

INTERNAL AUDIT REPORT

Property and Inventory Audits of Selected Locations 2020- 2021



To be presented to the:

**Audit Committee on
March 11, 2021**

and

**The School Board of Broward County, Florida on
April 20, 2021**

By

The Office of the Chief Auditor



The School Board of Broward County, Florida

Dr. Rosalind Osgood, Chair
Laurie Rich Levinson, Vice Chair

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Superintendent of Schools

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Superintendent of Schools

March 5, 2021

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 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 that were not available for review prior to the issuance of this report,
items that 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 that 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 seven (7) locations in the report complied with prescribed policies and procedures. There was (1) location that contained some audit exceptions consisting of unaccounted for property and the failure to follow some prescribed rules.

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

Sincerely,

Joris M. Jabouin, CPA
Chief Auditor

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PROPERTY AUDIT REPORT

AUTHORIZATION

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

SCOPE, OBJECTIVES AND METHODOLOGY

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

- items which are at the location and are accounted for,
- items that were not available for review prior to the issuance of this report,
- items that 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 that have been declared surplus or obsolete and are supported by the proper District forms.
- items that have been purchased and are verified to comply 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.
- Assess the 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 safeguarding 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 challenging for employees to recognize the mistakes in the ordinary 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 2020-2021

The following report discloses the audit results for 8 locations. The audits were finalized between January 28, 2021, through March 5, 2021. A summary of this report notes that:

- For the 8 locations, 9,390 items were listed in the property records at a historical cost of \$29,512,316.
- For the 8 locations included in this report, 183 items were considered unaccounted for and had a historical cost of \$446,759.

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 finalized during the period January 28, 2021, through March 5, 2021. We have included a detailed listing of the unaccounted items and the administration's response for any location that received an exception.

Area	Name		Total Items	Historical Cost	Items Unaccounted For (INAF)	Historical Cost (INAF)		No Exception/ Exception	Page No.	Repeat (Y/N)
						Not Physically Accounted for	Out of Compliance			
School	Oriole Elementary		720	\$772,290	5	\$3,012	\$2,195	No Exception		
School	Riverside Elementary		1,151	\$716,065	1	\$137	\$0	No Exception		
School	Attucks Middle		1,070	\$923,477	7	\$8,306	\$0	No Exception		
School	Bright Horizons		469	\$851,261	5	\$6,029	\$1,944	No Exception		
School	Cypress Run Education Center		617	\$587,243	4	\$3,973	\$0	No Exception		
Department	Accounting and Financial Reporting		62	\$114,233	0	\$0	\$0	No Exception		
Department	Before and After School Child Care		72	\$101,037	0	\$0	\$0	No Exception		
Department	Food and Nutrition Services	Vehicles	37	\$681,286	0	\$0	\$0	Exception	Pgs. 9 - 36	N
		Equipment	5,192	\$24,765,424	161	\$286,221	\$134,942			
Grand Total			9,390	\$29,512,316	183	\$307,678	\$139,081	7 No Exceptions 1 Exception		

Audits Performed by:

Ashley Acevedo
Merlin Butler
Karlyn Campbell
Ashley Collins
Bryan Erhard
Jonathan Tolentino

Audits Managed by:

Ali Arcese

SECTION II:
Property and Inventory Audit - Summary Detail

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property Division
2020-2021
Food and Nutrition Services (9725)
Tangible Personal Property Unaccounted For

Finding 1 Missing Equipment

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION^[1]	VALUE
1	17-02131	MONITOR, ULTRATOUCH WS MT	\$ 1,193.00	\$ 715.80	\$ 477.20
2	14-04248	DISPLAY, TWO TIER SERVING	\$ 1,246.00	\$ 890.00	\$ 356.00
3	14-03262	MONITOR, LED/LCD TOUCH SCRIN 18"-19"	\$ 1,172.00	\$ 1,004.57	\$ 167.43
4	14-01716	REFRIGERATOR, TWO-DOOR	\$ 3,234.00	\$ 2,772.00	\$ 462.00
5	R13-80211	TIME CLOCK, 4500 FULL A/N	\$ 1,800.00	\$ 1,800.00	\$ -
6	13-01125	WIRELESS TOUCHSCREEN	\$ 1,050.00	\$ 1,050.00	\$ -
7	13-01116	MONITOR, MULTIMEDIA TOUCH	\$ 1,130.00	\$ 1,130.00	\$ -
8	12-03046	WARMING CABINET	\$ 2,868.02	\$ 2,868.02	\$ -
9	11-01591	FREEZER, REACH-IN TWO DOOR	\$ 3,574.00	\$ 3,574.00	\$ -
10	11-00872	MONITOR, MULTIMEDIA TOUCH	\$ 1,130.00	\$ 1,130.00	\$ -
11	10-05104	COMPUTER, DELL OPTIPLEX 780	\$ 1,043.51	\$ 1,043.51	\$ -
12	10-05089	MONITOR, MULTIMEDIA TOUCH	\$ 1,130.00	\$ 1,130.00	\$ -
13	10-04694	COMPUTER, DELL OPTIPLEX 780	\$ 1,043.51	\$ 1,043.51	\$ -
14	10-01165	ROBOT COUPE	\$ 3,421.00	\$ 3,421.00	\$ -
15	10-00424	MONEY COUNTER, INTEL 3 INSTEELISCALE	\$ 1,195.00	\$ 1,195.00	\$ -
16	08-81796	POINT OF SALE, 17" BLK SOLOIST II	\$ 1,155.00	\$ 1,155.00	\$ -
17	08-04092	SERVING LINE PROTECTOR CASE	\$ 2,615.51	\$ 2,615.51	\$ -
18	08-03473	STEAM COOKERS AND STEAM	\$ 8,328.04	\$ 8,328.04	\$ -
19	08-01930	MONEY COUNTER, INTEL 3 INSTEELISCALE	\$ 1,675.00	\$ 1,675.00	\$ -
20	07-03078	FOOD CARTS AND CAFETERIA	\$ 1,111.50	\$ 1,111.50	\$ -
21	06-07630	WARMER, CABRO DARK	\$ 2,320.50	\$ 2,320.50	\$ -
22	06-04083	WARMER, CAMBRO	\$ 2,320.50	\$ 2,320.50	\$ -
23	06-04082	WARMER, CAMBRO	\$ 2,320.50	\$ 2,320.50	\$ -
24	06-03942	ICE COOLED COLD FOOD TABLE	\$ 1,530.00	\$ 1,530.00	\$ -
25	06-03933	FOOD CART, CAMBRO CAMCRUISER CVC72	\$ 1,886.00	\$ 1,886.00	\$ -
26	06-03934	FOOD CART, CAMBRO CAMCRUISER CVC72	\$ 1,886.00	\$ 1,886.00	\$ -
27	06-03830	FREEZER, VICTORY	\$ 5,909.00	\$ 5,909.00	\$ -
28	06-01154	MILK COOLER	\$ 1,663.00	\$ 1,663.00	\$ -
29	06-00144	MILK COOLER 12 CRATES	\$ 1,663.00	\$ 1,663.00	\$ -
30	R05-87189	CLOCK, KRONOS TIME SYSTEM	\$ 2,197.00	\$ 2,197.00	\$ -
31	05-83368	CRESOR CABINET	\$ 1,827.80	\$ 1,827.80	\$ -
32	05-80630	ViCTORY 2-DOOR FREEZER	\$ 5,693.22	\$ 5,693.22	\$ -
33	05-50195	MOBILE DISPENSING	\$ 6,489.00	\$ 6,489.00	\$ -
34	05-50194	MOBILE DISPENSING	\$ 6,489.00	\$ 6,489.00	\$ -
35	05-49302	CABINET, CAMBRO HOT BULF FOOD	\$ 1,892.10	\$ 1,892.10	\$ -
36	05-49301	CABINET, CAMBRO HOT BULF FOOD	\$ 1,892.10	\$ 1,892.10	\$ -
37	05-39232	MERCHANDISER, REFRIDGERATED (ZERO-ZONE SL46)	\$ 3,641.00	\$ 3,641.00	\$ -
38	05-39172	STEAMER, GROEN CONVECTION (LEXMARK PRINTER)	\$ 7,498.00	\$ 7,498.00	\$ -
39	05-37733	CABINET, COUNTERS, STANDS (ALTOSHAM WARMER)	\$ 2,936.88	\$ 2,936.88	\$ -
40	05-37599	CAMBRO CMB1826 WARMER	\$ 2,320.50	\$ 2,320.50	\$ -
41	05-37598	CAMBRO CMB1826 WARMER	\$ 2,320.50	\$ 2,320.50	\$ -
42	05-37597	CAMBRO CMB1826 WARMER	\$ 2,320.50	\$ 2,320.50	\$ -
43	05-37596	CAMBRO CMB1826 WARMER	\$ 2,320.50	\$ 2,320.50	\$ -

[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
2020-2021
Food and Nutrition Services (9725)
Tangible Personal Property Unaccounted For

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION^[1]	VALUE
44	05-37595	CAMBRO CMB1826 WARMER	\$ 2,320.50	\$ 2,320.50	\$ -
45	05-33382	CULINARY ARTS SUPPLIES/EQUIP LEE EQUIPMENT	\$ 4,095.00	\$ 4,095.00	\$ -
46	05-33381	CULINARY ARTS SUPPLIES/EQUIP LEE EQUIPMENT	\$ 4,095.00	\$ 4,095.00	\$ -
47	05-30434	CAMBRO FOOD CART (GRANITE GREEN CVC724)	\$ 1,978.00	\$ 1,978.00	\$ -
48	05-30298	CAMBRO CABINET	\$ 2,320.50	\$ 2,320.50	\$ -
49	05-27329	FOOD CART, OUTDOOR	\$ 1,816.00	\$ 1,816.00	\$ -
50	05-21897	GAS OVEN, LINCOLN 1450 IMPINGER CONVEYOR	\$ 10,643.00	\$ 10,643.00	\$ -
51	R05-21337	COMPACTOR, TRASH SYSTEM	\$ 12,107.00	\$ 12,107.00	\$ -
52	04-18205	MIXER, HOBART 30 QT	\$ 5,134.00	\$ 5,134.00	\$ -
53	04-17829	FOOD CARTS (Shurflo SS 6' Condiment Cart)	\$ 6,240.00	\$ 6,240.00	\$ -
54	04-17828	FOOD CARTS (Shurflo SS 6' Condiment Cart)	\$ 6,240.00	\$ 6,240.00	\$ -
55	04-16139	FOOD CARTS AND CAFETERIA SERVING UNIT	\$ 1,171.00	\$ 1,171.00	\$ -
56	04-14586	FREEZER, TWO DOOR	\$ 5,259.79	\$ 5,259.79	\$ -
57	04-13806	APPLIANCES, HSEHLD COMM. (CABINET, ALTO-SHAAM WARMER)	\$ 1,927.38	\$ 1,927.38	\$ -
58	04-12380	REFRIGERATORS AND FREEZERS	\$ 4,835.60	\$ 4,835.60	\$ -
59	04-11357	CABINETS, COUNTERS, STANDS (PIZZA DISPLAY SYSTEM)	\$ 4,649.00	\$ 4,649.00	\$ -
60	R04-09661	CASHIER STAND, COLORPOINT	\$ 1,459.00	\$ 1,459.00	\$ -
61	04-05020	CABINET, WARMING	\$ 2,677.00	\$ 2,677.00	\$ -
62	04-04288	OPEN VT SPECIALTY (MERCHANDISER, HUSSMAN 5272)	\$ 4,219.68	\$ 4,219.68	\$ -
63	R04-02926	TABLE, COLORPOINT SOLID TOP	\$ 1,699.00	\$ 1,699.00	\$ -
64	04-02098	PRINTER, LEXMARK	\$ 3,092.00	\$ 3,092.00	\$ -
65	03-22586	MIXER, HOBART 30 QT	\$ 4,402.70	\$ 4,402.70	\$ -
66	03-16218	RANGE, VEX3 VALCAN	\$ 1,556.95	\$ 1,556.95	\$ -
67	03-15265	TABLE, BAKERS 5'X2'6"	\$ 2,336.91	\$ 1,986.37	\$ 350.54
68	03-15264	TABLE, BAKERS 5'X2'6"	\$ 2,336.91	\$ 1,986.37	\$ 350.54
69	03-04891	SOLID TOP TABLE WITH OPEN BASE	\$ 1,911.00	\$ 1,624.35	\$ 286.65
70	02-13958	COUNTER, DELFIELD UTILITY	\$ 1,412.00	\$ 1,412.00	\$ -
71	02-05623	COMPUTER, DELL GX150	\$ 1,480.00	\$ 1,480.00	\$ -
72	01-11657	MACHINE, ICE SCOTSMAN	\$ 1,627.00	\$ 1,627.00	\$ -
73	00-01964	MIXER, HOBART 40 QT FLOOR	\$ 4,358.70	\$ 4,358.70	\$ -
74	98-90291	TABLE, BAKERS	\$ 2,600.00	\$ 2,600.00	\$ -
75	98-90290	TABLE, BAKERS	\$ 2,600.00	\$ 2,600.00	\$ -
76	97-71648	TABLE, ICE COOL	\$ 1,580.00	\$ 1,580.00	\$ -
77	97-29028	TABLE, ICE COOL	\$ 1,580.00	\$ 1,580.00	\$ -
78	97-29027	TABLE, ICE COOL	\$ 1,580.00	\$ 1,580.00	\$ -
79	97-29025	TABLE, ICE COOL	\$ 1,580.00	\$ 1,580.00	\$ -
80	96-23217	TABLE COOK'S	\$ 1,200.00	\$ 1,200.00	\$ -
81	96-20509	TABLE, BAKERS	\$ 2,600.00	\$ 2,600.00	\$ -
82	96-20464	LINE, SERVING	\$ 9,000.00	\$ 9,000.00	\$ -
83	96-13548	TABLE, BAKERS	\$ 2,600.00	\$ 2,600.00	\$ -
84	95-31378	TABLE, BAKERS WOOD TOP	\$ 2,600.00	\$ 2,600.00	\$ -
85	95-27461	TABLE, BAKERS	\$ 2,600.00	\$ 2,600.00	\$ -
86	95-27036	STEAMER, GROEN CONVECTION	\$ 2,400.00	\$ 2,400.00	\$ -
87	94-20735	OVEN, GARLAND CONVECTION	\$ 3,600.00	\$ 3,600.00	\$ -
88	94-20733	UNIT EXPANDO, TOASTMASTER	\$ 1,200.00	\$ 1,200.00	\$ -
89	94-15711	CABINET, WARMING STAINLESS STEEL	\$ 3,200.00	\$ 3,200.00	\$ -
90	94-15315	CABINET, FWE AC-1500 WARMING	\$ 2,600.00	\$ 2,600.00	\$ -

[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
2020-2021
Food and Nutrition Services (9725)
Tangible Personal Property Unaccounted For

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION^[1]	VALUE
91	93-30268	TABLE, BAKERS	\$ 1,225.00	\$ 1,225.00	\$ -
92	93-30267	TABLE, BAKERS	\$ 1,225.00	\$ 1,225.00	\$ -
93	92-21091	DISPENSER ICE CREAM	\$ 2,500.00	\$ 2,500.00	\$ -
94	90-15315	TABLE, COOKS S/S W/ BINS	\$ 1,000.00	\$ 1,000.00	\$ -
95	90-15299	TABLE, BAKERS LEE CUSTOM	\$ 1,397.00	\$ 1,397.00	\$ -
96	90-12139	TABLE, BAKERS MAPLE TOP	\$ 1,397.00	\$ 1,397.00	\$ -
97		MONITOR, TEK VISION 17" POS (SER# J701525896)	\$ 1,130.00	\$ 1,130.00	\$ -
98		REFRIGERATOR, BEVERAGE-AIR SM58N (SN# 7113830)	\$ 2,000.00	\$ 2,000.00	\$ -
99		REFRIGERATOR, BEVERAGE-AIR SM58N (SN# 7113882)	\$ 2,000.00	\$ 2,000.00	\$ -
100		FREEZER, FRIGIDAIRE (SN# WB62036824)	\$ 1,375.00	\$ 1,375.00	\$ -
101		REFRIGERATOR, BEVERAGE-AIR SM49N (SN# 8408724)	\$ 2,000.00	\$ 2,000.00	\$ -
102		REFRIGERATOR, BEVERAGE-AIR SM58N (SN# 8908227)	\$ 2,000.00	\$ 2,000.00	\$ -
		Subtotal Finding 1	\$ 286,221.31	\$ 283,770.96	\$ 2,450.35

Finding 2: Surplus

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION^[1]	VALUE
103	17-00804	STEAMER, ACCUTEMP 480v	\$ 7,671.36	\$ 3,287.73	\$ 4,383.63
104	16-01024	MONITOR,LED/LCD TOUCH SCRIN	\$ 1,172.00	\$ 1,172.00	\$ -
105	16-01022	MONITOR, LED/LCD TOUCH	\$ 1,172.00	\$ 1,172.00	\$ -
106	16-01021	MONITOR, LED/LCD TOUCH	\$ 1,172.00	\$ 1,172.00	\$ -
107	15-04418	MONITOR, LED/LCD TOUCH	\$ 1,172.00	\$ 1,172.00	\$ -
108	15-04072	MONITOR, LED/LCD TOUCH	\$ 1,172.00	\$ 1,172.00	\$ -
109	15-04066	MONITOR, LED/LCD TOUCH	\$ 1,172.00	\$ 1,172.00	\$ -
110	15-03258	MONITOR, LED/LCD TOUCH	\$ 1,172.00	\$ 1,172.00	\$ -
111	14-03263	LED/LCD TOUCH SCRIN, 18"-19"	\$ 1,172.00	\$ 1,004.57	\$ 167.43
112	14-01431	LED/LCD TOUCH SCRIN, 18"-19"	\$ 1,172.00	\$ 1,004.57	\$ 167.43
113	13-01122	WIRELESS TOUHSCREEN	\$ 1,050.00	\$ 1,050.00	\$ -
114	12-02532	MONITOR, MULTIMEDIA,TOUCH SCREEN 17"	\$ 1,130.00	\$ 1,130.00	\$ -
115	12-01123	MONITOR, MULTIMEDIA,TOUCH SCREEN 17"	\$ 1,130.00	\$ 1,130.00	\$ -
116	12-01116	MONITOR, MULTIMEDIA,TOUCH SCREEN 17"	\$ 1,130.00	\$ 1,130.00	\$ -
117	12-00780	MONITOR, MULTIMEDIA,TOUCH SCREEN 17"	\$ 1,130.00	\$ 1,130.00	\$ -
118	12-00766	MONITOR, MULTIMEDIA,TOUCH SCREEN 17"	\$ 1,130.00	\$ 1,130.00	\$ -
119	12-00761	MONITOR, MULTIMEDIA,TOUCH SCREEN 17"	\$ 1,130.00	\$ 1,130.00	\$ -
120	12-00706	MONITOR, MULTIMEDIA,TOUCH SCREEN 17"	\$ 1,130.00	\$ 1,130.00	\$ -
121	12-00697	MONITOR, MULTIMEDIA,TOUCH SCREEN 17"	\$ 1,130.00	\$ 1,130.00	\$ -
122	12-00691	MONITOR, MULTIMEDIA,TOUCH SCREEN 17"	\$ 1,130.00	\$ 1,130.00	\$ -
123	12-00690	MONITOR, MULTIMEDIA,TOUCH SCREEN 17"	\$ 1,130.00	\$ 1,130.00	\$ -
124	12-00687	MONITOR, MULTIMEDIA,TOUCH SCREEN 17"	\$ 1,130.00	\$ 1,130.00	\$ -
125	12-00684	MONITOR, MULTIMEDIA,TOUCH SCREEN 17"	\$ 1,130.00	\$ 1,130.00	\$ -
126	12-00662	MONITOR, MULTIMEDIA,TOUCH SCREEN 17"	\$ 1,130.00	\$ 1,130.00	\$ -
127	12-00658	MONITOR, MULTIMEDIA,TOUCH SCREEN 17"	\$ 1,130.00	\$ 1,130.00	\$ -
128	12-00653	MONITOR, MULTIMEDIA,TOUCH SCREEN 17"	\$ 1,130.00	\$ 1,130.00	\$ -
129	11-02507	ICE MACHINE, AUTOMATIC (349LB)	\$ 2,122.92	\$ 2,122.92	\$ -
130	11-00393	MACHINE, PANASONIC UF-6200	\$ 1,773.00	\$ 1,773.00	\$ -
131	09-11127	DELL OPTIPLEX (INTERMED)760	\$ 1,166.00	\$ 1,166.00	\$ -

[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
2020-2021
Food and Nutrition Services (9725)
Tangible Personal Property Unaccounted For

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION^[1]	VALUE
132	09-10200	ICE MACHINE, 300LB CAPACITY	\$ 2,980.00	\$ 2,980.00	\$ -
133	06-00810	MILK COOKER - 12 CRATES	\$ 1,663.00	\$ 1,663.00	\$ -
134	06-00485	MILK COOKER-8CRATES (TRUE TMC-34-S-SS)	\$ 1,395.00	\$ 1,395.00	\$ -
135	05-54957	REFRIGERATOR, ZERO ZONE DISPLAY CASE	\$ 3,641.00	\$ 3,641.00	\$ -
136	05-52520	WARMER, DRAWER	\$ 1,382.00	\$ 1,382.00	\$ -
137	05-47386	ICE COOLED COLD FOOD TABLE-OPEN BASE	\$ 1,934.00	\$ 1,934.00	\$ -
138	05-42395	MACHINE, HOSHIZAKI KM280MAH ICE W/ B300SF	\$ 3,061.50	\$ 3,061.50	\$ -
139	05-39097	CONVECTION OVEN, GAS	\$ 3,784.00	\$ 3,784.00	\$ -
140	04-10305	CONVECTION OVEN ELEC RIC 208 SINGLE SECT (BLODGETT)	\$ 3,289.00	\$ 3,289.00	\$ -
141	03-11254	REFRIGERATOR, TWO DOOR, ROLL THRU (VICTORY)	\$ 5,910.36	\$ 5,910.36	\$ -
142	03-08948	REFRIGERATOR-THREE	\$ 3,498.00	\$ 3,498.00	\$ -
143	03-06370	COOLER, TRUE 4-DR REACH-IN	\$ 2,070.11	\$ 2,070.11	\$ -
144	03-06369	COOLER, TRUE 4-DR REACH-IN	\$ 2,070.11	\$ 2,070.11	\$ -
145	03-06368	COOLER, TRUE 4-DR REACH-IN	\$ 2,070.11	\$ 2,070.11	\$ -
146	03-06367	COOLER, TRUE 4-DR REACH-IN	\$ 2,070.11	\$ 2,070.11	\$ -
147	03-06366	COOLER, TRUE 4-DR REACH-IN	\$ 2,070.11	\$ 2,070.11	\$ -
148	03-06364	COOLER, TRUE 4-DR REACH-IN	\$ 2,070.11	\$ 2,070.11	\$ -
149	R02-83480	GROEN HY-6E STEAMER	\$ 7,082.00	\$ 7,082.00	\$ -
150	02-17096	OVEN, CONVECTION SINGLE BLODGETT	\$ 3,164.00	\$ 3,164.00	\$ -
151	02-03758	CABINET, WARMING	\$ 2,682.00	\$ 2,682.00	\$ -
152	99-90826	COUNTER, SERVING DELFIELD	\$ 9,000.00	\$ 9,000.00	\$ -
153	99-90815	CABINET, WARMING FEW	\$ 2,600.00	\$ 2,600.00	\$ -
154	R96-96052	MANNHART VEGETABLE CUTTER	\$ 2,329.00	\$ 2,329.00	\$ -
155	96-20470	LINE, SERVING	\$ 9,000.00	\$ 9,000.00	\$ -
156	96-20468	STAND, CASHIER	\$ 1,400.00	\$ 1,400.00	\$ -
157	96-20466	STAND, CASHIER	\$ 1,400.00	\$ 1,400.00	\$ -
158	95-27282	TABLE BAKERS	\$ 2,600.00	\$ 2,600.00	\$ -
159	94-20686	COUNTER, SERVING 3 WELL	\$ 2,070.00	\$ 2,070.00	\$ -
160	94-10726	WARMER VICTORY W/SECO RACK PASS-THRU	\$ 4,080.00	\$ 4,080.00	\$ -
		Subtotal Finding 2	\$ 133,646.80	\$ 128,928.31	\$ 4,718.49

Finding 9: Police Report

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION^[1]	VALUE
161	01-17997	MONEY COUNTER, ELECTRONIC	\$ 1,295.00	\$ 1,295.00	\$ -

Total Historical Cost of Property unaccounted for as of January 8, 2020 \$ 421,163.11
^[1]Total Accumulated Depreciation as of January 8, 2020 \$ 413,994.27
Net Value of Property considered unaccounted for as of January 8, 2020 \$ 7,168.84

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

SECTION III:
Locations with Exceptions

Department Name: Food and Nutrition Services (9725)

Director: Mary Mulder

**Chief Strategy &
Operations Officer:** Maurice Woods

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

Also Requested to Respond:

Department Name: Procurement and Warehousing Services (9707)

Director: Mary Coker

Total Number of Items on Inventory	Historical Value of All Items on Inventory	Items Unaccounted for (IUAUF)	Historical Cost (IUAUF)		Total Net Value IUAUF	Percentage of Dollars Cost IUAUF
			Not Physically Accounted for	Out of Compliance		
5,229	\$25,446,710	161	\$286,221	\$134,942	\$7,169	1.7%

The Office of the Chief Auditor (OCA) conducted the Food and Nutrition Services Department (FNS) property and inventory audit. The audit was not limited to technology equipment as in past audits. This audit included all furniture, fixture, and equipment (FF&E). The audit consisted of visiting all schools throughout Broward County (the District) and accounting for FF&E containing a historical cost (original cost) of \$1,000 or more. As part of the property and inventory audit, the Inventory Audit Specialist (IAS) is tasked to review all the property passes issued by FNS for equipment assigned to employees. The property passes complied with the Business Practice Bulleting O-100: Procedure for Property and Inventory Control (BPB O-100). After reviewing the other FNS internal controls related to property and inventory, it was determined that some controls over inventory and fixed assets were out of compliance with the District's policies and procedures.

Finding 1: Missing Equipment

During the property and inventory audit for FNS, 102 assets were not physically seen and are recognized as missing. The historical cost of the 102 missing items is \$286,221, with a remaining book value of \$2,450 on seven assets. The Unaccounted for List of Tangible Personal Property is found on pages 5-8 of this report.

Recommendations

- FNS should establish preventative internal controls to safeguard and track all tangible personal property and prevent missing assets in the future.
- Every effort should be made in continuing to locate the missing items.

Finding 2: Surplus - Disposition

During the FNS property and inventory audit, the OCA found 59 assets were still active on the District's Master File database even though the assets had physically been disposed of anywhere between two and twelve years prior. When a property custodian decides to dispose of an asset, the BPB O-100 provides step-by-step procedures that should be followed to ensure that the assets are disposed of lawfully and removed from the District's Master File database. The department presented many 3290A Surplus Declaration

(Food and Nutrition Services Department continued)

Transfer forms during the audit. The forms were reviewed and found to be incomplete. The forms were missing critical information that was required, such as BPI numbers, serial numbers, accurate descriptions, signatures, and exact destinations. At times, the 3290A Surplus Declaration Transfer forms would indicate that the asset(s) were designated as “re-issue.” When equipment is labeled as “re-issue,” it is considered an operable piece of equipment that could be repurposed and transferred to a different location instead of disposed of. It is usually moved to the B-Stock Warehouse Services Department (B-Stock) for storage. This process caused logistical problems because all the equipment, whether it was marked as surplus, auction, or re-issue, was commingled within the warehouse, making it challenging to identify equipment to be re-issued/repurposed, sold at auction, or disposed of.

The IAS physically accounted for equipment throughout the District that FNS had deemed obsolete and labeled as surplus. The equipment was found to be in functioning condition, and they were still being used in cafeterias throughout the District. Because the paperwork was labeled as surplus, the items had been removed from the District’s Master File database. These items were added to the audit database, and they are expected to be reactivated by FNS.

Recommendations

- FNS should establish surplus procedures within the department.
- FNS should work in conjunction with the Procurement and Warehousing Services Department director to develop a process for all equipment handled by the B-Stock Warehousing Services Department. This includes, but is not limited to, moving, storing, disposing, and auctioning of FNS equipment.
- Surplus procedures found in the BPB O-100 should be review with the department’s property and inventory team to ensure that the staff is informed of all surplus policies and procedures.

Finding 3: Surplus - Useful life

As a practice, Accounting and Financial Reporting – Capital Assets (AFRD-CA) requires that locations provide the reason for the disposal of an asset that has not been fully depreciated and contained useful life. The table below itemizes the equipment disposed of within its useful life cycle. The FNS did not provide AFRD-CA supporting documentation when these assets were disposed of. When requested by the IAS during the audit, the staff could not provide documentation either. The 13 items list in the table below had a historical cost of \$17,907 and an approximate net book value at the time of disposal of \$8,594.

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(Food and Nutrition Services Department continued)

Surplus Useful Life Chart						
BPI#	Description	Unit Cost	Purchase Date	Useful Life	Surplus Date	Approx. Net Book Value (NBV) (at time of disposition)
16-01024	MONITOR, LED/LCD TOUCH SCRIN	\$1,172	09/30/2015	5 yrs.	6/21/2017	\$762
16-01022	MONITOR, LED/LCD TOUCH	\$1,172	09/30/2015	5 yrs.	6/21/2017	\$762
16-01021	MONITOR, LED/LCD TOUCH	\$1,172	09/30/2015	5 yrs.	12/4/2017	\$664
15-04418	MONITOR, LED/LCD TOUCH	\$1,172	04/15/2015	5 yrs.	6/21/2017	\$664
15-04072	MONITOR, LED/LCD TOUCH	\$1,172	03/16/2015	5 yrs.	12/4/2017	\$547
15-04066	MONITOR, LED/LCD TOUCH	\$1,172	03/16/2015	5 yrs.	12/4/2017	\$547
15-03258	MONITOR, LED/LCD TOUCH	\$1,172	01/09/2015	5 yrs.	6/21/2017	\$625
14-03263	LED/LCD TOUCH SCRIN, 18"-19"	\$1,172	12/13/2013	7 yrs.	6/21/2017	\$600
14-01431	LED/LCD TOUCH SCRIN, 18"-19"	\$1,172	09/17/2013	7 yrs.	6/21/2017	\$544
13-01122	WIRELESS TOUCHSCREEN	\$1,050	08/31/2012	7 yrs.	7/21/2015	\$613
12-02532	MONITOR, MULTIMEDIA, TOUCH SCRIN	\$1,130	01/31/2012	7 yrs.	12/20/2016	\$336
06-00485	MILK COOKER-8CRATES	\$1,395	07/19/2005	7 yrs.	02/07/2012	\$83
05-39097	CONVECTION OVEN, GAS	\$3,784	12/14/2004	7 yrs.	08/07/2008	\$1,847
	Total Historical Cost	\$17,907			Approx. NBV	\$8,594

Recommendations

- FNS should provide the required proof of the damage along with a rationale to the Accounting and Financial Reporting Department – Capital Assets any time the department disposes of an asset that has not been fully depreciated and has not met the useful life expectancy.
- FNS should confirm that all 3290A Surplus/Transfer Declaration Forms are being appropriately completed when tangible personal property has been identified to be salvaged. The 3290A Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus. The 3290A Surplus/Transfer Declaration Form must then be signed and dated by the property custodian, and adequate explanation/documentation provided for surplus. The tangible personal property.
- FNS should verify that asset records have been removed from the property and inventory list after equipment has been surplus.

Finding 4: Semi-annual Inventories

During the property and inventory audit of the FNS, the IAS reviewed the inventory lists found in the cafeteria managers' offices. Many cafeteria managers who are responsible for conducting the semi-annual inventories signed the inventory lists, so it appeared that semi-annual inventories were being conducted. According to the BPB O-100, locations are minimally required to perform semi-annual inventories to ensure the District's property records are accurately maintained and updated. When the audit was completed, it was evident that the appropriate verification of assets against the asset record was not carried out. This made it extremely difficult to reconcile the FNS inventory during the audit. A considerable amount of errors was found with the District's property records, as is later described in this report. Based on the BPB O-100, the proper way of conducting semi-annual inventories is to physically account for all tangible personal property assigned to the location's property custodian and ensure the District's property records are accurately maintained and updated. Although the director required semi-annual

(Food and Nutrition Services Department continued)

inventories, the assets were not being verified correctly, so the District asset records were not being updated. The department was not conducting a reconciliation of assets once the “count” was completed at the end of the verification phase. The reconciliation of assets is supposed to be complete to identify discrepancies in the District’s property records and correct the errors promptly.

Recommendations:

- FNS should develop procedures for staff members appointed to physically verifying assets during the semi-annual inventory exercise.
- Semi-annual inventories should be conducted to ensure all District tangible personal property’s safekeeping and certify that asset records are accurately maintained and updated. This includes the high-risk property items cataloged within the secondary database established by the location.
- A reconciliation of inventory to property records should be performed upon completion of the semi-annual inventory exercise.
- Items not located during the inventory process should be reported to the Accounting and Financial Reporting Department immediately.

Finding 5: Discrepancies

The OCA identified 580 asset records that contained discrepancies (see Exhibit A). The discrepancies included incorrect or no serial number, incorrect value, and items that were bundled. The number of errors identified during the audit was excessive. According to the BPB O-100, it is prohibited to purchase items in lots, bundles, or attached lists. When tangible personal property is received on-line, the individual must process the receipt of goods for each item separately and record the unique serial number for each property item within the SAP system. The OCA attempted to conduct the property and inventory audit in FY 2015; however, due to the same errors mentioned in this finding, the OCA did not proceed with the audit and instructed the department to correct all asset records.

Recommendations

- FNS should confirm that staff verifying equipment during the semi-annual inventory is also certifying the property record information is accurate.
- FNS should confirm that all corrections required to asset records, including necessary changes to the item description, serial number, or quantities received, are promptly reported to Accounting & Financial Reporting.

Finding 6: Transfers

During the property and inventory audit, the IAS found many asset records did not reflect the correct physical location. Asset transfer procedures were not followed. According to the Florida Administrative Rule 69I-73: Tangible Personal Property Owned by Local Governments, the physical location (the city, address, or building name, and room number therein) must be recorded for each record. The BPB O-100 states when a location permanently transfers a tangible personal property to another location, the property custodian is required to execute a 3290A Surplus Declaration Transfer Form.

(Food and Nutrition Services Department continued)

Recommendations

- FNS must confirm that the 3290A Surplus/Transfer Declaration forms were executed correctly. 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. The 3290A Surplus/Transfer Declaration Form must then be signed by both property custodians (issuing and receiving).

Finding 7: Property Record

When a location decides to purchase an asset, the purchase requisitioner must use a Standard Purchase Requisition and put a complete description of items in the Short Text field found in SAP. The short text field's proper order is "noun, description, brand, model, and model# or size." This is an area that required immediate attention during the audit. The descriptions listed for over 4,000 asset records were not in compliance. The requirements for this process can be found in the Florida Administrative Rule 69I-73. It requires when procuring a Tangible Personal Property (TPP), the records shall contain at a minimum the following information:

- a. Identification Number (BPI#)
- b. Description of item or items
- c. Physical location (the city, address, or building name, and room number therein)
- d. Name of the custodian with assigned responsibility for the item
- e. In the case of property group, the number, and description of the component's items comprising the group
- f. Name, make, or manufacturer if applicable
- g. Manufacturer's serial number(s) if any, and if an automobile, vehicle identification number, and title certificate number if applicable
- h. Date acquired
- i. Cost or value at the date of acquisition for the item or the identified components part thereof.

When further research was conducted, two processes were identified that contributed to the description discrepancies.

The first process that was identified occurs during the issuance of material numbers created in SAP by the Procurement and Warehousing Service Department. A material number is issued to items that are on bids. The descriptions entered when the material numbers were created for FNS equipment were vague. An example of a description discrepancy created for a material number is Appliances, Household, Commercial Indus. The actual description for this asset record should have read COMBI STEAMER, ALTO-SHAM 10.18I.

The second process that was identified is like the first; however, it occurs when the purchase requisitioner enters the asset's description in SAP that is not on a bid and does not contain a material number. The department's staff members usually do this. Again, the information entered in SAP did not comply with the State requirements making it difficult to identify items during the audit.

Recommendations to the Procurement and Warehousing Services Department

- The Procurement and Warehousing Services Department should make certain that the descriptions entered in SAP when creating Material items complies with the State of Florida's requirements found in Florida Administrative Rule 69I-73 Tangible Personal Property Owned by Local Governments.

(Food and Nutrition Services Department continued)

Recommendations to FNS

- FNS should make certain that the descriptions being entered in SAP when creating a purchase requisition comply with the State of Florida's requirements found in Florida Administrative Rule 69I-73 Tangible Personal Property Owned by Local Governments.
- Any corrections required to the asset record should be promptly reported to Accounting & Financial Reporting - Capital Assets via email to the "Capital Assets Conference."
- FNS should register designated property and inventory team member(s) for the Purchase Requisitioner and Chart of Accounts Training.

Finding 8: Newly Added Equipment

During the audit, the IAS added 2,943 new assets to FNS' audit database. None of these items were found in the District's Master File database. According to the BPB O-100, all non-consumable tangible personal property must be ordered through the District's Purchasing system utilizing appropriate coding. Locations are prohibited from purchasing items in "lots," "bundles," or "attached list." 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. Purchases must only be ordered via standard requisitions/purchase orders. The FNS explained that many of the items added during the audit were purchased during school cafeteria capital improvements/replacements projects. Capital project costs are usually capitalized anywhere between 20 – 50 years. The Capital Budget Department confirmed that tangible personal property purchased through these projects was included in the project's total cost. The tangible personal property purchased is usually capitalized anywhere between 5 – 10 years, not 20 – 50 years. To determine if all tangible personal property procured through the projects was physically accounted for, the OCA requested all invoices associated with the cafeteria projects and any additional supporting documentation. The Capital Budget Department was able to provide five schools' itemized list of equipment. They also provided invoices for seventeen other schools' capital projects, but the lists were not itemized, so the OCA could not determine if all assets were physically accounted for. Finally, the Capital Budget Department could not provide any documentation for 42 school capital projects. Since the documentation could not be provided, the OCA could not determine if all the equipment purchased through the capital projects was accounted for.

A review of FNS purchase orders for the last five years was performed during the audit. The department's purchase requisitions do not comply with purchasing procedures and are attributed to newly added assets during the audit. Purchase orders were placed for bundles and the attached list, although it clearly states in the procedures that neither are permitted. The staff also made coding errors and used the wrong type of purchase requisition, which resulted in the tangible personal property not added to the PNI 811 inventory list. Finally, when tangible personal property is received on-line, the individual must process the receipt of goods for each item separately and record the unique serial numbers for each property item within the system. When trying to reconcile the inventory, there were serial numbers that were duplicated, and goods receipts were incorrectly done. At times, the serial number would not be entered when the receipt of goods was processed, and the asset record was created without a serial number.

Recommendations

- FNS should notify Accounting & Financial Reporting - Capital Assets immediately if an asset has not been received and an asset record was mistakenly created for the department.
- Tangible personal property must be ordered on unique lines of a requisition, and the appropriate delivery address should be noted.

(Food and Nutrition Services Department continued)

- When tangible personal property is received on-line, the individual must process the receipt of goods for each item separately and record the unique serial number for each property item within the system.

Finding 9: Police Report

During the property and inventory audit, a police report issued by the Davie Police Department on September 8, 2016, was provided. The police report was reviewed, and the IAS found that the money counter was reported lost three months after it was last seen. According to the BPB O-100, it states that a police report should be filed within two business days from when the incident is known or should have been known. The police report narrative stated that the money counter went missing during the summer after the maintenance personnel cleared-out the manager's office to perform summer cleaning tasks.

Recommendations:

- FNS staff should safeguard all equipment that may be misplaced by maintenance personnel if left out during the summer months.
- In the event of theft or vandalism, FNS should file a police report within two business days from when the incident is known or should have been known.

Additional Recommendations

The OCA recommends the FNS register designated Property and Inventory team member(s) for the Inventory Process & Tips training offered by the Information & Technology Department. The director should also review the Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the department's Property and Inventory Team and ensure compliance with all policies and procedures.

Food and Nutrition Services Department Discrepancy Report

Inventory Number	Description	Serial Number	Discrepancy	Discrep Corr
03-04288	HOT FOOD TABLE, OPEN BASE 208V,PHASE-60"X30	106299402M	Description	SOLID TOP TABLE WITH OPEN BASE.60"LONGX30"W
03-04289	SOLID TOP TABLE WITH OPEN BASE.60"LONGX30"W	106299401M	Description	HOT FOOD TABLE, OPEN BASE 208V,PHASE-60"X30
04-05381	REFRIGERATORS AND FREEZERS, COMMERCIAL	13469118	Description	Milk Box, True 8-Case
04-10529	FOOD CART OUTDOOR, SECONDARY	NONE	Description	Cambro Umbrella Cart Blue
04-14146	APPLIANCES, HOUSEHOLD, COMMERCIAL	A0494524	Description	Freezer, Victory 2-Door
04-15127	CABINETS, COUNTERS, STANDS, TABLES, ETC	1464590301	Description	Warming Cabinet
05-30012	CABINETS, COUNTERS, STANDS, TABLES	270020-0704	Description	Alto-Shaam 1000- 2/P Warming Cabinet
05-55851	REFRIGERATED REACH-IN	504036100779	Description	Refrigerator, Delfield Reach in
10-05394	FREEZER 2 DOOR REACH-IN SELF-CONTAINED	E1084889	Description	FREEZER, VICTORY 2DOOR
11-01912	FREEZER 2 DOOR REACH-IN SELF-CONTAINED	M1089139	Description	FREEZER, VICTORY 2-DOOR
11-02203	REFRIGERATOR, THREE DOOR, THREE SECTION	P1089897	Description	Refrigerator, Victory 3-Door
11-02204	FREEZER, 3 DOOR REACH-IN SELF CONTAINED	M1088798	Description	Freezer, Victory 3-Door
12-01508	FREEZER, 2 DOOR REACH-IN SELF-CONTAINED	G1194006	Description	Freezer, Victory 2-Door
12-02034	COOLER, MILK - 8 CRATES	10010894	Description	Milk Cooler, Beverage-Air 8 Crates
12-02303	ROLL IN OVEN RACK S/S SINGLE 18 SPACES	NONE	Description	Doyon Roll Thru Oven
12-03160	REFRIGERATOR, THREE DOOR, THREE SECTION	M1197815	Description	REFRIGERATOR, VICTORY VSR-3X THREE DOOR THREE SECTION
13-01380	FREEZER, 2 DOOR REACH-IN SELF-CONTAINED	H1203585	Description	Freezer, Victory 2-Door
13-03870	SLIDE TOP MILK CASE	D13C40990C	Description	Milk Cooler, Colorpoint
13-03871	SLIDE TOP MILK CASE	D13C40991C	Description	Milk Cooler, Colorpoint
14-03175	FREEZER, 2 DOOR REACH-IN SELF-CONTAINED	J1312608	Description	Freezer, Victory 2-Door
14-05250	FREEZER, 3 DOOR REACH-IN SELF CONTAINED	C1416555	Description	Freezer, Victory 3-Door
15-01137	REFRIGERATOR, TWO-DOOR, TWO SECTION	H1419192	Description	Refrigerator, Victory 2-Door
17-00364	FREEZER, 2 DOOR REACH-IN SELF-CONTAINED	12001368	Description	Victory 2-Door Freezer
17-00365	FREEZER, 2 DOOR REACH-IN SELF-CONTAINED	12001371	Description	Freezer, Victory 2-Door
17-00366	FREEZER, 2 DOOR REACH-IN SELF-CONTAINED	12001370	Description	Freezer, Victory 2-Door
17-00399	REFRIGERATOR, THREE DOOR, THREE SECTION	11912813	Description	Victory 3-door Refrigerator
17-02468	SMF34Y-1-S mil box as per attachment	12114260	Description	Milk Cooler, Beverage Air
17-02603	CABINET, NARROW WARMING - DOUBLE COMPART	1912306-000	Description	Alto-Shaam Warming Cabinet
18-03089	Cobmitherm, CTP-10-20-E	2154901-000	Description	COMBI-OVEN, ALTO-SHAAM CTP10-20E
R00-81282	TRAULSEN RLT FREEZER	T843030B00	Description	Freezer, Traulsen 3-Door
R01-81375	PROMETHEAN ACTIVOTE 32	T112970E01	Description	Traulsen Fridge
R01-81376	PROMETHEAN ACTIVOTE 32	DX9027414-01	Description	Walk in Fridge
R11-81641	SCOTSMAN ICE MACHINE	10081320015344	Duplicate Record	FNS Acquired equipment in error. See BPI R11-81641
03-06634	CUTTER, VEGETABLE, 3/4 HP STAINLESS STEEL	94-1032 302	DuplicateSerial	See 03-05731
11-01386	ICE MACHINE, AUTOMATIC (349 LBS)	10081320015344	DuplicateSerial	See BPI R11-81641
R05-26742	SALAD CASE; ZERO ZONE REFRIGERATED OMC-SL48	0406-100232GA	DuplicateSerial	See 05-26742
R05-30167	COMPACTOR, WASTE-AWAY 2205	2205-387	DuplicateSerial	Original BPI 05-30167
05-83370	AD TABCO WORK TABLE	NONE	Plant	3290 transfer plant 5000 to school Plant 10000371 dillard
05-83371	AD TABCO WORK TABLE	NONE	Plant	3290 transfer plant 5000 to school plant 1000 0371 dillard
06-04480	AUTOMATIC ICE MAKING MACHINE	CME656AS3	Plant	From Plant 5000 to plant 1000
04-18722	Colorpoint Solid Table	D04D05208C	Plant Num	Move from Plant 1000 to 5000
04-18723	Colorpoint Solid Table	D04D05210C	Plant Num	Move from Plant 1000 to 5000
R02-83539	GROEN HY-6E STEAMER	6E29104MS	Plant Num	From Plant 1000 to 5000
R02-83540	BLODGETT MARK V 111 OVEN (SINGLE)	042202PA057s	Plant Num	From Plant 1000 to 5000
R02-83541	BLODGETT MARK V 111 OVEN (SINGLE)	042202PA058S	Plant Num	From Plant 1000 to 5000
R02-83542	HOBART HCR45 2-BURNER STOVE	481412342	Plant Num	From Plant 1000 to 5000
R02-83543	F W E PHU-12D WARMING CABINET	02041031	Plant Num	From Plant 1000 to 5000
R02-83544	F W E PHU-12D WARMING CABINET	02041032	Plant Num	From Plant 1000 to 5000
R02-83545	HOABART D300 MIXER	31-1266-495	Plant Num	From Plant 1000 to 5000
R02-83546	HOBART H600 MIXER	31-1264-425	Plant Num	From Plant 1000 to 5000
R02-83547	HOBART 2712 SLICER	561-163-843	Plant Num	From Plant 1000 to 5000
R02-83548	MANNHART M3000 VEGETABEL CUTTER	94-0999 202	Plant Num	From Plant 1000 to 5000
R02-83549	COLORPRINT SE4-CPA SERVING LINE W/CASH	F02B02458C	Plant Num	From Plant 1000 to 5000
R02-83551	VICTORY RS-2D-S7-EW REFRIGERATOR	D0267373	Plant Num	From Plant 1000 to 5000
11-80060	TRUALSEN REFRIDGERATOR	T36378D10	Plant Number	Plant number S/B 1000 @ 2751
12-02541	PRINTER, LEXMARK X652DE & PARALLEL ADAPT	7949NP7	Plant/Transfer	transfer to plant 1000 on 2751
R16-80213	LEXMARK PRINTER	70166PHH08NMK	Plant/Transfer	Plant 1000
13-01383	OVEN, STACK PIZZA CONVEYOR	1201210000524/575	Process / serial num	2-ovens stacked / 1201210000524
18-03718	Conveyor pizza oven, 208 v.	1803100101470/1013	Process / serial number	2 ovens / 1803100101470
R04-86178	BLODGETT MARK V III OVEN STACK	090304PA019T/02S	Process / Serial Number	Request Eval / 090304PA019T
16-00632	GAS STACKED OVEN, NATURAL	481843307/308	Process/ serial number	Eval 2 ovens stacked/ 481843307
13-05297	STACK OVEN ELECTRIC, 208 V	1305230000141/530	Process/ Serial Number	Request for Eval
05-31037	CONVECTION OVEN, DOUBLE STACK, GAS	072804RA053B/2T	Process/Serial	072804RA053B
00-06193	CABINET, WARMING HEATER PROOF, INSULATED	5721	Serial num	00005721
00-13900	CABINET, HEATER-PROOF, WARMING, INSULATED	9071	Serial num	00009071
00-14573	CABINET, WARMING-HEATER-PROOF	10871	Serial num	00010871 (Leading zeros fixed by AFRD-CA)
00-14582	CABINET,WARMING HEATER(0031)	10821	Serial num	00010821
00-80757	CUTTER, VEGETABLE MANNHART	97-22865	Serial num	97-22865 199
01-03663	TABLE, ICE COOLED COLD, OPEN BASE 34"WX50"L	97336001M	Serial num	97336501M
01-03787	CABINET, WARMING HEATER PROOF	12701	Serial num	00012701
01-04291	CUTTER, VEGETABLE 3/4 H.P STAINLESS STEEL	940720	Serial num	94-0720300
01-04865	VEGETABLE CUTTER, 3/4 H.P.	940704	Serial num	94-0704300
01-05494	CABINET, WARMING HEATER-PROOF INSULATED	13421	Serial num	00013421
01-06993	VEGETABLE CUTTER, 3/4 H.P. STAINLESS STEEL	94-0732	Serial num	94-0732300
01-14509	CABINET, WARMING (1751)	1019451	Serial num	01019451
01-14943	CABINET, WARMING, INSULATED HEATER PROOF	1019453	Serial num	01019453
01-15921	STEAMER, GROEN	CF25222MS	Serial num	6E25322MS
01-16102	CABINET, WARMING HEATER-PROOF	1019991	Serial num	01019991
01-16496	CABINET, WARMING HEATER PROOF	1019994	Serial num	01019994
01-16836	CABINET, WARMING HEATER PROOF	1021293	Serial num	01021293
01-17007	CABINET, WARMING HEATER PROOF	1021294	Serial num	01021294

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Inventory Number	Description	Serial Number	Discrepancy	Discrep Corr
01-17012	CABINET, WARMING HEATER-PROOF	1021292	Serial num	01021292
01-17157	CABINET, WARMING HEATER PROOF	1021361	Serial num	01021361
01-17898	MONEY COUNTER, ELECTRONIC	A017531	Serial num	AAA017531
01-18078	STEAMER CONVECTION, 2 COMPARTMENT ELEC 208	6E22590MS	Serial num	6E25590MS
01-18093	CUTTER VEGETABLE, STAINLESS STEEL	94-0805	Serial num	94-0805 101
01-18578	OVEN, CONVECTION (2741)	031601PA0435	Serial num	031601PA043S
01-18758	CUTTER, VEGETABLE STAINLESS STEEL, M3000	940820	Serial num	94-0820101
01-18936	OVEN, CONVECTION (2561)	011001PA0395	Serial num	011001PA039S
01-20947	CABINET, WARMING HEATER PROOF	1024701	Serial num	01024701
01-20954	WARMING CABINET FWE PHU-12	1024101	Serial num	01024101
01-21039	CABINET, WARMING HEATER (2231)	1024703	Serial num	01024703
01-21058	CABINET, WARMING HEATER PROOF	1024704	Serial num	01024704
01-21132	CABINET, WARMING HEATER PROOF	C1024702	Serial num	01024072
01-21150	CABINET WARMING (3371)	1024706	Serial num	01024706
01-22759	TABLE, GAS HOT FOOD, OPEN BASE	D01D01257C	Serial num	D01G01257C
01-24974	CABINET, WARMING HEATER PROOF, PHU-12	1026455	Serial num	01026455
01-25051	CABINET, WARMING HEATER PROOF, PHU-12	1026454	Serial num	01026454
02-00893	CABINET, WARMING HEATER PROOF, PHU-12	1026456	Serial num	01026456
02-02778	REFRIGERATOR, REACH-IN (1661)	BAV563388-T	Serial num	BAU563388-T
02-02806	CABINET, WARMING HEATER PROOF	1028741	Serial num	01028741
02-02807	CABINET, WARMING HEATER PROOF	1028748	Serial num	01028748
02-03289	CABINET WARMING HEATER(1901)	1028746	Serial num	01028746
02-03760	CABINET, WARMING (1661)	1028745	Serial num	01028745
02-04882	CUTTER, VEGETABLE 3/4 HP STAINLESS STEEL	94-0884	Serial num	94-0884301
02-05081	KETTLE, STEAM JACKET ELEC 240V	65305MS	Serial num	65305
02-05612	TABLE (0921)	H01C03831C	Serial num	H01G03831C
02-05996	CUTTER VEGETABLE, 3/4 HP STAINLESS STEEL	94-0921 401	Serial num	94-0921401
02-10566	CABINET, WARMING HEATER PROOF	1034084	Serial num	01034084
02-11012	STEAMER, CONVECTION GROEN (3181)	6528088MS	Serial num	6E28088MS
02-11201	OVEN,CONVECTION DOUBLE(0031)	082001PA0575	Serial num	082001PA057S
02-11202	OVEN, CONVECTION DOUBLE (0031)	0820001PA0585	Serial num	082001PA058S
02-11346	CUTTER, VEGETABLE, 3/4 H.P., STAINLESS STLE	94-0951-401	Serial num	94-0951401
02-11577	WARMING(0341)	1029345	Serial num	01029345
02-12617	OVEN, CONVECTION DOUBLE BLODGETT	122001PA0235	Serial num	122001PA023S
02-12646	REFRIGERATOR THREE DOOR(211)	BBZ576930	Serial num	BBZ576930-T
02-12720	CABINET, WARMING (1751)	1036012	Serial num	01036012
02-13299	CABINET, WARMING HEATER PROOF, INSULATED	1026525	Serial num	01026525
02-13300	CABINET, WARMING HEATER PROOF, INSULATED	1036014	Serial num	01036014
02-14385	CABINET, WARMING (0111)	1036015	Serial num	01036015
02-15507	CUTTER, VEGETABLE MANNHARDT M3000	94-0991-102	Serial num	94-0991102
02-16312	CUTTER, VEGETABLE MANNHARDT-M3000	94-0688-200	Serial num	94-0688200
02-16354	OVEN, CONNECTION BLODGETT	030702PA0645	Serial num	030702PA064S
02-16392	OVEN,CONNECTION DOUBLE(2861)	030802PA0155	Serial num	030802PA015S
02-16622	WARMING CABINET-HEATER-PROOF.INSULATED CAB	2101794	Serial num	02I01794
02-16952	CABINET, WARMING INSULATED	2101793	Serial num	02I01793
02-16975	CABINET, WARMING INSULATED	2101792	Serial num	02I01792
02-17097	OVEN, CONNECTION SINGLE BLODGETT	050602PA0345	Serial num	050602PA034S
02-17098	OVEN, CONNECTION SINGLE BLODGETT	050602PA032S	Serial num	050602PA032S
02-17292	CUTTER, VEETABLE, 3/4 H.P. STAINLESS STEEL	941017	Serial num	94-1017 202
02-17297	OVEN, CONVECTION BLODGETT	05032PA0035	Serial num	050302PA003S
02-17320	OVEN, CONVECTION BLODGETT (0861)	050302RA625	Serial num	050302RA062S
02-17803	CUTTER, VEGETABLE 3/4H.P. (3001)	94-1018	Serial num	94-1018202
03-01918	OVEN, CONVECTION BLODGETT MARK V	062802PA50S	Serial num	062802PA050S
03-04372	REFRIGERATOR, 3 DOOR (1751)	BBT590426	Serial num	BBT590426-T
03-05711	TABLE, HOT FOOD (3331)	107031301	Serial num	107031301M
03-05712	TABLE, SOLID TOP (3331)	107031302	Serial num	107031302M
03-05731	CUTTER, VEGETABLE 3/4 HPS (3091)	941032	Serial num	94-1032302
03-06365	REFRIGERATOR (0171)	3320842	Serial num	1-3320842
03-07630	CUTTER, VEGETABLE, 3/4 HP STAINLESS STEEL	94-1053	Serial num	94-1053302
03-09478	CABINET, WARMING HEATER PROOF	20102853	Serial num	02I02853
03-09519	OVEN, CONVECTION(2711)	091302PA005	Serial num	091302PA010S
03-09520	CABINET, WARMING HEATER PROOF	2102854	Serial num	02102854
03-09521	CUTTER, VEGETABLE 3/4 HP STAINLESS STEEL	94-1078	Serial num	94-1078 302
03-11055	RANGE, EXPANDO COOKING, ELECTRIC	48-143-5662	Serial num	48-1435662
03-11941	REFRIGERATOR, (1661)	BBP600291T	Serial num	BBP600291-T
03-11942	CABINET, WARMING (1661)	2050482	Serial num	02050482
03-12028	WARMING CABINET-HEATER-PROOF	2051232	Serial num	02051232
03-12377	CABINET, WARMING (1681)	2051235	Serial num	02051235
03-14742	STEAMER, CONVECTION (2561)	GE31153MS	Serial num	6E31153MS
03-14876	WARMING CABINET-HEATER-PROOF.INSULATED	2038101	Serial num	02038101
03-16072	STEAMER, CONVECTION (3091)	GE31170MS	Serial num	6E31170MS
03-18659	STEAMER, CONVECTION 2 COMP ELEC (0343)	6E31475M5	Serial num	6E31475MS
03-19819	CONVECTION STEAMER(2721)	GE31289MS	Serial num	6E31289MS
03-19838	CONVECTION STEAMER, 2 COMPARTMENT ELECTRIC	GE31169MS	Serial num	6E31169MS
03-20694	HOT FOOD WELL W/DRAINS	98916	Serial num	17156SM
03-21577	WARMING CABINET HEATER PROOF	3059883	Serial num	03059883
03-22224	CABINET, WARMING, HEATER PROOF	3059881	Serial num	03059881
04-01859	WARMING CABINET-HEATER-PROOF	3061041	Serial num	03061041
04-02528	MIXER, HOBART 30 QUART	31-1295558	Serial num	31-1295-558
04-04038	DRINK COOLER VINYL COATED	3286487	Serial num	1-3286487

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Inventory Number	Description	Serial Number	Discrepancy	Discrep Corr
04-04039	DRINK COOLER VINYL COATED	3286490	Serial num	1-3286490
04-05333	CABINET, WARMING (0921)	3062296	Serial num	03062296
04-05472	CONVECTION STEAMER 2 COMPARTMENT ELECTRIC	GE31842M	Serial num	6E31842MS
04-07071	CONVECTION STEAMER 2 COMPARTMENT GAS FUEL	8249703G01	Serial num	WC82497-03G-01
04-07820	ICE MACHINES, BINS & ACCESSORIES	667876-115	Serial num	667876-11S
04-08399	FOOD CARTS AND CAFETERIA SERVING UNITS INCL	HO3B02922C	Serial num	H03B02922C
04-08400	FOOD CARTS AND CAFETERIA SERVING UNITS INCL	HO3B0S923C	Serial num	H03B0S923C
04-08401	FOOD CARTS AND CAFETERIA SERVING UNITS INCL	HO3B02924C	Serial num	H03B02924C
04-08402	FOOD CARTS AND CAFETERIA SERVING UNITS INCL	HO3B02925C	Serial num	H03B02925C
04-08584	SOLID TOP TABLE WITH OPEN BASE	HO3D02930C	Serial num	H03D02930C
04-08585	SOLID TOP TABLE WITH OPEN BASE	HO3D02931C	Serial num	H03D02931C
04-08586	SOLID TOP TABLE WITH OPEN BASE	HO3D02933C	Serial num	H03D02933C
04-08587	TABLE, SOLID TOP (1281)	H03D02932	Serial num	H03D02932C
04-08695	APPLIANCES, HOUSEHOLD, COMMERCIAL	1-3781279	Serial num	1-3701279
04-08700	SOLID TOP TABLE WITH OPEN BASE, 50" LONG	12865109M	Serial num	112865109M
04-09086	CONVECTION OVEN,ELECT.208V SINGLE SECTION	081303PA0098	Serial num	081303PA009S
04-09177	CONVECTION OVEN STACK 208V ELECTRIC 3 PHASE	081303PA0075/	Serial num	081303PA007T
04-09635	OVEN, CONVECTION (0871)	100603PA0315	Serial num	100603PA031S
04-09636	OVEN, CONVECTION (0871)	100603PA0305	Serial num	100603PA030S
04-09797	WARMING CABINET-HEATER-PROOF	3068801	Serial num	03068801
04-10276	REFRIGERATORS AND FREEZERS, COMMERCIAL	N0672K	Serial num	N60672K
04-10306	CONVECTION OVENS ELECTRIC 208V SINGLE SECT	100803PA0115	Serial num	100803PA011S
04-10502	SOLID TOP TABLE WITH OPEN BASE	11278762N	Serial num	112787602M
04-10522	CONVECTION STEAMER, 2 COMPARTMENT	GE33158MS	Serial num	6E33158MS
04-11726	HOT FOOD TABLE, OPEN BASE 208V, 3 PHASE	L03E03860C	Serial num	L03B03860C
04-12206	WARMING CABINET-HEATER-PROOF	3070031	Serial num	03070031
04-12237	WARMING CABINET-HEATER-PROOF/INSULATED CAB	3068811	Serial num	03068811
04-12351	WARMING CABINET-HEATER-PROOF,INSULATED CAB	3070991	Serial num	03070991
04-14585	APPLIANCES, HOUSEHOLD, COMMERCIAL	B0495838	Serial num	B0495838
04-15059	WARMING CABINET-HEATER-PROOF	4074221	Serial num	04074221
04-15791	APPLIANCES HOUSEHLD COMMERCL INDUST-LACE	3694822	Serial num	1-3694822
04-15989	VEGETABLE CUTTER	94-1245-104	Serial num	94-1245104
04-16075	CONVECTION STEAMER	WC84709048-01	Serial num	WC84709-04B-01
04-16079	VEGETABLE CUTTER	94-1244-104	Serial num	94-1244104
04-17474	OVEN, CONVECTION STACK (2231)	111803PA011T12B	Serial num	111803PA011T
04-17485	APPLIANCES, HOUSEHOLD, COMMERCIAL	3727102	Serial num	1-3727102
04-17517	CONVECTION STEAMER, 2 COMPARTMENT	6F34441MS	Serial num	6E34441MS
04-18055	WARMING CABINET-HEATER PROOF INSUL CABINET	4076781	Serial num	04076781
04-18503	SLICER, FOOD	561193821	Serial num	561-193-821
04-18644	VEGETABLE CUTTER,3/4 H.P.STAINLESS STEEL	94-1260 204	Serial num	94-1260 204
04-18669	VEGETABLE CUTTER 3/4H.P.STAINLESS STEEL	91-1263	Serial num	94-1263204
04-18735	CASHIER STAND. 30" WIDE X 28" LONG	D04 D05214C	Serial num	D04D05214C
04-19346	ICE COOLED COLD FOOD TABLE-OPEN BASE	D04 D05211C	Serial num	D04D05211C
04-19480	CONVECTION OVENS, ELECTRIC 208V	0201004PA0425	Serial num	021004PA042S
04-19531	CONVECTION STEAMER, 2 COMP.	GE34887MS	Serial num	6E34887MS
04-19580	INSULATED CABINET	4073074	Serial num	04073074
04-19581	INSULATED CABINET	4073075	Serial num	04073075
04-19759	CABINET, FWE PHU-12 WARMING	4078321	Serial num	04078321
04-19819	VEGETABLE CUTTER	94-1283204	Serial num	94-1283 204
04-20542	CONVECTION STEAMER 2 COMPARTMENT ELECTRIC	6E3488LMS	Serial num	6E34886MS
04-20550	VEGETABLE CUTTER, 3/4 H.P. STAINLESS STEEL	94-1282	Serial num	94-1282204
05-21498	ICE MACHINES, BINS & ACCESS.	739689-09F	Serial num	739689-09E
05-25697	WARMING CABINET-HEATER PROOF, INSULATED	408112	Serial num	04080112
05-26055	SLICER	561195473	Serial num	561-195-473
05-27327	SOLID TOP TABLE WITH OPEN BASE. 28"-30"	660B	Serial num	H04D06949C
05-30172	WARMING CABINET-HEATER-PROOF, INSULATED	4081932	Serial num	04081932
05-30447	CAMBRO CABINET	NONE	Serial num	B040140
05-31045	CABINETS, COUNTERS, STANDS, TABLES	2730070704	Serial num	273007-0704
05-31046	CABINETS, COUNTERS, STANDS, TABLES	2730050704	Serial num	273005-0704
05-31047	CABINETS, COUNTERS, STANDS, TEBLES	2591310010404	Serial num	259131-001-0404
05-31195	VEGETABLE CUTTER, 3/4 H.P. STAINLESS STEEL	941308	Serial num	94-1308304
05-35449	CASHIER STAND, 30" WIDE X 28" LONG	V04D07760C	Serial num	J04D07760C
05-35451	ICE COOLED COLD FOOD TABLE-OPEN	V04D07759C	Serial num	J04D07759C
05-36375	ICE-MAKER	4091320013122	Serial num	04091320013122
05-37358	CABINETS, COUNTERS, STANDS, TABLES	2730112-07-04	Serial num	273012-0704
05-37373	CONVECTION STEAMER, 2 COMPARTMENT, ELECTRIC	GE35949MS	Serial num	6E35949MS
05-38603	SLICER	561202932	Serial num	561-202-932
05-40220	WARMING CABINET-HEATER-PROOF	4089751	Serial num	04089751
05-40605	CABINETS, COUNTERS, STANDS, TABLES	273008	Serial num	273008-0704
05-40606	CABINETS, COUNTERES, STANDS, TABLES	2700290704	Serial num	270029-0704
05-40607	CABINETS, COUNTERS, STANDS, TABLES	2700300704	Serial num	270030-0704
05-42842	AUTOMATIC ICE MAKING MACHINE (202) LBS)	4111320013255	Serial num	04111320013225
05-45349	WARMING CABINET-HEATER-PROOF	5093591	Serial num	05093591
05-47432	CONVECTION OVENS,ELECTRIC 208V	122904PA0365	Serial num	122904PA036S
05-48451	OVEN, BAKERY	5123/5124	Serial num	5124
05-48750	WARMING CABINET HEATER PROOF INSULATED	5095033	Serial num	05095033
05-48777	WARMING CABINET-HEATER-PROOF	5095032	Serial num	05095032
05-49895	WARMING CABINET-HEATER-PROOF	5098921	Serial num	05098921
05-49913	WARMING CABINET-HEATER-PROOF,IINSULATED CA	5099051	Serial num	05099051
05-49916	CABINET, FWE PHU-12 WARMING	5099041	Serial num	05099041

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05-50012	CONVECTION OVEN,GAS	030205R10365	Serial num	020205RI036S
05-50164	SLICER, FOOD	561-204-975	Serial num	561-204-875
05-50188	SLICERS AUTOMATIC 12"-1/3 H.P. TWO SPEED	561209805	Serial num	561-209-805
05-50461	APPLIANCES HOUSEHOLD COMMERCIAL INDUS STRA	502036101304	Serial num	0502036101304-T
05-50611	CONVECTION OVENS, ELECTRIC 408V,SINGLE SECT	101204PAO156S	Serial num	101204PA016S
05-50612	CONVECTION OVENS,ELECTRIC 408V,SINGLE SECT	101204PAAO155	Serial num	101204PA015S
05-50822	CONVECTION STEAMER 2 COMPARTMENT	GE37250MS	Serial num	6E37250MS
05-51300	APPLIANCES,HOUSEHOLD,COMMERCIAL,INDUS	297564	Serial num	297564-0105
05-51354	STORE COOLER MERCHANDISER	13878158	Serial num	1-3878158
05-51355	STORE COOLER MERCHANDISER	13878157	Serial num	1-3878157
05-51356	STORE COOLER MERCHANDISER	13878162	Serial num	1-3878162
05-51842	APPLIANCES,HOUSEHOLD,COMMERCIAL,INDUS	29-7565-0105	Serial num	297565-0105
05-52146	WARMER DRAWER	313451-040S	Serial num	313451-0405
05-52830	MERCHANDISER, REFRIGERATED VERTICAL OPEN	0503100462GA	Serial num	0503-100462GA
05-52901	WARMING CABINET-HEATER-PROFF INSULATED	5102341	Serial num	05102341
05-54069	WARMING CABINET-HEATER-PROOF.	5102343	Serial num	05102343
05-55063	SLICERS, AUTOMATIC, 12"-1/3 H.P. TWO SPEED	561212793	Serial num	56-1212-793
05-55175	AUTOMATIC ICE MAKING MACHINE 370 LBS	5031320012939	Serial num	05031320012939
05-55796	WARMING CABINET HEATER PROOF INSULATED	5105862	Serial num	05105862
05-55807	WARMING CABINET HEATER PROOF/INSULATED	5102344	Serial num	05102344
05-81932	SYSTEM, TIME KRONOS	R0043552	Serial num	00R0043552
05-83369	CRESOR CABINET INSU	NONE	Serial num	IAE-J70143-1540
06-00467	SLICERS, AUTOMATIC, 12"-1/3 H.P. TWO SPEED	S61213887	Serial num	56-1213-887
06-00793	SLICERS, AUTOMATIC, 12"-1/3	561-209-787	Serial num	56-1209-787
06-01168	RANGE, EXPANDO COOKING RANGE	481529724	Serial num	48-1529724 / 2-Burner, Vulcan
06-02502	RANGE, EXPANDO COOKING, GAS FIRED	506100124111	Serial num	0506100124111
06-02721	AUTOMATIC ICE MAKING MACHINE	5011320015577	Serial num	05011320015577
06-02851	WARMER DRAWER	331601	Serial num	331601-0605
06-02988	CABINET, HEATED	322575-001-0705	Serial num	325575-001-0705
06-02997	HOT FOOD TABLE, OPEN BASE 208V, 74X30X36 IN	0507036000339M	Serial num	0507036000335M
06-03401	WARMING CABINETS 1 DOOR, ROLL-THROUGH	H0518151	Serial num	H0518157
06-03403	REFRIGERATOR, TWO-DOOR, TWO SECTION	H05177203	Serial num	H0517720
06-03484	WARMING CABINETS 1 DOOR, ROOL-THROUGH	H05176822	Serial num	H0517682
06-04314	WARMING CABINET HEATER PROOF INSULATED	5110671	Serial num	05110671
06-04480	AUTOMATIC ICE MAKING MACHINE	CME656AS3	Serial num	05071320012998
06-06475	TABLE, HOTFOOD	IO5B11777C	Serial num	IO5B11777C
06-06476	TABLE, HOTFOOD	IO5B11778C	Serial num	IO5B11778C
06-06477	SOLID TOP TABLE W/OPEN BASE	IO5D11779C	Serial num	IO5D11779C
06-06481	CASHIER STAND, 30" WIDE X 28" LONG	TO5D11784C	Serial num	IO5D11784C
06-06482	CASHIER STAND, 30" WIDE X 28" LONG	TO5D11783C	Serial num	IO5D11783C
06-06483	ICE COOLED COLD FOOD TABLE-OPEN BASE	IO5D11781C	Serial num	IO5D11781C
06-06484	ICE COOLED COLD FOOD TABLE-OPEN BASE-28"	IO5D1782C	Serial num	IO5D11782C
06-08416	AUTOMATIC ICE MAKING MACHING (202 LBS)	5101320015054	Serial num	05101320015054
06-10911	WARMING CABINET-HEATER-PROFF. INSULATED CAB	5119083	Serial num	05119083
07-02069	OVEN, ALTO-SHAAM COMBO	404290000	Serial num	404290-000
07-02566	AUTOMATIC ICE MAKING MACHINE	6051320075525	Serial num	06051320015525
07-05643	OVEN STEAMER COMBINATION	390581000	Serial num	390581-000
07-09139	AUTOMATIC ICE MAKING MACHINE 370LBS	6071320011116	Serial num	06071320011116
07-13827	AUTOMATIC ICE MAKING MACHINE 370LBS	7041320014254	Serial num	07041320014254
08-03582	AUTOMATIC ICE MAKING MACHINE (202 LBS)	7091320010797	Serial num	07091320010797
08-03969	AUTOMATIC ICE MAKING MACHINE 370 LBS	7051320012382	Serial num	07091320017283
08-04724	ICE MACHINE AUTOMATIC (370 LBS)	7091320017176	Serial num	07091320017176
09-07143	CABINET WARMING HEATER INSULATED	8218381	Serial num	08218381
09-11131	PRINTER, LEXMARK X652DE & PARALLEL ADAPT	79309YW	Serial num	79G7X3D
09-81686	MERCHANDISER	06D031830	Serial num	MY06D031830
09-81687	MERCHANDISER	06D031831	Serial num	MY06D031831
09-81688	MERCHANDISER	06D031832	Serial num	MY06D031832
09-81689	MERCHANDISER	06D031833	Serial num	MY06D031833
10-03165	COMBI OVEN,GAS,FULL SIZE	110409JU0955	Serial num	110409JU095S
10-04380	CONVECTION STEAMER, 2 COMPARTMENT, ELECT	J10331711	Serial num	J103317-1-1
10-04711	AUTOMATIC ICE MAKING MACHINE (238 LBS)	9121320012685	Serial num	10011320011299
11-00681	NON-ILLUMINATED MENU BOARD GROUPS	NONE	Serial num	97520604
11-01657	FREEZER, 3 DOOR REACH-IN SELF CONTAINED	M1087669	Serial num	K1087669
11-01901	CONVECTION STEAMER, 2 COMPARTMENT, ELECT	J114760T-1-1	Serial num	J114760-1-1
11-01912	FREEZER 2 DOOR REACH-IN SELF-CONTAINED	M1089139	Serial num	N1089139 (See Pic Enclosed)
11-02073	REFRIGERATOR, THREE DOOR, THREE SECTION	NJ089121	Serial num	N1089121
12-01941	CABINET, NARROW WARMING - DOUBLE COMPART	1005328	Serial num	1005328-000
12-02303	ROLL IN OVEN RACK S/S SINGLE 18 SPACES	NONE	Serial num	8282
12-02538	Roll-Thru Refrigerator	73115790	Serial num	7315790
12-02539	Roll-Thru Refrigerator	73115789	Serial num	7315789
12-03161	Manhart Food Chopper	561330514	Serial num	56-1330-514
12-03171	Single Oven - Electric	1202230000278	Serial num	1202230000278
12-04297	Manhart Food Chopper	561331193	Serial num	56-1331-193
13-03090	FOLD-UP LIFTGATE 96" W D/F VAN 1600#	534675	Serial num	00534675
13-03867	VEGETABLE CUTTER, ELECTRIC	561329686	Serial num	56-1329-686
14-01433	VEGETABLE CUTTER, ELECTRIC	561334373	Serial num	56-1334-373
14-04125	METRO WARMING CABINET	C5LLE005525	Serial num	C5CLE005525
14-04419	COLD COUNTER - REFRIGERATED	C14C43714C	Serial num	C14C43715C
14-04947	ICE MACHINE - TOP	D-06167-B	Serial num	D06167B
14-05010	DISPLAY, TWO TIER 50" SERVING LINE	NONE	Serial num	C14D43717D

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Inventory Number	Description	Serial Number	Discrepancy	Discrep Corr
14-05012	DISPLAY, TWO TIER 50" SERVING LINE	NONE	Serial num	C14D43716D
14-06210	CABINET, NARROW WARMING - DOUBLE COMPART	1374726	Serial num	1374726-000
14-06211	CABINET, NARROW WARMING - DOUBLE COMPART	1374723	Serial num	1374723-000
15-01983	GAS HOT FOOD TABLE - 5 WELLS	114G45501C	Serial num	I14G45501C
15-01984	GAS HOT FOOD TABLE - 5 WELLS	114G45500C	Serial num	I14G45500C
15-01987	STAND, CASHIER	114D45494C	Serial num	I14D45494C
15-01988	TABLE, ICE COOLED COLD FOOD OPEN BASE 50	114D45496C	Serial num	I14D45496C
15-01991	STAND, CASHIER	114D45495C	Serial num	I14D45495C
15-01992	TABLE, ICE COOLED COLD FOOD OPEN BASE 50	114D45497C	Serial num	I14D45497C
15-01993	TABLE, ICE COOLED COLD FOOD OPEN BASE 50	114D45498C	Serial num	I14D45498C
15-01996	TABLE, ICE COOLED COLD FOOD OPEN BASE 50	114D45499C	Serial num	I14D45499C
15-03254	VULCAN COMBI STEAMER, 208 V	54-107-3325	Serial num	54-1073325
15-03764	LEXMARK MX410DE PRINTER	701544LM0KB6N	Serial num	70156PLM17KXH (Warranty Exchange-See vendor memo)
15-04922	CONVEYOR PIZZA OVEN, STACKED	1503230001306/1307	Serial num	1508230000310/318
16-00371	CABINET, NARROW WARMING - DOUBLE COMPART	1588634	Serial num	1588634-000
16-01086	CABINET, NARROW WARMING - DOUBLE COMPART	1601110	Serial num	1601110-000
16-01092	ROLL-THRU WARMERS	11604324/11604325	Serial num	11604324
16-01093	ROLL-THRU WARMERS	11604324/11604325	Serial num	11604325
16-01308	ROLL-THRU WARMER	11609268	Serial num	12003697 (Replacement)
16-01387	PORTABLE HAND SINK SELF-CONTAINED	15132483-2	Serial num	A11157189
16-02063	REACH-IN FREEZER 3-DOOR	11709323	Serial num	12005772
17-00102	BOILERLESS COMBI OVER STEAMER - ELECTRIC	541082589	Serial num	54-1082589
17-00210	OVEN, CONVECTION, 208V, SINGLE, ELEC	1.6061E+12	Serial num	1606100100156
17-00397	HOT WELL, 60-INCHX34-INCHX35-INCH	W63807-1	Serial num	W638307-1
17-01016	LENOVO THINKPAD X1 YOGA 1ST GEN	R90LHLHQ	Serial num	R90LHLHQ
17-01110	AUTOMATIC ICE MAKING MACHINE 249 LBS	4517000879	Serial num	1120159306
17-01127	TABLE, UTILITY - 5 L X 2-1/2 W X 3 H	NONE	Serial num	092016
17-01136	MONITOR, ULTRATOUCH WS MT, 18-19-INCH	15072700920103	Serial num	UM1BKABG02-15072700920103
17-01140	MONITOR, ULTRATOUCH WS MT, 18-19-INCH	15072700920100	Serial num	UM1BKABG02-15072700920100
17-01143	MONITOR, ULTRATOUCH WS MT, 18-19-INCH	15072700920107	Serial num	UM1BKABG02-15072700920107
17-01145	MONITOR, ULTRATOUCH WS MT, 18-19-INCH	15072700920108	Serial num	UM1BKABG02-15072700920108
17-01153	MONITOR, ULTRATOUCH WS MT, 18-19-INCH	15072700920128	Serial num	UM1BKABG02-15072700920128
17-01156	KRONOS INTOUCH 9000 CLOCK	00U0478760	Serial num	00JC518352
17-01750	HOT WELL, 60inX34inX35in	4516020823	Serial num	W331483-1-1
17-01751	UTILITY COUNTER 72in X 34in X 31in	W331486-1-1	Serial num	W759977-1
17-01752	CASHIER STAND 40in X 34in X 35in	W331486-1	Serial num	W331486-1-1
17-02130	MONITOR, ULTRATOUCH WS MT, 18-19-INCH	DH9BU013AG3500357	Serial num	DH9BU013AG3500069
17-02252	WARMER, PASS THRU -ALTO SHAAM	1915051	Serial num	1915051-000
17-02329	OVEN, CONVECTION, 208V, SINGLE, ELEC FI	1703100100105	Serial num	1705100101567
17-02696	KRONOS INTOUCH 9100 H4	NONE	Serial num	00JC632404
17-04630	KETTLE, STEAM JACKET ELECTRIC 480 VOLT	100007-1	Serial num	100007
17-04800	BOILERLESS COMBI OVER STEAMER - ELECTRIC	54-1083086	Serial num	54-1083068
18-00244	COMBITHERM, CPT10-20	2008978-000	Serial num	2008987-000
18-00394	5' COOKS TABLE - see attached quote	NONE	Serial num	97350394
18-01624	CABINET, NARROW WARMING - DOUBLE COMPART	2095048	Serial num	2095048-000
18-01625	CABINET, NARROW WARMING - DOUBLE COMPART	2097740	Serial num	2097740-000
18-01626	CABINET, NARROW WARMING - DOUBLE COMPART	2101528	Serial num	2101528-000
18-01627	CABINET, NARROW WARMING - DOUBLE COMPART	2097739	Serial num	2097739-000
18-02280	Vitamix Food Blender	5201171012627317	Serial num	005201171012627317
18-02281	Vitamix Food Blender	5201171013630316	Serial num	005201171013630316
18-04007	CONVECTION STEAMER, 2 COMP, ELEC 480V	J-1331490-103M	Serial num	J1331490-1
73-05918	MIXER FOOD HOBART D-300	17917800	Serial num	1791780
81-31621	MIXER HOBART MOD 11-600-1	11-2-28-987	Serial num	11-228-987
88-14110	TABLE BAKERS 1 DWR 30X60X72	NONE	Serial num	1451-3071
90-15188	STOVE TOASTMASTER RA12X1R	1-161489	Serial num	1-1614-89 (picture)
90-19233	COUNTER LINES SERVING 4 WELLS	136246M	Serial num	136264M
91-22057	CABINET WARMING PROOFING	94295053	Serial num	9429503
91-30608	COUNTER SERVING 5 WELLS	137826SM	Serial num	137826M
92-21086	OVEN CONVECTION BLODGETT MARK V	0891-P2272102	Serial num	0891P2272102
92-22864	REFRIGERATOR, 2 DOOR VICTORY	A90-42V806	Serial num	A9042V806
93-19989	SLICER HOBART 1712 AUTOMATIC 12"	56934127	Serial num	56-934-127
93-21470	SLICER AUTOMATIC SS 12 INCH HOBART	56936535	Serial num	56-936-535
93-32129	OVEN CONVECTION BLODGETT	0490P375101	Serial num	0490P9375101
94-13497	MIXER HOBART 60 QT. H6000T	11-460-1555	Serial num	11-460-155
94-13791	CUTTER VEGETABLE MANHART M2000 SS 1/3 HP	94-029	Serial num	94-029194
94-15319	CABINET WARMING FWE AC-1500	915228	Serial num	9125228
94-15708	OVEN, BLODGETT MARK V	NONE	Serial num	051493PA059S
94-15709	OVEN, BLODGETT MARK V	NONE	Serial num	051493PA060S
94-15714	OVEN, BLODGETT MARK V	NONE	Serial num	051493PA058S
94-15717	CABINET, WARMING S/S	93439G	Serial num	B93
94-15722	SLICER, HOBART 12"	561-017-904	Serial num	561-017-804
94-20103	REFRIGERATOR DELFIELD 2 DR REACH-IN 6051S	NONE	Serial num	246816-T
94-20744	WARMER FOOD FWE	NONE	Serial num	9226626
94-26055	CUTTER VEGETABLE MANHART M2000 55 1/3 HP	94-033	Serial num	94-033194
94-26183	STEAMER CONVECTION GROEN HYPERSTEAM18	3809MS	Serial num	3309MS
94-39308	OVEN CONVECTION BLODGETT	NONE	Serial num	0192P1383102
94-39313	SLICER HOBART AUTO 12"	5892762S	Serial num	56-927-628
95-31569	LINE SERVING 4 WELL DELFIELD	5582-19921CM	Serial num	558219921CM
96-11521	CHOPPER, FOOD MANHART M2000	2353	Serial num	94-2353296
96-27348	RANGE, COOKING MONTAGUE	HDL333683	Serial num	H1-D-33368B

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Inventory Number	Description	Serial Number	Discrepancy	Discrep Corr
97-28412	KETTLE STEAM JACKETED	46532	Serial num	46352
98-82093	CUTTER, VEGETABLE, 3/4 HP, STAINLESS STEEL	97-226-25	Serial num	97-22625 397
98-82172	RANGE, COOKING EXPANDO (1901)	1610498	Serial num	16-104-98
98-82221	RANGE EXPANDO COOKING, ELECTRIC 208V	2110498	Serial num	002110498
98-90020	CHOPPER, FOOD	94-0391	Serial num	94-0391 198
98-90044	SINK, VEGETABLE STAINLESS STEEL, 2-COMPART	NONE	Serial num	97350541
98-90160	OVEN, CONV ELEC FRIED-SINGLE SEC, BLODGETT	053096PA0425	Serial num	053096PA042S
98-90161	OVEN, CONV ELEC FRIED-SINGLE SEC, BLODGETT	053096PA0435	Serial num	053096PA043S
98-90438	LINE, SERVING (3371)	MKV8460461	Serial num	84604602M
99-81038	CUTTER, VEGETABLE MANHART M2000	97-22844	Serial num	97-22844 498
99-81050	CUTTER, VEGETABLE MANHART, M2000	9722842	Serial num	97-22842 498
99-90298	OVEN CONV, ELEC FRIED SINGLE SEC	BR11-246	Serial num	060898PA064S
99-90803	CHOPPER, MANNHART	942208	Serial num	94-2208195
99-90825	OVEN, BLODGETT MARK V	020894PA0195	Serial num	020894PA017S
99-90986	MIXER, 60 QUART, HOBART	11-1007021	Serial num	11-1007-021
R00-81291	STOVE; HOBART HCR45 2-BURNER	48-1299723	Serial num	481299723
R00-81293	MIXER ; HOBART H600T 60 QT	31-2108-066	Serial num	31-1208-066
R00-81297	SERVING LINE; COLORPOINT K5E4-CPA W/CASHIER	E00B6752/753	Serial num	E00B6752
R00-81305	BLODGETT OVEN	112100PA1235	Serial num	112100PA123S
R00-81306	F W E PHU 12 WARMING CABINET	19291	Serial num	00019291
R01-17003	REFRIGERATOR, DELFIELD 2 DOOR 6051-S	BJQ546913	Serial num	BJQ546913-T
R01-25052	CABINET, WARMING HEATER PROOF PHU-12	1026453	Serial num	0126453
R01-81366	VULCAN 2-BURNER STOVE	48-1352226	Serial num	481352226
R01-81367	F W E PHU-12D WARMER	1025201	Serial num	01025201
R01-81368	F W E PHU-12D WARMER	1025202	Serial num	01025202
R01-81371	HOBART 2712 SLICER	581-145-764	Serial num	561-145-764
R01-81372	MANNHART M3000 MANNHART FOOD CHOPPER	94-0849	Serial num	94-0849201
R02-03759	CABINET, FWE WARMING PHU-12	12586	Serial num	00012586
R02-83498	F W E PHU-12D WARMER	2044772	Serial num	02044772
R02-83499	F W E PHU-12D WARMER	2044771	Serial num	02044771
R02-83503	MANNHART M3000 VEGETABLE CUTTER	94-1026 202M	Serial num	94-1026202
R02-83507	HOSHIZAKI KM280MAH ICE MACHINE	M50508A	Serial num	M11298D bin of ice machine
R02-83528	VULCAN VEX 3 2- BURNER STOVE	48-1402396	Serial num	481402396
R03-84462	F W E PHU-12 WARMER	3061043	Serial num	03061043
R03-84463	F W E PHU-12 WARMER	3061044	Serial num	03061044
R03-84555	TRAULSEN RHT-232-WUT-FHS REFRIGERATOR	T5407I03	Serial num	T54075I03
R04-86115	WARMER, F W E PHU-12	4089132	Serial num	04089132
R04-86116	WARMER, F W E PHU-12	4089131	Serial num	04089131
R05-49896	WARMING CABINET-HEATER PROOF	5098881	Serial num	05098881
R05-87129	REFRIGERATOR, DELFIELD 1-DOOR REACH-IN	0402035100140-T	Serial num	0402036100140-T
R05-87143	F W E WARMER	5098931	Serial num	05098931
R05-87164	OVEN; DOYON PIZZA FC18E2	5123/5124	Serial num	5123
R13-80207	TIME CLOCK, 4500 FULL, A/N, PROX	OOJC194790	Serial num	00JC194790
R13-80208	TIME CLOCK, 4500 FULL, A/N, PROX	OOJC195327	Serial num	00JC195327
R13-80209	TIME CLOCK, 4500 FULL, A/N, PROX	OOJC194944	Serial num	00JC194944
R13-80216	TIME CLOCK, 4500 FULL, A/N, PROX	OOJC194915	Serial num	00JC194915
R13-80226	TIME CLOCK, 4500 FULL, A/N, PROX	OOJC194988	Serial num	00JC194988
R13-81441	FOLD-UP LIFTGATE 96" W D/F VAN 1600	530621	Serial num	00530621
R95-90019	TABLE, COLORPOINT SOLID TOP FOOD	D95B0556	Serial num	D95D0556
R95-90025	CUTTER, MANNHART VEGETABLE M2000	94-2182	Serial num	94-2182494
R95-90028	STEAMER, GROEN H6-6G	6G66761MC	Serial num	6G6761MC
R96-96032	CUTTER, MANNHART VEGETABLE M2000	94-2342	Serial num	94-2342296
R97-95044	CABINET, FWE WARMING PHU12	C9633985	Serial num	9633985
R97-95050	COLORPOINT HOT HOOD TABLE	F96G006	Serial num	E96G006
R97-95060	MANNHART VEGETABLE CUTTER	94-2416	Serial num	94-2416396
R97-95062	MANNHART VEGETABLE CUTTER	94-2373	Serial num	94-2373296
R98-90377	CABINET, WARMING/PROOFER, SECO	NONE	Serial num	909846R
R98-90749	FOOD CHOPPER; MANNHART M2000	97-22816	Serial num	97-22816 39
R99-91085	TOASTMASTER RA12X4 2-BURNER STOVE	8010499	Serial num	008010499
R99-91104	TOASTMASTER RA-12X4 2-BURNER STOVE	7-9104-99	Serial num	007910499
R99-91116	HOBART 30QT MIXER	31-159-987	Serial num	31-1159-987
04-15127	CABINETS, COUNTERS, STANDS, TABLES, ETC	1464590301	Serial num	146459-0301
11-02234	AUTOMATIC ICE MAKING MACHINE (238 LBS)	10091320013823	Serial num	10051320010649
04-19815	COMMERCIAL AND HOUSEHOLD APPLIANCES	311321286	Serial num / Description	31-1321-286 / Mixer, Hobart D300
16-02027	ICE MACHINE WITH BIN	15101320012415	Serial num/Value	15091320022221 / 4203.00
04-17484	APPLIANCES, HOUSEHOLD, COMMERCIAL	3727108	Serial num\	1-3727108
05-26742	MERCHANDISER, REFRIGERATED	00232GA	Serial Number	0406-100232GA
02-05879	SLICER, AUTO (1461)	386215	Stolen	Found/Blanche Ely HS 0361
14-01616	ICE-O-MATIC CUBE ICE MAKER	13081280012328	Value Correction	\$3,363.55
14-01938	ICE-O-MATIC FULL CUBE ICE MACHINE	13081280011281	Value Correction	\$3,363.55
15-00469	ICE-O-MATIC MODULAR ICE MACHINE	14011280011555	Value Correction	\$3,463.45 - PO 4515001248
15-01441	ICE MACHINE - SCOTSMAN 500 LB	13111320012514	Value Correction	\$3,594.69
15-01445	ICE MACHINE - SCOTSMAN 500 LB	13121320012162	Value Correction	\$3,594.69
15-01448	ICE MACHINE - 560 LB	13121320012155	Value Correction	\$3,594.69
15-02436	ICE MACHINE, CUBE STYLE - SCOTSMAN C0530	13121320011841	Value Correction	\$3,594.69
15-02594	ICE MAKER, 562 LB CUBE STYLE	14091320012931	Value Correction	\$3,594.69
15-02790	REACH IN REFRIGERATOR, 2-DOOR	G1418661	Value Correction	\$4,743.62
15-02804	ICE-O-MATIC MODULAR ICE MACHINE	14071280010490	Value Correction	\$3,463.45
15-02908	REFRIGERATOR, REACH-IN, 2 SECTION	G1418668	Value Correction	\$5,375.75
15-02916	REFRIGERATOR, REACH-IN, 2 SECTION	G1418663	Value Correction	\$5,375.75

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Inventory Number	Description	Serial Number	Discrepancy	Discrep Corr
15-03047	TWO BURNER ELECTRIC RANGE	481828128	Value Correction	\$2,262.58
15-03049	REACH-IN REFRIGERATOR, 3 SECTION	A1299502	Value Correction	\$6,991.00
15-03066	REFRIGERATOR, REACH IN 2 SECTION	G1418665	Value Correction	\$5,375.75
15-03517	ICE-O-MATIC MODULAR ICE MACHINE	14101280012098	Value Correction	\$3,278.77
15-03518	ICE-O-MATIC MODULAR ICE MACHINE	14121280010843	Value Correction	\$3,278.77
15-03691	REFRIGERATOR, REACH-IN 2 SECTION0	11404146	Value Correction	\$5,375.75
15-03740	REFRIGERATOR, REACH-IN, 2 SECTION	11404144	Value Correction	\$5,375.75
15-03741	SINGLE GAS OVEN, NATURAL	481833383	Value Correction	\$5,634.49
15-03827	REFRIGERATOR, REACH-IN 2 DOOR	11404145	Value Correction	\$5,375.75
15-04063	REFRIGERATOR, REACH-IN 2 SECTION	11404147	Value Correction	\$5,375.75
15-04393	REACH-IN REFRIGERATOR, 3 SECTION	11410856	Value Correction	\$6,991.00
15-04404	ICE-O-MATIC ICE MACHINE	14101280010299	Value Correction	\$3,476.15
15-04406	REFRIGERATOR, REACH-IN, 2 SECTION	11412274	Value Correction	\$5,375.75
15-04416	ICE-O-MATIC MODULAR ICE MACHINE	15021280010248	Value Correction	\$3,278.77
15-04933	REFRIGERATOR, REACH-IN 2-DOOR	11401835	Value Correction	\$5,375.75
15-04934	REFRIGERATION, REACH-IN 2 SECTION	11500292	Value Correction	\$5,375.75
15-05457	ICE-O-MATIC MODULAR ICE MACHINE	14121280012618	Value Correction	\$3,278.77
15-05528	ICE-O-MATIC ICE MACHINE	14081280013616	Value Correction	\$3,871.65
15-05529	ICE-O-MATIC ICE MACHINE	15031280013873	Value Correction	\$3,871.65
15-06087	ROLL-THRU HEATED CABINET	11510941	Value Correction	\$6,287.27
15-06098	ICE-O-MATIC ICE MACHINE 300	15051280012908	Value Correction	\$3,298.97
15-06100	ROLL-THRU HEATED CABINETS	11510940	Value Correction	\$6,287.27
15-06101	ROLL-THRU HEATED CABINETS	11510939	Value Correction	\$6,287.27
15-06113	HEATED CABINET, ROLL-THRU	11510944	Value Correction	\$6,287.27
15-06114	HEATED CABINET, ROLL-THRU	11510945	Value Correction	\$6,287.27
15-06167	REFRIGERATOR, REACH-IN 2 SECTION	11508134	Value Correction	\$5,375.75
15-06168	REFRIGERATOR, REACH-IN, 2 SECTION	11508133	Value Correction	\$5,375.75
16-00220	2-DOOR REACH-IN REFRIGERATOR	11513865	Value Correction	\$5,375.75
16-00239	REACH-IN REFRIGERATOR, 2-DOOR	11512840	Value Correction	\$5,375.75
16-00377	REACH-IN REFRIGERATOR 3-DOOR	11513867	Value Correction	\$6,991.00
16-00592	ALTO-SHAAM GAS COMBI STEAMER	1580434-000	Value Correction	\$18,703.74
16-00593	ALTO-SHAAM GAS COMBI STEAMER	1580433-000	Value Correction	\$18,703.74
16-01092	ROLL-THRU WARMERS	11604324/11604325	Value Correction	\$6,287.27
16-01093	ROLL-THRU WARMERS	11604324/11604325	Value Correction	\$6,287.27
16-01094	REFRIGERATOR, REACH-IN	11605954	Value Correction	\$5,375.75
16-01095	ROLL-THRU WARMER	11604323	Value Correction	\$6,287.27
16-01096	ROLL-THRU WARMER	11604322	Value Correction	\$6,287.27
16-01113	GRAB-N-GP DISPLAY CASE	W245530-1-1	Value Correction	\$6,298.77
16-01335	ICE MACHINE, 300	15011280013258	Value Correction	\$3,630.43
16-01346	ICE MACHINE, 300 LBS	15081280012797	Value Correction	\$3,630.43
16-01383	ICE MACHINE, 300	15081280012799	Value Correction	\$3,355.03
16-01432	REFRIGERATOR, 2-DOOR REACH IN	11612746	Value Correction	\$5,375.75
16-01507	ICE MACHINE, 506	15081280013131	Value Correction	\$3,820.40
16-01568	REACH-IN REFRIGERATOR 3-DOOR	11700058	Value Correction	\$6,991.00
16-01573	ICE MACHINE 300	15101280011369	Value Correction	\$3,630.43
16-01581	REFRIGERATOR, 2-DOOR REACH IN	11612743	Value Correction	\$5,375.75
16-01650	REACH-IN REFRIGERATOR, 2-DOOR	11701475	Value Correction	\$5,375.75
16-01786	ICE MACHINE 300	15101280011278	Value Correction	\$3,630.43
16-01811	ICE MACHINE 300	15081280010987	Value Correction	\$3,630.43
16-02013	REFRIGERATOR, 2-DOOR REACH-IN	11704320	Value Correction	\$5,375.75
16-02024	CASH REGISTER STAND	NONE	Value Correction	\$1707.02
16-02130	ICE MACHINE W/BIN	15081280012680	Value Correction	\$3,630.43
16-02546	ICE MACHINE	1120118863	Value Correction	\$3,161.30
16-03719	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120150933	Value Correction	\$2,797.43
16-03935	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120124832	Value Correction	\$2,797.43
16-03988	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120166817	Value Correction	\$2,797.43
16-03999	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120166832	Value Correction	\$2,797.43
17-00456	ICE MACHINE, AUTOMATIC 330 LBS	1120191436	Value Correction	\$3,161.30
17-00464	ICE MACHINE, AUTOMATIC 330 LBS	1120192945	Value Correction	\$3,161.30
17-00466	KRONOS INTOUCH 9000 H3	00JC463014	Value Correction	\$3,746.48
17-00801	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120196939	Value Correction	\$2,797.43
17-00810	KRONOS INTOUCH 9000 H3	00JC409207	Value Correction	\$3,560.61
17-00947	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120166838	Value Correction	\$2,797.43
17-00970	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120173884	Value Correction	\$2,797.43
17-01024	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120205323	Value Correction	\$2,797.43
17-01110	AUTOMATIC ICE MAKING MACHINE 249 LBS	4517000879	Value Correction	\$2,797.43
17-01111	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120186040	Value Correction	\$2,797.43
17-01112	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120188584	Value Correction	\$2,797.43
17-01124	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120167870	Value Correction	\$2,797.43
17-01156	KRONOS INTOUCH 9000 CLOCK	00U0478760	Value Correction	\$3,560.61
17-01158	KRONOS INTOUCH 9000 H3	00JC507961	Value Correction	\$3560.61
17-01232	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120216132	Value Correction	\$2,797.43
17-01622	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120237543	Value Correction	\$2,797.43
17-01626	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120201401	Value Correction	\$2,797.43
17-01631	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120232257	Value Correction	\$2,797.43
17-01693	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120234657	Value Correction	\$2,797.43
17-01792	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120252336	Value Correction	\$2,797.43
17-02094	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120254789	Value Correction	\$2,797.43
17-02095	AUTOMATIC ICE MAKING MACHINE 249 LBS	110254792	Value Correction	\$2,797.43
17-02099	ICE MACHINE, AUTOMATIC 330 LBS	1120201063	Value Correction	\$3,161.30

Food and Nutrition Services Department Discrepancy Report

Inventory Number	Description	Serial Number	Discrepancy	Discrep Corr
17-02112	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120254766	Value Correction	\$2,797.43
17-02154	LENOVO THINKPAD X1 YOGA 1ST GEN	R90MWHRC	Value Correction	\$1,519.00
17-02332	ICE MACHINE, AUTOMATIC 330 LBS	1120242730	Value Correction	\$3,161.30
17-02607	Reach-in refrigerator as per attachment	MV10A94HA00003	Value Correction	\$5,291.04
17-02632	AUTOMATIC ICE MAKING MACHINE 249 LBS	1120271272	Value Correction	\$2,797.43
17-02695	KRONOS INTOUCH 9100 H4	00JC628245	Value Correction	\$3,529.00
17-02696	KRONOS INTOUCH 9100 H4	00JC632404	Value Correction	\$3,529.00
17-03250	TABLE, UTILITY - 5 L X 2-1/2 W X 3 H	NONE	Value Correction	\$1140.27
17-04498	LENOVO THINKPAD X1 YOGA 1ST GEN	R90MXYB9	Value Correction	\$1519.00
18-00396	ICE MACHINE, AUTOMATIC (330 LBS)	1120205114	Value Correction	\$3,161.30 (500LBS Ice Bin)
18-00429	Kronos Intouch 9100 H4	00JC666418	Value Correction	\$2,601.35
18-00430	Kronos Intouch 9100 H 4	00JC666416	Value Correction	\$2,601.35
18-02050	AUTOMATIC ICE MAKING MACHINE (249 LBS)	1120267880	Value Correction	\$2,797.43 (360 LBS Ice Bin)
18-02128	ICE MACHINE, AUTOMATIC (330 LBS)	1120331663	Value Correction	\$3,161.30 (500 LBS Ice Bin)
18-02129	AUTOMATIC ICE MAKING MACHINE (249 LBS)	1120269592	Value Correction	\$2,797.43 (360 LBS Ice Bin)
18-02282	ICE MACHINE, AUTOMATIC (330 LBS)	1120331665	Value Correction	\$3,161.30 (500LBS Ice Bin)
18-02292	AUTOMATIC ICE MAKING MACHINE (249 LBS)	1120267888	Value Correction	\$2,797.43 (360 LBS Ice Bin)
R16-80060	CONVEYOR PIZZA OVEN	1410230001018	Value Correction	\$9,246.92
R16-80061	CONVEYOR PIZZA OVEN	1410230001017	Value Correction	\$9,246.92

**MAURICE L. WOODS, CHIEF STRATEGY & OPERATIONS OFFICER
OFFICE OF THE CHIEF STRATEGY & OPERATIONS OFFICER**

March 1, 2021

TO: Joris M. Jabouin
Chief Auditor

FROM: Maurice L. Woods
Chief Strategy & Operations Officer

SUBJECT: **AUDIT FINDING RESPONSE FROM FOOD AND NUTRITION SERVICES
MANAGEMENT**

I reviewed the attached memorandum, *Response to Audit Finding for Food and Nutrition Services Department*, submitted by Director Mary Mulder, Food and Nutrition Services. I agree with the current processes and additional measures the department will implement to assure no audit discrepancies. **Please contact me if you require additional information at 754-321-2610.**

MLW:dsc
Attachment

c: Mary Mulder

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**Mary Mulder
Director**

Phone: 754-321-0215

DATE: February 26, 2021

TO: Maurice L. Woods
Chief Strategy and Operations Officer

FROM: Mary Mulder, Director
Food and Nutrition Services

SUBJECT: **RESPONSE TO AUDIT FINDING FOR FOOD AND NUTRITION SERVICES
DEPARTMENT**

We have reviewed and agreed with audit findings with recommendations noted in the Property and Inventory Report for the Food and Nutrition Services Department.

Finding No. 1: Missing Equipment

Recommendation: Food and Nutrition Services should establish preventative internal controls to safeguard and track all tangible personal property and prevent missing assets in the future.

Recommendation: Every effort should be made in continuing to locate the missing items.

Management Response:

- The goal of Food and Nutrition Services is zero missing assets for Property Inventory Audits. The Department has committed continued effort toward the research of locating and identifying missing items.
- Management is accountable for reviewing documentation of all items for accuracy.
- Food and Nutrition Services will continue to evaluate all Standard Operating Procedures included in the Department Procedure Manual, for policies and processes that involve inventory items, to ensure that all documentation must list the correct BPI (Property Asset Number) and serial number of equipment.
- To Safeguard assets, currently all B-Stock Drivers are instructed to only pick up items listed on the B-stock Transfer ticket with the inclusion of a 3290A signed by the Food and Nutrition Services Director.
 - This process has been in place since 2018.
 - The 3290A is completed by the Food and Nutrition Services Office, then e-mailed to the B-Stock Office Administrator and the original ponied to B-Stock.
 - B-Stock Office Administrator will create the corresponding B-Stock Transfer Ticket.
 - The B-Stock Transfer Ticket and the 3290A are sent to Central Warehouse for dispatching.
 - Warehouse Truck Drivers performing the pickup must have a School-Based Manager/Designee sign the B-stock Transfer Ticket before they leave with the asset or the asset cannot be removed from the site.
 - School-Based Manager/Designee send in the signed B-stock Transfer Tickets to the Food and Nutrition Services Clerk Custodian when completed. Those tickets

will be checked monthly against the Property and Inventory (PNI) database to ensure timely transfer, according to the intended request on the Transfer Ticket and is executed by Capital Assets upon closure of this current audit.

- Vendors have been instructed to reeducate their delivery drivers in the importance of not placing surplus equipment outside the kitchen when delivering new equipment. Managers have been trained on the importance of this practice and to remind drivers of the SBBC policy to never place surplus equipment outside of the kitchen for any reason. Managers will immediately notify the Inventory Team in the District Office if a vendor fails to follow District Protocol. This process will be included and reinforced annually in the Opening Manager Meeting Training.
- Continuous training is paramount to the departments' objectives and is being provided to all members of the Food and Nutrition Services Property and Inventory Team designated to interface with inventory management responsibilities.
- Collaborative effort with Office of the Auditors and Capital Assets to review audit training procedures for all department level personnel will take place annually.
- A collaborative continuous improvement effort with the Procurement and Warehousing Services Department is underway.

Implementation Date: July 2018

Finding No. 2: Surplus : Disposition

Recommendation: Food and Nutrition Services should establish surplus procedures within the department.

Management Response: Food and Nutrition Services Department has established surplus procedures.

Recommendation: Food and Nutrition Services should work in conjunction with the Director of the Procurement and Warehousing Services Department to develop a process for all equipment handled by the B-Stock Warehousing Services Department. This includes, but is not limited to, moving, storing, disposing, and auctioning of Food and Nutrition Services equipment.

Management Response:

- In 2018 Food and Nutrition Services worked in collaboration with the Procurement and Warehousing Services Department to establish detailed controls for the pick-up of surplus equipment.
- Procedures were established to ensure that B-Stock Drivers were no longer able to pick up additional equipment at the request of Food Service School-Based Managers while at the school.
- No equipment is picked up without a School-Based Manager /Designee signature on the paperwork.
- Food and Nutrition Services Supervisor Operations, Equipment and Supplies and Food and Nutrition Services Specialist, Equipment and Supplies implemented procedures in 2019 to visit B-stock monthly to verify Surplus Equipment.

Recommendation: Surplus procedures found in the BPB O-100 should be reviewed with the department's property and inventory team to ensure that the staff is informed of all surplus policies and procedures.

Management Response:

- The Food and Nutrition Services Property and Inventory Team are aware of all surplus policies and procedures.

Implementation Date: July 2018

Finding No. 3: Surplus : Useful Life

Recommendation: Food and Nutrition Services should provide the required proof of the damage along with a rationale to the Accounting and Financial Reporting Department – Capital Assets any time the department disposes of an asset that has not been fully depreciated and has not met the useful life expectancy.

Management Response:

- The Food and Nutrition Services Property and Inventory Team has been trained by the Audit Department with an understanding of Useful Life Protocols.
- Food and Nutrition Services has created and implemented controls that are in compliance with District Protocols.
- Food and Nutrition Services has created and implemented controls ensuring a monthly double check against the PNI for all equipment removed both by the Surplus Process and the Warranty Replacement Process.
- Prior to completing the 3290A, if any asset is found to have not reached its useful life, proof of damage including pictures and rationale will be provided along with the 3290A and B-stock stock transfer ticket.
- If an asset that has not reached useful life has been replaced by the manufacturer under warranty, a copy of the invoice and packing slip and picture of new serial number will accompany the 3290A.
- The Food and Nutrition Services Clerk Custodian will check the PNI 811 to ensure the item replaced under warranty is removed from the PNI 811 during the monthly check. All 3290A documentation sent to Capital Assets will be checked on a monthly basis to ensure removal of the assets from the PNI 811.
- Any equipment found not to be removed from the PNI 811 when paperwork is filed properly will result in immediate notification of the problem to the Capital Assets Department by the Specialist, Food and Nutrition Services Equipment and Supplies.
- If the asset in question is still not removed from the PNI 811 on the next monthly check, which will be the 3rd month, the Director will send a formal memo to Capital Assets.
- Procedures have been reviewed for the removal of items replaced by the Manufacturer that are under Warranty.

Recommendation: Food and Nutrition Services should confirm that all 3290A Surplus/Transfer Declaration Forms are being appropriately completed when tangible personal property has been identified to be salvaged. The 3290A Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus. The 3290A Surplus/Transfer Declaration Form must then be signed and dated by the Food and Nutrition Services Property Custodian and adequate explanation/documentation provided for surplus the tangible personal property.

Recommendation: Food and Nutrition Services should verify that asset records have been removed from the property and inventory list after equipment has been surplus.

Management Response:

- Food and Nutrition Services verifies asset records have been removed from the Property and Inventory List after equipment has been surplus.
- The Food and Nutrition Services Clerk Custodian will check all completed transfer tickets on a monthly basis to ensure removal of the assets from the PNI 811. The Food and Nutrition Services Property Custodian will notify the Specialist Equipment and Supplies if any items remain on the PNI 811 that should have been removed.
- Any equipment found not to be removed from the PNI 811 when paperwork is filed properly will result in immediate notification of the problem to the Capital Assets Department by the Specialist Equipment and Supplies. Documentation will be kept in electronic files and a folder.
- If the asset in question is still not removed from the PNI 811 on the next monthly check which will be the 3rd month, the Director will send a formal memo to Capital Assets to remove or correct if necessary.

Implementation Date: Completion of Audit May 2021

Finding No. 4: Surplus : Semi-Annual Inventories

Recommendation: Food and Nutrition Services should develop procedures for Staff Members appointed to physically verifying assets during the Semi-Annual Inventory exercise.

Management Response:

- Semi-Annual Inventory is required to be completed by both School-Based Managers, Area Supervisors and District Staff.
- Semi-Annual Inventory procedures are conducted where School-Based Managers, Area Supervisors and District Staff semi-annually physically verify assets and those assets are compared against the District PNI.
- School-Based Managers are required to verify and complete a Capital Asset Inventory annually within the first two weeks of their return to school in August.
- The School-Based Managers initials the Inventory Room Checklist sheet in blue ink upon completion of the August Semi-Annual Inventory.

- The School-Based Managers sign the Inventory Room Checklist in blue ink and post a copy in the Manager's Office.
- The School-Based Managers send the original copy signed in blue ink to the Food and Nutrition Services District Office through the Interoffice PONY mail for review and research.
- Area Supervisors begin the above verification procedures on February 1st with a completion date of May 31st for all assigned schools.
- Area Supervisors sign the Inventory Room Checklist in blue ink and return to the District Office.
- Food and Nutrition Services Clerk Custodian will verify the submitted Semi-Annual Inventory items and cross reference discrepancies against the District PNI Database.
- Food and Nutrition Services School-Based Managers and Area Supervisors, research and note discrepancies. The Clerk Custodian corrects any discrepancies.
- This system has been created and implemented as a check and balance to effectively improve accuracy and accountability.
- Food and Nutrition Services School-Based Managers and Area Supervisors will perform an inventory in August and February respectively as follows:
 - Inventory Checklist provided to school kitchen by District Office derived from the Master PNI 811.
 - a. Verify information for accuracy and account for asset
 - b. Individual assets are check marked and form signed in blue ink
 - c. Copy is kept at location in a folder and original is sent to the District Office
 - d. Food and Nutrition Services Clerk Custodian verifies results against the PNI
 - e. School-Based Managers and Area Supervisors are notified by District Office with findings
 - f. Appropriate steps are taken in reporting to Capital Assets the necessary updates
- All orders placed through the District Purchasing system include the appropriate GL coding in accordance to Business Practice Bulletin 0-100.
- Assets are no longer purchased in lots, bundles, or with an attached list.
- Goods Receipt in SAP for all equipment (>\$1,000) will require a picture of serial number from the receiving location before entry to eliminate serial number discrepancies and provide an additional verification method.
- Receipt of assets are entered individually to record the serial number.

Recommendation: Semi-Annual inventories should be conducted to ensure all District tangible personal property's safekeeping and certify that asset records are accurately maintained and updated. This includes the high-risk property items maintained within the secondary database established by the location.

Management Response:

- The Semi-Annual check has transitioned from the File Maker Department Database to the District PNI Database.
- Food and Nutrition Services Property and Inventory Team verifies the PNI Inventory Database.

Recommendation: A reconciliation of inventory to property records should be performed upon completion of the Semi-Annual inventory exercise.

Management Response:

- Implementation of process to report reconciled inventory to the Capital Assets Department.

Recommendation: Items not located during the inventory process should be reported to the Accounting and Financial Reporting Department immediately.

Management Response:

- A continuing process that identifies items not located, based on a collaborative effort with the Audit Department, will be reevaluated and reported to the Accounting and Financial Reporting Department.

Implementation Date: August 2020

Finding No. 5: Discrepancies

Recommendation: Food and Nutrition Services should confirm that staff verifying equipment during the Semi-Annual Inventory is also confirming the property record information is accurate.

Management Response:

- Semi-Annual Inventory is required to be completed by both School-Based Managers, Area Supervisors and District Staff.
- Semi-Annual Inventory procedures are conducted where School-Based Managers, Area Supervisors and District Staff semi-annually physically verify assets and those assets are compared against the District PNI.
- School-Based Managers are required to verify and complete a Capital Asset Inventory annually within the first two weeks of their return to school in August.
- The School-Based Managers initials the Inventory Room Checklist sheet in blue ink upon completion of the August Semi-Annual Inventory.
- The School-Based Managers sign the Inventory Room Checklist in blue ink and post a copy in the Manager's Office.
- The School-Based Managers send the original copy signed in blue ink to the Food and Nutrition Services District Office through the Interoffice PONY mail for review and research.
- Area Supervisors begin the above verification procedures on February 1st with a completion date of May 31st for all assigned schools.
- Area Supervisors sign the Inventory Room Checklist in blue ink and return to the District Office.
- Food and Nutrition Services Clerk Custodian will verify the submitted Semi-Annual Inventory items and cross reference discrepancies against the District PNI Database.
- Food and Nutrition Services School-Based Managers and Area Supervisors, research and note discrepancies. The Clerk Custodian corrects any discrepancies.

- This system has been created and implemented as a check and balance to effectively improve accuracy and accountability.
- Food and Nutrition Services School-Based Managers and Area Supervisors will perform an inventory in August and February respectively as follows:
 - Inventory Checklist provided to school kitchen by District Office derived from the Master PNI 811.
 - a. Verify information for accuracy and account for asset
 - b. Individual assets are check marked and form signed in blue ink
 - c. Copy is kept at location in a folder and original is sent to the District Office
 - d. Food and Nutrition Services Clerk Custodian verifies results against the PNI
 - e. School-Based Managers and Area Supervisors are notified by District Office with findings
 - f. Appropriate steps are taken in reporting to Capital Assets the necessary updates
- All orders placed through the District Purchasing system include the appropriate GL coding in accordance to Business Practice Bulletin 0-100.
- Assets are no longer purchased in lots, bundles, or with an attached list.
- Goods Receipt in SAP for all equipment (>\$1,000) will require a picture of serial number from the receiving location before entry to eliminate serial number discrepancies and provide an additional verification method.
Receipt of assets are entered individually to record the serial number.

Recommendation: Food and Nutrition Services should confirm that all corrections required to asset records, including necessary changes to the item description, serial number, or quantities received, are promptly reported to Accounting & Financial Reporting.

Management Response:

- Food and Nutrition Services has subsequently reported all corrections required to asset records, for the necessary changes to the item descriptions as identified.
- Verification has occurred.

Implementation Date: August 2020

Finding No. 6: Transfers

Recommendation: Food and Nutrition Services must confirm that the 3290A Surplus/Transfer Declaration forms were executed correctly. 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. The 3290A Surplus/Transfer Declaration Form must then be signed by both Food and Nutrition Services Property Custodians (issuing and receiving).

Management Response:

- Food and Nutrition Services Inventory Team will ensure that 3290A forms are executed on every asset transfer.
- All transfers will be done with a 3290A and B-Stock Transfer Ticket which must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being transferred.
 - Transfer initiated by Food and Nutrition Services Property and Inventory Team
 - The 3290A created by Food and Nutrition Services Clerk Custodian
 - Data accuracy is verified by Specialist Equipment and Supplies
 - The 3290A signed by Food and Nutrition Services Director
 - Food and Nutrition Services Clerk Custodian Ponies the Original 3290A to B-Stock Administrator.
- The 3290A Form must then be signed by 2 members of the Food and Nutrition Services Inventory and Property team (issuing and receiving) if between schools.
 - Verify information for accuracy and account for asset
 - Copy is kept at location in a folder and copy of B-Stock Transfer Ticket is sent to the Food and Nutrition Services District Office
 - District Office Custodian verifies results against the PNI
- In the event the tangible personal property can be relocated without the assistance of Warehousing Services, then the original 3290A Form is sent by the Food and Nutrition Services Clerk Custodian to Accounting and Financial Reporting - Capital Assets.
- In addition to verifying assets on the PNI 811, Food and Nutrition Services was granted access on 4/1/2019 to view assets on the OCA Master PNI 812 Filemaker database.
 - This is an added step to ensure accuracy.
 - The 3290A Forms are verified twice internally before sending to B-Stock or Capital Assets
- Following the completion of the Audit, completed Transfers sent to Capital Assets are verified internally on a Monthly basis when the PNI 811 is updated.
- After the transfer has been completed and the asset in question is still not removed from the PNI 811 on the next monthly check, the Director will send a formal memo to Capital Assets to remove or correct if necessary.

Implementation Date: August 2019

Finding No. 7: Property Record

Recommendation: Procurement and Warehousing Services Department should make certain that the descriptions entered in SAP when creating Material items complies with the State of Florida's requirements found in Florida Administrative Rule 69I-73 Tangible Personal Property Owned by Local Governments.

Management Response:

Procurement and Warehousing Services Department Management agrees as the process owners and creators of sourced material and material codes in SAP, Procurement & Warehousing Services (PWS) will begin to follow the naming standards identified by the Audit department in

the Florida Administrative Rule when creating materials in SAP at the request of any department, not only Food & Nutrition Department. Food and Nutrition Services Department currently provides PWS the description to be added in the master file and as the process owners of SAP we enter this as the description (as we normally do not see the physical product at time of request). Moving forward PWS will enforce the standard description in the items short text inside of SAP to ensure compliance of Florida Administrative Rule 69I-73. Please note that the material master short text (main description) only has space for 40 characters. If the description is longer than that, it has to be added to the PO text (long description area). Additional areas where PWS will communicate and enforce such standardization:

- Update the PWS Material Request form
- Update to the purchase requisitioner (PR) training given for new requisitioners
- Communicate the standardization of the requirements when requesting material codes in SAP
 - A notification will be sent to PWS staff
 - The information will also be shared with originators and other key stakeholders or departments (i.e. IT, FNS, etc.) to ensure they understand that we must enforce the standardization to follow the Florida Administrative Rule.
- Consider adding this requirement in the Business Practice Bulletin (O-100) if not already on there for additional guidance and adherence

Recommendation: Food and Nutrition Services should make certain that the descriptions entered in SAP when creating a purchase requisition comply with the State of Florida's requirements found in Florida Administrative Rule 69I-73 Tangible Personal Property Owned by Local Governments.

Management Response:

- Food and Nutrition Services will collaborate with the Procurement and Warehousing Services Department to ensure descriptions being entered in SAP comply with the State of Florida's requirements.
- Only pertinent information will be entered within the parameters allowed in SAP.
- Updates have been completed with over 8,000 Descriptions entered in SAP comply with the State of Florida's requirements found in Florida Administrative Rule 69I-73 Tangible Personal Property Owned by Local Governments.

Recommendation: Any corrections required to the asset record should be promptly reported to Accounting & Financial Reporting - Capital Assets via email to the "Capital Assets Conference."

Management Response:

- Food and Nutrition Services researched, compiled and submitted all required corrections for asset records to Accounting and Financial Reporting – Capital Assets and over 4,200 asset record descriptions have already been updated in the PNI.
- Asset descriptions were standardized to improve efficiency and recognition.

Recommendation: Food and Nutrition Services should register designated property and inventory team member(s) for the Purchase Requisitioner and Chart of Accounts Training.

Management Response:

- Food and Nutrition Services will register designated property and inventory team members for the Purchase Requisitioner and Chart of Accounts Training.
- Food and Nutrition Services Property and Inventory Team Members, Food and Nutrition Services Property Custodians are: Director; Assistant Director; Supervisor, Food and Nutrition Services Operations, Equipment and Supplies; Coordinator; Supervisor, Food and Nutrition Services Information Systems; Technical Services Supervisor; Specialist, Food and Nutrition Services Equipment and Supplies, Electronic Technician, and three (3) Clerk Specialist III.

Implementation Date: January 2020

Finding No. 8: Newly Added Equipment

Recommendation: Food and Nutrition Services should notify Accounting & Financial Reporting - Capital Assets immediately if an asset has not been received and an asset record was mistakenly created for the department.

Management Response:

- When placing orders through the Districts Purchasing system, Food and Nutrition Services utilizes appropriate General Ledger Coding.
- Tangible Personal Property will only be purchased on Standard Requisitions.
- Assets are no longer purchased in lots, bundles, or an attached list.
- Detailed Specific implementation when issuing a Purchase Order Asset Description. Designed with Spacing Limitations.
- Food and Nutrition Services will notify Accounting and Financial Reporting - Capital Assets immediately if an asset has not been received and an asset record was mistakenly created for the Department.
- Specialists, Equipment and Supplies will complete Form 03290 Tangible Property Loss/Equipment Acquisition which will be sent to Capital Assets for assets to be added to the PNI811.

Recommendation: Tangible personal property must be ordered on unique lines of a requisition, and the appropriate delivery address should be noted.

Management Response:

- Food and Nutrition Services will register designated Property and Inventory team members for the Purchase Requisitioner and Chart of Accounts Training.
- When placing orders through the District's Purchasing System, Food and Nutrition Services utilizes appropriate General Ledger Coding.

Recommendation: When tangible personal property is received on-line, the individual must process the receipt of goods for each item separately and record the unique serial number for each property item within the system.

Management Response:

- Goods Receipt in SAP – all equipment (>\$1,000) requires a picture of serial number before entry to eliminate serial number discrepancies and provide an additional verification method.
- Receipt of assets are entered individually to record the serial number of each property.
- Food and Nutrition Services Staff researched cost associated with year assets were purchased to acquire over 1,500 items through Capital Assets. The process of acquiring new equipment was completed by the Facilities Construction Management Department for the New Construction Projects in the 1980's and 1990's. The Department had been advised in the early 2000's that acquiring new equipment would be completed by the Facilities Construction Management Department as a part of the New Construction Project. The remaining items are pending assessment and extensive research to determine value and future usage.
- Food and Nutrition Services will notify Accounting and Financial Reporting - Capital Assets immediately if an asset has not been received and an asset record was mistakenly created for the department.
- If applicable, Specialists Equipment and Supplies will complete Form 03290 Tangible Property Loss/Equipment Acquisition which will be sent to Capital Assets for assets to be added to the PNI 811.
- Additionally, assets obtained through Grants, Points and Donations will be acquired through Form 3290A Tangible Property Loss/Equipment Acquisition which will be sent to Capital Assets for assets to be added to the PNI 811.

Implementation Date: July 2019

Finding No. 9: Police Report

Recommendation: Food and Nutrition Services Staff should safeguard all equipment that may likely be misplaced by maintenance personnel if left out during the summer months.

Management Response:

- The Food and Nutrition Services Property and Inventory Team will be trained to ensure the safekeeping of all tangible personal property and in the event of theft or vandalism, the Food and Nutrition Services Clerk Custodian will report the loss to the Broward District Schools Police Department (BDSPD) and the local authorities at the time of the incident.

Recommendation: In the event of theft or vandalism, Food and Nutrition Services should file a police report within two business days from when the incident is known or should have been known.

Management Response:

- As a component of the police report and the BDSPD's Immediate Notification Form, the location will provide all applicable property and serial numbers of the stolen tangible personal property along with a narrative of the event.
- This will be completed within 2 business days from when the incident is known or should have been known.

- The original 03290 Tangible Property Loss/ Equipment Acquisition Form, with a copy of the Immediate Notification Form and the police report attached, will then be forwarded to Accounting and Financial Reporting Department - Capital Assets for record amendment.

Implementation Date: July 2020

Additional Recommendation: The OCA recommends the Food and Nutrition Services register designated Property and Inventory team member(s) for the Inventory Process & Tips training offered by the Information & Technology Department. In addition, the director should review Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the department's Property and Inventory Team and ensure compliance with all policies and procedures.

Action: Staff will receive Inventory Process & Tips Training.

1. All procedures regarding inventory management of equipment and parts in Food and Nutrition Services
2. 3290A Surplus Declaration Transfer Form
3. Filing police reports for stolen items
4. Business Practice Bulletin O-100: Section B, Transferring Tangible Personal Property

SECTION IV:
Supplemental Information

The 2020 Florida Statutes

[Title XVIII](#)
PUBLIC LANDS AND
PROPERTY

[Chapter 274](#)
TANGIBLE PERSONAL PROPERTY OWNED BY
LOCAL GOVERNMENTS

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CHAPTER 274

TANGIBLE PERSONAL PROPERTY OWNED BY LOCAL GOVERNMENTS

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

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

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

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

274.02 Record and inventory of certain property.—

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

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

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

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

274.04 Property acquisition.—Whenever acquiring property, the governmental unit may pay the purchase price in full or may exchange property with the seller as a trade-in and apply the exchange allowance to the cost of the property acquired. If, whenever acquiring property, the governmental unit may best serve the interests of the county or district by outright sale of the property to be replaced, rather than by exchange as a trade-in, it may make the sale in a manner otherwise prescribed in this act for the disposal of property. The receipts from the sale may be treated as a current refund if the property to be acquired shall be contracted for within the same fiscal year of the governmental unit in which the property sold is disposed of.

History.—s. 4, ch. 59-163.

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

transferring the property shall be paid by the governmental unit or the private nonprofit agency purchasing or receiving the donation of the surplus property.

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

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

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

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

History.—s. 7, ch. 59-163.

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

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

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

History.—s. 10, ch. 59-163.

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

History.—s. 11, ch. 59-163.

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

History.—s. 1, ch. 61-46.

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

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

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.

The following terms, as used in Rule Chapter 69I-73, F.A.C., are defined as set forth below:

(1) “Attractive Items” means tangible personal property used in operations that has a cost less than an established capitalization threshold and that requires special attention to ensure legal compliance, protect public safety, and avoid potential liability, or to compensate for a heightened risk of theft.

(2) “Control Accounts” means summary accounts designed to control accountability for individual property records. Unlike individual property records that 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.

(3) “Cost” means the amount paid to acquire or procure property (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.

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

(5) “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.

(6) “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.

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

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

(9) “Property” has the meaning set forth in section 274.02(1), F.S. Data processing software, as defined in section 119.011(6), F.S., is not considered to be property within the meaning of this rule chapter.

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

(11) “Value” means the worth or acquisition value at the date of acquisition for donated property.

Rulemaking Authority 274.02 FS. Law Implemented 274.02 FS. History—New 3-25-08, Amended 10-1-20.

69I-73.002 Threshold for Recording Property.

All property with a value or cost of \$5,000 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. For the purpose of this rule chapter, “cost” is used if the property is purchased and represents the purchase price of the property item; “value” is used if the property is donated and represents the worth or acquisition value of the property item at the date of donation. Attractive items with a value or cost less than \$5,000 shall be recorded in the local government’s financial system as property for inventory purposes.

Rulemaking Authority 274.02 FS. Law Implemented 274.02 FS. History—New 3-25-08, Amended 10-1-20.

69I-73.003 Recording of Property.

(1) Maintenance of Property Records – Governmental units shall maintain records of property in their custody that shall contain at a minimum, the information required by this rule.

(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 that may be accounted for as a property group item include 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 \$5,000 shall be inventoried under this rule.

(3) Content of Individual Property Records – Each property record shall include the following information unless the information listed below does not exist for the property in the record:

- (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.
- (g) Year and model(s).
- (h) Manufacturer's serial number(s).
- (i) If an automobile, the vehicle identification number (VIN) and title certificate number.
- (j) Date acquired.

(k) 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 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 identifiable to the project. Donated items, including federal surplus tangible personal property, shall be valued at acquisition value at the date of acquisition. Regardless of acquisition method, the cost or value of a property item shall include ancillary charges. Ancillary charges are costs that are directly attributable to placing the asset into its intended location and condition for use, such as freight and transportation charges, installation costs and professional fees.

- (l) Method of acquisition and, for purchased items, the voucher and check or warrant number.
- (m) Date the item was last physically inventoried and the condition of the item at that date.
- (n) If disposed of, the information prescribed in rule 69I-73.005, F.A.C.

(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 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. 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).

Rulemaking Authority 274.02 FS. Law Implemented 274.02 FS. History—New 3-25-08, Amended 10-1-20.

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.

Rulemaking 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.

Rulemaking 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.

Rulemaking 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 &
INVENTORY CONTROL**

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.

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

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 &
INVENTORY CONTROL**

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

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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.

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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)

- 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

- 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

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