order to accurately account for each property item electronically. When tangible personal property is received online, 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 the word "none" should be utilized when receiving those items online that do not have a manufacturer's assigned serial number.
- Any corrections required to asset record(s) should be promptly reported to AFRD-CA. The property custodian should immediately notify AFRD-CA so that 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: Silver Trail Middle School 3331

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1	S16009422 LENOVO THINKPAD 11E NONTOUCH	\$ 447.00
2	S16009426 LENOVO THINKPAD 11E NONTOUCH	\$ 447.00
3	S16006139 LENOVO THINKPAD YOGA 12	\$ 1,074.00
4	S16000108 IPAD MINI W/ RETINA DISPLAY 16 GB	\$ 279.00
5	R08-83918 LAPTOP, APPLE MACBOOK 13"	\$ 1,200.00
6	07-27061 LAPTOP, DELL D520 W/ CD RW/DVD	\$ 1,441.00
7	07-07521 LAPTOP, DELL D520 W/ CD RW/DVD	\$ 1,436.00
8	07-07532 LAPTOP, DELL D520 W/ CD RW/DVD	\$ 1,436.00
9	05LA30309 APPLE REFRESH RAID SERVER	\$ 3,970.32
10	05-53644 DESKTOP, APPLE EMAC G4 W/ 17"	\$ 1,100.00
11	05-53664 DESKTOP, APPLE EMAC G4 W/ 17"	\$ 1,100.00
12	05-36118 DESKTOP, APPLE IMAC G4 W/ 15" FLAT	\$ 1,485.00
13	05-36119 DESKTOP, APPLE IMAC G4 W/ 15" FLAT	\$ 1,485.00
14	05-35087 DESKTOP, APPLE EMAC G4 W/ 17"	\$ 1,100.30
15	05-35098 DESKTOP, APPLE EMAC G4 W/ 17" FLAT	\$ 1,100.30
16	05-21184 APPLE IBOOK G4 W/ CD	\$ 1,721.50
17	04-18837 APPLE DESKTOP 17	\$ 3,131.05
18	R03-84412 APPLE IBOOK	\$ 1,200.00
19	95-19528 OBOE SYSTEM TRAINING PLASTIC	\$ 1,799.00
20	DELL LATITUDE LAPTOP (SER# 9PMMWW1) ^[2]	\$ 750.00
21	DELL LATITUDE LAPTOP (SER# JSDG9W1) ^[2]	\$ 750.00

Total Historical Cost of Property unaccounted for as of December 14, 2016 \$ 28,452.47

^[1]Total Accumulated Depreciation as of December 14, 2016 \$ 27,104.27

Net Value of Property considered to be unaccounted for as of December 14, 2016 \$ 1,348.20

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

[2] High-risk items unaccounted for

Framework Order 7515014248 Created by Denise Whitford

Document Overview On [] [] Print Preview Messages [] [] Personal Setting

Framework Order [7515014248] Vendor 103208 ADVANTAGE GOLF CARS... Doc. date 03/25/2015

S.. Itm	A I	Material	Short Text	PO Quantity	O... C Deliv. Date	Net Price	Curr... Per	O... Matl Group	Plnt	Stor. Location
1	K B	NEW GOLF CART			1 AU D 03/31/2015	17,879.00 USD	1	AU R 92962	Schools and Admin.	Silver Trail M

[1] NEW GOLF CART

Add Planning

Item [1] NEW GOLF CART

Limits Material Data Quantities/Weights Delivery Schedule Delivery Invoice Conditions Account Assignment Purchase Order History Texts D

Title
Name Silver Trail Middle
Street/House number 18300 Sheridan Street
Postal Code/City 33331 Pembroke Pines
Country US USA Region FL Florida

Address details
Reset address
Repeat address on

Address 23337
Customer
Vendor SC vend

Advantage Golf Cars, Inc.

13161 NW 43 AVE
Opa Locka, FL 33054

Date Broward Fax
305.769.2274 954.962.9085 305.769.1805



A Textron Company



Authorized Dealer

Quotation

Date	Quote #
2/27/2015	108314

BILL TO:

SHIP TO:

SCHOOL BOARD OF BROWARD CO
FINANCIAL REPORTING DEPT
SAWGRASS TECHNOLOGY PARK
1643 N HARRISON PKWY, BLDG H
SUNRISE, FL 33323

BCSB:SILVER TRAIL MIDDLE
18300 SHERIDAN ST.
SOUTHWEST RANCHES, FL 33331

JEANNINE BOOKKE...	audrys.turner@browa...	Terms	P.O. No.	Rep	FOB
# 754-321-0673	FAX 754-323-4385	Net 30		DN-BG	

Qty	Description	Cost	Total
1	PRE-OWNED 2012 E-Z-GO TXT ELECTRIC 48V 2 PASSENGER (*MSRP \$4,000*)	3,345.00	3,345.00T
1	SET OF SIX NEW 8V BATTERIES INSTALLED WITH A 1-YEAR BATTERY WARRANTY (*MSRP \$955*)	900.00	900.00T
6	STATE OF FLA BATTERY WASTE FEE	1.50	9.00T
1	BCSB - DISCOUNT ON CAR SALE	-350.00	-350.00T
1	PRE-OWNED 2012 E-Z-GO TXT ELECTRIC 48V 4 PASSENGER (*MSRP \$5,000*)	4,145.00	4,145.00T
1	SET OF SIX NEW 8V BATTERIES INSTALLED WITH A 1-YEAR BATTERY WARRANTY (*MSRP \$955*)	900.00	900.00T
6	STATE OF FLA BATTERY WASTE FEE	1.50	9.00T
1	BCSB - DISCOUNT ON CAR SALE	-350.00	-350.00T
1	NEW 2015 Cushman Shuttle 2 Electric 48V Vehicle Utility Cargo Bed (*MSRP \$11,739*)	10,745.00	10,745.00T
8	STATE OF FLA BATTERY WASTE FEE	1.50	12.00T
4	STATE OF FLA TIRE WASTE FEE	1.00	4.00T
1	BCSB - DISCOUNT ON CAR SALE	-500.00	-500.00T
3	DELIVERY OF 3 CARS	20.00	60.00T
1	TRADE IN CREDIT FOR EXISTING GOLF CAR & CHARGER 2000 E-Z-GO TXT ELECTRIC 36V 2 PASSENGER GREEN SERIAL # 1258054	-250.00	-250.00T

Thank you	Subtotal
PAYMENT POLICY COD is required for clients without a NET-10/30 Account. Past Due invoices are subject to a 1.5% Monthly Finance Charge, Legal and Collection Fees. All Returns are subject to a 10% restocking fee. Returned checks are assessed a \$ 30 fee.	Sales Tax (0.0%)
	Total

This Quotation is valid for 90-Days or while supplies last. Upon approval, please sign and return.

PRINT: _____ SIGN: _____ DATE: _____

Exhibit A

Quotation

Advantage Golf Cars, Inc.

13161 NW 43 AVE
Opa Locka, FL 33054

Dade Broward Fax
305.769.2274 954.962.9085 305.769.1805



A Textron Company



Authorized Dealer

Date	Quote #
2/27/2015	108314

BILL TO:

SHIP TO:

SCHOOL BOARD OF BROWARD CO
FINANCIAL REPORTING DEPT
SAWGRASS TECHNOLOGY PARK
1643 N HARRISON PKWY, BLDG H
SUNRISE, FL 33323

BCSB:SILVER TRAIL MIDDLE
18300 SHERIDAN ST.
SOUTHWEST RANCHES, FL 33331

JEANNINE BOOKKE...	e audrys.turner@browa...	Terms	P.O. No.	Rep	FOB
# 754-321-0673	-AX 754-323-4385	Net 30		DN-BG	

Qty	Description	Cost	Total
1	TRADE IN CREDIT FOR EXISTING GOLF CAR & CHARGER 2008 E-Z-GO TXT PDS ELECTRIC 36V 2 PASSENGER WITH FLATBED WHITE SERIAL # 2581518	-350.00	-350.00T
1	TRADE IN CREDIT FOR EXISTING GOLF CAR & CHARGER 2008 E-Z-GO SHUTTLE 2+2 TXT ELECTRIC 36V WHITE SERIAL # 2570690	-450.00	-450.00T

Thank you

Subtotal \$17,879.00

Sales Tax (0.0%) \$0.00

Total \$17,879.00

PAYMENT POLICY

COD is required for clients without a NET-10/30 Account. Past Due Invoices are subject to a 1.5% Monthly Finance Charge, Legal and Collection Fees. All Returns are subject to a 10% restocking fee. Returned checks are assessed a \$ 30 fee.

This Quotation is valid for 90-Days or while supplies last. Upon approval, please sign and return.

PRINT: _____ SIGN: _____ DATE: _____

LAC#

School Board of Broward County - Detailed Asset Breakdown Form

For use with Assets \$1000 or more

Vendor: Advantage Golf Cars (EZGO) PO# 7515014248
 City: Miami Lakes, FL 33014

Address: 5801 NE 151st Street
 Phone# 954/962-9085

Date: 9/21/2015

G/L Account			Cost Center			Fund	Functional Area			
Class (1 Digit)	Object (3 Digit)	General (4 Zeros)	Bus. Area (4 Digits)	Type (1 Digit)	Loc. (4 Digits)	Gen. (Zero)	Function (4 Digits)	Activity (5 Digits)	General (7 Zeros)	
5	652	0	3610	2	3331	0	7901	0	0 0 0 0 0 0 0 0	
Line	Manuf. Name & Model/Goods Receipt#				Description	FISH#	Serial #	Qty	Unit Price	Total Cost
1	BPI # 2210-8888				2015 Cushman Hauler 800 Gas Vehicle BCSB Discount on Car Sale	202	3141552	1	8590.50	8590.50
2	BPI # 2210-8889				pre-owned 2005 EZGO TXT 36 V (including charger serial #103221961)	202	2263256	1	1973.00	1973.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
										0.00
45										0.00
Subtotal										10219.50
Total										10219.50

Requestor: Dr. Ricardo Garcia
 Approver: Principal Steve Frazier

Explanation of Purchase: for custodian use school wide
 Bookkeeper/Budgetkeeper: Gabriele Villiotis
 Bookkeeper/Budgetkeeper Phone #: 754-323-2008
 School or Dept. Name: SILVER TRAIL MIDDLE SCHOOL

THE SCHOOL BOARD OF
 BROWARD COUNTY, FLORIDA

2015 SEP 25 2:04
 40 : 24 52 JES 910Z

*To be completed after delivery and goods receipt.
 *Return form to Financial Reporting, ATTN: Capital Assets - Sawgrass 1st FL 33092
 FAX# 754-321-8196 / 5

PNI 591
 Date 02-03-2015
 Initials [Signature]

COMPLETED



Framework Purchase Order

Exhibit B

Advantage Golf Cars, Inc.



Authorized Dealer

Invoice

Remit To: 5801 NW 151 Street Suite 201
Miami Lakes, FL 33014
Ph: 786-233-8633 Fx: 305-769-1805
Branch: 13161 NW 43rd Avenue
Opa Locka, FL 33054
Ph: 305-769-2274 Fx: 305-769-1805

Invoice Date	Due Date	Invoice #
7/17/2015	8/16/2015	179311

BILL TO:

SHIP TO:

SCHOOL BOARD OF BROWARD CO
FINANCIAL REPORTING DEPT
SAWGRASS TECHNOLOGY PARK
1643 N HARRISON PKWY, BLDG H
SUNRISE, FL 33323

BCSB: SILVER TRAIL MIDDLE
18300 SHERIDAN ST.
SOUTHWEST RANCHES, FL 33331
RICARDO GARCIA
954-478-0053

JEANNINE BOOKKE...	Terms	P.O. No.	Rep		Car Serial / Chg Serial	CC #
# 754-321-0673	Net 30	7515014248	DN-MO	# 754-323-4300	3141552 2263256	103221...

Qty	Item	Description	Price	Total
1	3141552	2015 Cushman Hauler 800 Gas Vehicle. Includes Premium Color, Seats, Tail Lights, Rear Brakes, Hourmeter, Fuel Gauge, 54" Top	8,590.50	8,590.50T
1	PATRIOT BL...	PATRIOT BLUE BODY	0.00	0.00T
1	OYSTER SEA...	TAN SEATS	0.00	0.00T
1	TAN TOP	TAN TOP	0.00	0.00T
1	BW	STATE OF FLA BATTERY WASTE FEE	0.00	0.00T
4	TW	STATE OF FLA TIRE WASTE FEE	0.00	0.00T
1	DISCOUNT O...	BCSB - DISCOUNT ON CAR SALE	-344.00	-344.00T
1	WARRANTY 2	2 YEAR LIMITED WARRANTY (REFER TO OWNERS MANUAL)	0.00	0.00T
1	2263256 SERIAL	Pre-Owned 2005 E-Z-GO TXT 36V Electric Vehicle 2 Passenger. CHARGER SERIAL #103221961	1,973.00	1,973.00T
1	IVORY BODY	IVORY BODY	0.00	0.00T
1	STONE BEIG...	TAN SEATS	0.00	0.00T
1	TAN TOP	TAN TOP	0.00	0.00T
1	DEL	DELIVERY OF 2 CARS	20.00	20.00T

Thank you	Subtotal
INVOICE POLICY	Sales Tax (0.0%)
COD is required for clients without a NET-10/30 Account. Past Due Invoices are subject to a 1.5% Monthly Finance Charge, Legal and Collection Fees. All Returns are subject to a 10% restocking fee. Returned checks are assessed a \$ 30 fee.	Total
I hereby acknowledge the satisfactory completion of the above described work and/or receipt of the above products as described.	Payments/Credits
PRINT: _____ DATE: _____	Balance Due
SIGN: _____	

Advantage Golf Cars, Inc.



Authorized Dealer

Invoice

Remit To: 5801 NW 151 Street Suite 201
 Miami Lakes, FL 33014
 Ph: 786-233-8633 Fx: 305-769-1805
 Branch: 13161 NW 43rd Avenue
 Opa Locka, FL 33054
 Ph: 305-769-2274 Fx: 305-769-1805

Invoice Date	Due Date	Invoice #
7/17/2015	8/16/2015	179311

BILL TO:

SHIP TO:

SCHOOL BOARD OF BROWARD CO
 FINANCIAL REPORTING DEPT
 SAWGRASS TECHNOLOGY PARK
 1643 N HARRISON PKWY, BLDG H
 SUNRISE, FL 33323

BCSB: SILVER TRAIL MIDDLE
 18300 SHERIDAN ST.
 SOUTHWEST RANCHES, FL 33331
 RICARDO GARCIA
 954-478-0053

JEANNINE BOOKKE...	Terms	P.O. No.	Rep		Car Serial / Chg Serial	CC #
# 754-321-0673	Net 30	7515014248	DN-MO	# 754-323-4300	3141552 2263256	103221...

Qty	Item	Description	Price	Total
		(*USED CAR COMES WITH GOOD USED BATTERIES*) * P.O. # 7515014248 *		

Thank you	Subtotal	\$10,239.50
<p>INVOICE POLICY</p> <p>COD is required for clients without a NET-10/30 Account. Past Due Invoices are subject to a 1.5% Monthly Finance Charge, Legal and Collection Fees. All Returns are subject to a 10% restocking fee. Returned checks are assessed a \$ 30 fee.</p> <p>I hereby acknowledge the satisfactory completion of the above described work and/or receipt of the above products as described.</p> <p>PRINT: _____ DATE: _____</p> <p>SIGN: _____</p>	Sales Tax (0.0%)	\$0.00
	Total	\$10,239.50
	Payments/Credits	\$0.00
	Balance Due	\$10,239.50

BROWARD COUNTY PUBLIC SCHOOLS
MASTER FILE OF ASSETS (PROP)

Record Active as of	BPI Number	Description	Serial Number	Cost	Location	Federal	Stolen	Stolen Date	Old Location	Pending Disposal	Current Date	Acquired Date	Class	Goods Receipt	Condition
	R16-80008	2012 E-Z-GO TXT 48V GOLF CART	3141552	7,564.00	3331						12/03/15	09/29/15	019	483052	T
	R16-80009	2015 CUSHMAN HAULER 800 GOLF CART	2263256	10,239.50	3331						12/03/15	09/29/15	019	483050	T

Showing 2 Results

Value captured by Accounting and Financial Reporting-Capital Assets Department.

PNI ARCHIVE

Year End Snapshot	BPI Number	Description	Serial Number	Cost	Location	Federal	Stolen	Stolen Date	Old Location	Pending Disposal	Current Date	Acquired Date	Class	Goods Receipt	Condition
07/08/16	R16-80008	2012 E-Z-GO TXT 48V GOLF CART	3141552	7,564.00	3331						12/03/15	09/29/15	019	483052	T

**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 20, 2016

TO: Patrick Reilly
Chief Auditor

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

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE –
SILVER TRAIL MIDDLE SCHOOL/FISCAL YEAR 2016-17**

This correspondence acknowledges receipt and review of the findings of the FY 2016-17 property and inventory audit for Silver Trail Middle School. In addition to the implementation of the principal's corrective action plan, the Office of School Performance and Accountability (OSPA) will provide the following support, guidance and oversight:

- The principal and all essential staff will attend the District's property and inventory training.
- 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, site-based tracking database.
- 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, conducting regular site-based audits, and amending the school's property and inventory protocols as needed.
- The cadre director will review and monitor the school's surplus process to ensure that this process aligns with District standards, 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



SILVER TRAIL MIDDLE SCHOOL

STEVE FRAZIER, PRINCIPAL
18300 Sheridan Street
Pembroke Pines, FL 33331
754-323-4300
754-323-4385-FAX
www.silvertrailmiddle.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

January 18th, 2016

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

FROM: Steve Frazier, Principal 
Silver Trail Middle School

SUBJECT: AUDIT REPORT RESPONSE/SILVER TRAIL MIDDLE SCHOOL

This correspondence acknowledges the receipt and review of the findings from the Property and Inventory audit recently conducted at Silver Trail Middle School. Please accept this document as our response to the same.

As a result of the latest audit findings, the current property and inventory procedures have been updated to include the following:

- Administered a comprehensive review of the property and audit processes and expectations with the entire leadership team, faculty, and staff of the school. The review included an open discussion about the findings of this audit.
- A new Micro-Technology Specialist was hired in the spring of the last school year. Since then, I have (a) secured appropriate training for her by hiring a part-time experienced Micro-Tech from another location; (b) sent her to other locations for additional on-site training; (c) she attends all mandated and available district training including *Property and Inventory Management*. Moreover, I had both the Micro-Tech and Assistant Principal attend the *Inventory Process & Tips* training session in December 2016.

**AUDIT RESPONSE SILVER TRAIL MS
PAGE TWO**

- A Property and Inventory Team is in place that will conduct semiannual inventory of all non-technology and/or high-risk property items that are not included in the Master File database. A quarterly inventory will take place for all technology and/or SMART Bond equipment for the remainder of the current school year. The team members include the Micro Tech, Band Director, Media and ESE Specialist along with each grade level administrator.
- I will personally post the results of each in-house audit via SharePoint to all faculty and staff members. I will require the constant monitoring of property to develop and increase the level of awareness of Property and Inventory management.
- I will seek the support of the Office of School Performance and Accountability with the implementation of these and any other corrective actions they recommend to ensure the adequate monitoring of all equipment entrusted to us.
- I reviewed and reiterated to the P&I & administrative team the importance of accurately documenting on a 3290A Surplus Declaration Transfer form any salvageable assets removed from this location.
- I have reviewed and put in place measures with the school's Bookkeeper and the Office Manager to ensure the proper issuance of Standard Requisitions accurately accounting for each property item. Tangible personal property will be received online while ensuring that serial numbers are accurately recorded. Moreover, any corrections due to discrepancies of any kind will be immediately reported to Accounting and Financial Reporting-Capital Assets (AFRD-CA).

I fully expect that through the implementation of these practices our Property and Inventory Management System will significantly improve to the point we will return to the traditional exception-free audit status that has been evident at Silver Trail Middle School during my tenure as principal.

cc: Dr. Jermaine Fleming, Cadre Director, OSPA

School Name: Charles W. Flanagan High 3391

Principal: Michelle Kefford

**Address: 12800 Taft Street
Pembroke Pines, FL 33028**

Total Number of Items in Inventory:	2,608
Total Dollar Cost of Items in Inventory:	\$2,697,077
Total Number of Items Unaccounted for:	19
Total Dollar Cost of Items Unaccounted for:	\$41,574
Total Net Value of Items Unaccounted for:	\$753
Percentage of Dollar Cost of Items Unaccounted for:	1.5%

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 2,608 assets recorded at the school, 19 items were unaccounted for. The Principal stated in the 30 day audit response that 8 projectors listed on the Missing List Report should be removed. She also stated that she was required by the auditor during the previous property and inventory audit to acquire all new/found equipment although she considered these obsolete and they were going to be salvaged. Thirty-eight new/found pieces of equipment, with an aggregate value of \$119,389.18 (See Exhibit C), were found during the previous (FY2015) property and inventory audit. Business Practice Bulletin O-100: Procedure for Property and Inventory Control states that 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 – Capital Assets (AFRD-CA) to add these property items to the Master File database. The Principal states, after completing the acquisition forms and submitting them to AFRD-CA, the projectors were never added to the Master File database. After researching the projectors, the projectors were added to the Master File database on July 21, 2015 (See Exhibit D – Optispool Report). The Principal should have received an email from the Information and Technology Department notifying her of the new property record creations within the District's Master File database. The school's initial SMART meeting was held on July 27, 2015 and surplus procedures were provided to the Principal (See Exhibit E). The school's SMART 3290A Surplus Declaration Transfer forms were submitted to the

(Charles W. Flanagan High continued)

Warehousing Services Department on March 15, 2016 and A-1 Assets, the District's recycling vendor, removed the equipment from the school on April 11, 2016, almost a year after the projectors were identified as new/found equipment. It is unclear why the Principal and inventory team were not aware that the projectors had been added to the school's Master File database. The Principal is certain the projectors were surplus during the SMART surplus pickup.

In addition, the school surplused 6 other pieces of equipment; however, either the serial number or BPI number listed on the 3290A Surplus Declaration Transfer forms was incorrect. For this reason, the 6 pieces of equipment are unaccounted for.

During a discussion with the Principal after the property and inventory audit file was submitted for review and a final Missing List Report was issued, the Principal responded that the projectors should not be considered unaccounted for. She stated that she was certain that the majority of the equipment listed on the Missing List Report was accounted for because she obtained a report from A-1 Assets, the District's recycling vendor, listing the equipment picked up from the school during the SMART surplus pickup on April 11, 2016. The A-1 Assets report is not an approved School Board of Broward County surplus document. Furthermore, the school should not allow equipment to be removed from school property without the proper documentation. After the completion of the SMART surplus pickup, a scanned asset list (this list is different from the A-1 Assets report) was provided to the school by the Warehousing Service Department SMART Surplus Coordinator and the school was given 72 hours to verify that the scanned asset list matched the completed 3290A Surplus Transfer Declaration forms. If discrepancies were identified, the school should have contacted the SMART Surplus Coordinator to rectify the errors.

Finally, the school was not able to locate 5 pieces of equipment during the audit and which are considered unaccounted for.

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

(Charles W. Flanagan High continued)

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

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

- 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 Department. 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 property custodian, when notified of all new property record creation, and/or changes, should review the OptiSpool reports to verify the accuracy of the information associated with the property records.

Office of the Chief Auditor’s Response to Principal’s Response

Subsequent to the audit, the Principal’s audit exception response indicated that 14 items were identified as “missing” on the 2016 audit report as a result of improper paperwork. The Office of the Chief Auditor, has reviewed the report provide to the school and has changed the name of the report from “Missing List Report” to “List of Unaccounted For Tangible Personal Property”(TPP) to avoid confusion in the future. The definition of an unaccounted for TPP is defined in the Scope, Objective and Methodology section of this report (see pages 1-3).

As part of the audit examination for internal controls over tangible personal property, it was determined that the school showed material weaknesses over disposition process. The integrity of audit evidence provided by locations must be considered reliable. Business Practice Bulletin O-100: Procedure for Property and Inventory Control identifies the acceptable and reliable documentation. *The location should complete a 3290A Surplus/Transfer Declaration Form to identify the tangible personal property to be salvaged. The 3290A Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus. The 3290A Surplus/Transfer Declaration Form must then be signed and dated by the property custodian and adequate explanation/documentation provided for surplussing the tangible personal property. The location should make a copy of the 3290A Surplus/Transfer Declaration Form(s) for their record and forward the original to the Manager, Material Logistics at the Warehouse. 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.* The recycling vendor, A-1 Assets’ list of equipment the Principal provided is not reliable and for the reason that the accuracy nor the completeness of the information can be determined. The list only contains the 14 items unaccounted for; however, A-1 Assets removed over 600 pieces of equipment the same day. In this case, physical verification of all 14 unaccounted for items would need to have occurred since the required 3290A Surplus Declaration Transfer forms were never prepared by the location.

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

Items not accounted for: Charles W. Flanagan High School 3391

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 13-02070	CANXA10 Canon Camcorder	\$ 1,757.00
2 R09-83500	PROJECTOR, INFOCUS	\$ 3,785.00
3 R02-83463	PROJECTOR SVGA NEC	\$ 2,700.00
4 R02-83462	PROJECTOR SVGA NEC	\$ 2,700.00
5 R02-83461	PROJECTOR SVGA NEC	\$ 2,700.00
6 R02-83460	PROJECTOR SVGA NEC	\$ 2,700.00
7 R02-83458	PROJECTOR SVGA NEC	\$ 2,700.00
8 R02-83457	PROJECTOR SVGA NEC	\$ 2,700.00
9 R02-83456	PROJECTOR SVGA NEC	\$ 2,700.00
10 R02-83455	PROJECTOR SVGA NEC	\$ 2,700.00
11 02-13171	COMPUTER, DELL GX 240D	\$ 1,191.00
12 97-47666	Camcorder Sharp SlimCan	\$ 839.00
13 96-47906	Camcorder Sharp	\$ 1,631.32
14 96-47657	Camcorder Sharp	\$ 1,631.32
15 96-20434	Camcorder Sharp	\$ 1,631.32
16 95-20041	CAMCORDER S-VHS 1-CCD PORT	\$ 2,021.17
17 95-20040	Camcorder Panasonic	\$ 2,021.17
18 R95-19836	PROJECTOR LARGE SCREEN COLOR VIDEO	\$ 2,644.00
19	Computer, Laptop Dell E5420	\$ 821.24

Total Historical Cost of Property unaccounted for as of December 30, 2016 \$ 41,573.54

[1] Total Accumulated Depreciation as of December 30, 2016 \$ 40,820.54

Net Value of Property considered to be unaccounted for as of December 30, 2016 \$ 753.00

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

[2] High-risk items unaccounted for

Broward County Public Schools
 Charles W. Flanagan High School #3391
 FY 2015 New/Found with Estimated Historical Cost of \$1000 or more

Equipment num	Description	Serial num	Est Historical Value	Discrepancy	Room #	Visited	Location	Notes
	Printer, Lexmark MS610	451444HH1L6H7	\$ 1,248.00	New Item	220; EA @Revisit	Yes		3391 RS 14/15
	Scanner Scantron SelfSco	9001953	2,495.00	New Item	221; EA @Revisit	Yes		3391 RS 14/15
	Scanner Scantron SelfSco	5805372	3,019.00	New Item	221; EA @Revisit	Yes		3391 RS 14/15
	Projector, Epson PowerLite	CXN0260467A	1,195.00	New Item	221A Cart;EA @Revisit	Yes		3391 RS 14/15
	Board, Promethean	C1107130327	1,039.00	New Item	221A Box; EA @Revisit	Yes		3391 RS 14/15
	Projector SVGA NEC	16006085F	2,700.00	New Item	221A Cart ; EA @Revisit	Yes		3391 RS 14/15
	Projector SVGA NEC	16004225F	2,700.00	New Item	221A Shelf; EA @Revisit	Yes		3391 RS 14/15
	Projector SVGA NEC	16004005F	2,700.00	New Item	221A Shelf; EA @Revisit	Yes		3391 RS 14/15
	Projector SVGA NEC	16004255F	2,700.00	New Item	221A Shelf; EA @Revisit	Yes		3391 RS 14/15
	Projector SVGA NEC	18001175G	2,700.00	New Item	221A Shelf; EA @Revisit	Yes		3391 RS 14/15
	Projector, SVGA NEC	2400273SH	2,700.00	New Item	221A Cart; EA @Revisit	Yes		3391 RS 14/15
	Projector, SVGA NEC	1600758SF	2,700.00	New Item	221A Cart; EA @Revisit	Yes		3391 RS 14/15
	Projector, SVGA NEC	1600749SF	2,700.00	New Item	221A Cart; EA @Revisit	Yes		3391 RS 14/15
	Projector, In Focus	5PW05200790	3,785.00	New Item	221A Cart; EA @Revisit	Yes		3391 RS 14/15
	Projector, SVGA NEC	1600750SF	2,700.00	New Item	221A Cart; EA @Revisit	Yes		3391 RS 14/15
	Bassoon Fox	21800	7,195.00	New Item	834; EA @Revisit	Yes		3391 RS 14/15
	String Bass	16623	3,342.00	New Item	831; EA @Revisit	Yes		3391 RS 14/15
	String Bass	15754	3,342.00	New Item	831; EA @Revisit	Yes		3391 RS 14/15
	String Bass	16624	3,342.00	New Item	831; EA @Revisit	Yes		3391 RS 14/15
	Saxophone Bari	430144	3,729.00	New Item	834; EA @Revisit	Yes		3391 RS 14/15
	Saxophone Selmer Alto	524838	8,463.00	New Item	834; EA @Revisit	Yes		3391 RS 14/15
	String Bass Scherl Roth	611620	3,342.00	New Item	RC Ramirez; EA @Revisit	Yes		3391 RS 14/15
	Computer, Dell Optiplex	FPNM611	1,467.00	New Item	221A Cart 13; EA @Revisi	Yes		3391 RS 14/15
	Discus Cage AAE	33910060	1,195.00	New Item	Field ; EA @Revisit	Yes		3391 RS 14/15
	Xylophone Yamaha	2781	9,418.00	New Item	834; EA @Revisit	Yes		3391 RS 14/15
	Printer, Lexmark T522	G003566	2,167.00	New Item	429; EA @Revisit	Yes		3391 RS 14/15
	Board Light Element	434501034	4,379.81	New Item	Auditorium Booth; EA @R	Yes		3391
	Machine Pitching Hack Att	35000104268	5,147.00	New Item	Storage Shed/Back Field;	Yes		3391 Booster Club Purchase
02-04355	Floor Scrubber Numatic	011600019	3,560.00	Location	201C	Yes		3391 3741; EA @Revisit
02-14032	Floor Scrubber Numatic	011310871	3,560.00	Location	201C	Yes		3391 1881;EA @Revisit
95-19836	Sharp Projector	618618	2,644.00	Location	221A Shelf; EA @Revisit	Yes		3391 S999 (3513)
95-20040	Camcorder Panasonic	F5HB01232	2,021.17	Location	221 Cart; EA @Revisit	Yes		3391 not in PROP
96-20434	Camcorder Sharp	602726969	1,631.32	Location	221 Cart	Yes		3391 not in PROP
96-21255	Camcorder, Panasonic	5YA00080	2,950.62	Location	226A; EA @Revisit	Yes		3391 no record/compare
96-21256	Camcorder, Panasonic	5YA00055	2,950.62	Location	226A; EA @Revisit	Yes		3391 "S" 3/29/01 PROP
96-31970	CLARINET, MDL #22, ALTI	F6031	3,199.00	Location	834; EA @Revisit	Yes		3391 "S" 6/10/3 3391
96-47657	Camcorder Sharp	602726917	1,631.32	Location	221 Cart	Yes		3391 not in PROP
96-47906	Camcorder Sharp	601714481	1,631.32	Location	221 Cart	Yes		3391 not in PROP
Total			\$ 119,389.18					

07/21/15

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
PROP NEW RECORDS REPORT
PNI954A
LOCATION: 3391

BPI NUMBER	DESCRIPTION	TOTAL COST	VOUCHER CLASS	STOLEN DATE	SERIAL NUMBER	LOCATION PROJECT OLD LOC
R02-04355	SCRUBBER, FLOOR 26" NUMATIC	3,560.00	874476 014		011600019	3391
R02-14032	SCRUBBER, FLOOR AUTO/BATTERY 26"	3,560.00	948279 014		011310871	3391
R02-83451	COMPUTER, DELL OPTIPLEX	1,467.00	NF-3 044		FPNM611	3391
R02-83454	PROJECTOR SVGA NEC	2,700.00	NF-3 056		16007665F	3391
R02-83455	PROJECTOR SVGA NEC	2,700.00	NF-3 056		2400273SH	3391
R02-83456	PROJECTOR SVGA NEC	2,700.00	NF-3 056		16004005F	3391
R02-83457	PROJECTOR SVGA NEC	2,700.00	NF-3 056		16004225F	3391
R02-83458	PROJECTOR SVGA NEC	2,700.00	NF-3 056		16004255F	3391
R02-83459	PROJECTOR SVGA NEC	2,700.00	NF-3 056		16006085F	3391
R02-83460	PROJECTOR SVGA NEC	2,700.00	NF-3 056		18001175G	3391
R02-83461	PROJECTOR SVGA NEC	2,700.00	NF-3 056		1600749SF	3391
R02-83462	PROJECTOR SVGA NEC	2,700.00	NF-3 056		1600758SF	3391
R02-83463	PROJECTOR SVGA NEC	2,700.00	NF-3 056		1600750SF	3391
R02-83464	PRINTER, LEXMARK T522	2,167.00	NF-3 044		G003566	3391
R04-86099	STRING BASS	3,342.00	NF-3 040		611620	3391
R04-86100	XYLOPHONE, YAHAMA	9,418.00	NF-3 040		2781	3391
R04-86101	PRINTER, LEXMARK MS610	1,248.00	NF-3 044		451444HH1L6H7	3391
R04-86102	SAXOPHONE BARI	3,729.00	NF-3 040		430144	3391
R04-86103	BASOON, FOX	7,195.00	NF-3 040		21800	3391
R09-83500	PROJECTOR, INFOCUS	3,785.00	NF-3 056		5PW05200790	3391
R09-83501	SAXAPHONE SELMER ALTO	8,463.00	NF-3 040		524838	3391
R09-83502	STRING BASS	3,342.00	NF-3 040		15754	3391
R12-81676	BOARD, PROMETHEAN	1,039.00	NF-3 011		C1107130327	3391
R95-19836	PROJECTOR LARGE SCREEN COLOR VIDE	2,644.00	318484 056		618618	3391
R95-20040	CAMCORDER S-VHS 1-CCD PORT	2,021.17	326440 010		FSHB00160	3391
R95-90014	STRING BASS	3,342.00	NF-3 040		16623	3391
R95-90015	STRING BASS	3,342.00	NF-3 040		16624	3391
R96-21255	PANASONIC PORT CAMERA	2,950.62	414841 010		5YA00080	3391
R96-21256	PANASONIC PORT CAMERA	2,950.62	414841 010		5YA00055	3391
R96-31970	CLARINET, ALTO EB MDL	3,199.00	423712 040		F6031	3391
LOCATION TOTAL		99,764.41				

SMART SURPLUS

SMART SURPLUS ASSETS	SMART SURPLUS NON-ASSETS	SMART SURPLUS INFRASTRUCTURE	B-STOCK SURPLUS 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 ONE SET 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 ONE SET 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. The school must verify/confirm assets listed on forms. Include BPI numbers on forms when verified.	Complete ONE SET 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)	Submit original 3290A forms by pony to B-Stock (Attn: Ted Skopinski) 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. The original 3290A forms will be collected by Procurement & Warehousing department at time of pickup.	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. Upon receipt, 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 NOT PERMITTED : INSIDE PORTABLES OR 2ND FLOOR OR HIGHER FOR SAFETY REASONS	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.	If Vendor is scheduled to complete pickup: 3290A forms will be attached to transfer paperwork on date of scheduled surplus pickup. The original 3290A forms will be collected by Procurement & Warehousing 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		

**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

March 6, 2017

TO: Patrick Reilly
Chief Auditor

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

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE –
CHARLES W. FLANAGAN HIGH SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2016-17 property and inventory audit for Charles W. Flanagan 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 has worked with the principal to have the administrator and micro-tech specialist register and attend the Inventory Process & Tips training offered by the Information & Technology Department.
- The cadre director will work with the principal to ensure that the micro-tech specialist attends monthly meetings to obtain updates related to inventory.
- 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 ensuring that proper District approved documentation is used when eliminating surplus equipment.
- 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.

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/AS:mg

cc: Alan Strauss, School Performance & Accountability Director
Michelle Kefford, Principal, Charles W. Flanagan High School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

CHARLES W. FLANAGAN HIGH SCHOOL
MICHELLE KEFFORD, PRINCIPAL
12800 Taft Street
Pembroke Pines, FL 33028
754-323-0650
www.flanaganhighschool.com

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Broward County, Florida


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Ann Murray
Dr. Rosalind Osgood

Robert W. Runcie
Superintendent of Schools

DATE: March 1, 2017

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

FROM: Michelle Kefford 
Principal

RE: **FINAL PROPERTY AUDIT REPORT FY 2016-17 RESPONSE**

This memo is in response to the property audit completed on November 2, 2016 at Charles W. Flanagan High School.

1. Flanagan High School had 14 items identified as "missing" on the 2016 audit report as a result of improper paperwork. To correct this, any item leaving our campus in the future will be accompanied by a 3290A form.
2. The Assistant Principal and staff member in charge of inventory processes attended a staff training to ensure they are following all established SBBC procedures related to property and inventory tracking and monitoring.
3. To ensure proper tracking of all inventory items, every room containing monitored and tracked capital assets, will have a posted inventory list requiring the occupant to conduct a quarterly check. The administrator will monitor the accuracy and efficacy of this process each quarter.
4. Each teacher will be required to complete a final inventory check, which will be instituted via the end-of-the-year check-out sheet that is required from all teachers prior to their departure for summer break.
5. When we receive notification that there is a change to our PNI811, we will also run the Optispool PNI954 corresponding reports to ensure accuracy of the PNI811 report.



CERTIFICATE OF ELECTRONICS RECYCLING

Today's Date: 11/29/2016
Acquisition Date: 4/11/2016
Company: Broward County Schools
Address: 6501 NW 15th Ave.
City, State, ZIP: Ft. Lauderdale, FL 33309
Contact: Kent Jerding
Email: Kent.jerding@browardschools.com
Total Weight: N/A

Qty	Description	Asset ID	SN
1	RECYCLED - Projector SVGA NEC	NA	2400273SH
1	RECYCLED - Projector SVGA NEC	NA	16004005F
1	RECYCLED - Projector SVGA NEC	NA	16004225F
1	RECYCLED - Projector SVGA NEC	NA	16004255F
1	RECYCLED - Projector SVGA NEC	NA	18001175G
1	RECYCLED - Projector SVGA NEC	NA	16007495F
1	RECYCLED - Projector SVGA NEC	NA	16007585F
1	RECYCLED - Projector SVGA NEC	NA	16007505F
1	RECYCLED - CAMCORDER S-VHS 1-CCD PORT	NA	FSHB00160
1	RECYCLED - CAMCORDER PANASONIC	NA	FSHB01232
1	RECYCLED - CAMCORDER SHARP	NA	602726917
1	RECYCLED - CAMCORDER SHARP	NA	511326016
1	RECYCLED - CAMCORDER SHARP	NA	602726969
1	RECYCLED - CAMCORDER SHARP	NA	601714481

(Including DOD 5220.22-M Data Destruction Process)

A1 Assets, Inc. is committed to responsible recycling. Our organization is registered with the State of Florida Environmental Protection Services as a recycler of electronics and computer equipment. We are also certified in Responsible Recycling Practices (R2) and ISO 14001 standards. A1 Assets, Inc. guarantees that any media containing data (hard drives and other data storage devices) has been destroyed or deleted via US Department of Defense 5220.22.M Standard Process. All electronics have been recycled in compliance with all federal, local, and state laws. We have a zero landfill policy and a no export policy.

EPA ID FLR000163683



School Name: Everglades High 3731

Principal: Haleh Darbar

**Address: 17100 SW 48th Court
Miramar, FL 33027**

Total Number of Items in Inventory:	3,786
Total Dollar Cost of Items in Inventory:	\$4,165,791
Total Number of Items Unaccounted for:	36
Total Dollar Cost of Items Unaccounted for:	\$64,104
Total Net Value of Items Unaccounted for:	\$2,071
Percentage of Dollar Cost of Items Unaccounted for:	1.5%

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 3,786 assets recorded at the school, 36 items were unaccounted for. A thorough search was conducted; however, the school was not able to provide the physical items or any District approved documentation.

In addition, the Inventory Audit Specialist (IAS) worked with the new Assistant Principal in addressing the 42 new/found pieces of equipment that had not been added to the Master File database by the school. The aggregate value of the new/found equipment was approximately \$73,847 which represents 1.7 percent of the school’s inventory. Business Practice Bulletin O-100: Procedure for Property and Inventory Control states that 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 – Capital Assets (AFRD-CA) to add these property items to the Master File database.

During the current property and inventory audit, the IAS found 16 pieces of equipment that were deemed missing during the previous property and inventory audit. These records are being reactivated for tracking purposes. In addition, 21 discrepancies were identified during the audit. These discrepancies included serial number errors, salvage equipment not removed from Master File database,

(Everglades High continued)

transfers not completed and duplicated records. The school displayed weaknesses in taking appropriate precautions to safeguard and track all tangible personal property. The school should have been conducting semi-annual inventories to ensure that the District's property records were accurately maintained and up-to-date. Non-compliance with policies and procedures of fixed assets leaves the District vulnerable to undetected employee errors and theft or misuse of 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 Inventory Process & Tips training offered by the Information & Technology Department. In addition, the Principal should review Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the designated property team member(s) to ensure compliance with all procedures. The following internal control areas require improvement.

- The 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.
- 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.
- When a location is permanently transferring tangible personal property to another location, the property custodian is required to execute a 3290A Surplus Declaration Transfer form. The issuing and receiving locations must approve the 3290 Surplus Declaration Transfer form and after completion, the form must be submitted to AFRD-CA within 90 days.

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

Items not accounted for: Everglades High School 3731

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1	S16070274 11e Yoga Touch	\$ 264.00
2	13-04600 APPLE AIRBOOK 1.7GHZ - 11.6" DSPLY-CART	\$ 1,331.00
3	13-04599 APPLE AIRBOOK 1.7GHZ - 11.6" DSPLY-CART	\$ 1,331.00
4	11-06017 MACBOOK LAPTOP	\$ 1,037.30
5	09-10763 MULTI-LEVEL MESSAGEMATE 40	\$ 1,349.00
6	08-83224 STANDER PRONE	\$ 3,450.00
7	08-13350 APPLE,IMAC INTEL W/17"FLAT PANEL/COMBO	\$ 1,154.00
8	08-13339 PROJECTOR, MULTI-MEDIA SMALL EPSON 1810	\$ 1,395.00
9	08-02892 PRINTER, THERMAL ZEBRA DIRECT LP2844	\$ 3,198.00
10	R07-84062 RECORDER, SONY DVCAM	\$ 1,599.95
11	06-09014 APPLE DESKTOP EMAC G4 17" FLAT CRT/CD-RW	\$ 1,100.00
12	05LD09502 DELL- REFRESH LAPTOP	\$ 1,418.35
13	05LA27792 APPLE-REFRESH LAPTOP	\$ 1,395.62
14	05LA27772 APPLE-REFRESH LAPTOP	\$ 1,395.62
15	05-50304 APPLE DESKTOP IMAC G5 W/17"FLATPANEL/1.8	\$ 1,849.00
16	05-49824 HHP IMAGE TEAM3875 SCANNER KIT	\$ 1,365.00
17	05-35417 APPLE IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,239.00
18	04-83388 HEAVY DUTY FOUL POLOPR	\$ 1,419.33
19	04-82018 CAMERA, TANDBERG DOCUMENTOR	\$ 2,323.64
20	04-80162 SAXOPHONE, SOPRANO BB KEILWERTH	\$ 2,735.70
21	04-11878 VID TITLE MAKER 3000	\$ 1,995.69
22	04-10931 APPLE, DESKTOP IMAC G4 15"	\$ 1,485.05
23	04-10831 COMPUTER, DESKTOP DELL GX270	\$ 1,183.00
24	04-06854 APPLE,DESKTOP, IMAC G4 W/15" FLAT	\$ 1,485.00
25	04-06825 APPLE,DESKTOP, EMAC G4 W/17"	\$ 1,390.05
26	04-06645 APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-	\$ 1,100.30
27	04-06596 APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-	\$ 1,100.30
28	04-05264 PRINTER LEXMARK T630N B/W LASER	\$ 1,208.00
29	04-04893 INFOCUS LP500 PROJECTOR	\$ 2,199.00
30	04-04404 TELEVISION RECV/MONITOR 32" ZENITH	\$ 1,088.00
31	04-03546 APPLE, IBOOK G3 W/CD-RW/DVD-ROM	\$ 1,689.70
32	04-02750 COMPUTER, DELL GX260	\$ 1,064.00
33	04-02365 PRINTER, LEXMARK T630N	\$ 1,394.00
34	03-82758 BARITONE, MARCHING YAMAHA	\$ 1,363.00
35	03-20667 PRINTER, LEXMARK T630	\$ 1,208.00
36	R99-90113 PLANER, DELTA WOOD EQUIPMENT	\$ 10,800.00

Total Historical Cost of Property unaccounted for as of December 29, 2016	\$	64,103.60
^[1] Total Accumulated Depreciation as of December 29, 2016	\$	62,032.80
Net Value of Property considered to be unaccounted for as of December 29, 2016	\$	<u>2,070.80</u>

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

**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

March 6, 2017

TO: Patrick Reilly
Chief Auditor

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

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE –
EVERGLADES HIGH SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2016-17 property and inventory audit for Everglades 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 has worked with the principal to have the administrator and micro-tech specialists register and attend the Inventory Process & Tips training offered by the Information & Technology Department.
- The cadre director will work with the principal to ensure that the micro-tech specialist attends monthly meetings to obtain updates related to inventory.
- 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 focusing on serial numbers data entry and the removal of salvage equipment from 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.

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/AS:mg

cc: Alan Strauss, School Performance & Accountability Director
Haleh Darbar, Principal, Everglades High School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Everglades High School #3731
Haleh Darbar, Principal
17100 S.W. 48th Court
Miramar, FL 33027
754.323.0500
Evergladeshs.org

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Robert W. Runcie
Superintendent of Schools

March 2, 2017

To: Dr. Valerie Wanza,
Chief School Performance & Accountability Officer

From: Haleh Darbar, 
Principal

Subject: Final Property Audit Report FY 2016-17 Response

As a result of the Final Property Audit Report for fiscal year 2016-17, I have taken action to correct the deficiencies noted by our auditor. The following corrective steps have been implemented in order to ensure future safeguard of District Assets:

1. I have hired an additional micro-technology specialist who will work with my assistant principal to monitor our inventory.
2. We have established an inventory team including:
 - a. Assistant Principal
 - b. Micro-Technology Specialists (2)
 - c. Athletic Director
 - d. Head Custodian
 - e. ESE Specialist
 - f. Media Clerk
 - g. Band Director
3. My assistant principal and two micro-technology specialists attended a one day training on February 3, 2017 to learn about proper district procedures and best practices for maintaining our inventory.
4. We have sent 639 items to salvage and we are awaiting a delivery of 16 additional salvage boxes to release all additional surplus inventory. These items have been noted on our inventory per pages 6 and 7 of Business Practice Bulletin 0-100.
5. We are currently completing a self-audit of all property and inventory.
6. We have developed new procedures to ensure that the property custodian (Assistant Principal) is notified immediately of all items arriving at our location.

We appreciate the time and effort of the Auditor who was instrumental in explaining this process to the Assistant Principal who has become the property custodian this year. We also appreciate the assistance of the Systems Support Specialist who has answered several emails and helped us to develop new procedural safeguards.

HD/ljc

Cc: Alan Strauss
Ali Arcese

**SECTION V:
Supplemental Information**

Florida Statute: Chapter 274

Tangible Personal Property Owned by Local Governments

CHAPTER 274

TANGIBLE PERSONAL PROPERTY OWNED BY LOCAL GOVERNMENTS

- 274.01 Definitions.
- 274.02 Record and inventory of certain property.
- 274.03 Property supervision and control.
- 274.04 Property acquisition.
- 274.05 Surplus property.
- 274.06 Alternative procedure.
- 274.07 Authorizing and recording the disposal of property.
- 274.08 Penalty.
- 274.09 Construction.
- 274.10 Initiation of act.
- 274.11 County health department property.
- 274.12 Special districts subject to chapter.

274.01 Definitions.—The following words as used in this act have the meanings set forth in the below subsections, unless a different meaning is required by the context:

- (1) “Governmental unit” means the governing board, commission or authority of a county or taxing district of the state or the sheriff of the county.
- (2) “Custodian” means the person to whom the custody of county or district property has been delegated by the governmental unit.
- (3) “Property” means all tangible personal property, owned by a governmental unit, of a nonconsumable nature.
- (4) “Fiscal year” means the governmental unit’s fiscal year established pursuant to law; otherwise, it means the calendar year.

History.—s. 1, ch. 59-163; s. 1, ch. 61-102.

274.02 Record and inventory of certain property.—

- (1) The word “property” as used in this section means fixtures and other tangible personal property of a nonconsumable nature.
- (2) The Chief Financial Officer shall establish by rule the requirements for the recording of property and for the periodic review of property for inventory purposes.

History.—s. 2, ch. 59-163; s. 8, ch. 69-82; s. 1, ch. 73-87; s. 5, ch. 82-104; s. 1, ch. 88-53; s. 5, ch. 96-209; s. 2, ch. 2004-296; s. 41, ch. 2006-122.

274.03 Property supervision and control.—A governmental unit shall be primarily responsible for the supervision and control of its property but may delegate to a custodian its use and immediate control and may require custody receipts. A governmental unit may assign to or withdraw from a custodian the custody of any of its property at any time; provided, that if the custodian is an officer elected by the people or appointed by the Governor, the property may not be withdrawn from the officer’s custody without his or her consent. Each custodian shall be responsible to the governmental unit for the safekeeping and proper use of the property entrusted to his or her care. If the custodian is not a bonded officer, the governmental unit may require from the custodian a bond conditioned upon such safekeeping and proper use. In each county the sheriff shall be the custodian of the property of the office of sheriff.

History.—s. 3, ch. 59-163; s. 2, ch. 61-102; s. 186, ch. 95-148.

274.04 Property acquisition.—Whenever acquiring property, the governmental unit may pay the purchase price in full or may exchange property with the seller as a trade-in and apply the exchange allowance to the cost of the property acquired. If, whenever acquiring property, the governmental unit may best serve the interests of the county or district by outright sale of the

property to be replaced, rather than by exchange as a trade-in, it may make the sale in a manner otherwise prescribed in this act for the disposal of property. The receipts from the sale may be treated as a current refund if the property to be acquired shall be contracted for within the same fiscal year of the governmental unit in which the property sold is disposed of.

History.—s. 4, ch. 59-163.

274.05 Surplus property.—A governmental unit shall have discretion to classify as surplus any of its property, which property is not otherwise lawfully disposed of, that is obsolete or the continued use of which is uneconomical or inefficient, or which serves no useful function. Within the reasonable exercise of its discretion and having consideration for the best interests of the county or district, the value and condition of property classified as surplus, and the probability of such property's being desired by the prospective bidder or donee to whom offered, the governmental unit may offer surplus property to other governmental units in the county or district for sale or donation or may offer the property to private nonprofit agencies as defined in s. 273.01(3) by sale or donation. If the surplus property is offered for sale and no acceptable bid is received within a reasonable time, the governmental unit shall offer such property to such other governmental units or private nonprofit agencies as determined by the governmental units on the basis of the foregoing criteria. Such offer shall disclose the value and condition of the property. The best bid shall be accepted by the governmental unit offering such surplus property. The cost of transferring the property shall be paid by the governmental unit or the private nonprofit agency purchasing or receiving the donation of the surplus property.

History.—s. 5, ch. 59-163; s. 21, ch. 94-226; s. 6, ch. 96-209; s. 1, ch. 96-236.

274.06 Alternative procedure.—Having consideration for the best interests of the county or district, a governmental unit's property that is obsolete or the continued use of which is uneconomical or inefficient, or which serves no useful function, which property is not otherwise lawfully disposed of, may be disposed of for value to any person, or may be disposed of for value without bids to the state, to any governmental unit, or to any political subdivision as defined in s. 1.01, or if the property is without commercial value it may be donated, destroyed, or abandoned. The determination of property to be disposed of by a governmental unit pursuant to this section instead of pursuant to other provisions of law shall be at the election of such governmental unit in the reasonable exercise of its discretion. Property, the value of which the governmental unit estimates to be under \$5,000, may be disposed of in the most efficient and cost-effective means as determined by the governmental unit. Any sale of property the value of which the governmental unit estimates to be \$5,000 or more shall be sold only to the highest responsible bidder, or by public auction, after publication of notice not less than 1 week nor more than 2 weeks prior to sale in a newspaper having a general circulation in the county or district in which is located the official office of the governmental unit, and in additional newspapers if in the judgment of the governmental unit the best interests of the county or district will better be served by the additional notices; provided that nothing herein contained shall be construed to require the sheriff of a county to advertise the sale of miscellaneous contraband of an estimated value of less than \$5,000.

History.—s. 6, ch. 59-163; s. 22, ch. 94-226; s. 7, ch. 96-209.

274.07 Authorizing and recording the disposal of property.—Authority for the disposal of property shall be recorded in the minutes of the governmental unit. The disposal of property within the purview of s. 274.02 shall be recorded in the records required by that section.

History.—s. 7, ch. 59-163.

274.08 Penalty.—Any person who violates any provision of this act or any rule prescribed pursuant to its authority shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

History.—s. 8, ch. 59-163; s. 158, ch. 71-136.

274.09 Construction.—The provisions of this act shall be liberally interpreted to be cumulative and supplementary to any general, special or local law, heretofore or hereafter enacted.

History.—s. 10, ch. 59-163.

274.10 Initiation of act.—This act shall govern the administration of the property of each governmental unit from the beginning of such governmental unit's fiscal year next succeeding May 28, 1959.

History.—s. 11, ch. 59-163.

274.11 County health department property.—Title to property purchased by county health departments established pursuant to the provisions of chapter 154, whether purchased with federal, state or county funds, or any combination thereof, shall be vested in the board of county commissioners of the county where said county health department is located and shall be accounted for in accordance with the provisions of this chapter.

History.—s. 1, ch. 61-46.

274.12 Special districts subject to chapter.—Every special district governed by the provisions of this act shall comply with the provisions of this chapter.

History.—s. 12, ch. 79-183; s. 3, ch. 2004-296.

Florida Administrative Code:
Chapter 69I-73

Tangible Personal Property
Owned by Local Governments

CHAPTER 69I-73
Tangible Personal Property Owned by Local Governments

69I-73.001	Definitions.
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69I-73.001 Definitions.

(1) “Control Accounts” means summary accounts designed to control accountability for individual property records. Unlike individual property records which establish accountability for particular items of property, control accounts accumulate the total cost or value of the custodian’s property and, through entries to the control accounts documenting acquisitions, transfers and dispositions, provide evidence of the change in that total cost or value over periods of time as well as the total cost or value at any time.

(2) “Cost” means acquisition or procurement cost (i.e., invoice price plus freight and installation charges less discounts). In determining cost, the value of property exchanged by the custodian in satisfaction of a portion of the purchase price of new property shall not be deducted from the full purchase price regardless of any property “traded in” on the new property.

(3) “Custodian” has the meaning set forth in Section 274.01(2), F.S.

(4) “Custodian’s Delegate” means a person acting under the supervision of the custodian to whom the custody of property has been delegated by the custodian and, from whom the custodian receives custody receipts.

(5) “Data Processing Software” has the meaning set forth in Section 119.011(6), F.S. Data processing software is not considered to be property within the meaning of these rules.

(6) “Depreciated Cost” means cost less accumulated depreciation.

(7) “Financial System” means the fund accounting process used by the local government for recording cash and other financial resources, expenditures and other financial uses, together with all related liabilities and residual equities or balances.

(8) “Fiscal Year” means the governmental unit’s fiscal year established pursuant to law.

(9) “Governmental Unit” has the meaning set forth in Section 274.01(1), F.S.

(10) “Identification Number” means a unique number assigned and affixed to each item of property to identify it as property held by the custodian and for the purpose of differentiating one item of property from another.

(11) “Property” has the meaning set forth in Section 274.02(1), F.S.

(12) “Unaccounted for Property” means property held by a custodian, subject to the accountability provisions of Section 274.03, F.S., which cannot be physically located by the custodian or custodian’s delegate, which property has not been otherwise lawfully disposed of.

(13) “Value” means the worth or fair market value at the date of acquisitions for donated property.

Specific Authority 274.02 FS. Law Implemented 274.01, 274.02 FS. History—New 3-25-08.

69I-73.002 Threshold for Recording Property.

All property with a value or cost of \$1,000 or more and a projected useful life of 1 year or more shall be recorded in the local government’s financial system as property for inventory purposes.

Specific Authority 274.02 FS. Law Implemented 274.02 FS. History—New 3-25-08.

69I-73.003 Recording of Property.

(1) Maintenance of Property Records – Governmental units shall maintain adequate records of property in their custody. The records shall contain at a minimum, the information required by these rules.

(2) Individual Records Required for Each Property Item – Each item of property shall be accounted for in a separate property record. Related individual items which constitute a single functional system may be designated as a property group. A property

group may be accounted for in one record if the component items are separately identified within the record. Examples of property items subject to group accountability include, but are not limited to, modular furniture, computer components, book sets, and similar association of items. All property group items, the total value or cost of which is equal to or greater than \$1,000 shall be inventoried under this rule.

(3) Content of Individual Property Records – Each property record shall include the following information:

(a) Identification number.

(b) Description of item or items.

(c) Physical location (the city, county, address or building name, and room number therein).

(d) Name of custodian with assigned responsibility for the item.

(e) In the case of a property group, the number and description of the component items comprising the group.

(f) Name, make or manufacturer if applicable.

(g) Year and/or model(s) if applicable.

(h) Manufacturer's serial number(s) if any, and if an automobile, vehicle identification number (VIN) and title certificate number if applicable.

(i) Date acquired.

(j) Cost or value at the date of acquisition for the item or the identified component parts thereof. When the historical cost of the purchased property is not practicably determinable, the estimated historical cost of the item shall be determined by appropriate methods and recorded. Estimated historical costs shall be identified in the record and the basis of determination established in the governmental unit's public records. The basis of valuation for property items constructed by personnel of the governmental unit shall be the costs of material, direct labor and overhead costs identifiable to the project. Donated items, including federal surplus tangible personal property, shall be valued at fair market value at the date of acquisition. Regardless of acquisition method, the cost or value of a property item shall include ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges include expenditures that are directly attributable to asset acquisition, such as freight and transportation charges, installation costs and professional fees.

(k) Method of acquisition and, for purchased items, the voucher and check or warrant number.

(l) Date the item was last physically inventoried and the condition of the item at that date.

(m) If disposed of, the information prescribed in Rule 69I-73.005, F.A.C.

(n) The local government may include any other information on the individual property record that the governmental unit may care to include.

(4) Control Accounts – A governmental unit-wide control account showing the total cost or value of the custodian's property shall be maintained. A governmental unit may keep additional control accounts for property to the extent deemed necessary for different funds or sub-funds. Control accounts shall not be established by periodically summarizing the costs or values recorded on the individual property records. Rather, entries to control accounts shall be derived from documents evidencing transactions affecting the acquisition, transfer or disposition of property items and shall be posted contemporaneously with entries to the individual property records.

(5) Depreciation shall be recorded to meet local governments' financial reporting requirements relating to depreciation accounting. However, depreciation shall not be recorded on the individual property records or in control accounts in such a manner as to reduce the recorded acquisition cost or value (i.e., depreciation shall be recorded as an item separate from the acquisition cost).

Specific Authority 274.02 FS. Law Implemented 274.02 FS. History–New 3-25-08.

69I-73.004 Marking of Property Records.

(1) Marking of Property – Each property item shall be permanently marked with the identification number assigned to that item to establish its identity and ownership by the governmental unit holding title to the item. The marking shall visually display the property identification number of the item and may include an electronic scanning code (“barcode”) to facilitate electronic inventory procedures.

(2) Exemptions for Marking Property – Any item of property whose value or utility would be significantly impaired by the attachment or inscription of the property identification number, is exempt from the requirement for physical marking. However, the custodian's property records shall contain sufficient descriptive data to permit positive identification of such items.

(3) Location of Marking – Items of a similar nature shall be marked in a similar manner to facilitate identification. In determining a marking location, careful consideration shall be given to the intended use of the items; the probability that the marking could be obliterated by wear, vandalism or routine maintenance functions; and, the appropriateness of the marking method chosen. Additionally, the location of the marking and the marking method chosen shall not mar the appearance of the item. When utilizing an electronic scanning format system, electronic codes shall be placed on property in the same manner as other markings specified in this section.

Specific Authority 274.02 FS. Law Implemented 274.02 FS. History–New 3-25-08.

69I-73.005 Disposition of Property.

(1) Methods of Disposition – Property within the meaning of these rules may be lawfully disposed of, as provided in Sections 274.05, 274.06 and 274.07, F.S. Property of the governmental unit which is not accounted for during regular or special inventories shall be subject to the rules regarding unaccounted for property (See Rule 69I-73.006, F.A.C.).

(2) Required Information – The following information shall be recorded on the individual property record for each item lawfully disposed of, pursuant to Sections 274.05, 274.06 or 274.07, F.S.:

- (a) Date of disposition.
- (b) Authority for disposition (resolution of the governing body properly recorded in the minutes as required by Section 274.07, F.S.).
- (c) Manner of disposition (sold, donated, transferred, cannibalized, scrapped, destroyed, traded).
- (d) Identity of the employee(s) witnessing the disposition, if cannibalized, scrapped or destroyed.
- (e) For items disposed of, a notation identifying any related transactions (such as receipt for sale of the item, insurance recovery, trade-in).
- (f) For property certified as surplus, reference to documentation evidencing that such property was disposed of in the manner prescribed by Section 274.05 or 274.06, F.S.

(3) Transfer of Property Records – The individual property record for each item lawfully disposed of as described in this rule shall be, upon disposition of the item, transferred to a disposed property file. Destruction of such records shall be governed by the provisions of Chapter 119, F.S.

(4) Control Account – The cost or value of items lawfully disposed of shall be removed from the control account at the time of disposition.

Specific Authority 274.02 FS. Law Implemented 274.02 FS. History–New 3-25-08.

69I-73.006 Inventory of Property.

(1) Physical Inventory Required – Each governmental unit shall ensure a complete physical inventory of all property is taken annually and whenever there is a change of custodian or change of custodian’s delegate.

(2) Inventory Forms – The form used to record the physical inventory pursuant to Section 274.02(2), F.S., shall be at the discretion of the governmental unit. However, the form shall display at a minimum for each property item, the following information:

- (a) Date of inventory.
 - (b) Identification number.
 - (c) Existence of property item (or not).
 - (d) Physical location (the city, county, address or building name and room number therein).
 - (e) Present physical condition.
 - (f) Name and signature of the employee or other individual attesting to the existence of the item.
 - (g) In the case of a property group, the number and description of the component items comprising the group.
- (3) Electronic scanning format used for the identification number is acceptable only if the recorded data is downloadable to a computer and can then be used to generate reports that will include all information required on the hardcopy inventory form.

(4) Unrecorded Property – Any property item found during the conduct of an inventory which meets the requirements for accounting and control as defined in Rule 69I-71.003, F.A.C., and which item is not included on the inventory forms described

above, shall have an inventory form created for the item when located. After appropriate investigation to establish the ownership of the item, it shall be added to the governmental unit's property records or, if ownership cannot be reasonably established, the item may be disposed of in the manner provided by law as applicable to surplus property, pursuant to Section 274.05 and 274.06, F.S.

(5) Custodian Delegate Shall Not Inventory Certain Items – The custodian delegate shall not personally inventory items for which they are responsible.

(6) Reconciliation of Inventory to Property Records – Upon completion of a physical inventory:

(a) The data listed on the inventory forms shall be compared with the individual property records. Noted differences such as location, condition and custodian shall be investigated and corrected as appropriate or alternatively, the item shall be relocated to its assigned location and custodian in the individual property record.

(b) Items not located during the inventory process shall be promptly reported to the governmental unit which shall cause a thorough investigation to be made. If the investigation determines that the item was stolen, the individual property record shall be so noted, and a report filed with the appropriate law enforcement agency describing the missing item and the circumstances surrounding its disappearance.

(7) Unaccounted for Property – For items identified as unaccounted for and reported to the State's Chief Financial Officer, recording of the items as dispositions, or otherwise removing of the items from the property records, shall be subjected to approval of the State's Chief Financial Officer, as provided in Section 17.041, F.S., and Rule 69I-71.003, F.A.C.

Specific Authority 274.02 FS. Law Implemented 274.02 FS. History–New 3-25-08.