

INTERNAL AUDIT REPORT

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



To be presented to the:

**Audit Committee on
May 11, 2017**

and

**The School Board of Broward County, Florida on
June 13, 2017**

By

The Office of the Chief Auditor

The School Board of Broward County, Florida

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May 1, 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 seventeen (17) property and inventory audits. Our property audits indicated that thirteen (13) 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 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 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 an Unaccounted for Tangible Personal Property List. This item will remain designated on the Unaccounted for 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 5 departments. These audits were finalized between March 10, 2017 through May 1, 2017. A summary of this report notes that:

- For the 17 locations, 13,472 items were listed in the property records at a historical cost of \$12,820,878.
- For the 17 locations included in this report, 64 items could not be accounted for with a historical cost of \$104,342.

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 March 10, 2017 through May 1, 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	Coral Cove Elementary	1,229	\$1,150,991	3	\$4,617	No Exception	
School	Deerfield Beach Elementary	1,201	509,200	9	\$13,081	Exception	Pgs. 8-13
School	Discovery Elementary	1,030	\$1,001,099	1	\$1,450	No Exception	
School	Heron Heights Elementary	1,225	\$861,306	3	\$3,345	No Exception	
School	Manatee Bay Elementary	1,020	\$1,027,630	20	\$33,669	Exception	Pgs. 14-23
School	Margate Elementary	905	\$700,458	2	\$2,632	No Exception	
School	Park Springs Elementary	785	\$592,661	0	0	No Exception	
School	Silver Lakes Elementary	768	\$511,421	10	\$13,930	Exception	Pgs. 24-40
School	Silver Shores Elementary	906	\$1,063,797	3	\$2,153	No Exception	
School	Sunset Lakes Elementary	780	\$488,190	9	\$19,766	Exception	Pgs. 41-81
School	Lyons Creek Middle	1,456	\$1,800,682	0	0	No Exception	
Sub Total		11,305	9,707,435	60	94,643		

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	Page No.
School	Pompano Beach Middle	1,423	\$1,764,076	2	\$4,201	No Exception	
Department	Benefits & Employment Services	65	\$107,392	0	0	No Exception	
Department	Business Support Center	203	\$263,817	0	0	No Exception	
Department	Coordinated Student Health Services	57	\$84,976	0	0	No Exception	
Department	Psychological Services	237	\$210,871	1	\$1,499	No Exception	
Department	Special Investigative Unit	182	\$682,311	1	\$3,999	No Exception	
Sub Total		2,167	\$3,113,443	4	\$9,699		

Grand Total	13,472	\$12,820,878	64	\$104,342	4 Exceptions 13 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 March 10, 2017 through May 1, 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
Coral Cove Elementary	536	536	59	476	1	0	0	0	536
Deerfield Beach Elementary	566	566	31	500	35	0	0	0	566
Discovery Elementary	434	434	63	315	56	0	0	0	434
Heron Heights Elementary	836	836	75	747	14	0	0	0	836
Manatee Bay Elementary	512	512	74	394	44	0	0	0	512
Margate Elementary	391	391	69	299	23	0	0	0	391
Park Springs Elementary	462	462	69	385	8	0	0	0	462
Silver Lakes Elementary	260	260	50	202	8	0	0	0	260
Silver Shores Elementary	200	200	40	155	5	0	0	0	200
Lyons Creek Elementary	351	351	77	220	54	0	0	0	351

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

SECTION III:
Locations – All Items Accounted for

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

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

LOCATION NAME

Park Springs Elementary

Lyons Creek Middle

Benefits & Employment Services

Business Support Center

Coordinated Student Health Services

SECTION IV:
Locations with Exceptions

School Name: Deerfield Beach Elementary 0011

Previous Principal: JoEllen Scott
Principal: Andrew Gerlach

Address: 650 NE 1st Street
Deerfield Beach, FL 33441

Total Number of Items in Inventory:	1,201
Total Dollar Cost of Items in Inventory:	\$509,200
Total Number of Items Unaccounted for:	9
Total Dollar Cost of Items Unaccounted for:	\$13,081
Total Net Value of Items Unaccounted for:	0
Percentage of Dollar Cost of Items Unaccounted for:	2.6%

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 1,201 assets recorded at the school, 9 items were unaccounted for. The school conducted a thorough search; however, the school was not able to provide the physical items or any District approved documentation.

The school displayed weaknesses in the controls to safeguard fixed assets. 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 new 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 new 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

(Deerfield Beach Elementary continued)

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.

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

Items not accounted for: Deerfield Beach Elementary School 0011

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 A11-81326	Macbook 13.3 2.4 2X2GB 250	\$ 1,037.30
2 09-09727	LAPTOP, APPLE MACBOOK	\$ 1,516.45
3 08LA00024	Apple MacBook 2.4 GHz; 2 GB RAM	\$ 2,769.81
4 A08-83719	LAPTOP, APPLE MACBOOK	\$ 2,769.81
5 01-18091	CAMCORDER, CANON DIGITAL	\$ 1,267.40
6	Computer, Laptop Apple Macbook 13" (SER# 45122873F5W) ^[2]	\$ 961.04
7	Computer, Laptop Apple Macbook 13" (SER# 4512289SF5W) ^[2]	\$ 961.04
8	Computer, Laptop Apple Macbook 13" (SER# 452011VWF5W) ^[2]	\$ 899.00
9	Computer, Apple eMac (SER# YM2238ANLRX) ^[2]	\$ 899.00

Total Historical Cost of Property unaccounted for as of March 3, 2017 \$ 13,080.85

^[1]Total Accumulated Depreciation as of March 3, 2017 \$ 13,080.85

Net Value of Property considered to be unaccounted for as of March 3, 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 AND ACCOUNTABILITY**

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

Phone: 754-321-3838

Facsimile: 754-321-3886

March 15, 2017

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

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

**SUBJECT: PROPERTY AND INVENTORY RESPONSE-FY 2016-17
DEERFIELD BEACH ELEMENTARY SCHOOL**

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

- The cadre director will work with the principal to ensure the individuals who have been identified by the principal to assist with asset management receive the proper training in this area.
- The cadre director will work with the principal to establish, execute and monitor property and inventory controls that are consistent with District policies and business practice bulletins in this area.
- The cadre director will work with the principal during the 2017-18 school budget planning cycle to determine if funds can be allocated for a full-time micro-technology specialist at the school.
- The principal will be provided a mentor principal who has demonstrated accuracy and efficiency with property and inventory to share best practices in asset management.

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

VSW/MN:tlw

cc: Mark Narkier, Director, School Performance & Accountability
Andrew Gerlach, Principal, Deerfield Beach Elementary School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Deerfield Beach Elementary School
Andrew Gerlach, Principal
650 NE 1st Street
Deerfield Beach, FL 33441
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The School Board of
Broward County, Florida

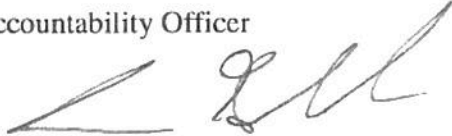
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Robert W. Runcie
Superintendent of Schools

March 6, 2017

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

FROM: Drew Gerlach, Principal 

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

The memo is in response to the property and inventory audit report conducted at Deerfield Beach Elementary during the 2016-2017 school year. Findings from the audit report show there are missing items that were not located on the school's campus.

Moving forward, the following corrective actions will take place to assure policies and procedures are in compliance to the property and inventory guidelines. The following **Corrective Action Plan** will be in place effective immediately:

Property and Inventory Team

- Microtech
- Principal
- Assistant Principal
- Head Facilities
- Office Manager
- Teacher Representative
- Teacher Assistant
- Clerical Representative

- 1) The principal will designate a property and inventory team. The team will be trained by the Microtech on the inventory process and tips offered by the Information and Technology Department.

- 2) I have increased my Microtech's time from 3 to 5 days a week to ensure he has enough time to complete repairs and maintain the school's inventory.
- 3) Team Leader agendas will include a reoccurring "technology/P&I" agenda item. Staff will be trained/refreshed on SBBC technology best practices.
- 4) The Microtech will be completing three inventories a year to ensure that Deerfield Beach Elementary property records are accurate, up-to-date, and maintained. The micro-tech will review this report with the principal. The principal will share his report with his cadre director.
 - a. Dates for Inventories include August, January, May
- 5) The Property and Inventory Binder will be revised to include:
 - a. PNI Inventory
 - b. PNI inventory updates for Deerfield Beach
 - c. New purchase invoices or information with serial numbers
 - d. Signed and dated property passes
 - e. Missing/Stolen Police reports
 - f. Surplus, transfer in and out forms
 - g. Vendor Information
 - h. A copy of room inventory checklist
- 6) The Microtech will complete daily classroom walk throughs to ensure equipment is properly used, stored, and in the correct location.
- 7) The Microtech will add all tangible items into our inventory and maintain a steady check of their locations. Any corrective action required will handled immediately following the proper protocols and necessary documentation.
- 8) Both administrator, micro-tech, office manager, and budget keeper will review Business Practice Bulletin O-100. The micro-tech will be signing up for additional training on property and inventory and will attend all micro-tech meetings to stay on top of all upcoming, important directives and initiatives.

My goal is to correct the negative issues that have occurred with the property and inventory findings. The above process will initiate better internal controls, processes and procedures to minimize employee errors and safeguard the school inventory. With the Corrective Action Plan in place and consistent monitoring, I am positive that the above issues will not occur in the future.

School Name: Manatee Bay Elementary 3841

Principal: Heather Hedman-DeVaughn

**Address: 19200 SW 36th Street
Weston, FL 33332**

Total Number of Items in Inventory:	1,020
Total Dollar Cost of Items in Inventory:	\$1,027,630
Total Number of Items Unaccounted for:	20
Total Dollar Cost of Items Unaccounted for:	\$33,669
Total Net Value of Items Unaccounted for:	0
Percentage of Dollar Cost of Items Unaccounted for:	3.2%

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 1,020 assets recorded at the school, 20 items were unaccounted for. The school stated that the unaccounted for equipment was removed during a SMART surplus pickup in March 2016. If the items were surplus, the school did not complete the proper paperwork to dispose 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.

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.

(Manatee Bay Elementary continued)

- At a minimum, semi-annual inventories should be conducted to certify the District's property records are accurately maintained and updated. This should include the high-risk property items that are not included in the Master File database.
- Internal controls should be developed by the location to improve its processes for surplussing. The school should ensure that all equipment deemed salvageable is accurately documented on a 3290A Surplus Declaration Transfer form and removed from the location during the scheduled pickup.
- The school should periodically surplus any obsolete and/or damaged equipment in order to remove the records from the property inventory and avoid creating surplus "piles". The equipment should be stored in a secure location until it is picked up by 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 SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2016-17

Items not accounted for: Manatee Bay Elementary School 3841

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1	08LA03769 Apple MacBook 2.4 GHz; 2 GB RAM	\$ 2,769.81
2	08LA03781 Apple MacBook 2.4 GHz; 2 GB RAM	\$ 2,769.81
3	08LA03782 Apple MacBook 2.4 GHz; 2 GB RAM	\$ 2,769.81
4	08LA03788 Apple MacBook 2.4 GHz; 2 GB RAM	\$ 2,769.81
5	08LA03797 Apple MacBook 2.4 GHz; 2 GB RAM	\$ 2,769.81
6	08LA03805 Apple MacBook 2.4 GHz; 2 GB RAM	\$ 2,769.81
7	06-12823 APPLE,DESKTOP EMAC G4 W/17"FLAT CRT/CD-R	\$ 1,100.00
8	05LA28955 Apple-Refresh Laptop	\$ 1,395.62
9	05LA29086 Apple-Refresh Laptop	\$ 1,395.62
10	05-51633 APPLE EMAC G4 W/17" FLAT CRT/CD-RW/DVD	\$ 1,100.00
11	03-09950 COMPUTER, MAC IMAC G4	\$ 1,443.18
12	03-08969 COMPUTER, QUICK SILVER MAC G4	\$ 3,085.61
13	03-83977 Computer, Apple	\$ 1,005.00
14	Laptop, Apple MacBook (452170GJF5W) ^[2]	\$ 899.00
15	Laptop, Apple MacBook (452170CYF5W) ^[2]	\$ 899.00
16	Laptop, Apple MacBook (452011DNF5W) ^[2]	\$ 945.47
17	Computer, Laptop Apple MacBook (45136M47F5W) ^[2]	\$ 945.47
18	Laptop, Apple MacBook (4520115XF5W) ^[2]	\$ 945.47
19	Laptop, Apple MacBook (45201159F5W) ^[2]	\$ 945.47
20	Laptop, Apple MacBook (452011F2F5W) ^[2]	\$ 945.47

Total Historical Cost of Property unaccounted for as of March 2, 2017 \$ 33,669.24

^[1]Total Accumulated Depreciation as of March 2, 2017 \$ 33,669.24

Net Value of Property considered to be unaccounted for as of March 2, 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 16, 2017

TO: Patrick Reilly
Chief Auditor

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

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE – FISCAL YEAR 2016-2017
MANATEE BAY ELEMENTARY SCHOOL**

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

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

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

VSW/SRS:ac

cc: Sandra R. Shipman, School Performance & Accountability Director
Heather Hedman-Devaughn, Principal, Manatee Bay Elementary
Ali Arcese, Manager, Property & Inventory Audits, Office of the Chief Auditor



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

MANATEE BAY ELEMENTARY SCHOOL
Heather Hedman-DeVaughn, Principal
Marie Price-Dumervil, Assistant Principal
Giselle del Barrio, Assistant Principal
19200 Manatee Isles Drive
Weston, FL 33332
754-323-6450 (Phone)
754-323-6490 (Facsimile)

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ROBERT W. RUNCIF
Superintendent of Schools

March 7, 2017

TO: Valerie S. Wanza, PhD., Chief School Performance & Accountability Officer
FROM: Heather Hedman-DeVaughn, Principal
SUBJECT: **RESPONSE TO AUDIT REPORT ON PROPERTY INVENTORY-FISCAL YEAR 2016-2017**

A Property and Inventory Audit was completed at Manatee Bay Elementary School in September 2016. Twenty (20) items were unaccounted for totaling 3.2% of our total inventory. Based on our site-based investigation of our 1,020 total items, we strongly believe that the 20 items were removed during a SMART surplus pickup in March of 2016; however, they were not noted on the 3290A Surplus/Transfer Declaration Form. A Corrective Action Plan has been created to ensure this does not occur again in the future.

- The Corrective Action Plan is as follows:
- The Micro-Tech has been counseled.
- The Micro-Tech will be retrained at the next available Inventory Property & Tips training.
- The Principal reviewed Business Practice Bulletin O-100, Procedure for Property and Inventory Control with designated Property Team members.
- The Assistant Principal overseeing Property and Inventory has attended the training by Ali Arcese and shared the information with the Micro-Tech and team.
- The Principal meets weekly with the Assistant Principal for updates, including Property and Inventory.
- The Property and Inventory Team members have each been assigned a building location.
- The Property and Inventory Binder containing copies of PNI reports, copies of audits, minutes, and quarterly inventory school reports is located in the Assistant Principal's office.
- Quarterly technology audits that include laptop carts will be conducted utilizing the property database and secondary, site based tracking database.
- The Assistant Principal will audit surplus and transfers created by the Micro-Tech as needed.
- All undervalued items are inventoried within the secondary, site based database which will be inventoried quarterly.
- The Property Pass Binder is located in Micro-Tech's office.
- Teachers that store laptop carts in their rooms will ensure that all laptop carts are collected and secured at the end of the day.

As the Principal of Manatee Bay Elementary School, I take full responsibility for any and all property that is on my campus and understand that I am solely accountable for my property and inventory. Implementing this plan will ensure that all equipment is accounted for and the appropriate procedures are followed.

cc: Sandra R. Shipman, Director
Office of School Performance & Accountability



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ROBERT W. RUSCH
Superintendent of Schools

Date: 10/24/16

To: Rhonda Schafer, Inventory Audit Specialist
Bryan Erhard, Inventory Audit Specialist

From: Heather Hedman-DeVaughn, Principal, Manatee Bay Elementary

RE: Manatee Bay Elementary Audit Response

As noted on the Property and Inventory Audit conducted at our school on 9/23, it was noted that 40 out of 1020 were not located. As discussed on the day of the audit our TLC, Jeff Kelling realized that while he was surplusizing 600 items in March in preparation for the SMART delivery, he was overwhelmed and neglected to prepare the 3290 for one box of 20 non-working computers. The next day, we immediately contacted Ali Arcese and Celina King who shared that the computers were sent directly to a reclamation company and are not kept in storage or is any documentation completed for items brought in from schools.

All other items are accounted for as noted on the attached documents.

Please also see Jeff Kelling's statement regarding the box of surplus items that were missing the 3290 form.

October 10, 2016

Mrs. Heather Hedman DeVaughn, Principal
Manatee Bay Elementary School – 3841
Broward County Schools
Weston, FL

Mrs. DeVaughn,

Upon completion of an audit of school assets, on September 23, 2016, I was informed by the auditor that a number of computers assigned to Manatee Bay Elementary School were missing and unaccounted for in the inventory of the school. After reviewing the surplus procedures for 2016, I concluded that a stack of non-functioning computers that were not listed on a 3290 form had accidentally been included in a March 2016 pickup by B-Stock. I am the person solely responsible for this unfortunate inventory error. Upon discovering this accidental inventory issue, I contacted Laura Walker at Accounting & Financial Reporting for additional copies of our 3290 forms which she provided to me for verification of items sent to B-stock and included on a 3290 form. Also, I called Celina King at Material Logistics to ask if there was any possibility that the computers sent in March of 2016 might still be in storage in the warehouse. She confirmed to me that surplused computers are immediately sent to a reclamation company and were not in storage in a warehouse. I believe my error occurred in my haste to remove several hundred obsolete and non-functioning computers before the arrival of the Smart Update.

Jeffrey Kelling
Micro-tech
Manatee Bay Elementary



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 DR. ROSALINDA OSGOOD

ROBERT W. RUSSELL
 Superintendent of Schools

March 21, 2017

TO: Sandra R. Shipman, Director
 FROM: Heather Hedman-DeVaughn, Principal *HD*
 SUBJECT: **MANATEE BAY AUDIT RESPONSE CONT... FOUND ITEMS**

These are the remaining 20 found items noted in the original report. Please see below for item, serial number and location. Proper documentation was provided and verified by our auditor Bryan Erhard.

<u>Item</u>	<u>Serial Number</u>	<u>BPI</u>	<u>Location</u>
1. Hoyer, 400LB Battery Lifter	1501H0582		RM 130
2. Novachat 5 with Ivona & Symb	5NC376		Transfer
3. Evolv Stander	V40230005		Transfer
4. 50097 M3 Comm Dvxe, N. Amer	M3003271		RM 103F
5. 48' Freestanding Open	None		101H
6. Galley DBLE Ped	38410015		101F
7. HP Procurve Switch 3500	SG839TF0B4		RM 121
8. HP Procurve Switch 3500	SG839TF025		RM 1538
9. LG Rifton Chair	20031024AC		Transfer
10. Special Hallway Unit	38410014		Main Hallway
11. Bookcase Upper	38410009		101H
12. Unit, Special		03-81073	101H
13. Cabinet		03-09535	101H
14. Cabinet, Tote		03-81082	101H
15. Laptop, Dell E5430	48T49W1		Surplus
16. Laptop, Dell E5430	8WT49W1		Surplus
17. Laptop, Dell E5430	4ZR49W1		Surplus
18. Stander, Easystand Evolv	V40202300005		Duplicate of #3
19. Rifton, Chair	20130807AF		Transfer
20. Stander, Bantam Easystander	V2022353017		Transfer

cc: Bryan Erhard, Inventory Audit Specialist

**OFFICE OF THE CHIEF AUDITOR
PROPERTY AUDIT MISSING LIST REPORT**

Room Location # 3841

BPI	Description	Class	Cost	Serial Number	GR Number	Acquired Date	Room #
4501	HOYER, 400LB BATTERY LIFTER	085	2,110.24	1501H0582 #1	537317	04/22/15	130/invoice required
5221	NOVACHAT 5 WITH IVONA & SYMB	044	3,595.50	5NC376 #2	428160	12/10/13	ese see surplus declaration from Invoice
2839	Evolv Stander - Item # 081151117	083	2,998.00	V40230905 #3	344167	01/08/13	TRF# 3622 Falcon Cove 90 days?? needs to be U
2047	750097 M3 COMM DVICE, N. AMER.	022	3,285.00	M5003271 #4	189850	12/13/10	ese see surplus declaration
A03769	Apple MacBook 2.4 GHz; 2 GB RAM	044	2,769.81	WQ8125PA0P1	128211	06/07/08	possible B-Stock?? pickup form required
A03781	Apple MacBook 2.4 GHz; 2 GB RAM	044	2,769.81	WQ8125NX0P1	128211	06/07/08	
A03782	Apple MacBook 2.4 GHz; 2 GB RAM	044	2,769.81	WQ8125L80P1	128211	06/07/08	possible B-Stock?? pickup form required
A03788	Apple MacBook 2.4 GHz; 2 GB RAM	044	2,769.81	WQ8125BC0P1	128211	06/07/08	possible B-Stock?? pickup form required
A03797	Apple MacBook 2.4 GHz; 2 GB RAM	044	2,769.81	WQ8128B00P1	128211	06/07/08	possible B-Stock?? pickup form required
A03805	Apple MacBook 2.4 GHz; 2 GB RAM	044	2,769.81	WQ8127Y80P1	128211	06/07/08	possible B-Stock?? pickup form required
2823	APPLE DESKTOP EMAC G4	044	1,100.00	G854139WSCH	155047	05/01/06	possible B-Stock?? pickup form required
A28955	Apple-Refresh Laptop	044	1,395.62	4H530055SEB	002005	07/22/05	
A29086	Apple-Refresh Laptop	044	1,395.62	4H530172SEB	002005	07/22/05	possible B-Stock?? pickup form required
1633	APPLE EMAC G4 W/17" FLAT CRT/CD-	044	1,100.00	G8508072R93	069511	05/12/05	possible B-Stock?? pickup form required
6665	48" FREESTANDING OPEN	035	1,106.37	NONE	035220	03/03/05	101H room #
0667	GALLEY DBLE PED	035	1,072.50	38410015	167520	09/28/04	101F room #
85524	HP PROCURVE SWITCH 3500	044	3,069.00	SG839TF0B4 #9	PC-3	04/30/04	switch see #9 (4 pages)
85526	HP PROCURVE SWITCH 3500	044	3,069.00	SG725TF025 #9	PC-3	04/30/04	switch
86068	LG RIFTON CHAIR	083	1,166.00	20031024AC #5	NE-3	01/07/04	ese see surplus declaration
1967	SPECIAL HALLWAY UNIT	035	2,867.50	38410014	055924	04/25/03	located in Main Hallway
9920	COMPUTER, MAC IMAC G4	044	1,443.18	QT24ZERMILQ	997195	11/13/02	Surplused but 3290 not completed. See letter...
8969	COMPUTER, QUICK SILVER MAC G4	044	3,085.61	XB233005MW6	991834	10/24/02	
1068	BOOKCASE UPPER (3841)	035	1,365.14	38410009	991379	10/22/02	101H
1073	UNIT, SPECIAL (3841)	035	1,275.00	NONE	991379	10/22/02	101H
9535	CABINET (3841)	001	1,086.67	NONE	994219	10/10/02	101H
1082	CABINET, TOTE (3841)	001	1,093.65	NONE	993721	10/03/02	101H
3977	Computer, Apple	044	1,005.00	G82333UGN2C	PC-3	10/02/02	Surplused but 3290 not completed. See letter.

Surplused but 3290 not completed see letter.

School Name: Silver Lakes Elementary 3371

Principal: Tammy Gilbert

**Address: 2300 SW 173rd Avenue
Miramar, FL 33029**

Total Number of Items in Inventory:	768
Total Dollar Cost of Items in Inventory:	\$511,421
Total Number of Items Unaccounted for:	10
Total Dollar Cost of Items Unaccounted for:	\$13,930
Total Net Value of Items Unaccounted for:	318
Percentage of Dollar Cost of Items Unaccounted for:	2.7%

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 768 assets recorded at the school, 10 items were unaccounted for. The school conducted a thorough search; however, the school was not able to provide the physical items or any District approved documentation. The Principal believes the DynaVox, a communication device, was surplus; however, it was not listed on a 3290A Surplus Declaration Transfer form.

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. 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

(Silver Lakes Elementary continued)

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

- 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.
- 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: Silver Lakes Elementary School 3371

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 09-00987	DELL WS3400 W/20" FLAT PANEL	\$ 1,506.00
2 08LA03410	Apple Macbook 2.4 GHz 2GB RAM	\$ 2,769.81
3 R04-83035	DYNAVOX DEVICE	\$ 2,229.00
4 04-04750	PROJECTOR, EPSON ULTIMATE PORT	\$ 2,421.00
5 99-06032	PRINTER, LEXMARK OPTRA K1220	\$ 1,104.99
6	Laptop, Apple Macbook (SER# 45138H9UF5W) ^[2]	\$ 899.00
7	Computer, Laptop Dell (SER# 3ZV29W1) ^[2]	\$ 750.00
8	Computer, Laptop Dell (SER# 3VM39W1) ^[2]	\$ 750.00
9	Computer, Laptop Dell (SER# 3K949W1) ^[2]	\$ 750.00
10	Computer, Laptop Dell (SER# 9R749W1) ^[2]	\$ 750.00

Total Historical Cost of Property unaccounted for as of February 20, 2017	\$	13,929.80
^[1] Total Accumulated Depreciation as of February 20, 2017	\$	13,611.37
Net Value of Property considered to be unaccounted for as of February 20, 2017	\$	318.43

[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 10, 2017

TO: Patrick Reilly
Chief Auditor

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

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE – FISCAL YEAR 2016-2017
SILVER LAKES ELEMENTARY SCHOOL**

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

- The cadre director will work with the principal to ensure all team members receive Process & Tips Training offered by the Information & Technology Department and support related to asset management, specifically property management and control as stated in Business Practice Bulletins.
- The cadre director will collaborate with the principal to review the school's compliance with District policies and business practice bulletins related to property and inventory controls, conduct regular site-based audits, and amend the school's property and inventory protocols as needed.
- The cadre director will include a review of the asset management protocols in her regularly scheduled site visits with the principal.
- A principal from Cadre 6, who has demonstrated outstanding proficiency in the area of maintaining accurate property and inventory records, will be available as a resource to the principal at Silver Lakes Elementary School to share best practices in asset management.

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

VSW/IC:ac

cc: Irene Cejka, School Performance & Accountability Director
Tammy Gilbert, Principal, Silver Lakes Elementary School
Ali Arcese, Manager, Property & Inventory Audits, Office of the Chief Auditor



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Silver Lakes Elementary
Mrs. Tammy Gilbert, Principal
Mrs. Alicia Aguilar, Assistant Principal
2300 S.W.173rd Avenue
Miramar, Florida 33029
Telephone – 754-323-7400
Facsimile – 754-323-7440
Website: <http://silverlakeselem.browardschools.com>

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Dr. Rosalind Osgood

Robert W. Runcie
Superintendent of Schools

March 10, 2017

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

FROM: Tammy Gilbert, Principal
Silver Lakes Elementary 

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE, FISCAL YEAR 2016-2017
SILVER LAKES ELEMENTARY**

This memo is in response to the property and inventory audit report conducted at Silver Lakes Elementary during the fiscal year 2016-17. I concur with all recommendations suggested by the Office of the Chief Auditor and take my responsibility to safeguard the assets of the district very seriously.

The following actions and inventory controls will be implemented by the property and inventory team to safeguard property and inventory assets at Silver Lakes Elementary:

Property and Inventory Team

- TLC
 - Principal
 - Assistant Principal
 - Head Facilities Person
 - Office Manager
 - Teacher Representative
- The property and inventory team will attend the Inventory Process & Tips training offered by the information and Technology Department.
 - The principal will review the Business Practice Bulletin 0-100: Procedure for Property and Inventory Control with the property and inventory team members.
 - The property and inventory team will conduct physical inventory verification quarterly and will report required corrections to Accounting and Financial Reporting Department – Capital Assets (AFRD-CA).

**PROPERTY AND INVENTORY AUDIT RESPONSE, FISCAL YEAR 2016-2017
SILVER LAKES ELEMENTARY
March 10, 2017**

- The following procedures will be implemented for surplussing of property.
 - 3290A Surplus Declaration Transfer Forms will be completed by the property and inventory team leader.
 - The assistant principal or designee will verify accuracy of the 3290A forms to ensure exact match with property being surplus.
 - A property and inventory team member must be present during transfer or B Stock pick up of property to ensure transfer of designated equipment.
 - 3290A Surplus Declaration Transfer Forms will be maintained in a binder, rather than solely electronically.

Implementing the actions and inventory controls listed above will improve internal controls on school property and minimize employee errors. I am confident that implementation of this corrective action plan and consistent monitoring will safeguard the assets of Silver Lakes Elementary School and Broward County Public Schools.



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Silver Lakes Elementary
Mrs. Tammy Gilbert, Principal
Mrs. Alicia Aguilar, Assistant Principal
2300 S.W.173rd Avenue
Miramar, Florida 33029
Telephone – 754-323-7400
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Robert W. Runcie
Superintendent of Schools

December 23, 2016

TO: Bruce Norris, Inventory Audit Specialist
Office of the Chief Auditor

FROM: Tammy Gilbert, Principal
Silver Lakes Elementary 

SUBJECT: Silver Lakes Elementary, Property Audit, December 2016

Items from the Missing List report which were located are listed below.

Found Items

Serial Number	Item	Room Number
LR04GCVL	LENOVO THINKPAD 11E	140
DMPQM03DG5VJ	IPAD AIR 16GB	101G
8.1N0211	NOVA CHAT 8	149
1731AC10	F16506-10 ACCENT	149
7NXNC2258	NOVA CHAT7X	149
9214	VANTAGE LITE	SILVER TRAIL MIDDLE SCHOOL
JURF850185L	PROJECTOR, MULTI-MEDIA	MEDIA CENTER
WQ812AFE0P1	APPLE MACBOOK	MEDIA CENTER BACK ROOM
WQ812APZ0P1	APPLE MACBOOK	161
WQ812AQG0P1	APPLE MACBOOK	210
WQ812AQU0P1	APPLE MACBOOK	MEDIA CENTER BACK ROOM
WQ812A5R0P1	APPLE MACBOOK	109
WQ812AFV0P1	APPLE MACBOOK	133
25A03782/053KTRG01	VIDEO CONFERENCE	231 PENDING REVIEW
991Y0FR	LEXMARK T630N	1 ST PORTABLE
452170BUF5W	APPLE MACBOOK	131
4521703DF5W	APPLE MACBOOK	149

Items which were salvaged are listed and 3290a forms are attached.

Salvaged Items

Serial Number	Item
QP74701FWRQ	APPLE IMAC
QP74701LWRQ	APPLE IMAC
QP747032WRQ	APPLE IMAC
QP74704YWRQ	APPLE IMAC
QP747054WRQ	APPLE IMAC
QP739060WH5	APPLE IMAC
W870920ZWH5	APPLE IMAC
QP7110AEWH5	APPLE IMAC
QP7110CDWH5	APPLE IMAC
QP7110ENWH5	APPLE IMAC
G8440021R93	APPLE EMAC G4
G844002JR93	APPLE EMAC G4
1144101	LEXMARK OPTRA K1220
154SYU0054	MOTOROLA REPEATER

The following items have not been located as of 12/23/2016

Items Not Located as of 12/23/2016

Serial Number	Item	Notes
3M3RGG1	DELL WS3400	
WQ8129HX0P1	APPLE MACBOOK	
45138H9UF5W	APPLE MACBOOK	
DY906167	DYNAVOX	B Stocked with several items and not included on 3290 Form.
EE20340368C	EPSON ULTIMATE PROJECTOR	
3ZV29W1	DELL LAPTOP	
3VM39W1	DELL LAPTOP	
3K949W1	DELL LAPTOP	
94749W1	DELL LAPTOP	
856VTL	VANTAGE LITE	ESE Device – Loaner in 2015

With regard to the risers, serial number 33710025, acquisition was requested in January 2015. All other items on the January 2015 acquisition form were added to the inventory. Attached is a copy of the memo to capital assets with proper paperwork to request acquisition of the risers. The original has been submitted to Capital Assets.

B-Stock Transfer

Date Created: 5/9/2016

Date Closed:

Transfer # 26094

Number of 3290A Attachments: 27

Cafeteria #

Number of Other Attachments:

Issuing Location 3371
Silver Lakes Elementary
 2300 SW 173 Ave
 Miramar, FL 33027
 Phone/Fax: (754)323-7400 / (754)323-7440
 Contact: **ADONIS GARCIA**
 Check if unable to complete Reason:

Receiving Location: 022T
A? Assets Inc.
 1100 Charles Street
 Longwood, FL 32750
 Phone/Fax: (407)339-7030 / (407)749-0787
 Contact:

Line #	BPI #	Serial #	Qty	Item Description	Status
1		158	121	Laptop Computer	Inc
2		91	94	IMAC/EMAC/PC Computers	Inc

SCANNED
 5/12/16 K.J.

COMPLETED
 6/28/16 K.J.

Requested By: **kent jerding**

Released By: *[Signature]* **ADONIS GARCIA** Date: **6/28/16**

Received By: *[Signature]* **WILLIAM KNAPP** Date: **6/28/16**

Delivered By:

Originator: **Celina King**

Changes to this form MUST be initialed by school administrator
 1st B-Stock ---- Second Copy to Financial Reporting ---- Third Copy to School/Department

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

26 of 27 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 #: 3371

Location Name: Silver Lakes Elem.

Contact Name: L Grayboyes

Phone #: _____

Receiving Location #: Surplus

Location Name: _____

Contact Name: Matt Schroeder

Phone #: 754-321-1871

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
07-13016	QP7110AEWH5 ✓		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	<input type="checkbox"/>	<input type="checkbox"/>
07-13017	QP7110CDWH5 ✓		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	<input type="checkbox"/>	<input type="checkbox"/>
07-13018	QP7110ENWH5 ✓		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	<input type="checkbox"/>	<input type="checkbox"/>
07-13539	W870920ZWH5 ✓		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	<input type="checkbox"/>	<input type="checkbox"/>
08-08381	QP74701FWRQ ✓		APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	<input type="checkbox"/>	<input type="checkbox"/>
08-08382	QP74701LWRQ ✓		APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	<input type="checkbox"/>	<input type="checkbox"/>
08-08383	QP747032WRQ ✓		APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	<input type="checkbox"/>	<input type="checkbox"/>
08-08384	QP74704WWRQ ✓		APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	<input type="checkbox"/>	<input type="checkbox"/>
08-08385	QP74704YWRQ ✓		APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	<input type="checkbox"/>	<input type="checkbox"/>
08-08386	QP747054WRQ ✓		APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	<input type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer / Surplus Approved by: W. Hulbert
 Principal / Director (per Policy 3204)

Date: 5/3/16 Released by: _____
 Date: ___/___/___ Please Print Name, Title

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

Date: ___/___/___

Transfer Delivered by: _____
 Please Print Name, Title

Date: ___/___/___

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

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

27 of 27 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 #: 3371 Receiving Location #: Surplus
 Location Name: Silver Lakes Elem. Location Name: _____
 Contact Name: L Grayboyes Contact Name: Matt Schroeder
 Phone #: _____ Phone #: 754-321-1871

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	<input type="checkbox"/> Obsolete	<input type="checkbox"/> Broken
08-82598	QP739060WH5	APPLE IMAC 17"		<input type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer / J. Gulbert
 Surplus Approved by: _____
 Principal / Director (per Policy 3204)

Date: 5/3/16 Released by: _____ Date: ___/___/___
 Please Print Name, Title

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

Transfer Delivered by: _____
 Please Print Name, Title

Form #3290A
 Rev. 07/08

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

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

7 of 27 pages

Submit Surplus / Transfer Form to B-Stock

B-Stock Transfer #:

*SURPLUS (Principal / Director authorization signature required)
 YES NO

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)
 YES NO

Issuing Location #: 3371 Receiving Location #: Surplus

Location Name: Silver Lakes Elem.

Contact Name: L. Grayboyes

Phone #:

Contact Name: Matt Schroeder

Phone #: 754-321-1871

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
05-35690	G8440023R93		APPLE, DESKTOP, EMAC G4 W/17"FLAT CRT/CD	<input type="checkbox"/>	<input type="checkbox"/>
05-35691	G844001VR93		APPLE,DESKTOP, EMAC G4 W/17"FLAT CRT	<input type="checkbox"/>	<input type="checkbox"/>
05-35692	G8440027R93		APPLE,DESKTOP, EMAC G4 W/17"FLAT CRT/CD	<input type="checkbox"/>	<input type="checkbox"/>
05-35693	G844002AR93		APPLE,DESKTOP, EMAC G4 W/17"FLAT CRT/CD	<input type="checkbox"/>	<input type="checkbox"/>
05-35694	G844002HR93		APPLE,DESKTOP, EMAC G4 W/17"FLAT CRT	<input type="checkbox"/>	<input type="checkbox"/>
05-35695	G844001KR93		APPLE,DESKTOP, EMAC G4 W/17"FLAT CRT	<input type="checkbox"/>	<input type="checkbox"/>
05-35697	G844002PR93		APPLE,DESKTOP, EMAC G4 W/17"FLAT CRT/CD	<input type="checkbox"/>	<input type="checkbox"/>
05-35699	G8440025R93		APPLE,DESKTOP, EMAC G4 W/17"FLAT CRT	<input type="checkbox"/>	<input type="checkbox"/>
05-35700	G8440021R93 ✓		APPLE,DESKTOP, EMAC G4 W/17"FLAT CRT/CD	<input type="checkbox"/>	<input type="checkbox"/>
05-35701	G844002JR93 ✓		APPLE,DESKTOP, EMAC G4 W/17"FLAT CRT/CD	<input type="checkbox"/>	<input type="checkbox"/>

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

Date: 5.3.16 Released by: _____ Date: / /

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

Date: / /

Transfer Delivered by: _____
 Please Print Name, Title

Date: / /

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

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

Ag 6/6/09 of pages

Submit Surplus / Transfer Form to B-Stock
 THE SCHOOL BOARD OF
 BROWARD COUNTY, FLORIDA

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

Issuing Location #: 3371
 Location Name: ~~Leisure Lakes Elem.~~ Silver Lakes Elem.
 Contact Name: ~~George~~ Adonis Garcia
 Phone #: _____

Receiving Location #: _____
 Location Name: _____
 Contact Name: Matt Sebastian
 Phone #: 754-321-1871

2016 SEP 15
 AMT: 34
 Broken

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description
* 00-03637	11F01361112226		PRINTER, LEXMARK OPTRA COLOR 1200N
* 02-17685	C019013		PRINTER, LEXMARK T520N
* 02-17686	990022R		PRINTER, LEXMARK T520N
* 05-30744	991XZ3R		PRINTER, LEXMARK T630N B/W LASER
* 98-13209	51203000		POSTERPRINTER, PRO VARITRONICS
* 98-22318	4256DMH98037		COPYBOARD, DIGITAL HITACHI
* 98-22319	CA8160176		PROJECTOR, LCD/VIDEO PANASONIC, PTL555U

Equipment Transfer / Surplus Approved by: Tammy Albert Principal / Director (per Policy 3204)
 Date: 6/25/16 Released by: _____ Date: 1/1/16
 Please Print Name, Title

Transfer Received by: _____ Principal / Director (per Policy 3204)
 Date: 1/1/16
 Please Print Name, Title

Transfer Delivered by: _____
 Date: 1/1/16
 Please Print Name, Title

Form #3290A
 Rev. 07/08

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

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

8 OF 10 PAGES

*SURPLUS (Principal / Director authorization signature required)

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

Removal Assistance Required YES NO

Issuing Location #: 3371
 Location Name: SILVER LAKES ELEM
 Contact Name: JESSICA WARREN
 Phone #: 754-323-7400

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

Submit Surplus / Transfer Form to B-stock

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
05-35669	UV4354M7QHL		IBOOK G4, 15"	X	X
35-53174	4H50903SSD0		IBOOK G4, 15"	X	X
06-02287	4H509030SD0		IBOOK G4, 15"	X	X
98-22584	154SYU0054		MOTOROLA, DESKTRAK RADIO TRANSMITTER		
58638	WQ812AN90P1		MACBOOK 15", TEACHER	X	X
55539	WQ81259Q0P1		MACBOOK 15", TEACHER	X	X
06-02283	4H50902NSD0		IBOOK G4, 15"	X	X
35-53181	4H509040SD0		IBOOK G4, 15"	X	X
58972	WQ812AQ0P1		MACBOOK 15", TEACHER	X	X
14-03217	G83257T4PQ1		APPLE DESKTOP, EMAC G4	X	X

Equipment Transfer / Surplus Approved by: Sammy Gilbert Date: 6/13/13 Released by: _____ Date: 6/13/13
 Principal / Director (per Policy 3204) Please Print Name, Title

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

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



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Silver Lakes Elementary
Mrs. Tammy Gilbert, Principal
Mrs. Alicia Aguilar, Assistant Principal
2300 S.W. 173rd Avenue
Miramar, Florida 33029
Telephone – 754-323-7400
Facsimile – 754-323-7440
Website: <http://silverlakeselem.browardschools.com>

The School Board of Broward County, Florida


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Superintendent of Schools

December 23, 2016

TO: Capital Asset Accounting

FROM: Tammy Gilbert, Principal 
Silver Lakes Elementary

SUBJECT: **ACQUISITION OF RISERS, PREVIOUSLY REQUESTED**

January 2015, I submitted at 3290 requesting acquisition of risers. The need for these risers to be added to my inventory was identified during a property and inventory audit January. All other items on the acquisition form were added to my inventory.

Attached is a new acquisition form, a copy of the previous form and a cost estimate inquiry.

If you need additional information, please contact me at tammy.gilbert@browardschools.com or 754-323-7400.

**The School Board of Broward County, Florida
Capital Assets Activity Form
Tangible Property Loss/Equipment Acquisition**

Location Name and Number Silver Lakes Elem # 3371

Tangible Property Loss

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

Date of Loss: _____

Acquisition Date (for acquisition only)	BPI Number If applicable	Serial Number	Model Number	Equipment Description	Cost/Estim. Value	Room/ Bldg
12/23/16		33710025		Risers, Flip Form	2868.00	109

Loss Acknowledged By: _____
Principal, Director (per Policy 3204)

Name of Donor: _____
Donor Address: _____

Acquisition Approved By: *Danny Kilbert*
Principal, Director (per policy 3204)

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

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

Retain a copy for your records

The School Board of Broward County, Florida
 Capital Assets Activity Form
 Tangible Property Loss/Equipment Acquisition

Location Name and Number Silver Lakes Elem.

Tangible Property Loss

Equipment Acquisition

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

Date of Loss: _____

Acquisition Date (for acquisition only)	BPI Number If applicable	Serial Number	Model Number	Equipment Description	Cost/Estim. Value	Room/Building
		699412		1 HR 31" DRAWER LAT FILE	\$1,820	101E
		699436		1 HR 31" DRAWER LAT FILE	\$1,820	101E
		WQ812A1M0PT		LAPTOP, APPLE MACBOOK	\$2,769.81	PP-KAPLAN
	06-05621	25A03782/503KTR00136		CONFERENCE, VIDEO TV	REACTIVATE	129
		98949WT		COMPUTER LAPTOP DELL	\$750	103-CART
	98-22584	154SYU0054		REPEATER, MOTOROLA	REACTIVATE	129
	04-83035	DX906167		DYNA VOX	REACTIVATE	129
		33710025		RISERS, FLIP FORMS SET OF 4	\$2,868	109

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

Name of Donor: _____
 Donor Address: _____

Acquisition Approved By: [Signature] Date 01/27/2015
 Principal/Director
 (per Policy 3204)

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

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

Retain a copy for your records

School Name: Sunset Lakes Elementary 3361

Principal: Marc Charpentier

**Address: 18400 SW 25th Street Miramar,
FL 33029**

Total Number of Items in Inventory:	780
Total Dollar Cost of Items in Inventory:	\$488,190
Total Number of Items Unaccounted for:	9
Total Dollar Cost of Items Unaccounted for:	\$19,766
Total Net Value of Items Unaccounted for:	\$2,249
Percentage of Dollar Cost of Items Unaccounted for:	4.0%

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 780 assets recorded at the school, 9 items were unaccounted for. The Principal believes that 5 of the property items were surplus. These property items were either not listed and/or incorrectly listed with the incorrect BPI or serial numbers on the 3290A Surplus Declaration Transfer form. The school provided the scanned asset list that was provided to them by the Warehousing Services Department as their documentation to prove that the equipment was surplus; however, the scanned asset list is not an official District salvage document. The school was given 72 hours after the equipment was removed to reconcile against the scanned asset list and correct the documentation if any discrepancies were found during the reconciliation. When salvaging tangible personal property lawfully, Business Practice Bulletin O-100: Procedure for Property and Inventory Control states that the school should complete a 3290A Surplus Declaration Transfer form to identify the tangible personal property to be salvaged. The form must list the BPI number (Property Asset Number), serial number, model number and equipment for each property item being surplus.

A Vantage Lite Blue, a piece of equipment usually ordered for a student by the Exceptional Student Education Department, is missing. The property pass provided by the school during the property and inventory audit for the Vantage Lite Blue was dated June 6, 2013, (See Exhibit A) and had been signed out to the parent of a student. When we requested to see the equipment to verify the serial number and to ensure that it was marked with the identification number assigned by the District, the school was not able to provide the physical item or any updated documentation.

(Sunset Lakes Elementary continued)

The school contacted Miramar Police Department and reported the equipment lost (See Exhibit B: Miramar Police Department Case# 16-10-04158).

In addition, the school was not able to provide the location of 3 Apple MacBooks nor did they provide any documentation indicating that the computers had been removed from the school.

As part of the property and inventory audit process, the Inventory Audit Specialist asked the school to provide records of semi-annual inventory conducted within the last year; however, the school was not able to provide any documentation. 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. 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

(Sunset Lakes Elementary continued)

salvageable is accurately documented on a 3290A Surplus Declaration Transfer form and removed from the location during the scheduled pickup.

- The school should ensure that the 3290A Surplus Declaration Transfer form lists the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus. The 3290A Surplus Declaration Transfer form must then be signed and dated by the property custodian and adequate explanation/documentation should be provided.
- In the event of theft or vandalism, the property custodian should report the loss to the Special Investigation Unit and the local authorities at the time of the incident. This should be completed within two business days from when the incident took place.
- Property passes should be updated annually or as needed to ensure physical accounting and proper return of the District's capital equipment.
- 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: Sunset Lakes Elementary School 3361

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 12-05739	F14641 VTL VANTAGE LITE BLUE, 14703-01 B	\$ 7,870.00
2 R09-83424	APPLE BRETTFORD CART	\$ 2,299.00
3 R09-83451	EARTHLINK LAPTOP CART	\$ 1,339.00
4 08-05431	MACBOOK 13/2.0/2X512/80 COMBO APPLE	\$ 1,489.00
5 08-05433	MACBOOK 13/2.0/2X512/80 COMBO APPLE	\$ 1,489.00
6 08-05436	MACBOOK 13/2.0/2X512/80 COMBO APPLE	\$ 1,489.00
7 05-37840	APPLE, DESKTOP, EMAC G4 W/17" FLAT	\$ 1,100.30
8 05-37853	APPLE, DESKTOP, EMAC G4 W/17" FLAT	\$ 1,100.30
9 03-05672	FAX, CANON CG90L	\$ 1,590.00

Total Historical Cost of Property unaccounted for as of March 3, 2017	\$	19,765.60
[1] Total Accumulated Depreciation as of March 3, 2017	\$	17,517.03
Net Value of Property considered to be unaccounted for as of March 3, 2017	\$	2,248.57

[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
PROPERTY PASS

Exhibit A

ESE# AD 4537

Jorge Moas 7-6-13 3661-Sunset Lakes E1
EMPLOYEE/STUDENT NAME (Circle One) DATE LOCATION NO./NAME

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

Vantage Lite w/case & charger 9912 VTL
PROPERTY DESCRIPTION BPI# SERIAL NUMBER

By signing below the borrower agrees to the following stipulations:

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

6-30-14
EXPECTED RETURN DATE
(No later than end of fiscal year)

Jorge Moas
EMPLOYEE/PARENT/GUARDIAN SIGNATURE
(Circle one)

[Signature]
SIGNATURE OF AUTHORIZING PRINCIPAL/SUPERVISOR

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

6/14
DATE PROPERTY RETURNED

[Signature]
SIGNATURE (PRINCIPAL/DIRECTOR/SUPERVISOR)

INCIDENT/INVESTIGATION
REPORT

I N C I D E N T D A T A	Agency Name <i>Miramar Police Department</i>		Case# <i>16-10-04158</i>		
	ORI <i>FL0062200</i>		Date / Time Reported <i>10/20/2016 13:00 Thu</i>		
	Location of Incident <i>18400 Sw 25th St, Miramar FL 33029-</i>		Last Known Secure <i>10/20/2016 13:00 Thu</i>		
	Premise Type <i>School/university</i>	Zone/Tract <i>Z10, S20</i>	At Found <i>10/20/2016 13:00 Thu</i>		
D E T A I L S	#1 Crime Incident(s) <i>Property- Lost LPR</i>	(Co)	Weapon / Tools <i>NO WEAPON</i>		
	#2 Crime Incident	()	Activity		
	#3 Crime Incident	()	Activity		
MO					
V I C T I M	# of Victims <i>0</i>	Type:	Injury:		
	Victim/Business Name (Last, First, Middle)		Victim of Crime #	DOB	
	Home Address		Home Phone		
	Employer Name/Address		Business Phone	Mobile Phone	
O T H E R S	CODES: V- Victim (Denote V2, V3) O = Owner (if other than victim) R = Reporting Person (if other than victim)				
	Type: <i>INDIVIDUAL (NOT A LE OFFICER)</i>	Injury:			
	Code <i>RP</i>	Name (Last, First, Middle) <i>CORREA, SYLVIA</i>	Victim of Crime #	DOB <i>03/18/1959</i> Age <i>57</i>	
	Home Address <i>7850 Nw 185th St Hialeah, FL 33015</i>		Home Phone		
I N V O L V E D	Employer Name/Address <i>Sunset Lakes Elem, 18400 Sw 25 St (ASST PRINCIPAL)</i>		Business Phone <i>754-323-7650</i>	Mobile Phone	
	Type:	Injury:			
	Code	Name (Last, First, Middle)	Victim of Crime #	DOB Age	
	Home Address		Home Phone		
P R O P E R T Y	L = Lost S = Stolen R = Recovered D = Damaged Z = Seized B = Burned C = Counterfeit / Forged F = Found ("OJ" = Recovered for Other Jurisdiction)				
	VI #	Code	Status Frn/Tc	Value	
		<i>MIS</i>	<i>L</i>	<i>\$7,870.00</i>	
				<i>1</i>	
				<i>OTHER/MISCELLANEOUS PROPERTY</i>	
				<i>ASSISTED TECH E/Vantage Lite</i>	
				<i>9912VTL</i>	
Officer/ID#	<i>MONTGOMERY, J. J. (282)</i>				
Invest ID#	<i>(0)</i>				
Supervisor	<i>WILSON, D. S. (251)</i>				
Status	Complainant Signature	Case Status <i>Inactive</i>	Case Disposition: <i>10/24/2016</i>	Page 1	

R_CS1IBR

Printed By: ABARRETT,

Sys#: 215549

10/24/2016 14:26

Invalid per theft 0-100. Report made after inventory audit.

INCIDENT/INVESTIGATION REPORT

Miramar Police Department

Case # 16-10-04158

Status Codes L = Lost S = Stolen R = Recovered D = Damaged Z = Seized B = Burned C = Counterfeit / Forged F = Found

D R U G S	UCR	Status	Quantity	Type Measure	Suspected Type	Up to 3 types of activity

Assisting Officers

Suspect Hate / Bias Motivated:

INCIDENT/INVESTIGATION REPORT

Narr. (cont.) OCA: 16-10-04158

Miramar Police Department

NARRATIVE

On 10-20-16 at approximately 1300 hours I spoke with Assistant Principal Correa in reference to lost school board equipment. Ms. Correa advised that back in March of 2015 the equipment was exchanged for a newer version and somehow became lost. During school inventory they could not find this piece of equipment anywhere. The equipment is an assisted tech device (talker) Vantage Lite blue in color and worth approximately \$7,800.00. Mrs. Correa requested a report for documentation purposes.

Incident Report Related Property List

Miramar Police Department

OCA: 16-10-04158

1	Property Description OTHER/MISCELLANEOUS PROPERTY			Make ASSISTED TECH E		Model VANTAGE LITE		Caliber	
	Color Blue	Serial No. 9912VTL		Value \$7,870.00		Qty 1.000	Unit	Jurisdiction Locally	
	Status Lost	Date 10/20/2016	NIC #		State #		Local #		OAN
	Name (Last, First, Middle) School Board Of Broward County,				DOB		Age	Race	Sex

Notes

Transmission Log

Sunset Lakes ES MFP

Thursday, 2016-10-20 17:00

7543237650

Date	Time	Type	Job #	Length	Speed	Station Name/Number	Pgs	Status
2016-10-20	16:59	SCAN	00136	0:36	9600	997543210930	1	OK -- V.29 AR30

(77 A) - ATTACHMENT

SPECIAL INVESTIGATIVE UNIT
IMMEDIATE NOTIFICATION FORM (NON-PERSONNEL)
Complete form for all serious incidents, property loss/damage and FAX to SIU at (754)321-0930

REPORTING INFORMATION	
School/Site <u>Sunset Lakes Elementary</u>	Incident Code _____
Telephone # <u>754-323-7650</u>	Terms Event # _____
Area <u>N</u> <u>C</u> <input checked="" type="checkbox"/> <u>S</u>	Date of Incident <u>unknown</u> Time of Incident <u>NA</u>
Principal Administrator <u>Marc Chupentier</u>	Incident Occurred <input checked="" type="checkbox"/> <u>On Campus</u> <input type="checkbox"/> <u>Off Campus</u>
Name of Complainant <u>Missile FI4641 Vanage Lite Blue - serial number 0912VTI</u>	<input type="checkbox"/> <u>Student</u> <input type="checkbox"/> <u>Employee</u> <input type="checkbox"/> <u>Parent</u> <input checked="" type="checkbox"/> <u>Other</u>
GANG RELATED <input type="checkbox"/> <u>YES</u> <input checked="" type="checkbox"/> <u>NO</u> REQUIRES FURTHER INVESTIGATION Criteria for further investigation of whether an incident is gang related to include: (Mark all that apply.) <input type="checkbox"/> Any incident committed by a documented gang member or associate; <input type="checkbox"/> Any fight, assault or incident involving weapons; <input type="checkbox"/> Any student suspected of association with a gang member; <input type="checkbox"/> Any incident involving recruitment of students into gang membership; <input type="checkbox"/> Any student involved in a criminal act wearing gang attire; and <input type="checkbox"/> Any gang graffiti or other gang indicators.	

DETAILS OF INCIDENT						
Victim (s):						
Name <u>N/A</u>	SID _____	Grade _____	R _____	S _____	DOB _____	PI# _____
Name _____	SID _____	Grade _____	R _____	S _____	DOB _____	PI# _____
Suspect (s):						
Name _____	SID _____	Grade _____	R _____	S _____	DOB _____	PI# _____
Name _____	SID _____	Grade _____	R _____	S _____	DOB _____	PI# _____
(Please use additional sheets if necessary.) Describe Incident/Injuries						
Describe Property Loss/Damage						
FI4641 VTI, Vanage Lite Blue missing from site 3661. Our ESE specialist stated the machine was picked up by ESE department, Ms. Goehrig who took the device from the school for another student. There is no record of the device in the ESE department at this time. Ms. Goehrig is no longer working in the department. Therefore, the school has no recourse but to file it missing from the campus.						
Police Notified <input checked="" type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u>	Police Agency <u>Mitamor Police Dept. Officer/Montgomery</u>	Report # <u>16-10-04158</u>				
Paramedics <input type="checkbox"/> <u>Yes</u> <input type="checkbox"/> <u>No</u>	Signature of Reporting Administrator <u>Sybilina Gomez, Assistant Principal</u>					

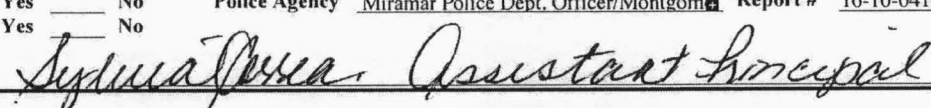
SIU OFFICE USE ONLY	
Investigation Assigned By: _____	Date _____
Investigator Assigned: _____	
Final Incident Determination: _____	

FORM #4617 11/95
 Revised 12/9/00

(77 A) - ATTACHMENT

SPECIAL INVESTIGATIVE UNIT
IMMEDIATE NOTIFICATION FORM (NON-PERSONNEL)
 Complete form for all serious incidents, property loss/damage and FAX to SIU at (754)321-0930

REPORTING INFORMATION			
School/Site	Sunset Lakes Elementary	Incident Code	
Telephone #	754-323-7650	Terms Event #	
Area	<input type="checkbox"/> N <input type="checkbox"/> C <input checked="" type="checkbox"/> S	Date of Incident	unknown Time of Incident NA
Principal Administrator	Marc Charpentier	Incident Occurred	<input checked="" type="checkbox"/> On Campus <input type="checkbox"/> Off Campus
Name of Complainant	Missing F14641 Vantage Lite Blue - serial number 9912VTL		
	<input type="checkbox"/> Student <input type="checkbox"/> Employee	<input type="checkbox"/> Parent	<input checked="" type="checkbox"/> Other
GANG RELATED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> REQUIRES FURTHER INVESTIGATION Criteria for further investigation of whether an incident is gang related to include : (Mark all that apply.) <input type="checkbox"/> Any incident committed by a documented gang member or associate; <input type="checkbox"/> Any fight, assault or incident involving weapons; <input type="checkbox"/> Any student suspected of association with a gang member; <input type="checkbox"/> Any incident involving recruitment of students into gang membership; <input type="checkbox"/> Any student involved in a criminal act wearing gang attire; and <input type="checkbox"/> Any gang graffiti or other gang indicators.			

DETAILS OF INCIDENT								
Victim (s):								
Name	N/A	SID		Grade	R	S	DOB	PH#
Name		SID						
Suspect (s):								
Name		SID						
Name		SID						
(Please use additional sheets if necessary.)								
Describe Incident/Injuries								
Describe Property Loss/Damage								
F14641 VTL Vantage Lite Blue missing from site 3661. Our ESE specialist stated the machine was picked up by ESE department, Ms. Goehrig who took the device from the school for another student. There is no record of the device in the ESE department at this time. Ms. Goehrig is no longer working in the department. Therefore, the school has no recourse but to file it missing from the campus.								
Police Notified	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Police Agency	Miramar Police Dept. Officer/Montgomery	Report #	16-10-04158			
Paramedics	<input type="checkbox"/> Yes <input type="checkbox"/> No	Signature of Reporting Administrator						
								

SIU OFFICE USE ONLY	
Investigation Assigned By:	Date
Investigator Assigned:	
Final Incident Determination:	

#1

Missing Item #1: VANTAGE LITE

MIRAMAR POLICE DEPARTMENT

SERVING OUR COMMUNITY

OFFICER: J. Montgomery

CASE No: 16-10-04158



954-602-4000

WWW.MIRAMARPD.ORG

3064 NORTH COMMERCE PARKWAY, MIRAMAR, FLORIDA 33025

**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 14, 2017

TO: Patrick Reilly
Chief Auditor

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

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE – FISCAL YEAR 2016-2017
SUNSET LAKES ELEMENTARY SCHOOL**

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

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

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

VSW/IC:ac

cc: Irene Cejka, School Performance & Accountability Director
Marc Charpentier, Principal, Sunset Lakes Elementary School
Ali Arcese, Manager, Property & Inventory Audits, Office of the Chief Auditor



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Sunset Lakes Elementary
Marc Charpentier, Principal
18400 SW 25th Street
Miramar, FL 33029
754-323-7650
754-323-7690 FAX
www.susetlakeselem.com

**The School Board of
Broward County, Florida**
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Dr. Rosalind Osgood

Robert W. Runcie
Superintendent of Schools

March 10, 2017

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

FROM: Marc Charpentier, Principal, Sunset Lakes Elementary 

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

This memo is in response to the Property Audit Report conducted at Sunset Lakes Elementary during the Fiscal Year 2016-17. I concur with all recommendations suggested by the Office of the Chief Auditor and take full responsibility to safeguard the assets of the district.

A Property and Inventory Audit was completed at Sunset Lakes Elementary in September 2016. The report states that 9 items were unaccounted for, totaling 4.0% of our inventory. The majority of errors came from our recent SMART surplus, of which the items were either not listed and/or incorrectly listed with the incorrect BPI or serial numbers on the 3290A Surplus Declaration Transfer Form. In addition, a Vantage Lite Blue, piece of equipment usually ordered and maintained by the Exceptional Student Education Department, was missing. A property pass was originally created, however, the item was never found and a police report was generated.

After reviewing the Audit Report and discussing it with my Property and inventory Team, the following corrective actions have been put in place to ensure that there are safeguards for the District Assets and no future exceptions will occur:

- The Micro-Tech and Assistant Principal will be retrained at the March 28 Inventory Property and Tips training.
- The Principal, Assistant Principal and Micro-Tech will review the Business Practice Bulletin 0-100: Procedure for Property and Inventory Control.
- Quarterly and Semi Annual inventories will be conducted on a regular basis to certify that the District’s Property and Inventory are properly maintained and updated.
- When an item/items are surplussed, a 3290A will be completed with the appropriate BPI/Serial Number information. The items will be visually verified by the Principal, Assistant Principal, and Micro-Tech before the Principal signs the document and releases the item.
- The Facilities Servicepersons will be trained to properly file and process work orders for assets that need repair. The Micro-Tech will work in conjunction with the Facilities Serviceperson to ensure that the paperwork is accurate and up to date.
- Both the Micro-Tech and Assistant Principal will compare the 3290A Surplus Declaration Transfer against the “scanned asset list” within 72 hours, and after review with the principal, will submit any errors or omissions for correction.

I have thoroughly reviewed and outlined the above procedures with my team. I am confident that these procedures will be followed and no further exceptions will occur in the future.

MIRAMAR POLICE DEPARTMENT

SERVING OUR COMMUNITY

OFFICER: J. Montgomery

CASE No: 16-10-04158



954-602-4000 WWW.MIRAMARPD.ORG
3064 NORTH COMMERCE PARKWAY, MIRAMAR, FLORIDA 33025



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Sunset Lakes Elementary
 Marc D. Charpentier, Principal
 18400 SW 25th Street
 Miramar, FL 33029
 754-323-7650
 754-323-7690
 www.SunsetLakesElem.com

SCHOOL BOARD

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Vice Chair ABBY M. FREEDMAN

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 ANN MURRAY
 NORA RUPERT

ROBERT W. RUNCIE
Superintendent of Schools

October 19, 2016

TO: Office of the Chief Auditor

FROM: Marc Charpentier, Principal 
 Sunset Lakes Elementary School

**SUBJECT: PROPERTY AUDIT (9/16/2016)
 SUNSET LAKES ELEMENTARY 3661**

This memo serves as a response to the September 9/16/2016, Property and Inventory Audit conducted at Sunset Lakes Elementary. Listed below you will find the results with information on BPI numbers, missing items and scanned items with explanations and corrections.

	BPI	DESCRIPTION	SERIAL NUMBER	INFORMATION
1	12-05739	F14641 VTL VANTAGE LITE BLUE	9912VTL	Item missing Case number by Miramar Police
2	R09-83420	APPLE MACBOOK COMPUTER	WQ8129JN0P1	Surplus item 2013
3	R09-83424	APPLE BRET福德 CART	20090413C006	See attached #3 documentation incorrect # 20090413006 (does not exist) the correct item is C
4	R09-83451	EARTHLINK LAPTOP CART	41293	<u>EARTHWALK</u> found in FISH # 420
5	08-05431	MACBOOK 13/2.0/2X512/80COMBO	W87396JZZ5V	BPI Match serial numbers since 2007
6	08-05433	MACBOOK 13/2.0/2X512/80COMBO	W8738LMLZ5V	BPI Match serial numbers since 2007
7	08-05436	MACBOOK 13/2.0/2X512/80COMBO	W87396K5Z5V	BPI Match serial numbers since 2007
8	05-37840	APPLE, DESKTOP, EMACG4W/17"	G844402KR93	DEVICE SCANNED AND REMOVED FROM SCHOOL LATER ENTERED ON 3290A
9	05-37853	APPLE, DESKTOP, EMACG4W/17"	G844400JR93	DEVICE WAS NOT SCANNED BUT PICKED UP SEE ATTACHED #9
10	03-13282	FLOOR SCRUBBER, AUTO/BATTERY	022800092	OUT FOR REPAIR WORK <u>ORDER# JW31294 6/28/16</u>
11	03-09670	COMPUTER,LAPTOP MAC IBOOK	UV232ZQ8N65	<u>SMALL APPLIANCES</u> SURPLUS ON 10/10/31/13
12	03-05672	FAX, CANON CG90L	UYS74950	THIS WAS MARKED AS A PRINTER -IT IS A FAX SEE ATTACHED DOCUMENTS

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

School Location # 3661

BPI	Description	Class	Cost	Serial Number	GR Number	Acquired Date	Room #
12-05739	F14641 VTL VANTAGE LITE BLUE,	011	7,870.00	9912VTL	301346	06/05/12	out with student
R09-83420	APPLE MACBOOK COMPUTER	044	2,769.81	WQ8129JN0P1	NF-3	12/31/08	Salv '14-pending review
R09-83424	APPLE BRETTFORD CART	044	2,299.00	20090413C006	NF-3	12/31/08	Salv.-?-200904130006
R09-83451	EARTHLINK LAPTOP CART	044	1,339.00	41293	NF-3	12/31/08	
08-05431	MACBOOK 13/2.0/2X512/80 COMBO	044	1,489.00	W87396LZ5V	274342	10/29/07	Salv.-bpi & sn do not match
08-05433	MACBOOK 13/2.0/2X512/80 COMBO	044	1,489.00	W8738LMLZ5V	274342	10/29/07	Salv.-bpi & sn do not match
08-05436	MACBOOK 13/2.0/2X512/80 COMBO	044	1,489.00	W87396K5Z5V	274342	10/29/07	Salv.-bpi & sn do not match
05-37840	APPLE, DESKTOP, EMAC G4 W/17"	044	1,100.30	G844402KR93	010575	11/23/04	Salv.?
05-37853	APPLE, DESKTOP, EMAC G4 W/17"	044	1,100.30	G844400JR93	010575	11/23/04	Salv.-bpi & sn do not match
03-13284	FLOOR SCRUBBER, AUTO/BATTERY	014	2,420.00	022800092	012875	01/16/03	repair-work order required
03-09670	COMPUTER, LAPTOP MAC I BOOK	044	1,976.98	UV232ZQ8N65	994925	11/04/02	Salv.'13-pending review
03-05672	FAX, CANON CG90L	046	1,590.00	UYS74950	980371	09/05/02	Salv.?

School Location # Audit 14-15 IL

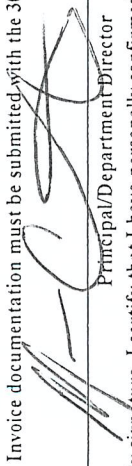
BPI	Description	Class	Cost	Serial Number	GR Number	Acquired Date	Room #
	Computer, Apple MacBook			451357V1F5W			rm.127-out w/teacher

Audit Review Details

Items not verified as of: 9/21/2016

Total: 13 Valued at: \$26,932.39

- 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.
- 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.
- Invoice documentation must be submitted with the 30 day response for items requiring serial # corrections/modification.


 Principal/Department Director
 Date 10/17/16

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

Transmission Log

Sunset Lakes ES MFP

Thursday, 2016-10-20 17:00

7543237650

Date	Time	Type	Job #	Length	Speed	Station Name/Number	Pgs	Status
2016-10-20	16:59	SCAN	00136	0:36	9600	997543210930	1	OK -- V.29 AR30

(77 A) - ATTACHMENT

SPECIAL INVESTIGATIVE UNIT
IMMEDIATE NOTIFICATION FORM (NON-PERSONNEL)

Complete form for all serious incidents, property loss/damage and FAX to SUI at (754)321-0930

REPORTING INFORMATION

School/Site	Sunset Lakes Elementary	Incident Code	
Telephone #	754-323-7650	Terms Event #	
Area	<input type="checkbox"/> N <input type="checkbox"/> C <input checked="" type="checkbox"/> S	Date of Incident	unknown
Principal Administrator	Marc Chrognier	Time of Incident	NA
Name of Complainant	Missing F14641 Vanage Lite Blue, serial number 0912VTL	Incident Occurred	<input checked="" type="checkbox"/> On Campus <input type="checkbox"/> Off Campus
	<input type="checkbox"/> Student <input type="checkbox"/> Employee		<input type="checkbox"/> Parent <input checked="" type="checkbox"/> Other

GANG RELATED YES NO **REQUIRES FURTHER INVESTIGATION**

Criteria for further investigation of whether an incident is gang related to include: (Mark all that apply.)

Any incident committed by a documented gang member or associate;

Any fight, assault or incident involving weapons;

Any student suspected of association with a gang member;

Any incident involving recruitment of students into gang membership;

Any student involved in a criminal act wearing gang attire; and

Any gang graffiti or other gang indicators.

DETAILS OF INCIDENT

Victim (s):		Grade	R	S	DOB	PI#
Name	N/A	SID				
Name		SID				
Suspect (s):						
Name		SID				
Name		SID				

(Please use additional sheets if necessary.)
 Describe Incident/Injuries

Describe Property Loss/Damage

F14641 VTL Vanage Lite Blue missing from site 3661. Our ESE specialist stated the machine was picked up by ESE department. Ms. Goehrig who took the device from the school for another student. There is no record of the device in the ESE department at this time. Ms. Goehrig is no longer working in the department. Therefore, the school has no recourse but to file it missing from the campus.

Police Notified Yes No Police Agency Mitamor Police Dept. Officer/Montcomer Report # 16-10-04158

Paramedics Yes No

Signature of Reporting Administrator *Sylvia Perea Assistant Principal*

SUI OFFICE USE ONLY

Investigation Assigned By: _____ Date _____

Investigator Assigned: _____

Final Incident Determination: _____

FORM #4617 11/95
 Revised 12/8/00

(77 A) - ATTACHMENT

**SPECIAL INVESTIGATIVE UNIT
IMMEDIATE NOTIFICATION FORM (NON-PERSONNEL)**

Complete form for all serious incidents, property loss/damage and FAX to SIU at (754)321-0930

REPORTING INFORMATION

School/Site Sunset Lakes Elementary Incident Code _____
Telephone # 754-323-7650 Terms Event # _____
Area N C ✓ S Date of Incident unknown Time of Incident NA
Principal Administrator Marc Charpentier Incident Occurred On Campus Off Campus
Name of Complainant Missing F14641 Vantage Lite Blue - serial number 9912VTL
 Student Employee Parent ✓ Other

GANG RELATED YES ✓ NO REQUIRES FURTHER INVESTIGATION

Criteria for further investigation of whether an incident is gang related to include : (Mark all that apply.)

- Any incident committed by a documented gang member or associate;
- Any fight, assault or incident involving weapons;
- Any student suspected of association with a gang member;
- Any incident involving recruitment of students into gang membership;
- Any student involved in a criminal act wearing gang attire; and
- Any gang graffiti or other gang indicators.

DETAILS OF INCIDENT

Victim (s):		Grade	R	S	DOB	PI#
Name	<u>N/A</u>	SID _____	_____	_____	_____	_____
Name	_____	SID _____	_____	_____	_____	_____
Suspect (s):		Grade	R	S	DOB	PI#
Name	_____	SID _____	_____	_____	_____	_____
Name	_____	SID _____	_____	_____	_____	_____

(Please use additional sheets if necessary.)

Describe Incident/Injuries

Describe Property Loss/Damage

F14641 VTL Vantage Lite Blue missing from site 3661. Our ESE specialist stated the machine was picked up by ESE department, Ms. Gochrig who took the device from the school for another student. There is no record of the device in the ESE department at this time. Ms. Gochrig is no longer working in the department. Therefore, the school has no recourse but to file it missing from the campus.

Police Notified ✓ Yes No Police Agency Miramar Police Dept. Officer/Montgomery Report # 16-10-04158

Paramedics Yes No

Signature of Reporting Administrator

Sydney Reese, Assistant Principal

SIU OFFICE USE ONLY

Investigation Assigned By: _____ Date _____
Investigator Assigned: _____
Final Incident Determination: _____

#1

Missing Item #1. VANTAGE LITE

MIRAMAR POLICE DEPARTMENT

SERVING OUR COMMUNITY

OFFICER: J. Montgomery

CASE No: 16-10-04158



954-602-4000

WWW.MIRAMARPD.ORG

3064 NORTH COMMERCE PARKWAY, MIRAMAR, FLORIDA 33025

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
PROPERTY PASS

ESE# AD 4537

Jorge Moas ^{SP} 7-6-13 3661-Sunset Lakes E
 EMPLOYEE/STUDENT NAME (Circle One) DATE LOCATION NO./NAME

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

Vantage Lite w/case & charger 9912 VTL
 PROPERTY DESCRIPTION BPI# SERIAL NUMBER

By signing below the borrower agrees to the following stipulations:

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

6-30-14
 EXPECTED RETURN DATE
 (No later than end of fiscal year)

Jhanna Moas
 EMPLOYEE/PARENT/GUARDIAN SIGNATURE
 (Circle one)

[Signature]
 SIGNATURE OF AUTHORIZING PRINCIPAL/SUPERVISOR

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

6/14
 DATE PROPERTY RETURNED

[Signature]
 SIGNATURE (PRINCIPAL/DIRECTOR/SUPERVISOR)

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

#)

__ of __ pages

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

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

Transfer Assistance Required: YES NO

Issuing Location #: 9780
 Location Name: ESE Dept.
 Contact Name: Liz Espinoza
 Phone #: 754-321-2214

Receiving Location # 3661
 Location Name: Sunset Lakes Elem.
 Contact Name: Hope Leonard
 Phone #: 754-323-7650

Broken
 Obsolete

Equipment num	Serial num	Model Name	Description	Unit Cost	ESE #	PO Number
new	9912VTL		Vantage Lite	7870	AD4537	4512036596

Equipment Transfer / Surplus Approved by: [Signature] Released by: [Signature] Date: 6/6/12 Date: 6/6/12
 Principal / Director (per Policy 3204) Please Print Name, Title

Transfer Received by: [Signature] Date: 6/6/12
 Principal / Director (per Policy 3204)

Transfer Delivered by: Kathleen Gilus, AT Prog. Spec. Date: 6/6/12
 Please Print Name, Title

Student: Jorge Moas

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

Re: Need to generate new transfer form

Elizabeth Espinoza

1A

Fri 10/14/2016 12:01 PM

To: Hope M. Leonard <hope.leonard@browardschools.com>;

Hi Hope the TD2 you scanned show from ESE Dept. to Sunset Lakes Elem.

From: Hope M. Leonard
Sent: Thursday, October 13, 2016 4:02:36 PM
To: Elizabeth Espinoza
Cc: Marc D. Charpentier; Sylvia Correa
Subject: Re: Need to generate new transfer form

Good afternoon,

We no longer have the device because Lori picked it up when we no longer needed it . At the time Lori Goehrig picked up the device from my office I didn't have the original box. She took the device and left a copy of the transfer form I did locate the box and will have it returned to AT. The form I scanned you states it had been transferred back to ESE dep't. The form is over 90 days so the auditor stated that you needed to generate a new one. Hope

Hope M. Leonard
ESE Specialist/ 504 Liaison
T.I.E.R. Liaison
Field Experience Coordinator
Sunset Lakes Elementary
18400 SW 25th Street
Miramar Fl 33029
754-323-7656
hope.leonard@browardschools.com

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

From: Elizabeth Espinoza
Sent: Thursday, October 13, 2016 12:01 PM
To: Hope M. Leonard
Subject: Re: Need to generate new transfer form

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

*SURPLUS (Principal / Director authorization signature required)

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

Transfer Assistance Required: YES NO

Issuing Location # 3661
 Location Name: SUNSET LAKES ELEMENTARY SCHOOL
 Contact Name: EL MOSTAFA DOHA
 Phone #: 754-323-7661

2014 OCT 29 AM 9:33

THE SCHOOL BOARD OF
 BROWARD COUNTY, FLORIDA

Submit Surplus / Transfer Form to B-Stock

B-Stock Transfer #: _____

Receiving Location #: 9613
 Location Name: B-Stock
 Contact Name: Kent Jerdling
 Phone #: 754-321-2850

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Status	
				Obsolete	Broken
03-10463	G82331GZNDH		COMPUTER, MAC IMAC G3		
03-10431	G82333X4NDH		COMPUTER, MAC IMAC G3		
03-10417	G8232320NDH		COMPUTER, MAC IMAC G3		
03-10420	G823232YNDH		COMPUTER, MAC IMAC G3		
03-10421	G82331FRNDH		COMPUTER, MAC IMAC G3		
03-10441	G82333XNNDH		COMPUTER, MAC IMAC G3		
03-10442	G82333XPNDH		COMPUTER, MAC IMAC G3		
03-10461	G82331GSNDH		COMPUTER, MAC IMAC G3		
03-10444	G82333XTNDH		COMPUTER, MAC IMAC G3		
03-11022	G823233GNDH		COMPUTER, MAC IMAC G3		

6 Box

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

Date 10/29/14 Released by _____ Date 1/1/14
 Please Print Name, Title

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

Date 1/1/14

Transfer Delivered by _____
 Please Print Name, Title

Date 1/1/14

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

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

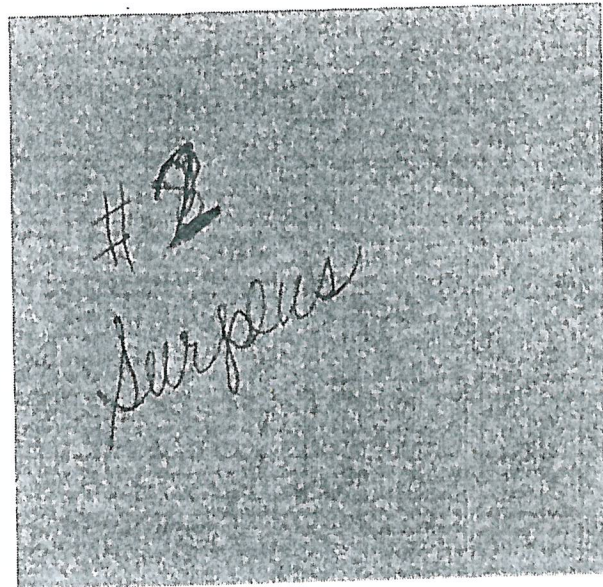
Submit Surplus / Transfer Form to B-Stock

B-Stock Transfer #: _____

Issuing Location #: 3661
 Location Name: SUNSET LAKES ELEMENTARY SCHOOL
 Contact Name: EL MOSTAFA DOHA
 Phone #: 754-323-7661

Receiving Location #: 9613
 Location Name: B-Stock
 Contact Name: Kent Jerding
 Phone #: 754-321-2851

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
56598	WQ8129JN0P1	# 2	Teacher Refresh MacBook		
58090	WQ8129F40P1		Teacher Refresh MacBook		
	458500Y13VY		MacBook Intel Dual 2.1Ghz		
	W89113AK4R1		MacBook Intel Dual 2.1Ghz		
	W89113904R1		MacBook Intel Dual 2.1Ghz		
	QP6380D8VUX		APPLE DESKTOP IMAC INTEL 17" FLAT PANEL		
03-16608	99051WF		Lexmark T520		
	4H5220C55CZ		iBook G4		
12390	4H5321J55EB		iBook G4		



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

Date 3/2/14 Released by _____ Date / /
 Please Print Name, Title

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

Date: / /

Transfer Delivered by _____
 Please Print Name, Title

Date: / /

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

Handwritten initials/signature in the top right corner.

*SURPLUS (Principal / Director authorization signature required)

2016 SEP 15 AM 11:33

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

THE SCHOOL BOARD OF BROWARD COUNTY
 Submit Surplus Declaration Form

Removal Assistance Required YES NO

Issuing Location #: 3661
 Location Name: Sunset Lakes Elementary
 Contact Name: El Doha
 Phone #: 54-323-7661

Receiving Location #: Surplus
 Location Name: B-Stock
 Contact Name: Ted Skopinski
 Phone #: 754-321-2850

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description
09-11915	200904160010		APPLE BRETFORD POWERSYNC CART(IPOD)
R09-83425	200906120006		APPLE BRETFORD CART
#3 →	200904130006		APPLE BREDFORD CART
QTY: 6	n/a		LAPTOP CARTS

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

Date: 9/29/16 Released by: [Signature]
 Please Print Name

Receipt of Transfer Acknowledged by: [Signature]
 Principal / Director (per Policy 3204)

Date: 1/1/16

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

Date: ___ / ___ / ___

New 3290A Sent

Kent M. Jerding

Dear Sir,
I have reviewed the attachments and found the following information:

1. The BPI (09-11915) is correct.

Doha,

Please look at attachments, I see the same BPI (09-11915) for 3 carts on your 3290A form. I checked PNI811 and found this:

BPI# 09-11915 is SN# 200904160010

SN# 200906120006 is actually BPI# R09-83425

SN# 200904130006 is not listed as asset in PNI811.

Please correct this on your original 3290A and we will see you tomorrow morning. What time do you arrive at work? Vendor can be there early. Do not want to block bus loop.

Kent Jerding

Surplus Facilitator

Procurement & Warehousing Services

6501 NW 15th Ave.

FL Lauderdale, FL 33309

F: 754-321-2580 C: 954-684-8406

Kent.jerding@browardschools.com



BROWARD
County Public Schools

Education Today's Students do
Succeed in Tomorrow's World

A09-83278	32 AMEU ACTIVEXPRESSION	T	022	062091	01/15/2009	2,395.00	C0912230429	3661
A09-83279	32 AMEU ACTIVEXPRESSION	T	022	062091	01/15/2009	2,395.00	C0912230430	3661
A09-83280	LEXMARK PRINTER, X652	T	044	NF-3	02/10/2009	5,051.00	7942W1P	3661
A09-83457	PROMETHEAN ACTIVEXPRESSION	T	011	062091	01/15/2009	2,395.00	36610002	3661
A09-83458	PROMETHEAN ACTIVEXPRESSION	T	011	062091	01/15/2009	2,395.00	36610003	3661
A09-83459	PROMETHEAN ACTIVEXPRESSION	T	011	062091	01/15/2009	2,395.00	36610004	3661
A09-83460	PROMETHEAN ACTIVEXPRESSION	T	011	062091	01/15/2009	2,395.00	36610005	3661
R03-84391	YAMAHA PIANO	T	040	NF-3	12/31/2002	2,210.66	034607	3661
R03-84392	RISERS, FLIPFORMS	T	035	NF-3	12/31/2002	2,187.66	NONE	3661
R09-83418	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	2,769.81	WQ8129FLOP1	3661
R09-83419	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	2,769.81	WQ8129JBOP1	3661
R09-83420	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	2,769.81	WQ8129JNOP1	3661
R09-83421	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	2,769.81	W18129KLOP1	3661
R09-83422	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	2,769.81	WQ8129M3OP1	3661
R09-83423	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	2,769.81	W18129ABZOP1	3661
R09-83424	APPLE BRETFORD CART	T	044	NF-3	12/31/2008	2,299.00	20090413C006	3661
R09-83425	APPLE BRETFORD CART	T	044	NF-3	12/31/2008	2,299.00	20090612C006	3661
R09-83426	APPLE MACBOOK LAPTOP	T	044	NF-3	12/31/2008	1,489.84	458500C3VY	3661
R09-83427	APPLE MACBOOK LAPTOP	T	044	NF-3	12/31/2008	1,489.84	458500CX3VY	3661
R09-83428	APPLE MACBOOK LAPTOP	T	044	NF-3	12/31/2008	1,489.84	458550Y83VY	3661
R09-83429	APPLE MACBOOK LAPTOP	T	044	NF-3	12/31/2008	1,489.84	458500D83VY	3661
R09-83430	APPLE MACBOOK LAPTOP	T	044	NF-3	12/31/2008	1,489.84	458500E43VY	3661
R09-83431	APPLE MACBOOK LAPTOP	T	044	NF-3	12/31/2008	1,489.84	458500WU3VY	3661
R09-83432	APPLE MACBOOK LAPTOP	T	044	NF-3	12/31/2008	1,489.84	458500WZ3VY	3661
R09-83433	APPLE MACBOOK LAPTOP	T	044	NF-3	12/31/2008	1,489.84	458500XU3VY	3661
R09-83434	APPLE MACBOOK LAPTOP	T	044	NF-3	12/31/2008	1,489.84	458500Y83VY	3661
R09-83435	APPLE MACBOOK LAPTOP	T	044	NF-3	12/31/2008	1,489.84	W87396KEZ5V	3661
R09-83436	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	1,433.00	4585103F67C	3661
R09-83437	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	1,433.00	4585103H67C	3661
R09-83438	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	1,433.00	4585103M67C	3661
R09-83439	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	1,433.00	4585103N67C	3661
R09-83440	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	1,433.00	4585103Q67C	3661
R09-83441	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	1,433.00	4585103T67C	3661
R09-83442	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	1,433.00	4585103Y67C	3661
R09-83443	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	1,433.00	4585104867C	3661
R09-83444	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	1,433.00	4585104A67C	3661
R09-83445	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	1,433.00	4585104C67C	3661
R09-83446	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	1,433.00	4585104D67C	3661
R09-83447	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	1,433.00	4585106R67C	3661
R09-83448	APPLE MACBOOK COMPUTER	T	044	NF-3	12/31/2008	1,433.00	4585106R67C	3661
R09-83449	EARTHINK LAPTOP CART	T	044	NF-3	12/31/2008	1,359.00	41255	3661
R09-83450	EARTHINK LAPTOP CART	T	044	NF-3	12/31/2008	1,359.00	41263	3661
R09-83451	EARTHINK LAPTOP CART	T	044	NF-3	12/31/2008	1,359.00	41263	3661
R09-83452	EARTHINK LAPTOP CART	T	044	NF-3	12/31/2008	1,359.00	41706	3661
R09-83453	EARTHINK LAPTOP CART	T	044	NF-3	12/31/2008	1,359.00	41711	3661
R09-83454	EARTHINK LAPTOP CART	T	044	NF-3	12/31/2008	1,359.00	41714	3661
R16-80003	ACTIVTABLE COLLABORATIVE LEARNING	T	011	454151	07/16/2015	4,999.00	ATA1449017	3661

#3
 Warrant
 20090413C006
 20090612C006

This is Earthwalk

Rm 420

#5

Ms. Sylvia,

The serial numbers that you send are the same in inventory database too. (see below)

```

PROP                PROPERTY AND INVENTORY MASTER RECORD    10/19/16    15:26:25

EQUIPMENT NUMBER:  08- 05431          SERIAL NUMBER:  W87396JZZ5V
DESCRIPTION:       MACBOOK 13/2.0/2X512/80 COMBO APPLE
UNITS:            0001
TOTAL COST:       1,489.00
ESTIMATED:
VOUCHER NUMBER:   274342
DATE ACQUIRED:    10/29/07
CLASSIFICATION:   044
CONDITION:        T
PROJECT:
DEPARTMENT:
UNIT COST:        1,489.000
LOCATION:           3661
CURRENT DATE:     11/19/07
OLD LOCATION:
STOLEN:           / /
STOLEN DATE:
ROOM NUMBER:      135-1
BOND:
PENDING DISPOSAL:
PF10=HELP        PF11=PRIOR RECORD    PF12=NEXT RECORD    CLEAR=MENU

```

#6

PROP	PROPERTY AND INVENTORY MASTER RECORD	10/19/16	15:27:05
EQUIPMENT NUMBER:	08- 05433	SERIAL NUMBER:	W8738LMLZ5V
DESCRIPTION:	MACBOOK 13/2.0/2X512/80 COMBO APPLE		
UNITS:	0001		
TOTAL COST:	1,489.00		
ESTIMATED:			
VOUCHER NUMBER:	274342		
DATE ACQUIRED:	10/29/07		
CLASSIFICATION:	044		
CONDITION:	T		
PROJECT:			
DEPARTMENT:			
UNIT COST:	1,489.000		
LOCATION:	3661		
CURRENT DATE:	11/19/07		
OLD LOCATION:			
STOLEN:	/ /		
STOLEN DATE:	/ /		
ROOM NUMBER:	135		
BOND:			
PENDING DISPOSAL:			
PF10=HELP	PF11=PRIOR RECORD	PF12=NEXT RECORD	CLEAR=MENU

#7

PROP PROPERTY AND INVENTORY MASTER RECORD 10/19/16 15:27:2

EQUIPMENT NUMBER: 08- 05436 SERIAL NUMBER: W87396K5Z5V

DESCRIPTION: MACBOOK 13/2.0/2X512/80 COMBO APPLE
UNITS: 0001

TOTAL COST: 1,489.00

ESTIMATED:

VOUCHER NUMBER: 274342

DATE ACQUIRED: 10/29/07

CLASSIFICATION: 044

CONDITION: T

PROJECT:

DEPARTMENT:

UNIT COST: 1,489.000

LOCATION: 3661

CURRENT DATE: 11/19/07

OLD LOCATION:

STOLEN:

STOLEN DATE: / /

ROOM NUMBER: 135

BOND:

PENDING DISPOSAL:

PF10=HELP PF11=PRIOR RECORD PF12=NEXT RECORD CLEAR=7

Meena Tharayil

3BP8Z91	DELL	DESKTOP	
BHR17D1	DELL	DESKTOP	
3T3QGG1	DELL	DESKTOP	
5JP8LK1	DELL	DESKTOP	
D1G1421	DELL	DESKTOP	QTY: 8

G014879	LEXMARK	PRINTER	
9904G7C	LEXMARK	PRINTER	
9904LWX	LEXMARK	PRINTER	
A2420247	LEXMARK	PRINTER	
99046W0	LEXMARK	PRINTER	
990473Z	LEXMARK	PRINTER	
9904LYX	LEXMARK	PRINTER	
99046XY	LEXMARK	PRINTER	
9904LWT	LEXMARK	PRINTER	
990473D	LEXMARK	PRINTER	
UY574950	LEXMARK	PRINTER	
94012Z7	LEXMARK	PRINTER	

UY574950 #12

Fax Picked up by Vendor on 9/7/2016. was not recorded on 3290A
QTY: 12

XB248029LZD	APPLE	SERVER	
B111M00174	Bredford	Laptop Cart	
EYM0390514K	EPSON	PROJECTOR	
QTY: 3	EPSON	PROJECTOR	
QTY: 25	SMART	AIRLINES	

~~ES~~ G844402KR93 #8
W873961ZZ5V

W87381MLZ5V
W87396K5Z5V

G844400JR93 #9

Devices scanned highlighted in pink. Removed from Sunset Lakes on 9/7/2016 by direct scheduled vendor pickup. →

This device was not scanned, but it was recorded on 3290A

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

7 of 48 pages
 SMART Surplus
 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 #: 3661
 Location Name: Sunset Lakes Elementary School
 Contact Name: EL MOSTAFA DOHA
 Phone #: 754-323-7661

Receiving Location #: 9613B
 Location Name: B-Stock
 Contact Name: Kent Jerding
 Phone #: 754-321-2886

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
9A 05-37852	G844400JR93		APPLE, DESKTOP, EMAC G4 W/17" FLAT		<input checked="" type="checkbox"/>
03-03537	QT224ZENMLQ		APPLE, DESKTOP, EMAC G4 W/17" FLAT		<input checked="" type="checkbox"/>
05-37860	G844403LR93		APPLE, DESKTOP, EMAC G4 W/17" FLAT		<input checked="" type="checkbox"/>
05-37820	G844401XR93		APPLE, DESKTOP, EMAC G4 W/17" FLAT		<input checked="" type="checkbox"/>
05-37832	G844406FR93		APPLE, DESKTOP, EMAC G4 W/17" FLAT		<input checked="" type="checkbox"/>
05-37833	G844405YR93		APPLE, DESKTOP, EMAC G4 W/17" FLAT		<input checked="" type="checkbox"/>
05-37835	G8444021R93		APPLE, DESKTOP, EMAC G4 W/17" FLAT		<input checked="" type="checkbox"/>
03-10985	G823241WN2C		APPLE, DESKTOP, EMAC G4 W/17" FLAT		<input checked="" type="checkbox"/>
03-10980	G8232417N2C		APPLE, DESKTOP, EMAC G4 W/17" FLAT		<input checked="" type="checkbox"/>
04-06531	G833419WPQL		APPLE, DESKTOP, EMAC G4 W/17" FLAT		<input checked="" type="checkbox"/>

Equipment Transfer / Surplus Approved by: [Signature] Date: 6/21/16 Released by: EL MOSTAFA DOHA, MICRO-TECH Date: 6/21/16
 Principal / Director (per Policy 3204) 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).

Numatic scrubber

Joseph J. Arcese

10

Mon 10/17/2016 10:45 AM

To:Yoelkis Herrera <yoelkis.herrera@browardschools.com>;

Cc:Bruce Norris <bruce.norris@browardschools.com>; Ali Arcese <ali.arcese@browardschools.com>;

PPWO08AA WO08A_6.4 *** WORK ORDER PLAN/COSTS INQUIRY *** 17 OCT 16 10:42:57

WORK ORDER NUMBER: JW31336 WORK ORDER STATUS: 06

LOC/EQUIP FUNCT : S 3661G SUNSET LAKES ELE- APPLIANCES (W)

ASSET NUMBER : S3661G 18400 SW 25 AVE MIRAMAR FL 33025

DESCRIPTION : RPR/RPLC PNEUMATIC FLOOR SCRUBBER,
#022800092, NOT CHARGING, PICKING UP WATER AND RPR WHEELS,
F#121 (BLDG# 1). SEE:HERRERA, Y/HC 323-7650

PARENT LOC/FUNCT : S 3661 CHG CODE OR REQ# : 8533661003

COST CENTER : 3661 SCHED COMP DATE : 30 JUN 16 *x original date*

BACKLOG CODE : DMSA ORIGINATOR : HERRERA, YOELKIS

APPROVED BY : PDN1 EXPENSE CLASS : 3

PRIORITY CODE : 03 BLANKET WO : N

OUT OF SERV (Y/N): N PREVIOUS EXP CLS : N

CONDITION MONITOR: N PERMIT NUMBER : AM-3661-16

WO USER FIELD 1 : WO USER FIELD 3 :

WO AFE NUMBER : WO AUTHORIZED CST: 0

EQUIPMENT CLASS : G REPRINT WO/SUSPND: N

PM WORK ORDER : N DURATION : 0.00

BACKLOG RECD DATE: 30 JUN 16 COPIED JOB PLAN : SJD0363

LAST ACTIVITY : 02 AUG 16 COMPLETION DATE :

. 1ST/NEXT SCR PAD . EVENTS . ANOTHER . WO INQUIRY MENU

. WORK ORDER COST . MATERIAL . EVENT COST . EVENT LABOR COST

HELP 2=ST10 3=ST42 4=WO04 5=WO15 6=WO06 7=WO07 8=WO08 9=PO48 10=WO22 NEXT MENU

Joseph Arcese
District Small Appliance Foreman
754-321-4370

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Sunset Lakes Elementary
 Marc Charpentier, Principal
 1100 SW 20th Street
 Miramar, FL 33025
 754-323-7656
 754-323-7699 Fax


SCHOOL BOARD

Chair DONNA P. KORN
Vice Chair DR. ROSALIND OSGOOD
 MAUREENS DINKEN
 PATRICIA GOOD
 JENNIFER LEONARD GOTTLIEB,
 LAURIE RICH LEVINSON
 NORA RUPERT
 DAVID THOMAS, NBC1

Robert Runcie
Superintendent of Schools

December 15, 2014

TO: Office of the Chief Auditor

FROM: Mr. Marc Charpentier, Principal 
 Sunset Lakes Elementary

SUBJECT: **PROPERTY AUDIT (12/1/2014)**
SUNSET LAKES ELEMENTARY

This memo serves as a response to the December 1, 2014 Property and Inventory Audit conducted at Sunset Lakes Elementary. Listed below you will find the results of the Property Audit Missing List Report.

<u>BPI</u>	<u>Description</u>	<u>Serial Number</u>	<u>Room Number</u>	
A09-83248	Computer, Apple Macbook	4585103W67C		Surplus on 10/31/13
08-05440	Macbook 13/2.0/2x512/combo	W87396JRZ5V		Fish# 445
04-15857	Apple Ibook G4W/CD-RWDVD	UV405HJ9PGZ		Surplus on 10/31/13
03-19995	Apple Desktop IMac G4 W/17	QP31000EENHX		Surplus on 10/31/13
03-10995	Computer Mac EMac G4	G823244GN2C		Surplus on 03/31/14
03-10958	Computer Mac IMac G4	QT232ZFIMLQ		Fish #135
03-09670	LapTop Mac IBook	<u>UV232ZQ8N65</u>		Surplus on 10/31/13 ← #1
		4588550YB3VY		never on inventory

The following items are missing: 1 Laptop Computer-Mac IBook (UV23ZM3N65), and Printer for Computer Lexmark, 9904LWV were reported to the Miramar Police Department. The report will accompany this memo.

Feel free to contact me via email or by telephone 754-323-7650 if you have any questions.

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

OF PAGES

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

Submit Surplus / Transfer Form to B-stock


Removal Assistance Required
 YES NO

Issuing Location #:
 Location Name:
 Contact Name:
 Phone #:

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

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
03-11437	UV2327Q5N65		COMPUTER - LAPTOP MAC I BOOK	X	
03-09686	UV237ZMZN65		COMPUTER - LAPTOP MAC I BOOK	X	
03-11440	UV232ZQBN65		COMPUTER - LAPTOP MAC I BOOK	X	
03-11434	UV232ZQ5N65		COMPUTER - LAPTOP MAC I BOOK	X	
03-09674	UV237ZM5N65		COMPUTER - LAPTOP MAC I BOOK	X	
03-09671	UV237ZLYN65		COMPUTER - LAPTOP MAC I BOOK	X	
03-11449	UV232ZQLN65		COMPUTER - LAPTOP MAC I BOOK	X	
03-11446	UV232ZQIN65		COMPUTER - LAPTOP MAC I BOOK	X	
03-05676	UV234ZAWN65		COMPUTER - LAPTOP MAC I BOOK	X	
03-09685	UV237ZKLN65		COMPUTER - LAPTOP MAC I BOOK	X	

IF THIS SERIAL # DOES NOT EXIST IT WAS WRITTEN INCORRECTLY 7/and Z WERE MIXED
 03-09670

Equipment Transfer / Surplus Approved by:  Date: 10/31/13 Released by: _____ Date: ____/____/____
 Principal / Director (per Policy 3204) Please Print Name, Title

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

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

* Pick-Up Verification document from a SBBC approved terminal agent should be retained for Asset Purposes as well (PPL 175)

Check Your Service and Support Coverage

Review your Apple warranty status and eligibility for support and extended coverage.

Enter your hardware serial number:

11 B

We're sorry, but this serial number is not valid. Please check your information and try again.
Finding your serial number is easy. See how.

This number on surplus list does not exist. Should be a Z instead of a 7.

#12

FAX NOT Printer

```

PROP          PROPERTY AND INVENTORY MASTER RECORD    10/20/16    10:16:29

EQUIPMENT NUMBER: 03- 05672          SERIAL NUMBER: UYS74950
DESCRIPTION: FAX, CANON CG90L
UNITS: 0001
TOTAL COST: 1,590.00
ESTIMATED:
VOUCHER NUMBER: 980571
DATE ACQUIRED: 09/05/02
CLASSIFICATION: 046
CONDITION: T
PROJECT:
DEPARTMENT:
UNIT COST: 1,590.000
LOCATION: 3661
CURRENT DATE: 11/19/07
OLD LOCATION:
STOLEN: / /
STOLEN DATE:
ROOM NUMBER:
BOND:
PENDING DISPOSAL:
PF10=HELP          PF11=PRIOR RECORD          PF12=NEXT RECORD          CLEAR=MENU

```

#12

3BP8Z91	DELL	DESKTOP	QTY: 8
BHR17D1	DELL	DESKTOP	
3T3QGG1	DELL	DESKTOP	
5JP8LK1	DELL	DESKTOP	
D1G1421	DELL	DESKTOP	

G014879	LEXMARK	PRINTER	
9904G7C	LEXMARK	PRINTER	
9904LWX	LEXMARK	PRINTER	
A2420247	LEXMARK	PRINTER	
99046W0	LEXMARK	PRINTER	
990473Z	LEXMARK	PRINTER	
9904LYX	LEXMARK	PRINTER	
99046XY	LEXMARK	PRINTER	
9904LWT	LEXMARK	PRINTER	
990473D	LEXMARK	PRINTER	
UY574950	LEXMARK	PRINTER	
94012Z7	LEXMARK	PRINTER	

#12

Fax Picked up by Vendor on 9/7/2016. was not recorded on 3290A
QTY: 12

XB248029LZD	APPLE	SERVER	
B111M00174	Bredford	Laptop Cart	
EYM0390514K	EPSON	PROJECTOR	
QTY: 3	EPSON	PROJECTOR	
QTY: 25	SMART	AIRLINES	

#8

G844402KR93
W87396JZZ5V

W8738LMIZ5V
W87396K5Z5V

#9

G844400JR93

Devices scanned highlighted in pink. Removed from Sunset Lakes on 9/7/2016 by direct scheduled vendor pickup. →

This device was not scanned, but it was recorded on 3290A

Re: Inventory Audit

El M. Doha

Fri 09/30/2016 08:38 AM

To: Kent M. Jerding <kent.jerding@browardschools.com>;

Cc: Bruce Norris <bruce.norris@browardschools.com>; Ali Arcese <ali.arcese@browardschools.com>; Brian E. Little <brian.little@browardschools.com>; Julio E. Gonzalez <julio.gonzalez@browardschools.com>; Brenda L. Akins <brenda.akers@browardschools.com>;

1 attachments (22 KB)

ASSET LIST Sunset Lakes EL (El M. Doha).xlsx;

From: Kent M. Jerding

Sent: Thursday, September 29, 2016 08:58 AM

To: Marc D. Charpentier

Cc: Bruce Norris; Ali Arcese; El M. Doha; Sylvia Correa; Brian E. Little; Julio E. Gonzalez; Brenda L. Akins

Subject: Inventory Audit

Good Morning All,

It has been brought to my attention that Sunset Lakes EL has had a recent audit. There are some discrepancies regarding laptop carts and devices. I have attached the following to try to explain what was found during scanning process for direct vendor pickup:

Page 1: Email I sent regarding discrepancies with BPI VS Serial numbers found in the Property & Inventory Master Record, against original submitted 3290A form.

Page 2: Copy of original 3290A form submitted.

Page 3: Copy of Property & Inventory Master Record showing correct BPI# 09-11915 with SN# 200904160010 listed on 3661 inventory.

Page 4: Copy of Property & Inventory Master Record showing correct BPI# R09-83425 with SN# 200906120006 listed on 3661 inventory.

Page 5: Copy of 3290A form I generated to correct original 3290A submitted. This new signed 3290A form was given to B-Stock for pickup.

Page 6: Copy of transfer ticket # 26872, showing pickup of 9 laptop carts from Sunset Lakes EL on 9/1/2016.

*Note: SN# 200904130006 was recorded on ***original 3290A form***, and listed on 3290A I generated. Per Bruce Norris, the serial number missing is 20090413C006, BPI#R09-83424 may have been recorded incorrectly. We inspected all carts but, could not find any spec plates or writings on carts to identify. I only generated the 3290A by information provided to me by the schools original 3290A forms submitted. I do not have access to schools PNI811, only Property

& Inventory Master, which I can check serial numbers, and BPI numbers for verification. SN# 200904130006 did not show on inventory anywhere in district but, I still included on new form generated

I have also attached final scan list. I entered serial numbers of devices with discrepancies, and found 4 that were scanned and removed (see bottom of scan list, duplicates highlight in pink) but, wrong BPI were attached to the serial numbers on original 3290A forms. One item missing was not scanned.

I do want to remind everyone, when we are doing this scanning process, IT IS NOT A BROWARD COUNTY SCHOOL DOCUMENT. This is sent to vendor for verification reasons, and to insure proper payment from vendor for surplus picked up **ONLY**. Schools will get a copy of this scan list to verify against 3290A forms. If any discrepancies are found by school, we allow 72 hours, per process (attached), to notify after pickup date, to correct forms before being submitted to Capital. I was informed all forms were correct, and submitted to Capital Assets on 9/13/2016. **It is NOT my responsibility to verify ANYTHING**. I try to assist schools when I see errors (example, laptop cart with same BPI with 3 different serial numbers). As far as serial numbers not matching correct BPI numbers on original 3290A forms submitted, there is nothing that I can do to assist the school in this situation. Please let me know if you have any questions.

Thank You,

Kent Jerding

Surplus Facilitator

Procurement & Warehousing Services

6501 NW 15th Ave.

Ft. Lauderdale, FL 33309

P: 754-321-2880 C: 954-684-8406

Kent.jerding@browardschools.com



Educating Today's Students to
Succeed in Tomorrow's World

Under Florida law, e-mail addresses, and all forms of 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.

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.

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

SMART Surplus
Submit Surplus / Transfer Form to B-Stock
Completed 9/7/16 KJ.
L of 48 pages

*SURPLUS (Principal / Director authorization signature required)


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

B-Stock Transfer #: 26425

Issuing Location #: 3661
Location Name: Sunset Lakes Elementary School
Contact Name: EL MOSTAFA DOHA
Phone #: 754-323-7661

Receiving Location #: 9613B
Location Name: B-Stock
Contact Name: Kent Jerding
Phone #: 754-321-2886

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
05-52740	QP51000FSAT		APPLE DESKTOP IMAC G5		
89-026666	G8524GR9RU0		APPLE DESKTOP IMAC G5	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
89-006092	W88211ZV289		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
89-006085	W8821208289		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
89-006088	W88211ZR289		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
89-006093	W88211ZS289		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
89-006098	W88211ZZ289		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
89-006098	W882117N289		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
89-006095	W8821144289		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
89-006085	W8821445289		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Equipment Transfer / Surplus Approved by: 
Principal / Director (per Policy 3204)
Date: 6/21/16 Released by: EL MOSTAFA DOHA, MICRO-TECH Date: 6/21/16
Please Print ~~COMPLETED~~

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

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



**SECTION V:
Supplemental Information**

The 2016 Florida Statutes

Title XVIII

PUBLIC LANDS AND PROPERTY

TANGIBLE PERSONAL PROPERTY OWNED BY LOCAL GOVERNMENTS

CHAPTER 274

TANGIBLE PERSONAL PROPERTY OWNED BY LOCAL GOVERNMENTS

- 274.1 Definitions.
- 274.2 Record and inventory of certain property.
- 274.3 Property supervision and control.
- 274.4 Property acquisition.
- 274.5 Surplus property.
- 274.6 Alternative procedure.
- 274.7 Authorizing and recording the disposal of property.
- 274.8 Penalty.
- 274.9 Construction.
- 274.10 Initiation of act.
- 274.11 County health department property.
- 274.12 Special districts subject to chapter.

274.1 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.

274.2 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.

274.3 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.

274.4 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.

274.5 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 ins. 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.

274.6 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.

274.7 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.

274.8 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 ins. 775.082 ors. 775.083.

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

274.9 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 Niay 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.

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

69I-73.001	Definitions.
69I-73.002	Threshold for Recording Property.
69I-73.003	Recording of Property.
69I-73.004	Marking of Property Records.
69I-73.005	Disposition of Property.
69I-73.006	Inventory of Property.

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.