

INTERNAL AUDIT REPORT

**Property and Inventory Audits of Selected Locations
2019- 2020**



To be presented to the:

**Audit Committee on
January 30, 2020**

and

**The School Board of Broward County, Florida on
March 3, 2020**

By

The Office of the Chief Auditor



The School Board of Broward County, Florida

Donna P. Korn, Chair
Dr. Rosalind Osgood, Vice Chair

Lori Alhadeff
Robin Bartleman
Heather P. Brinkworth
Patricia Good
Laurie Rich Levinson
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Nora Rupert

Robert W. Runcie
Superintendent of Schools

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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January 30, 2020

Members of the School Board of Broward County, Florida
Members of the Audit Committee of the School Board of Broward County, Florida
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,
items which have been declared surplus or obsolete and are supported by the proper District forms and,
items which have been purchased and are verified to be in compliance with appropriate purchasing guidelines.

We conducted our audits in accordance with generally accepted Government Accounting Standards issued by the Comptroller of the United States.

This report contains eight (8) property and inventory audits. Our property audits indicated that six (6) locations in the report complied with prescribed policies and procedures. There were two (2) location that contained some audit exceptions consisting of unaccounted for property and the failure of following 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,

Joris M. Jabouin, CPA
Chief Auditor

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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.
- items which have been purchased and are verified to be in compliance with appropriate purchasing guidelines.

Compliance

We tested compliance with policies and procedures prescribed by School Board Policies and Business Practice Bulletin O-100: Procedure for Property & Inventory Control. The results of our tests of compliance indicated some locations did not comply with some policies and procedures established in the sources identified above.

Property Control Structure

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

- internal property control procedure 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.

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 June 22, 2017, 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 tangible personal property valued at \$1,000 or more and trackable SMART tangible personal property that has an acquisition value less than \$1,000, is considered high risk and prone to theft and has at least one-year useful life and is not consumable in nature. In addition, any tangible personal property identified during the audit that has not yet been added to the District's Master File database is categorized as a New/Found item. If the New/Found item has an acquisition cost of \$1,000 or more, the location must process all necessary paperwork and forward it to AFRD-CA to have the item(s) added to the District's Master File database. If the equipment is certified by the OCA to have an acquisition cost less than \$1,000, the location(s) does not have to submit the supporting paperwork to AFRD-CA; however, the item(s) will be included in all future audits until it is deemed obsolete and surplus and/or transferred to a different location. The District administration requires follow-up verification of all items not accounted for during the physical audit. Subsequently, location administrators must provide a memo identifying the items found by providing the room/FISH number and/or demonstrate the appropriate District approved form(s).

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-CA in order to amend the property records as deemed appropriate. For any new/found tangible personal property listed on the final audit discrepancy report with a historical cost/estimated value of \$1,000 or more, the location must forward a **03290** Equipment Acquisition form signed by the property custodian with invoices or supported estimated values authorizing AFRD-CA to add these property items to the Master File of Capital Assets database.

Summary of Property and Inventory Review for Fiscal Year 2019-2020

The following report discloses the audit results for 8 locations. These audits were finalized between November 21, 2019 through January 30, 2020. A summary of this report notes that:

- For the 8 locations, items were listed in the property records at a historical cost of \$6,686,078.
- For the 8 locations included in this report, 90 items were considered unaccounted for and had a historical cost of \$147,422.

SECTION I: Summary
Property and Inventory Audits Performed

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

The following table presents a summary of the property and inventory audits that were finalized during the period November 21, 2019 through January 30, 2020. 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 Unaccounted For (INAF)	Historical Cost (INAF)		No Exception/ Exception	Page No.
					Not Physically Accounted for	Out of Compliance		
School	Coconut Creek High	2,265	\$2,444,682	62	\$94,549	\$15,393	Exception	Pg. 9 - 55
School	Northeast High	2,230	\$2,579,912	28	\$31,544	\$5,936	Exception	Pg. 56 - 100
Department	Administrative Support	454	\$1,080,550	0	0	0	No Exception	
Department	Facilities Design & Construction	233	\$241,820	0	0	0	No Exception	
Department	Innovative Programs Design & Support	72	\$98,933	0	0	0	No Exception	
Department	Old Dillard Museum	36	\$64,540	0	0	0	No Exception	
Department	Payroll	47	\$107,168	0	0	0	No Exception	
Department	Exceptional Student Learning Support Services	45	\$68,473	0	0	0	No Exception	
Grand Total		5,382	\$6,686,078	90	\$126,093	\$21,329	6 No Exceptions 2 Exception	

Audits Performed by:
Ashley Acevedo
Merlin Butler
Karlyn Campbell
Ashley Collins
Bryan Erhard
Arsenio Mobley
Richard Senatus
Jonathan Tolentino

Audits Managed by:
Ali Arcese

SECTION II:
Locations – All Items Accounted for

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

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

LOCATION NAME

Administrative Support

Facilities Design and Construction

Innovative Programs Design and Support

Old Dillard Museum

Payroll

Exceptional Student Learning Support Services

SECTION III:
Property & Inventory Audit-Summary Detail

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property Division
2018-2019
Coconut Creek High School (1681)
Tangible Personal Property Unaccounted For

Finding 1: Missing Equipment

Area out of compliance

BPB O-100: Procedure for Property and Inventory Control

General: Property custodian must take appropriate precautions to safeguard and track all tangible personal property.

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
1	S17-81185	LEBLANC BASS CLARINET	\$ 4,791.99	\$ 1,916.80	\$ 2,875.19	Missing
2	S17055127	CONN TRUMPET	\$ 673.75	\$ 269.50	\$ 404.25	Missing
3	S17055128	CONN TROMBONE	\$ 673.75	\$ 269.50	\$ 404.25	Missing
4	S17055137	SELMER ALTO SAXOPHONE	\$ 1,276.94	\$ 510.78	\$ 766.16	Missing
5	S17055138	SELMER ALTO SAXOPHONE	\$ 1,276.94	\$ 510.78	\$ 766.16	Missing
6	S17055092	YAMAHA FLUTE	\$ 424.35	\$ 169.74	\$ 254.61	Missing
7	S17055143	FOX OBOE	\$ 3,570.00	\$ 1,428.00	\$ 2,142.00	Missing
8	S17040204	BASSOON RENARD 222	\$ 5,200.00	\$ 2,080.00	\$ 3,120.00	Missing
9	S17040205	TRUMPET PERFORMING 1BSP	\$ 1,720.86	\$ 688.34	\$ 1,032.52	Missing
10	S17040206	TRUMPET PERFORMING 1BSP	\$ 1,720.86	\$ 688.34	\$ 1,032.52	Missing
11	S17040207	EUPHONIUM, YAMAHA MARCHING YEP202MS	\$ 2,376.00	\$ 950.40	\$ 1,425.60	Missing
12	S17040209	TRUMPET PERFORMING 1BSP	\$ 1,720.86	\$ 688.34	\$ 1,032.52	Missing
13	S17040212	TRUMPET, CON-SELMER 52BSP	\$ 1,161.50	\$ 464.60	\$ 696.90	Missing
14	S17032616	TROMBONE FATTACH 608F	\$ 1,250.74	\$ 500.30	\$ 750.44	Missing
15	S16010298	LENOVO THINKPAD X250	\$ 795.00	\$ 477.00	\$ 318.00	Missing
16	S16010306	LENOVO THINKPAD X250	\$ 795.00	\$ 477.00	\$ 318.00	Missing
17	S16018922	LENOVO THINKPAD 11E	\$ 447.00	\$ 268.20	\$ 178.80	Missing
18	S16018792	LENOVO THINKPAD 11E	\$ 447.00	\$ 268.20	\$ 178.80	Missing
19	R15-80180	KOOLKARE AC RECOVERY	\$ 5,962.50	\$ 1,590.00	\$ 4,372.50	Missing
20	A12-81241	ACTIVEXPRESSION 25	\$ 1,945.00	\$ 1,945.00	\$ -	Missing
21	R10-81590	APPLE IMAC	\$ 1,206.00	\$ 1,206.00	\$ -	Missing
22	R10-81591	APPLE IMAC	\$ 1,206.00	\$ 1,206.00	\$ -	Missing
23	10-03456	MOTOROLA REPEATER	\$ 1,875.00	\$ 1,875.00	\$ -	Missing
24	10-00586	LEXMARK T652DN PRINTER	\$ 1,248.00	\$ 1,248.00	\$ -	Missing
25	09-08798	MACBOOK W/LEARNING LAB	\$ 1,838.69	\$ 1,838.69	\$ -	Missing
26	09-07771	ACTIVBOARD	\$ 1,477.00	\$ 1,477.00	\$ -	Missing
27	08-81147	APPLE MB 13/2.0	\$ 1,333.40	\$ 1,333.40	\$ -	Missing
28	08LA01856	APPLE MACBOOK 2.4 GHZ	\$ 2,769.81	\$ 2,769.81	\$ -	Missing
29	08LA01873	APPLE MACBOOK 2.4 GHZ	\$ 2,769.81	\$ 2,769.81	\$ -	Missing
30	08LA01898	APPLE MACBOOK 2.4 GHZ	\$ 2,769.81	\$ 2,769.81	\$ -	Missing
31	08LA01900	APPLE MACBOOK 2.4 GHZ	\$ 2,769.81	\$ 2,769.81	\$ -	Missing
32	08LA01912	APPLE MACBOOK 2.4 GHZ	\$ 2,769.81	\$ 2,769.81	\$ -	Missing
33	08LA01946	APPLE MACBOOK 2.4 GHZ	\$ 2,769.81	\$ 2,769.81	\$ -	Missing
34	07-11154	WHITEBOARD PROMETHEAN W/ STAND	\$ 1,202.00	\$ 1,202.00	\$ -	Missing
35	07-09287	APPLE MACBOOK 1.83 GHZ	\$ 1,499.00	\$ 1,499.00	\$ -	Missing
36	07-03372	LEXMARK T620 PRINTER	\$ 1,198.00	\$ 1,198.00	\$ -	Missing
37	07-03373	LEXMARK T620 PRINTER	\$ 1,198.00	\$ 1,198.00	\$ -	Missing
38	06-09952	DEVICE STYLUS PEN DV4	\$ 6,930.25	\$ 6,930.25	\$ -	Missing
39	05LL02147	LEXMARK T640N PRINTER	\$ 1,099.66	\$ 1,099.66	\$ -	Missing
40	05-44886	LEXMARK T630N PRINTER	\$ 1,205.00	\$ 1,205.00	\$ -	Missing
41	05-44891	LEXMARK T630N PRINTER	\$ 1,205.00	\$ 1,205.00	\$ -	Missing
42	02-06986	LEXMARK OPTRA PRINTER	\$ 1,258.00	\$ 1,258.00	\$ -	Missing
43	02-07005	LEXMARK T520N PRINTER	\$ 1,258.00	\$ 1,258.00	\$ -	Missing
44	02-07017	LEXMARK T520 PRINTER	\$ 1,258.00	\$ 1,258.00	\$ -	Missing
45	00-05583	DRYER/TUMBLER, CAPACITY 50	\$ 1,945.00	\$ 1,945.00	\$ -	Missing
46	95-11296	MEGAPHONE HEAD SET LONE	\$ 804.00	\$ 804.00	\$ -	Missing

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property Division
2018-2019
Coconut Creek High School (1681)
Tangible Personal Property Unaccounted For

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
47	DELL OPTIPLEX 780 COMPUTER (SN 8NF4GN1) ²	\$ 909.29	\$ 909.29	\$ -	Missing
48	DELL OPTIPLEX 780 COMPUTER (SN 7NF4GN1) ²	\$ 909.29	\$ 909.29	\$ -	Missing
49	DELL LATITUDE E5520m LAPTOP (SN 7WQVKQ1) ²	\$ 999.00	\$ 999.00	\$ -	Missing
50	APPLE MACBOOK LAPTOP (SN 452170TEF5W) ²	\$ 899.00	\$ 899.00	\$ -	Missing
51	APPLE MACBOOK LAPTOP (SN 452170M9F5W) ²	\$ 899.00	\$ 899.00	\$ -	Missing
52	APPLE MACBOOK LAPTOP (SN 452170LSF5W) ²	\$ 899.00	\$ 899.00	\$ -	Missing
53	APPLE MACBOOK LAPTOP (SN 45110QE5F5W) ²	\$ 971.17	\$ 971.17	\$ -	Missing
54	APPLE MACBOOK LAPTOP (SN 45116EAFYN) ²	\$ 970.20	\$ 970.20	\$ -	Missing
	Finding 1 Subtotal	\$ 94,548.85	\$ 72,479.63	\$ 22,069.22	

Finding 2: Surplus

Area out of compliance

BPB O-100: Procedure for Property and Inventory Control

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
55 05LL02133	LEXMARK T640n PRINTER	\$ 1,099.66	\$ 1,099.66	\$ -	Surplussed
56 05LL02141	LEXMARK T640n PRINTER	\$ 1,099.66	\$ 1,099.66	\$ -	Surplussed
57 12-00060	HP 24 PORT 10/100/1000 PoE+v2	\$ 3,149.00	\$ 3,149.00	\$ -	Surplussed
58 00-02588	WASHER/EXTRACTOR	\$ 1,690.00	\$ 1,690.00	\$ -	Surplussed
	Finding 2 Subtotal	\$ 7,038.32	\$ 7,038.32	\$ -	

Finding 3: Police Report

Area out of compliance

BPB O-100: Procedure for Property and Inventory Control

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
59 10-00428	YAMAHA MARCHING BARTONE	\$ 1,432.82	\$ 1,432.82	\$ -	Lost
60 07-01934	BESSON EUPHONIUM	\$ 4,236.10	\$ 4,236.10	\$ -	Lost
61 05LA12158	APPLE LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Lost
62 05-83293	BARITONE MARCH KING	\$ 1,290.50	\$ 1,290.50	\$ -	Lost
	Finding 3 Subtotal	\$ 8,355.04	\$ 8,355.04	\$ -	

Total Historical Cost of Property unaccounted for as of February 11, 2019 \$ 109,942.21

^[1]Total Accumulated Depreciation as of February 11, 2019 \$ 87,872.99

Net Value of Property considered unaccounted for as of February 11, 2019 \$ 22,069.22

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property Division
2018-2019
Northeast High School (1241)
Tangible Personal Property Unaccounted For

Finding 1: Missing Equipment

Area out of compliance

BPB O-100: Procedure for Property and Inventory Control

General: Property custodian must take appropriate precautions to safeguard and track all tangible personal property.

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
1	S17051767	FLUTE	\$ 424.35	\$ 169.74	\$ 254.61	Missing
2	S17051814	CONCERT SNARE DRUM 14X5	\$ 666.40	\$ 266.56	\$ 399.84	Missing
3	S16018208	LENOVO THINKPAD X250	\$ 795.00	\$ 477.00	\$ 318.00	Missing
4	S16018220	LENOVO THINKPAD X250	\$ 795.00	\$ 477.00	\$ 318.00	Missing
5	16-00217	LENOVO THINKPAD X1 CARBON	\$ 1,584.00	\$ 950.40	\$ 633.60	Missing
6	11-04799	APPLE LAPTOP	\$ 1,037.30	\$ 1,037.30	\$ -	Missing
7	11-00665	PALMER HAMILTON HIGH TOP	\$ 1,186.80	\$ 296.70	\$ 890.10	Missing
8	A09-83071	APPLE EMAC DESKTOP	\$ 1,192.00	\$ 1,192.00	\$ -	Missing
9	08LA01500	APPLE MACBOOK LAPTOP	\$ 2,769.81	\$ 2,769.81	\$ -	Missing
10	08LA01505	APPLE MACBOOK 2.4 GHz	\$ 2,769.81	\$ 2,769.81	\$ -	Missing
11	08LA01517	APPLE MACBOOK 2.4 GHz	\$ 2,769.81	\$ 2,769.81	\$ -	Missing
12	08-05230	APPLE MACBOOK 2.16 GHz	\$ 1,664.85	\$ 1,664.85	\$ -	Missing
13	07-34879	APPLE MACBOOK 2.0 GHz	\$ 1,716.00	\$ 1,716.00	\$ -	Missing
14	07-11021	APPLE IMAC INTEL	\$ 1,099.00	\$ 1,099.00	\$ -	Missing
15	06-83795	KING TROMBONE	\$ 1,397.80	\$ 1,397.80	\$ -	Missing
16	06-82090	APPLE IBOOK 12.1"	\$ 1,416.19	\$ 1,416.19	\$ -	Missing
17	06-82105	APPLE IBOOK 12.1"	\$ 1,416.18	\$ 1,416.18	\$ -	Missing
18	06-82126	APPLE IBOOK 12.1"	\$ 1,416.18	\$ 1,416.18	\$ -	Missing
19	05-37748	DELL PENTIUM 4 DESKTOP	\$ 1,318.00	\$ 1,318.00	\$ -	Missing
20	05-22081	LIBRARY SHELF	\$ 3,210.00	\$ 2,247.00	\$ 963.00	Missing
21		APPLE MACBOOK LAPTOP (SN 452170QEF5W) ²	\$ 899.00	\$ 899.00	\$ -	Missing
		FINDING 1 SUBTOTAL	\$ 31,543.48	\$ 27,766.33	\$ 3,777.15	

Finding 2: Police Report

Area out of compliance

BPB O-100: Procedure for Property and Inventory Control

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
22	11-81193	WHITE CLUB CAR GOLF CART	\$ 1,500.00	\$ 1,500.00	\$ -	Stolen
23		Apple iPad 16GB	\$ 598.00	\$ 598.00	\$ -	Stolen
24		Apple iPad 16GB	\$ 558.00	\$ 558.00	\$ -	Stolen
25		Apple iPad 16GB	\$ 558.00	\$ 558.00	\$ -	Stolen
26		Apple iPad 16GB	\$ 558.00	\$ 558.00	\$ -	Stolen
27		Apple iPad 16GB	\$ 558.00	\$ 558.00	\$ -	Stolen
		FINDING 2 SUBTOTAL	\$ 4,330.00	\$ 4,330.00	\$ -	

Total Historical Cost of Property unaccounted for as of February 11, 2019 \$ 35,873.48

^[1]Total Accumulated Depreciation as of February 11, 2019 \$ 32,096.33

Net Value of Property considered unaccounted for as of February 11, 2019 \$ 3,777.15

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

SECTION IV:
Locations with Exceptions

School Name: Coconut Creek High (1681)

Principal: Scott Fiske

Address: 1400 NW 44th Avenue
Coconut Creek, FL 33066

Other departments required to respond to the Property and Inventory Audit Findings:

Location Name: Accounting and Financial Reporting Department (9708)
Director: Susan Cantrick

Location Name: Applied Learning Department (9816)
Director: Susan Cantrick

Location Name: Business Support Center (9809)
Former Director: Nell Johnson
Task Assigned Director: Sheena Newton

Location Name: Procurement and Warehousing Services Department (9707)
Director: Mary Coker

Total Number of Items on Inventory	Historical Value of All Items on Inventory	Items Unaccounted for (IUAF)	Historical Cost (IUAF)		Total Net Value IUAF	Percentage of Dollars Cost IUAF
			Not Physically Accounted for	Out of Compliance		
2,265	\$2,444,682	62	\$94,549	\$15,393	\$22,069	4.5%

As a result of the property and inventory audit conducted at Coconut Creek High, it was determined that some controls over inventory and fixed assets were out of compliance with the District's policies and procedures.

Finding 1

During the property and inventory audit, the Inventory Audit Specialist (IAS) was not able to account for 54 items listed on the school's inventory list. These items contained a historical cost of \$94,549.

Recommendations to Coconut Creek High School

The Office of the Chief Auditor (OCA) recommends that the principal verify that semi-annual inventories are being conducted accurately using current information. The OCA also recommends that the principal improve accountability and the safeguarding of the District's assets by strengthening the internal controls at the school. Some examples of actions that can assist in strengthening internal controls are creating a property and inventory team and providing all staff with all procedures implemented by the principal. Every effort should be made to locate missing items.

The Office of the Chief Auditor (OCA) recommends the principal register designated Property and Inventory 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 (BPB O-100) Procedure for Property and Inventory Control with the school's property and inventory team and ensure compliance with all policies and procedures.

(continued Coconut Creek High School)

Finding 2

Two printers with a historical cost \$2,199 that were surplus on July 2, 2015 were still active records on the District's Master File database at the beginning of the audit. The IAS reviewed the surplus documents and noticed that the BPI#s, the District's unique number assigned to tangible personal property and affixed to each item, were not listed on the forms; therefore, Accounting and Financial Reporting Department – Capital Assets was not able to remove the two printers from the location's inventory list. The forms did not comply with BPB O-100. Both the BPI# and serial numbers must be listed on the surplus forms.

Additional surplus documents were examined by the IAS. It was noted in the audit file that B-stock Transfer Ticket #27912 dated March 13, 2017 contained twenty-five (25) computers listed on the forms that were still active records on the school's inventory list. Four other computers that were listed on the forms had been deactivated two years prior through B-Stock Transfer Ticket #24832 (see Exhibit A), and the remaining items were undervalued computers. The total historical cost of the twenty -five computers was \$37,727. The staff member assigned the responsibility of conducting the semi-annual inventories should have identified that the property records were not removed from the school's inventory list and communicated the discrepancies to Accounting and Financial Reporting – Capital Assets.

Finally, two golf carts with a historical cost of \$9,278 which were surplus on November 17, 2016 were still active records on the District's Master File database at the beginning of the current property and inventory audit. When the IAS reviewed the surplus documents, the information listed on the surplus form was correct and in compliance with BPB O-100. When asked why the forms were not processed even though they complied, Accounting and Financial Reporting (AFRD) explained that an email was sent to the school soon after receiving the forms requesting additional documents because the AFRD Clerk Specialist believed that the golf carts had not been fully depreciated. The school failed to respond to the email; therefore, the golf carts asset records remain active. The golf carts did not contain useful life and should have been removed from inventory. As a result of the surplus forms not being processed, the Warehousing Service Department – B-Stock has not been unable to sell the golf carts at auction. Instead, the golf carts have been stored in the warehouse waiting for the records to be deactivated.

All the errors identified in this finding should have been discovered during the school's semi-annual inventory and corrected.

Recommendations to Coconut Creek High School

The Office of the Chief Auditor (OCA) recommends that the principal verify that semiannual inventories are being conducted accurately using current information. By performing the reconciliation of assets routinely, the school can identify and correct, on a timely basis, any errors and discrepancies found. The school should verify, once the surplus forms have been processed by Accounting and Financial Reporting – Capital Assets (AFRD-CA), that the appropriate property records have been deactivated. This can be confirmed by running the PNI811 report in SAP. If the records remain active, the school should immediately notify AFRD-CA to correct the discrepancy promptly.

Recommendations to Accounting & Financial Reporting – Capital Assets

The OCA recommends that the Director of Accounting and Financial Reporting provide additional training to the Capital Assets staff to ensure the document(s) being reviewed and processed comply with all policies and procedures. Another level of review and approval should be performed by an individual independent of this process.

Finding 3

Two police reports were provided during the audit for processing. When the reports were reviewed, it was noted that both police reports were filed months after the loss was acknowledged by staff. Of the eight

(continued Coconut Creek High School)

fixed assets listed as lost on the police reports, four were physically accounted for during the current property and inventory audit. These records will be reactivated.

Recommendations to Coconut Creek High School

The OCA recommends that tangible personal property be designated to individual staff that request to oversee the equipment and report any loss or theft to appropriate administration in “real-time.” Additionally, tangible personal property that is not utilized on a day-to-day basis should be stored in a secured location, and the appropriate staff should physically verify this property as needed to provide the most effective means of securing all tangible personal property. All locations must take appropriate measures to ensure the safekeeping of all tangible personal property at all times.

In the event of theft or vandalism, the property custodian should report the loss to the Broward District Schools Police Department (BDSPD) and the local authorities at the time of the incident. As a component of the police report and the BDSPD’s Immediate Notification Form, the location must provide all applicable property and serial numbers of the stolen tangible personal property along with a narrative of the event.

This should be completed within two business days from when the incident is known or should have been known.

Finding 4

During the audit, 126 asset record discrepancies were identified. Of the 126 discrepancies, 68 did not comply with the Business Practice Bulletin O-100. According to BPB O-100 *the word “none” should only be utilized when receiving those items online that do not have a manufacturer-assigned serial number.* At the time of receipt, if the serial number field is left blank, then the word “omission” is entered by AFRD-CA which indicates that nothing was entered by the receiver. The word “none” was inaccurately entered, or the field was left blank when the goods receipt was processed by departments on behalf of the school for 68 records (see Exhibit B for details).

The BPB O-100 also states *when ordering tangible personal property, locations are prohibited from purchasing items in lots, bundles, or attached list. In order to accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition, and the appropriate delivery address should be noted.* Two purchase orders were identified during that audit where the department purchased tangible personal property on behalf of the school as a bundle and as an attached list. The assets were inaccurately listed on the school’s inventory list. *The Supply Management & Logistics Department should have rejected the requisitions for tangible personal property because they did not comply with appropriate guidelines.* The historical cost of the assets was \$69,808.

Finally, instruments were found at the school; however, they were not listed on the school’s inventory list. The OCA researched the matter and found that the instruments purchased on October 17, 2016 through the SMART program (see Exhibit C - Invoice# 723026) were not added to the District’s Master Database. AFRD-CA was not able to explain why these were not added to the District’s Master File of Capital Assets. The cost of the 21 instruments totaled \$67,204. The instruments were added to the Master File of Capital Assets after the OCA notified AFRD-CA.

Recommendations to Coconut Creek High School

The OCA recommends when new property records are created within the District’s Master File of Capital Assets, the location should verify the accuracy of the information associated with the property records. Any corrections required to the asset record should be promptly reported to AFRD-CA. This includes necessary changes to the item description, serial number, or quantities received. Additionally, if the tangible personal property has not been received at the location, and the asset record was mistakenly created for this location, the property custodian should immediately notify AFRD to correct the discrepancy promptly.

(continued Coconut Creek High School)

Recommendation to the Business Support Center and Applied Learning Departments

The OCA recommends when placing tangible personal property orders on behalf of a location, framework purchase orders should not be used to purchase items in “lots,” “bundles,” or “attached lists.” In order to accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition, and the appropriate delivery address should be noted.

The OCA also recommends when tangible personal property is received online, the individual must process the goods receipt for each item separately and record the unique serial number for each property item within the system. The new purchase documentation should be provided to the location so that it can be maintained in the site’s property binder for future reconciliation and subsequent application of a District-assigned serial number for tracking. Only if an item does not physically possess a manufacturer’s serial number, the word “none” should be utilized when receiving those items online.

Recommendation to Procurement & Warehousing Services Department

The OCA recommends that the Procurement and Warehousing Services Department reject all requisitions for tangible personal property not complying with appropriate guidelines.

B-Stock Transfer

Date Created: 3/13/2017

Date Closed:

Transfer # 27912

Number of 3290A Attachments: 7

Cafeteria #

Number of Other Attachments:

1100

Issuing Location 1681

Coconut Creek High

1400 NW 44 Ave

Coconut Creek, FL 33066

Phone/Fax: (754)322-0350 / (754)322-0480

Contact:

Receiving Location: 9613B

B-Stock Warehouse

6501 NW 15th Ave

Fort Lauderdale, FL 33309

Phone/Fax: (754)321-2850 / (754)321-2886

Contact:

Check if unable to complete ☐ Reason:

Please bring on gaylord box and pallet at pick-up

Line #	BPI #	Serial #	Qty	Item Description	Status
1			1	Laptop Cart-Full of 25 Laptops	Inc
2			30	Laptop Computer	Inc

Completed By: Surplus Warehouse
 Date: 3/22/17
 Initials: [Signature]

Requested By:

Released By: [Signature]

Date: 3/22/17

Received By: [Signature]

Date: 3/22/17

Delivered By:

Originator: Celina King

Written changes to this form MUST be initialed by school administrator

Top Copy to B-Stock ---- Second Copy to Financial Reporting ---- Third Copy to School/Department

Page 1 of 1

☒ Surplus (only issuing location required.)☐ Transfer (both issuing and Receiving location Required.)

B-Stock Transfer #: _____

Transfer Assistance Required ☐ yes ☐ no

Issuing Location#: 1681

Location Name: Coconut Creek High

Contact Name: Chris Smart

Phone #: 754-322-0411

Receiving Location: B-STOCK

Location Name: _____

Contact Name: _____

Phone #: _____

BPI Number <i>If applicable</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	45110HJ2F5W		Apple Macbook 13.3" 2.4 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	45110KMCF5W		Apple Macbook 13.3" 2.4 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	45110L8PF5W		Apple Macbook 13.3" 2.4 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	45110L9WF5W		Apple Macbook 13.3" 2.4 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	45110LABF5W		Apple Macbook 13.3" 2.4 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	45110LAGF5W		Apple Macbook 13.3" 2.4 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	45110LAJF5W		Apple Macbook 13.3" 2.4 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	45110LARF5W		Apple Macbook 13.3" 2.4 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	45110PTXF5W		Apple Macbook 13.3" 2.4 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer/

Surplus Approved By: _____ Date 2/28/17 Released By: _____ Date ____/____/____

Principal/ Director (per Policy 3204)

Please Print Name, Title

Receipt of Transfer

Acknowledged by: _____ Date ____/____/____

Items Delivered by: _____ Date ____/____/____

The School Board of Broward County, Florida

2 of 7 pages

Capital Assets Activity Form

Surplus Declaration Transfer

Submit Surplus / Transfer Form to B-Stock

☒ Surplus (only issuing location required.)

☐ Transfer (both issuing and Receiving location Required.)

B-Stock Transfer #: _____

Transfer Assistance Required ☐ yes ☐ no

Issuing Location#: 1681

Receiving Location: B-STOCK

Location Name: Coconut Creek High

Location Name: _____

Contact Name: Chris Smart

Contact Name: _____

Phone #: 754-322-0411

Phone #: _____

BPI Number <i>If applicable</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	45110QATF5W		Apple Macbook 13.3" 2.4 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	45110QD6F5W		Apple Macbook 13.3" 2.4 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	45110QEJF5W		Apple Macbook 13.3" 2.4 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	45110QF2F5W		Apple Macbook 13.3" 2.4 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	45110QG4F5W		Apple Macbook 13.3" 2.4 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	451116t5fyn		Apple Macbook 2.4Ghz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	451116f1FYN		Apple Macbook 2.24GHZ	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	451116p7fyn		Apple Macbook 2.24Ghz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	451116p3fyn		Apple Macbook 2.24Ghz	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer/

Surplus Approved By: [Signature] Date 2/28/17 Released By: _____ Date ____/____/____

Principal / Director (per Policy 3204)

Please Print Name, Title

Receipt of Transfer

Acknowledged by: _____ Date ____/____/____

Items Delivered by: _____ Date ____/____/____

The School Board of Broward County, Florida

3 of 7 pages

Capital Assets Activity Form
Surplus Declaration Transfer

Submit Surplus / Transfer Form to B-Stock

☒ Surplus (only issuing location required.)

☐ Transfer (both issuing and Receiving location Required.)

B-Stock Transfer #: _____

Transfer Assistance Required ☐ yes ☐ no

Issuing Location#: 1681

Receiving Location: B-STOCK

Location Name: Coconut Creek High

Location Name: _____

Contact Name: Chris Smart

Contact Name: _____

Phone #: 754-322-0411

Phone #: _____

BPI Number <i>If applicable</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	451116stfyn		Apple Macbook 2.24Ghz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	451115r5fyn		Apple Macbook 2.24Ghz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	451115kgfyn		Apple Macbook 2.24Ghz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	451116s0fyn		Apple Macbook 2.24Ghz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	451116ccfyn		Apple Macbook 2.24Ghz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	451115qhfyn		Apple Macbook 2.24Ghz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	451115trfyn		Apple Macbook 2.24Ghz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	451115tsfyn		Apple Macbook 2.24Ghz	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer/

Surplus Approved By:  Date 2/28/17 Released By: _____ Date ____/____/____

Principal / Director (per Policy 3204)

Please Print Name, Title

Receipt of Transfer

Acknowledged by: _____ Date ____/____/____

Items Delivered by: _____ Date ____/____/____

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

4 of 7 pages

☒ Surplus (only issuing location required.)

☐ Transfer (both issuing and Receiving location Required.)

Submit Surplus / Transfer Form to B-Stock

B-Stock Transfer #: _____

Transfer Assistance Required ☐ yes ☐ no

Issuing Location#: 1681

Location Name: Coconut Creek High School

Contact Name: Chris Smart

Phone #: 754-322-0411

Receiving Location: _____

Location Name: BSTOCK

Contact Name: _____

Phone #: _____

BPI Number <i>If applicable</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
07-09285	4H6386L7U9B		APPLE MACBOOK 1.83 GHZ W/CD-RW/DVD 13.3"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-09290	4H6386NCU9B		APPLE MACBOOK 1.83 GHZ W/CD-RW/DVD 13.3"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-11147	W871028FWGL		APPLE MACBOOK 2.0GHZ W/DVD+-RW/CD-RW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-11151	W87103FWWGL		APPLE MACBOOK 2.0GHZ W/DVD+-RW/CD-RW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-05087	W8733CVLZ5W		APPLE MACBOOK 2.16GHZ W/DVD+-RW/CD-RW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-08481	w87434e1z5v		APPLE MACBOOK 2.0GHZ W/D-RW/DVD 13.3"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-81147	W8738EBGZ5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-81149	W8738H2PZ5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-81151	W8738H79Z5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer/
Surplus Approved By: [Signature]

Date 2/28/17

Released By: _____ Date ____/____/____

Principal/ Director (per Policy 3204)

Please Print Name, Title

Receipt of Transfer

Acknowledged by: _____ Date ____/____/____

Items Delivered by: _____

Date ____/____/____

The School Board of Broward County, Florida

Capital Assets Activity Form
Surplus Declaration Transfer

Submit Surplus / Transfer Form to B-Stock

5 of 7 pages

Surplus (only issuing location required.)



Transfer (both issuing and Receiving location Required.)

B-Stock Transfer #: _____

Transfer Assistance Required ☐ yes ☐ noIssuing Location#: 1681Location Name: Coconut Creek High SchoolContact Name: Chris SmartPhone #: 754-322-0411

Receiving Location: _____

Location Name: B STOCK

Contact Name: _____

Phone #: _____

BPI Number <i>If applicable</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
08-81152	W8738H7AZ5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-81153	W8738H7LZ5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-81157	W8738HWTZ5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-81159	W8738HYTZ5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-81160	W8738HYVZ5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-81162	W8738HZ7Z5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-81163	W8738HZBZ5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-81164	W8738HZGZ5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-81166	W8738HZLZ5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer/
Surplus Approved By: AShDate 2/28/17

Released By: _____ Date ____/____/____

Principal / Director (per Policy 3204)

Please Print Name, Title

Receipt of Transfer

Acknowledged by: _____ Date ____/____/____

Items Delivered by: _____

Date ____/____/____

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

6 of 7 pages



Surplus (only issuing location required.)



Transfer (both issuing and Receiving location Required.)

Submit Surplus / Transfer Form to B-Stock

B-Stock Transfer #: _____

Transfer Assistance Required ☐ yes ☐ no

Issuing Location#: 1681

Location Name: Coconut Creek High School

Contact Name: Chris Smart

Phone #: 754-322-0411

Receiving Location: _____

Location Name: B STOCK

Contact Name: _____

Phone #: _____

BPI Number <i>If applicable</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
08-81167	W8738HZVZ5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-81169	W8738J08Z5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-81170	W8738J0JZ5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-81171	W8738J0MZ5V		APPLE MB 13/2.0/2X512	<input checked="" type="checkbox"/>	<input type="checkbox"/>
09-08770	w883702b1px		Macbook 2.1 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
09-08774	w883705f1px		Macbook 2.1 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
09-08788	w883706y1px		Macbook 2.1 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
09-08793	w883706z1px		Macbook 2.1 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
09-08808	w883707f1px		Macbook 2.1 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer/
Surplus Approved By: [Signature]

Date 2 1281/7 Released By: _____ Date ____/____/____

Principal / Director (per Policy 3204)

Please Print Name, Title

Receipt of Transfer

Acknowledged by: _____ Date ____/____/____

Items Delivered by: _____

Date ____/____/____

The School Board of Broward County, Florida

2 of 9 pages

Capital Assets Activity Form
Surplus Declaration Transfer

Submit Surplus / Transfer Form to B-Stock

☒ Surplus (only issuing location required.)

☐ Transfer (both issuing and Receiving location Required.)

B-Stock Transfer #: _____

Transfer Assistance Required ☐ yes ☐ no

Issuing Location#: 1681
Location Name: Coconut Creek High School
Contact Name: Chris Smart
Phone #: 754-322-0411

Receiving Location: _____
Location Name: B5TOCK
Contact Name: _____
Phone #: _____

BPI Number <i>If applicable</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
09-08818	W883707Q1PX		Macbook 2.1 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
09-08823	W883707X1PX		Macbook 2.1 GHz	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	W8738HWTZ5V			<input type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer/
Surplus Approved By: _____

Date 2/28/17

Released By: _____ Date ____/____/____

Principal / Director (per Policy 3204)

Please Print Name, Title

Receipt of Transfer

Acknowledged by: _____ Date ____/____/____

Items Delivered by: _____ Date ____/____/____

Coconut Creek High School Discrepancies										
Information from the District's Master File Database						OCA Observations				
Inventory Number	Description	Serial Number	Discrepancy	Discrep Corr	PO Number	Out of Compliance	Locations Responsible for the Discrepancy	"None" entered or left blank instead of the manufacturer's issued serial number	Purchased as a Lot/Bundle/ Attached List	Goods Receipt not Processed Separately
1	S17032596	MAJESTIC CONCERT TOMS 10,12	NONE	Serial number 101969/101940	4217000130 - SMRT	Yes	Business Support Center	X		
2	S17032597	MAJESTIC CONCERT TOMS 13,14	NONE	Serial number 102017/102150	4217000130- SMRT	Yes	Business Support Center	X		
3	S17032598	MAJESTIC CONCERT TOMS 6,8	NONE	Serial number 101986/101984	4217000130- SMRT	Yes	Business Support Center	X		
4	S17012005	LUDWIG SNARE DRUM	NONE	Serial number ZF8043148	4217000135- SMRT	Yes	Business Support Center	X		
5	S17047157	PEAVEY ELECTRIC BASS	NONE	Serial number IP160804185	4217000135- SMRT	Yes	Business Support Center	X		
6	S17047158	YAMAHA TROMBONE	NONE	Serial number 67363	4217000135- SMRT	Yes	Business Support Center	X		
7	S17047159	YAMAHA TROMBONE	NONE	Serial number 486298	4217000135- SMRT	Yes	Business Support Center	X		
8	S17047160	MAJESTIC SNARE DRUM	NONE	Serial number 102472	4217000135- SMRT	Yes	Business Support Center	X		
9	S17047161	MAJESTIC SNARE DRUM	NONE	Serial number 102430	4217000135- SMRT	Yes	Business Support Center	X		
10	S17047162	MAJESTIC SNARE DRUM MAPLE	NONE	Serial number 102416	4217000135- SMRT	Yes	Business Support Center	X		
11	S17047163	MAJESTIC SNARE DRUM MAPLE	NONE	Serial number 102481	4217000135- SMRT	Yes	Business Support Center	X		
12	S17012007	MARCHING SNARE-YAMAHA-MS9314CHAWCSH	NONE	Serial number QPK0744	4217000137 - SMRT	Yes	Business Support Center	X		X
13	S17012008	MARCHING SNARE-YAMAHA-MS9314CHAWCSH	NONE	Serial number MTS9214U QPK0743	4217000137 - SMRT	Yes	Business Support Center	X		X
14	S17012009	QUNITS-YAMAHA MQT68023AWCSH	NONE	Serial number HMM0393/MQ8312U/HMM3329/HML4604/HML3444	4217000137 - SMRT	Yes	Business Support Center	X		X
15	S17012010	QUNITS-YAMAHA MQT68023AWCSH	NONE	Serial number HMK3335/HML3746/HMM3082/HML3784/HML4454	4217000137 - SMRT	Yes	Business Support Center	X		X
16	S17020963	Drum Set Maple L8424AXON	NONE	Serial number IF054381	4217000137 - SMRT	Yes	Business Support Center	X		
17	S17040207	MARCHING EUPHONIUM	NONE	Serial number 446523	4217000137 - SMRT	Yes	Applied Learning Department	X		
18	S17040208	MARCHING EUPHONIUM	NONE	Serial number 532422	4217000137 - SMRT	Yes	Applied Learning Department	X		
19	S17040210	MARCHING EUPHONIUM	NONE	Serial number 531715	4217000137 - SMRT	Yes	Applied Learning Department	X		
20	S17040211	STRING BASS 3/4	NONE	Serial number 14645311	4217000137 - SMRT	Yes	Applied Learning Department	X		
21	S17040212	TRUMPET 52BSP	NONE	Serial number 474017	4217000137 - SMRT	Yes	Applied Learning Department	X		
22	S17040213	CORNET YCR63305	NONE	Serial number D16228	4217000137 - SMRT	Yes	Applied Learning Department	X		
23	S17040214	MARIMBA M6543H	NONE	Serial number 300183	4217000137 - SMRT	Yes	Applied Learning Department	X		
24	S17040215	FLUTE PERFORMING	NONE	Serial number K19460	4217000137 - SMRT	Yes	Applied Learning Department	X		
25	S17040216	BASS CLARINET	NONE	Serial number 034556	4217000137 - SMRT	Yes	Applied Learning Department	X		X
26	S17040217	FLUTE PERFORMING	NONE	Serial number K19625	4217000137 - SMRT	Yes	Applied Learning Department	X		X
27	S17040218	CELLO 4/4 VC100ST	NONE	Serial number 14635537	4217000137 - SMRT	Yes	Applied Learning Department	X		
28	S17040219	CELLO 4/4 VC100ST	NONE	Serial number 14637002	4217000137 - SMRT	Yes	Applied Learning Department	X		
29	S17040220	MARCHING EUPHONIUM	NONE	Serial number 531857	4217000137 - SMRT	Yes	Applied Learning Department	X		
30	S17052040	CLARINET WOOD	NONE	Serial number 324141	4217000786 - SMRT	Yes	Applied Learning Department	X		X
31	S17052041	CLARINET WOOD	NONE	Serial number 324160	4217000786 - SMRT	Yes	Applied Learning Department	X		X
32	S17055122	TRUMPET	OMISSION	Serial number 474016	4217000786 - SMRT	Yes	Applied Learning Department			X
33	S17055123	TRUMPET	OMISSION	Serial number 462649	4217000786 - SMRT	Yes	Applied Learning Department			X
34	S17047164	TENOR SAXOPHONE	NONE	Serial number E39590	4217000787 - SMRT	Yes	Applied Learning Department	X		X
35	S17047165	TENOR SAXOPHONE	NONE	Serial number E35579	4217000787 - SMRT	Yes	Applied Learning Department	X		X
36	S17047166	TENOR SAXOPHONE	NONE	Serial number E36637	4217000787 - SMRT	Yes	Applied Learning Department	X		X
37	S17047167	FLUTE, INTERMEDIATE	NONE	Serial number 43508	4217000787 - SMRT	Yes	Applied Learning Department	X		X
38	S17047168	FLUTE, INTERMEDIATE	NONE	Serial number 43509	4217000787 - SMRT	Yes	Applied Learning Department	X		X
39	S17047169	BARITONE, MARCHING	NONE	Serial number 530962	4217000787 - SMRT	Yes	Applied Learning Department	X		X

Coconut Creek High School Discrepancies										
Information from the District's Master File Database						OCA Observations				
Inventory Number	Description	Serial Number	Discrepancy	Discrep Corr	PO Number	Out of Compliance	Locations Responsible for the Discrepancy	"None" entered or left blank instead of the manufacturer's issued serial number	Purchased as a Lot/Bundle/ Attached List	Goods Receipt not Processed Separately
517047170	BARITONE, MARCHING	NONE	Serial number	530964	4217000787 - SMRT	Yes	Applied Learning Department	X		X
40										
41	17-00149	RECORDEX SIMPLICITYTOUCH 70"	Serial number	ST-700-007524	4516037765	Yes	Business Support Center	X		X
42	17-00150	RECORDEX SIMPLICITYTOUCH 70"	Serial number	ST-700-007442	4516037765	Yes	Business Support Center	X		X
43	17-00151	RECORDEX SIMPLICITYTOUCH 70"	Serial number	ST-700-011254	4516037765	Yes	Business Support Center	X		X
44	17-00152	RECORDEX SIMPLICITYTOUCH 70"	Serial number	ST-700-007522	4516037765	Yes	Business Support Center	X		X
45	17-00153	RECORDEX SIMPLICITYTOUCH 70"	Serial number	ST-700-007518	4516037765	Yes	Business Support Center	X		X
46	17-00154	RECORDEX SIMPLICITYTOUCH 70"	Serial number	ST-700-007517	4516037765	Yes	Business Support Center	X		X
47	17-00155	RECORDEX SIMPLICITYTOUCH 70"	Serial number	ST-700-007520	4516037765	Yes	Business Support Center	X		X
48	17-00156	RECORDEX SIMPLICITYTOUCH 70"	Serial number	ST-700-007519	4516037765	Yes	Business Support Center	X		X
49	17-00157	RECORDEX SIMPLICITYTOUCH 70"	Serial number	ST-700-007521	4516037765	Yes	Business Support Center	X		X
50	17-00158	RECORDEX SIMPLICITYTOUCH 70"	Serial number	ST-700-007526	4516037765	Yes	Business Support Center	X		X
51	17-00159	RECORDEX SIMPLICITYTOUCH 70"	Serial number	ST-700-007523	4516037765	Yes	Business Support Center	X		X
52	17-00161	EASYONE SPIROMETER W/PRIN	Serial number	C-122574	4516038091	Yes	Business Support Center	X		X
53	17-00440	ADVANCED GERI MANIKIN	Serial number	3807	4516038091	Yes	Business Support Center			X
54	17-00729	CARE CLINER XL SERIES	Serial number	654A105890	4516038091	Yes	Business Support Center			X
55	17-00733	HOSPITAL BED	Serial number	E24002C000381	4516038091	Yes	Business Support Center	X		X
56	17-00734	HOSPITAL BED	Serial number	E24002C000387	4516038091	Yes	Business Support Center	X		X
57	17-00735	HOSPITAL BED	Serial number	E24002C000389	4516038091	Yes	Business Support Center	X		X
58	17-04778	ULTIMA EZLOAD LAMINATOR	Serial number	TH1706600095	4517025215	Yes	Business Support Center			X
59	18-00393	Customized 3D printer	Serial number	60002746	4517025534	Yes	Business Support Center			X
60	18-01004	RMX-L134 Romeo keyboard	Process	Req for Eval	4517025543	Yes	Business Support Center			X
61	18-02768	Enclose walls	Process	Req for Eval.	4518014573	Yes	Business Support Center	X		X
62	R17-80010	CARECLINER XL PLAS TAU LK CASTER	Serial num	654A105922	7517003141	Yes	Business Support Center	X	X	
63	R17-80011	ADVANCED GERI MANIKIN	Serial num	3838	7517003141	Yes	Business Support Center	X	X	
64	R17-80026	BED HOSP AMICO APPO MS	Serial num	E24002C000388	7517003141	Yes	Business Support Center	X	X	
65	R17-80027	BED HOSP AMICO APPO MS	Serial num	E24002C000386	7517003141	Yes	Business Support Center	X	X	
66	R17-80028	BED HOSP AMICO APPO MS	Serial num	E24002C000380	7517003141	Yes	Business Support Center	X	X	
67	R17-80029	BED HOSP AMICO APPO MS	Serial num	E24002C000385	7517003141	Yes	Business Support Center	X	X	
68	R17-80042	EASYONE DPIROMETER W/PRIN	Serial num/ descr	C-122773 \ EASYONE SPIROMETER	7517003141	Yes	Business Support Center	X	X	

540165 5676

All County Music8136 University Drive
Tamarac FL 33321

(954) 722-3424

ACCOUNTING & FINANCIAL
REPORTING DEPARTMENT

2016 SEP 21 PM 4:48

THE SCHOOL BOARD OF
BROWARD COUNTY, FLORIDA**INVOICE**

INVOICE#	DATE
723026	09/05/2016 12:18p
ACCT#	EMPL ID
1053	FXSCHIFF
PO	
	4217000137 NP

Bill To: Attn: Ms. Debbie Plemondo
School Board of Broward Cty
ATTN: Accounts Payable
600 SE 3 Avenue, 7th Floor
Ft. Lauderdale FL 33301

Ship To: Attn: Band
Coconut Creek High School
1400 NW 44 Avenue
Coconut Creek FL 33066

Return Acct Balance 712125.26
W/ Payment Amt Due 67203.85

QTY	SKU#	DESCRIPTION	PRICE/EA	TOTAL
1	A03373	Selmer 52AXOS Selmer Paris Professional Alto Saxophone	3314.49	3314.49
1	A03434	Selmer 52AXOS Selmer Paris Professional Alto Saxophone	3314.49	3314.49
1	0409J	Leblanc L7182 Contra Bass Clarinet, BBb, plastic	3662.88	3662.88
1	9672H	Leblanc L60 Bass Clarinet, Bb, Grenadilla, Low Eb, Case	4791.99	4791.99
1	9720H	Leblanc L60 Bass Clarinet, Bb, Grenadilla, Low Eb, Case	4791.99	4791.99
1	9721H	Leblanc L60 Bass Clarinet, Bb, Grenadilla, Low Eb, Case	4791.99	4791.99
1	R00294	Selmer B16PRESENCE Bb Clarinet Wood, 66.5 MM Barrel, Silver-plated Keys, Adjustable Thumb Rest	2824.38	2824.38
1	R02079	Selmer B16PRESENCE Bb Clarinet Wood, 66.5 MM Barrel, Silver-plated Keys, Adjustable Thumb Rest	2824.38	2824.38
1	R02082	Selmer B16PRESENCE Bb Clarinet Wood, 66.5 MM Barrel, Silver-plated Keys, Adjustable Thumb Rest	2824.38	2824.38
1	673770	Yamaha YBL620G Pro Bb/F/Eb Bass Trombone w/Stacked Double Dependent Rotors, Lacquer, .563" Bore, 9 1	3075.84	3075.84
1	300419	Majestic V1530S Vibraphone, 3 octave, motor, Field frame	3809.70	3809.70

Charge	67203.85	SUBTOTAL	67203.85
		TOTAL	67203.85
		AMOUNT RECEIVED	0.00
		BALANCE	67203.85

SIGNATURE:

Pg 1 of 3

Acct: 1053 Ref: 723026 PO:

All County Music

8136 University Drive
Tamarac FL 33321

(954) 722-3424

INVOICE

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1400 NW 44 Avenue
Coconut Creek FL 33066

Return	Acct Balance	712125.26
W/ Payment	Amt Due	67203.85

QTY	SKU#	DESCRIPTION	PRICE EA	TOTAL
28 1	041882	Yamaha YBS62 Pro Eb Bari Sax, Lacquer, One-Piece Annealed Bell, Low A	7265.16	7265.16
1	445469	Conn 8D Conn 8D Professional Double French Horn	3126.62	3126.62
28 1	445473	Conn 8D Conn 8D Professional Double French Horn	3126.62	3126.62
1	455457	Conn 8D Conn 8D Professional Double French Horn	3126.62	3126.62
29 1	446523	King 2280SP Baritone/Euphonium	2150.96	2150.96
1	448466	King 2280SP Baritone/Euphonium	2150.96	2150.96
1	429317	King SB20SP System Blue Marcing Mellophone, Silver	1557.60	1557.60
34 1	429348	King SB20SP System Blue Marcing Mellophone, Silver	1557.60	1557.60
1	429362	King SB20SP System Blue Marcing Mellophone, Silver	1557.60	1557.60
1	432001	King SB20SP System Blue Marcing Mellophone, Silver	1557.60	1557.60

Backordered Items From Order Number: 11448

VC100ST	Eastman VC100ST Cello O	Backordered:	2	Previously Shipped:	0
MQT68023AWCSH	Yamaha Black 23AWCSH Qu	Backordered:	2	Previously Shipped:	0
MS9314CHAWCSH	Black MS9314CHAWCSH Ma	Backordered:	2	Previously Shipped:	0
YTS62III	Yamaha YTS62III Pro Bb	Backordered:	2	Previously Shipped:	0
YTS200AD	Yamaha YTS200AD Standar	Backordered:	2	Previously Shipped:	0
YCL221II	Yamaha YCL221II Standar	Backordered:	1	Previously Shipped:	0

Charge	67203.85	SUBTOTAL	67203.85
		TOTAL	67203.85
		AMOUNT RECEIVED	0.00
SIGNATURE: _____		BALANCE	67203.85

All County Music

8136 University Drive
Tamarac FL 33321

(954) 722-3424

INVOICE

INVOICE	DATE
723026	09/05/2016 12:18p
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1053	FXSCHIFF
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Ship To: Attn: Band
Coconut Creek High School
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Coconut Creek FL 33066

Return	Acct Balance	712125.26
W/ Payment	Amt Due	67203.85

QTY	SKU#	DESCRIPTION	PRICE	EA	TOTAL
	PSP75CL	Powell PSP75CL Prestige Backordered:	2	Previously Shipped:	0
	FOX335	Fox FOX335 Oboe, Grenad Backordered:	2	Previously Shipped:	0
	YFL461HLPGP	Yamaha YFL461HLPGP Inte Backordered:	1	Previously Shipped:	0
	YBL620G	Yamaha YBL620G Pro Bb/F Backordered:	1	Previously Shipped:	0
	88HO	Conn 88HO Conn 88HO Pro Backordered:	2	Previously Shipped:	0
	608F	King 608F King Trombone Backordered:	2	Previously Shipped:	0
	52BSP	Conn-selmer 52BSP Int. Backordered:	1	Previously Shipped:	0
	YCR6330S	Yamaha YCR6330S Pro Bb Backordered:	1	Previously Shipped:	0
	M6534H	Majestic M6534H Marimba Backordered:	1	Previously Shipped:	0
	X1535P	Majestic X1535P Xylopho Backordered:	1	Previously Shipped:	0
	RENARD222	Fox RENARD222 Bassoon O Backordered:	1	Previously Shipped:	0
	MODEL41	Fox MODEL41 Bassoon, Po Backordered:	1	Previously Shipped:	0
	VB80ST34	Eastman VB80ST34 3/4 St Backordered:	1	Previously Shipped:	0
	L8424AXON	Ludwig L8424AXON Ludwig Backordered:	1	Previously Shipped:	0
	YPC62R	Yamaha YPC62R Pro Picco Backordered:	1	Previously Shipped:	0
	YEP642SII	Yamaha YEP642SII Pro Bb Backordered:	2	Previously Shipped:	0
	YBB641	Yamaha YBB641 Pro 4/4 B Backordered:	2	Previously Shipped:	0
	YBB201WC	Yamaha YBB201WC Standar Backordered:	2	Previously Shipped:	0
	1BSP	Conn 1BSP Pro Bb Trumpe Backordered:	4	Previously Shipped:	0
	YEP202MS	Yamaha YEP202MS Marchin Backordered:	4	Previously Shipped:	0
	2350WSP	King 2350WSP Sousaphone Backordered:	4	Previously Shipped:	0

Yamaha drop ship C Creek ACMPO 17727
Conn Selmer ship C Creek ACMPO 17728
Majestic ship C Creek ACMPO 17732
Internal 11448
FS

2016 SEP 12 PM 2:48
ALL COUNTY MUSIC, FLORIDA

Charge	67203.85	SUBTOTAL	67203.85
		TOTAL	67203.85
		AMOUNT RECEIVED	0.00
SIGNATURE:		BALANCE	67203.85

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

DATE: July 9, 2019

TO: Joris Jabouin
Chief Auditor

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

SUBJECT: **PROPERTY & INVENTORY AUDIT RESPONSE –
COCONUT CREEK HIGH SCHOOL/FISCAL YEAR 2019-2020**

This correspondence acknowledges receipt and review of the findings from the FY 2019-20 property and inventory audit for Coconut Creek High School. In addition to the corrective measures that the principal is instituting, the Office of School Performance & Accountability will provide the following support and oversight in assisting the school in this area:

- The cadre director will work with the principal to ensure the individuals who have been identified by the principal to assist with asset management receive the appropriate training in this area by registering for the Inventory Process & Tips training offered by the Information & Technology Department. Training will occur on 9/24/19.
- The cadre director will work with the principal to ensure that the asset management team meets regularly, conducts quarterly inventory reviews, and maintain accurate records of all District property. Meetings will occur on 8/21/19, 9/25/19, 10/23/19, 11/20/19, 12/18/19, 1/22/20, 2/19/20, 3/18/20, 4/22/20 and 5/20/20.
- The principal will be required to submit quarterly Property and Inventory audit reports that will include results of reconciliation of the PNI 811 Asset Report and the Discrepancy List Report to the Office of School Performance & Accountability. Additionally, all discrepancies will be reported in writing to Capital Assets and the Office of the Chief Auditor. Reports will be submitted on 10/18/19 and 3/20/20 for the first and third quarters. Semiannual reports will be submitted for quarters 2 and 4 in line with OSPA expectations.
- The cadre director will include a review of the asset management protocols in his regularly scheduled site visits with the principal and provide appropriate recommendations for improvement. This will be ongoing.

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:mg

cc: Scott Fiske, Principal, Coconut Creek High School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Coconut Creek High School
Scott Fiske, Principal
1400 NW 44th Avenue
Coconut Creek, FL 33066
Office: 754-322-0350 Fax: 754-322-0481
www.browardschools.com/coconutcreekhgh

The School Board of
Broward County, Florida

Heather P. Brinkworth, Chair
Donna P. Korn, Vice Chair

Lori Alhadeff
Robin Bartleman
Patricia Good
Laurie Rich Levinson
Ann Murray
Dr. Rosalind Osgood
Nora Rupert

Robert W. Runcie
Superintendent of Schools

DATE: July 30, 2019

TO: Dr. Valerie S. Wanza
Chief School Performance and Accountability Officer

FROM: Scott Fiske
Principal, Coconut Creek High School

SUBJECT: PROPERTY AND INVENTORY AUDIT – FY 19-20

Coconut Creek High School was not able to account for 61 fixed assets with a historical value of \$114,838 the auditors identified as missing. The following should be noted with respect to the 66 fixed assets.

- Police reports were submitted for 6 of the 61 items (computers and musical equipment) with a total historical cost of \$19,850 that were not accepted by the auditor because the items on the reports were noted as missing and the school was unable to verify conclusively that the items were stolen.
- One item (Device Stylus Pen DV4) with a historical value of \$6,930 was documented as assigned to an ESE student via property pass and never returned to the school. The parent was contacted and did not have any knowledge of the whereabouts of the item. The school filed a police report however the report was not accepted for the same reason as the item in bullet 1. The student is no longer at the school.
- One item (printer) with a historical value of \$1,258 was found.
- Invoices (0017533 & 0017531) for the removal and replacement of a washer and dryer on 11/15/2017 with a historical value of \$3,635 were submitted to the auditor.
- Documentation was provided to the auditor regarding two golf carts with a historical value of \$9,278 that Coconut Creek High School followed district procedures. The auditor was looking for documentation that the school replied to AFR's email which was provided to the auditor.


Coconut Creek High School is committed to ensuring that all tangible assets are accounted for and proper records are maintained. To do so, the following procedures will be implemented.

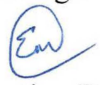
- The principal will work with the individuals to assist with asset management receive the appropriate training in this area by registering for the Inventory Process & Tips training offered by the Information & Technology Department. Training will occur on 9/24/19.
- The principal will ensure that the asset management team meets regularly, conducts quarterly inventory reviews, and maintain accurate records of all District property. Meetings will occur on 8/21/19, 9/25/19, 10/23/19, 11/20/19, 12/18/19, 1/22/20, 2/19/20, 3/18/20, 4/22/20 and 5/20/20.
- The principal will be required to submit quarterly Property and Inventory audit reports that will include results of reconciliation of the PNI811 Asset Report and the Discrepancy List Report to the Office of School Performance & Accountability. Additionally, all discrepancies will be reported in writing to Capital Assets and the Office of the Chief Auditor. Reports will be submitted on 10/18/19 and 3/20/20 for the first and third quarters. Semiannual reports will be submitted for quarters 2 and 4 in line with OSPA expectations.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Accounting & Financial Reporting Department
600 SE 3rd Avenue, Ft. Lauderdale, FL 33301

November 20, 2019

TO: Ms. Ali Arcese, Manager
Property & Inventory Audits

FROM: Ms. Mala Ramdass-John, Accountant IV 
Accounting and Financial Reporting Department

VIA: Ms. Erum Motiwala, Director 
Accounting and Financial Reporting Department

SUBJECT: Audit Report on Property Inventory – Coconut Creek High School
Response Fiscal Year 2019-20

The review of the policies and procedures is an ongoing process. To avoid errors in estimating the asset's useful life, the PNI811 inventory report was updated to display the estimated useful life of the asset on the report. The enhancement to the PNI811 inventory report will assist all user groups, including schools and departments, to determine the remaining useful life of an asset.

EM/VP/MRJ

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

Ms. Judith M. Marte
Chief Financial Officer

Erum Motiwala, Director

Phone: 754-321-2270

Fax: 754-321-2289


**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
ACCOUNTING & FINANCIAL REPORTING DEPARTMENT**


**Erum Motiwala
Director**

Phone: 754-321-2270

May 22, 2019

TO: Ali Arcese, Manager
Property & Inventory Audits

FROM: Mala Ramdass-John, Accountant IV Confidential 
Accounting and Financial Reporting Department

VIA: Erum Motiwala, Director 
Accounting and Financial Reporting Department

SUBJECT: FISCAL YEAR 2019-20 RESPONSE FOR COCONUT CREEK HIGH
SCHOOL PROPERTY AND INVENTORY AUDIT REPORT

In May 2019, the Capital Assets group underwent a leadership change and a review of policies and procedures will be conducted to ensure the group is in compliance.

EM/VP/MRJ

cc: Judith M. Marte
Chief Financial Officer

Dr. Valerie S. Wanza
Chief School Performance & Accountability Officer

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**DANIEL GOHL
CHIEF ACADEMIC OFFICER**

November 15, 2019

TO: Joris Jabouin
Chief Auditor

FROM: Daniel Gohl 
Chief Academic Officer

SUBJECT: **AUDITING FINDINGS: COCONUT CREEK AND NORTHEAST HIGH SCHOOLS**

An audit was completed of the SMART Musical Instruments at Coconut Creek and Northeast High School. I met with Applied Learning and Auditing to discuss the information within the attached memo and documentation. I agree and support the findings provided.

Please let me know if you have any further questions at 754-321-2618.

DG: dab

cc: Ali Arcese


THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**SUSAN M. CANTRICK
DIRECTOR, APPLIED LEARNING**

Phone: 754-321-1859

November 14, 2019

TO: Daniel Gohl 
Chief Academic Officer

FROM: Susan M. Cantrick 
Director, Applied Learning

SUBJECT: **AUDITING FINDINGS: COCONUT CREEK AND
NORTHEAST HIGH SCHOOLS**

In 2016, year three of the Bond, the responsibility of SMART Musical Instruments and Equipment purchasing, and orders was placed under the newly created Department of Applied Learning. Prior to this time, very few orders for musical instruments and equipment had been processed. In response to the schools and community, Applied Learning, with support from the School Board, escalated SMART Music purchases. This was accomplished by assisting all schools scheduled to purchase instruments from years 1 -3 who had not done so and schools scheduled to purchase during years 4 and 5 in advance, ensuring that all orders were placed before year end of year three. This new timeline for ordering and the corresponding directions were communicated via PIVOT on December 2016.

In the spring and summer of 2017, schools began to receive their orders. Compliance with Procurement's [General Terms & Conditions for ITB](#), necessitates payment of goods within 30 days of receipt. Due to the failure of some sites to meet this requirement and the threat by approved vendors to stop delivery of instruments until payments were made, Applied Learning communicated to schools via [PIVOT memo on March 16, 2017](#) that we would assist schools in receiving their items online and thus not suspend instrument deliveries.

In response to the Findings for Applied Learning from the Audit Report on Property & Inventory for Coconut Creek High School on May, 17, 2019 and Northeast High School on July 15, 2019, Applied Learning has distributed two memos via PIVOT to all schools having purchased musical instruments and equipment reminding them of their responsibilities to be in compliance with [Florida Statute \(Chapter 274\)](#) and [School Board Policy 3204](#) as referenced in [Business Practice Bulletin O-100](#) (both 2015 and 2017 versions). These memos were sent on [October 18, 2019](#) and [November 1, 2019](#). As communicated, all schools are expected to update their inventories by December 13,

2019 in conjunction with the Semi-Annual Inventory requirements as per [Dr. Wanza's memo on August 1, 2019.](#)

INVITATION TO BID, SECTION 3, GENERAL CONDITIONS

1. **SEALED BID REQUIREMENTS:** The "Bidder Acknowledgement Section" must be completed, signed and returned with the bid. The Bid Summary Sheet pages on which the Bidder actually submits a bid, and any pages, upon which information is required to be inserted, must be completed and submitted with the bid. **The School Board of Broward County (SBBC) reserves the right to reject any bid that fails to comply with these submittal requirements.**

- a) **BIDDER'S RESPONSIBILITY:** It is the responsibility of the Bidder to be certain that all numbered pages of the bid and all attachments thereto are received and all Addendum released are received prior to submitting a bid without regard to how a copy of this ITB was obtained. All bids are subject to the conditions specified herein on the attached bid documents and on any Addenda issued thereto.
- b) **BID SUBMITTED:** Completed bid must be submitted in a sealed envelope with bid number and name clearly typed or written on the front of the envelope. Bids must be time stamped in Procurement and Warehousing Services on or before 2:00 p.m. ET on date due for bid to be considered. Bids will be opened at 2:00 p.m. ET on date due. Bids submitted by telegraphic or facsimile transmission will not be accepted.
- c) **EXECUTION OF BID:** Bid must contain an original manual signature of an authorized representative in the space provided above. All bids must be completed in ink or typewritten. **If a price correction is necessary, draw a single line through the entered figure and enter the corrected figure or use an opaque correction fluid. All price corrections must be initialed by the person signing the bid even when using opaque correction fluid. SBBC reserves the right to reject any bid or bid item completed in pencil or any bid that contains illegible entries or price corrections not initialed.**
- d) **BIDDING PREFERENCE LAWS: ALL BIDDERS MUST COMPLETE AND SUBMIT THE LEGAL OPINION OF BIDDER'S PREFERENCE FORM IN ORDER TO BE CONSIDERED FOR AWARD.** The State of Florida provides a Bidder's preference for Florida vendors for the purchase of personal property. The local preference is five (5) percent. Bidders outside the State of Florida must have an Attorney, licensed to practice law in the out-of-state jurisdiction, as required by Florida Statute 287.084(2), execute the "Opinion of Out-of-State Bidder's Attorney on Bidding Preferences" form and must submit this form with the submitted bid. Such opinion should permit SBBC's reliance on such attorney's opinion for purposes of complying with Florida Statute 287.084. Florida Bidders must also complete its portion of the form. Failure to submit and execute this form, with the bid, shall result in bid being considered "non-responsive" and bid rejected.

2. **PRICES QUOTED:** Deduct trade discounts and quote firm net prices. Give both unit price and extended total. Prices must be stated in units to quantity specified in the bidding specification. In case of discrepancy in computing the amount of the bid, the Unit Price quoted will govern.

All prices quoted shall be F.O.B. destination and freight prepaid (Bidder pays and bears freight charges). Bidder owns goods in transit and files any claims unless otherwise stated in Special Conditions. Discounts for prompt payment: Award, if made, will be in accordance with terms and conditions stated herein. Each item must be bid separately and no attempt is to be made to tie any item or items in with any other item or items. **Cash or quantity discounts offered will not be a consideration in determination of award of bid(s).** If a Bidder offers a discount or offers terms less than Net 30, it is understood that a minimum of 30 days will be required for payment, and if a payment discount is offered, the discount time will be computed from the date of satisfactory delivery at place of acceptance and receipt of correct invoice at the office specified.

- a) **TAXES:** The School Board of Broward County, Florida does not pay Federal Excise and State taxes on direct purchase of tangible personal property. The applicable tax exemption number is shown on the Purchase Order. This exemption does not apply to purchases of tangible personal property made by contractors who use the tangible personal property in the performance of contracts for the improvement of School Board owned real property as defined in Chapter 192 of the Florida Statutes.
- b) **MISTAKES:** Bidders are expected to examine the specifications, delivery schedules, bid prices and extensions, and all instructions pertaining to supplies and services. Failure to do so will be at Bidder's risk.
- c) **CONDITION AND PACKAGING:** It is understood and agreed that any item offered or shipped as a result of this bid shall be new (current production model at the time of this bid) unless otherwise specified. All containers shall be suitable for storage or shipment and all prices shall include standard commercial packaging.
- d) **UNDERWRITERS' LABORATORIES:** Unless otherwise stipulated in the bid, all manufactured items and fabricated assemblies shall be UL listed where such has been established by UL for the item(s) offered and furnished. In lieu of the UL listing, Bidder may substitute a listing by an independent testing laboratory recognized by OSHA under the Nationally Recognized Testing Laboratories (NRTL) Recognition Program.

- e) **BIDDER'S CONDITIONS:** Bid conditions and specifications **shall not** be changed, altered or conditioned in any way. The Board specifically reserves the right to reject any conditional bid.
3. **SAMPLES:** Samples of items, when required, must be furnished free of expense within five working days of request unless otherwise stated and, if not destroyed, will, upon request, be returned at the Bidder's expense. Bidders will be responsible for the removal of all samples furnished within 30 days after bid opening. All samples will be disposed of after 30 days. Each individual sample must be labeled with Bidder's name, bid number and item number. Failure of Bidder to either deliver required samples or to clearly identify samples as indicated may be reason for rejection of the bid. Unless otherwise indicated, samples should be delivered to Procurement and Warehousing Services, The School Board of Broward County, Florida, 7720 West Oakland, Park Boulevard, Suite 323, Sunrise, Florida 33351-6704.
4. **DELIVERY:** All deliveries shall be F.O.B. destination point. Unless actual date of delivery is specified (or if specified delivery cannot be met), show number of days required to make delivery after receipt of Purchase Order in space provided. Delivery time may become a basis for making an award (see Special Conditions). Delivery shall be within the normal working hours of the user, Monday through Friday, excluding state holidays and days during which the school district administration is closed.
5. **INTERPRETATIONS:** Any questions concerning conditions and specifications must be submitted in writing and received by Procurement and Warehousing Services no later than **ten working days, or as stated in the Special Conditions**, prior to the original bid opening date. If necessary, an Addendum will be issued.
6. **AWARDS:** In the best interest of SBBC, the Board reserves the right to: 1) withdraw this bid at any time prior to the time and date specified for the bid opening; 2) to reject any or all bids received when there are sound documented business reasons that serve the best interest of SBBC; 3) to accept any item or group of items unless qualified by Bidder; and 4) to acquire additional quantities at prices quoted on this ITB unless additional quantities are not acceptable, in which case, the bid sheets must be noted "BID IS FOR SPECIFIED QUANTITY ONLY." All awards made as a result of this bid shall conform to applicable Florida Statutes and shall be governed by the laws of the State of Florida, and must have venue established in the 17th Judicial Circuit Court of Broward County, Florida or the United States Court of the Southern District of Florida.
7. **BID OPENING:** Shall be public, on the date and at the time specified on the bid form. All bids received after that time shall not be considered.
8. **ADVERTISING:** In submitting a bid, Bidder agrees not to use the results there from as a part of any commercial advertising without prior approval of the School Board.
9. **INSPECTION, ACCEPTANCE & TITLE:** Inspection and acceptance will be at destination unless otherwise provided. Title to/or risk of loss or damage to all items shall be the responsibility of the Awardee until acceptance by the buyer unless loss or damage resulting from negligence by the buyer. If the materials or services supplied to the Board are found to be defective or not conform to specifications, the Board reserves the right to cancel the order upon written notice to the seller and return product at Awardee's expense.
10. **PAYMENT:** Payment will be made by SBBC after the items awarded have been received, inspected, found to comply with award specifications and free of damage or defect and properly invoiced. All payments will be made by ACH (Automated Clearing House) for automatic deposits (credits).
11. **CONFLICT OF INTEREST AND CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP:** Section 112.313 (3) and (7), Florida Statutes, sets forth restrictions on the ability of SBBC employees acting in a private capacity to rent, lease, or sell any realty, goods or services to SBBC. It also places restrictions on SBBC employees concerning outside employment or contractual relationships with any business entity which is doing business with SBBC. Each Bidder is to disclose any employees it has who are also SBBC employees by submitting Attachment 1, Disclosure of Potential Conflict of Interest and Conflicting Employment or Contractual Relationship, with its Bid. Any employees identified by the Bidder when completing Attachment 1 should obtain legal advice as to their obligations and restrictions under Section 112.313 (3) and (7), Florida Statutes.
12. **INSURANCE:** Bidder, by virtue of submitting a bid, shall be in full compliance with paragraph 20: LIABILITY INSURANCE, LICENSES AND PERMITS of the General Conditions. Insurance Requirements are shown in FORMS AND ATTACHMENTS Section of this ITB. Bidder shall take special notice that SBBC shall be named as an additional insured under the General Liability policy including Products Liability.

The insurance policies shall be issued by companies qualified to do business in the State of Florida. The insurance companies must be rated at least A-VI by AM Best or Aa3 by Moody's Investor Service. All policies must remain in effect during the performance of the contract.

13. **DISPUTES:** In case of any doubt or difference of opinion as to the items to be furnished hereunder, the decision of the School Board shall be final and binding on both parties.
14. **LICENSES, CERTIFICATIONS AND REGISTRATIONS:** As of the Bid Opening Date, Bidder must have all Licenses, Certifications and Registrations required when performing the services as described herein, in order for Bid to be considered a responsive and responsible Bid. Licenses, Certifications and Registrations required for this Bid shall be as required by Chapter 489, Florida Statutes, as currently enacted or as amended from time to time; by the State Requirements for Educational Facilities (SREF), latest version; and by Broward County, Florida. Bidder must submit a copy of all its current Licenses, Certifications and Registrations required as described herein, either with its Bid or within five working days of notification.

An Awardee who has any License, Certification or Registration either suspended, revoked or expired after the date of the Bid Opening, shall provide notice to the Director of Supply Management & Logistics within five working days of such suspension, revocation or expiration. However, such suspension, revocation or expiration after the date of the Bid Opening shall not relieve the Awardee of its responsibilities under a contract awarded under this bid.
15. **PATENTS & ROYALTIES:** The Awardee, without exception, shall indemnify and save harmless The School Board of Broward County, Florida and its employees from liability of any nature or kind, including cost and expenses for any copyrighted, patented, or unpatented invention, process, or article manufactured or used in the performance of the contract, including its use by The School Board of Broward County, Florida. If the Awardee uses any design, device, or materials covered by letters, patent, or copyright, it is mutually understood and agreed without exception that the bid prices shall include all royalties or cost arising from the use of such design, device or materials in any way involved in the work.
16. **OSHA:** The Awardee warrants that the product supplied to The School Board of Broward County, Florida shall conform in all respects to the standards set forth in the Occupational Safety and Health Act of 1970, as amended, and the failure to comply with this condition will be considered as a breach of contract.
17. **SPECIAL CONDITIONS:** The Superintendent or Designee has the authority to issue Special Conditions and Specifications as required for individual bids. Any and all Special Conditions that may vary from these General Conditions shall have precedence.
18. **ANTI-DISCRIMINATION:** The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, national origin, marital status, race, religion, sex or sexual orientation. Individuals who wish to file a discrimination and/or harassment complaint may call the Executive Director, Benefits & EEO Compliance at 754-321-2150 or Teletype Machine TTY 754-321-2158.
19. **QUALITY:** All materials used for the manufacture or construction of any supplies, materials or equipment covered by this bid shall be new unless otherwise specified. The items bid must be new, the latest model, of the best quality and highest grade workmanship.
20. **LIABILITY INSURANCE, LICENSES AND PERMITS:** Where Awardees are required to enter or go onto School Board property to deliver materials or perform work or services as a result of a bid award, the Awardee agrees to The Hold Harmless Agreement stated herein and will assume the full duty obligation and expense of obtaining all necessary licenses, permits and insurance. The Awardee shall be liable for any damages or loss to the School Board occasioned by negligence of the Awardee (or agent) or any person the Awardee has designated in the completion of the contract as a result of their bid.
21. **BID BONDS, PERFORMANCE BONDS AND CERTIFICATES OF INSURANCE:** Bid bonds, when required, shall be submitted with the bid in the amount specified in Special Conditions. Bid bonds will be returned to non-Awardees. After acceptance of bid, the School Board will notify the Awardee to submit a performance bond and certificate of insurance in the amount specified in Special Conditions. Upon receipt of the performance bond, the bid bond will be returned to the Awardee.
22. **CANCELLATION:** In the event any of the provisions of this bid are violated by the contractor, the Superintendent shall give written notice to the contractor stating the deficiencies and unless deficiencies are corrected within five days, recommendation will be made to the School Board for immediate cancellation.
23. **BILLING INSTRUCTIONS:** Invoices, unless otherwise indicated, must show Purchase Order numbers and shall be submitted in duplicate to The School Board of Broward County, Florida, Accounting and Financial Reporting Department, Attn: Accounts Payable, 600 S.E. 3rd Avenue, 7th Floor, Fort Lauderdale, Florida 33301. Payment will be made a minimum of 30 days after delivery, authorized inspection and acceptance. When vendors are directed to send invoices to a school, the school will make direct payments to the vendor.
24. **NOTE TO VENDORS DELIVERING TO MATERIALS LOGISTICS CENTRAL (WAREHOUSE):** Receiving hours are Monday through Friday (excluding state holidays and days during which the school district administration is closed) 7:00 a.m. to 2:00 p.m. ET.
25. **SUBSTITUTIONS:** The School Board of Broward County, Florida *WILL NOT* accept substitute shipments of any kind. Awardees are expected to furnish the brand quoted in their bid once awarded by the School Board. Any substitute shipments will be returned at the Awardee's expense.
26. **FACILITIES:** SBBC reserves the right to inspect the Awardee's facilities at any time with prior notice. SBBC may use the information obtained from this in determining whether a Bidder is a responsible Bidder.
27. **BID ABSTRACTS:** Bid tabulations are available at www.demandstar.com.
28. **ASBESTOS AND FORMALDEHYDE STATEMENT:** All building materials, pressed boards, and furniture supplied to SBBC shall be **100% asbestos free. It is desirable that all building materials, pressed boards and furniture supplied to the School Board also be 100% formaldehyde free.** Bidder, by virtue of bidding, certifies by signing bid that, if awarded this bid, only building materials, pressed boards, and/or furniture that is **100% asbestos free** will be supplied.
29. **ASSIGNMENT:** Neither any award of this bid nor any interest in any award of this bid may be assigned, transferred or encumbered by any party without the prior written consent from the Director, Procurement and Warehousing Services. There shall be no partial assignments of this "Bid/RFP" including, without limitation, the partial assignment of any right to receive payments from SBBC.
30. **EXTENSION:** In addition to any extension options contained herein, SBBC is granted the right to extend any award resulting from this bid for the period of time necessary for SBBC to release, award and implement a replacement bid for the goods, products and/or services provided through this bid. Such extension shall be upon the same prices, terms and conditions as existing at the time of SBBC's exercise of this extension right. The period of any extension under this provision shall not be for a period in excess of six months from (a) the termination date of a contract entered into as a result of this bid or (b) the termination date under any applicable period of extension under a contract entered into as a result of this bid.
31. **OMISSION FROM THE SPECIFICATIONS:** The apparent silence of this specification and any Addendum regarding any details or the omission from the specification of a detailed description concerning any point shall be regarded as meaning that only the best available units shall be provided and the best commercial practices are to prevail, and that only materials and workmanship of first quality are to be used. All interpretations of this specification shall be made upon the basis of this agreement.
32. **SUBMITTAL OF INVOICES:** All Bidders are hereby notified that any invoice submitted as a result of the award of this bid must be in the same format as any Purchase Order released as a result of the award of this bid. **Each line of the invoice must reference a corresponding single line shown on the Purchase Order.** A single invoice line must not correspond to or commingle the cost shown on multiple Purchase Order lines. An invoice submitted that does not follow the same format and line numbering as shown on the Purchase Order will be deemed to be not correct, and may be returned to the vendor by the Accounts Payable Department for correction. Address for submitting invoices is included on Purchase Order.
33. **PURCHASE AGREEMENT:** This bid and the corresponding Purchase Orders will constitute the complete agreement. SBBC will not accept proposed terms and conditions that are different than those contained in this Invitation to Bid, including pre-printed text contained on catalogs, price lists, other descriptive information submitted or any other materials. By virtue of submitting a bid, vendor agrees to not submit to any SBBC employee, for signature, any document that contains terms and conditions that are different than those contained herein and that in the event any document containing any term or condition that differs from those contained herein is executed, said document shall not be binding on SBBC.
34. **SBBC INFORMATION SECURITY GUIDELINES:** It is the responsibility of the vendor to read and adhere to the SBBC Information Security Guidelines when using any device connected to the SBBC's network. Following the conclusion of the contract term, all of SBBC's confidential information must be removed from vendor's equipment and all access privileges must be revoked. Final payment will be withheld until the vendor has confirmed, in writing, that all SBBC's confidential information has been purged from any and all electronic technology devices that were used during this contract and were connected to the SBBC's network.

35. **PROTESTING OF BID CONDITIONS/SPECIFICATIONS:** Any person desiring to protest the conditions/specifications in this ITB, or any Addenda subsequently released thereto, shall file a notice of intent to protest, in writing, within 72 hours after electronic release of the competitive solicitation or Addendum and shall file a formal written protest within ten calendar days after the date the notice of protest was filed. Saturdays, Sundays, state holidays or days during which the school district administration is closed shall be excluded in the computation of the 72 hours. If the tenth calendar day falls on a Saturday, Sunday, state holiday or day during which the school district administration is closed, the formal written protest must be received on or before 5:00 p.m. ET of the next calendar day that is not a Saturday, Sunday, state holiday or day during which the school district administration is closed. Section 120.57(3)(b), Florida Statutes, as currently enacted or as amended from time to time, states that **"The formal written protest shall state with particularity the facts and law upon which the protest is based."**

Failure to file a notice of protest or to file a formal written protest within the time prescribed by Section 120.57(3), Florida Statutes, or a failure to post the bond or other security required by SBBC Policy 3320, within the time allowed for filing a bond, shall constitute a waiver of proceedings. The failure to post the bond required by SBBC Policy 3320, Part VIII, as currently enacted or as amended from time to time, shall constitute a waiver of proceedings. Notices of protest, formal written protests, and the bonds required by SBBC Policy 3320, shall be filed at the office of the Director, Procurement and Warehousing Services, 7720 West Oakland Park Boulevard, Suite 323, Sunrise, Florida 33351-6704 (fax 754-321-0936). Fax filing will not be acceptable for the filing of bonds.

36. **POSTING OF BID RECOMMENDATIONS/TABULATIONS:** ITB Recommendations and Tabulations will be posted in Procurement and Warehousing Services and on www.demandstar.com on _____ at 3:00 p.m. ET, and will remain posted for 72 hours. Any change to the date and time established herein for posting of ITB Recommendations/Tabulations shall be posted in Procurement and Warehousing Services and/or at www.demandstar.com (under the document section for this ITB). In the event the date and time of the posting of ITB Recommendations/Tabulations is changed, it is the responsibility of each Bidder to ascertain the revised date of the posting of ITB Recommendations/Tabulations. Any person desiring to protest the intended decision shall file a notice of protest, in writing, within 72 hours after the posting of the ITB tabulation and shall file a formal written protest within ten calendar days after the date the notice of protest was filed. Saturdays, Sundays, state holidays and days during which the school district administration is closed shall be excluded in the computation of the 72 hours. If the tenth calendar day falls on a Saturday, Sunday, state holiday or day during which the school district administration is closed, the formal written protest must be received on or before 5:00 p.m. ET of the next calendar day that is not a Saturday or Sunday, state holiday or days during which the school district administration is closed. No submissions made after the Bid opening amending or supplementing the Bid shall be considered. Section 120.57(3)(b), Florida Statutes, as currently enacted or as amended from time to time, states that **"The formal written protest shall state with particularity the facts and law upon which the protest is based"**. Any person who files an action protesting an intended decision shall post with SBBC, at the time of filing the formal written protest, a bond, payable to SBBC, in an amount equal to one percent (1%) of SBBC's estimate of the total volume of the contract. SBBC shall provide the estimated contract amount to the vendor within 72 hours, excluding Saturdays, Sundays and other days during which SBBC administration is closed, of receipt of notice of intent to protest. The estimated contract amount is not subject to protest pursuant to Section 120.57(3), Florida Statutes. The bond shall be conditioned upon the payment of all costs which may be adjudged against the protestant in an Administrative Hearing in which the action is brought and in any subsequent appellate court proceeding. In lieu of a bond, SBBC may accept a cashier's check, official bank check or money order in the amount of the bond. If, after completion of the Administrative Hearing process and any appellate court proceedings, SBBC prevails, SBBC shall recover all costs and charges which shall be included in the Final Order or judgment, including charges made by the Division of Administrative Hearings, but excluding attorney's fees. Upon payment of such costs and charges by the protestant, the bond shall be returned. If the protestant prevails, then the protestant shall recover from the School Board all costs and charges which shall be included in the Final Order or judgment, excluding attorney's fees. **All documentation necessary for the protest proceedings will be provided electronically by SBBC.**

36. (Continued):

Failure to file a notice of protest or to file a formal written protest within the time prescribed by Section 120.57(3), Florida Statutes, or a failure to post the bond or other security required by SBBC Policy 3320 within the time allowed for filing a bond, shall constitute a waiver of proceedings. The failure to post the bond required by SBBC Policy 3320, Part VIII, as currently enacted or as amended from time to time, shall constitute a waiver of proceedings. Notices of protests, formal written protests, and the bonds required by Policy 3320, shall be filed at the office of the Director, Procurement and Warehousing Services, 7720 West Oakland Park Boulevard, Suite 323, Sunrise, Florida 33351-6704 (fax 754-321-0936). Fax filing will not be acceptable for the filing of bonds.

37. **SUBMITTAL OF BIDS:** All Bidders are reminded that it is the sole responsibility of the BIDDER to assure that their bid is time stamped in PROCUREMENT AND WAREHOUSING SERVICES on or before 2:00 p.m. ET on date due. The address for bid submittal, including hand delivery and overnight courier delivery, is indicated as: 7720 West Oakland Park Boulevard, Suite 323, Sunrise, Florida 33351-6704. The Bidder is fully and completely responsible for the payment of all delivery costs associated with the delivery of their bid or related material. Procurement and Warehousing Services will not accept delivery of any bid or related material requiring the School Board to pay for any portion of the delivery cost or the complete delivery cost. Prior to bid submittal, it is the responsibility of the Bidder to be certain that all Addenda released have been received, that all Addendum requirements have been completed, and that all submittals required by the Addendum have been timely filed. (See General Condition 1.)
38. **PACKING SLIPS:** It will be the responsibility of the Awardee to attach all packing slips to the OUTSIDE of each shipment. Packing slip must reference SBBC Purchase Order number/control number. Failure to provide packing slip attached to the outside of shipment will result in refusal of shipment at vendor's expense.
39. **USE OF OTHER CONTRACTS:** SBBC reserves the right to utilize any other SBBC contract, any State of Florida Contract, any contract awarded by any other city or county governmental agencies, other school boards, other community college/state university system cooperative bid agreement, or to directly negotiate/purchase per School Board policy and/or State Board Rule 6A-1.012, as currently enacted or as amended from time to time, in lieu of any offer received or award made as a result of this bid if it is in its best interest to do so.
40. **INDEMNIFICATION:** This General Condition of the bid is NOT subject to negotiation and any bid that fails to accept these conditions will be rejected as "non-responsive."
- a) SBBC agrees to be fully responsible for its acts of negligence or its agents' acts of negligence when acting within the scope of their employment and agrees to be liable for any damages resulting from said negligence. Nothing herein is intended to serve as a waiver of sovereign immunity by SBBC. Nothing herein shall be construed as consent by SBBC to be sued by third parties in any matter arising out of any contract. Nothing herein shall be construed as a waiver by SBBC of any rights or limits to liability under Section 768.28, Florida Statutes.
- b) VENDOR agrees to indemnify, hold harmless and defend SBBC, its agents, servants and employees from any and all claims, judgments, costs and expenses including, but not limited to, reasonable attorney's fees, reasonable investigative and discovery costs, court costs and all other sums which SBBC, its agents, servants and employees may pay or become obligated to pay on account of any, all and every claim or demand, or assertion of liability, or any claim or action founded thereon, arising or alleged to have arisen out of the products, goods or services furnished by the VENDOR, its agents, servants or employees; the equipment of the VENDOR, its agents, servants or employees while such equipment is on premises owned or controlled by SBBC; or the negligence of VENDOR or the negligence of VENDOR's agents when acting within the scope of their employment, whether such claims, judgments, costs and expenses be for damages, damage to property including SBBC's property, and injury or death of any person whether employed by the VENDOR, SBBC or otherwise.
41. **PURCHASE BY OTHER PUBLIC AGENCIES:** With the consent and agreement of the awarded contractor(s), purchases may be made under this bid by other agencies. Such purchases shall be governed by the same terms and conditions as stated herein.

42. **PUBLIC ENTITY CRIMES:** Section 287.133(2)(a), Florida Statutes, as currently enacted or as amended from time to time, states that a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017 for CATEGORY TWO [currently \$25,000] for a period of 36 months from the date of being placed on the convicted vendor list.

43. **CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY OR VOLUNTARY EXCLUSION - Lower Tier Covered Transactions:** Executive Order 12549, as currently enacted or as amended from time to time, provides that, to the extent permitted by law, Executive departments and agencies shall participate in a government-wide system for non-procurement debarment and suspension. A person who is debarred or suspended shall be excluded from Federal financial and non-financial assistance and benefits under Federal programs and activities. Except as provided in § 85.200, Debarment or Suspension, § 85.201, Treatment of Title IV HEA participation, and § 85.215, Exception Provision, debarment or suspension of a participant in a program by one agency shall have government-wide effect. A lower tier covered transaction is, in part, any transaction between a participant [SBBC] and a person other than a procurement contract for goods or services, regardless of type, under a primary covered transaction; and any procurement contract for goods or services between a participant and a person, regardless of type, expected to equal or exceed the Federal procurement small purchase threshold fixed at 10 U.S.C. 2304(g) and 41 U.S.C. 253(g) (currently \$100,000) under a primary covered transaction; or any procurement contract for goods or services between a participant and a person under a covered transaction, regardless of amount, under which that person will have a critical influence on or substantive control over that covered transaction. A participant may rely upon the certification of a prospective participant in a lower tier covered transaction that it and its principals are not debarred, suspended, proposed for debarment under 48 CFR part 9, subpart 9.4, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. Each participant shall require participants in lower tier covered transactions to include the certification for it and its principals in any bid submitted in connection with such lower tier covered transactions.

CERTIFICATION

- a) The prospective lower tier participant certifies, by submission of this bid, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
- b) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this bid.

44. **REASONABLE ACCOMMODATION:** Individuals with disabilities requesting accommodations under the Americans with Disabilities Act (ADA) may call Equal Educational Opportunities (EEO) at 754-321-2150 or Teletype Machine TTY 754-321-2158.

45. **SEVERABILITY:** In case of any one or more of the provisions contained in this Bid shall be for any reason be held to be invalid, illegal, unlawful, unenforceable or void in any respect, the invalidity, illegality, unenforceability or unlawful or void nature of that provision shall not affect any other provision and this Bid shall be considered as if such invalid, unlawful, unenforceable or void provision had never been included herein.

46. **DISTRIBUTION:** DemandStar by Onvia, www.demandstar.com, is the official method approved by Procurement and Warehousing Services for the distribution of all competitive solicitations including ITBs and RFPs. It is the responsibility of all interested parties to assure they have received all necessary documents, including Addenda and have included all necessary information within their response. SBBC is not responsible for Bidder's failure to obtain complete bidding documents from DemandStar. SBBC reserves the right to reject any bid as non-responsive for failure to include all necessary documents or required Addenda. For information regarding the above referenced solicitation, contact the designated Purchasing Agent as stated herein.

47. **LOBBYIST ACTIVITIES:** In accordance with SBBC Policy 1100B, as currently enacted or as amended from time to time, persons acting as lobbyists must state, at the beginning of their presentation, letter, telephone call, e-mail or facsimile transmission to School Board Members, Superintendent or Members of Senior Management, the group, association, organization or business interest she/he is representing.

- a) A lobbyist is defined as a person who for immediate or subsequent compensation, (e.g., monetary profit/personal gain) represents a public or private group, association, organization or business interest and engages in efforts to influence School Board Members on matters within their official jurisdiction.
- b) A lobbyist is not considered a person representing school-affiliated groups (e.g., PTA, DAC, Band Booster Associations, etc.) nor a public official acting in her/his official capacity.
- c) Lobbyists shall annually (July 1) disclose in each instance and for each client prior to any lobbying activities, their identity and activities by completing the lobbyist statement form which can be obtained from Official School Board Records, School Board Member's Offices or the Superintendent's Office and will be recorded on The School Board of Broward County's website, www.browardschools.com.
- d) The lobbyist must disclose any direct business association with any current elected or appointed official or employee of SBBC or any immediate family member of such elected or appointed official or employee of SBBC.
- e) Senior-level employees (Pay Grade 30 and above) and/or School Board Members are prohibited from lobbying activities for one year after resignation or retirement or expiration of their term of office.
- f) The Executive Director, Public Relations & Governmental Affairs shall keep a current list of persons who have submitted the lobbyist statement form.

48. **TIE BID PROCEDURES:** When identical prices are received from two or more vendors and all other factors are equal, priority for award shall be given to vendors in the following sequence:

- A business that certifies that it has implemented a drug-free workplace program shall be given preference in accordance with the provisions of Chapter 287.087, Florida Statutes, as currently enacted or as amended from time to time;
- The Broward County Certified Minority/Women Business Enterprise vendor;
- The Palm Beach County or Miami-Dade County Certified Minority/Women Business Enterprise vendor;
- The Florida Certified Minority/Women Business Enterprise vendor;
- The Broward County vendor, other than a Minority/Women Business Enterprise vendor;
- The Palm Beach County or Miami-Dade County vendor, other than a Minority/Women Business Enterprise vendor;
- The Florida vendor, whose main office is in the State of Florida, other than a Minority/Women Business Enterprise vendor.
- If application of the above criteria does not indicate a priority for award, the award will be decided by a coin toss. The coin toss shall be held publicly in Procurement and Warehousing Services; the tie low bid vendors invited to be present as witnesses.

Included as a part of these bid documents is a Form entitled **SWORN STATEMENT PURSUANT TO CHAPTER 287.087, FLORIDA STATUTES, AS CURRENTLY ENACTED OR AS AMENDED FROM TIME TO TIME, ON PREFERENCE TO BUSINESSES WITH DRUG-FREE WORKPLACE PROGRAMS**. This form will be used by the Bidder to certify that it has implemented a drug-free workplace program. In order for bid to be considered, the Invitation to Bid form (Page 1 of this bid) must be properly signed in order for the bid to be considered. A Bidder cannot sign this form in lieu of properly signing the Invitation to Bid form.

49. **MINORITY/WOMEN BUSINESS ENTERPRISE (M/WBE) PARTICIPATION:** SBBC has a Minority/Women Business Enterprise (M/WBE) program. M/WBE is defined by SBBC as any legal entity, other than a joint venture, which is organized to engage in commercial transactions and which is at least 51% owned and controlled by minority persons. If the Bidder is a Certified M/WBE by SBBC, Bidder should indicate its certification number on the Bid Summary Sheet. **M/WBE participation is strongly encouraged.** For information on M/WBE Certification, contact the School Board's Supplier Diversity & Outreach Program at 754-321-0550 or www.broward.k12.fl.us/supply/vendor/mwbe.htm.
50. **SBBC MATERIAL NUMBER:** The seven digit number shown in parenthesis at the beginning of an item on the Bid Summary Sheet represents the School Board's material number for the item. It does not represent any manufacturer/distributor model/part number.
51. **SBBC PHOTO IDENTIFICATION BADGE:**
- Background Screening:** Awardee agrees to comply with all the requirements of Sections 1012.32 and 1012.465, Florida Statutes, and that Awardee and all its personnel who (1) are to be permitted access to school grounds when students are present, (2) will have direct contact with students, or (3) have access or control of school funds will successfully complete the background screening required by the referenced statutes and meet the standards established by the statutes. **Personnel shall include employees, representatives, agents or sub-contractors performing duties under the contract to SBBC, and who meet any or all of the three requirements identified above.** This background screening will be conducted by SBBC in advance of Awardee or its personnel providing any services. Awardee will bear the cost of acquiring the background screening required under Section 1012.32, Florida Statutes, and any fee imposed by the Florida Department of Law Enforcement to maintain the fingerprints provided with respect to Awardee and its personnel. The Parties agree that the failure of Awardee to perform any of the duties described in this section shall constitute a material breach of this ITB entitling SBBC to terminate immediately with no further responsibilities or duties to perform under this Agreement. Awardee agrees to indemnify and hold harmless SBBC, its officers and employees of any liability in the form of physical or mental injury, death or property damage resulting in Awardee's failure to comply with the requirements of this section or Sections 1012.32 and 1012.465, Florida Statutes.
- SBBC issued identification badges must be worn at all times when on SBBC property and must be worn where they are visible and easily readable.**
- As of 7/01/15, Fieldprint, Inc. has been contracted to provide all background and fingerprinting services. All questions pertaining to fingerprinting, photo identification and background check services must be directed to the Project Coordinator at 754-321-1830 or 754-321-2374. **Each individual, for whom a SBBC photo identification badge is requested, must be registered into the Fieldprint, Inc. applicant enrollment website.** A background check will be conducted for each badge applicant. SBBC reserves the right to require additional information, should it be necessary, and to deny the issuance of a badge to an applicant. Any applicant, that has been denied a badge, is prohibited from entering SBBC property as an employee, sub-contractor or agent of a contract Awardee. **Applicant enrollment and scheduling website is www.fieldprintflorida.com.** The total fee(s) for the SBBC photo identification badge, fingerprinting and a FBI background check can be found at the following website: http://www.broward.k12.fl.us/police/pdf/seccl/FIELDPRINT_CODES.pdf. Payment options can be made by electronic check (e-check), Visa, MasterCard or use of an established escrow account code. **These fees are non-refundable and are subject to change without notice. Badges are issued for a one-year period and must be renewed annually. The renewal date will be one year from date of issuance. Failure to renew the badge, at that time, will result in the vendor being required to re-apply and pay the going rate for badging and fingerprinting.**
- Vendors shall return expired and/or terminated employee badges to the following location: The School Board of Broward County, Florida, Attn: Fieldprint, Inc., 600 S.E. 3rd Avenue, Fort Lauderdale, Florida 33301.**
52. **AUDIT AND INSPECTION OF AWARDEE'S DOCUMENTS AND RECORDS:** The District or its representative reserves the right to inspect and/or audit all the Awardee's documents and records as they pertain to the products and services delivered under this agreement. Such rights will be exercised with notice to the Awardee to determine compliance with and performance of the terms, conditions and specifications on all matters, rights and duties, and obligations established by this agreement. Documents/records in any form shall be open to the District or State's representative and may include but are not limited to all correspondence, ordering, payment, inspection, and receiving records, contracts or sub-contracts that directly or indirectly pertain to the transactions between the District and the Awardee(s).
53. **ORIGINAL DOCUMENT FORMAT:** Only the terms and conditions of this solicitation as they were released by SBBC, or amended via Addendum, are valid. Any modification to any term or condition by a vendor is not binding unless it is expressly agreed to, in writing, by SBBC.
54. **CREDIT CARDS:** Individual schools and departments may place some orders and utilize, as the form of payment, a District-issued credit card to the extent authorized by the School Board. These orders will be made via phone or fax for direct delivery and billing to the requesting work location. Please note that credit card purchases will benefit all vendors by providing immediate payment (i.e. within 48-72 hours), thereby eliminating the need to submit an invoice to the District's Accounts Payable Department or reconcile receivable balances. For credit card purchases, all vendors must have the capability to accept fax orders, which must be confirmed by calling back the requesting work location to verify prices and obtain a credit card number. Only actual items shipped/delivered can be charged to the credit card account (i.e., no back-orders). All purchase deliveries must include a packing slip or receipt/invoice listing the items and prices of goods delivered. For security reasons, the credit card charge receipt showing the work location's credit card number cannot be attached to the packing slip or receipt/invoice submitted as part of the purchase delivery. District work locations may request that a vendor maintains secure records of the credit card account assigned an alias or password, to avoid divulging the actual credit card number upon every purchase.
55. **NONCONFORMANCE TO CONTRACT CONDITIONS:** Items offered may be tested for compliance with bid conditions and specifications at any time. Items delivered, not conforming to bid conditions or specifications, may be rejected and returned at vendor's expense. Goods or services not delivered as per delivery date in bid and/or Purchase Order may be rejected upon delivery and/or may be purchased on the open market. Any increase in cost may be charged against the Awardee. Any violation of these stipulations may also result in:
- a) For a period of two years, any bid submitted by vendor will not be considered and will not be recommended for award.
 - b) All departments being advised not to do business with vendor.
56. **CONE OF SILENCE:** Any proposer, or lobbyist for a proposer, is prohibited from having any communications (except as provided in this rule) concerning any solicitation for a competitive procurement with any School Board member, the Superintendent, any Evaluation Committee Member, or any other School District employee after Procurement and Warehousing Services releases a solicitation to the General Public. All communications regarding this solicitation shall be directed to the designated Purchasing Agent unless so notified by Procurement and Warehousing Services. This "Cone of Silence" period shall go into effect and shall remain in effect from the time of release of the solicitation until the contract is awarded by the School Board. Further, any vendor, its principals, or their lobbyists shall not offer campaign contributions to School Board Members or offer contributions to School Board Members for campaigns of other candidates for political office during the period in which the vendor is attempting to sell goods or services to the School Board. This period of limitation of offering campaign contributions shall commence at the time of the "cone of silence" period for any solicitation for a competitive procurement as described by School Board Policy 3320, Part II, Section GG as well as School Board Policy 1007, Section 5.4 – Campaign Contribution Fundraising. **Any vendor or lobbyist who violates this provision shall cause their Proposal (or that of their principal) to be considered non-responsive and therefore be ineligible for award.**
57. **TERMINATION:** This contract award may be terminated with or without cause by SBBC during the term hereof thirty (30) days after the Superintendent gives written notice to the other parties that a recommendation will be made to the School Board for the contract award's termination.
58. **EVALUATION AND BIDS:** SBBC evaluates all Bids in accordance with the State of Florida Statutes 119.071 and 286.0113.

59. **MEET OR RELEASE:** If during the contract term, SBBC is offered a lower price from a third party supplier for a product or service awarded under this contract, or offers another item that meets or exceeds the specifications for the item at a lower price than the awarded price, SBBC will request Awardee to meet the lower price offered by the third party supplier. Awardee will be required to respond to this request within three (3) days of request. If Awardee is unable to meet the lower price, SBBC will be released from its contractual obligation to purchase the item under this contract. No response to this request will indicate that Awardee is unable to offer item at a lower price. This action, purchasing awarded item from third party supplier, will not hold SBBC in default of contract. Each purchase will be considered separate and apart from each other.

60. **CONFIDENTIAL RECORDS:** The Awardee acknowledges that certain information about the District's students is contained in records created, maintained or accessed by the Vendor and that this information is confidential and protected by the Family Educational Rights and Privacy Act of 1974 (FERPA) (20 U.S.C. 1232g), and/or the Health Insurance Portability and Accountability Act (HIPAA) (45 CFR parts 160-164) and related District policies, as amended from time to time, currently available at www.browardschools.com. The confidential information cannot be disclosed unless valid consent is obtained from the students or their legal guardians. Both parties agree to protect these records in compliance with FERPA, HIPAA, and the District's policy. To the extent permitted by law, nothing contained herein shall be construed as precluding either party from releasing such information to the other so that each can perform its respective responsibilities.

Vendor agrees that it may create, receive from or on behalf of the District, or have access to, records or record systems that are subject to FERPA and/or HIPAA (collectively, the "Confidential Records"). Vendor represents, warrants, and agrees that it will: (1) hold the Confidential Records in strict confidence and will not use or disclose the Confidential Records except as (a) permitted or required by this Agreement, (b) required by law, or (c) otherwise authorized by the District in writing; (2) safeguard the Confidential Records according to commercially reasonable administrative, physical and technical standards as required by law; and (3) continually monitor its operations and take any and all action necessary to assure that the Confidential Records are safeguarded in accordance with the terms of this Agreement. At the request of the District, Vendor agrees to provide the District with a written summary of the procedures Vendor uses to safeguard the Confidential Records. A breach of these confidentiality requirements shall constitute grounds for the District to terminate any Agreement with Vendor.

The Business Practice Bulletin O-100: Procedure for Property & Inventory Control dated 2015 and 2017 that are referenced in the Director's response can be found in Section V: Supplements of this report.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**DANIEL GOHL
CHIEF ACADEMIC OFFICER**

March 16, 2017

SIGNATURES ON FILE

**ACTION
REQUIRED**

TO: All Principals/Assistant Principals
Office Managers

FROM: Daniel Gohl
Chief Academic Officer

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

SUBJECT: MUSICAL INSTRUMENT RECEIPT OF EQUIPMENT PROCESS

ACTION: Please scan and email verification of musical instrument delivery (packing slip) to Diana Sterner within 24 hours of receipt. To ensure timely delivery of all musical equipment, it is necessary to follow this process.

RATIONALE: On January 18, 2017, the Board approved the escalation of SMART allocations for musical instruments. This allows all year 3, 4 and 5 schools to place their orders during year 3, 2016-2017 school year, of the Bond.

For additional information, please contact Diana Sterner, Applied Learning Budget Support Specialist, at Diana.Sterner@browardschools.com.

DG/SC

c: Senior Leadership Team
School Performance & Accountability Directors

Select Year: 2017  Go

The 2017 Florida Statutes

[Title XVIII](#)

[Chapter 274](#)

[View Entire Chapter](#)

PUBLIC LANDS AND PROPERTY

TANGIBLE PERSONAL PROPERTY OWNED BY LOCAL GOVERNMENTS

CHAPTER 274

TANGIBLE PERSONAL PROPERTY OWNED BY LOCAL GOVERNMENTS

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

PROPERTY ACCOUNTABILITY AND RESPONSIBILITY

THE BOARD DESIGNATES THAT PRINCIPALS SHALL BE THE CUSTODIANS OF PROPERTY AT THE SCHOOLS AND THAT DIRECTORS/SUPERVISORS SHALL BE THE CUSTODIANS OF PROPERTY FOR THE COUNTY SUPPORT SERVICES DEPARTMENT.

AUTHORITY: F.S.230.22(1)(2)
Policy Adopted 12/17/81

Policy Rewritten: 1/20/98

DEFINITIONS

1. "Custodian" - shall mean the person to whom the custody of School Board property has been delegated by The School Board of Broward County, Florida.
2. "Property" - shall mean all tangible personal property of a nonconsumable nature, whose unit value and life expectancy corresponds to that set in Florida Statute 274.

RULES

1. All physical inventories shall be conducted by the Property and Inventory Control Department.
2. Regularly, the Property and Inventory Control Department shall delete the property records of equipment that has been classified stolen or missing for two (2) consecutive annual inventories.
3. The Property and Inventory Control Department shall establish and maintain a detailed manual of procedures which outlines all rules and guidelines for inventory control. This Procedure Manual shall comply with Florida State Statute and the Rules of the Auditor General.
4. Upon approval of the custodian of the property, employees/students may remove equipment from a School Board location as long as it is for use in conjunction with the employee's job assignment or a student's study assignment and does not impede the educational purposes of the school or location. The proper process for temporarily removing School Board equipment from a location is outlined in the Manual of Property Control Procedures.

AUTHORITY: F.S.230.22 (1)(2)
Rules Adopted: 12/17/81; 7/1/82; 2/2/84; 1/21/88;
1/17/89; 5/16/89;
2/19/91

Rules Rewritten: 1/20/98

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**DANIEL GOHL
CHIEF ACADEMIC OFFICER**

October 18, 2019

Signatures On File



TO: All Principals/Assistant Principals
Office Managers

FROM: Daniel Gohl
Chief Academic Officer

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

SUBJECT: **SMART PROPERTY AND INVENTORY**

ACTION: To ensure we are adhering to [Florida Statute \(Chapter 274\)](#) and [School Board Policy 3204](#) as referenced in [Business Practice Bulletin O-100](#), all schools having received items as part of the SMART Music allocation, must complete the following steps.

1. Pull a PNI 811 Asset Report for your school location.
2. Review report to determine accuracy, including serial numbers, description and/or quantity received for all SMART Music purchases.
3. Locate items listed as having "none" or "omission" in the serial number cell.
4. For each item where "none" or "omission" is indicated in the serial number cell, utilizing the vendor invoice and the physical item, determine if the item has a serial number physically indicated on the item itself. Indicate this discrepancy in your location database.
5. When the review is complete, the Property Custodian, principal, should report all discrepancies to Accounting & Financial Reporting-Capital Assets via the [Capital Assets Conference](#) including
 - a. Copy of the invoice
 - b. Photo of serial number, if it is not included on invoice
 - c. List of additional discrepancies

RATIONALE: On January 18, 2017, the School Board voted to [escalate the SMART Bond funding for musical instruments and equipment](#). This ensured that all schools with music programs were able to purchase their musical instruments and equipment in Year 3 of the Bond. Applied Learning assisted schools and the Business Support Center in the receiving of instruments and equipment online when sites were behind on receiving. In some instances, serial numbers were not indicated on vendor invoices and thus might not be reflected in the PNI 811.

DG/SC

cc: Senior Leadership Team
Directors, School Performance & Accountability

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

DANIEL GOHL
CHIEF ACADEMIC OFFICER

November 1, 2019

Signatures On File



TO: All Principals/Assistant Principals
Office Managers

FROM: Daniel Gohl
Chief Academic Officer

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

SUBJECT: **SMART MUSICAL INSTRUMENT AND EQUIPMENT PROPERTY AND
INVENTORY PROCESS UPDATE AND DEADLINE**

ACTION: All schools having received items as part of the SMART Music allocation, must complete the following steps prior to December 13, 2019 in conjunction with the [Semi-Annual Inventory Form](#) to prevent the likelihood of audit exceptions.

1. Pull a PNI 811 Asset Report for your school location.
2. Review report to determine accuracy, including serial numbers, description and/or quantity received for all SMART Music purchases.
3. Locate items listed as having "none" or "omission" in the serial number cell.
4. For each item where "none" or "omission" is indicated in the serial number cell, utilizing the vendor invoice or packing slip and the physical item, determine if it has a manufacturer's serial number physically indicated on the item itself. Indicate this discrepancy in your location database. If neither the invoice nor the physical item include a manufacturer's serial number then the Office of the Chief Auditor (OCA) should be contacted to provide a specific OCA serial number for each item.
5. When the review is complete, the Property Custodian, principal, should report all discrepancies to Accounting & Financial Reporting-Capital Assets via the [Capital Assets Conference](#) including
 - a. Copy of the invoice
 - b. Photo of serial number, if it is not included on invoice
 - c. List of additional discrepancies

These steps ensure compliance with [Florida Statute \(Chapter 274\)](#) and [School Board Policy 3204](#) as referenced in [Business Practice Bulletin O-100](#).

RATIONALE: On January 18, 2017, the School Board voted to [escalate the SMART Bond funding for musical instruments and equipment](#). This ensured that all schools with music programs were able to purchase their musical instruments and equipment in Year 3 of the Bond. Applied Learning assisted schools and the Business Support Center in the receiving of instruments and equipment online when sites were behind on receiving. In some instances, serial numbers were not indicated on vendor invoices and thus might not be reflected in the PNI 811.

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

August 1, 2019

TO: All Principals

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

SUBJECT: SEMI-ANNUAL INVENTORY FORM

ACTION: Every school must complete the on-line Semi-Annual Inventory Form for Property and Inventory using the following steps:

1. Assign a staff designee who assists you in monitoring Property and Inventory to complete the Semi-Annual Inventory Form located in OSPA Central V2.0. <http://broward.k12.fl.us/ospa/ospa-central2/>
2. Follow the directions on the OSPA Central V2.0 Manage Users page to grant your designee access to complete the Semi-Annual Inventory Form. The form is located on the left side under the Main Menu.
3. If your school has no audit exceptions, this form must be completed and digitally signed prior to the end of each semester. (By December 13, 2019 and by May 29, 2020.) If quarterly inventories are required as a part of your school's corrective measures due to audit exceptions, this form must be completed and digitally signed before the end of each quarter. (By October 11, 2019; by December 13, 2019; by March 13, 2020; and by May 29, 2020.)
4. Remember to review the form with your designee to ensure accuracy before signing and saving. After saving the form, print a hard copy for your records.

RATIONALE: As outlined in Business Practice Bulletin O-100, Procedure for Property & Inventory Control, Section D. 5., Conducting Semi-Annual Inventories, an on-line form has been developed to assist schools in following the procedures.

If you have any technical questions about the Semi-Annual Inventory Form, please contact **Yaco Zaragoza, Programmer, Office of Service Quality** at yaco.zaragoza@browardschools.com or at 754-321-3877.

VW/DH:bjw
Attachments

c: Joris Jabouin, Chief Auditor
Directors, Office of School Performance & Accountability
Ali Arcese, Manager, Property & Inventory Audits

OFFICE OF THE CHIEF STRATEGY & OPERATIONS OFFICER

MAURICE L. WOODS
CHIEF STRATEGY & OPERATIONS OFFICER

July 30, 2019

TO: Joris M. Jabouin
Chief Auditor

FROM: Maurice L. Woods
Chief Strategy & Operations Officer



SUBJECT: **RESPONSE TO PROPERTY AND INVENTORY AUDIT FINDING 4 FOR
COCONUT CREEK AND NORTHEAST HIGH SCHOOLS**

I reviewed the attached memorandum, *Response to Property and Inventory Audit Finding 4 for Coconut Creek and Northeast High Schools*, from Director Nell Johnson, Business Support Center. I support the measures Ms. Johnson will put in place for the Business Support Specialists, as well as her engaging appropriate departments to determine the most efficient way for District locations to receive purchase documentation.

Please contact me if you require additional information at 754-321-2610.

MLW:dsc
Attachment


c: Nell Johnson

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**NELL JOHNSON
DIRECTOR, BUSINESS SUPPORT CENTER**

July 30, 2019

TO: Maurice L Woods
Chief Strategy and Operations Officer

FROM: Nell Johnson 
Director, Business Support Center

SUBJECT: **RESPONSE TO PROPERTY AND INVENTORY AUDIT FINDING 4 FOR
COCONUT CREEK AND NORTHEAST HIGH SCHOOLS**

We have reviewed and agreed with audit finding 4 and the recommendation noted in the Property and Inventory reports for Coconut Creek and Northeast High Schools.

RECOMMENDATIONS: The OCA recommends when placing tangible personal property orders on behalf of a location, framework purchase orders should not be used to purchase items in "lots," "bundles," or "attached lists." To accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition, and the appropriate delivery address should be noted.

The OCA also recommends when tangible personal property is received online, the individual must process the goods receipt for each item separately and record the unique serial number for each property item within the system. The new purchase documentation should be provided to the location so that it can be maintained in the site's property binder for future reconciliation and subsequent application of a District-assigned serial number for tracking. Only if an item does not physically possess a manufacturer's serial number should the word "none" be utilized when receiving those items online.

MANAGEMENT RESPONSE: Agree. We will immediately address these recommendations with all Budget Support Specialists and emphasized the importance of using and following the Business Support Specialist training manual that includes all training materials such as the Procurement 101 training manual and Business Practice Bulletin O-100. Upon review of these documents, Business Support Center (BSC) Specialists will understand that each tangible personal property item must be ordered on a unique line of a requisition. We will also, ensure that specialists understand that appropriate delivery addresses must be noted on all orders. As part of constant continuous improvement, this recommendation will be a reoccurring topic in BSC staff meetings.

When tangible personal property is received online, we will process each item separately and record the unique serial number for each property item in the system. Only when an item does not physically possess a manufacturer's serial number will the word "NONE" be entered when receiving online.

We will communicate with Information & Technology, Procurement & Warehousing Services, Accounting and Financial Reporting, and the Capital Assets Departments to determine the most efficient way for District locations to obtain new purchase documentation for tangible property purchased.

The Business Support Center recognizes the importance of this finding. We will strive to improve the requisition and on-line receiving processes to avoid reoccurrence of practices noted in the report.

If you have additional questions regarding this matter, **please do not hesitate to contact me at 754-321-0668.**

NJ:ol

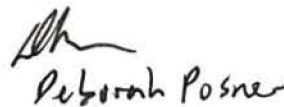
OFFICE OF THE CHIEF STRATEGY & OPERATIONS OFFICER

MAURICE L. WOODS
CHIEF STRATEGY & OPERATIONS OFFICER

July 30, 2019

TO: Joris M. Jabouin
Chief Auditor

FROM: Maurice L. Woods
Chief Strategy & Operations Officer



SUBJECT: **PROCUREMENT & WAREHOUSING SERVICES DEPARTMENT AUDIT
REPORT ON PROPERTY INVENTORY FOR FISCALYEAR 2019/20**

I reviewed the attached memorandum, *Audit Response with Corrective Action Plan 2019-2020 Coconut Creek High (BStock)*, from Director Mary Coker, Procurement & Warehousing Services Department. I approve the preventive measures implemented by Ms. Coker. **Please contact me if you require additional information at 754-321-2610.**

MLW:dsc
Attachment

c: Mary Coker

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
MARY CATHERINE COKER, DIRECTOR
PROCUREMENT & WAREHOUSING SERVICES

July 25, 2019

TO: Maurice Woods
Chief Strategy and Operations Officer

FROM: Mary Coker 
Director, Procurement & Warehousing Services

SUBJECT: **AUDIT RESPONSE WITH CORRECTIVE ACTION PLAN**
2019-2020 COCONUT CREEK HIGH (BSTOCK)

In this Memo Procurement & Warehousing Services (PWS) will respond to the Audit Report on Coconut Creek High 1681.

FINDING 4:

The BPB 0-100 states *when ordering tangible personal property, locations are prohibited from purchasing items in lots, bundles, or attached list. In order to accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition, and the appropriate delivery address should be noted.* Two purchase orders were identified during that audit where the department purchased tangible personal property on behalf of the school as a bundle and as an attached list. The assets were inaccurately listed on the school's inventory list. *The Supply Management & Logistics Department should have rejected the requisitions for tangible personal property because they did not comply with appropriate guidelines.* The historical cost of the assets was \$69,808.

RECOMMENDATIONS:

The OCA recommends that the Procurement and Warehousing Services Department reject all requisitions for tangible personal property not complying with appropriate guidelines.

MANAGEMENT RESPONSE: Agree. Standard Requisitions, including SMART Standard Requisitions, are to be used when requesting purchases for assets. Framework Requisitions should not be used for assets. If Framework requisitions are received for assets, PWS should reject (block) the requisition and instruct the Requisitioner to submit on a Standard Requisition. The Standard Requisition should be converted to a Standard Purchase Order.

During the Coconut Creek High School 1681 audit, it was identified that assets were purchased using an inappropriate SAP purchase order document type; meaning, a Framework Purchase Order rather than Standard Purchase Order. This finding is an exception to standard practice, however the Purchase Requisition (PR)/Purchase Order

(PO) process is manual, and therefore subject to human error. In an effort to reduce the risk for human error, proactive measures have been put in place internally (PWS Staff) and externally (Requisitioner's).

Preventive measures taken within PWS include;

1. Staff Training - Purchasing Agent Specialists, the PWS staff responsible for converting PRs to POs, were re-trained by PWS leadership on the appropriate use for each procurement-related SAP document type
2. Staff Checklist - A Purchase Requisition/Purchase Order Checklist was developed over the course of several staff meetings to ensure critical elements are reviewed prior to converting each purchase requisition to purchase order
3. Ongoing Review - This checklist is used as a guideline for PWS Staff and is continuously reviewed and updated as part of ongoing continuous improvement efforts

Additional preventive measures have been implemented with district Requisitioner is, including;

1. Requisitioner Training - The Procurement 101 training manual has been updated to include several references to the purchase and receipt of assets
 - a. Asset related topics include; appropriate document type utilization, receiving and serial numbers, and error resolution if corrections are required

Attached you will find the PR/PO Checklist and the asset related excerpts from the Procurement 101 training manual. The Procurement 101 training manual can be reviewed in its entirety on the PWS website, located [HERE](#).

All these preventive controls were implemented at the start of 2019/2020 school year.

If you have any questions or require additional information, **please contact Director Ms. Mary Coker of the Procurement & Warehousing Services Department at 754-321-0501.**

MCC:dm

Attachments

cc: Ali Arcese, Manager, Office of the Chief Auditor



The purpose of this checklist is to perform due diligence and take foreseeable measures to ensure requirements are met prior to converting a requisition to a purchase order. There may sometimes be exceptions, but use these tasks as a guideline.

Description	Standard	Framework	SMART ONLY (regardless of type)	NFY	ALL
Material Group & PGroup <input type="checkbox"/> Appropriate Material Group Applied <input type="checkbox"/> Appropriate PGroup Applied If not, block and instruct for changes and re-routing to ensure proper approvals are captured	x	x	x	x	x
Header Notes <input type="checkbox"/> Are there any specific notes in the Header? <input type="checkbox"/> Previous PO referenced in Header ? Take appropriate Action	x	x	x	x	x
Document Type <input type="checkbox"/> Is appropriate document type used? <input type="checkbox"/> Framework Reqs for Services Only <input type="checkbox"/> Framework Req does not include assets <input type="checkbox"/> Framework Req includes "B" <input type="checkbox"/> Maximo reqs need Maximo POs <input type="checkbox"/> Stock Transport Materials should not go to vendors "1" *Pay attention to Assets!!!	x	x	x	x	x
Attachments for Standard Reqs <input type="checkbox"/> Quote correct for Requisition? <input type="checkbox"/> Vendor matches <input type="checkbox"/> Pricing matches (unit & extended) <input type="checkbox"/> UoM matches <input type="checkbox"/> Descriptions match <input type="checkbox"/> Quote valid? Date = not expired	x	NA	x	x	
Attachments for Framework Reqs <input type="checkbox"/> Quote included (not required if Bid has standard pricing) <input type="checkbox"/> No Assets included <input type="checkbox"/> For a Service? <input type="checkbox"/> If not on bid, are quotes attached? <input type="checkbox"/> If quote, confirm matching for vendor, price, UOM, description <input type="checkbox"/> Quote valid? Date = not expired	NA	x	x	x	



Description	Standard	Framework	SMART ONLY (regardless of type)	NFY	ALL
Bid Spend Authority/Expiration <ul style="list-style-type: none"> <input type="checkbox"/> Is there a contract in place? <input type="checkbox"/> If yes, is the correct Bid ID applied? <input type="checkbox"/> Does the Bid have available spend authority? <input type="checkbox"/> Is the bid still active? 	X	X	X	X	X
Error Prevention <ul style="list-style-type: none"> <input type="checkbox"/> Are they mixing bids? (they shouldn't) <input type="checkbox"/> Are they mixing vendors? (they shouldn't) <input type="checkbox"/> PO Text in bottom of req? Or in header that needs to be move to item text print <input type="checkbox"/> Are all requirements met? If one or more requirements are not met = BLOCK <input type="checkbox"/> If I block, did I put my contact name and number? <input type="checkbox"/> If it was resubmitted after blocking, did they fix? 	X	X	X	X	X
Material #s (not Material Groups) <ul style="list-style-type: none"> <input type="checkbox"/> Is there a material #? <input type="checkbox"/> If yes, did it pull in the correct information? <ul style="list-style-type: none"> <input type="checkbox"/> Pricing <input type="checkbox"/> Agreement # <input type="checkbox"/> Vendor <input type="checkbox"/> Description <input type="checkbox"/> Bid ID 	X	X	X	X	X
Manual vs. Batch <ul style="list-style-type: none"> <input type="checkbox"/> Is it a SMART PO? If yes, did I manually push? 	NA	NA	X	NA	
If no Bid: <ul style="list-style-type: none"> <input type="checkbox"/> Under \$5k? Quote attached? <input type="checkbox"/> Over \$5k? 3 Quotes attached? <input type="checkbox"/> Over \$50k? Bid Waiver or Board Approval? <input type="checkbox"/> If waiver, review with Marissa 	X	X	X	X	X



The following instructions are included in the Procurement 101 Training Manual in a proactive effort to properly request the purchase of assets.

- The Procurement 101 Manual covers assets by definition, PR type, and scenarios
https://www.browardschools.com/cms/lib/FL01803656/Centricity/domain/12708/sbbc%20reference%20page/Procurement101_TrainingManual_01232019.pdf

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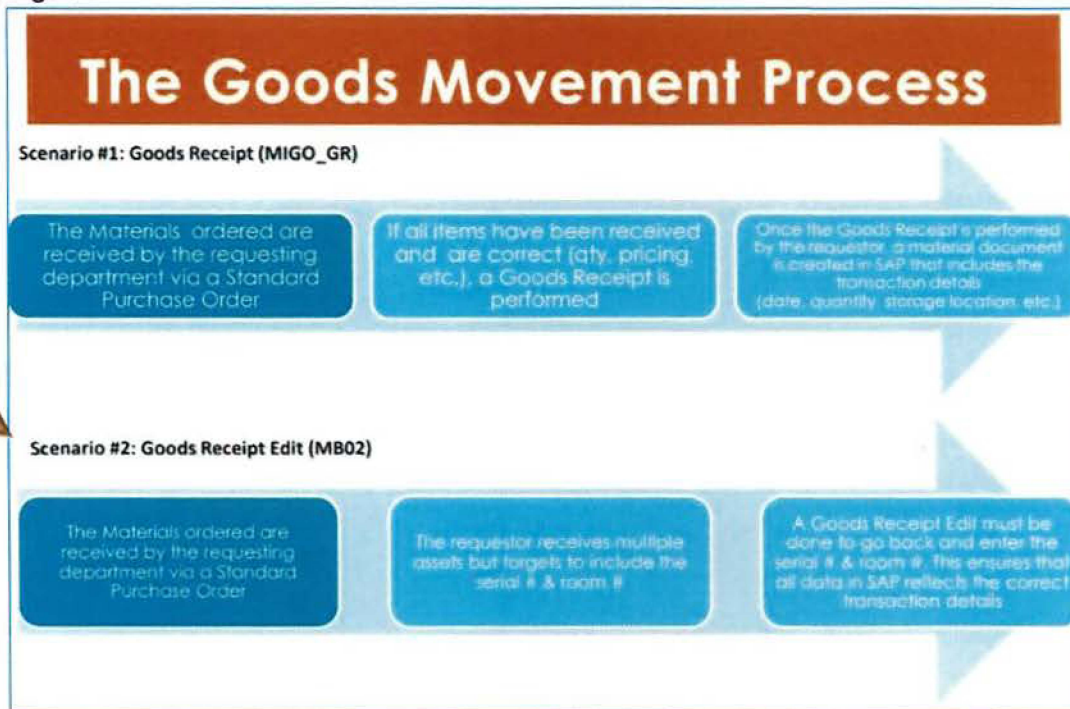
Requisition Types		
Standard Requisition <ul style="list-style-type: none"> Requisition #'s start with a "1" Purchase order # will start with "45" Preferred method for placing orders with Vendors/Suppliers Use if the Qty, Unit Price, and Total Price are known (Price is determined either through Source Determination or a valid Vendor issued Quote) Each item must be entered as a separate line ***DO NOT write "see attached list" in the Short Text field Used to order <u>ALL</u> items For example: computers desk \$1000; <u>and</u> under \$1000 *Capital Assets include land, buildings, fixed & movable equipment, furniture, audio visual equip., computer software, motor vehicles, and improvements other than buildings. Each individual item is above \$1,000 with a useful life of more than 1 year. 	Framework Requisition <ul style="list-style-type: none"> Requisition #'s start with a "3" Purchase order # will start with "75" Preferred method when procuring a service that has recurring payments or where the total cost of the service is unknown until its completion (for example: A service provider is coming to fix item A. The estimated need is 4 hours for labor but the final number of labor hours is unknown until the service is completed) Each item must be entered as a separate line ***DO NOT write "see attached list" in the Short Text field 	Stock Transport Requisition (STR) <ul style="list-style-type: none"> Requisition #'s start with a "1" Purchase order # will start with "95" Used when ordering from our Central (internal) Warehouse Items that can be ordered include toilet paper, hand sanitizer, graffiti remover, custodial supplies, paper, etc.)

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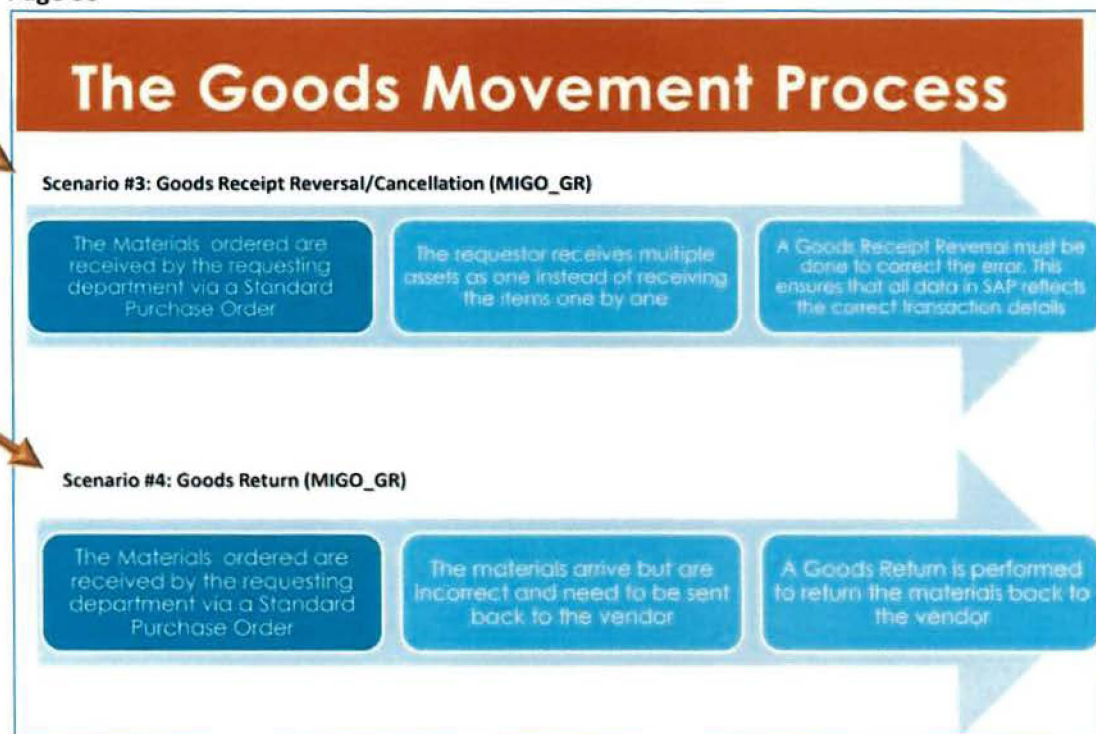
Quick tips: Accounting Information		
Account Assignment Categories		
Code	Name	Description
K	Cost Center	Most commonly used for standard requisitions
F	Internal Order	Similar to the Project Account Assignment but for a specific school department
P	Project	Used for capital budgets (i.e. construction)
Y	Grant	
Z	Asset	Use when a requisition item is considered an asset; Item > \$1000 and low value assets
<Blank>	Inventory (Warehouse)	To be used for Stock Transports
NOTE: Only Codes K and Z will be discussed during this training		
Accounting Data		
Accounting Object	Composition	
General Ledger (G/L) Account Number	Class + Object Code + Zeros Eight Digits Ex: 5 511 0000	
Fund	Fund # Four Digits Ex: 1000	
Functional Area	Function + Activity + Zeros Sixteen Digits Ex: 5101 00000 0000000	
Cost Center	Business Area + Type + Location + 0 Ten Digits Ex: 3307 1 1091 0	



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School Name: Northeast High (1241)
Principal: Anthony Valachovic
Address: 700 NE 56th Street
Oakland Park, FL 33334

Other departments required to respond to the Property and Inventory Audit Findings:

Location Name: Applied Learning Department (9816)
Director: Susan Cantrick

Location Name: Business Support Center (9809)
Director: Nell Johnson
Tasked Assigned Director: Sheena Newton

Location Name: Capital Budget (9731)
Director: Omar Shim

Location Name: Exceptional Student Learning Support Department (ESLS) (9780)
Director: Sonja Clay

Location Name: Warehousing Services Department – B-Stock (9613)
Director: Mary Coker

Total Number of Items on Inventory	Historical Value of All Items on Inventory	Items Unaccounted for (IUAF)	Historical Cost (IUAF)		Total Net Value IUAF	Percentage of Dollars Cost IUAF
			Not Physically Accounted for	Out of Compliance		
2,230	\$2,579,912	27	\$31,544	\$4,330	\$3,777	1.4%

As a result of the property and inventory audit conducted at Northeast High, it was determined that some controls over inventory and fixed assets were out of compliance with the District's policies and procedures.

Finding 1

During the property and inventory audit, the Inventory Audit Specialist (IAS) was not able to account for 21 fixed assets totaling \$31,544.

Recommendations for Northeast High School

The principal should ensure that a reconciliation of assets is conducted semi-annually to comply with policies and procedures. The principal can improve accountability and the safeguarding of the District's assets by strengthening the internal controls at the school. Some examples of actions that can assist in strengthening internal controls are creating a Property and Inventory team and providing all staff with all procedures implemented by the principal. Every effort should be made to locate the missing items.

The Office of the Chief Auditor (OCA) recommends the principal register designated Property and Inventory team member(s) for the Inventory Process & Tips training offered by the Information and Technology Department. Also, the principal should review Business Practice Bulletin O-100 Procedure for Property and Inventory Control (BPB O-100) with the school's Property and Inventory team and ensure compliance with all policies and procedures.

(continued Northeast High School)

Finding 2

During the audit, the IAS reviewed two police reports and determined that they were out of compliance. The first police report that was reviewed was filed by the school on November 14, 2017 and included five lost iPads. The last known secure date of the iPads was January 1, 2015, two and a half years prior to the report. A second police report was reviewed for a golf cart that was reported stolen on November 1, 2016, but the last known secure date was October 25, 2015. The delay of reporting theft or vandalism is beyond the allowable two business days permissible according to the BPB O-100. The estimated historical cost of the lost equipment is \$4,330.

Recommendations for Northeast High School

The school must take appropriate measures to ensure the safekeeping of all tangible personal property, which includes securing all high-theft equipment during hours of non-operation.

The OCA recommends that tangible personal property be designated to individual staff to oversee the equipment and report any loss or theft to the appropriate administration in “real-time.” Additionally, tangible personal property that is not utilized on a day-to-day basis should be stored in a secured location, and the appropriate staff should physically verify this property as needed to provide the most effective means of securing all tangible personal property.

In the event of theft or vandalism, the property custodian should report the loss to the Special Investigation Unit (SIU) and the local authorities at the time of the incident. The reporting should be completed within two business days from when the incident is known.

Finding 3

While processing surplus documents provided by the school, the IAS found that several fixed assets were still active in the Master File Database of Capital Asset. These fixed assets were disposed of but were not fully depreciated. The approximate net “book value” of the property at the time of disposition was \$2,969. As a practice, Accounting and Financial Reporting – Capital Assets (AFRD-CA) requires that locations provide the reason for disposing of an asset if it still contains useful life and has not been fully depreciated. If the location fails to provide the information, then the records remain active. The school was not able to provide the additional information required.

BPI#	Description	Acquisition Date	Approximate Net Value of Property (at the time of disposition)
07-06187	10” Curved Floor Display	11/30/2006	\$716.01
12-02690	Club Golf Cart	02/02/2012	\$1,180.00
14-02781	Lexmark C792E Color Laser Printer	11/20/2013	\$1,073.44
Total Approximate Net Book Value of TPP			\$2,969.45

Recommendations for Northeast High School

When locations surplus obsolete or damaged tangible personal property and the tangible personal property contains net book value (useful life), the location should provide the required proof of damage or reason why it was deemed obsolete to AFRD-CA so that the asset record can be deactivated in the District’s Master File of Capital Assets. According to School Board Policy 3202 Disposal of Surplus and/or Obsolete Property, *before being declared unusable, surplus, or obsolete, all furniture, equipment or other properties*

(continued Northeast High School)

shall be evaluated by a committee appointed by the Superintendent for such purpose. Pursuant to F.S. 274.07, School board authorized the Superintendent, or his/her designee to dispose of Board property (equipment, furniture, vehicles, etc..) which he/she has determined to be surplus, obsolete, irreparable, uneconomical to repair, or for which there is not demand, in accordance with the requirements contained in F.S. 274.05 and 274.06.

Finding 4

During the property and inventory audit, 246 asset record discrepancies were documented. Of the 246, 192 discrepancies did not comply with BPB O-100. The discrepancies included incorrect serial numbers, surplused equipment not removed from inventory, bundled assets, and new/found assets which were not found on the Master File Database of Capital Assets. According to the Business Practice Bulletin O-100 *when ordering tangible personal property, locations are prohibited from purchasing items in "lots," "bundles," or "attached lists." In order to accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition, and the appropriate delivery address should be noted. Also, all locations are minimally required to conduct semi-annual inventories to ensure the District's property records are accurately maintained and updated.* In reviewing the discrepancies, the IAS found that the word "none" was inaccurately entered for 190 asset records by various departments on behalf of the school. *The word "none" should only be utilized when receiving those items online that do not have a manufacturer-assigned serial number.* The manufacturer-assigned serial numbers were identified for all 192 assets during the property and inventory audit and are being submitted to AFRD-CA through the Property and Inventory Audit Discrepancy Report to update the asset records with the accurate serial number information (see Exhibit D). The total estimated historical cost of the new/found assets not found on the Master File Database of Capital Assets is approximately \$25,162.

An Invacare Hydraulic Lift that was listed on Northeast High School's inventory was ordered for a student at the school in January 2017. The lift was transferred within the SAP system onto the school's inventory list on April 12, 2017. After requesting information from the ESLS and the Warehousing Services Department – B-Stock, it was determined that the lift was delivered to the ESLS Department (storage location) and then transferred to Bright Horizons Center on August 25, 2017. On February 1, 2018, the lift was then transferred from Bright Horizons to Taravella High School. The paperwork provided by the Warehousing Services Department – B-Stock indicates that the lift transferred from Northeast High School to Taravella High School which is incorrect. The bottom of the B-stock Transfer Ticket indicates the lift was released by an employee that works at Bright Horizons Center. According to the Warehousing Services Department – B-Stock, there is no record of this lift ever being delivered to or picked up from Northeast High School. Although the lift has been physically transferred to several locations within the District, the asset record still reflects Northeast High School as the owner of the lift. Several emails were sent by the principal and the OCA during the audit, but as of the date of this report, the documentation needed to correct this record has not been provided.

Recommendations for Business Support Center, Capital Budget, Applied Learning Departments

The OCA recommends when placing tangible personal property orders on behalf of a location, purchase orders should not be used to purchase items in "lots," "bundles," or "attached lists." To accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition, and the appropriate delivery address should be noted.

The OCA also recommends when tangible personal property is received online, the individual must process the goods receipt for each item separately and record the unique serial number for each property item within the system. The new purchase documentation should be provided to the location so that it can be maintained in the site's property binder for future reconciliation and subsequent application of a District-assigned serial

(continued Northeast High School)

number for tracking. Only if an item does not physically possess a manufacturer's serial number should the word "none" be utilized when receiving those items online.

Recommendations for ESLS

The OCA recommends that the entire asset tracking and transferring process for ESLS equipment be evaluated to identify the areas that require improvements and implement new processes. Asset records in the Master File Database of Capital Assets must contain accurate information, including the current location of the asset. A plan should be developed by documenting a plan of action for the asset inventory count that will instruct personnel to detect and correct the types of errors identified in this audit, including blank or incorrect identification numbers, wrong locations, and inaccurate or insufficient asset descriptions.

Recommendations for Warehousing Services Department – B-Stock

The OCA recommends that the B-stock Transfer Tickets generated by the Warehousing Services Department – B-Stock be created with the information of the true transfer/surplus pickup. This information should be cross-referenced to the daily truck logs kept by the department. Generating B-stock Transfer Ticket with incorrect information is not a best practice. The OCA recommends that routine reconciliations and monitoring activities should be completed as an internal control to discover any mistakes or issues with internal procedures.

Northeast High School Discrepancies

Information from the District's Master File Database						OCA Observations				
Inventory Number	Description	Serial Number	Discrepancy	Discrepancy Correction	PO Number	Out of Compliance	Location Responsible for the Discrepancy	"None" entered or left blank instead of the manufacturer's issued serial number	Purchased as a Lot/Bundle/ Attached List	Goods Receipt not processed separately
1 S17039641	ELECTRIC BASS BLK	NONE	Serial num	IPS160804770	4217000818	Yes	Applied Learning	X		X
2 S17039642	AMPLIFYER, GUITAR	NONE	Serial num	OVBGK183261	4217000818	Yes	Applied Learning	X		X
3 S17046881	AMPLIFYER, BASS	NONE	Serial num	ODBG1130246	4217000818	Yes	Applied Learning	X		X
4 S17046885	ELECTRIC GUITAR	NONE	Serial num	OADBF2500835	4217000818	Yes	Applied Learning	X		X
S17051671	TENOR SAXOPHONE TRAINING	NONE	Serial num	E41156	4217000816	Yes	Applied Learning	X		X
S17051672	TENOR SAXOPHONE TRAINING	NONE	Serial num	E41048	4217000816	Yes	Applied Learning	X		X
S17051673	TENOR SAXOPHONE TRAINING	NONE	Serial num	E40451	4217000816	Yes	Applied Learning	X		X
S17051674	TENOR SAXOPHONE TRAINING	NONE	Serial num	E40329	4217000816	Yes	Applied Learning	X		X
S17051675	TENOR SAXOPHONE TRAINING	NONE	Serial num	E34007	4217000816	Yes	Applied Learning	X		X
S17051676	MARCHING QUINTS	NONE	Serial num	HMX0359	4217000816	Yes	Applied Learning	X		X
S17051677	MARCHING QUINTS	NONE	Serial num	HMX0368	4217000816	Yes	Applied Learning	X		X
S17051678	MELLOPHONE, MARCHING	NONE	Serial num	462262	4217000816	Yes	Applied Learning	X		X
S17051679	MELLOPHONE, MARCHING	NONE	Serial num	437545	4217000816	Yes	Applied Learning	X		X
S17051680	MELLOPHONE, MARCHING	NONE	Serial num	461360	4217000816	Yes	Applied Learning	X		X
S17051681	MELLOPHONE, MARCHING	NONE	Serial num	461366	4217000816	Yes	Applied Learning	X		X
S17051682	MELLOPHONE, MARCHING	NONE	Serial num	461369	4217000816	Yes	Applied Learning	X		X
S17051683	MELLOPHONE, MARCHING	NONE	Serial num	462253	4217000816	Yes	Applied Learning	X		X
S17051684	TROMBONE	NONE	Serial num	418827	4217000816	Yes	Applied Learning	X		X
S17051685	TROMBONE	NONE	Serial num	568684	4217000816	Yes	Applied Learning	X		X
S17051686	TROMBONE	NONE	Serial num	568691	4217000816	Yes	Applied Learning	X		X
S17051687	TROMBONE	NONE	Serial num	454290	4217000816	Yes	Applied Learning	X		X
S17051688	EUPHONIUM	NONE	Serial num	VC03705	4217000816	Yes	Applied Learning	X		X
S17051689	EUPHONIUM	NONE	Serial num	VC03948	4217000816	Yes	Applied Learning	X		X
S17051690	EUPHONIUM	NONE	Serial num	VC04035	4217000816	Yes	Applied Learning	X		X
S17051691	EUPHONIUM	NONE	Serial num	VC07371	4217000816	Yes	Applied Learning	X		X
S17051692	OBOE TRAINING	NONE	Serial num	057634	4217000816	Yes	Applied Learning	X		X
S17051693	OBOE TRAINING	NONE	Serial num	057742	4217000816	Yes	Applied Learning	X		X
S17051694	TROMBONE PERFORMING W.F	NONE	Serial num	460158	4217000816	Yes	Applied Learning	X		X
S17051695	TROMBONE PERFORMING W.F	NONE	Serial num	460153	4217000816	Yes	Applied Learning	X		X
S17051696	TROMBONE PERFORMING W.F	NONE	Serial num	460111	4217000816	Yes	Applied Learning	X		X
S17051697	FLUTE	NONE	Serial num	K19465	4217000816	Yes	Applied Learning	X		X
S17051698	FLUTE	NONE	Serial num	K19464	4217000816	Yes	Applied Learning	X		X
S17051699	FLUTE	NONE	Serial num	K19459	4217000816	Yes	Applied Learning	X		X
S17051700	FLUTE	NONE	Serial num	K19456	4217000816	Yes	Applied Learning	X		X

Northeast High School Discrepancies

Information from the District's Master File Database							OCA Observations			
Inventory Number	Description	Serial Number	Discrepancy	Discrepancy Correction	PO Number	Out of Compliance	Location Responsible for the Discrepancy	"None" entered or left blank instead of the manufacturer's issued serial number	Purchased as a Lot/Bundle/ Attached List	Goods Receipt not processed separately
35	S17051701	TRUMPET PERFORMING	NONE	Serial num	543443	4217000816	Yes	Applied Learning	X	X
36	S17051702	TRUMPET PERFORMING	NONE	Serial num	543630	4217000816	Yes	Applied Learning	X	X
37	S17051703	TRUMPET PERFORMING	NONE	Serial num	543900	4217000816	Yes	Applied Learning	X	X
38	S17051704	TRUMPET PERFORMING	NONE	Serial num	544384	4217000816	Yes	Applied Learning	X	X
39	S17051705	TRUMPET PERFORMING	NONE	Serial num	544483	4217000816	Yes	Applied Learning	X	X
40	S17051706	TRUMPET PERFORMING	NONE	Serial num	544600	4217000816	Yes	Applied Learning	X	X
41	S17051707	XYLOPHONE	NONE	Serial num	300500	4217000816	Yes	Applied Learning	X	X
42	S17051708	MARCHING EUPHONIUM	NONE	Serial num	465095	4217000816	Yes	Applied Learning	X	X
43	S17051709	MARCHING EUPHONIUM	NONE	Serial num	465074	4217000816	Yes	Applied Learning	X	X
44	S17051710	MARCHING EUPHONIUM	NONE	Serial num	465080	4217000816	Yes	Applied Learning	X	X
45	S17051711	MARCHING EUPHONIUM	NONE	Serial num	456908	4217000816	Yes	Applied Learning	X	X
46	S17051712	MARCHING EUPHONIUM	NONE	Serial num	464747	4217000816	Yes	Applied Learning	X	X
47	S17051713	EUPHONIUM PERFORMING	NONE	Serial num	469736	4217000816	Yes	Applied Learning	X	X
48	S17051714	EUPHONIUM PERFORMING	NONE	Serial num	469545	4217000816	Yes	Applied Learning	X	X
49	S17051715	EUPHONIUM PERFORMING	NONE	Serial num	470032	4217000816	Yes	Applied Learning	X	X
50	S17051716	EUPHONIUM PERFORMING	NONE	Serial num	469539	4217000816	Yes	Applied Learning	X	X
51	S17051717	ALTO SAXOPHONE PERFORMING	NONE	Serial num	M24913164	4217000816	Yes	Applied Learning	X	X
52	S17051718	ALTO SAXOPHONE PERFORMING	NONE	Serial num	M24913208	4217000816	Yes	Applied Learning	X	X
53	S17051719	ALTO SAXOPHONE PERFORMING	NONE	Serial num	M24913402	4217000816	Yes	Applied Learning	X	X
54	S17051720	ALTO SAXOPHONE PERFORMING	NONE	Serial num	M24913404	4217000816	Yes	Applied Learning	X	X
55	S17051721	ALTO SAXOPHONE PERFORMING	NONE	Serial num	M24913410	4217000816	Yes	Applied Learning	X	X
56	S17051722	TENOR SAXOPHONE PERFORMING	NONE	Serial num	M50723094	4217000816	Yes	Applied Learning	X	X
57	S17051723	TENOR SAXOPHONE PERFORMING	NONE	Serial num	M51123403	4217000816	Yes	Applied Learning	X	X
58	S17051724	TUBA 3/4	NONE	Serial num	UC05698	4217000816	Yes	Applied Learning	X	X
59	S17051725	TUBA 3/4	NONE	Serial num	UC05699	4217000816	Yes	Applied Learning	X	X
60	S17051726	TUBA 3/4	NONE	Serial num	VC05723	4217000816	Yes	Applied Learning	X	X
61	S17051727	TUBA 3/4	NONE	Serial num	VC06458	4217000816	Yes	Applied Learning	X	X
62	S17051728	FRENCH HORN DBL	NONE	Serial num	464644	4217000816	Yes	Applied Learning	X	X
63	S17051729	FRENCH HORN DBL	NONE	Serial num	468450	4217000816	Yes	Applied Learning	X	X
64	S17051730	CLARINET PERFORMING	NONE	Serial num	R02228	4217000816	Yes	Applied Learning	X	X
65	S17051731	CLARINET PERFORMING	NONE	Serial num	R02440	4217000816	Yes	Applied Learning	X	X
66	S17051732	CLARINET PERFORMING	NONE	Serial num	R02769	4217000816	Yes	Applied Learning	X	X
67	S17051733	FRENCH HORN	NONE	Serial num	468319	4217000816	Yes	Applied Learning	X	X
68	S17051734	FRENCH HORN	NONE	Serial num	468342	4217000816	Yes	Applied Learning	X	X
69	S17051735	VIBRAPHONE	NONE	Serial num	300362	4217000816	Yes	Applied Learning	X	X

Northeast High School Discrepancies

Information from the District's Master File Database							OCA Observations				
Inventory Number	Description	Serial Number	Discrepancy	Discrepancy Correction	PO Number		Out of Compliance	Location Responsible for the Discrepancy	"None" entered or left blank instead of the manufacturer's issued serial number	Purchased as a Lot/Bundle/ Attached List	Goods Receipt not processed separately
70	S17051736	MARIMBA	NONE	Serial num	300364		Yes	Applied Learning	X		X
	S17051737	BARITONE SAXOPHONE PERFORMING	NONE	Serial num	50530679		Yes	Applied Learning			
71									X		X
72	S17051738	BASS CLARINET PERFORMING	NONE	Serial num	0774J		Yes	Applied Learning	X		X
73	S17051739	SOUSAPHONE	NONE	Serial num	457505		Yes	Applied Learning	X		X
74	S17051740	SOUSAPHONE	NONE	Serial num	458936		Yes	Applied Learning	X		X
75	S17051741	SOUSAPHONE	NONE	Serial num	459363		Yes	Applied Learning	X		X
76	S17051742	SOUSAPHONE	NONE	Serial num	459364		Yes	Applied Learning	X		X
77	S17051743	SOUSAPHONE	NONE	Serial num	459369		Yes	Applied Learning	X		X
78	S17051744	SOUSAPHONE	NONE	Serial num	459374		Yes	Applied Learning	X		X
79	S17051745	SOUSAPHONE	NONE	Serial num	463434		Yes	Applied Learning	X		X
80	S17051746	SOUSAPHONE	NONE	Serial num	463441		Yes	Applied Learning	X		X
81	S17051747	BASSOON	NONE	Serial num	61707		Yes	Applied Learning	X		X
82	S17051748	TUBA 4 VALVE ROTARY	NONE	Serial num	022047		Yes	Applied Learning	X		X
83	S17051749	TUBA 4 VALVE ROTARY	NONE	Serial num	022091		Yes	Applied Learning	X		X
84	S17051750	TUBA 4 VALVE ROTARY	NONE	Serial num	022092		Yes	Applied Learning	X		X
85	S17051751	TUBA 4 VALVE ROTARY	NONE	Serial num	022102		Yes	Applied Learning	X		X
86	S17051752	FLUTE	NONE	Serial num	K32424		Yes	Applied Learning	X		X
87	S17051753	FLUTE	NONE	Serial num	K32427		Yes	Applied Learning	X		X
88	S17051754	FLUTE	NONE	Serial num	K32585		Yes	Applied Learning	X		X
89	S17051755	FLUTE	NONE	Serial num	K32592		Yes	Applied Learning	X		X
90	S17051756	FLUTE	NONE	Serial num	K32928		Yes	Applied Learning	X		X
91	S17051757	FLUTE	NONE	Serial num	K32929		Yes	Applied Learning	X		X
92	S17051758	FLUTE	NONE	Serial num	K32930		Yes	Applied Learning	X		X
93	S17051759	FLUTE	NONE	Serial num	K32931		Yes	Applied Learning	X		X
94	S17051760	FLUTE	NONE	Serial num	K32932		Yes	Applied Learning	X		X
95	S17051761	FLUTE	NONE	Serial num	K32964		Yes	Applied Learning	X		X
96	S17051762	FLUTE	NONE	Serial num	K32965		Yes	Applied Learning	X		X
97	S17051763	FLUTE	NONE	Serial num	K32966		Yes	Applied Learning	X		X
98	S17051764	FLUTE	NONE	Serial num	K32967		Yes	Applied Learning	X		X
99	S17051765	FLUTE	NONE	Serial num	K32968		Yes	Applied Learning	X		X
100	S17051766	FLUTE	NONE	Serial num	K32969		Yes	Applied Learning	X		X
101	S17051768	FLUTE	NONE	Serial num	K32975		Yes	Applied Learning	X		X
102	S17051769	CLARINET	NONE	Serial num	M58139		Yes	Applied Learning	X		X
103	S17051770	CLARINET	NONE	Serial num	M58140		Yes	Applied Learning	X		X
104	S17051771	CLARINET	NONE	Serial num	M58171		Yes	Applied Learning	X		X
105	S17051772	CLARINET	NONE	Serial num	M58172		Yes	Applied Learning	X		X
106	S17051773	CLARINET	NONE	Serial num	M58259		Yes	Applied Learning	X		X
107	S17051774	CLARINET	NONE	Serial num	M58260		Yes	Applied Learning	X		X
108	S17051775	CLARINET	NONE	Serial num	M58261		Yes	Applied Learning	X		X
109	S17051776	CLARINET	NONE	Serial num	M58291		Yes	Applied Learning	X		X
110	S17051777	CLARINET	NONE	Serial num	M58479		Yes	Applied Learning	X		X

Northeast High School Discrepancies

Information from the District's Master File Database						OCA Observations				
Inventory Number	Description	Serial Number	Discrepancy	Discrepancy Correction	PO Number	Out of Compliance	Location Responsible for the Discrepancy	"None" entered or left blank instead of the manufacturer's issued serial number	Purchased as a Lot/Bundle/ Attached List	Goods Receipt not processed separately
111	S17051778	CLARINET	NONE	Serial num	M58483		Applied Learning	X		X
112	S17051779	CLARINET	NONE	Serial num	M58571		Applied Learning	X		X
113	S17051780	CLARINET	NONE	Serial num	M58572		Applied Learning	X		X
114	S17051781	CLARINET	NONE	Serial num	M58573		Applied Learning	X		X
115	S17051782	CLARINET	NONE	Serial num	M58611		Applied Learning	X		X
116	S17051783	CLARINET	NONE	Serial num	M58615		Applied Learning	X		X
117	S17051784	CLARINET	NONE	Serial num	M58647		Applied Learning	X		X
118	S17051785	CLARINET	NONE	Serial num	M58648		Applied Learning	X		X
119	S17051786	CLARINET	NONE	Serial num	M58650		Applied Learning	X		X
120	S17051787	CLARINET	NONE	Serial num	M58652		Applied Learning	X		X
121	S17051788	CLARINET	NONE	Serial num	M58654		Applied Learning	X		X
122	S17051789	PICCOLO	NONE	Serial num	12821		Applied Learning	X		X
123	S17051790	PICCOLO	NONE	Serial num	14777		Applied Learning	X		X
124	S17051792	CONCERT BELLS	NONE	Serial num	300396		Applied Learning	X		X
125	S17051794	TRUMPET	NONE	Serial num	462664		Applied Learning	X		X
126	S17051795	TRUMPET	NONE	Serial num	473239		Applied Learning	X		X
127	S17051796	TRUMPET	NONE	Serial num	473254		Applied Learning	X		X
128	S17051797	TRUMPET	NONE	Serial num	473535		Applied Learning	X		X
129	S17051798	TRUMPET	NONE	Serial num	474003		Applied Learning	X		X
130	S17051799	TRUMPET	NONE	Serial num	474004		Applied Learning	X		X
131	S17051800	TRUMPET	NONE	Serial num	474006		Applied Learning	X		X
132	S17051801	TRUMPET	NONE	Serial num	474007		Applied Learning	X		X
133	S17051802	TRUMPET	NONE	Serial num	474014		Applied Learning	X		X
134	S17051803	TRUMPET	NONE	Serial num	474259		Applied Learning	X		X
135	S17051804	TRUMPET	NONE	Serial num	474426		Applied Learning	X		X
136	S17051805	TRUMPET	NONE	Serial num	474429		Applied Learning	X		X
137	S17051806	TRUMPET	NONE	Serial num	474431		Applied Learning	X		X
138	S17051807	TRUMPET	NONE	Serial num	474443		Applied Learning	X		X
139	S17051808	TRUMPET	NONE	Serial num	474457		Applied Learning	X		X
140	S17051809	TRUMPET	NONE	Serial num	473238		Applied Learning	X		X
141	S17051810	TRUMPET	NONE	Serial num	474010		Applied Learning	X		X
142	S17051811	TRUMPET	NONE	Serial num	474012		Applied Learning	X		X
143	S17051812	TRUMPET	NONE	Serial num	474433		Applied Learning	X		X
144	S17051813	TRUMPET	NONE	Serial num	474456		Applied Learning	X		X
145	S17051815	TROMBONE	NONE	Serial num	457775		Applied Learning	X		X
146	S17051816	TROMBONE	NONE	Serial num	457785		Applied Learning	X		X
147	S17051817	TROMBONE	NONE	Serial num	458283		Applied Learning	X		X
148	S17051818	TROMBONE	NONE	Serial num	458702		Applied Learning	X		X
149	S17051819	TROMBONE	NONE	Serial num	458704		Applied Learning	X		X
150	S17051820	TROMBONE	NONE	Serial num	458728		Applied Learning	X		X
151	S17051821	TROMBONE	NONE	Serial num	458729		Applied Learning	X		X
152	S17051822	TROMBONE	NONE	Serial num	458730		Applied Learning	X		X

Northeast High School Discrepancies

Information from the District's Master File Database							OCA Observations				
Inventory Number	Description	Serial Number	Discrepancy	Discrepancy Correction	PO Number		Out of Compliance	Location Responsible for the Discrepancy	"None" entered or left blank instead of the manufacturer's issued serial number	Purchased as a Lot/Bundle/ Attached List	Goods Receipt not processed separately
153	S17051823	TROMBONE	NONE	Serial num	458735	4217000817	Yes	Applied Learning	X		X
154	S17051824	TROMBONE	NONE	Serial num	458741	4217000817	Yes	Applied Learning	X		X
155	S17051825	TROMBONE	NONE	Serial num	458744	4217000817	Yes	Applied Learning	X		X
156	S17051826	TROMBONE	NONE	Serial num	458774	4217000817	Yes	Applied Learning	X		X
157	S17051827	TROMBONE	NONE	Serial num	458779	4217000817	Yes	Applied Learning	X		X
158	S17051828	TROMBONE	NONE	Serial num	458781	4217000817	Yes	Applied Learning	X		X
159	S17051829	TROMBONE	NONE	Serial num	459730	4217000817	Yes	Applied Learning	X		X
160	S17051830	TROMBONE	NONE	Serial num	459792	4217000817	Yes	Applied Learning	X		X
161	S17051831	TROMBONE	NONE	Serial num	459821	4217000817	Yes	Applied Learning	X		X
162	S17051832	TROMBONE	NONE	Serial num	459859	4217000817	Yes	Applied Learning	X		X
163	S17051833	TROMBONE	NONE	Serial num	459861	4217000817	Yes	Applied Learning	X		X
164	S17051834	TROMBONE	NONE	Serial num	459869	4217000817	Yes	Applied Learning	X		X
165	S17051839	CLARINET WOOD	NONE	Serial num	323717	4217000817	Yes	Applied Learning	X		X
166	S17051840	CLARINET WOOD	NONE	Serial num	323718	4217000817	Yes	Applied Learning	X		X
167	S17051841	CLARINET WOOD	NONE	Serial num	323719	4217000817	Yes	Applied Learning	X		X
168	S17051842	CLARINET WOOD	NONE	Serial num	324076	4217000817	Yes	Applied Learning	X		X
169	S17051843	CLARINET WOOD	NONE	Serial num	324120	4217000817	Yes	Applied Learning	X		X
170	S17054827	FLUTE	NONE	Serial num	K32976	4217000817	Yes	Applied Learning	X		X
171	S17054828	FLUTE	NONE	Serial num	K32979	4217000817	Yes	Applied Learning	X		X
172	S17054829	FLUTE	NONE	Serial num	K33020	4217000817	Yes	Applied Learning	X		X
173	S17054830	CONCERT SNARE DRUM 14X6 MAPLE	NONE	Serial num	102530	4217000817	Yes	Applied Learning	X		X
174	S17054831	ALTO SAXOPHONE	NONE	Serial num	M40939	4217000817	Yes	Applied Learning	X		X
175	S17054832	ALTO SAXOPHONE	NONE	Serial num	M43553	4217000817	Yes	Applied Learning	X		X
176	S17054833	ALTO SAXOPHONE	NONE	Serial num	M47491	4217000817	Yes	Applied Learning	X		X
177	S17054834	ALTO SAXOPHONE	NONE	Serial num	M48447	4217000817	Yes	Applied Learning	X		X
178	S17054835	ALTO SAXOPHONE	NONE	Serial num	M49195	4217000817	Yes	Applied Learning	X		X
179	S17054836	ALTO SAXOPHONE	NONE	Serial num	M51499	4217000817	Yes	Applied Learning	X		X
180	S17054837	ALTO SAXOPHONE	NONE	Serial num	M51803	4217000817	Yes	Applied Learning	X		X
181	S17054838	ALTO SAXOPHONE	NONE	Serial num	M52578	4217000817	Yes	Applied Learning	X		X
182	S17054839	ALTO SAXOPHONE	NONE	Serial num	M53571	4217000817	Yes	Applied Learning	X		X
183	S17054840	ALTO SAXOPHONE	NONE	Serial num	M63485	4217000817	Yes	Applied Learning	X		X
184	S17060343	LEG REST	NONE	Process	Request for Evaluations	4217000818	Yes	Applied Learning	X	X	X
185	S17060344	STAGEPASS600I-PORTABLE SOUND SYSTEM	NONE	Serial num	UEXI01082	4217001378	Yes	Applied Learning	X		X
186	16-03694	IMAGING SYS BIODOC	NONE	Serial num	B114716	4516016332	Yes	Applied Learning	X		X
187	16-03694	IMAGING SYS BIODOC	NONE	Serial num	B114716	4516016332	Yes	BSC	X		X
188	16-03695	IMAGING SYS BIODOC	NONE	Serial num	B114706	4516016332	Yes	BSC	X		X
189	16-04068	PRINTER LEXMARK MX710DE B/W MFP	OMISSIO	Serial num	74635C6602YHH	4516034543	Yes	BSC	X		X
190	S17039640	LED SCOREBOARD W/INDOOR OUTDOOR	NONE	Serial num	E4417	4217000632	Yes	Capital Budget	X		

Northeast High School Discrepancies

Information from the District's Master File Database						OCA Observations				
Inventory Number	Description	Serial Number	Discrepancy	Discrepancy Correction	PO Number	Out of Compliance	Location Responsible for the Discrepancy	"None" entered or left blank instead of the manufacturer's issued serial number	Purchased as a Lot/Bundle/Attached List	Goods Receipt not processed separately
191 S17046876	SCORING TABLE	NONE	Serial num	20161280657	4217000298	Yes	Capital Budget	X		
192 S17060345	FOOTBALL SCOREBOARD SYSTEM	NONE	Serial num	MSBFB3	4217000298	Yes	Capital Budget	X		

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

DATE: July 22, 2019

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

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

SUBJECT: **AUDIT REPORT ON PROPERTY & INVENTORY
NORTHEAST HIGH SCHOOL - FISCAL YEAR 2019-20**

This correspondence acknowledges receipt and review of the findings from the FY 2019-20 property and inventory audit conducted at Northeast High School. In addition to the corrective measures that the principal is instituting, the Office of School Performance & Accountability will provide the following support and oversight in assisting the school in this area:

- The cadre director will work with the principal to ensure internal property and inventory controls are strengthened by creating a Property and Inventory team and providing staff with the procedures implemented by the principal, including review of the Business Practice Bulletin O-100 Procedure for Property and Inventory Control (BPB O-100). In addition, the principal will ensure that all members of the Property and Inventory team register for the Inventory Process & Tips training offered by the Information and Technology Department.
P&I audit will be completed on: 10/18/19 (quarterly), 12/19/19 (mid-year), 3/20/19 (quarterly), 6/3/19 (end of year).
- The cadre director will assist the principal in developing appropriate measures to ensure the safekeeping of all tangible personal property, which includes securing all high-theft equipment during hours of non-operation.
Implementation date: August 7, 2019 and monitored quarterly via email.
- The cadre director will review with the principal School Board Policy 3202 Disposal of Surplus and/or Obsolete Property to prevent any future discrepancies.
Implementation date: On-going
- The cadre director will include a review of the asset management protocols in his regularly scheduled site visits with the principal and provide appropriate recommendations for improvement.
Implementation date: On-going

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/TJL: mag

cc: Todd J. LaPace, School Performance & Accountability Director
Anthony Valachovic, Northeast High School Principal
Ali Arcese, Property & Inventory Audits Manager



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Northeast High School
Anthony Valachovic, Principal
700 NE 56th Street, Oakland Park, FL 33334
754-322-1550
northeast.browardschools.com


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Nora Rupert

Robert W. Runcie
Superintendent of Schools

July 20, 2019

TO: Dr. Valerie S. Wanza
Chief School Performance and Accountability Officer

FROM: Anthony Valachovic, Principal 
Northeast High School

SUBJECT: Audit Report on Property and Inventory *(Revised with Implementation dates: 9/12/19)*
Fiscal Year 2019-2020

Finding 1 Response:

I will be implementing all the recommendations from our audit report. I will create a new Property and Inventory Team that will strengthen our internal controls over all accountable items on the campus of Northeast High School. Our Micro-Computer Technician Specialist that was responsible for several aspects of the Property and Inventory was under documentation for several performance deficiencies. I now have a clear understanding that our former Micro-Computer Technician Specialist did very little to record, monitor, maintain, or support the Property and Inventory processes at Northeast High. This person resigned his position as Micro-Computer Technician Specialist on May 13, 2019. We were assigned a transfer Micro-Computer Technician Specialist that will lead our new Property and Inventory Team moving forward. I will be registering all members of our P & I Team for the Inventory and Process & Tips training offered by the Information and Technology Department. The training will be completed by the Inventory Team by October 2019. The P & I Team and I will also review the Business Practice Bulletin O-100 Procedure for the Property and Inventory Control (BPB O-100) and make sure we are in compliance with all policies and procedures. Our P & I Team will meet monthly to review purchase orders, 3290-A forms, property passes, lost or stolen items, police reports, and any other documents associated with the Property and Inventory. Our first meeting will be scheduled for August 28th, 2019. P & I Team members will be: Head Facilities Serviceperson, Assistant Head Serviceperson, Micro-Computer Technician Specialist, Band Director, Athletic Director, Student Assessment Specialist, Guidance Director, Magnet Coordinator, Office Manager, Security Specialist, Assistant Principals, and Principal. This team will be notified of the membership by August 13, 2019. We will also complete quarterly property and inventory audits on the following dates: 10/18/2019 (quarterly), 12/19/19 (mid-year), 3/20/19 (quarterly), 6/3/19 (end of year). I have advised my Micro-Computer tech of these days and he is also aware.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**DANIEL GOHL
CHIEF ACADEMIC OFFICER**

November 15, 2019

TO: Joris Jabouin
Chief Auditor

FROM: Daniel Gohl 
Chief Academic Officer

SUBJECT: **AUDITING FINDINGS: COCONUT CREEK AND NORTHEAST HIGH SCHOOLS**

An audit was completed of the SMART Musical Instruments at Coconut Creek and Northeast High School. I met with Applied Learning and Auditing to discuss the information within the attached memo and documentation. I agree and support the findings provided.

Please let me know if you have any further questions at 754-321-2618.

DG: dab

cc: Ali Arcese


THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**SUSAN M. CANTRICK
DIRECTOR, APPLIED LEARNING**

Phone: 754-321-1859

November 14, 2019

TO: Daniel Gohl 
Chief Academic Officer

FROM: Susan M. Cantrick 
Director, Applied Learning

SUBJECT: **AUDITING FINDINGS: COCONUT CREEK AND
NORTHEAST HIGH SCHOOLS**

In 2016, year three of the Bond, the responsibility of SMART Musical Instruments and Equipment purchasing, and orders was placed under the newly created Department of Applied Learning. Prior to this time, very few orders for musical instruments and equipment had been processed. In response to the schools and community, Applied Learning, with support from the School Board, escalated SMART Music purchases. This was accomplished by assisting all schools scheduled to purchase instruments from years 1 -3 who had not done so and schools scheduled to purchase during years 4 and 5 in advance, ensuring that all orders were placed before year end of year three. This new timeline for ordering and the corresponding directions were communicated via PIVOT on December 2016.

In the spring and summer of 2017, schools began to receive their orders. Compliance with Procurement's [General Terms & Conditions for ITB](#), necessitates payment of goods within 30 days of receipt. Due to the failure of some sites to meet this requirement and the threat by approved vendors to stop delivery of instruments until payments were made, Applied Learning communicated to schools via [PIVOT memo on March 16, 2017](#) that we would assist schools in receiving their items online and thus not suspend instrument deliveries.

In response to the Findings for Applied Learning from the Audit Report on Property & Inventory for Coconut Creek High School on May, 17, 2019 and Northeast High School on July 15, 2019, Applied Learning has distributed two memos via PIVOT to all schools having purchased musical instruments and equipment reminding them of their responsibilities to be in compliance with [Florida Statute \(Chapter 274\)](#) and [School Board Policy 3204](#) as referenced in [Business Practice Bulletin O-100](#) (both 2015 and 2017 versions). These memos were sent on [October 18, 2019](#) and [November 1, 2019](#). As communicated, all schools are expected to update their inventories by December 13,

2019 in conjunction with the Semi-Annual Inventory requirements as per [Dr. Wanza's memo on August 1, 2019.](#)

INVITATION TO BID, SECTION 3, GENERAL CONDITIONS

1. **SEALED BID REQUIREMENTS:** The "Bidder Acknowledgement Section" must be completed, signed and returned with the bid. The Bid Summary Sheet pages on which the Bidder actually submits a bid, and any pages, upon which information is required to be inserted, must be completed and submitted with the bid. **The School Board of Broward County (SBBC) reserves the right to reject any bid that fails to comply with these submittal requirements.**

- a) **BIDDER'S RESPONSIBILITY:** It is the responsibility of the Bidder to be certain that all numbered pages of the bid and all attachments thereto are received and all Addendum released are received prior to submitting a bid without regard to how a copy of this ITB was obtained. All bids are subject to the conditions specified herein on the attached bid documents and on any Addenda issued thereto.
- b) **BID SUBMITTED:** Completed bid must be submitted in a sealed envelope with bid number and name clearly typed or written on the front of the envelope. Bids must be time stamped in Procurement and Warehousing Services on or before 2:00 p.m. ET on date due for bid to be considered. Bids will be opened at 2:00 p.m. ET on date due. Bids submitted by telegraphic or facsimile transmission will not be accepted.
- c) **EXECUTION OF BID:** Bid must contain an original manual signature of an authorized representative in the space provided above. All bids must be completed in ink or typewritten. **If a price correction is necessary, draw a single line through the entered figure and enter the corrected figure or use an opaque correction fluid. All price corrections must be initialed by the person signing the bid even when using opaque correction fluid. SBBC reserves the right to reject any bid or bid item completed in pencil or any bid that contains illegible entries or price corrections not initialed.**
- d) **BIDDING PREFERENCE LAWS: ALL BIDDERS MUST COMPLETE AND SUBMIT THE LEGAL OPINION OF BIDDER'S PREFERENCE FORM IN ORDER TO BE CONSIDERED FOR AWARD.** The State of Florida provides a Bidder's preference for Florida vendors for the purchase of personal property. The local preference is five (5) percent. Bidders outside the State of Florida must have an Attorney, licensed to practice law in the out-of-state jurisdiction, as required by Florida Statute 287.084(2), execute the "Opinion of Out-of-State Bidder's Attorney on Bidding Preferences" form and must submit this form with the submitted bid. Such opinion should permit SBBC's reliance on such attorney's opinion for purposes of complying with Florida Statute 287.084. Florida Bidders must also complete its portion of the form. Failure to submit and execute this form, with the bid, shall result in bid being considered "non-responsive" and bid rejected.

2. **PRICES QUOTED:** Deduct trade discounts and quote firm net prices. Give both unit price and extended total. Prices must be stated in units to quantity specified in the bidding specification. In case of discrepancy in computing the amount of the bid, the Unit Price quoted will govern.

All prices quoted shall be F.O.B. destination and freight prepaid (Bidder pays and bears freight charges). Bidder owns goods in transit and files any claims unless otherwise stated in Special Conditions. Discounts for prompt payment: Award, if made, will be in accordance with terms and conditions stated herein. Each item must be bid separately and no attempt is to be made to tie any item or items in with any other item or items. **Cash or quantity discounts offered will not be a consideration in determination of award of bid(s).** If a Bidder offers a discount or offers terms less than Net 30, it is understood that a minimum of 30 days will be required for payment, and if a payment discount is offered, the discount time will be computed from the date of satisfactory delivery at place of acceptance and receipt of correct invoice at the office specified.

- a) **TAXES:** The School Board of Broward County, Florida does not pay Federal Excise and State taxes on direct purchase of tangible personal property. The applicable tax exemption number is shown on the Purchase Order. This exemption does not apply to purchases of tangible personal property made by contractors who use the tangible personal property in the performance of contracts for the improvement of School Board owned real property as defined in Chapter 192 of the Florida Statutes.
- b) **MISTAKES:** Bidders are expected to examine the specifications, delivery schedules, bid prices and extensions, and all instructions pertaining to supplies and services. Failure to do so will be at Bidder's risk.
- c) **CONDITION AND PACKAGING:** It is understood and agreed that any item offered or shipped as a result of this bid shall be new (current production model at the time of this bid) unless otherwise specified. All containers shall be suitable for storage or shipment and all prices shall include standard commercial packaging.
- d) **UNDERWRITERS' LABORATORIES:** Unless otherwise stipulated in the bid, all manufactured items and fabricated assemblies shall be UL listed where such has been established by UL for the item(s) offered and furnished. In lieu of the UL listing, Bidder may substitute a listing by an independent testing laboratory recognized by OSHA under the Nationally Recognized Testing Laboratories (NRTL) Recognition Program.

- e) **BIDDER'S CONDITIONS:** Bid conditions and specifications **shall not** be changed, altered or conditioned in any way. The Board specifically reserves the right to reject any conditional bid.
3. **SAMPLES:** Samples of items, when required, must be furnished free of expense within five working days of request unless otherwise stated and, if not destroyed, will, upon request, be returned at the Bidder's expense. Bidders will be responsible for the removal of all samples furnished within 30 days after bid opening. All samples will be disposed of after 30 days. Each individual sample must be labeled with Bidder's name, bid number and item number. Failure of Bidder to either deliver required samples or to clearly identify samples as indicated may be reason for rejection of the bid. Unless otherwise indicated, samples should be delivered to Procurement and Warehousing Services, The School Board of Broward County, Florida, 7720 West Oakland, Park Boulevard, Suite 323, Sunrise, Florida 33351-6704.
4. **DELIVERY:** All deliveries shall be F.O.B. destination point. Unless actual date of delivery is specified (or if specified delivery cannot be met), show number of days required to make delivery after receipt of Purchase Order in space provided. Delivery time may become a basis for making an award (see Special Conditions). Delivery shall be within the normal working hours of the user, Monday through Friday, excluding state holidays and days during which the school district administration is closed.
5. **INTERPRETATIONS:** Any questions concerning conditions and specifications must be submitted in writing and received by Procurement and Warehousing Services no later than **ten working days, or as stated in the Special Conditions**, prior to the original bid opening date. If necessary, an Addendum will be issued.
6. **AWARDS:** In the best interest of SBBC, the Board reserves the right to: 1) withdraw this bid at any time prior to the time and date specified for the bid opening; 2) to reject any or all bids received when there are sound documented business reasons that serve the best interest of SBBC; 3) to accept any item or group of items unless qualified by Bidder; and 4) to acquire additional quantities at prices quoted on this ITB unless additional quantities are not acceptable, in which case, the bid sheets must be noted "BID IS FOR SPECIFIED QUANTITY ONLY." All awards made as a result of this bid shall conform to applicable Florida Statutes and shall be governed by the laws of the State of Florida, and must have venue established in the 17th Judicial Circuit Court of Broward County, Florida or the United States Court of the Southern District of Florida.
7. **BID OPENING:** Shall be public, on the date and at the time specified on the bid form. All bids received after that time shall not be considered.
8. **ADVERTISING:** In submitting a bid, Bidder agrees not to use the results there from as a part of any commercial advertising without prior approval of the School Board.
9. **INSPECTION, ACCEPTANCE & TITLE:** Inspection and acceptance will be at destination unless otherwise provided. Title to/or risk of loss or damage to all items shall be the responsibility of the Awardee until acceptance by the buyer unless loss or damage resulting from negligence by the buyer. If the materials or services supplied to the Board are found to be defective or not conform to specifications, the Board reserves the right to cancel the order upon written notice to the seller and return product at Awardee's expense.
10. **PAYMENT:** Payment will be made by SBBC after the items awarded have been received, inspected, found to comply with award specifications and free of damage or defect and properly invoiced. All payments will be made by ACH (Automated Clearing House) for automatic deposits (credits).
11. **CONFLICT OF INTEREST AND CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP:** Section 112.313 (3) and (7), Florida Statutes, sets forth restrictions on the ability of SBBC employees acting in a private capacity to rent, lease, or sell any realty, goods or services to SBBC. It also places restrictions on SBBC employees concerning outside employment or contractual relationships with any business entity which is doing business with SBBC. Each Bidder is to disclose any employees it has who are also SBBC employees by submitting Attachment 1, Disclosure of Potential Conflict of Interest and Conflicting Employment or Contractual Relationship, with its Bid. Any employees identified by the Bidder when completing Attachment 1 should obtain legal advice as to their obligations and restrictions under Section 112.313 (3) and (7), Florida Statutes.
12. **INSURANCE:** Bidder, by virtue of submitting a bid, shall be in full compliance with paragraph 20: LIABILITY INSURANCE, LICENSES AND PERMITS of the General Conditions. Insurance Requirements are shown in FORMS AND ATTACHMENTS Section of this ITB. Bidder shall take special notice that SBBC shall be named as an additional insured under the General Liability policy including Products Liability.

The insurance policies shall be issued by companies qualified to do business in the State of Florida. The insurance companies must be rated at least A-VI by AM Best or Aa3 by Moody's Investor Service. All policies must remain in effect during the performance of the contract.

13. **DISPUTES:** In case of any doubt or difference of opinion as to the items to be furnished hereunder, the decision of the School Board shall be final and binding on both parties.
14. **LICENSES, CERTIFICATIONS AND REGISTRATIONS:** As of the Bid Opening Date, Bidder must have all Licenses, Certifications and Registrations required when performing the services as described herein, in order for Bid to be considered a responsive and responsible Bid. Licenses, Certifications and Registrations required for this Bid shall be as required by Chapter 489, Florida Statutes, as currently enacted or as amended from time to time; by the State Requirements for Educational Facilities (SREF), latest version; and by Broward County, Florida. Bidder must submit a copy of all its current Licenses, Certifications and Registrations required as described herein, either with its Bid or within five working days of notification.

An Awardee who has any License, Certification or Registration either suspended, revoked or expired after the date of the Bid Opening, shall provide notice to the Director of Supply Management & Logistics within five working days of such suspension, revocation or expiration. However, such suspension, revocation or expiration after the date of the Bid Opening shall not relieve the Awardee of its responsibilities under a contract awarded under this bid.
15. **PATENTS & ROYALTIES:** The Awardee, without exception, shall indemnify and save harmless The School Board of Broward County, Florida and its employees from liability of any nature or kind, including cost and expenses for any copyrighted, patented, or unpatented invention, process, or article manufactured or used in the performance of the contract, including its use by The School Board of Broward County, Florida. If the Awardee uses any design, device, or materials covered by letters, patent, or copyright, it is mutually understood and agreed without exception that the bid prices shall include all royalties or cost arising from the use of such design, device or materials in any way involved in the work.
16. **OSHA:** The Awardee warrants that the product supplied to The School Board of Broward County, Florida shall conform in all respects to the standards set forth in the Occupational Safety and Health Act of 1970, as amended, and the failure to comply with this condition will be considered as a breach of contract.
17. **SPECIAL CONDITIONS:** The Superintendent or Designee has the authority to issue Special Conditions and Specifications as required for individual bids. Any and all Special Conditions that may vary from these General Conditions shall have precedence.
18. **ANTI-DISCRIMINATION:** The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, national origin, marital status, race, religion, sex or sexual orientation. Individuals who wish to file a discrimination and/or harassment complaint may call the Executive Director, Benefits & EEO Compliance at 754-321-2150 or Teletype Machine TTY 754-321-2158.
19. **QUALITY:** All materials used for the manufacture or construction of any supplies, materials or equipment covered by this bid shall be new unless otherwise specified. The items bid must be new, the latest model, of the best quality and highest grade workmanship.
20. **LIABILITY INSURANCE, LICENSES AND PERMITS:** Where Awardees are required to enter or go onto School Board property to deliver materials or perform work or services as a result of a bid award, the Awardee agrees to The Hold Harmless Agreement stated herein and will assume the full duty obligation and expense of obtaining all necessary licenses, permits and insurance. The Awardee shall be liable for any damages or loss to the School Board occasioned by negligence of the Awardee (or agent) or any person the Awardee has designated in the completion of the contract as a result of their bid.
21. **BID BONDS, PERFORMANCE BONDS AND CERTIFICATES OF INSURANCE:** Bid bonds, when required, shall be submitted with the bid in the amount specified in Special Conditions. Bid bonds will be returned to non-Awardees. After acceptance of bid, the School Board will notify the Awardee to submit a performance bond and certificate of insurance in the amount specified in Special Conditions. Upon receipt of the performance bond, the bid bond will be returned to the Awardee.
22. **CANCELLATION:** In the event any of the provisions of this bid are violated by the contractor, the Superintendent shall give written notice to the contractor stating the deficiencies and unless deficiencies are corrected within five days, recommendation will be made to the School Board for immediate cancellation.
23. **BILLING INSTRUCTIONS:** Invoices, unless otherwise indicated, must show Purchase Order numbers and shall be submitted in duplicate to The School Board of Broward County, Florida, Accounting and Financial Reporting Department, Attn: Accounts Payable, 600 S.E. 3rd Avenue, 7th Floor, Fort Lauderdale, Florida 33301. Payment will be made a minimum of 30 days after delivery, authorized inspection and acceptance. When vendors are directed to send invoices to a school, the school will make direct payments to the vendor.
24. **NOTE TO VENDORS DELIVERING TO MATERIALS LOGISTICS CENTRAL (WAREHOUSE):** Receiving hours are Monday through Friday (excluding state holidays and days during which the school district administration is closed) 7:00 a.m. to 2:00 p.m. ET.
25. **SUBSTITUTIONS:** The School Board of Broward County, Florida *WILL NOT* accept substitute shipments of any kind. Awardees are expected to furnish the brand quoted in their bid once awarded by the School Board. Any substitute shipments will be returned at the Awardee's expense.
26. **FACILITIES:** SBBC reserves the right to inspect the Awardee's facilities at any time with prior notice. SBBC may use the information obtained from this in determining whether a Bidder is a responsible Bidder.
27. **BID ABSTRACTS:** Bid tabulations are available at www.demandstar.com.
28. **ASBESTOS AND FORMALDEHYDE STATEMENT:** All building materials, pressed boards, and furniture supplied to SBBC shall be **100% asbestos free**. It is **desirable that all building materials, pressed boards and furniture supplied to the School Board also be 100% formaldehyde free**. Bidder, by virtue of bidding, certifies by signing bid that, if awarded this bid, only building materials, pressed boards, and/or furniture that is **100% asbestos free** will be supplied.
29. **ASSIGNMENT:** Neither any award of this bid nor any interest in any award of this bid may be assigned, transferred or encumbered by any party without the prior written consent from the Director, Procurement and Warehousing Services. There shall be no partial assignments of this "Bid/RFP" including, without limitation, the partial assignment of any right to receive payments from SBBC.
30. **EXTENSION:** In addition to any extension options contained herein, SBBC is granted the right to extend any award resulting from this bid for the period of time necessary for SBBC to release, award and implement a replacement bid for the goods, products and/or services provided through this bid. Such extension shall be upon the same prices, terms and conditions as existing at the time of SBBC's exercise of this extension right. The period of any extension under this provision shall not be for a period in excess of six months from (a) the termination date of a contract entered into as a result of this bid or (b) the termination date under any applicable period of extension under a contract entered into as a result of this bid.
31. **OMISSION FROM THE SPECIFICATIONS:** The apparent silence of this specification and any Addendum regarding any details or the omission from the specification of a detailed description concerning any point shall be regarded as meaning that only the best available units shall be provided and the best commercial practices are to prevail, and that only materials and workmanship of first quality are to be used. All interpretations of this specification shall be made upon the basis of this agreement.
32. **SUBMITTAL OF INVOICES:** All Bidders are hereby notified that any invoice submitted as a result of the award of this bid must be in the same format as any Purchase Order released as a result of the award of this bid. **Each line of the invoice must reference a corresponding single line shown on the Purchase Order.** A single invoice line must not correspond to or commingle the cost shown on multiple Purchase Order lines. An invoice submitted that does not follow the same format and line numbering as shown on the Purchase Order will be deemed to be not correct, and may be returned to the vendor by the Accounts Payable Department for correction. Address for submitting invoices is included on Purchase Order.
33. **PURCHASE AGREEMENT:** This bid and the corresponding Purchase Orders will constitute the complete agreement. SBBC will not accept proposed terms and conditions that are different than those contained in this Invitation to Bid, including pre-printed text contained on catalogs, price lists, other descriptive information submitted or any other materials. By virtue of submitting a bid, vendor agrees to not submit to any SBBC employee, for signature, any document that contains terms and conditions that are different than those contained herein and that in the event any document containing any term or condition that differs from those contained herein is executed, said document shall not be binding on SBBC.
34. **SBBC INFORMATION SECURITY GUIDELINES:** It is the responsibility of the vendor to read and adhere to the SBBC Information Security Guidelines when using any device connected to the SBBC's network. Following the conclusion of the contract term, all of SBBC's confidential information must be removed from vendor's equipment and all access privileges must be revoked. Final payment will be withheld until the vendor has confirmed, in writing, that all SBBC's confidential information has been purged from any and all electronic technology devices that were used during this contract and were connected to the SBBC's network.

35. **PROTESTING OF BID CONDITIONS/SPECIFICATIONS:** Any person desiring to protest the conditions/specifications in this ITB, or any Addenda subsequently released thereto, shall file a notice of intent to protest, in writing, within 72 hours after electronic release of the competitive solicitation or Addendum and shall file a formal written protest within ten calendar days after the date the notice of protest was filed. Saturdays, Sundays, state holidays or days during which the school district administration is closed shall be excluded in the computation of the 72 hours. If the tenth calendar day falls on a Saturday, Sunday, state holiday or day during which the school district administration is closed, the formal written protest must be received on or before 5:00 p.m. ET of the next calendar day that is not a Saturday, Sunday, state holiday or day during which the school district administration is closed. Section 120.57(3)(b), Florida Statutes, as currently enacted or as amended from time to time, states that **"The formal written protest shall state with particularity the facts and law upon which the protest is based."**

Failure to file a notice of protest or to file a formal written protest within the time prescribed by Section 120.57(3), Florida Statutes, or a failure to post the bond or other security required by SBBC Policy 3320, within the time allowed for filing a bond, shall constitute a waiver of proceedings. The failure to post the bond required by SBBC Policy 3320, Part VIII, as currently enacted or as amended from time to time, shall constitute a waiver of proceedings. Notices of protest, formal written protests, and the bonds required by SBBC Policy 3320, shall be filed at the office of the Director, Procurement and Warehousing Services, 7720 West Oakland Park Boulevard, Suite 323, Sunrise, Florida 33351-6704 (fax 754-321-0936). Fax filing will not be acceptable for the filing of bonds.

36. **POSTING OF BID RECOMMENDATIONS/TABULATIONS:** ITB Recommendations and Tabulations will be posted in Procurement and Warehousing Services and on www.demandstar.com on _____ at 3:00 p.m. ET, and will remain posted for 72 hours. Any change to the date and time established herein for posting of ITB Recommendations/Tabulations shall be posted in Procurement and Warehousing Services and/or at www.demandstar.com (under the document section for this ITB). In the event the date and time of the posting of ITB Recommendations/Tabulations is changed, it is the responsibility of each Bidder to ascertain the revised date of the posting of ITB Recommendations/Tabulations. Any person desiring to protest the intended decision shall file a notice of protest, in writing, within 72 hours after the posting of the ITB tabulation and shall file a formal written protest within ten calendar days after the date the notice of protest was filed. Saturdays, Sundays, state holidays and days during which the school district administration is closed shall be excluded in the computation of the 72 hours. If the tenth calendar day falls on a Saturday, Sunday, state holiday or day during which the school district administration is closed, the formal written protest must be received on or before 5:00 p.m. ET of the next calendar day that is not a Saturday or Sunday, state holiday or days during which the school district administration is closed. No submissions made after the Bid opening amending or supplementing the Bid shall be considered. Section 120.57(3)(b), Florida Statutes, as currently enacted or as amended from time to time, states that **"The formal written protest shall state with particularity the facts and law upon which the protest is based"**. Any person who files an action protesting an intended decision shall post with SBBC, at the time of filing the formal written protest, a bond, payable to SBBC, in an amount equal to one percent (1%) of SBBC's estimate of the total volume of the contract. SBBC shall provide the estimated contract amount to the vendor within 72 hours, excluding Saturdays, Sundays and other days during which SBBC administration is closed, of receipt of notice of intent to protest. The estimated contract amount is not subject to protest pursuant to Section 120.57(3), Florida Statutes. The bond shall be conditioned upon the payment of all costs which may be adjudged against the protestant in an Administrative Hearing in which the action is brought and in any subsequent appellate court proceeding. In lieu of a bond, SBBC may accept a cashier's check, official bank check or money order in the amount of the bond. If, after completion of the Administrative Hearing process and any appellate court proceedings, SBBC prevails, SBBC shall recover all costs and charges which shall be included in the Final Order or judgment, including charges made by the Division of Administrative Hearings, but excluding attorney's fees. Upon payment of such costs and charges by the protestant, the bond shall be returned. If the protestant prevails, then the protestant shall recover from the School Board all costs and charges which shall be included in the Final Order or judgment, excluding attorney's fees. **All documentation necessary for the protest proceedings will be provided electronically by SBBC.**

36. (Continued):

Failure to file a notice of protest or to file a formal written protest within the time prescribed by Section 120.57(3), Florida Statutes, or a failure to post the bond or other security required by SBBC Policy 3320 within the time allowed for filing a bond, shall constitute a waiver of proceedings. The failure to post the bond required by SBBC Policy 3320, Part VIII, as currently enacted or as amended from time to time, shall constitute a waiver of proceedings. Notices of protests, formal written protests, and the bonds required by Policy 3320, shall be filed at the office of the Director, Procurement and Warehousing Services, 7720 West Oakland Park Boulevard, Suite 323, Sunrise, Florida 33351-6704 (fax 754-321-0936). Fax filing will not be acceptable for the filing of bonds.

37. **SUBMITTAL OF BIDS:** All Bidders are reminded that it is the sole responsibility of the BIDDER to assure that their bid is time stamped in PROCUREMENT AND WAREHOUSING SERVICES on or before 2:00 p.m. ET on date due. The address for bid submittal, including hand delivery and overnight courier delivery, is indicated as: 7720 West Oakland Park Boulevard, Suite 323, Sunrise, Florida 33351-6704. The Bidder is fully and completely responsible for the payment of all delivery costs associated with the delivery of their bid or related material. Procurement and Warehousing Services will not accept delivery of any bid or related material requiring the School Board to pay for any portion of the delivery cost or the complete delivery cost. Prior to bid submittal, it is the responsibility of the Bidder to be certain that all Addenda released have been received, that all Addendum requirements have been completed, and that all submittals required by the Addendum have been timely filed. (See General Condition 1.)
38. **PACKING SLIPS:** It will be the responsibility of the Awardee to attach all packing slips to the OUTSIDE of each shipment. Packing slip must reference SBBC Purchase Order number/control number. Failure to provide packing slip attached to the outside of shipment will result in refusal of shipment at vendor's expense.
39. **USE OF OTHER CONTRACTS:** SBBC reserves the right to utilize any other SBBC contract, any State of Florida Contract, any contract awarded by any other city or county governmental agencies, other school boards, other community college/state university system cooperative bid agreement, or to directly negotiate/purchase per School Board policy and/or State Board Rule 6A-1.012, as currently enacted or as amended from time to time, in lieu of any offer received or award made as a result of this bid if it is in its best interest to do so.
40. **INDEMNIFICATION:** This General Condition of the bid is NOT subject to negotiation and any bid that fails to accept these conditions will be rejected as "non-responsive."
- a) SBBC agrees to be fully responsible for its acts of negligence or its agents' acts of negligence when acting within the scope of their employment and agrees to be liable for any damages resulting from said negligence. Nothing herein is intended to serve as a waiver of sovereign immunity by SBBC. Nothing herein shall be construed as consent by SBBC to be sued by third parties in any matter arising out of any contract. Nothing herein shall be construed as a waiver by SBBC of any rights or limits to liability under Section 768.28, Florida Statutes.
- b) VENDOR agrees to indemnify, hold harmless and defend SBBC, its agents, servants and employees from any and all claims, judgments, costs and expenses including, but not limited to, reasonable attorney's fees, reasonable investigative and discovery costs, court costs and all other sums which SBBC, its agents, servants and employees may pay or become obligated to pay on account of any, all and every claim or demand, or assertion of liability, or any claim or action founded thereon, arising or alleged to have arisen out of the products, goods or services furnished by the VENDOR, its agents, servants or employees; the equipment of the VENDOR, its agents, servants or employees while such equipment is on premises owned or controlled by SBBC; or the negligence of VENDOR or the negligence of VENDOR's agents when acting within the scope of their employment, whether such claims, judgments, costs and expenses be for damages, damage to property including SBBC's property, and injury or death of any person whether employed by the VENDOR, SBBC or otherwise.
41. **PURCHASE BY OTHER PUBLIC AGENCIES:** With the consent and agreement of the awarded contractor(s), purchases may be made under this bid by other agencies. Such purchases shall be governed by the same terms and conditions as stated herein.

42. **PUBLIC ENTITY CRIMES:** Section 287.133(2)(a), Florida Statutes, as currently enacted or as amended from time to time, states that a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017 for CATEGORY TWO [currently \$25,000] for a period of 36 months from the date of being placed on the convicted vendor list.

43. **CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY OR VOLUNTARY EXCLUSION - Lower Tier Covered Transactions:** Executive Order 12549, as currently enacted or as amended from time to time, provides that, to the extent permitted by law, Executive departments and agencies shall participate in a government-wide system for non-procurement debarment and suspension. A person who is debarred or suspended shall be excluded from Federal financial and non-financial assistance and benefits under Federal programs and activities. Except as provided in § 85.200, Debarment or Suspension, § 85.201, Treatment of Title IV HEA participation, and § 85.215, Exception Provision, debarment or suspension of a participant in a program by one agency shall have government-wide effect. A lower tier covered transaction is, in part, any transaction between a participant [SBBC] and a person other than a procurement contract for goods or services, regardless of type, under a primary covered transaction; and any procurement contract for goods or services between a participant and a person, regardless of type, expected to equal or exceed the Federal procurement small purchase threshold fixed at 10 U.S.C. 2304(g) and 41 U.S.C. 253(g) (currently \$100,000) under a primary covered transaction; or any procurement contract for goods or services between a participant and a person under a covered transaction, regardless of amount, under which that person will have a critical influence on or substantive control over that covered transaction. A participant may rely upon the certification of a prospective participant in a lower tier covered transaction that it and its principals are not debarred, suspended, proposed for debarment under 48 CFR part 9, subpart 9.4, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. Each participant shall require participants in lower tier covered transactions to include the certification for it and its principals in any bid submitted in connection with such lower tier covered transactions.

CERTIFICATION

- a) The prospective lower tier participant certifies, by submission of this bid, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
- b) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this bid.

44. **REASONABLE ACCOMMODATION:** Individuals with disabilities requesting accommodations under the Americans with Disabilities Act (ADA) may call Equal Educational Opportunities (EEO) at 754-321-2150 or Teletype Machine TTY 754-321-2158.

45. **SEVERABILITY:** In case of any one or more of the provisions contained in this Bid shall be for any reason be held to be invalid, illegal, unlawful, unenforceable or void in any respect, the invalidity, illegality, unenforceability or unlawful or void nature of that provision shall not affect any other provision and this Bid shall be considered as if such invalid, unlawful, unenforceable or void provision had never been included herein.

46. **DISTRIBUTION:** DemandStar by Onvia, www.demandstar.com, is the official method approved by Procurement and Warehousing Services for the distribution of all competitive solicitations including ITBs and RFPs. It is the responsibility of all interested parties to assure they have received all necessary documents, including Addenda and have included all necessary information within their response. SBBC is not responsible for Bidder's failure to obtain complete bidding documents from DemandStar. SBBC reserves the right to reject any bid as non-responsive for failure to include all necessary documents or required Addenda. For information regarding the above referenced solicitation, contact the designated Purchasing Agent as stated herein.

47. **LOBBYIST ACTIVITIES:** In accordance with SBBC Policy 1100B, as currently enacted or as amended from time to time, persons acting as lobbyists must state, at the beginning of their presentation, letter, telephone call, e-mail or facsimile transmission to School Board Members, Superintendent or Members of Senior Management, the group, association, organization or business interest she/he is representing.

- a) A lobbyist is defined as a person who for immediate or subsequent compensation, (e.g., monetary profit/personal gain) represents a public or private group, association, organization or business interest and engages in efforts to influence School Board Members on matters within their official jurisdiction.
- b) A lobbyist is not considered a person representing school-affiliated groups (e.g., PTA, DAC, Band Booster Associations, etc.) nor a public official acting in her/his official capacity.
- c) Lobbyists shall annually (July 1) disclose in each instance and for each client prior to any lobbying activities, their identity and activities by completing the lobbyist statement form which can be obtained from Official School Board Records, School Board Member's Offices or the Superintendent's Office and will be recorded on The School Board of Broward County's website, www.browardschools.com.
- d) The lobbyist must disclose any direct business association with any current elected or appointed official or employee of SBBC or any immediate family member of such elected or appointed official or employee of SBBC.
- e) Senior-level employees (Pay Grade 30 and above) and/or School Board Members are prohibited from lobbying activities for one year after resignation or retirement or expiration of their term of office.
- f) The Executive Director, Public Relations & Governmental Affairs shall keep a current list of persons who have submitted the lobbyist statement form.

48. **TIE BID PROCEDURES:** When identical prices are received from two or more vendors and all other factors are equal, priority for award shall be given to vendors in the following sequence:

- A business that certifies that it has implemented a drug-free workplace program shall be given preference in accordance with the provisions of Chapter 287.087, Florida Statutes, as currently enacted or as amended from time to time;
- The Broward County Certified Minority/Women Business Enterprise vendor;
- The Palm Beach County or Miami-Dade County Certified Minority/Women Business Enterprise vendor;
- The Florida Certified Minority/Women Business Enterprise vendor;
- The Broward County vendor, other than a Minority/Women Business Enterprise vendor;
- The Palm Beach County or Miami-Dade County vendor, other than a Minority/Women Business Enterprise vendor;
- The Florida vendor, whose main office is in the State of Florida, other than a Minority/Women Business Enterprise vendor.
- If application of the above criteria does not indicate a priority for award, the award will be decided by a coin toss. The coin toss shall be held publicly in Procurement and Warehousing Services; the tie low bid vendors invited to be present as witnesses.

Included as a part of these bid documents is a Form entitled **SWORN STATEMENT PURSUANT TO CHAPTER 287.087, FLORIDA STATUTES, AS CURRENTLY ENACTED OR AS AMENDED FROM TIME TO TIME, ON PREFERENCE TO BUSINESSES WITH DRUG-FREE WORKPLACE PROGRAMS**. This form will be used by the Bidder to certify that it has implemented a drug-free workplace program. In order for bid to be considered, the Invitation to Bid form (Page 1 of this bid) must be properly signed in order for the bid to be considered. A Bidder cannot sign this form in lieu of properly signing the Invitation to Bid form.

49. **MINORITY/WOMEN BUSINESS ENTERPRISE (M/WBE) PARTICIPATION:** SBBC has a Minority/Women Business Enterprise (M/WBE) program. M/WBE is defined by SBBC as any legal entity, other than a joint venture, which is organized to engage in commercial transactions and which is at least 51% owned and controlled by minority persons. If the Bidder is a Certified M/WBE by SBBC, Bidder should indicate its certification number on the Bid Summary Sheet. **M/WBE participation is strongly encouraged.** For information on M/WBE Certification, contact the School Board's Supplier Diversity & Outreach Program at 754-321-0550 or www.broward.k12.fl.us/supply/vendor/mwbe.htm.
50. **SBBC MATERIAL NUMBER:** The seven digit number shown in parenthesis at the beginning of an item on the Bid Summary Sheet represents the School Board's material number for the item. It does not represent any manufacturer/distributor model/part number.
51. **SBBC PHOTO IDENTIFICATION BADGE:**
- Background Screening:** Awardee agrees to comply with all the requirements of Sections 1012.32 and 1012.465, Florida Statutes, and that Awardee and all its personnel who (1) are to be permitted access to school grounds when students are present, (2) will have direct contact with students, or (3) have access or control of school funds will successfully complete the background screening required by the referenced statutes and meet the standards established by the statutes. **Personnel shall include employees, representatives, agents or sub-contractors performing duties under the contract to SBBC, and who meet any or all of the three requirements identified above.** This background screening will be conducted by SBBC in advance of Awardee or its personnel providing any services. Awardee will bear the cost of acquiring the background screening required under Section 1012.32, Florida Statutes, and any fee imposed by the Florida Department of Law Enforcement to maintain the fingerprints provided with respect to Awardee and its personnel. The Parties agree that the failure of Awardee to perform any of the duties described in this section shall constitute a material breach of this ITB entitling SBBC to terminate immediately with no further responsibilities or duties to perform under this Agreement. Awardee agrees to indemnify and hold harmless SBBC, its officers and employees of any liability in the form of physical or mental injury, death or property damage resulting in Awardee's failure to comply with the requirements of this section or Sections 1012.32 and 1012.465, Florida Statutes.
- SBBC issued identification badges must be worn at all times when on SBBC property and must be worn where they are visible and easily readable.**
- As of 7/01/15, Fieldprint, Inc. has been contracted to provide all background and fingerprinting services. All questions pertaining to fingerprinting, photo identification and background check services must be directed to the Project Coordinator at 754-321-1830 or 754-321-2374. **Each individual, for whom a SBBC photo identification badge is requested, must be registered into the Fieldprint, Inc. applicant enrollment website.** A background check will be conducted for each badge applicant. SBBC reserves the right to require additional information, should it be necessary, and to deny the issuance of a badge to an applicant. Any applicant, that has been denied a badge, is prohibited from entering SBBC property as an employee, sub-contractor or agent of a contract Awardee. **Applicant enrollment and scheduling website is www.fieldprintflorida.com.** The total fee(s) for the SBBC photo identification badge, fingerprinting and a FBI background check can be found at the following website: http://www.broward.k12.fl.us/police/pdf/seccl/FIELDPRINT_CODES.pdf. Payment options can be made by electronic check (e-check), Visa, MasterCard or use of an established escrow account code. **These fees are non-refundable and are subject to change without notice. Badges are issued for a one-year period and must be renewed annually. The renewal date will be one year from date of issuance. Failure to renew the badge, at that time, will result in the vendor being required to re-apply and pay the going rate for badging and fingerprinting.**
- Vendors shall return expired and/or terminated employee badges to the following location: The School Board of Broward County, Florida, Attn: Fieldprint, Inc., 600 S.E. 3rd Avenue, Fort Lauderdale, Florida 33301.**
52. **AUDIT AND INSPECTION OF AWARDEE'S DOCUMENTS AND RECORDS:** The District or its representative reserves the right to inspect and/or audit all the Awardee's documents and records as they pertain to the products and services delivered under this agreement. Such rights will be exercised with notice to the Awardee to determine compliance with and performance of the terms, conditions and specifications on all matters, rights and duties, and obligations established by this agreement. Documents/records in any form shall be open to the District or State's representative and may include but are not limited to all correspondence, ordering, payment, inspection, and receiving records, contracts or sub-contracts that directly or indirectly pertain to the transactions between the District and the Awardee(s).
53. **ORIGINAL DOCUMENT FORMAT:** Only the terms and conditions of this solicitation as they were released by SBBC, or amended via Addendum, are valid. Any modification to any term or condition by a vendor is not binding unless it is expressly agreed to, in writing, by SBBC.
54. **CREDIT CARDS:** Individual schools and departments may place some orders and utilize, as the form of payment, a District-issued credit card to the extent authorized by the School Board. These orders will be made via phone or fax for direct delivery and billing to the requesting work location. Please note that credit card purchases will benefit all vendors by providing immediate payment (i.e. within 48-72 hours), thereby eliminating the need to submit an invoice to the District's Accounts Payable Department or reconcile receivable balances. For credit card purchases, all vendors must have the capability to accept fax orders, which must be confirmed by calling back the requesting work location to verify prices and obtain a credit card number. Only actual items shipped/delivered can be charged to the credit card account (i.e., no back-orders). All purchase deliveries must include a packing slip or receipt/invoice listing the items and prices of goods delivered. For security reasons, the credit card charge receipt showing the work location's credit card number cannot be attached to the packing slip or receipt/invoice submitted as part of the purchase delivery. District work locations may request that a vendor maintains secure records of the credit card account assigned an alias or password, to avoid divulging the actual credit card number upon every purchase.
55. **NONCONFORMANCE TO CONTRACT CONDITIONS:** Items offered may be tested for compliance with bid conditions and specifications at any time. Items delivered, not conforming to bid conditions or specifications, may be rejected and returned at vendor's expense. Goods or services not delivered as per delivery date in bid and/or Purchase Order may be rejected upon delivery and/or may be purchased on the open market. Any increase in cost may be charged against the Awardee. Any violation of these stipulations may also result in:
- a) For a period of two years, any bid submitted by vendor will not be considered and will not be recommended for award.
 - b) All departments being advised not to do business with vendor.
56. **CONE OF SILENCE:** Any proposer, or lobbyist for a proposer, is prohibited from having any communications (except as provided in this rule) concerning any solicitation for a competitive procurement with any School Board member, the Superintendent, any Evaluation Committee Member, or any other School District employee after Procurement and Warehousing Services releases a solicitation to the General Public. All communications regarding this solicitation shall be directed to the designated Purchasing Agent unless so notified by Procurement and Warehousing Services. This "Cone of Silence" period shall go into effect and shall remain in effect from the time of release of the solicitation until the contract is awarded by the School Board. Further, any vendor, its principals, or their lobbyists shall not offer campaign contributions to School Board Members or offer contributions to School Board Members for campaigns of other candidates for political office during the period in which the vendor is attempting to sell goods or services to the School Board. This period of limitation of offering campaign contributions shall commence at the time of the "cone of silence" period for any solicitation for a competitive procurement as described by School Board Policy 3320, Part II, Section GG as well as School Board Policy 1007, Section 5.4 – Campaign Contribution Fundraising. **Any vendor or lobbyist who violates this provision shall cause their Proposal (or that of their principal) to be considered non-responsive and therefore be ineligible for award.**
57. **TERMINATION:** This contract award may be terminated with or without cause by SBBC during the term hereof thirty (30) days after the Superintendent gives written notice to the other parties that a recommendation will be made to the School Board for the contract award's termination.
58. **EVALUATION AND BIDS:** SBBC evaluates all Bids in accordance with the State of Florida Statutes 119.071 and 286.0113.

59. **MEET OR RELEASE:** If during the contract term, SBBC is offered a lower price from a third party supplier for a product or service awarded under this contract, or offers another item that meets or exceeds the specifications for the item at a lower price than the awarded price, SBBC will request Awardee to meet the lower price offered by the third party supplier. Awardee will be required to respond to this request within three (3) days of request. If Awardee is unable to meet the lower price, SBBC will be released from its contractual obligation to purchase the item under this contract. No response to this request will indicate that Awardee is unable to offer item at a lower price. This action, purchasing awarded item from third party supplier, will not hold SBBC in default of contract. Each purchase will be considered separate and apart from each other.

60. **CONFIDENTIAL RECORDS:** The Awardee acknowledges that certain information about the District's students is contained in records created, maintained or accessed by the Vendor and that this information is confidential and protected by the Family Educational Rights and Privacy Act of 1974 (FERPA) (20 U.S.C. 1232g), and/or the Health Insurance Portability and Accountability Act (HIPAA) (45 CFR parts 160-164) and related District policies, as amended from time to time, currently available at www.browardschools.com. The confidential information cannot be disclosed unless valid consent is obtained from the students or their legal guardians. Both parties agree to protect these records in compliance with FERPA, HIPAA, and the District's policy. To the extent permitted by law, nothing contained herein shall be construed as precluding either party from releasing such information to the other so that each can perform its respective responsibilities.

Vendor agrees that it may create, receive from or on behalf of the District, or have access to, records or record systems that are subject to FERPA and/or HIPAA (collectively, the "Confidential Records"). Vendor represents, warrants, and agrees that it will: (1) hold the Confidential Records in strict confidence and will not use or disclose the Confidential Records except as (a) permitted or required by this Agreement, (b) required by law, or (c) otherwise authorized by the District in writing; (2) safeguard the Confidential Records according to commercially reasonable administrative, physical and technical standards as required by law; and (3) continually monitor its operations and take any and all action necessary to assure that the Confidential Records are safeguarded in accordance with the terms of this Agreement. At the request of the District, Vendor agrees to provide the District with a written summary of the procedures Vendor uses to safeguard the Confidential Records. A breach of these confidentiality requirements shall constitute grounds for the District to terminate any Agreement with Vendor.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**DANIEL GOHL
CHIEF ACADEMIC OFFICER**

March 16, 2017

SIGNATURES ON FILE

**ACTION
REQUIRED**

TO: All Principals/Assistant Principals
Office Managers

FROM: Daniel Gohl
Chief Academic Officer

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

SUBJECT: MUSICAL INSTRUMENT RECEIPT OF EQUIPMENT PROCESS

ACTION: Please scan and email verification of musical instrument delivery (packing slip) to Diana Sterner within 24 hours of receipt. To ensure timely delivery of all musical equipment, it is necessary to follow this process.

RATIONALE: On January 18, 2017, the Board approved the escalation of SMART allocations for musical instruments. This allows all year 3, 4 and 5 schools to place their orders during year 3, 2016-2017 school year, of the Bond.

For additional information, please contact Diana Sterner, Applied Learning Budget Support Specialist, at Diana.Sterner@browardschools.com.

DG/SC

c: Senior Leadership Team
School Performance & Accountability Directors

Select Year: 2017  Go

The 2017 Florida Statutes

[Title XVIII](#)

[Chapter 274](#)

[View Entire Chapter](#)

PUBLIC LANDS AND PROPERTY

TANGIBLE PERSONAL PROPERTY OWNED BY LOCAL GOVERNMENTS

CHAPTER 274

TANGIBLE PERSONAL PROPERTY OWNED BY LOCAL GOVERNMENTS

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

PROPERTY ACCOUNTABILITY AND RESPONSIBILITY

THE BOARD DESIGNATES THAT PRINCIPALS SHALL BE THE CUSTODIANS OF PROPERTY AT THE SCHOOLS AND THAT DIRECTORS/SUPERVISORS SHALL BE THE CUSTODIANS OF PROPERTY FOR THE COUNTY SUPPORT SERVICES DEPARTMENT.

AUTHORITY: F.S.230.22(1)(2)
Policy Adopted 12/17/81

Policy Rewritten: 1/20/98

DEFINITIONS

1. "Custodian" - shall mean the person to whom the custody of School Board property has been delegated by The School Board of Broward County, Florida.
2. "Property" - shall mean all tangible personal property of a nonconsumable nature, whose unit value and life expectancy corresponds to that set in Florida Statute 274.

RULES

1. All physical inventories shall be conducted by the Property and Inventory Control Department.
2. Regularly, the Property and Inventory Control Department shall delete the property records of equipment that has been classified stolen or missing for two (2) consecutive annual inventories.
3. The Property and Inventory Control Department shall establish and maintain a detailed manual of procedures which outlines all rules and guidelines for inventory control. This Procedure Manual shall comply with Florida State Statute and the Rules of the Auditor General.
4. Upon approval of the custodian of the property, employees/students may remove equipment from a School Board location as long as it is for use in conjunction with the employee's job assignment or a student's study assignment and does not impede the educational purposes of the school or location. The proper process for temporarily removing School Board equipment from a location is outlined in the Manual of Property Control Procedures.

AUTHORITY: F.S.230.22 (1)(2)
Rules Adopted: 12/17/81; 7/1/82; 2/2/84; 1/21/88;
1/17/89; 5/16/89;
2/19/91

Rules Rewritten: 1/20/98

The Business Practice Bulletin O-100: Procedure for Property & Inventory Control dated 2015 and 2017 that are referenced in the Director's response can be found in Section V: Supplements of this report.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**DANIEL GOHL
CHIEF ACADEMIC OFFICER**

October 18, 2019

Signatures On File



TO: All Principals/Assistant Principals
Office Managers

FROM: Daniel Gohl
Chief Academic Officer

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

SUBJECT: **SMART PROPERTY AND INVENTORY**

ACTION: To ensure we are adhering to [Florida Statute \(Chapter 274\)](#) and [School Board Policy 3204](#) as referenced in [Business Practice Bulletin O-100](#), all schools having received items as part of the SMART Music allocation, must complete the following steps.

1. Pull a PNI 811 Asset Report for your school location.
2. Review report to determine accuracy, including serial numbers, description and/or quantity received for all SMART Music purchases.
3. Locate items listed as having "none" or "omission" in the serial number cell.
4. For each item where "none" or "omission" is indicated in the serial number cell, utilizing the vendor invoice and the physical item, determine if the item has a serial number physically indicated on the item itself. Indicate this discrepancy in your location database.
5. When the review is complete, the Property Custodian, principal, should report all discrepancies to Accounting & Financial Reporting-Capital Assets via the [Capital Assets Conference](#) including
 - a. Copy of the invoice
 - b. Photo of serial number, if it is not included on invoice
 - c. List of additional discrepancies

RATIONALE: On January 18, 2017, the School Board voted to [escalate the SMART Bond funding for musical instruments and equipment](#). This ensured that all schools with music programs were able to purchase their musical instruments and equipment in Year 3 of the Bond. Applied Learning assisted schools and the Business Support Center in the receiving of instruments and equipment online when sites were behind on receiving. In some instances, serial numbers were not indicated on vendor invoices and thus might not be reflected in the PNI 811.

DG/SC

cc: Senior Leadership Team
Directors, School Performance & Accountability

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

DANIEL GOHL
CHIEF ACADEMIC OFFICER

November 1, 2019

Signatures On File



TO: All Principals/Assistant Principals
Office Managers

FROM: Daniel Gohl
Chief Academic Officer

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

SUBJECT: **SMART MUSICAL INSTRUMENT AND EQUIPMENT PROPERTY AND
INVENTORY PROCESS UPDATE AND DEADLINE**

ACTION: All schools having received items as part of the SMART Music allocation, must complete the following steps prior to December 13, 2019 in conjunction with the [Semi-Annual Inventory Form](#) to prevent the likelihood of audit exceptions.

1. Pull a PNI 811 Asset Report for your school location.
2. Review report to determine accuracy, including serial numbers, description and/or quantity received for all SMART Music purchases.
3. Locate items listed as having "none" or "omission" in the serial number cell.
4. For each item where "none" or "omission" is indicated in the serial number cell, utilizing the vendor invoice or packing slip and the physical item, determine if it has a manufacturer's serial number physically indicated on the item itself. Indicate this discrepancy in your location database. If neither the invoice nor the physical item include a manufacturer's serial number then the Office of the Chief Auditor (OCA) should be contacted to provide a specific OCA serial number for each item.
5. When the review is complete, the Property Custodian, principal, should report all discrepancies to Accounting & Financial Reporting-Capital Assets via the [Capital Assets Conference](#) including
 - a. Copy of the invoice
 - b. Photo of serial number, if it is not included on invoice
 - c. List of additional discrepancies

These steps ensure compliance with [Florida Statute \(Chapter 274\)](#) and [School Board Policy 3204](#) as referenced in [Business Practice Bulletin O-100](#).

RATIONALE: On January 18, 2017, the School Board voted to [escalate the SMART Bond funding for musical instruments and equipment](#). This ensured that all schools with music programs were able to purchase their musical instruments and equipment in Year 3 of the Bond. Applied Learning assisted schools and the Business Support Center in the receiving of instruments and equipment online when sites were behind on receiving. In some instances, serial numbers were not indicated on vendor invoices and thus might not be reflected in the PNI 811.

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

August 1, 2019

TO: All Principals

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

SUBJECT: SEMI-ANNUAL INVENTORY FORM

ACTION: Every school must complete the on-line Semi-Annual Inventory Form for Property and Inventory using the following steps:

1. Assign a staff designee who assists you in monitoring Property and Inventory to complete the Semi-Annual Inventory Form located in OSPA Central V2.0. <http://broward.k12.fl.us/ospa/ospa-central2/>
2. Follow the directions on the OSPA Central V2.0 Manage Users page to grant your designee access to complete the Semi-Annual Inventory Form. The form is located on the left side under the Main Menu.
3. If your school has no audit exceptions, this form must be completed and digitally signed prior to the end of each semester. (By December 13, 2019 and by May 29, 2020.) If quarterly inventories are required as a part of your school's corrective measures due to audit exceptions, this form must be completed and digitally signed before the end of each quarter. (By October 11, 2019; by December 13, 2019; by March 13, 2020; and by May 29, 2020.)
4. Remember to review the form with your designee to ensure accuracy before signing and saving. After saving the form, print a hard copy for your records.

RATIONALE: As outlined in Business Practice Bulletin O-100, Procedure for Property & Inventory Control, Section D. 5., Conducting Semi-Annual Inventories, an on-line form has been developed to assist schools in following the procedures.

If you have any technical questions about the Semi-Annual Inventory Form, please contact **Yaco Zaragoza, Programmer, Office of Service Quality** at yaco.zaragoza@browardschools.com or at 754-321-3877.

VW/DH:bjw
Attachments

c: Joris Jabouin, Chief Auditor
Directors, Office of School Performance & Accountability
Ali Arcese, Manager, Property & Inventory Audits

OFFICE OF THE CHIEF STRATEGY & OPERATIONS OFFICER

**MAURICE L. WOODS
CHIEF STRATEGY & OPERATIONS OFFICER**

July 30, 2019

TO: Joris M. Jabouin
Chief Auditor

FROM: Maurice L. Woods
Chief Strategy & Operations Officer



SUBJECT: **RESPONSE TO PROPERTY AND INVENTORY AUDIT FINDING 4 FOR
COCONUT CREEK AND NORTHEAST HIGH SCHOOLS**

I reviewed the attached memorandum, *Response to Property and Inventory Audit Finding 4 for Coconut Creek and Northeast High Schools*, from Director Nell Johnson, Business Support Center. I support the measures Ms. Johnson will put in place for the Business Support Specialists, as well as her engaging appropriate departments to determine the most efficient way for District locations to receive purchase documentation.

Please contact me if you require additional information at 754-321-2610.

MLW:dsc
Attachment


c: Nell Johnson

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

NELL JOHNSON
DIRECTOR, BUSINESS SUPPORT CENTER

July 30, 2019

TO: Maurice L Woods
Chief Strategy and Operations Officer

FROM: Nell Johnson 
Director, Business Support Center

SUBJECT: **RESPONSE TO PROPERTY AND INVENTORY AUDIT FINDING 4 FOR
COCONUT CREEK AND NORTHEAST HIGH SCHOOLS**

We have reviewed and agreed with audit finding 4 and the recommendation noted in the Property and Inventory reports for Coconut Creek and Northeast High Schools.

RECOMMENDATIONS: The OCA recommends when placing tangible personal property orders on behalf of a location, framework purchase orders should not be used to purchase items in "lots," "bundles," or "attached lists." To accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition, and the appropriate delivery address should be noted.

The OCA also recommends when tangible personal property is received online, the individual must process the goods receipt for each item separately and record the unique serial number for each property item within the system. The new purchase documentation should be provided to the location so that it can be maintained in the site's property binder for future reconciliation and subsequent application of a District-assigned serial number for tracking. Only if an item does not physically possess a manufacturer's serial number should the word "none" be utilized when receiving those items online.

MANAGEMENT RESPONSE: Agree. We will immediately address these recommendations with all Budget Support Specialists and emphasized the importance of using and following the Business Support Specialist training manual that includes all training materials such as the Procurement 101 training manual and Business Practice Bulletin O-100. Upon review of these documents, Business Support Center (BSC) Specialists will understand that each tangible personal property item must be ordered on a unique line of a requisition. We will also, ensure that specialists understand that appropriate delivery addresses must be noted on all orders. As part of constant continuous improvement, this recommendation will be a reoccurring topic in BSC staff meetings.

When tangible personal property is received online, we will process each item separately and record the unique serial number for each property item in the system. Only when an item does not physically possess a manufacturer's serial number will the word "NONE" be entered when receiving online.

We will communicate with Information & Technology, Procurement & Warehousing Services, Accounting and Financial Reporting, and the Capital Assets Departments to determine the most efficient way for District locations to obtain new purchase documentation for tangible property purchased.

The Business Support Center recognizes the importance of this finding. We will strive to improve the requisition and on-line receiving processes to avoid reoccurrence of practices noted in the report.

If you have additional questions regarding this matter, **please do not hesitate to contact me at 754-321-0668.**

NJ:ol

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
CAPITAL BUDGET OFFICE**


OMAR SHIM, DIRECTOR

Telephone: 754-321-2080

Facsimile: 754-321-2733

November 4, 2019

TO: Ali Arcese,
Manager Property & Inventory Audits

FROM: Omar Shim 
Capital Budget Director

Re: **AUDIT REPORT ON PROPERTY AND INVENTORY FOR NORTHEAST HIGH,
FINDING 4: RECOMMENDATIONS FOR BUSINESS SUPPORT CENTER, CAPITAL
BUDGET & APPLIED LEARNING DEPARTMENTS**

We agree with the recommendations under Finding 4 of this audit. The items numbered 190, 191 and 192 were purchased on individual lines as recommended in the audit. However, when the location physically received the items that were billed, they did not provide Capital Budget with the serial numbers to be input into the District's financial/accounting system.

The equipment is related to the scoreboard for School Choice as part of the SMART Program. The Capital Budget Department works with the facility project manager and the school to order the equipment that was selected by the school. The school is given instructions when the order is made on how to receive the items and report it to Capital Budget so the invoice can be paid and the asset records updated. When the equipment was delivered to the location, the school did not provide the serial number to Capital Budget. Capital Budget staff followed up with an email to the school but still did not receive serial number information for those items.

Furthermore, items numbered 190 and 192 are now permanently installed, and therefore will need to be removed from the District's furniture, fixtures and equipment (FF&E) report and added to the District's fixed assets schedule.

We recommend improving this process by adding a requirement in the purchase order for vendors to include serial number information on the invoice and packing slips.

OS/ka
Attachments

cc: Joris Jabouin
Dr. Valerie S. Wanza
Judith M. Marte

ATTACHMENT LIST:

1. Neveco, Inc. Invoice #0000162848 & Packing list – PO #4217000632
2. BSN Sports Invoice #7765731 – PO #4217000298
3. BSN Sports Invoice #7843722 – PO #4217000298
4. Instructions for verifying receipt of items
5. Follow up email requesting Fish and Serial numbers
6. Email from Project Manager confirming permanent installation of scoreboards.



NEVCO, Inc.
301 E. HARRIS AVE.
GREENVILLE, IL 62246-2193
P: 618.664.0360
F: 618.664.0398
WWW.NEVCO.COM

3401721681
Invoice No 0000162848

Sales Order No 141312
Customer 003215

2017 FEB 14 AM 8:42

THE SCHOOL BOARD OF
BROWARD COUNTY, FLORIDA

Sold to :

SCHOOL BOARD OF BROWARD COUNTY
ACCOUNTS PAYABLE DEPARTMENT
7720 WEST OAKLAND PARK BOULEVARD
SUNRISE FL 33351
USA

No cash discount. No Retainages.
No credit will be allowed for goods
returned without our permission.
Damages in shipment: File claim with
carrier within 24 hours. Service charge
of 1 1/2 % per month (18% annually) on
past due accounts.

NEW REMITTANCE ADDRESS

REMIT PAYMENT TO:

NEVCO, INC.
7957 SOLUTION CENTER
CHICAGO, IL 60677-7039

Sales Order Phone (954) 765-6753
Phone (754) 321-8473

Fax (305) 928-0287

Customer PO Number	Invoice Date	Terms	FOB	Ship Via	Salesperson
4217000632	01/26/2017	NET 30	FOB DESTINATION	ABF FREIGHT	243
Item	Part / Description	U/M	Quantity	Unit Price	Extended Price
000010	802-0220 MPCW-7 CONTROL	EA	1.00000	994.00000	994.00
000020	275-0074 CC-3 CARRYING CASE MPC/MPCW	EA	1.00000	59.00000	59.00
000030	275-0166 MPCW6/7 RCVR & ACC INDOOR SERIES 7	EA	1.00000	461.00000	461.00
000040	900-2750-NL BLK 2750-NL SCOREBOARD BLACK	EA	1.00000	3,406.00000	3,406.00
000050	276-0984 2750 MPCW-7 WIRELESS ACCESSORY PKG	EA	1.00000	0.00000	0.00
000060	DISCOUNT LESS REP AUTHORIZED DISCOUNT	EA	1.00000	-442.80000	-442.80
000070	FRT-RATE FREIGHT RATE	LBS	1.00000	225.72000	225.72
SHIPPED TO ADDRESS: NORTHEAST HIGH SCHOOL 700 NORTH EAST 56TH STREET OAKLAND PARK FL 33334 USA				Total Item Price	4,702.92
				Shipping	0.00
				Sales Tax	0.00
				Total Inv Price	\$ 4,702.92
Please pay balance due by Saturday February 25, 2017.					

Rm 2314
Secret # none
Rec'd
5000654571

THE SCHOOL BOARD OF
BROWARD COUNTY, FLORIDA
2017 FEB -1 PM 3:58

2017 FEB -7 AM 11:32

ZRPINV

Nevco Scoreboard Company
 301 E. Harris Avenue
 Greenville, IL 62246-2151
 618 664-0360 Fax: 618-664-0398
 www.nevco.com
 nevco@nevco.com

Packing List 584096
 Customer No. 003215
 Sales Order Packing List

Sold to: SCHOOL BOARD OF BROWARD COUNTY
 ACCOUNTS PAYABLE DEPARTMENT
 7720 WEST OAKLAND PARK BOULEVARD
 SUNRISE FL 33351
 USA

Ship To: NORTHEAST HIGH SCHOOL
 LUIS PEREZ
 700 NORTH EAST 56TH STREET
 OAKLAND PARK, FL 33334
 USA

Ship Date	Customer PO	Sales	#Ctn	Weight	Ship VIA	Bill of Lading	FOB
01/31/2017	4217000632	141312-00	3	180.0	ABF FREIGHT		OUR PLANT

Item	Part / Description / Details	Quantity to Ship
------	------------------------------	------------------

000001 802-0220	✓ MPCW-7 CONTROL ✓	U/M EA ✓ 1.00000 LO
000002 275-0074	✓ CC-3 CARRYING CASE MPC/MPCW	U/M EA ✓ 1.00000 LO
000003 275-0166	✓ MPCW6/7 RCVR & ACC INDOOR SERIES 7	U/M EA ✓ 1.00000 LO
000004 900-2750-NL BLK	✓ 2750-NL SCOREBOARD BLACK	U/M EA ✓ 1.00000 JO E4417-0000
000005 276-0984	✓ 2750 MPCW-7 WIRELESS ACCESSORY PKG	U/M EA ✓ 1.00000 IN

2017 FEB -6 PM 2:34
 CAPITAL PAYMENTS

**BSNSPORTS™**

P.O. Box 7726, Dallas, TX 75209
 TEL: 800-227-7404 FAX: 972-884-7270
 Come visit us at www.bsnsports.com

CAPITAL PAYMENTS**2017 MAR 23 PM 1:25****Invoice Number****98639757**

Date: 01/10/2017

Remit to:
 BSN SPORTS, LLC
 PO Box 660176
 Dallas, TX 75266-0176

PO Number: 4217000298

Reference Number: 7765731

Terms: NT45

Due Date: 02/24/2017

Customer #: 1002552

Bill To: Northeast High School
 Attn: CAROL WEBSTER
 700 NE 56TH ST
 OAKLAND PARK FL 33334-3416

Ship To: Northeast High School
 Attn: Stacey Cerda
 700 NE 56TH ST
 OAKLAND PARK FL 33334-3416


Item Number	Description	Quantity	Unit Price	Extended Price
1237283	Scoring Table-Free Standing 6'	1	3,145.00	3,145.00
1237283	Gift gate requl Vinyl	1 EA	3,145.00	3,145.00

Thank you for your order. This invoice completes your purchase order.
 For realtime order status and tracking information go to www.bsnsports.com

2017 MAR 17 PM 3:35

THE SCHOOL BOARD OF
STONEMAN COUNTY FLORIDA

RM 221

APPROVED BY:

 Principal
 Northeast High School

Rec'd
 5000659179
 5000660141

2017 FEB -6 PM 2:11A
 CAPITAL PAYMENTS

IMPORTANT NOTE ABOUT OUR INVOICES

We know smooth processing of our invoices is important to you. If you have any questions about this invoice, please call your Accounts Receivable Service Representative (800-227-7404). We will be happy to answer your questions. Please remember to include our invoice number on your payment remittance so we can properly apply your payment to your account. Enjoy the benefits of online access. To enroll online or pay as a guest, go to www.BSNBilling.com.

Thank you for your business.

To better service your account, please include invoice numbers on your remittance

Customer #: 2436274

Invoice #: 98639757
 Due Date: 02/24/2017

Merchandise Sub-Total	Other	Receipt	Sales Tax	Invoice Total	Payment/Credit Applied	Final Invoice Amount Due
\$3,145.00	\$0.00	\$250.00	\$0.00	\$3,395.00	\$0.00	\$3,395.00

We accept payments by check, credit card, ACH, wire, and check by phone. Please contact your account rep if you have questions.

If you need a copy of an invoice, please call at 1-800-227-7404 and choose option 2.

* Past due balances are subject to a finance charge of 1.5% per month or the highest rate permitted by applicable law, whichever is lower.

Page 1 of 2

**BSN SPORTS**

P.O. Box 7726, Dallas, TX 75209
 TEL: 800-227-7404 FAX: 972-884-7270
 Come visit us at www.bsnsports.com

Invoice Number**98647782**

Date: 01/12/2017

Remit to:
 BSN SPORTS, LLC
 PO Box 660176
 Dallas, TX 75266-0176

PO Number: 4217000298

Reference Number: 7843772

Terms: NT45

Due Date: 02/26/2017

Customer #: 2436274

Bill To: SCHOOL BOARD OF BROWARD COUNTY
 Attn: NORTHEAST HIGH SCHOOL/BOND
 600 SE 3rd Ave
 FORT LAUDERDALE FL 33301

Ship To: Northeast High School
 Attn: Stacey Corda
 700 NE 56TH ST
 OAKLAND PARK FL 33334-3416

Item Number	Item Description	Material	Color/Team/Size	Qty/ UOM	Unit Price	Extended Price
MSBFB3	BSN Football Scoreboard 6' x 16'	MSBFB3	Inside delivery Lit gate requi	1 EA	6,700.00	6,700.00
MSBRM4	WIRELESS REMOTE CONTROL FOR FB BOARDS	MSBRM4	Phone Number: 7	1 EA	1,050.00	1,050.00
MSBPP4	INTERNAL POWER PACK	MSBPP4	Phone Number: 7	1 EA	125.00	125.00
MSBSPN4	21" X 16" Top Sponsor Panel for BS1	MSBSPN4	Inside delivery Lit gate requi	1 EA	815.00	815.00

Thank you for your order. This invoice completes your purchase order.
 For realtime order status and tracking information go to www.bsnsports.com

2017 JUN -2 AM 11:15
 CAPITAL PAYMENTS

APPROVED BY:

 Principal
 Northeast High School

Rec'd
 5000671909

IMPORTANT NOTE ABOUT OUR INVOICES

We know smooth processing of our invoice is important to you. If you have any questions about this invoice, please call your Accounts Receivable Service Representative (800-227-7404). We will be happy to answer your questions. Please remember to include our invoice number on your payment remittance so we can properly apply your payment to your account. Enjoy the benefits of online access. To enroll online or pay as a guest, go to www.BSNBilling.com.

Thank you for your business.

To better service your account, please include invoice numbers on your remittance

Customer #: 2436274

Invoice #: 98647782

Due Date: 02/26/2017

Merchandise Sub Total	Other	Freight	Sales Tax	Invoice Total	Payment/Credit Applied	Total Invoice Amount Due
\$8,690.00	\$0.00	\$450.00	\$0.00	\$9,140.00	\$0.00	\$9,140.00

We accept payments by check, credit card, ACH, wire, and check by phone. Please contact your account rep if you have questions.
 If you need a copy of an invoice, please call at 1-800-227-7404 and choose option 2.

* Past due balances are subject to a finance charge of 1.5% per month or the highest rate permitted by applicable law, whichever is lower.

Page 1 of 1

ENCLOSED PLEASE FIND INVOICES FOR PAYMENT.
IN ORDER TO SUBMIT FOR PAYMENT, I WILL NEED
VERIFICATION THAT ALL ITEMS HAVE BEEN RECEIVED.

ONCE THIS HAS BEEN VERIFIED PLEASE HAVE THE
INVOICE SIGNED AND RETURN BACK TO ME AT THE
LOCATION LISTED BELOW.

*IF ITEM COST IS OVER \$1,000, PROVIDE:

FISH #

SERIAL #

CAPITAL BUDGET

KCW 4TH FLOOR

ATTN: SHARON WILLIAMS

THANK YOU,

Sharon M. Williams

From: Allan G. Thompson
Sent: Friday, March 17, 2017 1:31 PM
To: Sharon M. Williams
Subject: Re: Re: BSN Sports Invoice

It is located in 221 gymnasium.

From: Sharon M. Williams
Sent: Friday, March 17, 2017 10:57:38 AM
To: Allan G. Thompson
Subject: Re: BSN Sports Invoice

Hello Allan,

Here's the invoice for BSN Sports. I need the Fish# and Serial #

Thank you
Sharon Williams

SCEP: Northeast - Score tables

Kimberly J. Nedd

Wed 9/25/2019 1:13 PM

To: Nadege Cadesca <nadege.cadesca@browardschools.com>

1 attachments (361 KB)

Untitled_09252019_010344.pdf;

Nadege, per our conversation this morning please see the attached in regards to score tables hopefully this is sufficient for your needs.

It is free standing so I want to presume it is a portable system.

Based on permit scope the score table was not included in the installation.

Only the scoreboards required permit (PPO/ C&F Electric).

Based on the quote there are no assembly charges.

Hope this helps.

Kimberly Nedd Project Manager | SCEP - SBP

Owner's Representative – Broward County Schools SMART Program

W: 754.321.4871 | M: 305.785.2222 | CBRE | HEERY

-----Original Message-----

From: browardschools@browardschool.com <browardschools@browardschool.com>

Sent: Wednesday, September 25, 2019 1:04 PM

To: Kimberly J. Nedd <kimberly.nedd@browardschools.com>

Subject: Scan from a Samsung MFP

Please open the attached document. It was scanned and sent to you using a Samsung MFP. For more information on Samsung products and solutions, please visit

[https://nam04.safelinks.protection.outlook.com/?](https://nam04.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.samsungprinter.com&data=02%7C01%7Cnadege.cadesca%40browardschools.com%7Ca77f9445c0bd4f87f70808d741dbb4be%7Ceeacb5cb53704358a96aa3783c95d422%7C1%7C0%7C637050284189327192&sdata=0qwkUhm0LurSYQVFXjK0dIK1fvFm%2BHYVjf7JB&reserved=0)

[url=http%3A%2F%2Fwww.samsungprinter.com&data=02%7C01%7Cnadege.cadesca%40browardschools.com%7Ca77f9445c0bd4f87f70808d741dbb4be%7Ceeacb5cb53704358a96aa3783c95d422%7C1%7C0%7C637050284189327192&sdata=0qwkUhm0LurSYQVFXjK0dIK1fvFm%2BHYVjf7JB&reserved=0](http%3A%2F%2Fwww.samsungprinter.com&data=02%7C01%7Cnadege.cadesca%40browardschools.com%7Ca77f9445c0bd4f87f70808d741dbb4be%7Ceeacb5cb53704358a96aa3783c95d422%7C1%7C0%7C637050284189327192&sdata=0qwkUhm0LurSYQVFXjK0dIK1fvFm%2BHYVjf7JB&reserved=0)

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

SONJA CLAY

TASK ASSIGNED EXECUTIVE DIRECTOR

Phone: 754-321-3431

September 6, 2019

TO: Joris Jabouin, Chief Auditor
Office of the Chief Auditor

FROM: Sonja Clay, ~~Secondary Director~~
Exceptional Student Learning Support

**SUBJECT: AUDIT REPORT ON PROPERTY & INVENTORY
(NORTHEAST HIGH SCHOOL - FISCAL YEAR 2019-2020)**

In an effort to improve accountability and the safeguarding of the District's assets and those that transferred to schools, the Division will strengthen internal controls by September 16, 2020, via the following:

1. Provide all staff with all procedures to be implemented;
2. Review the Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the department's Property and Inventory team members and ensure compliance with all policies and procedures;
3. Schedule monthly verification of documentation as compared to Property and Inventory report;
4. Schedule quarterly visual verification of five percent of the inventory; and
5. Schedule monthly visual verification of all stored and unassigned items.

Please feel free to contact me, should you have questions or concerns.

SC:cm

cc: Saemone Hollingsworth, Executive Director, ESLS
Daniel F. Gohl, Chief, Office of Academics
Ali Arcese, Manager, Property and Inventory Audits

OFFICE OF THE CHIEF STRATEGY & OPERATIONS OFFICER

MAURICE L. WOODS
CHIEF STRATEGY & OPERATIONS OFFICER

July 30, 2019

TO: Joris M. Jabouin
Chief Auditor

FROM: Maurice L. Woods
Chief Strategy & Operations Officer



SUBJECT: **AUDIT RESPONSE WITH CORRECTIVE ACTION PLAN 2019/20
NORTHEAST HIGH (B-STOCK)**

I reviewed the attached memorandum, *Audit Response with Corrective Action Plan 2019/20 Northeast High (BStock)*, from Director Mary Coker, Procurement & Warehousing Services Department. I approve the preventive measures implemented by Ms. Coker. **Please contact me if you require additional information at 754-321-2610.**

MLW:dsc
Attachment

c: Mary Coker

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
MARY CATHERINE COKER, DIRECTOR
PROCUREMENT & WAREHOUSING SERVICES

July 29, 2019

TO: Maurice Woods
Chief Strategy and Operations Officer

FROM: Mary Coker 
Director, Procurement & Warehousing Services

SUBJECT: **AUDIT RESPONSE WITH CORRECTIVE ACTION PLAN**
2019/20 NORTHEAST HIGH (B-STOCK)

In this Memo, Procurement & Warehousing Services will respond to the Audit Report on Northeast High 1241.

FINDING 4:

An Invacare Hydraulic Lift that was listed on Northeast High School's inventory was ordered for a student at the school in January 2017. The lift was transferred within the SAP system onto the school's inventory list on April 12, 2017. After requesting information from the ESLS and the Warehousing Services Department - B-Stock, it was determined that the lift was delivered to the ESLS Department (storage location) and then transferred to Bright Horizons Center on August 25, 2017. On February 1, 2018, the lift was then transferred from Bright Horizons to Taravella High School. The paperwork provided by the Warehousing Services Department - B-Stock indicates that the lift transferred from Northeast High School to Taravella High School, which is incorrect. The bottom of the B-Stock Transfer Ticket indicates the lift was released by an employee that works at Bright Horizons Center. According to the Warehousing Services Department - B-Stock, there is no record of this lift ever being delivered to or picked up from Northeast High School. Although the lift has been physically transferred to several locations within the District, the asset record still reflects Northeast High School as the owner of the lift. Several emails were sent by the principal and the OCA during the audit, but as of the date of this report, the documentation needed to correct this record has not been provided.

RECOMMENDATIONS:

The OCA recommends that the B-Stock Transfer Tickets generated by the Warehousing Services Department - B-Stock be created with the information of the true transfer/surplus pickup. This information should be cross-referenced to the daily truck logs kept by the department. Generating B-stock Transfer Ticket with incorrect information is not a best practice. The OCA recommends that routine reconciliations and monitoring activities should be completed as an internal control to discover any mistakes or issues with internal procedures.

MANAGEMENT RESPONSE: Agree. The B-Stock department implemented a new "Notice of Return" Form effective November 2018 for any discrepancies that are identified and or different from the originating paperwork. The original signed 3290A form(a) is returned directly to the Principal/Director of the issuing location to make corrections and resubmit the corrected form. We use this form, not only to notify the originator but to track the discrepancies for continuous improvement opportunities. Specifically related to this incident, state statute calls for a limited amount of time for the logistics of this type of equipment for kids with specials needs; therefore these types of deliveries need to be treated expeditiously ensuring we are complying with both the districts policies and state statue and not trying to fill in paperwork erroneously just to match our systems inventory location. At the time of the request to pick-up this equipment, we should have contacted the originator and advised that the equipment was showing as being under Northeast High when in actuality it was physically located at Bright Horizons. By identifying such discrepancy and advising of the mistake appropriately, we could have ensured the paperwork contained the actual physical location and not the location stated where it was inventoried. We should not have moved this equipment knowingly that the location was discrepant. This type of nonconforming practice will not be acceptable under the new standard operating procedures for the B-Stock area.

All these preventive controls were implemented at the start of the 2019/2020 school year.

If you have any questions or require additional information, **please contact Director Ms. Mary Coker of the Procurement & Warehousing Services Department at 754-321-0501.**

MCC:dm
Attachment

cc: Ali Arcese, Manager, Office of the Chief Auditor

The School Board of Broward County, Florida
Procurement & Warehousing Services
B-Stock

Notice of Return:

Location # _____

Location Name: _____

Date of Return: _____

For:

___ Surplus Declaration Form

___ Transfer Form

___ Equipment Acquisition Form

Returning for the following reason(s):

___ Authorized approval signature is missing

___ No Original Form(s) provided

___ Duplicate Request

___ BPI # has remaining useful life-written explanation required for disposal of asset

___ Other (see explanation below)

With any questions or concerns, please contact:

BCPSBSTOCK@browardschools.com or call 754-321-2850

Please provide the information below and return this form along with the documentation requested:

Print Name

Date

Phone Number

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 in s. 273.01(3) by sale or donation. If the surplus property is offered for sale and no acceptable bid is received within a reasonable time, the governmental unit shall offer such property to such other governmental units or private nonprofit agencies as determined by the governmental units on the basis of the foregoing criteria. Such offer shall disclose the value and condition of the property. The best bid shall be accepted by the governmental unit offering such surplus property. The cost of transferring the property shall be paid by the governmental unit or the private nonprofit agency purchasing or receiving the donation of the surplus property.

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

274.6 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.

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

GENERAL:

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

These procedures address the major aspects of inventory control including purchasing, transfer/salvage, the requirement to conduct self-inventories and the reporting of tangible personal property loss through theft or vandalism. It shall be the responsibility of the Accounting & Financial Reporting Department - Capital Assets to maintain the District's Master File of Capital Assets database for tangible personal property valued at \$1,000 or more and **trackable SMART tangible personal property** that has an acquisition value less than \$1,000, is considered high risk and prone to theft and has at least one year useful life and is not consumable in nature (includes but is not limited to musical instruments, iPads, tablets, desktops, printers, interactive white boards and interactive flat panel displays; see **A. Purchasing Tangible Personal Property - SMART Purchases** for detailed procedures regarding SMART purchases), and amend property records based on the submittal of appropriate documentation in accordance with this Business Practice Bulletin, while it shall be the responsibility of the Office of the Chief Auditor to conduct periodic inventory audits.

Although tangible personal property purchases with a unit value less than \$1,000 are not maintained on the District's Master File of Capital Assets database, property custodians must take appropriate precautions to safeguard and track all tangible personal property (**purchased outside of the SMART program**), especially high risk items such as iPads, tablets, laptops, desktops, printers, interactive white boards and interactive flat panel displays, cameras, audio/video equipment, custodial equipment and musical instruments. Locations must maintain records of these high risk items within a secondary, site-based tracking database. The property custodian will determine the format for maintaining the information contained in the location's secondary, site-based tracking database (Excel, FileMaker Pro, etc.) unless otherwise mandated by the respective SLT administrator.

A. PURCHASING TANGIBLE PERSONAL PROPERTY – SMART PURCHASES

1. All non-consumable SMART tangible personal property **regardless of cost** must be ordered through the District's Purchasing system utilizing appropriate coding.
(*Exhibit 1 - Detailed procedures for SMART purchasing and receiving*)

**SUBJECT: PROCEDURE FOR PROPERTY &
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2. When ordering SMART tangible personal property, locations are prohibited from purchasing items in “lots”, “bundles”, or “attached lists”. The acquisition of tangible personal property using P-Cards is also prohibited. In order to accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition and the cost center must be the same as the delivery address. SMART purchases must only be ordered via SMART Standard Requisitions/PO’s (PO’s beginning with #42). The Supply Management & Logistics Department will reject all requisitions for tangible personal property not complying with appropriate guidelines.
3. SMART tangible personal property purchases must be assigned one of the following SMART GL accounts.

SMART Purchases - \$1,000 or More

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

SMART Purchases – Under \$1,000.00

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

NOTE:

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

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

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

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

4. The cost center assigned to the SMART tangible personal property purchase must agree to the delivery/ship to address.
5. When SMART tangible personal property is received on-line, the individual must process the goods receipt for each item separately and record the unique serial number for each property item within the system regardless of cost. In the event an item does not physically possess a manufacturer's serial number, the new purchase documentation should be maintained in the site's property binder for future reconciliation and subsequent application of a District assigned serial number for tracking. The word "none" should be utilized when receiving those items online that do not have a manufacturer assigned serial number.
6. Once the District's Master File of Capital Assets has been updated, a report will be generated to notify property custodians of all new property record creation within the District's Master File of Capital Assets and will be available for all locations on OptiSpool. An email will be sent by Information & Technology – Production Control to all principals and their secretaries, district directors and secretaries, and budget keepers each time the Master File of Capital Assets is updated with new purchases of tangible personal property. The property custodian should use this opportunity to verify the accuracy of the information associated with the property records. Any corrections required to the asset record should be promptly reported to Accounting & Financial Reporting - Capital Assets via email to the "Capital Assets Conference." This includes necessary changes to the item description, serial number, or quantities received. Additionally, if the tangible personal property has not been received at the location, and the asset record was mistakenly created for this location, the property custodian should immediately notify Accounting & Financial Reporting - Capital Assets to correct the discrepancy in a timely manner. *(Property custodians will receive the email notification from Information & Technology – Production Control even when new property items have not been created or modifications have been processed to existing property records for their respective location. In such instances, there will be no report contained within their respective location file within OptiSpool.)*
7. All equipment should be stored in a secure location until it is ready for use.

**SUBJECT: PROCEDURE FOR PROPERTY &
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A.1 PURCHASING TANGIBLE PERSONAL PROPERTY

1. All non-consumable tangible personal property with a unit value of \$1,000 or greater must be ordered through the District's Purchasing system utilizing appropriate coding. (*Exhibit 1A - Detailed procedures for purchasing and receiving*)
2. When ordering tangible personal property, locations are prohibited from purchasing items in "lots", "bundles", or "attached lists". The acquisition of tangible personal property using P-Cards is also prohibited. In order to accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition and the appropriate delivery address should be noted. The Supply Management & Logistics Department will reject all requisitions for tangible personal property not complying with appropriate guidelines.
3. When tangible personal property is received on-line, the individual must process the goods receipt for each item separately and record the unique serial number for each property item within the system. In the event an item does not physically possess a manufacturer's serial number, the new purchase documentation should be maintained in the site's property binder for future reconciliation and subsequent application of a District assigned serial number for tracking. The word "none" should be utilized when receiving those items online that do not have a manufacturer assigned serial number.
4. See STANDARD PRACTICE BULLETIN NO:
I-311 Proper recording of donated assets or items purchased utilizing internal funds.
5. Once the District's Master File of Capital Assets has been updated, a report will be generated to notify property custodians of all new property record creation within the District's Master File of Capital Assets and will be available for all locations on OptiSpool. An email will be sent by Information & Technology – Production Control to all principals and their secretaries, district directors and secretaries, and budgetkeepers each time the Master File of Capital Assets is updated with new purchases of tangible personal property. The property custodian should use this opportunity to verify the accuracy of the information associated with the property records. Any corrections required to the asset record should be promptly reported to Accounting & Financial Reporting - Capital Assets via email to the "Capital Assets Conference." This includes necessary changes to the item description, serial number, or quantities received. Additionally, if the tangible personal property has not been received at the location, and the asset record was mistakenly created for this location, the property custodian should immediately notify Accounting & Financial Reporting - Capital Assets to correct the discrepancy in a timely manner. (*Property custodians will receive the email notification from Information & Technology – Production Control even when new property items have not been created or*

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modifications have been processed to existing property records for their respective location. In such instances there will be no report contained within their respective location file within OptiSpool.)

6. All equipment should be stored in a secure location until it is ready for use.

B. TRANSFERRING TANGIBLE PERSONAL PROPERTY

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

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

C. ASSIGNMENT OF TANGIBLE PERSONAL PROPERTY TO STAFF

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

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

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D. CONDUCTING SEMI-ANNUAL INVENTORIES

1. All locations are minimally required to conduct semi-annual inventories to ensure the District's property records are accurately maintained and updated. This includes the high-risk property items maintained within the secondary database established by the location.
2. The location will request an electronic copy of its PNI 811 report from Information & Technology – Production Control.
3. Appropriate staff will physically verify each property item listed on the PNI 811 report is accounted for on premises or there is a current Property Pass executed for tangible personal property assigned to individuals.
4. Locations shall surplus tangible personal property twice per year in accordance with conducting their self-inventories (See **F. SURPLUS OF TANGIBLE PERSONAL PROPERTY**).
5. After completing the self-inventory, the property custodian shall complete the Semi-Annual Inventory Form (See **Exhibit 5**) and forward a copy of it to their respective SLT administrator.

E. REPORTING THEFT OR VANDALISM OF TANGIBLE PERSONAL PROPERTY

1. All locations must take appropriate measures to ensure the safekeeping of all tangible personal property. This includes securing all high-theft equipment during hours of non-operation.
2. To the extent possible, tangible personal property should be designated to individual staff that is requested to oversee the equipment and report any loss or theft to appropriate administration in "real-time". Additionally, tangible personal property that is not utilized on a day-to-day basis should be stored in a secured location, and the appropriate staff should physically verify this property as needed to provide the most effective means of securing tangible personal property.
3. In the event of theft or vandalism, the property custodian will report the loss to the Broward District Schools Police Department (BDSPD) and the local authorities at the time of the incident. As a component of the police report and the BDSPD's Immediate Notification Form (See **Exhibit 6**), the location must provide all applicable property and serial numbers of the stolen tangible personal property along with a narrative of the event. This should be completed within 2 business days from when the incident is known or should have been known.

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4. The location must then complete a **03290** Tangible Property Loss/ Equipment Acquisition Form (**See Exhibit 7**) listing all of the tangible personal property items which were stolen. The form must contain all of the appropriate identifiable information and be signed by the property custodian.
5. The original **03290** Tangible Property Loss/ Equipment Acquisition Form, with a copy of the Immediate Notification Form and the police report attached, should then be forwarded to Accounting & Financial Reporting Department - Capital Assets for record amendment. After allowing an appropriate period of time for the loss to be processed, the location should verify the applicable property records have been amended to reflect the loss by requesting an electronic **DOWNLOAD** of the location's PNI 811 report from Information & Technology – Production Control. In the event property records have not been appropriately amended, the location should follow-up with Accounting & Financial Reporting Department - Capital Assets to ascertain the processing status of the submitted documentation.
6. The location must maintain copies of all pertinent documentation for their files in order to efficiently facilitate any necessary reconciliation during subsequent property and inventory audits.
7. A record of all reported losses will be maintained by the District for the purpose of analyzing loss trends. In the event there is a trend of loss at the same location or any individual loss event is significant in magnitude, a review of the circumstances involved with the loss will be conducted in an effort to prevent similar losses in the future. This review will be conducted by representatives from the following departments: Broward District Schools Police, Risk Management, and Information & Technology. Following the review, recommendations will be made to enhance the security measures at the location in an effort to prevent similar losses in the future. These recommendations may include, but are not limited to:
 - a. Modification to the receipt and storage of asset equipment at the location
 - b. Modification of existing surveillance systems within the location
 - c. Installation of additional security devices/equipment at the location
 - d. Increased frequency of self – inventories of asset equipment
 - e. Installation of passive or active security devices within high-risk equipment items

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

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F. SURPLUS OF TANGIBLE PERSONAL PROPERTY

1. Periodically, the location should surplus any obsolete or damaged tangible personal property in order to remove these records from their property inventory. Locations shall surplus tangible personal property twice per year in accordance with their self-inventories conducted semi-annually (See **D. CONDUCTING SEMI-ANNUAL INVENTORIES**).
2. The location should complete a 3290A Surplus/Transfer Declaration Form to identify the tangible personal property to be salvaged.
3. The 3290A Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplussed. The 3290A Surplus/Transfer Declaration Form must then be signed and dated by the property custodian and adequate explanation/documentation provided for surplussing the tangible personal property (See section **F.11** for instructions on surplussing Buses, Vehicles, and Trailers).
4. The location should make a copy of the 3290A Surplus/Transfer Declaration Form(s) for their record and forward the original to the Manager, Material Logistics at the Warehouse.
5. The Warehouse will arrange to pick-up the tangible personal property designated for surplus from the applicable location. A work order document will be provided to the property custodian at each location to certify removal activity.
6. After confirming the pick-up of the property items, the Manager, Material Logistics will forward the 3290A Surplus/Transfer Declaration Form along with the B-stock pick-up acknowledgment form to Accounting & Financial Reporting Department - Capital Assets for processing.
7. Accounting & Financial Reporting Department - Capital Assets will send an email confirmation to the property custodian upon receipt of the form and documentation.
8. Accounting & Financial Reporting Department - Capital Assets will process the 3290A Surplus/Transfer Declaration Form and remove the property records from the location's property inventory.
9. Within five business days of receiving notification, the 3290A Surplus/Transfer Declaration Form will be processed by Accounting & Financial Reporting Department - Capital Assets and locations will be contacted for any additional information. The property custodian should verify that the property records have

**SUBJECT: PROCEDURE FOR PROPERTY &
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been removed from the property inventory by requesting a PNI 811 from Information & Technology – Production Control.

10. The location should maintain copies of all pertinent documentation for their files to facilitate any necessary reconciliation during subsequent property and inventory audits.
11. To enhance the accountability associated with Property and Inventory, the procedures for the surplus of buses, vehicles, and trailers require the following steps:
 - a. The location must complete a 3290A Surplus/Transfer Declaration Form to identify buses, vehicles, and trailers to be salvaged.
 - b. The 3290A Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial or VIN number, model number, and equipment description for each property item being surplussed. The 3290A Surplus/Transfer Declaration Form must then be signed and dated by the property custodian and adequate explanation/documentation provided for surplussing the tangible personal property.
 - c. The location should make a copy of the 3290A Surplus/Transfer Declaration Form(s) for their record and forward the original to Accounting & Financial Reporting Department – Capital Assets for processing.
 - d. Accounting & Financial Reporting Department – Capital Assets will send an email confirmation to the property custodian upon receipt of form and documentation, and will mark the asset with a status of “P” for “Pending Disposal.” The asset will remain in the location’s inventory until final proof of disposition is submitted to Accounting & Financial Reporting Department – Capital Assets.
 - e. The location must submit proof of the asset’s final disposition to Accounting & Financial Reporting – Capital Assets to remove the property records from the location’s property inventory. The proof of final disposition can be submitted in either of the following methods:
 - i. A bill of Sale or a copy of receipt from the contracted auctioneer or,
 - ii. Other proof of disposal, such as a pick-up ticket, trade-in receipt, a copy of receipt from a licensed scrap dealer, an invoice from a metal crushing company, a donation letter to a registered charity or community organization, documented evidence of dumping assets of no or little value, or other auditable supporting documentation.

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- f. Upon receipt of the asset's final disposition, Accounting & Financial Reporting – Capital Assets will remove the "Pending Disposal" status from the asset, which will subsequently remove the asset's property records from the location's property inventory.

**G. EXECUTION OF TANGIBLE PERSONAL PROPERTY DOCUMENTATION
BY DESIGNEES**

1. Board policy **3204: PROPERTY ACCOUNTABILITY AND RESPONSIBILITY** designates that principals shall be the custodians of tangible personal property at the schools and that directors shall be the custodians of tangible personal property for the county support services departments.
2. Principals and Directors are to execute all documentation associated with tangible personal property.
3. Principal and Director Designees may execute documentation associated with tangible personal property in the absence of a property custodian in order to avoid disruption of daily operations. In such instances, the property custodian must also sign such documentation upon their return to the location, or as soon as practical.

H. PROPERTY AUDITS OF TANGIBLE PERSONAL PROPERTY

1. Periodically, the Office of the Chief Auditor (OCA) will conduct a property and inventory audit for locations. The purpose of this audit will be to verify the physical presence of tangible personal property designated on a location's property inventory and to ensure appropriate controls are in place to safeguard the location's tangible personal property. This will include a cursory review of the safeguards associated with high-risk items maintained within the location's secondary database (as previously defined by this Business Practice Bulletin). Accounting & Financial Reporting Department - Capital Assets will be notified by OCA when a location is being audited and upon completion of the audit so that the property records for the location are not altered during the duration of an audit.
2. OCA staff will then issue a preliminary report identifying the property items which could not be physically located or did not have appropriate documentation to support their absence.
3. The location will be provided a reconciliation period to locate the unaccounted tangible personal property or provide supplemental documentation to substantiate their physical location.

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

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DATE: 6/22/2017

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

4. The OCA will then issue a final audit report to the property custodian, identifying the final discrepancy list and outlining any material weaknesses associated with the location's inventory control. A copy of the final discrepancy report will also be forwarded to Accounting & Financial Reporting Department - Capital Assets in order to amend the property records as deemed appropriate. For any new/found tangible personal property listed on the final audit discrepancy report with a historical cost/estimated value of \$1,000 or more, the location must forward a **03290 Tangible Property Loss/ Equipment Acquisition Form** signed by the property custodian with invoices or estimated values authorizing Accounting & Financial Reporting Department - Capital Assets to add these property items to the Master File of Capital Assets database.
5. The property custodian must provide a response to the final report findings via the respective SLT administrator, outlining a corrective action plan designed to address the property audit exceptions and improve operational standards at the location.
6. The respective SLT administrator must then provide written correspondence to the OCA confirming their support of the action plan. This correspondence will be included in the final audit report.
7. The complete property audit will then be presented to the District's Audit Committee at their next regularly scheduled meeting.
8. The property audit report will subsequently be transmitted to the School Board at a regularly scheduled School Board meeting.

APPROVED BY: CABINET

DATE: 8/1/17

CABINET MEMBER SIGNATURE: _____



REQUISITION PROCEDURES FOR SMART AND GENERAL OBLIGATION BOND (GOB) FUNDS ONLY

Follow the instructions and guidelines in this document to place orders for SMART and/or GOB purchases. Please note that there are different document types to use when creating requisitions for SMART/GOB orders. These document types must be used when creating SMART/GOB orders. The number sequence for requisitions and Purchase Orders for SMART/GOB orders will be different than Non SMART/GOB orders. Capital Budget will budget funds by location and instruct those locations in which fund to apply to the SMART/GOB requisition. Refer to Business Practice Bulletin O-100 – Procedure for Property & Inventory Control for updates on the SMART/GOB procedures.

1. SMART/GOB Purchase Requirements:

- A. Purchases must be assigned the appropriate GL account as listed herein
- B. Items cannot be ordered in lots, bundles or attached lists
- C. Ship to address must be the same as requested Storage location (SLoc).
- D. Ship to address must include location within the building (room/fishe number)
- E. P – Cards are not to be used with Smart/Bond Funds

2. SMART/GOB Document Type:

- A. DO NOT mix Smart/GOB and non-Smart/GOB items on the same requisition
- B. Use document type SMT Standard for standard SMART/GOB requisition orders (see illustration)
- C. Use document type SMT Framework for framework SMART/GOB requisition orders (see illustration)

Create Purchase Requisition

Document Overview On | Hold | Personal Setting

☐ Source Determination

Material | Short Text | Quantity | Unit | Val. Pri. | Total Value | C | Deliv. Date | Des. Vendor | Matl Group | PGr | PO | PI

3. SMART Numbering Sequence:

- A. SMT requisitions will begin with 30xxxxxx
- B. SMT standard PO's will begin with 42
- C. SMT framework PO's will begin with 85

4. Capital Projects Fund (Major Fund)/WBS Element:

- A. Separate Capital Projects funds will be utilized for each GOB. Fund 3541 will be used for GOB1, 3542 for GOB2. Please contact Capital Budget for the correct fund to use
- B. WBS Element or Functional Area (for Technology) will be utilized per SMART/GOB project
 - I. Capital Budget to provide WBS Element and Functional Area data to use when ordering/tracking SMART/GOB expenditures

5. SMART/GOB Capitalized General Ledger (GL) accounts:

- A. Technology Equip.: Computer Equipment \$1,000 or more, use 56430100
- B. Other Equip.:
 - I. Audio Visual Material \$1,000 or more, use 56210100

- II. Furniture, Fixtures & Equipment \$1,000 or more, use 56410100
- C. Software \$1,000 or more use 56910100
- D. Building, Fixed Equipment, Land and Remodeling/Renovations:
 - I. Buildings & Fixed Equipment, use 56310100
 - II. Land, use 56610100
 - III. Capitalized Improvement other than Bldg. (Short Term), use 56710100
 - IV. Capitalized Improvement other than Bldg. (Long Term), use 56730100
 - V. Capitalized Permanent Land Improvements, use 56740100
 - VI. Capitalized Remodeling/Renovations, use 56810100
 - VII. Buses and motor vehicles, use 56510100 (buses) and 56520100 (motor vehicles)
 - VIII. WBS Element or Functional Area data will be used per Project and will be provided by Capital Budget

6. SMART/GOB Non-Capitalized (\$999.99 or less) General Ledger (GL) accounts:

- A. Computer Equipment Non-Trackable \$999.99 or less, use 56440100
(Includes but is not limited to keyboards, mice, wiring and other similar technology/accessories not tracked per PROP)
- B. Computer Equipment Trackable \$999.99 or less, use 56441100
(Includes but is not limited to iPads, tablets, laptops, desktops, printers, interactive white boards and interactive flat panel displays. Expenditures recorded using this GL account code will be tracked per PROP.)
- C. Other Equip.:
 - I. Library Books, use 56110100
 - II. Audio Visual Material \$999.99 or less, use 56220100
 - III. Furniture, Fixtures & Equipment \$999.99 or less Non Trackable, use 56420100
 - IV. Furniture, Fixtures & Equipment \$999.99 or less Trackable, use 56421100 (musical instruments)
 - V. Software \$999.99 or less, use 56920100
- D. Buildings, Fixed Equipment, Land and Remodeling/Renovations:
 - I. Non-Capitalized Improvement other than Bldg. (SMART Off site), use 56720100
 - II. Non-Capitalized Remodeling/Renovations, use 56820100

7. Tangible Personal Property (TPP) and non-TPP SMART/GOB purchases over/under \$1,000

- A. TPP is defined as items with account coding 5611, 562X, 564X and 569X
- B. Receiving for TPP trackable over/under \$1,000
 - I. Serial numbers are required to be recorded for all TPP received, regardless of cost
 - II. Receiving personnel must review WBS or Functional area coding to determine funding source (SMART or GOB)
- C. SMART/GOB TPP in PROP over/under \$1,000
 - I. SMART or GOB purchases will have a separate sequential BPI number to identify type of purchase
 - II. The “Location” field will use an identifier of GOBx or SMTx to identify the type of purchase
 - III. The “Project” field will be used to track the actual physical location of the asset purchase
 - IV. These items shall follow the same Surplus and Transfer forms process and procedures as indicated in Business Practice Bulletin O-100 regardless of cost

8. Charter Schools and SMART/GOB:

- A. Fixed assets will be purchased directly by BCPS for Charter Schools following the same process and procedures as indicated in this document
- B. Charter Schools must follow the same budget mechanism as used for other Charter School purchases
- C. Business Support Center (BSC) personnel will create purchase requisitions following guidelines specified for Charter Schools
- D. Purchases will be tracked by Cost Center. All technology/electronic equipment (i.e. monitors, docking stations, etc.) will be tracked
- E. OptiSpool and PROP reports will be utilized to track Charter Schools
- F. Office of Chief Auditor shall be notified of all items shipped to Charter Schools

BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: O-100

PAGE: 1 OF 12

DATE: 4/23/2015

SUBJECT: PROCEDURE FOR PROPERTY & INVENTORY CONTROL

GENERAL:

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

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

Although tangible personal property purchases with a unit value less than \$1,000 are not maintained on the District's Master File of Capital Assets database, property custodians must take appropriate precautions to safeguard and track all tangible personal property (purchased outside of the SMART program), especially high risk items such as iPads, tablets, laptops, desktops, printers, promethean boards, cameras, audio/video equipment, custodial equipment and musical instruments. Locations must maintain records of these high risk items within a secondary, site-based tracking database. The property custodian will determine the format for maintaining the information contained in the location's secondary, site-based tracking database (Excel, FileMaker Pro, etc.) unless otherwise mandated by the respective SLT administrator.

A. PURCHASING TANGIBLE PERSONAL PROPERTY – SMART PURCHASES

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

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APPROVED BY

I. Benjamin-Leong, Chief Financial Officer

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

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

SMART Purchases - \$1,000 or More

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

SMART Purchases – Under \$1,000.00

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

NOTE:

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

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

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

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

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4. The cost center assigned to the SMART tangible personal property purchase must agree to the delivery/ship to address.
5. When SMART tangible personal property is received on-line, the individual must process the goods receipt for each item separately and record the unique serial number for each property item within the system regardless of cost. In the event an item does not physically possess a manufacturer's serial number, the new purchase documentation should be maintained in the site's property binder for future reconciliation and subsequent application of a District assigned serial number for tracking. The word "none" should be utilized when receiving those items online that do not have a manufacturer assigned serial number.
6. Once the District's Master File of Capital Assets has been updated, a report will be generated to notify property custodians of all new property record creation within the District's Master File of Capital Assets and will be available for all locations on OptiSpool. An email will be sent by Information & Technology – Production Control to all principals and their secretaries, district directors and secretaries, and budget keepers each time the Master File of Capital Assets is updated with new purchases of tangible personal property. The property custodian should use this opportunity to verify the accuracy of the information associated with the property records. Any corrections required to the asset record should be promptly reported to Accounting & Financial Reporting - Capital Assets via email to the "Capital Assets Conference." This includes necessary changes to the item description, serial number, or quantities received. Additionally, if the tangible personal property has not been received at the location, and the asset record was mistakenly created for this location, the property custodian should immediately notify Accounting & Financial Reporting - Capital Assets to correct the discrepancy in a timely manner. *(Property custodians will receive the email notification from Information & Technology – Production Control even when new property items have not been created or modifications have been processed to existing property records for their respective location. In such instances, there will be no report contained within their respective location file within OptiSpool.)*
7. All equipment should be stored in a secure location until it is ready for use.

A.1 PURCHASING TANGIBLE PERSONAL PROPERTY

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

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

3. When tangible personal property is received on-line, the individual must process the goods receipt for each item separately and record the unique serial number for each property item within the system. In the event an item does not physically possess a manufacturer's serial number, the new purchase documentation should be maintained in the site's property binder for future reconciliation and subsequent application of a District assigned serial number for tracking. The word "none" should be utilized when receiving those items online that do not have a manufacturer assigned serial number.
4. See STANDARD PRACTICE BULLETIN NO:
I-311 Proper recording of donated assets or items purchased utilizing internal funds.
5. Once the District's Master File of Capital Assets has been updated, a report will be generated to notify property custodians of all new property record creation within the District's Master File of Capital Assets and will be available for all locations on OptiSpool. An email will be sent by Information & Technology – Production Control to all principals and their secretaries, district directors and secretaries, and budget keepers each time the Master File of Capital Assets is updated with new purchases of tangible personal property. The property custodian should use this opportunity to verify the accuracy of the information associated with the property records. Any corrections required to the asset record should be promptly reported to Accounting & Financial Reporting - Capital Assets via email to the "Capital Assets Conference." This includes necessary changes to the item description, serial number, or quantities received. Additionally, if the tangible personal property has not been received at the location, and the asset record was mistakenly created for this location, the property custodian should immediately notify Accounting & Financial Reporting - Capital Assets to correct the discrepancy in a timely manner. *(Property custodians will receive the email notification from Information & Technology – Production Control even when new property items have not been created or modifications have been processed to existing property records for their respective location. In such instances there will be no report contained within their respective location file within OptiSpool.)*
6. All equipment should be stored in a secure location until it is ready for use.

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B. TRANSFERRING TANGIBLE PERSONAL PROPERTY

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

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

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

C. ASSIGNMENT OF TANGIBLE PERSONAL PROPERTY TO STAFF

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

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

D. CONDUCTING SEMI-ANNUAL INVENTORIES

1. All locations are minimally required to conduct semi-annual inventories to ensure the District's property records are accurately maintained and updated. This includes the high-risk property items maintained within the secondary database established by the location.
2. The location will request an electronic copy of its PNI 811 report from Information & Technology – Production Control.

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

E. REPORTING THEFT OR VANDALISM OF TANGIBLE PERSONAL PROPERTY

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

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

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

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

F. SURPLUS OF TANGIBLE PERSONAL PROPERTY

1. Periodically, the location should surplus any obsolete or damaged tangible personal property in order to remove these records from their property inventory. Locations shall surplus tangible personal property twice per year in accordance with their self-inventories conducted semi-annually (See **D. CONDUCTING SEMI-ANNUAL INVENTORIES**).
2. The location should complete a 3290A Surplus/Transfer Declaration Form to identify the tangible personal property to be salvaged.

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

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

**G. EXECUTION OF TANGIBLE PERSONAL PROPERTY DOCUMENTATION
BY DESIGNEES**

- 1. Board policy **3204: PROPERTY ACCOUNTABILITY AND RESPONSIBILITY** designates that principals shall be the custodians of tangible personal property at the schools and that directors shall be the custodians of tangible personal property for the county support services departments.

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

H. PROPERTY AUDITS OF TANGIBLE PERSONAL PROPERTY

1. Periodically, the Office of the Chief Auditor (OCA) will conduct a property and inventory audit for locations. The purpose of this audit will be to verify the physical presence of tangible personal property designated on a location's property inventory and to ensure appropriate controls are in place to safeguard the location's tangible personal property. This will include a cursory review of the safeguards associated with high-risk items maintained within the location's secondary database (as previously defined by this Business Practice Bulletin). Accounting & Financial Reporting Department - Capital Assets will be notified by OCA when a location is being audited and upon completion of the audit so that the property records for the location are not altered during the duration of an audit.
2. OCA staff will then issue a preliminary report identifying the property items which could not be physically located or did not have appropriate documentation to support their absence.
3. The location will be provided a reconciliation period to locate the unaccounted tangible personal property or provide supplemental documentation to substantiate their physical location.
4. The OCA will then issue a final audit report to the property custodian, identifying the final discrepancy list and outlining any material weaknesses associated with the location's inventory control. A copy of the final discrepancy report will also be forwarded to Accounting & Financial Reporting Department - Capital Assets in order to amend the property records as deemed appropriate. For any new/found tangible personal property listed on the final audit discrepancy report with a historical cost/estimated value of \$1,000 or more, the location must forward a **03290** Tangible Property Loss/ Equipment Acquisition Form signed by the property custodian with invoices or estimated values authorizing Accounting & Financial Reporting Department - Capital Assets to add these property items to the Master File of Capital Assets database.

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

REQUISITION PROCEDURES FOR SMART AND GENERAL OBLIGATION BOND (GOB) FUNDS ONLY

Follow the instructions and guidelines in this document to place orders for SMART and/or GOB purchases. Please note that there are different document types to use when creating requisitions for SMART/GOB orders. These document types must be used when creating SMART/GOB orders. The number sequence for requisitions and Purchase Orders for SMART/GOB orders will be different than Non SMART/GOB orders. Capital Budget will budget funds by location and instruct those locations in which fund to apply to the SMART/GOB requisition. Refer to Business Practice Bulletin O-100 – Procedure for Property & Inventory Control for updates on the SMART/GOB procedures.

1. SMART/GOB Purchase Requirements:

- A. Purchases must be assigned the appropriate GL account as listed herein
- B. Items cannot be ordered in lots, bundles or attached lists
- C. Ship to address must be the same as requested Storage location (SLoc).
- D. Ship to address must include location within the building (room/fishe number)
- E. P – Cards are not to be used with Smart/Bond Funds

2. SMART/GOB Document Type:

- A. DO NOT mix Smart/GOB and non-Smart/GOB items on the same requisition
- B. Use document type SMT Standard for standard SMART/GOB requisition orders (see illustration)
- C. Use document type SMT Framework for framework SMART/GOB requisition orders (see illustration)

Create Purchase Requisition

Document: Overview On | Hold | Personal Setting

Source Determination

Material | Short Text | Quantity | Unit | Val | Pri | Σ | Total Value | C | Deliv. Date | Des.Vendor | Matl Group | PGr | PO | PI

Menu items: SMT Framework Req, NFY Service Req., NFY FHS Commodity Req., NFY Framework Req., NFY Standard Req., NFY Stock Transp Req., NOT USED Outl. Agmt., Service Requisition, SMT Framework Req, SMT Standard Req, Standard Requisition, Stock Transp Requisition

3. SMART Numbering Sequence:

- A. SMT requisitions will begin with 30xxxxxx
- B. SMT standard PO's will begin with 42
- C. SMT framework PO's will begin with 85

4. Capital Projects Fund (Major Fund)/WBS Element:

- A. Separate Capital Projects funds will be utilized for each GOB. Fund 3541 will be used for GOB1, 3542 for GOB2. Please contact Capital Budget for the correct fund to use
- B. WBS Element or Functional Area (for Technology) will be utilized per SMART/GOB project
 - I. Capital Budget to provide WBS Element and Functional Area data to use when ordering/tracking SMART/GOB expenditures

5. SMART/GOB Capitalized General Ledger (GL) accounts:

- A. Technology Equip.: Computer Equipment \$1,000 or more, use 56430100
- B. Other Equip.:
 - I. Audio Visual Material \$1,000 or more, use 56210100

- II. Furniture, Fixtures & Equipment \$1,000 or more, use 56410100
- C. Software \$1,000 or more use 56910100
- D. Building, Fixed Equipment, Land and Remodeling/Renovations:
 - I. Buildings & Fixed Equipment, use 56310100
 - II. Land, use 56610100
 - III. Capitalized Improvement other than Bldg. (Short Term), use 56710100
 - IV. Capitalized Improvement other than Bldg. (Long Term), use 56730100
 - V. Capitalized Permanent Land Improvements, use 56740100
 - VI. Capitalized Remodeling/Renovations, use 56810100
 - VII. Buses and motor vehicles, use 56510100 (buses) and 56520100 (motor vehicles)
 - VIII. WBS Element or Functional Area data will be used per Project and will be provided by Capital Budget

6. SMART/GOB Non-Capitalized (\$999.99 or less) General Ledger (GL) accounts:

- A. Computer Equipment Non-Trackable \$999.99 or less, use 56440100
(Includes but is not limited to keyboards, mice, wiring and other similar technology/accessories not tracked per PROP)
- B. Computer Equipment Trackable \$999.99 or less, use 56441100
(Includes but is not limited to iPads, tablets, laptops, desktops, printers and promethean boards. Expenditures recorded using this GL account code will be tracked per PROP.)
- C. Other Equip.:
 - I. Library Books, use 56110100
 - II. Audio Visual Material \$999.99 or less, use 56220100
 - III. Furniture, Fixtures & Equipment \$999.99 or less Non Trackable, use 56420100
 - IV. Furniture, Fixtures & Equipment \$999.99 or less Trackable, use 56421100 (musical instruments)
 - V. Software \$999.99 or less, use 56920100
- D. Buildings, Fixed Equipment, Land and Remodeling/Renovations:
 - I. Non-Capitalized Improvement other than Bldg. (SMART Off site), use 56720100
 - II. Non-Capitalized Remodeling/Renovations, use 56820100

7. Tangible Personal Property (TPP) and non-TPP SMART/GOB purchases over/under \$1,000

- A. TPP is defined as items with account coding 5611, 562X, 564X and 569X
- B. Receiving for TPP trackable over/under \$1,000
 - I. Serial numbers are required to be recorded for all TPP received, regardless of cost
 - II. Receiving personnel must review WBS or Functional area coding to determine funding source (SMART or GOB)
- C. SMART/GOB TPP in PROP over/under \$1,000
 - I. SMART or GOB purchases will have a separate sequential BPI number to identify type of purchase
 - II. The "Location" field will use an identifier of GOBx or SMTx to identify the type of purchase
 - III. The "Project" field will be used to track the actual physical location of the asset purchase
 - IV. These items shall follow the same Surplus and Transfer forms process and procedures as indicated in Business Practice Bulletin O-100 regardless of cost

8. Charter Schools and SMART/GOB:

- A. Fixed assets will be purchased directly by BCPS for Charter Schools following the same process and procedures as indicated in this document
- B. Charter Schools must follow the same budget mechanism as used for other Charter School purchases
- C. Business Support Center (BSC) personnel will create purchase requisitions following guidelines specified for Charter Schools
- D. Purchases will be tracked by Cost Center. All technology/electronic equipment (i.e. monitors, docking stations, etc.) will be tracked
- E. OptiSpool and PROP reports will be utilized to track Charter Schools
- F. Office of Chief Auditor shall be notified of all items shipped to Charter Schools