



Food and Nutrition Services Department
Property and Inventory Audit Follow-up
January 2022



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TRANSMITTAL LETTER

January 13, 2022

Members of the School Board of Broward County, Florida
Members of the School Board Audit Committee
Dr. Vickie L. Cartwright, Interim Superintendent of Schools

Broward County Public Schools
600 SE 3rd Avenue
Fort Lauderdale, Florida 33301

Ladies and Gentlemen:

In accordance with requests made by Audit Committee Members at the committee's March 11, 2021 meeting, the Office of the Chief Auditor performed follow-up procedures on the open findings noted in our Property and Inventory Audit dated March 5, 2021 that were specific to the Food and Nutrition Services Department.

Our report is organized in the following sections:

Executive Summary	The executive summary provides an overview of the follow-up results included in this report.
January 2022 Update	This section briefly summarizes the observations related to our analysis of key components of the Food and Nutrition Services Property and Inventory Audit's follow-up related to each finding.
Appendix A – FNS Property and Inventory Audit Report, March 2021	This section presents the full text of observations, recommendations, and management action plans in the Food and Nutrition Services Department Property and Inventory Audit Report March 2021.
Appendix B – Updated Management's Responses	This section presents the full text of responses and management action plans in the Food and Nutrition Services Department Property and Inventory Audit Follow-up Report January 2022.

We would like to thank all those involved for their assistance with the Food and Nutrition Services Department Property and Inventory audit follow-up at Broward County Public Schools.

Respectfully submitted,

Joris Jabouin, Chief Auditor



EXECUTIVE SUMMARY

At the Audit Committee Meeting, the Property and Inventory Audit Report presented on March 11, 2021, identified nine audit findings related to the Food and Nutrition Services Department's property and inventory control. The Office of the Chief Auditor (OCA) evaluated Food and Nutrition Department's newly implemented procedures to determine whether FNS has taken actions in keeping with the management's responses for audit findings. The OCA required FNS to provide a status report on each recommendation. A status report will be requested every six months until the actions on the recommendation are completed. Adequate documentation of the audit follow-up activities, including written comments from FNS on their planned or completed corrective actions, have been and will continue to be collected.

The table below summarizes the original findings, estimated date to complete the recommendation, the current status, and management's revised estimated completion date if the recommended action has not been fully implemented. Since the initial engagement, four of the nine original findings have been completed by management and closed by us. Closed indicates that we have performed procedures to determine that management has completed our recommendations.

<i>Audit Finding</i>	<i>Original Estimated Completion</i>	<i>Current Status</i>	<i>Revised Estimated Completion</i>
1. Missing Equipment	July 2018	Partially Closed	January 2022
2. Surplus - Disposal	July 2018	Closed	
3. Surplus – Useful Life	May 2021	Closed	
4. Semi-annual Inventories	August 2020	Partially Closed	January 2022
5. Discrepancies	August 2020	Closed	
6. Transfers	August 2019	Open	April 2022
7. Property Records	January 2020	Partially Closed	June 2022
8. Newly Added Equipment	July 2019	Closed	
9. Police Reports	July 2020	Open	June 2022



JANUARY 2022 UPDATE

The following table summarizes the observations noted during our original report and provides a detailed update related to Management's action plan for each observation as of January 2022. Refer to Appendix A for the complete Food and Nutrition Services Property (FNS) and Inventory Audit, issued in March 2021:

1. Missing Equipment
Status: Partially Closed
<p>During the property and inventory audit for FNS, 102 assets were not physically seen and were recognized as missing.</p> <p><i>Recommendations:</i></p> <ul style="list-style-type: none"> • 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 to continue to locate the missing items. • 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. 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. <p>November 2021 Update: Since the date of the last report, the department has implemented changes to its property and inventory process. An updated Department's Procedures Manual (Numbers H-10 and H-11) and newly created (Number H-12) were provided. The new changes included:</p> <p>Food and Nutrition Services Procedures Number H-10: <u>Purchase, Replacement, Removal of Kitchen Capital Equipment (Valued at over \$1,000)</u></p> <p>Procedures for Accepting New Equipment section identified the school-based manager's responsibility of:</p> <ul style="list-style-type: none"> • Verifying the serial number with a picture of the new equipment • Emailing the photo (s) to the Food and Nutrition Services Supervisor <p>Another change noted contradicted itself within the same document. Section II, number five of <u>Procedures for Accepting New Equipment</u>, states that if an emergency occurs, B-stock personnel from arriving at the scheduled date/time; the equipment expected to be removed must remain indoors; equipment must never be stored outside. However, the last page of the procedure states that vendors should not at any time for any reason place Food and Nutrition Services Capital Equipment outside the door of the kitchen <u>without authorization from the Food and Nutrition Clerk Specialist III.</u> It should be clear to all readers the requirements regarding placing equipment outside the cafeteria. Based on this, the issue is not closed.</p> <p>Food and Nutrition Services Procedures Number H-11: <u>Kitchen Equipment and Technology Inventory</u></p> <p>The changes noted explained the requirement when verifying inventory. Personnel conducting the inventory is responsible for confirming each item to ensure the serial number and BPI number matches "the document provided to them by the FNS District Office." Any corrections should be noted on the Inventory Checklist, returned to the district office.</p>



JANUARY 2022 UPDATE

1. Missing Equipment (continued)

Another discrepancy was noted in this document regarding the due date when the inspection conducted by the Area Supervisors is due. In Procedure Number H-11, the inventories are expected to be completed by June 1st; however, Procedure H-12 indicates the due date is May 31st. Although it is only a one-day difference, the communication being distributed to FNS employees should be consistent and clear.

The FNS created a new standard operating procedure, FNS Procedure Number H-12: Kitchen Equipment and Technology Protocol.

The standard operating procedure was implemented effective August 27, 2021. It was developed after the Property and Inventory Control Manager pointed out the absence of processes discussed but not documented in the procedures provided by FNS.

The standard operating procedure was subdivided into several topic areas: kitchen and technology inventory processes, inventory preparation steps, discrepancies, missing equipment, police reports, and consolidated databases. This standard operating procedure explains who is responsible for completing specific tasks. It also states the steps to follow during inventory reconciliation once all sites have submitted their final inventory report. The responsibilities are also separated between school-based employees and District-based employees.

School-Based Responsibilities:

- School-based Managers are responsible for verifying and completing a Capital Asset Inventory annually within the first two weeks of their return to school in August
- Upon completion of the Kitchen Equipment and Technology Inventory, the school-based manager must sign the school's inventory checklist in blue ink and send it to FNS District Office
- A copy of the report should be maintained in the school-based manager's office as a reference

District Based Responsibilities:

Area Supervisors are responsible for reviewing their assigned schools' inventory between February and May each school year.

FNS Equipment and Supply Clerk is responsible for importing the current PNI811 data into the Filemaker database for Kitchen Equipment and Technology

Inventory Prep

- FNS Equipment and Supplies Clerk and FNS Computer Technician is responsible for verifying newly imported and validating the data against the previous PNI811 report



JANUARY 2022 UPDATE

1. Missing Equipment (continued)

Inventory Prep (continued)

- FNS Equipment and Supplies Clerk and FNS Computer Technician is responsible for verifying newly imported and validating the data against the previous PNI811 report
- Verification confirmations are required for the following:
 - Accuracy
 - To include beginning numbers that may be dropped off (truncated)
 - Transfers that have not yet been updated
 - Audit exceptions
- Printed copies of schools' inventories are verified for acceptable format, correlated, and schools sorted by Area Supervisors
- Sorted batches [by Area Supervisors] are given to the FNS Director for distribution
- Upon completion of the Kitchen Equipment and Technology Inventory, the Area Supervisors must sign the inventory checklist in blue ink
- Once the Area Supervisors complete the semi-annual inventory, the form is complete (having signatures for the two semi-annual inventories) and must be sent to the FNS District Office

Discrepancies, Missing Equipment, and Transfers

- The functions of correcting discrepancies, researching missing equipment, and generating transfers are assigned to FNS District Office personnel
- The new procedures identify the steps FNS District staff must follow to ensure the asset records are corrected in a timely fashion
- The FNS District staff must notify Accounting and Financial Reporting – Capital Assets (AFRD-CA) of any required changes once the investigation is completed
- FNS District staff is responsible for providing AFRD-CA all necessary documentation to support the changes to asset records

Police Reports

- Police reports must be filed within two business days of the incident being known or should have been known
- The location's school-based managers (or designee) will provide all applicable property and serial numbers of the stolen tangible personal property along with a narrative
- The required forms are completed and forwarded to AFRD-CA

Consolidated Database

Food and Nutrition Services Supervisor and Food Service Computer Technician will merge the Kitchen and Technology database quarterly to review the status of records sent to AFRD-CA.



JANUARY 2022 UPDATE

1. Missing Equipment (continued)

The FNS Director took safeguarding steps to ensure equipment was being safeguarded throughout all the FNS locations. A memorandum was created and shared with all FNS vendors to remind them of the measure they must take when new equipment is being delivered and the old equipment is set aside for pick-up by the District's internal department. The FNS Director also asked that the FNS Equipment and Supply Specialist include the exact verbiage from the memo to the purchase orders to ensure the equipment treatment was evident throughout all communication to the vendors from FNS.

The FNS has developed procedures to help identify and locate missing equipment. H-12: Kitchen Equipment and Technology Inventory Procedures states that the FNS Equipment and Supplies Clerk and FNS Computer Technician compares the reconciled completed semi-annual inventory against the OCA missing items list for FY2021/22 to find the missing assets. This process cannot be completed until the department finalizes the reconciliation. This could not be tested at this time.

Finally, the FNS Director took further steps to ensure that all FNS staff were informed of the Business Practice Bulletin O-100: Procedure for Property and Inventory Control. She scheduled the FNS Inventory Team meeting with the Office of the Chief Auditor, Property and Inventory Control Manager after the property and inventory audit report was presented. The team was able to ask questions regarding specific processes and contact information of external and internal departments that could help them accomplish their tasks. The Property and Inventory Control Manager agreed to conduct a training on July 15, 2021, for FNS Administration, Inventory Team, and Area Supervisors. The Teams training was recorded and shared with others within the department as further training for FNS staff. The FNS Equipment and Supplies Specialist, alongside the FNS Area Supervisors, conducted training for all School-based Managers on August 4, 2021.

Asset records created since March 2021 were pulled as the test samples in addition to reviewing documents provided by FNS. The newly implemented procedures were applied during the tests. The results can be found in the following sections of this report.

Management's Response

Expected Completion Date: January 2022

- Procedure Manual Number H-10, Procedures for Accepting New Equipment, has been updated as noted with a strike through, prohibiting any equipment to be placed outside. (Attachment)
- Procedure Manual Number H-11, Kitchen and Technology Inventory, was revised to match Procedure Number H-11, Kitchen Equipment and Technology Protocols, in the procedure manual provided to all staff with the required due date of May 31st. (attached)
- Full reconciliation of Semi-Annual Inventory from May 31, 2021, Area Supervisor timeline is to be completed by November 12, 2021.

January 2022 Update: FNS provided the updated H-10 and H-11 procedures with the corrections recommended by the OCA. FNS is still completing the full reconciliation of the May 31, 2021, Semi-Annual inventory.



JANUARY 2022 UPDATE

2. Surplus-Disposition

Status: Closed

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. 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. The corrections to the asset identified in this audit finding were sent to AFRD for processing.

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 FNS equipment.
- 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.

November 2021 Update: Based on the audit response from FNS, the Property and Inventory Team was aware of all surplus policies and procedures.

During a recent discussion with the FNS Director, she provided the steps that must be taken by FNS staff:

- School-based Managers/Designee will send B-stock Transfer Tickets to Food and Nutrition Services Clerk Custodian after the pick-up occurs
- The B-stock Transfer Tickets will be checked, by the Food and Nutrition Services Clerk Custodian, monthly against the property and inventory database to ensure timely processing of documents

FNS has reported that AFRD-CA responds timely to reported issues.

The FNS and Procurement and Warehousing Services Departments jointly developed a process included in the audit response in March 2021. They established detailed controls for the pick-up of surplus equipment.

- B-Stock Drivers were no longer able to pick up additional equipment at the request of School-based Managers while at the school
- No equipment can be picked up without a School-based Manager/Designee's signature on the paperwork
- FNS Director implemented procedures in 2019 that required the Food and Nutrition Services Supervisor Operations, Equipment and Supplies and Food and Nutrition Service Specialist, Equipment and Supplies to visit B-stock monthly to verify surplus equipment

The OCA reviewed the H-10 Purchase, Replacement, Removal of Kitchen Capital Equipment. The FNS distributed the updated standard operating procedure to all FNS staff members (school and District-based) and used it as the training tool at the beginning of the new 2022 school year.



JANUARY 2022 UPDATE

2. Surplus-Disposition (continued)

Section III: Procedure for Releasing Capital Equipment of the standard operating manual provides steps that FNS staff must follow when a piece of equipment has been deemed obsolete or beyond economical repair and should be picked up by B-stocked.

- School-based Managers must see a B-Stock Transfer Ticket presented by a B-Stock warehouse employee prior to releasing any Capital Equipment from the cafeteria
- The 3290A Surplus Declaration Transfer Form attached to the B-Stock Transfer Ticket must contain the FSN Director's signature
- If the 3290A Surplus Declaration Transfer Form is not presented at the time of pick-up, the School-based manager must immediately contact the Clerk Specialist III or their Area Supervisor before releasing the equipment
- School-based Manager/Designee must verify serial numbers and BPI number of the equipment being removed and note any discrepancies on the B-Stock Transfer Ticket before signing

In addition to the training mentioned in Finding 1, the FNS Information and Technology Team completed the Regency Surplus/Recycling Process and Training hosted by the Information and Technology Department Technology in May 2021. They were able to complete the surplus of technology equipment immediately following the training provided to them

The OCA provided AFRD with the information needed to deactivate the 59 asset records that were active during the audit. To verify the proper steps were being followed by FNS, a sample of equipment surplused since March 2021 was tested to make this determination. The table below represents some of the items disposed of since the audit report was presented. The equipment was either disposed of or stored in the B-stock warehouse, waiting to be auctioned.

BPI#	Description	Action	Transfer From	B-stock Final Disposition Type	Current Status
01-17007	Traulsen RLT232WRE-FHS Freezer	Surplus	M. Stoneman Douglas HS	Auction	Inactive
01-06064	F W E PHU-12 Warming Cabinet	Surplus	Pasadena Lakes ES	Auction	Inactive
R10-82405	Alto-Shaam 10.18ES Combi Steamer	Surplus	Northeast HS	Auction	Inactive
R04-86339	Delfield SRRI-1-S 1-Door Refrigerator	Surplus	Monarch HS	Salvage	Inactive
14-06218	Alto-Shaam CTP7-20G Combi-Oven	Surplus	McArthur HS	Auction	Inactive
07-02731	Victory VSF-2 Freezer	Surplus	Food and Nutrition Service Dept	Auction	Inactive
R08-84188	Hoshizaki KM-320MAH Ice Machine	Surplus	Orange Brook ES	Auction	Inactive



JANUARY 2022 UPDATE

3. Surplus – Useful Life

Status: Closed

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.

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 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.*

November 2021 Update: Since the date of the last report, one asset was surplus within the useful life period. A review of the documentation was performed, and it was determined that the FNS provided AFRD-CA with the additional required documentation to retire the asset. Since the asset had not been fully depreciated, the loss was acknowledged on the May 2021 Surplus Report, which the committee appointed by the Superintendent approved. The surplus – useful life procedures were efficient and effective and complied with the Business Practice Bulletin 0-100 Procedures for Property and Inventory Control.



JANUARY 2022 UPDATE

4. Semi-Annual Inventories

Status: Partially Closed

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.

The department was not reconciling 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 verify assets during the semi-annual inventory exercise physically.
- 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 completing the semi-annual inventory exercise.
- Items not located during the inventory process should be immediately reported to the Accounting and Financial Reporting Department.

November 2021 Update: The FNS Director established procedures for conducting semi-annual inventories. They indicate that semi-annual inventories are required to be completed by FNS staff.

- School-based Managers must complete schools' semi-annual inventories in August upon their return from summer break.
- Area Supervisors must complete schools' semi-annual inventories between February and May.

The FNS standard operating procedures H-11: Kitchen Equipment and Technology Inventory establishes the controls for conducting semi-annual inventories.

FNS maintains Kitchen Equipment and Technology Inventory Checklist for each location for items over \$1,000. The checklists are distributed to School-based Managers at the beginning of each school year during the August Opening Meeting. The Kitchen Equipment and Technology Inventory Checklist is to be completed by the first two weeks of the school year.

School-based Managers are expected to:

- Perform an inventory verifying each item to ensure that the serial numbers and BPI numbers are correct
- Note items corrected on the checklist

Upon completing the semi-annual inventory, the School-based Managers must sign all checklist pages, send the original checklists to FNS District Office, and make a copy to be posted in the manager's office.



JANUARY 2022 UPDATE

4. Semi-Annual Inventories (continued)

Any newly acquired or surplus assets require an inventory adjustment in the department's master file. FNS District Office initiates this adjustment. Once the adjustment is made, a copy of the revised checklists is sent to the School-based Manager for posting.

The FNS Area Supervisors are tasked to perform the second semi-annual inventory. Kitchen Equipment and Technology Inventory Checklists are provided to the FNS Area Supervisors, and they are expected to complete the inventories for all assigned schools between February 1st and May 31st.

FNS Area Supervisors are expected to perform the same types of checks as the School-based Managers:

- Perform an inventory verifying each item to ensure that the serial numbers and BPI numbers are correct
- Note items corrected on the checklist

Upon completion of the semi-annual inventory, the FNS Area Supervisors must sign all pages of the checklist, send the original checklists to FNS District Office, and make a copy that is to be posted in the manager's office.

The FNS District Office is responsible for all Kitchen Equipment and Technology Updates on the Food and Nutrition Services Inventory and District Inventory.

As part of the follow-up, FNS provided a school's inventory checklist from April 2021 and August 2021, as well as the tracking Excel document named "Inventories, Received from Supervisors." A review of the April 2021 Inventory Checklist was conducted. The checklist was signed by both the School-based Manager and FNS Area Supervisor. Checkmarks were noted on the form for items physically accounted for. Discrepancies were identified and written on the checklist, and a new item was identified and handwritten at the bottom. The August 2021 Inventory Checklist was reviewed, and all the discrepancies identified during the previous semi-annual inventory were corrected on the list. The School-based Manager signed the checklist, but no other marks were noted on the checklist. The FNS Area Supervisor and School-based Manager followed the procedures based on the new procedures.

An Inventories Received from the Supervisor's Excel log is maintained by FNS District staff during the semi-annual inventory periods to keep track of the submissions. The Excel log for April 2021 was provided, and it was noted that only a handful of semi-annual inventories had not been received in the FNS District Office. However, the report indicated that 98 of the 226 locations were not reviewed. A full reconciliation could not have been completed without the review of the 98 locations. A reconciliation of assets for year-ending 2021 was not achieved.

Without a completed reconciliation of assets, the FNS cannot determine if items are missing or misplaced. A reconciliation should be finished as soon as possible, and an investigation should be initiated if items were determined to be missing.

Management's Response

Expected Completion Date: January 2022

- Clerical staff resources have been reallocated to ensure reconciliation of assets is completed according to the specified time frame.
- Food and Nutrition Services Clerk Custodian will provide a weekly Excel Progress Report of Verification Status.
- Reconciliation of assets from the Area Supervisors' Inventory from May 31, 2021, will be performed. Verification will be completed by November 12, 2021.
- Reconciliations of assets from August verification will be reviewed and submitted to AFRD-CA by January 21, 2022.



JANUARY 2022 UPDATE

5. Discrepancies

Status: Closed

The OCA identified 580 asset records that contained discrepancies. The discrepancies included incorrect serial numbers, wrong values, and bundled items. The number of errors identified during the audit was excessive.

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.

November 2021 Update: A review of the PNI811 report was conducted to determine if any asset records contained any errors due to mistakes made during the purchase or goods receipt process.

Based on the FNS response, the receipt of the goods in SAP for all equipment with a cost of \$1,000 or more requires a picture of the serial number from the receiving location before entry into the record system to eliminate serial number discrepancies and provide an additional verification method. This process was implemented in May 2020. FNS provided the OCA email communications between the FNS District Office and receiving locations, confirming that pictures are being provided to verify serial numbers before entering SAP.

The FNS standard operational procedures state that the Food and Nutrition Services Supervisor should be reviewing the information on the PNI811 report quarterly to ensure the asset records are accurate.

A total of 35 new asset records have been added to the PNI811 report since the release of the audit report. The OCA found the following:

- Three asset records will require a value correction due to the incorrect general ledger numbers used when coding the components
- One asset record must be evaluated because the item added to inventory is not an asset; instead, it is a component of an asset listed on the PNI811 report. It should have been coded as a repair instead of a new asset purchased.

Asset Record Discrepancies Types	Number of records with errors
Serial Number Discrepancies	0
Bundles	0
Value Corrections	3
Misc./Evaluation	1
Total Discrepancies identified: (1.1% of newly added records)	4



JANUARY 2022 UPDATE

5. Discrepancies (continued)	
The errors identified in the table above should have been identified and corrected by the Food and Nutrition Services Supervisor when reviewing the PNI811 report quarterly according to the procedures provided by FNS.	
Management's Response	Expected Completion Date: January 2022
<ul style="list-style-type: none">Four (4) identified errors were oversites and will be corrected.	
January 2022 Update FNS acknowledged the asset records containing errors and took steps to submit corrections to AFRD-CA. The OCA confirmed the changes were made processed. The Food and Nutrition Services Supervisor confirmed that a review of the PNI811 report would be completed quarterly to identify and correct errors.	



JANUARY 2022 UPDATE

6. Transfers

Status: Open

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 that when a location permanently transfers tangible personal property to another location, the property custodian must execute a 3290A Surplus Declaration Transfer Form.

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).*

November 2021 Update: The FNS audit response provided in March 2021 described the procedures implemented to ensure that the 3290A Surplus Declaration Transfer Forms are executed on every asset transfer.

The procedures specified that all transfers would be executed using a 3290A Surplus Declaration Transfer Form, including the BPI 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
- Food and Nutrition Services Clerk Custodian created the 3290A
- 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 Surplus Declaration Transfer Form must be signed by two Food and Nutrition Services Inventory and Property Team members if between schools.

FNS indicated that the PNI811 report would be reviewed to determine if asset records contained the corrected location number. The practice would confirm that transfers are being done for equipment transfers. Process includes:

- Verify the information for accuracy and account for asset
- Copy is kept at a location in a folder, and a copy of the B-Stock Transfer Ticket is sent to the Food and Nutrition Services District Office
- District Office Custodian verifies results against the PNI



JANUARY 2022 UPDATE

6. Transfers (continued)

Suppose the tangible personal property can be relocated without the assistance of Warehousing Services. In that case, 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 8-Stock or Capital Assets

After completing the audit, transfers sent to Capital Assets are verified internally monthly 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.

The PNI811 report was reviewed to determine if transfers were being completed as part of the follow-up. One of the observations was the 471 asset records assigned to location number 9725 – FNS (District Office). The number of assets assigned to the District Office was much more significant than it should be. The review uncovered that Kronos Clocks, TEK Vision Lightning Point of Sale Devices, LED/LCD Touchscreen Monitors, and MealViewers, usually assigned to schools, had not been transferred to their designated locations. A request for more information regarding inventory designation was sent to the FNS Technology Team. They responded with a list that included location corrections for 324 asset records. The department provided the changes to AFRD-CA on September 14, 2021.

In addition, non-technology equipment was also reviewed to determine if transfers were being processed timely. A small sample from the property and inventory audit database was used. Since the property and inventory audit, the asset records listed below have not been changed.

BPI#	Description	Serial Number	Current Location in SAP	Location Seen During Audit
R02-83526	BLODGETT MARK VIII OVEN SINGLE	101901PA032Z	FNS	Bayview ES
R02-83527	BLODGETT MARK VIII OVEN SINGLE	101901PA031Z	FNS	Bayview ES
17-00983	Cambro KSC402 (186) Hand Sink	A11157343	FNS	Quiet Waters ES
05-30172	FEW PHU 12 Warming Cabinet	4081932	FNS	PPO - Zone 2
02-17097	OVEN, CONNECTION SINGLE BLODGETT	050602PA034S	Western HS	Apollo MS
R99-91073	FEW PHU 12 Warming Cabinet	9838248	Fox Trail ES	Atlantic Technical College
11-01931	Victory VF-2 Freezer	N1089098	B-Stock (Storage)	Banyan ES



JANUARY 2022 UPDATE

6. Transfers (continued)

The procedures that FNS provided are not being followed. FNS staff should identify asset records that do not contain the correct location, and the 3290A Surplus Declaration Transfer Forms should be completed according to the procedures provided. Designated staff should perform follow-ups to ensure asset records are being updated timely.

Management's Response

Expected Completion Date: April 2022

- Food and Nutrition Services Clerk Custodian resources have been reallocated to ensure reconciliation of assets is completed according to the specified time frame.
- Transfers will be matched against the PNI Report to confirm data accuracy by April 29, 2022.
- Monthly follow-up with AFRD-CA will ensure assets are transferred to the specified location.



JANUARY 2022 UPDATE

7. Property Records - Procurement Warehousing Services Department

Status: Partially Closed

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 proper order of the short text field is “noun, description, brand, model, and model# or size.” 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.

Recommendations to the Procurement and Warehousing Services Department:

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

November 2021 Update: A review of newly created or updated Material Items was conducted to ensure that descriptions entered in SAP are created according to the Florida Administrative Rule 69I-73. The list below identifies the Material Items created or amended since the FNS audit report was presented. Improvements have been made; however, the descriptions are still missing necessary information. They should identify the item being purchased in addition to the make and model or measurements of the item. Much of the information required in the short text field can be found in the text field of each Material Item. The OCA recommends that the Material Items listed below, and any Material Items actively being used be updated to comply with Florida Administrative Rule 69I-73.

PWS			
Material Items Created After March 2021			
Material Item	Material Description	Date Created	Price
6000440	RACK, DRYING	9/21/2021	1,800.51
6001230	KETTLE, STEAM JACKET - GAS	9/2/2021	11,870.75
6001232	KETTLE, STEAM JACKET - ELECTRIC - 480V	9/2/2021	11,318.67
6000133	KETTLE, STEAM JACKET - ELECT - 208 V	9/2/2021	10,713.03
6001334	REFRIG, 2-DOOR, ROLL-THROUGH FULL DOORS	9/2/2021	8,013.40
6000814	REFRIGERATOR, THREE-DOOR, THREE SECTION	9/2/2021	6,490.03
6001076	MERCHANDISER, REFRIG VERTICAL OPEN	9/2/2021	5,745.34
6000813	REFRIGERATOR, TWO-DOOR, TWO SECTION	9/2/2021	5,235.49
6000069	CABINET, WARMING 1 DOOR ROLL-THRU 208V	9/2/2021	4,970.78
6001335	COOLER MILK - 16 CRATES	9/2/2021	2,457.58
6001253	COOLER, MILK - 12 CRATES	9/2/2021	2,220.68
6001252	COOLER, MILK - 8 CRATES	9/2/2021	2,003.35
6000020	MERCHANDISER, GLASS DOOR	9/2/2021	1,954.94



JANUARY 2022 UPDATE

7. Property Records - Procurement Warehousing Services Department (continued)	
Management's Response	Expected Completion Date: June 2022
<ul style="list-style-type: none">• The Procurement & Warehousing Services Department (PWS) agreed with the recommendations from the Auditor and implemented several changes in the PWS Material request form to include the mandatory descriptions in order to create a material code for the product being requested. Attached to the PWS response, you will see the prior version and now the new version that the requestors must use moving forward.• Effective immediately, a new material code will not be created unless the requesting department or PA Bid owner provides the mandatory descriptions. Also, Should the descriptions be longer in text than the 40 characters allowed, the remaining will continue in the notes section of SAP.• PWS also conducts annual trainings to the Requisitioners and User departments, therefore the training manual has also been revised to include the correct mandatory description.	
January 2022 Update: The OCA reviewed the SAP Procurement 101 (Requisitioner Training) Training Manual recently updated by PWS. The training manual now includes guidance for locations when entering an item's description in SAP during the purchase requisition creation process.	



JANUARY 2022 UPDATE

7. Property Records - Food and Nutrition Services Department (continued)

Recommendations to FNS:

- FNS should ensure 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.

November 2021 Update: Based on the FNS Director's audit response in March 2021, FNS and Procurement and Warehousing Services Department collaborated to ensure descriptions being entered in SAP comply with the Florida Administrative Rule 69I-73. FNS submitted over 8,000 description corrections for current records, and AFRD-CA processed the changes. Asset descriptions were standardized to improve efficiency and recognition.

A review of asset records was completed for records created after the presented audit report. It was determined that FNS staff did not enter the required information as a description for each asset being purchased. In the table below, you will see the information keyed in by the FNS staff and the recommended description that should have been entered, which complies with the Florida Administrative Rule 69I-73. The correction should be submitted to AFRD-CA to correct the descriptions for the records below.

In addition, the FNS did not register employees for the Purchase Requisitioner and Chart of Accounts Training.

FNS Property Records Follow-up Purchase Orders Review				
Document Date	Purchasing Document	# of Assets	Short Text (Keyed in by FNS Staff)	Recommended Description (Total # of Digits)
3/9/2021	4521012416	1	Ice maker, Manitowoc 375 lb.	Ice Maker, Manitowoc IDT0420A 375lbs (36)
4/13/2021	4521014753	1	Delfield 1-door reach in GBR1P-S	Refrigerator, Delfield GBR1P-S Reach-In (40)
5/10/2021	4521017070	1	DELFIELD 2-D FREEZER, REACH-IN	Freezer, Delfield GBF2P-S 2-Sec Reach-in(40)
5/26/2021	4521019782	1	Manitowoc Ice Maker & Bin	Ice Maker, Manitowoc &Bin IDT0420A 375lb (40)
5/26/2021	4521019784	1	Manitowoc Ice Maker & Bin	Ice Maker, Manitowoc &Bin IDT0420A 375lb (40)
6/8/2021	4521020832	1	DELFIELD 2-D FREEZER, REACH-IN	Freezer, Delfield GBF2P-S Reach-in 2-Sec (40)
6/9/2021	4521020849	1	DELFIELD 2-D FREEZER, REACH-IN	Freezer, Delfield GBF2P-S Reach-in 2-Sec (40)
7/13/2021	4522000195	1	Manitowoc Ice Maker & Bin	Ice Maker, Manitowoc &Bin IDT0420A 375lb (40)
7/21/2021	4522000420	1	DELFIELD 2-D FREEZER, REACH-IN	Freezer, Delfield GBF2P-S Reach-in 2-Sec (40)
7/21/2021	4522000463	1	Custom Work Table w/shelf	Work Table, Stainless (60"x30"x36")w/Draw (40)
7/28/2021	4522000733	1	Fellowes Shredder 393399	Shredder, Fellowes Powershred 225Ci (35)
8/10/2021	4522001641	1	Double Pedestal Desk	Double Pedestal Desk, Global A3066D4 (36)
8/11/2021	4522001669	1	Cook's Table w/ pot rack	Work Table, SPG Int'l S/S 6-SL-SLS-30 (37)
8/13/2021	4522001880	1	S/S WORK TABLE 84" W/OVERSHELF	Work Table, Advance Tabco SS-307 84"x30" (40)
8/13/2021	4522001906	1	S/S WORK TABLE 72" W/OVERSHELF	Work Table, Advance Tabco SS-306 72"x30" (40)
8/16/2021	4522001981	1	S/S WORK TABLE 72" W/OVERSHELF	Work Table, Advance Tabco SS-306 72"x30" (40)



JANUARY 2022 UPDATE

7. Property Records - Food and Nutrition Services Department (continued)	
Management's Response	Expected Completion Date: June 2022
<ul style="list-style-type: none">• A revised description change will be submitted to AFRD-CA to correct the descriptions to comply with Florida Administrative Rule 69I-73. This will be updated and submitted by December 17, 2021.• Food and Nutrition Services staff will be registered in Purchase Requisitioned and Chart of Accounts Training when District courses are available.	
January 2022 Update: FNS submitted asset record description corrections to AFRD- CA on December 17, 2021. The FNS stated once the Chart of Accounts Training is made available, the FNS staff members will register for the class.	



JANUARY 2022 UPDATE

8. Newly Added Equipment	
Status: Closed	
<p>The IAS added 2,943 new assets to FNS's audit database during the audit. None of these items were found in the District's Master File database. To accurately account for each property item electronically, tangible personal property must be ordered on unique requisition lines, and the cost center must be the same as the delivery address. Purchases must only be ordered via standard requisitions/purchase orders.</p> <p><i>Recommendations to FNS:</i></p> <ul style="list-style-type: none"> • <i>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.</i> • <i>Tangible personal property must be ordered on unique requisition lines, and the appropriate delivery address should be noted.</i> • <i>When tangible personal property is received online, 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.</i> 	
<p>November 2021 Update: As of September 2021, the department has submitted hundreds of acquisition forms for assets identified during the audit not found in the District's Master File Database. The Director stated this task was not completed.</p> <p>For newly acquired assets, communications between the department and AFRD-CA were provided. The OCA confirmed that FNS has communicated with AFRD-CA to acquire and correct asset records.</p> <p>A sampling of newly added records was performed for equipment containing the manufacturer's serial numbers. The assets that were sampled were received online correctly. The purchase requisitions itemized each asset purchased on unique requisition lines.</p> <p>Finally, a sample of six newly purchased assets was chosen to ensure the appropriate delivery address was used when creating the purchase requisition. The purchase requisitions were reviewed, the delivery addresses were noted, and the IAS physically accounted for the asset at the corresponding schools. The OCA confirmed the appropriate delivery address was used for each newly purchased asset in the test sample.</p>	
Management's Response	Expected Completion Date: January 2022
<ul style="list-style-type: none"> • The final six high schools with assets to be completely acquired will be submitted to AFRD-CA by December 17, 2021. 	
<p>January 2022 Update: FNS submitted acquisition forms for the remainder of the new found equipment to AFRD-CA on January 4, 2022.</p>	



JANUARY 2022 UPDATE

9. Police Reports

Status: Open

The police report reviewed stated that the money counter was reported lost three months after being last seen. The BPB O-100 states that a police report should be filed within two business days from when the incident is known or should have been known.

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.*

November 2021 Update: A police report, four Special Investigation Unit (SIU) Immediate Notification Forms, and a Tangible Personal Property Loss Form were provided by FNS for review.

After reading through the police report and the four SIU Immediate Notification Forms, it was noted that four different break-ins occurred at the school in a short period. See the list below of police reports filed by the school:

Date	Police Report Number	Incident
July 13, 2020	33-2007-108397	Cafeteria Break-in
July 14, 2020	34-2007-108848	Cafeteria Break-in
July 24, 2020	34-2007-111418	Cafeteria Break-in
July 27, 2020	34-2007-115415	Cafeteria Break-in

Police Report 33-2007-1008397

The original police report narrative filed on July 13, 2020, stated that the local authority responded to a delayed burglary. According to the School-based Manager, she locked the cafeteria on Tuesday, July 7, 2020, and returned to the cafeteria on Monday, July 13, 2020. The report indicates that she stated the door to the cafeteria was unlocked when she arrived. The School-based Manager reported miscellaneous food boxes, a mini-fridge, a Dell computer, three pushcarts, and two fans were missing.

Police report 33-2007-1008397 was amended on January 11, 2021, by the School-based Manager. The amendment indicated that the school-based manager needed to amend the police report with more stolen items from the burglary reported on July 13, 2020. This amendment took place six months after the original burglary. Three MealViewers were reported stolen.



JANUARY 2022 UPDATE

9. Police Reports (continued)

Police Report 33-2007-108884

On July 14, 2020, a second police report was filed for burglary at the same school. The report indicated that approximately \$6,100 worth of food and \$900 worth of paper products were stolen

Police Report 34-2007-111913

This police report filed on July 20, 2020, was categorized as Trespassing. The School-based Manager contacted the local authorities to report someone had entered the kitchen at the school and went through some of the storage cabinets. The report states the manager confirmed this being the third incident in two weeks, and it did not appear that anything was missing.

Police Report 33-2007-115415

The last police report filed related to the school's series of cafeteria break-ins was on July 27, 2020. The School-based Manager reported two pizza warmers missing.

On August 12, 2020, police report 33-2007-115415 was amended by the School-based Manager. She provided a partial list of items stolen during the burglary on July 27, 2020. She added additional stolen items and stated that she was still gathering other information for the stolen items and would add it later.

On February 16, 2021, seven months after the burglary occurred, the School-based Manager contacted the police officer to amend the report again. She added stolen equipment, including the make, model, and serial numbers, and requested that a piece of equipment previously reported stolen be removed from the list of stolen items. Below is the list of equipment added to the report:

- 3 Warming Cabinet Serial Numbers
- 1 Bread Warmer with Serial Number
- 2 Pizza warmers with Serial Numbers
- 2 Vegetable Cutters
- 1 Pizza warmer was listed as missing and found on the report

After the reported burglaries, the school should have initiated an inventory of equipment assigned to this location. Based on the length of time it took to report the items stolen, including the corresponding serial numbers, it is apparent that an inventory of equipment was not done until months later.



JANUARY 2022 UPDATE

9. Police Reports (continued)	
<p>The FNS Director requires that all stolen tangible personal property with serial numbers and a narrative of the event be included on the police report and SIU Immediate Notification Form. Reporting of stolen tangible personal property should have been completed within two business days from when the incident is known or should have been known. This statement follows with the BPB O-100.</p> <p>The School-based Manager did not follow this process for reporting stolen equipment.</p>	
Management's Response	Expected Completion Date: June 2022
<ul style="list-style-type: none"> • Discussion and directives to School-based Managers emphasizing the immediate response to any break-in, theft, or vandalism. District and local police reports are to include missing or damaged assets. • In addition, to contacting School Administration, Broward School Policy, and local police departments, School-based Managers are to immediately notify their assigned Area Supervisor and Supervisor of Equipment and Supplies. • In the event of a break-in, the School-based Managers will immediately complete a Room Inventory Checklist to determine if any items have been damaged or are missing and submit the Room Inventory Checklist to the Supervisor of Equipment and Supplies. • School-based Managers must also complete an Immediate Notification Report (attached). • There have been no break-ins requiring police reports since July 2020. 	

APPENDIX A

FOOD AND NUTRITION PROPERTY AND INVENTORY AUDIT REPORT

ISSUED MARCH 2021

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 (IUAF)	Historical Cost (IUAF)		Total Net Value IUAF	Percentage of Dollars Cost IUAF
			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

Food and Nutrition Services Department Discrepancy Report

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	050602PA0325	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

Food and Nutrition Services Department Discrepancy Report

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 FIRE	8249703G01	Serial num	WC82497-03G-01
04-07820	ICE MACHINES, BINS & ACCESSORIES	667876-115	Serial num	667876-115
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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Inventory Number	Description	Serial Number	Discrepancy	Discrep Corr
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	101204PAO16S
05-50612	CONVECTION OVENS,ELECTRIC 408V,SINGLE SECT	101204PAAO155	Serial num	101204PAO15S
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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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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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

Food and Nutrition Services Department Discrepancy Report

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

APPENDIX B


UPDATED MANAGEMENT'S RESPONSES

NOVEMBER 2021

**JERMAINE V. FLEMING, Ed.D., ACTING CHIEF STRATEGY & OPERATIONS OFFICER
OFFICE OF THE CHIEF STRATEGY & OPERATIONS OFFICER**

November 30, 2021

TO: Joris Jabouin
Chief Auditor

FROM: Jermaine V. Fleming, Ed.D. 
Acting Chief Strategy & Operations

SUBJECT: **FOLLOW-UP AUDIT NOVEMBER 2021 FOR FOOD AND NUTRITION
SERVICES DEPARTMENT**

**RESPONSE FOR FOOD AND NUTRITION SERVICES AUDIT BY
PROCUREMENT & WAREHOUSING SERVICES MATERIAL ITEMS
SHORT TEXT/DESCRIPTIONS**

This communication acknowledges and confirms my receipt and review of the internal audit reports that is captioned above. Subsequently, I have reviewed and approved the responses to the audits presented by Mary Mulder, director, Food and Nutrition Services and Mary Coker, director, Procurement & Warehousing Services Departments.

During my regularly scheduled meetings with the directors of food services and procurement respectfully, these actions, in response to this audit, will be addressed as an agenda item. I will also provide quarterly updates to the Chief Auditor.

Additionally, I serve as the Executive Sponsor for the Tangible Personal Property Management Process Improvement Project. This engagement will include both the Directors of Food and Nutrition Services and Procurement & Warehousing Services Departments. The goal of this project is to improve the District-wide tangible personal property management process to fix inefficiencies that may exist in the present state.

Please don't hesitate to contact me if you have any questions or need further clarifications.

JVF:dsc
Attachments

c: Ali Arcese

MARY MULDER, DIRECTOR
FOOD AND NUTRITION SERVICES
PHONE: 754-321-0215 FAX: 754-321-0235

DATE: November 9, 2021

TO: Jermaine V. Fleming
Chief Strategy and Operations Officer

FROM: Mary Mulder, Director
Food and Nutrition Services

SUBJECT: **FOLLOW-UP AUDIT NOVEMBER 2021 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: Every effort should be made in continuing to locate the missing items.

Management Response:

- Procedure Manual Number H-10, Procedures for Accepting New Equipment, has been updated as noted with ~~strike-through~~, prohibiting any equipment to be placed outside. (Attachment)
- Procedure Manual Number H-11, Kitchen and Technology Inventory was revised to match Procedure Manual Number H-12, Kitchen Equipment and Technology Protocol, in the Procedure Manual provided to all staff with the required due date of May 31st. (Attachment)
- Full reconciliation of Semi-Annual Inventory from May 31, 2021 Area Supervisor timeline is to be completed by November 12, 2021.

Finding No. 4: Surplus: Semi-Annual Inventories

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.

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

Management Response:

- Clerical Staff resources have been reallocated to ensure Reconciliation of Assets is completed according to specified time frame.
- Food and Nutrition Services Clerk Custodian will provide a weekly Excel Progress Report of Verification Status.

- Reconciliation of Assets from Area Supervisors' Inventory from May 31, 2021 will be performed. Verification will be completed by November 12, 2021.
- Reconciliations of Assets from August Verification will be reviewed and submitted to AFRD-CA by January 21, 2022.

Finding No. 5: Discrepancies

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:

- Four (4) identified errors were oversites and will be corrected.

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 Clerk Custodian resources have been reallocated to ensure Reconciliation of Assets is completed according to specified time frame.
- Transfers will be matched against the PNI Report to confirm data accuracy by April 29, 2022.
- Monthly follow up with AFRD-CA will occur to ensure assets are transferred to the specified location.

Finding No. 7: Property Record

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.

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."

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:

- A revised description change will be submitted to AFRD-CA to correct the descriptions to comply with Florida Administrative Rule 69I-73. This will be updated and submitted by December 17, 2021.
- Food and Nutrition Services Staff will be registered in Purchase Requisitioned and Chart of Accounts Training when District courses are available.

Finding No. 8: Newly Added Equipment

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

Management Response:

- The final Six (6) High Schools with assets to be completely acquired will be submitted to AFRD-CA by December 17, 2021.

Finding No. 9: Police Report

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:

- Discussion and Directive to School Based Managers emphasizing the immediate response to any Break-In, Theft or Vandalism. District and Local Police Reports are to include missing or damaged assets.
- In addition to contacting School Administration, Broward School Police and local Police Department, School-Based Managers are to immediately notify their assigned Area Supervisor and Supervisor of Equipment and Supplies.
- In the event of a Break-In, the School-Based Manager will immediately complete a Room Inventory Checklist to determine if any items have been damaged or are missing and submit the Room Inventory Checklist to the Supervisor of Equipment and Supplies.
- School-Based Managers must also complete Immediate Notification Report. (Attachment)
- There have been no Break-Ins requiring Police Reports since July 2020.

FOOD AND NUTRITION SERVICES PROCEDURES

Number H-10
Revision 11/09/21
Effective 7/01/13
Page 1 of 3
Reference: District FNS

The School Board of Broward County, Florida

Subject: PURCHASE, REPLACEMENT, REMOVAL OF KITCHEN
CAPITAL EQUIPMENT (Valued at over \$1000)

For Action By: FOOD AND NUTRITION SERVICES MANAGERS
FOOD AND NUTRITION SERVICES INTERN MANAGERS
FOOD AND NUTRITION SERVICES ASSISTANT MANAGERS

Refer Questions To: FOOD AND NUTRITION SERVICES ADMINISTRATORS
FOOD AND NUTRITION SERVICES DISTRICT OFFICE
FOOD AND NUTRITION SERVICES PURCHASING AGENT

I. PURCHASE OF NEW OR REPLACEMENT CAPITAL EQUIPMENT (Valued at over \$1000)

Capital Equipment purchases are due to one of the following circumstances:

1. A salvage ticket is turned in by SBBC Maintenance personnel because the cost to repair exceeds the replacement equipment cost; or when repair parts are no longer available.
2. The cafeteria experiences increased participation, the current equipment is not adequate to support additional menu choices, or new programs are implemented.
3. The Food and Nutrition Services Director authorizes equipment purchases to increase efficiencies or improve customer services and participation.

II. PROCEDURE FOR ACCEPTING NEW EQUIPMENT

1. When new Capital Equipment is ordered a Work Order (WO) is generated by Food and Nutrition District Office to disconnect the old equipment (if necessary) and install the new equipment. Delivery of new equipment orders may take two (2) weeks to two (2) months to arrive.
2. Upon notification the equipment is ready for delivery the Food and Nutrition Services Supervisor, Operations Equipment and Supplies or Clerk Specialist III contacts the Food and Nutrition Services Manager and coordinates a delivery date.

Continued: **Procedure for Accepting New Equipment**

3. The vendor, district maintenance personnel, and B-stock personnel are notified by the Food and Nutrition Services Clerk Specialist III of the delivery date. A schedule is generated for transition from the old equipment to the new equipment. The Food and Nutrition Services Manager should not interfere with the maintenance schedule or call in another WO for any disconnects or installs.
4. The Food and Nutrition Services Manager will be contacted directly by the vendor to arrange a schedule for training the employees. The manager should make every effort to promptly respond to vendor's emails and/or messages regarding the training schedule.
5. B-stock warehouse personnel arrive after equipment is disconnected; but prior to the vendor's arrival with new equipment. If an emergency occurs which prevents B-stock personnel from arriving as scheduled, the vendor may move the old equipment to the side and set the new equipment in place. **the equipment must remain indoors; equipment must never be stored outside.**
6. If any problems arise with the changeover of equipment, the Food and Nutrition Services Manager should immediately notify the Food and Nutrition Services Supervisor, Operations Equipment and Supplies or the Clerk Specialist III.
7. The manager must verify serial numbers with picture of new equipment and email to the Food and Nutrition Services Supervisor, Operations Equipment and Supplies or the Clerk Specialist III.

III. PROCEDURE FOR RELEASING CAPITAL EQUIPMENT

1. The Food and Nutrition Services Manager must see a B-stock Transfer Ticket presented by a B-stock warehouse employee prior to releasing any Capital Equipment from the cafeteria.
2. The Transfer Ticket will have a 3290A Form signed by the Food and Nutrition Services Director.
3. If a **3290A Form is not attached or not signed by the Food and Nutrition Services Director** the manager must immediately contact the Food and Nutrition Services Clerk Specialist III, or their Area Supervisor before releasing the equipment.
4. The Food and Nutrition Services Manager or Manager Designee must verify serial numbers and/or BPI numbers of the equipment being removed; and note any discrepancies on the B-stock Transfer Ticket prior to signing.
5. The Food and Nutrition Services Manager must save all original paperwork in the equipment file and scan a copy of the completed B-stock Transfer Ticket including all signatures to the Clerk Specialist III.
6. The Food and Nutrition Services Manager or Manager Designee must sign the B-Stock Transfer Ticket and scan to FNS Supervisor, Operations and Equipment and Supplies.

Continued: **Purchase, Replacement, Removal of Capital Equipment**



Under no circumstances should the following occur:

- 1. Vendors should not at any time for any reason remove Food and Nutrition Services Capital Equipment.**
- 2. Vendors should not at any time for any reason place Food and Nutrition Services Capital Equipment outside the door of the kitchen. without authorization from the Food and Nutrition Services Clerk Specialist III.**
- 3. Maintenance personnel should not remove Food and Nutrition Services Capital Equipment from the cafeteria.**
- 4. A Maintenance Salvage Report is not the same as a B-stock Transfer Ticket and should never be used as a substitute to justify the removal of Food and Nutrition Services equipment from the site.**

It is the responsibility of the Food and Nutrition Services Manager to train designated Food and Nutrition Services employees on proper procedure and ensure adherence to procedures by all parties.

*Revised page 3 (strike-through)

FOOD AND NUTRITION SERVICES PROCEDURES

Number H-11
Revision 7/01/21
Effective 7/01/15
Page 1 of 1
Reference: District FNS

The School Board of Broward County, Florida

Subject: KITCHEN EQUIPMENT AND TECHNOLOGY INVENTORY

For Action By FOOD AND NUTRITION SERVICES MANAGERS
FOOD AND NUTRITION SERVICES INTERN MANAGERS
FOOD AND NUTRITION SERVICES ASSISTANT MANAGERS

Refer Questions To: FOOD AND NUTRITION SERVICES ADMINISTRATORS
FOOD AND NUTRITION SERVICES DISTRICT OFFICE

Kitchen and Technology Inventory

Food and Nutrition Services maintains Kitchen Equipment and Technology Inventory Checklist at each school location for items over \$1,000. Inventory is completed two (2) times during each school year. There are individual checklists for each category; one for Kitchen Equipment and one for the Technology.

Kitchen Equipment and Technology Room Inventory Checklist reports are distributed to Food and Nutrition Services Managers during the August Opening Meetings. Kitchen Equipment and Technology Inventory Checklist's is to be completed by the first two (2) weeks of the school year.

Managers are required to perform an inventory verifying each item to ensure that the serial number and the BPI number match and note corrected items on the Inventory Checklist. Upon completion of the Kitchen Equipment and Technology Inventory Checklist, one (1) copy of each report must be signed in blue ink and dated. The original copy, signed in blue ink, is to be sent to the Food and Nutrition Services District Office, and one (1) copy of each report must be maintained and posted in the Food and Nutrition Services Manager's office.

Any new deliveries or salvaged items require an inventory adjustment. The inventory adjustment will be initiated by the Food and Nutrition Services District Office and emailed to the Manager for posting.

Food and Nutrition Services Area Supervisors are required to verify Kitchen Equipment and Technology Inventory each school year. Kitchen Equipment and Technology Inventory Checklist will be verified between February 1st and May 31st each school year.

Food and Nutrition Services Area Supervisors are required to inventory, verify each item, and note items corrected on the Inventory Checklist. Upon completion of the Kitchen Equipment and Technology Inventory Checklist, one (1) copy of each report must be signed in blue ink and dated. The original copy, signed in blue ink, is to be sent to the Food and Nutrition Services District Office, and one (1) copy of each report must be maintained and posted in the Food and Nutrition Services Manager's office.

The Food and Nutrition Services District Office is responsible for all Kitchen Equipment and Technology updates on the Food and Nutrition Services Inventory and District Inventory.

**FOOD AND NUTRITION SERVICES
PROCEDURES**

Number H-12
Revision 8/27/21
Effective 8/27/21
Page 1 **of** 5
Reference: District FNS

The School Board of Broward County, Florida

Subject: KITCHEN EQUIPMENT AND TECHNOLOGY PROTOCOL

For Action By: FOOD AND NUTRITION SERVICES ADMINISTRATORS
FOOD AND NUTRITION SERVICES DISTRICT OFFICE

Refer Questions To: FOOD AND NUTRITION SERVICES TECHNOLOGY SUPERVISOR
FOOD AND NUTRITION SERVICES EQUIPMENT SUPERVISOR

Kitchen and Technology Inventory Process

The Business Practice Bulletin 0-100 requires all locations to conduct semi-annual inventories to ensure the District's property records are accurately maintained and updated.

Food and Nutrition Services will conduct two (2) Semi-Annual Inventories per year:

- Area Supervisors will conduct their inventory on February 1st with a completion date of May 31st for all assigned schools.
- 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.

Inventory Preparation Steps

Food and Nutrition Services Equipment and Supplies Clerk imports the most current PNI 811 Asset report from SAP.

Food and Nutrition Services Equipment and Supplies Clerk and Food Service Computer Technician verifies imported data against the previous PNI for accuracy, to include beginning numbers that may drop off, transfers that have not yet been updated, and Audit Exceptions. This process takes approximately two to five days to accurately verify >8,600 items.

Food Service Computer Technician imports updated data into the Filemaker database for Kitchen Equipment and Technology.

Food and Nutrition Services Equipment and Supplies Clerk prints the Kitchen Equipment Inventory Checklist and the Food Service Computer Technician prints the Technology Checklist. Printed copies are verified for acceptable format, correlated and schools sorted by Area Supervisor.

Sorted batches are given to the Director of Food and Nutrition Services for distribution to the schools' Area Supervisors.

**FOOD AND NUTRITION SERVICES
PROCEDURES**

Number H-12
Revision 8/27/21
Effective 8/27/21
Page 2 **of** 5
Reference: District FNS

The School Board of Broward County, Florida

Subject: KITCHEN EQUIPMENT AND TECHNOLOGY PROTOCOL

For Action By: FOOD AND NUTRITION SERVICES ADMINISTRATORS
FOOD AND NUTRITION SERVICES DISTRICT OFFICE

Refer Questions To: FOOD AND NUTRITION SERVICES TECHNOLOGY SUPERVISOR
FOOD AND NUTRITION SERVICES EQUIPMENT SUPERVISOR

Area Supervisors will conduct their inventory on February 1st with a completion date of May 31st for all assigned schools.

Upon completion of the Kitchen Equipment and Technology Inventory Checklist, one (1) copy of each report must be signed in blue ink and dated. The original copy, signed in blue ink, is to be sent to the Food and Nutrition Services District Office, and one (1) copy of each report must be maintained and posted in the Food and Nutrition Services Manager's office.

Food and Nutrition Services Equipment and Supplies Clerk and Food Service Computer Technician tracks the progress of Inventories returned by Area Supervisors. The reports are sent each Friday starting on the first Friday of April, to the Director of Food and Nutrition Services, Assistant Director of Food and Nutrition Services, Supervisor, Equipment and Supplies and Supervisor I, Food and Nutrition Services. The Director or Assistant Director will notify Area Supervisors if an area is not compliant.

School-Based Managers are required to verify and complete a Capital Asset Inventory annually within the first two (2) weeks of their return to school in August.

Upon completion of the Kitchen Equipment and Technology Inventory Checklist, one (1) copy of each report must be signed in blue ink and dated. The original copy, signed in blue ink, is to be **sent to the Food and Nutrition Services District Office via Inter-Office Mail (Pony)**, and one (1) copy of each report must be maintained and posted in the Food and Nutrition Services Manager's office.

Food and Nutrition Services Equipment and Supplies Clerk and Food Service Computer Technician uses a database to track the progress of Inventories returned by School Managers. The reports are sent starting on the first Friday after the start of school to the Director of Food and Nutrition Services, Assistant Director of Food and Nutrition Services, Supervisor, Equipment and Supplies and Supervisor I, Food and Nutrition Services. The Assistant Director will notify Area Supervisors if a school is not compliant.

**FOOD AND NUTRITION SERVICES
PROCEDURES**

Number H-12
Revision 8/27/21
Effective 8/27/21
Page 3 **of** 5
Reference: District FNS

The School Board of Broward County, Florida

Subject: KITCHEN EQUIPMENT AND TECHNOLOGY PROTOCOL

For Action By: FOOD AND NUTRITION SERVICES ADMINISTRATORS
FOOD AND NUTRITION SERVICES DISTRICT OFFICE

Refer Questions To: FOOD AND NUTRITION SERVICES TECHNOLOGY SUPERVISOR
FOOD AND NUTRITION SERVICES EQUIPMENT SUPERVISOR

Discrepancies

Food and Nutrition Services Equipment and Supplies Clerk and Food Service Computer Technician follows the following steps during the reconciliation stage:

Inventory Checklist provided to school kitchen by District Office derived from the Master PNI 811.

1. Verify information for accuracy and account for asset
2. Individual assets are check marked and form signed in blue ink
3. Copy is kept at location in a folder and original is sent to the District Office
4. Food and Nutrition Services Clerk Custodian verifies results against the PNI
5. School-Based Managers and Area Supervisors are notified by District Office with findings
6. Appropriate steps are taken in reporting to Capital Assets the necessary updates

Missing Equipment

Food and Nutrition Services Equipment and Supplies Clerk and Food Service Computer Technician compares the reconciled completed semi-annual inventory against the Office of the Chief Auditor (OCA) missing items list for FY21/22 and FY23/24 to recover missing assets.

Transfers

Food and Nutrition Services Equipment and Supplies Clerk and Food Service Computer Technician must ensure that 3290A forms are executed on every asset transfer.

1. All transfers must 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.
 - a. Transfer initiated by Specialist, Equipment and Supplies
 - b. The 3290A created by Food and Nutrition Services Equipment and Supplies Clerk and Food Service Computer Technician
 - c. Data accuracy is verified by Specialist Equipment and Supplies
 - d. The 3290A signed by Food and Nutrition Services Director

**FOOD AND NUTRITION SERVICES
PROCEDURES**

Number H-12
Revision 8/27/21
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Page 4 **of** 5
Reference: District FNS

The School Board of Broward County, Florida

Subject: KITCHEN EQUIPMENT AND TECHNOLOGY PROTOCOL

For Action By: FOOD AND NUTRITION SERVICES ADMINISTRATORS
FOOD AND NUTRITION SERVICES DISTRICT OFFICE

Refer Questions To: FOOD AND NUTRITION SERVICES TECHNOLOGY SUPERVISOR
FOOD AND NUTRITION SERVICES EQUIPMENT SUPERVISOR

- e. Food and Nutrition Services Equipment and Supplies Clerk and Food Service Computer Technician Ponies the Original 3290A to B-Stock Administrator.
2. 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.
 - a. Verify information for accuracy and account for asset
 - b. 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
 - c. Food and Nutrition Services Equipment and Supplies Clerk and Food Service Computer Technician verifies results against the PNI
3. 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 Equipment and Supplies Clerk and Food Service Computer Technician to Accounting and Financial Reporting - Capital Assets.
4. 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.
 - a. This is an added step to ensure accuracy.
 - b. The 3290A Forms are verified twice internally before sending to B-Stock or Capital Assets
5. Completed Transfers sent to Capital Assets are verified internally on a Monthly basis when the PNI 811 is updated.
6. 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.

**FOOD AND NUTRITION SERVICES
PROCEDURES**

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Police Report

Director of Food and Nutrition Services, Assistant Director of Food and Nutrition Services, Supervisor, Equipment and Supplies and Supervisor I, Food and Nutrition Services, Area Supervisors, School Managers, Food and Nutrition Services Equipment and Supplies Clerk and Food Service Computer Technician should safeguard all equipment.

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.

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.

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.

Consolidated Database

Supervisor I, Food and Nutrition Services and Food Service Computer Technician will merge Kitchen and Technology database quarterly to review status of records sent to Capital Assets.

(77 A) - ATTACHMENT

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

Any gang graffiti or other gang indicators.

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



**MARY C. COKER, DIRECTOR
PROCUREMENT & WAREHOUSING SERVICES
OFFICE OF STRATEGY & OPERATIONS**

November 16, 2021

TO: Dr. Jermaine V. Fleming, Ed. D.
Acting Chief Strategy & Operations Officer
Office of Strategy & Operations

FROM: Mary C. Coker 
Director, Procurement & Warehousing Services

SUBJECT: **RESPONSE FOR FNS AUDIT BY PROCUREMENT & WAREHOUSING SERVICES (PWS):
MATERIAL ITEMS SHORT TEXT/DESCRIPTIONS**

Provided below are the findings from March 2021 and the update from the Auditor in November 2021.
Below is the new response and back up information.

No. 7 Finding & Recommendations from Auditor March 2021:

Recommendations to the Procurement and Warehousing Services Department:

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

November 2021 Update from AUDITOR: A review of newly created or updated Material Items was conducted to ensure that descriptions entered in SAP are being created according to the Florida Administrative Rule 69I-73. The list of Material items was pulled from SAP, and the list below identifies the Material Items created since the FNS audit report was presented. There have been improvements made; however, the descriptions are still missing the required information. They should identify the item being purchased in addition to the make and model or measurements of the item. Much of the information required in the short text field can be found in the text field of each Material Item. The OCA recommends that the Material Items listed below, and any Material Items actively being used be updated to comply with Florida Administrative Rule 69I-73.

PWS Response November 2021:

The Procurement & Warehousing Services Department agreed with the recommendations from the Auditor and implemented several changes in the PWS Material request form to include the mandatory descriptions in order to create a material code for the product being requested. Attached to the PWS response you will see the prior version and now the new version that the requestors must use moving forward. Effective immediately, a new material code will not be created unless the requesting department or PA Bid owner provides the mandatory descriptions. Also, should the descriptions be longer in text than the 40 characters allowed, the remaining will continue in the notes section of SAP. PWS also conducts annual trainings to the Requisitioners and User departments, therefore the training manual has also been revised to include the correct mandatory description. The length of time for completion of this task will depend on the amount of material codes/line items per Bid that are active and will need to be revised.

**RESPONSE FOR FNS AUDIT BY PROCUREMENT & WAREHOUSING SERVICES (PWS):
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November 16, 2021

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See back up:

- PWS Material Request form (version before and after the updates)
 - o 2021 Forms attached (form ending in "_2021_v2" is the updated version.)
 - Initially, the material request form was not updated as it already had instructions to include the Item Type, Basic Description, Model # (where applicable) in item descriptions
 - PWS has now added additional instructions specifically for asset descriptions also to include the manufacturer
 - Note: A majority of items with SAP Material #'s are not assets

Before:

40 Characters or Less Naming Convention = Item Type, Basic Description, Model # (where applicable) i.e. Table, Rectangle 4' x 4', XYZ123
Short Text (Material Description/Title)

After:

40 Characters or Less Naming Convention = Item Type, Basic Description, Model # (where applicable) i.e. Table, Rectangle 4' x 4', XYZ123 *For Assets* Naming Convention = Item Type, Make, Manufacturer, Model # (where applicable) i.e. Freezer, 4-Door Reach-In, GE, X123456
Short Text (Material Description/Title)

**RESPONSE FOR FNS AUDIT BY PROCUREMENT & WAREHOUSING SERVICES (PWS):
MATERIAL ITEMS SHORT TEXT/DESCRIPTIONS**

November 16, 2021

Page 3

Purchase requisitioner (PR) training given for new requisitioners (version before and after the update)

- Both versions are attached (see the date in the file name)
- In the updated manual, the changes were made to pages 27 & 65. Page 30 is a new page that was added to the manual
- The Communication includes the new standards when requesting material codes in SAP
 - A notification was sent to PWS staff
 - Per the comments above related to the original material request log, no notification was sent out.
 - Per the new changes made to the material request log, a notification (attached) has been sent out today.
 - Communication was also sent out to originators and other key stakeholders or departments (i.e., IT, FNS, etc.) to understand that we must enforce the standardization to follow the Florida Administrative Rule.
 - Per the notification sent out today, PWS has requested that all Purchasing Agents share this information when working with Stakeholders for material requests moving forward
 - Note: FNS would have been notified of these requirements based on their audit findings

If you have any questions, please contact Director Ms. Mary C. Coker, Procurement & Warehousing Services at 754-321-0518.

MCC:dm
Attachments