

INTERNAL AUDIT REPORT

**Property and Inventory Audits of Selected Locations
2022- 2023**



To be presented to the:

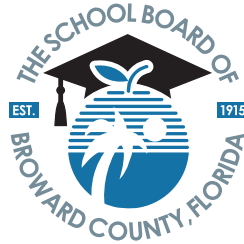
**Audit Committee on
November 17, 2022**

and

**The School Board of Broward County, Florida
on December 13, 2022**

By

The Office of the Chief Auditor



Lori Alhadeff, Chair
Debra Hixon, Vice Chair

Torey Alston
Brenda Fam, Esq.
Dr. Jeff Holness
Sarah Leonardi
Nora Rupert
Dr. Allen Zeman

Dr. Vickie L. Cartwright
Superintendent of Schools

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Office of the Chief Auditor

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

Lori Alhadeff, Chair
Debra Hixon, Vice Chair

Tory Alson
Brenda Fam, Esq.
Dr. Jeff Holness
Sarah Leonardi
Nora Rupert
Dr. Allen Zeman

Dr. Vickie L. Cartwright
Superintendent of Schools

November 22, 2022

Members of the School Board of Broward County, Florida

Members of the Audit Committee of the School Board of Broward County, Florida

Dr. Vickie L. Cartwright, Superintendent of Schools

Ladies and Gentlemen:

We have performed a review of the Property and Inventory of selected locations pursuant to The Rules of the Florida Administrative Code, Section 69I-73, and School Board Policy 1002.1.

Audits of Property and Inventory require that we account for all the property and inventory charged to the locations. To complete this task, we have reviewed all property and inventory records disclosed from District accounts and determined the status of each item. This disposition may include:

- items that are at the location and are accounted for,
- items that were not available for review before the issuance of this report,
- items that may have been stolen and are supported by the proper District forms,
- items that have been transferred from one location to another and are supported by the appropriate District forms,
- items that have been declared surplus or obsolete and are supported by the appropriate District forms and,
- items that have been purchased and verified to comply with appropriate purchasing guidelines.

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

This report contains the Physical Plant Operations Division's property and inventory audits which consist of six (6) locations. Our property audits indicated that five (5) locations in the report did not comply with prescribed policies and procedures.

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

Sincerely,



Joris M. Jabouin, CPA
Chief Auditor

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PROPERTY AUDIT REPORT

AUTHORIZATION

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

SCOPE, OBJECTIVES AND METHODOLOGY

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

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

Compliance

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

Property Control Structure

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

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

A material weakness is a reportable condition in which the design or operation of one or more internal property control structure elements does not reduce the risk of material errors or irregularities occurring. As a result, it would be challenging for employees to recognize the mistakes in the ordinary course of performing their assigned functions.

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

Property Audit Exceptions

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

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

The Office of the Chief Auditor reports no property exceptions for locations with an aggregate historical value, of items unaccounted for, falling below the designated 1% threshold unless significant process control weaknesses have been identified. As of July 1, 2004, Florida State Statute 274.02, changed the value of capital assets to be recorded and monitored from \$750 to \$1,000. On June 22, 2017, the Office of the Chief Financial Officer released a revision to Business Practice Bulletin O-100 Procedures for Property & Inventory Control. The revision included tracking tangible personal property valued at \$1,000 or more and trackable SMART tangible personal property that has an acquisition value less than \$1,000, is considered high risk and prone to theft and has at least one-year useful life and is not consumable in nature. In addition, any tangible personal property identified during the audit that has not yet been added to the District's Master File database is categorized as a New/Found item. If the New/Found item has an acquisition cost of \$1,000 or more, the location must process all necessary paperwork and forward it to AFRD-CA to have the item(s) added to the District's Master File database. If the equipment is certified by the OCA to have an acquisition cost less than \$1,000, the location(s) does not have to submit the supporting paperwork to AFRD-CA; however, the item(s) will be included in all future audits until it is deemed obsolete and surplus and/or transferred to a different location. The District administration requires follow-up verification of all items not accounted for during the physical audit. Subsequently, location administrators must provide a memo identifying the items found by providing the room/FISH number and/or demonstrate the appropriate District approved form(s).

Unaccounted / Found Items

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

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

Summary of Property and Inventory Review for Fiscal Year 2022-2023

The following report discloses the audit results for the division of Physical Plant Operations (PPO). The audits were finalized by October 7, 2022. A summary of this report notes that:

- For the six PPO locations, 2,674 items were listed in the property records at a historical cost of \$21,559,663.
- For the six PPO locations included in this report, 63 items were considered unaccounted for and had a historical cost of \$135,113.

SECTION I: Summary
Property and Inventory Audits Performed

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

The following table summarizes the property and inventory audits finalized by October 7, 2022.

Area	Name		Total Items	Historical Cost	Items Unaccounted For (INAF)	Historical Cost (INAF)		No Exception/ Exception	Page No.	Repeat (Y/N)
						Not Physically Accounted for	Out of Compliance			
Department	Physical Plant Operations (9604)	Vehicles	150	\$4,494,184	0	\$0	\$0	Exception	Pgs. 40-61	Y
		Equipment	759	\$1,290,057	29	\$39,587	\$14,285			
Department	Physical Plant Operations (9607) Facilities Support Services	(Equipment Only)	105	\$176,249	1	\$1,494	\$0	No Exception	N/A	N
Department	Physical Plant Operations (9608) Custodial Grounds	Vehicles	272	\$6,187,629	1	\$0	\$4,695	Exception	Pgs. 40-61	Y
		Equipment	478	\$1,306,691	23	\$47,520	\$15,219			
Department	Physical Plant Operations (9610) North Zone	Vehicles	74	\$1,924,587	0	\$0	\$0	Exception	Pgs. 40-61	Y
		Equipment	157	\$279,864	4	\$0	\$4,692			
Department	Physical Plant Operations (9620) Central Zone	Vehicles	77	\$2,632,881	0	\$0	\$0	Exception	Pgs. 40-61	Y
		Equipment	146	\$195,108	2	\$3,500	\$0			
Department	Physical Plant Operations (9630) South Zone	Vehicles	119	\$2,632,881	0	\$0	\$0	Exception	Pgs. 40-61	Y
		Equipment	337	\$439,532	3	\$4,121	\$0			
Grand Total			2,674	\$21,559,663	63	\$96,222	\$38,891	Exception		

Audits Performed by:

Ashley Acevedo
Crystal Alexander
Merlin Butler
Ashley Collins
Bryan Erhard
Tavicia James
Eric Seifer

Audits Processed by:

Donna Luzadder

Audits Managed by:

Ali Arcese

SECTION II:
Property and Inventory Performed
Tangible Personal Property Unaccounted For (Exceptions only)

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property Division
2022-2023
Physical Plant Operations (9604)
Tangible Personal Property Unaccounted For

Finding: Missing Equipment

Area out of compliance

BPB O-100: Procedures for Property and Inventory Control

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

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
1	21-71651	24431209 - Electrostatic Backpack	\$ 1,482.35	\$ 296.47	\$ 1,185.88	Missing
2	21-01079	Lenovo Thinkpad L390 (1F - i5 Touch)	\$ 622.50	\$ 124.50	\$ 498.00	Missing
3	20-07272	Lenovo Thinkpad L390 (1F - i5 Touch)	\$ 622.50	\$ 249.00	\$ 373.50	Missing
4	20-07166	Lenovo Thinkpad L390 (1F - i5 Touch)	\$ 622.50	\$ 249.00	\$ 373.50	Missing
5	20-07477	Lenovo Thinkpad L390 (1F - i5 Touch)	\$ 622.50	\$ 249.00	\$ 373.50	Missing
6	20-06943	Lenovo Thinkpad L390 (1F - i5 Touch)	\$ 622.50	\$ 249.00	\$ 373.50	Missing
7	19-01664	Lenovo Thinkpad X1 Tablet	\$ 1,353.00	\$ 811.80	\$ 541.20	Missing
8	07-07621	Computer, Dell GX280	\$ 1,095.00	\$ 1,095.00	\$ -	Surplus
9	07-11896	AC Spot Cooler	\$ 2,820.00	\$ 2,820.00	\$ -	Missing
10	07-11888	AC Spot Cooler	\$ 2,820.00	\$ 2,820.00	\$ -	Missing
11	07-11887	AC Spot Cooler	\$ 2,820.00	\$ 2,820.00	\$ -	Missing
12	07-11880	AC Spot Cooler	\$ 2,820.00	\$ 2,820.00	\$ -	Missing
13	07-11860	AC Spot Cooler	\$ 2,820.00	\$ 2,820.00	\$ -	Missing
14	05-80686	Radio, Motorola XTS 2500	\$ 1,963.00	\$ 1,963.00	\$ -	Missing
15	03-08440	Laptop, Dell Latitude	\$ 1,926.00	\$ 1,926.00	\$ -	Missing
16	99-11444	Pedestal, Spot Welder	\$ 2,698.79	\$ 2,698.79	\$ -	Missing
17	98-83205	Printer, Lexmark	\$ 1,518.20	\$ 1,518.20	\$ -	Missing
18		Computer, Dell Latitude C510 (SN# 4KFYB91)	\$ 1,708.00	\$ 1,708.00	\$ -	Missing
19		Printer, Lexmark MX410de (SN# 701545LM0LZFK)	\$ 1,018.00	\$ 1,018.00	\$ -	Missing
20		Table Saw PowerMatic (SN# 9168028)	\$ 2,249.00	\$ 2,249.00	\$ -	Missing
21		Cooler, MovinCool Portable Spot (SN#0912-2704-140)	\$ 2,500.00	\$ 2,500.00	\$ -	Missing
22		Computer, Dell Star (SN# 6M1B4V1)	\$ 2,863.30	\$ 2,863.30	\$ -	Missing
	Subtotals Missing		\$ 39,587.14	\$ 35,868.06	\$ 3,719.08	

Finding: Surplus

Area out of compliance

BPB O-100: Procedure for Property and Inventory Control

The location should complete a 3290A Surplus/Transfer Declaration Form to identify the tangible personal property to be salvaged. The 3290A Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus. The 3290A Surplus/Transfer Declaration Form must then be signed and dated by the property custodian and adequate explanation/documentation.

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
23	A06-84971	Computer, Dell Laptop D510	\$ 1,946.00	\$ 1,946.00	\$ -	Surplus
24	A06-84813	Computer, Dell Laptop D510	\$ 1,540.46	\$ 1,540.46	\$ -	Surplus
25	A05-86935	Computer, Dell GX280	\$ 1,390.00	\$ 1,390.00	\$ -	Surplus
26	A01-17487	Computer, Dell GX280	\$ 3,552.00	\$ 3,552.00	\$ -	Surplus
27	A97-85018	Radio, Motorola MTS2000	\$ 1,900.00	\$ 1,900.00	\$ -	Surplus
28	A96-96019	Radio, Motorola MTS2000	\$ 2,501.00	\$ 2,501.00	\$ -	Surplus
29		Machine, Scotsman Ice (SN# 297355-11C)	\$ 1,456.00	\$ 1,456.00	\$ -	Missing
	Subtotals Surplus		\$ 14,285.46	\$ 14,285.46	\$ -	

Total Historical Cost of Property unaccounted for as of April 29, 2022 \$ 53,872.60

^[1]Total Accumulated Depreciation as of April 29, 2022 \$ 50,153.52

Net Value of Property considered unaccounted for as of April 29, 2022 \$ 3,719.08

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property Division
2022-2023

Physical Plant Operations - Facility Support Services (9607)
Tangible Personal Property Unaccounted For

Finding: Missing Equipment

Area out of compliance

BPB O-100: Procedures for Property and Inventory Control

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

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
1 08-82644	Motorola XTS2500 Radio	\$ 1,493.50	\$ 1,493.50	\$ -	Missing

Total Historical Cost of Property unaccounted for as of April 29, 2022 \$ 1,493.50

^[1]Total Accumulated Depreciation as of April 29, 2022 \$ 1,493.50

Net Value of Property considered unaccounted for as of April 29, 2022 \$ -

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property Division
2022-2023
Physical Plant Operations - Custodial Grounds (9608)
Tangible Personal Property Unaccounted For

Finding: Missing Equipment

Area out of compliance

BPB O-100: Procedures for Property and Inventory Control

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

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
1	05-81938	System, Time Kronos	\$ 2,197.00	\$ 2,197.00	\$ -	Missing
2	04-18559	CISCO CE-510 CACHING SERVER	\$ 6,540.42	\$ 6,540.42	\$ -	Missing
3	90-11449	CUTTER SOD RYAN HD 544853	\$ 5,450.00	\$ 5,450.00	\$ -	Missing
4	86-26536	Shear Metal Power National	\$ 8,995.00	\$ 8,995.00	\$ -	Missing
5		Circle Shear Cutter Roper (SN #239006007)	\$ 4,606.00	\$ 4,606.00	\$ -	Missing
6		PROJECTOR, EPSON BRIGHTLINK (SN# UJ8K5Y00108)	\$ 1,389.79	\$ 1,389.79	\$ -	Missing
7		Printer, Lexmark T640 (SN# 79020XL)	\$ 1,198.00	\$ 1,198.00	\$ -	Missing
8		ULTRA SHINE NOBLES (SN# 10211050)	\$ 1,191.00	\$ 1,191.00	\$ -	Missing
9		Printer, Lexmark T640 (SN# 7900XTX)	\$ 1,198.00	\$ 1,198.00	\$ -	Missing
10		Printer, Lexmark T640 (SN# 7900XRN)	\$ 1,198.00	\$ 1,198.00	\$ -	Missing
11		CLEANER PRESSURE PRESSURE PRO (SN# 0606156)	\$ 1,033.00	\$ 1,033.00	\$ -	Missing
12		Machine Ice Iceamatic (SN # 06101280012226)	\$ 2,467.42	\$ 2,467.42	\$ -	Missing
13		Machine Ice Iceamatic (SN # 06101280011128)	\$ 2,821.50	\$ 2,821.50	\$ -	Missing
14		Machine Ice Iceamatic (SN # 06101280013000)	\$ 3,025.00	\$ 3,025.00	\$ -	Missing
15		STRIPPER PROPANE EAGLE (SN# 08-07308)	\$ 2,762.50	\$ 2,762.50	\$ -	Missing
16		Computer, Dell Optiplex (SN# 7SGJ911)	\$ 1,447.00	\$ 1,447.00	\$ -	Missing
		Totals	\$ 47,519.63	\$ 47,519.63	\$ -	

Finding: Surplus

Area out of compliance

BPB O-100: Procedure for Property and Inventory Control

The location should complete a 3290A Surplus/Transfer Declaration Form to identify the tangible personal property to be salvaged. The 3290A Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus. The 3290A Surplus/Transfer Declaration Form must then be signed and dated by the property custodian and adequate explanation/documentation.

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
17	07-28749	Dell Desktop 745 W/19" Flat	\$ 1,167.00	\$ 1,167.00	\$ -	Surplus
18	07-28732	Computer, Dell Optiplex	\$ 1,167.00	\$ 1,167.00	\$ -	Surplus
19	06-03635	Computer, Dell Latitude D810 Laptop	\$ 2,238.00	\$ 2,238.00	\$ -	Surplus
20	05-34136	Computer, Dell GX270	\$ 1,399.00	\$ 1,399.00	\$ -	Surplus
21	04-85456	Switch, HP Procurve 5308	\$ 6,273.00	\$ 6,273.00	\$ -	Surplus
22	04-20468	Desktop Dell-270	\$ 1,619.00	\$ 1,619.00	\$ -	Surplus
		Totals	\$ 13,863.00	\$ 13,863.00	\$ -	

Finding: Police Report

Area out of compliance

BPB O-100: Procedure for Property and Inventory Control

In the event of theft or vandalism, the property custodian will report the loss to the Broward District Schools Police Department (BDSPD) and the local authorities at the time of the incident. As a component of the police report and the BDSPD's Immediate Notification Form (See Exhibit 6), the location must provide all applicable property and serial numbers of the stolen tangible personal property along with a narrative of the event. This should be completed within 2 business days from when the incident is known or should have been known.

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
23	10-03745	Core Drill Hilti TE70 3433894	\$ 1,355.71	\$ 1,355.71	\$ -	Stolen
24	05-52544	Carts, Golf ,Model Club Car Villager 4E, Elect	\$ 4,695.00	\$ 4,695.00	\$ -	Stolen
		Totals	\$ 6,050.71	\$ 6,050.71	\$ -	

Total Historical Cost of Property unaccounted for as of April 29, 2022	\$ 67,433.34
^[1] Total Accumulated Depreciation as of April 29, 2022	\$ 67,433.34
Net Value of Property considered unaccounted for as of April 29, 2022	\$ -

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property Division
2022-2023
Physical Plant Operations - Zone 1 (9610)
Tangible Personal Property Unaccounted For

Finding: Surplus

Area out of compliance

BPB O-100: Procedure for Property and Inventory Control

The location should complete a 3290A Surplus/Transfer Declaration Form to identify the tangible personal property to be salvaged. The 3290A Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus. The 3290A Surplus/Transfer Declaration Form must then be signed and dated by the property custodian and adequate explanation/documentation.

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION^[1]	VALUE	MANAGEMENT RESPONSE
1	07-28741	Computer, Dell Optiplex	\$ 1,167.00	\$ 1,167.00	\$ -	Surplus
2	03-20065	Computer, Dell Optiplex	\$ 1,064.00	\$ 1,064.00	\$ -	Surplus
3	03-16193	Computer, Dell Optiplex	\$ 1,095.00	\$ 1,095.00	\$ -	Surplus
4	03-11106	Computer, Dell Optiplex	\$ 1,366.00	\$ 1,366.00	\$ -	Surplus
	Totals		\$ 4,692.00	\$ 4,692.00	\$ -	

Total Historical Cost of Property unaccounted for as of April 29, 2022 \$ 4,692.00

^[1]Total Accumulated Depreciation as of April 29, 2022 \$ 4,692.00

Net Value of Property considered unaccounted for as of April 29, 2022 \$ -

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property Division
2022-2023
PPO Zone 2 (9620)
Tangible Personal Property Unaccounted For

Finding: Missing Equipment

Area out of compliance

BPB O-100: Procedures for Property and Inventory Control

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

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
1		Computer, HP Desktop (SN# MXL94308NW)	\$ 1,000.00	\$ 1,000.00	\$ -	Missing
2		AC Spot Cooler (SN# 0905-2148-140)	\$ 2,500.00	\$ 2,500.00	\$ -	Missing
		Totals	\$ 3,500.00	\$ 3,500.00	\$ -	

Total Historical Cost of Property unaccounted for as of April 29, 2022 \$ 3,500.00

^[1]Total Accumulated Depreciation as of April 29, 2022 \$ 3,500.00

Net Value of Property considered unaccounted for as of April 29, 2022 \$ -

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property Division
2022-2023
Physical Plant Operations - Zone 3 (9630)
Tangible Personal Property Unaccounted For

Finding: Missing Equipment

Area out of compliance

BPB O-100: Procedure for Property and Inventory Control

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

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
1	08-04625	Dell Laptop D520 W/CD	\$ 1,383.00	\$ 1,383.00	\$ -	Missing
2	07-28804	Dell Laptop D520 W/CD	\$ 1,441.00	\$ 1,441.00	\$ -	Missing
3		Crown Amplifier CDI 2000 (SN # None)	\$ 1,297.00	\$ 1,297.00	\$ -	Missing
		Totals	\$ 4,121.00	\$ 4,121.00	\$ -	

Total Historical Cost of Property unaccounted for as of April 29, 2022 \$ 4,121.00

^[1]Total Accumulated Depreciation as of April 29, 2022 \$ 4,121.00

Net Value of Property considered unaccounted for as of April 29, 2022 \$ -

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

SECTION IIIa:
Location(s) with Exceptions

Department Name: **Physical Plant Operations Division**
 9604 Physical Plant Operations
 9607 Facilities Support Services
 9608 Custodial Grounds
 9610 Physical Plant Operations Zone 1
 9620 Physical Plant Operations Zone 2
 9630 Physical Plant Operations Zone 3

Director Vacant
 Sam Bays (07/25/2012 - 06/30/2021)

Executive Director: Mark Dorsett (05/20/2020 – Current)

Address: Various

Other Department Request to Respond:

Department Name: **Chief Financial Officer**
Chief: Erum Motiwala (07/01/2022)

Department Name: **Accounting and Financial Reporting Department**
Director: Oleg Gorokhovsky (07/01/2022)

Department Name: **Information & Technology**
Chief: Dr. Joe Phillips

Vehicles								
Location	Total # 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	Repeat Finding Y/N
				Not Physically Accounted for	Out of Compliance			
9604	150	\$4,494,184	0	\$0	\$0	\$0	N/A	No
9608	272	\$6,187,629	1	\$0	\$4,695	\$0	.08%	
9610	74	\$2,072,438	0	\$0	\$0	\$0	N/A	
9620	77	\$1,924,587	0	\$0	\$0	\$0	N/A	
9630	119	\$2,632,881	0	\$0	\$0	\$0	N/A	
Total Veh.	692	\$17,311,719	1	\$0	\$4,695	\$0	>.01%	

(See pages 5 - 10 for more details.)

Equipment (non-vehicles)								
Location	Total # 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	Repeat Finding Y/N
				Not Physically Accounted for	Out of Compliance			
9604	759	\$1,290,057	29	\$39,587	\$14,285	\$3,719	4.2%	Yes
9607	105	\$176,249	1	\$1,494	\$0	\$0	.9%	
9608	478	\$1,306,691	23	\$47,520	\$15,219	\$0	4.7%	
9610	157	\$279,864	4	\$0	\$4,692	\$0	1.7%	
9620	146	\$195,108	2	\$3,500	\$0	\$0	1.3%	
9630	337	\$439,532	3	\$4,121	\$0	\$0	.9%	
Total Equi	1,982	\$3,687,501	62	\$96,222	\$34,196	\$3,719	3.5%	

(See pages 5 - 10 for more details.)

The Office of the Chief Auditor (OCA) conducted the Physical Plant Operations Division (PPO) property and inventory audit. PPO's inventory accounts are composed of the following:

9604 Physical Plant Operations

The primary department where multiple professional trades provide maintenance, services, and other support services to District locations and capital projects.

9607 Facilities Support Services

The department provides technical support within the PPO division.

9608 Custodial Grounds

The department is responsible for the centralized function of custodial services and grounds maintenance.

9610 North /9620 Central /9630 South

The regional zones provide services to locations within their geographical areas.

Throughout this report, PPO refers to all the locations as a whole because they all follow the same procedures issued under the leadership of the Executive Director and Director (currently vacant). The audit consisted of accounting for furniture, fixtures, and equipment (FF&E) containing a historical cost of \$1,000 or more and assets purchased through the most recent information technology refresh. The entire division was audited because the equipment is shared among the different areas.

After reviewing the PPO's 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. Reoccurring systemic issues were found in PPO's processes, including the standard operating procedures (SOP). The issues included purchasing items, transferring assets to the proper location in a timely fashion, administering property passes for assets provided to employees or locations throughout the District, obtaining signatures from custodial staff instead of the property custodian on property passes, recognizing deficiencies with the semi-annual inventory process, filling incomplete police reports, and circumventing the District's purchasing procedures.

Finding 1: Missing Equipment

The chart below depicts the number of assets deemed missing, the historical cost, and the remaining value of the assets that were not physically seen and are recognized as missing at each of the respective locations:

Location	Items Not Physically Accounted for	Historical Cost (IUAF)	Total Net Value
		Not Physically Accounted for	
9604	22	\$39,587	\$3,719
9607	1	\$1,494	\$0
9608	16	\$47,520	\$0
9620	2	\$3,500	\$0
9630	3	\$4,121	\$0
Total	44	\$96,222	\$3,719

(See pages 5 - 10 for more details.)

The Unaccounted-for List of Tangible Personal Property is found on pages seven through twelve of this report. The majority of the equipment on the unaccounted-for list are assets that continuously move to provide temporary emergency services at the locations. These assets are at higher risk of being misplaced, lost, or prone to theft because the current manual process does not track assets in real-time.

A similar finding was identified during the prior audit conducted in 2016-2017. The Director's Management Response stated they would execute the following corrective actions (*italicized*):

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

PPO's Response: PPO is committed to a goal of zero missing assets for the next Property Inventory audit of 2017-18.

- a) Processes will be revised to ensure that internal audits will be conducted in PPO at least semi-annually. Action: Management reviewed the Business Practice Bulletin O-100. Semi-Annual Inventories*
- b) PPO will revise all standard operating procedures for policies and processes that involve inventory items to ensure that all documentation by the department provides the serial numbers of equipment. Management is accountable for reviewing documentation for accuracy. Transfers- Surplus Documents*
- c) Continuous training will be provided to all staff identified in the process and designated to interface with inventory management responsibilities, including property custodian(s). Action: Inventory Process & Tips Training assigned and received by staff.*
- d) Training will be provided at a minimum on the following: i. 3290A Surplus Declaration Transfer Form ii. Filing police reports for stolen items iii. Business Practice Bulletin O-100: Section B, Transferring Tangible Personal Property iv. All procedures regarding inventory management of equipment and parts in PPO.*

After reviewing the responses, the Auditor attempted to validate the actions performed by PPO. The Auditor's findings are as follows:

The OCA requested documentation to validate semi-annual inventories were being conducted by all PPO locations. The OCA was provided documentation from one location (9610 North Area) that conducted a semi-annual inventory in 2018. The other departments did not provide documentation to validate those semi-annual inventories were conducted.

According to School Board Policy 3204 Property Accountability and Responsibility (SBP 3204), the Director is the property custodian for the county support services departments. The Auditor noted that the roles defined in the SOP did not comply with SBP 3204. It designated the Facilities Support staff member, not the Director, as the property custodian.

The SOP assigns duties to the OCA to determine PPO's assets record-keeping requirements. The OCA is not responsible for operations and does not perform ongoing controls.

Semi-annual inventories were not mentioned in the SOP.

Accountability and responsibilities were not established in the SOP for PPO.

PPO provided training certificates for staff that attended the Property and Inventory training in the past; however, many have been reassigned within the District, and new staff members have not provided documentation of their training.

Recommendations

- PPO should develop standard operating procedures that detail the steps and procedures required for semi-annual inventories and individual employees to safeguard the equipment they are entrusted with.

- PPOs should create and maintain a perpetual inventory system that enables them to manage and track the inventory of assets and attractive undervalue items in real-time.
- Every effort should be made to continue to locate the missing items.

Finding 2: Surplus – Disposition

The following table itemizes the number of assets surplus after the last audit that were still active on the District's Master File database during the PPO property and inventory audit:

Equipment Surplus Out of Compliance			
Location	Items Out of Compliance	Historical Cost (IUAF) Out of Compliance	Total Net Value
9604	7	\$14,285	\$0
9608	6	\$13,863	\$0
9610	4	\$4,692	\$0
Total	17	\$32,840	\$0

(See pages 5 - 10 for more details.)

When a property custodian identifies assets to dispose of, the Business Practice Bulletin O-100: Procedures for Property and Inventory Control (BPB O-100) provides the 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 various 3290A Surplus Declaration Transfer forms during the audit. The forms were reviewed and found to be incomplete. They were missing required information, such as BPI numbers, serial numbers, signatures, accurate descriptions, and exact destinations. By not filling out the 3290A forms appropriately, Capital Assets cannot determine that an asset was disposed of. Therefore, the assets remained in PPO's inventory. Unfortunately, by not performing the semi-annual inventories appropriately and conducting the necessary follow-up with Accounting and Financial Reporting Department – Capital Assets (AFRD-CA), the District's records reflect these assets as active.

A similar finding was identified during the prior audit conducted in 2016-2017. The Director's Management Response stated they would execute the following corrective actions (*italicized*):

OCA Recommendation: The location should improve its processes for completing the 3290A Surplus Declaration Transfer forms after the tangible personal property has been recognized as salvageable equipment.

PPO's Response: PPO Management agrees, and the PPO Property Custodian will work with each Manager and this office to ensure that 3290A forms are executed on every asset transfer. Please see corrective action #1.

Auditor's review revealed that the actions stated in the response could not be validated.

Recommendations

- PPO should revise the standard operating procedure to include detailed instructions for the surplus procedures.
- Surplus procedures in the BPB O-100 should be reviewed with employees tasked with the department's property and inventory processes.
- PPO should establish and document a follow-up process with AFRD-CA to ensure that asset records are removed as intended.

Finding 3: Semi-annual Inventories

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. Based on the BPB O-100, 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. During the audit, the OCA received documentation from one location (9610 PPO Zone 1) that performed a semi-annual inventory in 2018. The OCA requested but was not provided with documentation to substantiate that semi-annual inventories were performed at the other PPO locations since the last audit in FY2017.

The semi-annual inventories serve as a control to account for whether an asset is within their physical possession and ensure the department maintains accurate records. For example, the following questions may be answered when conducting semi-annual inventories: Is the item physically accounted for? Is the serial number correct? Is the item in the right location? Is the item properly assigned to a location, an employee, or a student with a property pass? Are there multiple line items for one asset?

The following questions should be documented for assets that are not physically accounted for: Is the item out for repair? Has the item been exchanged under warranty? Was the item transferred? Was documentation sent to AFRD-CA not processed, and did someone follow up with them? Are there items that were inappropriately put on the department's inventory? Has AFRD-CA been notified that those assets should not be on the inventory?

After physically accounting for assets, the department must develop a reconciliation process and follow up with AFRD-CA to ensure that their inventory records are accurate. Many discrepancies noted during the audit should have been identified during the departments' reconciliation of assets. This process is necessary to promptly identify discrepancies in the District's property records and correct errors timely.

A similar finding was identified during the prior audit conducted in 2016-2017. The Director's Management Response stated they would conduct the following corrective actions (italicized):

OCA Recommendation: The locations must take appropriate measures to ensure the safekeeping of all tangible personal property.

PPO's Response: PPO agrees and has designated an individual whose primary responsibility is the maintenance of all property inventories (hereafter identified as PPO Property Custodian). "

The corrective action implemented was not sufficient to address this issue.

OCA Recommendations: At a minimum, semi-annual inventories should be conducted to ensure the District's property records are accurately maintained and updated. This includes the high-risk property items maintained within the secondary database established by the location.

PPO's Response: PPO agrees. Please see corrective action #1."

The OCA requested but was not provided documentation to substantiate that the semi-annual inventories were conducted or undervalued items were being tracked at most PPO departments. Only one department within the PPO division provided documentation.

Recommendations:

- PPO should conduct semi-annual inventories to ensure the safekeeping of all District tangible personal property and certify that asset records are accurately maintained and updated. This includes the undervalued high-risk property items cataloged within the secondary database established by the location.

- PPO should revise the standard operating procedure to include detailed instructions for conducting semi-annual inventories and performing the reconciliation against the property records process to ensure asset records are being updated.
- PPO should revise the standard operating procedures to include a process for reporting discrepancies identified during the semi-annual inventory. Any corrections required to the asset record should be promptly reported to AFRD CA.

Recommendations to the Office of the Chief Financial Officer:

- The Chief Financial Officer (CFO) should revise BPB O-100 to detail the reconciliation process locations must conduct after completing the physical inventory to ensure property records are accurately updated. The Chief Auditor and Deputy Superintendent of Operations discussed this matter, and both agreed with this recommendation.

Finding 4: Property Passes

During the property and inventory audit for PPO, many items were assigned to employees and locations without issuing property passes. The BPB O-100 states that tangible personal property will be assigned to staff for temporary removal of the property from the primary operational site location. In such instances, a Property Pass must be executed to document the assignment and removal of capital equipment from the location. A unique Property Pass must be completed for each piece of tangible personal property removed from the location. Property Passes must be updated annually or as needed to ensure the physical accounting and proper return of the District's capital equipment.

Due to extenuating circumstances caused by the COVID-19 pandemic, the Information and Technology Department (IT) redirected an order of 125 laptops to PPO. These laptops accommodated requests from employees who were required to work from home but did not have access to computers. The OCA requested property passes; however, PPO management acknowledged that property passes were never issued. After multiple reminders of the requirements in the BPB O-100, PPO management refused to execute property passes for tangible personal property removed from the location by staff. Management stated property passes were not issued because PPO did not own the laptops. The laptops reside on the IT inventory report. Five laptops associated with this batch of computers are missing (see Finding 1 for details).

In addition, when the Auditor reviewed the property passes provided for AC spot coolers, there were multiple instances where the assets were assigned to the head custodian. Per SBP 3204, the property custodian shall be the principal/director of the school/department. A more detailed review of the department's property passes revealed that they did not have sufficient descriptions of the item, the serial number, BPI number, and the Fish number of where the assets were located. Not having this information increases the difficulty of finding the spot coolers. In addition, the same asset could have been issued multiple property passes that move the same asset to various locations throughout the District, making it challenging to identify the items' current location.

A similar finding was identified during the prior audit conducted in 2016-2017. The Director's Management Response stated they would conduct the following corrective actions (*italicized*):

OCA Recommendation. A property pass must be executed to document the assignment and removal of equipment from the primary operational site.

PPO's Response: PPO Management will work with the PPO Property Custodian and this office to ensure that property passes are executed for every assignment and removal of equipment from the primary operational site."

Auditor's review revealed that the actions stated in the response could not be validated.

Recommendations

- PPO should follow procedures found in the BPB O-100 for issuing property passes to employees and locations when equipment has been authorized to be temporarily removed from the primary operational location.
- PPO should update the standard operating procedures to include detailed instructions for issuing property passes for equipment authorized to be temporarily removed from the primary operational location.
- PPO shall issue property passes to principals/directors of locations when the assets are temporarily assigned.
- PPOs should create and maintain a perpetual inventory system that enables them to manage and track the inventory of assets and attractive undervalue items in real-time.

Finding 5: Discrepancies

The OCA identified the following asset records at each location that contained discrepancies:

Location	Discrepancies Identified
9604	354
9607	9
9608	40
9610	3
9620	4
9630	33
Total	443

(See pages 26 - 33 for more details.)

According to the BPB O-100, purchasing items in lots, bundles, or attached lists is prohibited. 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 SAP system. A large number of discrepancies noted included serial numbers that were incomplete or incorrect and incorrect values (see Exhibit B).

Discrepancies identified during the semi-annual inventory should be communicated and corrected with Accounting and Financial Reporting – Capital Assets.

A similar finding was identified during the prior audit conducted in 2016-2017. The Director's Management Response stated they would conduct the following corrective actions (italicized):

OCA Recommendation. Any corrections required to asset record(s) should be promptly reported to AFRD-CA. If the tangible personal property has not been received at the location, and the asset records were mistakenly created for this location, the Property Custodian should immediately notify AFRD-CA to correct the discrepancy in a timely manner.

PPO's Response: PPO agrees and the PPO Property Custodian will ensure compliance."

The OCA requested and was not provided documentation to substantiate discrepancies reported to AFRD-CA.

Recommendations

- PPO should confirm that staff verifying equipment during the semi-annual inventory is also certifying the property record information is accurate.
- PPO should confirm that all corrections required to asset records, including changes to the item's description, serial number, or quantities received, are promptly reported to AFRD-CA.

Finding 6: Transfers

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.

As mentioned in Finding 4, the IT Department redirected 125 laptops to PPO during the COVID 19 pandemic period. The IT Department has not created transfer documents for this transaction to date. Computers were validated to be within PPO's use and possession during the audit.

During the multiple site visits at PPO locations, 111 assets (5.6% of all of PPO's combined inventory) were located at zones/locations that did not match the Master File's assigned areas for those records. Of the 111, 110 were listed as if they were located at the PPO main location (9604) but were found at other PPO locations/zones (e.g., an asset assigned to 9604 was found at 9610).

A significant problem was identified in the process during interviews with PPO staff. Although PPO has multiple locations, only three of six PPO locations are provided a budget. PPO cannot purchase assets directly from specific locations with the current purchasing process. As a result, even if PPO were to put the appropriate information in SAP, the location of the asset would be inaccurate. As a result, PPO would be required to produce transfer documents after the purchase so that the asset accurately reflects where the item is located.

As a part of the reconciliation process of the semi-annual inventories, discrepancies should have been revealed. If assets are transferred or found in a different location, PPO could have generated a 3290A to perform the appropriate transfer. Asset transfer procedures were not followed.

A similar finding was identified during the prior audit conducted in 2016-2017. The Director's Management Response stated they would conduct the following corrective actions (*italicized*):

OCA Recommendation: When transferring tangible personal property to a different location, the proper documentation should be executed and completed. Transfer documentation that is greater than 90 days old will not be accepted during the property audit of tangible personal property.

PPO's Response: PPO agrees and will comply, and PPO management is accountable to provide continuous training opportunities to staff on procedures including transfer documentation.

Auditor's review revealed that the actions stated in the response could not be validated.

Recommendations to PPO

- PPO should improve its purchasing practices, ensuring that the correct location is listed on assets regardless of the budget(s) used to purchase the asset.
- PPO shall ensure that assets are listed at the appropriate location. PPO shall properly execute a 3290A Surplus/Transfer Declaration form when discrepancies occur and immediately communicate the discrepancies to Accounting and Financial Reporting.
- PPO must confirm that the 3290A Surplus/Transfer Declaration forms were executed correctly.

Recommendations to the IT Department

- The IT Department should complete 3290A Surplus Declaration Transfer forms to transfer for the 125 computers redirected to PPO.

Finding 7: Newly Added Equipment

The chart below depicts the number of new/found items added to PPO's inventory during the audit:

Location	New/Found Items	Value of New/Found Items
9604	98	\$321,559
9608	59	\$173,846
9610	17	\$82,509
9620	14	\$59,125
9630	81	\$189,376
Total	269	\$826,415

(See pages 34 - 39 for more details.)

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," or on purchasing cards. 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. During the audit, assets not found in the District's Master File database were added to the PPO audit database (see Exhibit C). A review of PPO purchase orders was performed during the audit. The audit revealed that some assets were inappropriately procured through multiple methods, including 1) purchasing cards, 2) Maximo work orders, and 3) items placed into the PPO department without acknowledgment from the Property Custodian.

Interviews with PPO revealed that although purchases on the P-Cards are prohibited, the District's vendors are hesitant to provide services to PPO because of the amount of time it takes to get paid by purchase orders. P-Card purchases, although not allowed, provided quicker payments to the vendor, which improved vendor and District relationships, though these transactions are not transparent. This audit revealed multiple new assets added to PPO's inventory due to reoccurring practices. During the audit, the Management was unaware of this and changed procurement practices.

On 2/19/2019, PPO started exporting the transaction information directly from Maximo into SAP. In Maximo, PPO allocates all labor and materials for jobs on work orders to appropriately attribute costs to specific jobs. A review of PPO's purchases revealed that all items placed in Maximo were coded to the Repairs and Maintenance general ledger account. Further review revealed that all assets and tools purchased through the Maximo work orders system were allocated as materials, not assets. They are not added to the District's asset inventory unless a Procurement and Warehousing Services purchasing agent catches the error and forces PPO to reclassify the asset through a manual journal entry. Two PPO Zones corrected all tools and equipment purchases before ordering manually. In contrast, the other locations sent the orders with misclassified accounts and did not account for assets. As a result, multiple assets were added as newly found items to PPO's inventory.

Recommendations

- PPO shall develop procedures within the department and align with purchasing practices to ensure that all tangible personal property is purchased in accordance with District purchasing policies and procedures.
- PPO shall not use P-Cards for purchases of assets.

- PPO shall evaluate and ensure that assets purchased through Maximo align with District purchasing policies and procedures.
- PPO should notify AFRD-CA immediately if an asset has not been received and an asset record was mistakenly created for the department.

Finding 8: CARES Act - Equitable Services to Students and Teachers in Non-Public Schools (ESSER) Assets

During the review of PPO's assets, it was noted that seven electrostatic backpack sprayers (sprayers) were incorrectly added to PPO's inventory list, costing a total of \$10,376. PPO stated the sprayers were added to the inventory without their knowledge. They also said they did not know where to find them as it was not an order they had placed. Upon further investigation, the purchases were a part of the Equitable Services to Students and Teachers in Non-Public Schools (ESSER) Grant under the CARES Act Program. The program required local educational agencies (LEA) to provide equitable services "in the same manner as provided under section 1117 of the ESEA [Elementary and Secondary Education Act]" to students and teachers in non-public schools. The program guidelines required the District to purchase items on behalf of private schools, as the grant funding was not being provided directly to the private schools. LEA or other public agencies maintain control of funds. The guidance provided by the U.S. Department of Education states that title to materials, equipment, and property purchased with such funds must be in a public agency.

The Office of the Chief Financial Officer (CFO) administered the ESSER grant purchases, including the sprayers. The purchase of thirty-five sprayers totaling \$51,880 was processed, ensuring the private schools received the equipment requested through the grant. The Auditor found that the address for the sprayers in SAP corresponded to that of the CFO. Based on the procedures provided by AFRD-CA, all thirty-five sprayers would have been assigned to the CFO's organization unit. Twenty-eight of thirty-five sprayers were added to the CFO's inventory. The remaining seven were added to PPO's inventory without any documentation, acknowledgment, or approval from PPO. When information was requested from AFRD-CA regarding the seven sprayers found on PPO's inventory, they explained that the sprayers are located at non-District locations. They also stated that PPO was determined to be the assigned property custodian for PPE items using ESSER funding. AFRD-CA was unaware of what was or was not discussed with PPO management.

In addition, the Florida Administrative Rule 69I-73.003 Recording of Property (FAC 69I-73.003) provides guidance for property record requirements. It states that governmental units shall maintain records of property in their custody, which shall contain, at a minimum, the information required by the rule. An individual property record should contain the item's physical location (the city, county, address or building name, and room number therein). Based on the information gathered during the audit, the Auditor noted the sprayers were directly shipped from the vendor to the individual non-public school locations. The asset records in SAP do not indicate this information. As a result of the incorrect delivery address entered in SAP for the sprayers, the property records do not comply with the FAC 69I-73.003.

AFRD-CA assigned the assets to a department without receiving the approval of that department in accordance with FAC 69I-73.003 Recording of Property and BPB O-100, B. Transferring Tangible Personal Property requirements.

Although this issue has since been communicated to the appropriate parties, the assets remain under PPO's inventory.

Recommendations to CFO

- Purchases of assets for locations outside the District should be assigned unique physical location numbers that accurately represent the asset's location at a minimum.

Recommendations to AFRD-CA

- AFRD-CA should ensure that the appropriate forms are obtained with the proper signatures certifying both property custodians are aware of the changes.

Finding 9: Police Report

A burglary was reported to local authorities since the last property and inventory audit was completed at PPO. The police report provided by the department noted that the serial number was omitted from the report. The lack of referencing serial numbers on a police report decreases the possibility of recovering the equipment if found by local authorities in the future. As part of the District's policies and procedures, the department must provide serial numbers for the stolen tangible personal property and a narrative of the event. Equipment remains unaccounted for because procedures were not followed.

A similar finding was identified during the prior audit conducted in 2016-2017. The Director's Management Response stated they would conduct the following corrective actions (italicized):

OCA Recommended: Policies and procedures for reporting theft or vandalism of fixed assets should be provided to all staff members who are assigned equipment that is temporarily removed from the primary operational site to ensure that everyone is aware of the expectations for safeguarding as well as the reporting requirement for District assets in the future.

PPO's Response: The PPO Property Custodian will be immediately trained to ensure that assets are accurately managed, safely stored, and properly identified when reported in forms and reports including not less than the serial number and description narrative. Please see corrective action #1."

The OCA requested but was not provided any documentation to validate when the Director reviewed policies and procedures reporting theft or vandalism with PPO staff members.

Recommendations

- PPO shall comply with all requirements of reporting theft or vandalism per the BPB O-100.

Additional Recommendations

- Due to staff turnover, the OCA recommends the Executive Director of PPO register designated property and inventory team member(s) for the Inventory Process & Tips training offered by the IT Department. The Executive Director should also review BPB O-100 with the department's property and inventory team and ensure compliance with all policies and procedures.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF FACILITIES OFFICER**

**Leo Bobadilla
Chief Facilities Officer**

November 1, 2016

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

FROM: Leo Bobadilla
Chief Facilities Officer



SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE – FISCAL YEAR
2016-17 PHYSICAL PLANT OPERATIONS (PPO)**

Through this correspondence, we acknowledge receipt and review of the findings from the FY 2016-17 property and inventory audit for the Physical Plant Operations Department (PPO). In addition, we acknowledge receipt of management responses from the department.

The director of PPO, recognizes the findings and has been instructed to ensure that all staff follows through with the corrective actions as proposed by the department.

LB:as
Attachment

cc: Sam R. Bays, Director, Physical Plant Operations Division
Ali Arcese, Manager, Property & Inventory Audits
Meredith Filcman, Manager, Operational Audits

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
PHYSICAL PLANT OPERATIONS DIVISION**

**Sam R. Bays
Director**

Telephone: 754-321-4634

Facsimile: 754-321-4675

November 1, 2016

Signature on File

TO: Leo Bobadilla, Chief Facilities Officer

FROM: Sam R. Bays, Director

**SUBJECT: AUDIT REPORT ON PROPERTY INVENTORY, FISCAL YEAR 2016-17
MANAGEMENT'S RESPONSE**

This is to inform you that the Office of the Chief Auditor conducted the 2016-17 Fiscal Year Audit on Property Inventory with the following summarized findings:

SUMMARY:

1. PPO's controls over inventory and fixed assets did not meet the District's policies and procedures.
 - a. FINDING: No evidence found of semi-annual property and inventory audits, and there are findings of loss or unaccounted pieces of equipment.
 1. The property and inventory audit identified that of 1,132 items, 30 were unaccounted, and 21 of the 30 are missing with a dollar cost of \$80,209 and net value of \$11,237.
 2. Records were not provided by the department to confirm that semi-annual property and inventory audits are conducted.
 - b. FINDING: Processes are not being followed per policies and procedures.
 1. Several burglaries were reported to local authorities and the reports did not include the equipment serial numbers, decreasing the possibilities of recovery should the equipment be found. Four pieces of equipment remain unaccounted for.
 2. Equipment designated as 'beyond economical repair' was not processed per policies and processes (3290A Surplus Declaration Transfer Form not completed) and thus remains unaccounted for.
 3. 145 pieces of equipment were found at locations that did not match the recorded Master File assigned location.

CORRECTIVE ACTIONS:

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

November 1, 2016

Audit Report on Property Inventory, Fiscal Year 2016-17 Management's Response

Page 2 of 3

Response: PPO is committed to a goal of zero missing assets for the next Property Inventory audit of 2017-18.

- a. Processes will be revised to ensure that internal audits will be conducted in PPO at least semi-annually. Action: Management reviewed the Business Practice Bulletin O-100.
 - b. PPO will revise all standard operating procedures for policies and processes that involve inventory items, to ensure that all documentation by the department provides the serial numbers of equipment. Management is accountable for reviewing documentation for accuracy.
 - c. Continuous training will be provided to all staff identified in the process and designated to interface with inventory management responsibilities, including property custodian(s). Action: Inventory Process & Tips Training assigned and received by staff.
 - d. Training will be provided at minimum on the following:
 - i. 3290A Surplus Declaration Transfer Form
 - ii. Filing police reports for stolen items
 - iii. Business Practice Bulletin O-100: Section B, Transferring Tangible Personal Property
 - iv. All procedures regarding inventory management of equipment and parts in PPO
2. **The Office of the Chief Auditor recommends the Principal register the designated property team member(s) for the Inventory Process & Tips training offered by the Information & Technology Department. In addition, the Principal should review Business Practice Bulletin O-100: Procedure for Property and Inventory Control with the designated property team member(s) to ensure compliance with all procedures. The following internal control areas require improvement.**

Response: PPO has already sent the designated property team members to the Inventory Process & Tips training offered by the Information & Technology Department. Management has already reviewed the Business Practice Bulletin O-100.

3. **The locations must take appropriate measures to ensure the safekeeping of all tangible personal property.**

Response: PPO agrees and has designated an individual whose primary responsibility is the maintenance of all property inventories (hereafter identified as PPO Property Custodian).

4. **At a minimum, semi-annual inventories should be conducted to ensure the District's property records are accurately maintained and updated. This includes the high-risk property items maintained within the secondary database established by the location.**

Response: PPO agrees. Please see corrective action #1.

November 1, 2016

Audit Report on Property Inventory, Fiscal Year 2016-17 Management's Response

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- 5. The location should improve its processes for completing the 3290A Surplus Declaration Transfer forms after tangible personal property has been recognized as salvageable equipment.**

Response: PPO Management agrees and the PPO Property Custodian will work with each Manager and this office to ensure that 3290A forms are executed on every asset transfer. Please see corrective action #1.

- 6. A property pass must be executed to document the assignment and removal of equipment from the primary operational site.**

Response: PPO Management will work with the PPO Property Custodian and this office to ensure that property passes are executed for every assignment and removal of equipment from the primary operational site.

- 7. Policies and procedures for reporting theft or vandalism of fixed assets should be provided to all staff members who are assigned equipment that is temporarily removed from the primary operational site to ensure that everyone is aware of the expectations for safeguarding as well as the reporting requirement for District assets in the future.**

Response: The PPO Property Custodian will be immediately trained to ensure that assets are accurately managed, safely stored, and properly identified when reported in forms and reports including not less than the serial number and description narrative. Please see corrective action #1.

- 8. Any corrections required to asset record(s) should be promptly reported to AFRD-CA. If the tangible personal property has not been received at the location, and the asset records were mistakenly created for this location, the Property Custodian should immediately notify AFRD-CA to correct the discrepancy in a timely manner.**

Response: PPO agrees and the PPO Property Custodian will ensure compliance.

- 9. When transferring tangible personal property to a different location, the proper documentation should be executed and completed. Transfer documentation that is greater than 90 days old will not be accepted during the property audit of tangible personal property.**

Response: PPO agrees and will comply, and PPO management is accountable to provide continuous training opportunities to staff on procedures including transfer documentation.

SRB:plb

THE SCHOOL BOARD OF BROWAD COUNTY, FLORIDA
Office of the Chief Auditor
Physcial Plant Operations Property and Inventory Audit
Discrepancy Report

	Location	Inventory Number	Description	Serial Number	Discrepancy	Discrepancy Correction
			PPO			
1	9604	03-80930	MACHINE, CODE	35868	Description	Machine HPL Keycode
2	9604	03-80931	MACHINE, CODE	35872	Description	Machine HPL Keycode
3	9604	15-01771	DELL SERVER	65QNZ12	Description	Server, Dell Power Edge R210
4	9604	15-01773	DELL SERVER	2VGQZ12	Description	Server, Dell Power Vault MD1200
5	9604	15-05056	DELL COMPUTER SERVER	GLDGC42	Description	Server, Dell Power Edge R430
6	9604	15-05057	DELL COMPUTER SERVER	GLDFC42	Description	Server, Dell Power Edge R430
7	9604	19-01903	EPSO-V11H817020: Powerlite 2165W Project	OMISSION	Description	Projector, Epson Powerlite 2165W
8	9604	20-01711	TOOL KIT	OMISSION	Description	Throw Press Tool Kit, Milwaukee M18
9	9604	93-20612	MACHINE FARMING ROLL MORLIN	00765	Description	Machine , Forming Roll Morlin
10	9604	97-26928	PULLER, CABLE SUPER TUGGER	YF4783NL	Description	Puller Super Cable Tugger GreenLee 6001
11	9604	A06-84972	CODE MACHINE	39001	Description	Machine, HPL Key Code
12	9604	A06-84973	CODE MACHINE	40423	Description	Machine, HPL Key Code
13	9604	A08-83722	SCANNER, VIP PMI ELECTRICAL	61660	Description	Monitor , PMI Current
14	9604	04-07639	MIXER, STONE CONCRETE 65CM	302003229	Process	Trfs to 9630 11/14/18
15	9604	05LL04978	Lexmark Refresh Printer-T640n	7901K2G	Process	Trfs to 9630
16	9604	05LL04979	Lexmark Refresh Printer-T640n	7901K0C	Process	Trfs to 9630
17	9604	05LL04981	Lexmark Refresh Printer-T640n	7901K44	Process	Trfs to 9630
18	9604	07-11868	AC SPOT COOLER	0905-2191-140	Process	Trfs to 9630
19	9604	07-11877	AC SPOT COOLER	0905-2047-140	Process	Trfs to 9630
20	9604	07-11883	AC SPOT COOLER	0905-2270-140	Process	Trfs to 9630
21	9604	07-83595	TANDBERG T150	38A08360	Process	Trfs to 9610
22	9604	17-00973	SERVER, POWEREDGE R530	6GG6RD2	Process	Trfs to 9610
23	9604	18-03396	LINLAZER MACHINE	OMISSION	Process	Trfs to 9608 Custodial Ground 11/14/18
24	9604	18-04542	kronos intouch 9100 h4	OOJC736686	Process	Trfs 11/29/18 to 9630
25	9604	19-01903	EPSO-V11H817020: Powerlite 2165W Project	OMISSION	Process	Req for Eval
26	9604	20-01711	Tool Kit	OMISSION	Process	Transfer to 9630/Hollywood Zone 3
27	9604	22-00088	Climatemp Gen3 CT -12	26JU00111	Process	Request for Eval. Trasnfer to 9610 (SN 26JU00123)
28	9604	22-00089	Climatemp Gen3 CT -12	26JU00122	Process	Request for Eval. Trasnfer to 9610
29	9604	22-00090	Climatemp Gen3 CT -12	27DV00025	Process	Request for Eval. Trasnfer to 9610
30	9604	22-00091	Climatemp Gen3 CT -12	27DV00024	Process	Request for Eval. Trasnfer to 9610
31	9604	22-00092	Climatemp Gen3 CT -12	27DV00023	Process	Request for Eval. Trasnfer to 9610
32	9604	22-00093	Climatemp Gen3 CT -12	27DV00022	Process	Request for Eval. Trasnfer to 9610
33	9604	22-00094	Climatemp Gen3 CT -12	26DV00017	Process	Request for Eval. Trasnfer to 9610
34	9604	22-00095	Climatemp Gen3 CT -12	26DV00016	Process	Request for Eval. Trasnfer to 9610
35	9604	22-00096	Climatemp Gen3 CT -12	26DV00015	Process	Request for Eval. Trasnfer to 9610
36	9604	22-00097	Climatemp Gen3 CT -12	26DV00014	Process	Request for Eval. Trasnfer to 9610
37	9604	22-00098	Climatemp Gen3 CT -12	26DV00002	Process	Request for Eval. Trasnfer to 9610
38	9604	22-00099	Climatemp Gen3 CT -12	26DV00003	Process	Request for Eval. Trasnfer to 9610
39	9604	22-00100	Climatemp Gen3 CT -12	26DV00004	Process	Request for Eval. Trasnfer to 9610
40	9604	22-00101	Climatemp Gen3 CT -12	26DV00005	Process	Request for Eval. Trasnfer to 9610
41	9604	22-00102	Climatemp Gen3 CT -12	26DV00006	Process	Request for Eval. Trasnfer to 9610
42	9604	22-00103	Climatemp Gen3 CT -12	26DV00007	Process	Request for Eval. Trasnfer to 9610
43	9604	22-00104	Climatemp Gen3 CT -12	26DV00008	Process	Request for Eval. Trasnfer to 9610
44	9604	22-00105	Climatemp Gen3 CT -12	26DV00009	Process	Request for Eval. Trasnfer to 9610
45	9604	22-00106	Climatemp Gen3 CT -12	26DV00010	Process	Request for Eval. Trasnfer to 9610
46	9604	22-00107	Climatemp Gen3 CT -12	26DV00011	Process	Request for Eval. Trasnfer to 9610
47	9604	22-00108	Climatemp Gen3 CT -12	26DV00012	Process	Request for Eval. Trasnfer to 9610
48	9604	22-00109	Climatemp Gen3 CT -12	26DV00013	Process	Request for Eval. Trasnfer to 9610
49	9604	22-00160	KNAPHEIDE STEEL UNDER BODY TOOLBOX	TRUCK4296	Process	Request for Evaluation
50	9604	22-07815	CLIMATEMP GEN3 CT-12	04FW00084	Process	Request for Eval. Transfer to 9620.
51	9604	22-07816	CLIMATEMP GEN3 CT-12	04FW00083	Process	Request for Eval. Transfer to 9620.
52	9604	22-07817	CLIMATEMP GEN3 CT-12	04FW00098	Process	Request for Eval. Transfer to 9620.
53	9604	22-07818	CLIMATEMP GEN3 CT-12	04FW00098	Process	Request for Eval. Transfer to 9620.
54	9604	22-07819	CLIMATEMP GEN3 CT-12	04FW00103	Process	Request for Eval. Transfer to 9620.
55	9604	22-07820	CLIMATEMP GEN3 CT-12	04FW00091	Process	Request for Eval. Transfer to 9620.
56	9604	22-07821	CLIMATEMP GEN3 CT-12	04FW00081	Process	Request for Eval. Transfer to 9620.
57	9604	22-07822	CLIMATEMP GEN3 CT-12	04FW00082	Process	Request for Eval. Transfer to 9620.
58	9604	22-07823	CLIMATEMP GEN3 CT-12	04FW00101	Process	Request for Eval. Transfer to 9620.
59	9604	22-07824	CLIMATEMP GEN3 CT-12	04FW00104	Process	Request for Eval. Transfer to 9620.
60	9604	22-07825	CLIMATEMP GEN3 CT-12	26DV00122	Process	Request for Eval. Transfer to 9620.
61	9604	22-07826	CLIMATEMP GEN3 CT-12	04FW00064	Process	Request for Eval. Transfer to 9620.
62	9604	22-07827	CLIMATEMP GEN3 CT-12	04FW00088	Process	Request for Eval. Transfer to 9620.
63	9604	22-07828	CLIMATEMP GEN3 CT-12	04FW00086	Process	Request for Eval. Transfer to 9620.

THE SCHOOL BOARD OF BROWAD COUNTY, FLORIDA
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Physcial Plant Operations Property and Inventory Audit
Discrepancy Report

	Location	Inventory Number	Description	Serial Number	Discrepancy	Discrepancy Correction
64	9604	22-07829	CLIMATEMP GEN3 CT-12	04FW00099	Process	Request for Eval. Transfer to 9620.
65	9604	22-07830	CLIMATEMP GEN3 CT-12	04FW00105	Process	Request for Eval. Transfer to 9620.
66	9604	22-07831	CLIMATEMP GEN3 CT-12	04FW00062	Process	Request for Eval. Transfer to 9620.
67	9604	22-07832	CLIMATEMP GEN3 CT-12	04FW00063	Process	Request for Eval. Transfer to 9620.
68	9604	22-07833	CLIMATEMP GEN3 CT-12	04FW00085	Process	Request for Eval. Transfer to 9620.
69	9604	22-07834	CLIMATEMP GEN3 CT-12	04FW00087	Process	Request for Eval. Transfer to 9620.
70	9604	22-07835	CLIMATEMP GEN3 CT-12	04FW00100	Process	Request for Eval. Transfer to 9620.
71	9604	22-07836	CLIMATEMP GEN3 CT-12	04FW00102	Process	Request for Eval. Transfer to 9620.
72	9604	22-07950	CLIMATEMP GEN3 CT-12	04FW00034	Process	Request for Eval. Transfer to 9630.
73	9604	22-07951	CLIMATEMP GEN3 CT-12	04FW00035	Process	Request for Eval. Transfer to 9630.
74	9604	22-07952	CLIMATEMP GEN3 CT-12	04FW00036	Process	Request for Eval. Transfer to 9630.
75	9604	22-07953	CLIMATEMP GEN3 CT-12	04FW00037	Process	Request for Eval. Transfer to 9630.
76	9604	22-07954	CLIMATEMP GEN3 CT-12	04FW00038	Process	Request for Eval. Transfer to 9630.
77	9604	22-07955	CLIMATEMP GEN3 CT-12	04FW00041	Process	Request for Eval. Transfer to 9630.
78	9604	22-07956	CLIMATEMP GEN3 CT-12	04FW00042	Process	Request for Eval. Transfer to 9630.
79	9604	22-07957	CLIMATEMP GEN3 CT-12	04FW00043	Process	Request for Eval. Transfer to 9630.
80	9604	22-07958	CLIMATEMP GEN3 CT-12	04FW00044	Process	Request for Eval. Transfer to 9630.
81	9604	22-07959	CLIMATEMP GEN3 CT-12	04FW00045	Process	Request for Eval. Transfer to 9630.
82	9604	22-07960	CLIMATEMP GEN3 CT-12	04FW00046	Process	Request for Eval. Transfer to 9630.
83	9604	22-07961	CLIMATEMP GEN3 CT-12	04FW00080	Process	Request for Eval. Transfer to 9630.
84	9604	22-07962	CLIMATEMP GEN3 CT-12	04FW00079	Process	Request for Eval. Transfer to 9630.
85	9604	22-07963	CLIMATEMP GEN3 CT-12	04FW00078	Process	Request for Eval. Transfer to 9630.
86	9604	22-07964	CLIMATEMP GEN3 CT-12	04FW00077	Process	Request for Eval. Transfer to 9630.
87	9604	22-07965	CLIMATEMP GEN3 CT-12	04FW00076	Process	Request for Eval. Transfer to 9630.
88	9604	22-07966	CLIMATEMP GEN3 CT-12	04FW00075	Process	Request for Eval. Transfer to 9630.
89	9604	22-07967	CLIMATEMP GEN3 CT-12	04FW00074	Process	Request for Eval. Transfer to 9630.
90	9604	22-07968	CLIMATEMP GEN3 CT-12	04FW00073	Process	Request for Eval. Transfer to 9630.
91	9604	22-07969	CLIMATEMP GEN3 CT-12	04FW00049	Process	Request for Eval. Transfer to 9630.
92	9604	22-07970	CLIMATEMP GEN3 CT-12	04FW00048	Process	Request for Eval. Transfer to 9630.
93	9604	22-07971	CLIMATEMP GEN3 CT-12	04FW00047	Process	Request for Eval. Transfer to 9630.
94	9604	93-00047	Threader Pipe Ridgid 1822-l	EA07250	Process	Trfs to 9630
95	9604	A01-14004	YALE FORK LIFT LP GAS	E187V14779X	Process	Trfs to 9630
96	9604	A01-80393	SPRAYER, PAIN GMAX 5900	BA2324	Process	Trfs to 9630
97	9604	A01-80442	MIXER, PLASTER & MORTAR	1352000/27495	Process	Trfs to 9610 - No Backup found in Audit File AA 3/4/22
98	9604	A01-80715	CLEANER, PRESSURE SIMPSON WATER SHOTGUN	20100112	Process	Trfs to 9630
99	9604	A01-80722	SPRAYER, GMAX 5900 BARE 1/B	BA2543	Process	Trfs to 9630
100	9604	A03-84330	HAMMER, BRUTE HEX DRIVE DEMOLITION	289000582	Process	Trfs to 9630
101	9604	A06-84814	COMPUTER, DELL LAPTOP D510	3QZZN81	Process	Trfs to 9630
102	9604	A07-11429	SAW, STIHL TS769 CONCRETE CUT	361039701	Process	Trfs to 9610
103	9604	A08-83728	PRESSURE SPRAYER E-SERIES	0802744	Process	Trfs to 9610
104	9604	A08-83730	PAINT SPRAYER GMAX 5900	BA0830	Process	Trfs to 9630
105	9604	A08-83731	PAINT SPRAYER GMAX 5900	BA3867	Process	Trfs to 9630
106	9604	A08-83733	PRESSURE SPRAYER ALTO	20100194	Process	Transfer to 9630
107	9604	A08-83734	PRESSURE SPRAYER PRESSURE PRO	0803549	Process	Transfer to 9630
108	9604	A08-83735	PAINT SPRAYER GMAX 5900	BA3064	Process	Trfs to 9630
109	9604	A08-83736	PAINT SPRAYER GMAX 5900	BA2836	Process	Trfs to 9630
110	9604	A08-83737	PAINT SPRAYER GMAX 5900	BA2759	Process	Trfs to 9630
111	9604	A08-83738	PAINT SPRAYER GMAX 5900	BA1272	Process	Request for Eval.
112	9604	A08-83739	PAINT SPRAYER GMAX 5900	BA3803	Process	Transfer to 9630
113	9604	A08-83740	PAINT SPRAYER GMAX 5900	BA3969	Process	Trfs to 9630
114	9604	A11-81549	PRESSURE SPRAYER, PRESSURE PRO	0802733	Process	Transfer to 9630
115	9604	A11-81550	PRESSURE SPRAYER, PRESSURE PRO	0803547	Process	Transfer to 9630
116	9604	A11-81551	PRESSURE SPRAYER, PRESSURE PRO	0703736	Process	Transfer to 9630
117	9604	A11-81558	ANALYZER, FLUKE POWER QUALITY	DM8940141	Process	Trfs to 9630
118	9604	A11-81559	SEENAKE, RIDGED KD-325	20-079279	Process	Trfs to 9630
119	9604	A11-81560	PRESSURE SPRAYER, PRESSURE PRO	0707174	Process	Transfer to 9630
120	9604	A11-81562	PRESSURE SPRAYER, PRESSURE PRO	0500178	Process	Trfs to 9630
121	9604	A13-81265	PRESS, RING KIT RIDGID PRO	960400	Process	Transfer to 9630
122	9604	A13-81266	MIXER, STONE CONCRETE	62002049	Process	Trfs to 9630
123	9604	A89-90002	LIFT, GENIE 24	389511259	Process	Trfs to 9630
124	9604	R13-80723	SPOT COOLER	9122673140	Process	Transfer to 9356
125	9604	R13-80724	SPOT COOLER	1130077140	Process	Transfer to 9356
126	9604	R13-80725	SPOT COOLER	9112704140	Process	Transfer to 9356
127	9604		Desk, Modern Enhanced Bundled	96040031	Process	Multiple Items form one Component

THE SCHOOL BOARD OF BROWAD COUNTY, FLORIDA
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Physcial Plant Operations Property and Inventory Audit
Discrepancy Report

	Location	Inventory Number	Description	Serial Number	Discrepancy	Discrepancy Correction
128	9604		Desk, Modern Credenza and Hutch	96040032	Process	Multiple Items form one Component
129	9604	03-08443	COMPUTER, LAPTOP DELL LATITUDE	64X0W11	Remove-S	Salv 10/10/18 #31096
130	9604	05-39684	DELL D800	GTWP561	Remove-S	Salv 09/20/16 #26992
131	9604	05LL04942	Lexmark Refresh Printer-T640n	790202R	Remove-S	Salv 12/13/18 #31206
132	9604	05LL04943	Lexmark Refresh Printer-T640n	7901731	Remove-S	Salv 12/13/18 #31206
133	9604	05LL04946	Lexmark Refresh Printer-T640n	7900XTM	Remove-S	Salv 12/13/18 #31206
134	9604	05LL04953	Lexmark Refresh Printer-T640n	7900XRW	Remove-S	Salv 12/13/18 #31206
135	9604	05LL04954	Lexmark Refresh Printer-T640n	7906X1Z	Remove-S	Salv 09/13/18 #30759
136	9604	06-10024	MOTOROLA XTS2500 PORTABLE RADIO	205CFZ5970	Remove-S	Salv 9/26/18 #30851
137	9604	06-10031	MOTOROLA XTS2500 PORTABLE RADIO	205CFZ5959	Remove-S	Salv 9/26/18 #30851
138	9604	06-10043	MOTOROLA XTS2500 PORTABLE RADIO	205CFZ5962	Remove-S	Salv 9/26/18 #30851
139	9604	06-10047	MOTOROLA XTS2500 PORTABLE RADIO	205CFZ5963	Remove-S	Salv 9/26/18 #30851
140	9604	06-10063	MOTOROLA XTS2500 PORTABLE RADIO	205CFZ5981	Remove-S	Salv 9/26/18 #30851
141	9604	06-12324	DELL,LAPTOP, D505 W/CD-RW/DVD/14.1"	2FWKT71	Remove-S	Salv 10/10/18 #31096
142	9604	06-12336	DELL, LAPTOP, D505 W/CD-RW/DVD/14.1"	DXQKT71	Remove-S	Salv 10/10/18 #31096
143	9604	07-10917	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	CG4GNC1	Remove-S	Salv 10/10/18 #31096
144	9604	07-10920	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	1G4GNC1	Remove-S	Salv 10/10/18 #31096
145	9604	95-30412	STATION, MOTOROLA RADIO W/ CHARGING	466AUY2101	Remove-S	Salv 9/26/18 #30851
146	9604	98-80449	RADIO, MOTOROLA MTS2000 PORT, TYPE 111	466AYL0906	Remove-S	Salv 9/26/18 #30851
147	9604	98-80450	RADIO, MOTOROLA MTS2000 PORT, TYPE 111	466AYL0907	Remove-S	Salv 9/26/18 #30851
148	9604	98-80453	RADIO, MOTOROLA MTS2000 PORT, TYPE 111	466AYL0910	Remove-S	Salv 9/26/18 #30851
149	9604	98-80454	RADIO, MOTOROLA MTS2000 PORT, TYPE 111	466AYL0911	Remove-S	Salv 9/26/18 #30851
150	9604	98-80455	RADIO, MOTOROLA MTS200 PORT, TYPE 111	466AYL0912	Remove-S	Salv 9/26/18 #30851
151	9604	99-14266	RADIO, MOTOROLA MTS2000, PORTABLE TYPE 11	466AZQ0747	Remove-S	Salv 9/26/18 #30851
152	9604	99-14274	RADIO, MOTOROLA MTS2000, PORT TYPE 11	466AZQ0762	Remove-S	Salv 9/26/18 #30851
153	9604	99-14275	RADIO, MOTOROLA MTS2000, PORT TYPE 11	466AZQ0753	Remove-S	Salv 9/26/18 #30851
154	9604	99-14276	RADIO, MOTOROLA MTS2000, PORT TYPE 11	466AZQ0754	Remove-S	Salv 9/26/18 #30851
155	9604	99-14279	RADIO, MOTOROLA MTS200, PORT TYPE 11	466AZQ0763	Remove-S	Salv 9/26/18 #30851
156	9604	99-14280	RADIO, MOTOROLA MTS200, PORT TYPE 11	466AZQ0761	Remove-S	Salv 9/26/18 #30851
157	9604	99-14281	RADIO, MOTOROLA MTS200, PORT TYPE 11	466AZQ0760	Remove-S	Salv 9/26/18 #30851
158	9604	99-80865	RADIO, MOTOROLA MTS2000 PORT, TYPE 111	466AZJ2884	Remove-S	Salv 9/26/18 #30851
159	9604	99-80867	RADIO, MOTOROLA MTS2000 PORT, TYPE 111	466AZJ2885	Remove-S	Salv 9/26/18 #30851
160	9604	99-80868	RADIO, MOTOROLA MTS2000 PORT, TYPE 111	466AZJ2888	Remove-S	Salv 9/26/18 #30851
161	9604	A01-18881	RADIO, MOTOROLA MTS2000	466ABC2720	Remove-S	Salv 9/26/18 #30851
162	9604	A02-09882	RADIO, RECEIVER TWO-WAY MOTOROLA	466ABW5930Z	Remove-S	Salv 9/26/18 #30851
163	9604	A03-10044	RADIO, MOTOROLA MTS2000 PORTABLE TYPE 111	466CCS0297	Remove-S	Salv 9/26/18 #30851
164	9604	A03-20231	MOTOROLA MTS2000 PORTABLE RADIO	466CDG0879	Remove-S	Salv 9/26/18 #30851
165	9604	A05-35625	MOTOROLA XTS2500 PORTABLE RADIO	205CEW0292	Remove-S	Salv 9/26/18 #30851
166	9604	A06-10071	MOTOROLA XTX2500 PORTABLE RADIO, TYPE 1	205CFZ6033	Remove-S	Salv 9/26/18 #30851
167	9604	A94-31467	RADIO, RECEIVER TWYWY MOTOROLA H01UCH6PW1B	466ATW4040	Remove-S	Salv 9/26/18 #30851
168	9604	A95-10975	RADIO, MOTOROLA TWO-WAY RECEIVER TRANSMITT	466AVJ2778	Remove-S	Salv 9/26/18 #30851
169	9604	A96-49004	RADIO MTS2000 III PORT 800 MHZ REPEATER BS	466AWC7290	Remove-S	Salv 9/26/18 #30851
170	9604	A96-49008	RADIO MTS2000 III PORT 800 MHZ REPEATER BS	466AWC7287	Remove-S	Salv 9/26/18 #30851
171	9604	A96-96017	RADIO, MOTOROLA	466QWJ1200	Remove-S	Salv 9/26/18 #30851
172	9604	A96-96018	RADIO, MOTOROLA MTS2000	466AUY2100	Remove-S	Salv 9/26/18 #30851
173	9604	A98-83488	RADIO, MOTOROLA MTS200 PORT, TYPE 111	466AYY1217	Remove-S	Salv 9/26/18 #30851
174	9604	R05-86849	Monitor, Samsung 403t	CK40H1HX500749N	Remove-S	Salv 5/10/16 #26095
175	9604	01-80837	BENDER, SMART GREENLEE 855	AB12772TB	Serial num	ABL2772TB
176	9604	05-42288	CAMCORDER COMMERCIAL VIDEO DIGITL SONY	33324699	Serial num	3324699
177	9604	06-10023	MOTOROLA XTS2500 PORTABLE RADIO	205EFZ5975	Serial num	205CFZ5975
178	9604	07-11895	AC SPOT COOLER	0905-1900-140	Serial num	0805-1988-140
179	9604	12-04657	ENGINE-DRIVEN PUMP 5.5HP GRAINGER 4TA88	Q1012949	Serial num	GCBPT-1012949
180	9604	15-01772	DELL SERVER	6SQPZ12	Serial num	99FHN22
181	9604	15-04376	BATTERY PRESS TOOL RIDGID MODEL RP 340	4A 14 08 588	Serial num	AA1408588
182	9604	16-00638	HILMAN ROLLER SET	NONE	Serial num	08051214
183	9604	18-04218	Ridgid 2-1/2-4 ProPress Ring Set #20483	NONE	Serial num	96040023
184	9604	19-01903	EPSO-V11H817020: Powerlite 2165W Project	OMISSION	Serial num	X3LQ860048L
185	9604	19-04129	RIDGID DRAIN CLEANER	OMISSION	Serial num	Hp522640321
186	9604	20-01357	FIBER OPTIC TESTER	OMISSION	Serial num	19345186
187	9604	20-01441	INFRARED CAMERA	OMISSION	Serial num	639070435xt
188	9604	20-01711	Tool Kit	OMISSION	Serial num	J37A9181432050
189	9604	20-01953	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200429032A
190	9604	20-01954	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200429028A
191	9604	21-07899	SLA-10 MATERIAL LIFT	OMISSION	Serial num	SLAP-75295

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192	9604	21-39972	CUSTOM CABINET	OMISSION	Serial num	96040030
193	9604	21-40372	SPRAYER PACKAGE 31002-CT	CCLU46998760.065	Serial num	CCLU4699876.065
194	9604	21-40484	SPRAYER PACKAGE 31002-CT	MSCU3680661.266	Serial num	mscu3860661.266
195	9604	21-40985	SPRAYER PACKAGE 31002-CT	CCLU46998760.145	Serial num	CCLU4699876.145
196	9604	21-71685	24431209 - Electrostatics Backpack sprayer	OMISSION	Serial num	96040027
197	9604	21-71744	24431209 - Professional Cordless Electro	OMISSION	Serial num	B2020124275
198	9604	22-00088	Climatemp Gen3 CT -12	26JU00111	Serial num	26JU00123
199	9604	22-07614	24431209 - Electostatic backpack sprayer	OMISSION	Serial num	96040024
200	9604	22-07615	24431209 - Electostatic backpack sprayer	OMISSION	Serial num	96040025
201	9604	22-07818	CLIMATEMP GEN3 CT-12	04FW00098	Serial num	04FW00065
202	9604	22-07839	24431209 - Electrostatic Backpack spraye	OMISSION	Serial num	96040026
203	9604	22-07841	244331209 - Cordless Electrostatic Backp	OMISSION	Serial num	96040028
204	9604	22-07842	244331209 - Cordless Electrostatic Backp	OMISSION	Serial num	96040029
205	9604	A05-86950	LIFT, HOIST GENIE GL8	GLO436552	Serial num	GL04-36552
206	9604	A08-83733	PRESSURE SPRAYER ALTO	20100194	Serial num	20100994
207	9604	A08-83734	PRESSURE SPRAYER PRESSURE PRO	0803549	Serial num	08-03549
208	9604	A08-83739	PAINT SPRAYER GMAX 5900	BA3803	Serial num	BA3863
209	9604	A11-81549	PRESSURE SPRAYER, PRESSURE PRO	0802733	Serial num	08-02733
210	9604	A11-81560	PRESSURE SPRAYER, PRESSURE PRO	0707174	Serial num	07-07174
211	9604	A13-81248	MONITOR, PMI CURRENT	91927	Serial num	61927
212	9604	A13-81249	MONITOR, PMI CURRENT	91942	Serial num	61942
213	9604	A13-81265	PRESS, RING KIT RIDGID PRO	960400	Serial num	96040022
214	9604	R13-80717	SPOT COOLER	9122677140	Serial num	09122677140
215	9604	R13-80718	SPOT COOLER	9122711140	Serial num	09122711140
216	9604	R13-80719	SPOT COOLER	9122698140	Serial num	09122698140
217	9604	R13-80720	SPOT COOLER	9122705140	Serial num	09122705140
218	9604	R13-80721	SPOT COOLER	9122579140	Serial num	09122549140
219	9604	R13-80722	SPOT COOLER	9122700140	Serial num	09122700140
220	9604	R13-80723	SPOT COOLER	9122673140	Serial num	09122673140
221	9604	R13-80724	SPOT COOLER	1130077140	Serial num	01130077140
222	9604	R13-80725	SPOT COOLER	9112704140	Serial num	09122704140
223	9604	22-07840	24431209 - Electrostatic Backpack spraye	OMISSION	Serial number	B2020124817
224	9604	21-39972	CUSTOM CABINET	OMISSION	Value Correction	\$1,178.54 shipping was not included in price.
225	9604	997103135	VAN CARGO 2000 DODGE	2B7KB31Z3YK152933	Remove-S	Salv 10/23/18 Auctioned
226	9604	997103292	TRUCK PICKUP CREW CAB FORD 2002	1FTWW32F32EA36671	Remove-S	Salv 10/23/18 Auctioned
227	9604	997103305	TRUCK UTILITY FORD 2002	1FDWF36LX2EA32242	Remove-S	Salv 10/23/18 Auctioned
228	9604	997103307	TRUCK PICKUP CREW CAB FORD 2002	1FTWW32F22EA51999	Remove-S	Salv 10/23/18 Auctioned
229	9604	997103374	TRUCK PICKUP DODGE 2002	3B7KC26ZX2M308116	Remove-S	Salv 10/23/18 Auctioned
230	9604	997103673	2007 FORD E-350 SD	1FTSE34I77DA11676	Remove-S	Salv 10/23/18 Auctioned
231	9604	20-06930	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQRL	Process	Trans to 9604 from 9858
232	9604	20-06931	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQRQ	Process	Trans to 9604 from 9858
233	9604	20-06935	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQRY	Process	Trans to 9604 from 9858
234	9604	20-06937	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQS1	Process	Trans to 9604 from 9858
235	9604	20-06939	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQS4	Process	Trans to 9604 from 9858
236	9604	20-06940	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQS6	Process	Trans to 9604 from 9858
237	9604	20-06941	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQSA	Process	Trans to 9604 from 9858
238	9604	20-06942	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQSE	Process	Trans to 9604 from 9858
239	9604	20-06946	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQSL	Process	Trans to 9604 from 9858
240	9604	20-06954	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQQX	Process	Trans to 9604 from 9858
241	9604	20-06956	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQQZ	Process	Trans to 9604 from 9858
242	9604	20-06959	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQR4	Process	Trans to 9604 from 9858
243	9604	20-06962	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQR7	Process	Trans to 9604 from 9858
244	9604	20-06963	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQR8	Process	Trans to 9604 from 9858
245	9604	20-06967	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQRD	Process	Trans to 9604 from 9858
246	9604	20-06970	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQRH	Process	Trans to 9604 from 9858
247	9604	20-06972	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQTY	Process	Trans to 9604 from 9858
248	9604	20-06973	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQV0	Process	Trans to 9604 from 9858
249	9604	20-06974	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQV2	Process	Trans to 9604 from 9858
250	9604	20-06975	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQV3	Process	Trans to 9604 from 9858
251	9604	20-06979	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQVC	Process	Trans to 9604 from 9858
252	9604	20-06980	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQVF	Process	Trans to 9604 from 9858
253	9604	20-06982	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXE4	Process	Trans to 9604 from 9858
254	9604	20-06983	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXE5	Process	Trans to 9604 from 9858
255	9604	20-06984	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXE7	Process	Trans to 9604 from 9858

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256	9604	20-06986	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXDEM	Process	Trans to 9604 from 9858
257	9604	20-06991	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXDF1	Process	Trans to 9604 from 9858
258	9604	20-06993	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXDF8	Process	Trans to 9604 from 9858
259	9604	20-06994	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQST	Process	Trans to 9604 from 9858
260	9604	20-06996	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQSW	Process	Trans to 9604 from 9858
261	9604	20-06997	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQSX	Process	Trans to 9604 from 9858
262	9604	20-06999	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQSZ	Process	Trans to 9604 from 9858
263	9604	20-07001	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQT1	Process	Trans to 9604 from 9858
264	9604	20-07008	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQTE	Process	Trans to 9604 from 9858
265	9604	20-07009	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQTH	Process	Trans to 9604 from 9858
266	9604	20-07012	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQTM	Process	Trans to 9604 from 9858
267	9604	20-07013	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQTP	Process	Trans to 9604 from 9858
268	9604	20-07015	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQTS	Process	Trans to 9604 from 9858
269	9604	20-07016	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQKD	Process	Trans to 9604 from 9858
270	9604	20-07035	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQMQ	Process	Trans to 9604 from 9858
271	9604	20-07040	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQHH	Process	Trans to 9604 from 9858
272	9604	20-07050	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQJ8	Process	Trans to 9604 from 9858
273	9604	20-07052	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQJD	Process	Trans to 9604 from 9858
274	9604	20-07053	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQJP	Process	Trans to 9604 from 9858
275	9604	20-07057	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQK2	Process	Trans to 9604 from 9858
276	9604	20-07068	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQQ4	Process	Trans to 9604 from 9858
277	9604	20-07069	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQQ5	Process	Trans to 9604 from 9858
278	9604	20-07070	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQQ6	Process	Trans to 9604 from 9858
279	9604	20-07071	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQQ7	Process	Trans to 9604 from 9858
280	9604	20-07077	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQQF	Process	Trans to 9604 from 9858
281	9604	20-07082	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQMT	Process	Trans to 9604 from 9858
282	9604	20-07090	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQNX	Process	Trans to 9604 from 9858
283	9604	20-07100	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQPD	Process	Trans to 9604 from 9858
284	9604	20-07111	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXSB	Process	Trans to 9604 from 9858
285	9604	20-07114	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXQL	Process	Trans to 9604 from 9858
286	9604	20-07117	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXQ1	Process	Trans to 9604 from 9858
287	9604	20-07120	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXP9	Process	Trans to 9604 from 9858
288	9604	20-07121	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXP2	Process	Trans to 9604 from 9858
289	9604	20-07123	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXNH	Process	Trans to 9604 from 9858
290	9604	20-07125	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXVS	Process	Trans to 9604 from 9858
291	9604	20-07127	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXVJ	Process	Trans to 9604 from 9858
292	9604	20-07131	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXVA	Process	Trans to 9604 from 9858
293	9604	20-07134	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXV4	Process	Trans to 9604 from 9858
294	9604	20-07136	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXTG	Process	Trans to 9604 from 9858
295	9604	20-07139	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXT2	Process	Trans to 9604 from 9858
296	9604	20-07140	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXSY	Process	Trans to 9604 from 9858
297	9604	20-07141	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXSS	Process	Trans to 9604 from 9858
298	9604	20-07143	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXSQ	Process	Trans to 9604 from 9858
299	9604	20-07150	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXHS	Process	Trans to 9604 from 9858
300	9604	20-07153	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXH6	Process	Trans to 9604 from 9858
301	9604	20-07157	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXGF	Process	Trans to 9604 from 9858
302	9604	20-07158	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXGE	Process	Trans to 9604 from 9858
303	9604	20-07160	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXG5	Process	Trans to 9604 from 9858
304	9604	20-07162	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXG2	Process	Trans to 9604 from 9858
305	9604	20-07165	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXN8	Process	Trans to 9604 from 9858
306	9604	20-07170	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXMN	Process	Trans to 9604 from 9858
307	9604	20-07171	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXML	Process	Trans to 9604 from 9858
308	9604	20-07172	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXMA	Process	Trans to 9604 from 9858
309	9604	20-07173	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXM8	Process	Trans to 9604 from 9858
310	9604	20-07174	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXLY	Process	Trans to 9604 from 9858
311	9604	20-07178	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXL9	Process	Trans to 9604 from 9858
312	9604	20-07179	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXL6	Process	Trans to 9604 from 9858
313	9604	20-07231	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY6A	Process	Trans to 9604 from 9858
314	9604	20-07235	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY5V	Process	Trans to 9604 from 9858
315	9604	20-07240	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY5G	Process	Trans to 9604 from 9858
316	9604	20-07242	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY5E	Process	Trans to 9604 from 9858
317	9604	20-07247	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY51	Process	Trans to 9604 from 9858
318	9604	20-07248	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY4Z	Process	Trans to 9604 from 9858
319	9604	20-07249	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY4Y	Process	Trans to 9604 from 9858

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320	9604	20-07250	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY4X	Process	Trans to 9604 from 9858
321	9604	20-07252	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY4V	Process	Trans to 9604 from 9858
322	9604	20-07265	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY7G	Process	Trans to 9604 from 9858
323	9604	20-07269	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY76	Process	Trans to 9604 from 9858
324	9604	20-07271	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY70	Process	Trans to 9604 from 9858
325	9604	20-07275	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY6H	Process	Trans to 9604 from 9858
326	9604	20-07276	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY6G	Process	Trans to 9604 from 9858
327	9604	20-07293	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDXGC	Process	Trans to 9604 from 9858
328	9604	20-07330	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQN8	Process	Trans to 9604 from 9858
329	9604	20-07335	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQKS	Process	Trans to 9604 from 9858
330	9604	20-07343	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQHK	Process	Trans to 9604 from 9858
331	9604	20-07360	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQV8	Process	Trans to 9604 from 9858
332	9604	20-07412	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDXPT	Process	Trans to 9604 from 9858
333	9604	20-07473	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDYCF	Process	Trans to 9604 from 9858
334	9604	20-07475	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDYDB	Process	Trans to 9604 from 9858
335	9604	20-07502	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDYB2	Process	Trans to 9604 from 9858
336	9604	20-07510	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDYGE	Process	Trans to 9604 from 9858
337	9604	20-07584	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY8E	Process	Trans to 9604 from 9858
338	9604	20-07594	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY8W	Process	Trans to 9604 from 9858
339	9604	20-07605	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDY4S	Process	Trans to 9604 from 9858
340	9604	20-09660	LENOVO THINKSTATION P330 - i7 (1T)	MJOC8XCJ	Process	Trans to 9604 from 9858
341	9604	20-09661	LENOVO THINKSTATION P330 - i7 (1T)	MJOC8XC7	Process	Trans to 9604 from 9858
342	9604	20-09662	LENOVO THINKSTATION P330 - i7 (1T)	MJOC8XC9	Process	Trans to 9604 from 9858
343	9604	20-09663	LENOVO THINKSTATION P330 - i7 (1T)	MJOC8XCD	Process	Trans to 9604 from 9858
344	9604	21-01016	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXNWX	Process	Trans to 9604 from 9858
345	9604	21-01019	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXMJ	Process	Trans to 9604 from 9858
346	9604	21-01047	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXV9	Process	Trans to 9604 from 9858
347	9604	21-01061	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQN5	Process	Trans to 9604 from 9858
348	9604	21-01062	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQN4	Process	Trans to 9604 from 9858
349	9604	21-01071	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQJB	Process	Trans to 9604 from 9858
350	9604	21-01074	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDYLF	Process	Trans to 9604 from 9858
351	9604	21-01085	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90DXDW	Process	Trans to 9604 from 9858
352	9604	21-01102	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDQNJ	Process	Trans to 9604 from 9858
353	9604	21-01242	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDYAA	Process	Trans to 9604 from 9858
354	9604	21-01300	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90XDYGJ	Process	Trans to 9604 from 9858
PPO_Facilities Support Services						
1	9607	07-03712	32" TRULY FLAT COMMERCIAL TV	609RMVB141135	Description	Television, Zenith 32"
2	9607	06-09518	DELL,DESKTOP,P4 W/17"FLAT PANEL/CD-RW/DVD	CQVTG81	Remove-S	Salv 3/26/18 #29850
3	9607	07-03212	COMPUTER, DELL PRECISION 470	H6G68B1	Remove-S	Salv 12/14/18 #31207
4	9607	07-28733	DELL DESKTOP 745 W/19" FLAT PANEL/DVD-RW	DMP84D1	Remove-S	Salv 12/5/18 #31160
5	9607	07-28841	DELL LAPTOP D820 W/DVD-RW 15.4" DISPLAY	47234D1	Remove-S	Salv 12/14/18 #31207
6	9607	07-28862	DELL LAPTOP D620 W/CD-RW/DVD/14.1" DISPLAY	7LBLWC1	Remove-S	Salv 9/25/18 #30771
7	9607	08-04611	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	C06LJD1	Remove-S	Salv 6/29/15 #24227
8	9607	15-02075	ADMIN DOCKING SOLUTION-LENOVO THINPAD	R9-0A33ZT	Serial num	R90A33ZT
9	9607	R08-83997	HP 24P GIG-T 5400ZL MODULE	SG006AT15J	Serial num	SG849AT22X
PPO_Custodial Grounds						
1	9608	07-04231	Computer, Dell Latitude D820 Laptop	6qbrwb1	Remove-S	Salv #27588 1/20/17
2	9608	17-03962	RECORDEX SIMPLICITY TOUCH 70IN BOARD	ST-700-007666	Serial num	ST-700-009927
3	9608	04-84144	GENERATOR	014341893	Description	DAYTON GENERATOR
4	9608	R15-80302	RADIO, MOTOROLA 3600/9600 APX 4000	426CQM1702	Found	Please Reactivate
5	9608	18-03396	LINLAZER MACHINE	OMISSION	Process	Request for eval
6	9608	18-03903	EPSON - BrightLink 685Wi 3500 L Projecto	X28Z8300119/X3UB82	Process	Request for Eval-Upload error CA - Belongs to Chief Operations Officer Dept.
7	9608	22-00161	KNAPHEIDE QUIET LATCH	TRUCK4296	Process	Request for Evaluation
8	9608	22-07659	RAILGATE, 1600# 90 X42 DECK	TRUCK 4296	Process	Request for Evaluation
9	9608	04-12114	CARPET CLEANERTENANT	61400-10167142	Serial num	614000-10167142
10	9608	06-02520	PROJECTOR, CLASSROOM FOR A CART,LOW END	F3HG551431	Serial num	F3HG551431F
11	9608	06-02521	PROJECTOR,CLASSROOM FOR A CART, LOW END	F3HG551490	Serial num	F3HG551490F
12	9608	06-02522	PROJECTOR,CLASSROOM FOR A CART, LOW END	F3HG551427	Serial num	F3HG551427F
13	9608	06-02525	PROJECTOR,CLASSROOM FOR A CART, LOW END	F3HG551423	Serial num	F3HG551423F
14	9608	06-02526	PROJECTOR,CLASSROOM FOR A CART, LOW END	F3HG551433	Serial num	F3HG551433F
15	9608	06-02527	PROJECTOR,CLASSROOM FOR A CART, LOW END	F3HG551424	Serial num	F3HG551424F

THE SCHOOL BOARD OF BROWAD COUNTY, FLORIDA
Office of the Chief Auditor
Physcial Plant Operations Property and Inventory Audit
Discrepancy Report

	Location	Inventory Number	Description	Serial Number	Discrepancy	Discrepancy Correction
16	9608	06-02529	PROJECTOR,CLASSROOM FOR A CART, LOW END	F3HG551429	Serial num	F3HG551429F
17	9608	06-02531	PROJECTOR,CLASSROOM FOR A CART, LOW END	F3HG551425	Serial num	F3HG551425F
18	9608	06-02533	PROJECTOR,CLASSROOM FOR A CART, LOW END	F3HG551438	Serial num	F3HG551438F
19	9608	14-00200	SPRAY EQUIPMENT 200-300 GAL CAPACITY	TC200GXHCT070011	Serial num	1TC200GXHCT070011
20	9608	17-01567	EAGLE TRACKER FLOOR STRIPPER	SER #210942	Serial num	210942
21	9608	18-03395	LINLAZER MACHINE	OMISSION	Serial num	K18B17H454001579
22	9608	19-02729	Line Lazer	J18817H454001520	Serial num	J18B17H454001520
23	9608	21-10329	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200520030A
24	9608	21-10330	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200429027A
25	9608	21-10331	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200429838A
26	9608	21-10332	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200429029A
27	9608	21-10333	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200429033A
28	9608	21-10334	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200520037A
29	9608	21-10335	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200304001
30	9608	21-10336	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200429031A
31	9608	21-10337	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200520028A
32	9608	21-10338	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200429034A
33	9608	21-10339	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200429026A
34	9608	21-10340	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200520036A
35	9608	21-10341	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200520038A
36	9608	21-10342	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	806200520034A
37	9608	21-10343	EMIST EM30 PULLCART BUNDLE	OMISSION	Serial num	96080011. No SN On the Machine
38	9608	13-02479	HYDRAULIC BREAKER W/NAIL POINT	A00X05506	Value Correction	\$7,428.00
39	9608	14-05001	TURF AERATOR 78" OPERATING SWATH	44860314000104	Value Correction	\$5,943.45
40	9608	15-03116	10" LOW PROFILE MECHANICAL SHEAR	17114	Value Correction	\$39,549.40
PPO - Zone 1						
1	9610	07-11876	AC SPOT COOLER	0905-1998-140	Serial num	0805-1988-140
2	9610	07-11886	AC SPOT COOLER	0905-2004-140	Serial num	0805-2004-140
3	9610	18-03476	GL-10 Genie Lift w/Straddle Base #345361	OMISSION	Serial num	GLG-88724
PPO - Zone 2						
1	9620	07-11862	AC SPOT COOLER	0905-22272-140	Serial num	0905-2272-140
2	9620	07-11899	AC SPOT COOLER	0905-1858-140	Serial num	0805-1858-140
3	9620	997103268	VAN HIGH CUBE GMC 2002	1GDJG31R221110426	Process	Trfs to 9604
4	9620	997103273	VAN HIGH CUBE GMC 2002	1GDJG31R821111323	Remove-S	Salv 10/23/18
PPO - Zone 3						
1	9630	06-09512	DELL,DESKTOP,P4 W/17"FLAT PANEL/CD-RW/DVD	9PVTG81	Remove-S	Salv #30597 08/20/2018
2	9630	06-12326	DELL, LAPTOP, D505 W/CD-RW/DVD/14.1"	CDWKT71	Remove-S	Salv #30597 08/20/2018
3	9630	06-12939	DELL, LAPTOP, D810 W/CD-RW/DVD/15.4"	F160C91	Remove-S	Salv #30597 08/20/2018
4	9630	07-12862	DELL LAPTOP D820 W/DVD-RW/15.4" DISPLAY	9WDJVC1	Remove-S	Salv #30597 08/20/2018
5	9630	07-28779	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	7P4NWC1	Remove-S	Salv #30597 08/20/2018
6	9630	07-28780	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	9P4NWC1	Remove-S	Salv #30597 08/20/2018
7	9630	07-28781	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	FP4NWC1	Remove-S	Salv #30597 08/20/2018
8	9630	07-28782	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	GP4NWC1	Remove-S	Salv #30597 08/20/2018
9	9630	07-28786	DELL LAPTOP D520 W/CD-RW/DVD 14.1-IN DISPLAY	9Q4NWC1	Remove-S	Salv #30597 08/20/2018
10	9630	07-28787	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	CQ4NWC1	Remove-S	Salv #30597 08/20/2018
11	9630	07-28788	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	GQ4NWC1	Remove-S	Salv #30597 08/20/2018
12	9630	07-28799	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	2S4NWC1	Remove-S	Salv #30597 08/20/2018
13	9630	07-28800	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	3S4NWC1	Remove-S	Salv #30597 08/20/2018
14	9630	07-28802	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	6S4NWC1	Remove-S	Salv #30597 08/20/2018
15	9630	07-28804	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	3S6NWC1	Remove-S	Salv #30597 08/20/2018
16	9630	07-28807	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	C86NWC1	Remove-S	Salv #30597 08/20/2018
17	9630	07-28817	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	GV6NWC1	Remove-S	Salv #30597 08/20/2018
18	9630	07-28825	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	H27NWC1	Remove-S	Salv #30597 08/20/2018
19	9630	08-04621	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	5LXNJD1	Remove-S	Salv #27380 11/30/16
20	9630	08-04624	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	5KXNJD1	Remove-S	Salv #30597 08/20/2018
21	9630	08-04629	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	DKXNJD1	Remove-S	Salv #30597 08/20/2018
22	9630	08-04636	DELL LAPTOP D520 W/CD-RW/DVD 14.1" DISPLAY	JLXNJD1	Remove-S	Salv #30597 08/20/2018
23	9630	15-05327	QUICK FREEZE KIT	NONE	Serial num	96300004
24	9630	92-10260	SPRAYER PAINT GRACO AIRLESS 231-043	45069	Serial num	A5069
25	9630	997103361	VAN CARGO DODGE 2002	2B7KB31Z22K135015	Process	Transfer to 9609 Energy Conservation 05/07/19
26	9630	997101193	VAN CARGO GMC 1995	1GDJG31K0SF541255	Remove-S	Salv 10/25/18

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Discrepancy Report

	Location	Inventory Number	Description	Serial Number	Discrepancy	Discrepancy Correction
27	9630	997103081	VAN CARGO 1999 CHEVROLET CUTAWAY	1GBJG31J9X1137942	Remove-S	Salv 7/26/18
28	9630	997103272	VAN HIGH CUBE GMC 2002	1GDJG31R721110163	Remove-S	Salv 10/25/18
29	9630	997103274	VAN HIGH CUBE GMC 2002	1GDJG31R621109571	Remove-S	Salv 10/25/18
30	9630	997103314	VAN STEP 14 FT WORKHORSE 2002	5B4KP42RX23338326	Remove-S	Salv 10/25/18
31	9630	997103573	2005 CHEVY EXPRESS KUV	1GBJG31U251207899	Remove-S	Salv 10/25/18
32	9630	997101993	TRAILER 1978 USED FRUEHAUF 45 FT VAN TYPE	HP2607464	Serial num	HPZ607464
33	9630	997101999	TRAILER 1978 USED TRAILMOBILE 40 FT	T93458	Serial num	011ZT93458

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Exhibit C

OFFICE OF THE CHIEF AUDITOR

Physical Plant Operations Property and Inventory Audit

New Found Items

	Location	Inventory Number	Description	Serial Number	Est Historical Value
1	9604	00-80205	Planer, Delta DC-580	CKM00672	1,469.00
2	9604	07-08721	Printer, Lexmark T640	790XZF9	1,384.00
3	9604	92-00227	PUMP, REFRIDGERANT CIRCULATING - VAPOR	2239 (106050)	3,564.00
4	9604	92-00228	PUMP, REFRIDGERANT CIRCULATION-VAPOR	2231 (106051)	3,564.00
5	9604	93-00047	Threader Pipe Ridgid 1822-I	EA07250	2,548.51
6	9604	98-84194	Lift, Genie	9599-4346	1,163.00
7	9604	R13-80534	Dell Poweredge server r210	9C8LQW1	9,275.00
8	9604	R97-95067	Trailer, Fruehauf 1997 # 1272	1h2p04521vw031401	13,903.00
9	9604		Pump Vacuum Welch 1376 Duo seal	EF081131	1,239.34
10	9604		Puller, Ultra Tugger GreenLee 6800	5681ZE	10,120.00
11	9604		MILLER BOBCAT 250 DIESEL	MH390909R	9,029.81
12	9604		Ultra Cable Feeder GreenLee 6810	ADA02303ZC	8,570.00
13	9604		PMI Monitors	62406	6,447.08
14	9604		PMI Monitors	62407	6,447.08
15	9604		MONITOR, PMI CURRENT	60357	4,999.00
16	9604		MONITOR, PMI CURRENT	61658	4,999.00
17	9604		MONITOR, PMI CURRENT	61668	4,999.00
18	9604		PMI Mid VIP scanner	61659	4,999.00
19	9604		Simplicity Touch Recordex	ST-750UZ-005683	4,498.00
20	9604		Machine, Scotsman Ice	16101320015163	4,178.84
21	9604		Machine, Ice-O-Matic Ice	13081280014700	3,363.55
22	9604		Cooler, MovinCool Portable Spot	04040344180	3,199.00
23	9604		Cooler, MovinCool Portable Spot	05040374180	3,199.00
24	9604		Cooler, MovinCool Portable Spot	06050429180	3,199.00
25	9604		Cooler, MovinCool Portable Spot	06050436180	3,199.00
26	9604		Cooler, MovinCool Portable Spot	0107-0044-140	2,932.80
27	9604		Cooler, MovinCool Portable Spot	0107-0063-140	2,932.80
28	9604		Cooler, MovinCool Portable Spot	0107-0070-140	2,932.80
29	9604		Cooler, MovinCool Portable Spot	0107-0077-140	2,932.80
30	9604		Cooler, MovinCool Portable Spot	0107-0083-140	2,932.80
31	9604		Cooler, MovinCool Portable Spot	0107-0097-140	2,932.80
32	9604		Cooler, MovinCool Portable Spot	0107-0312-140	2,932.80
33	9604		Cooler, MovinCool Portable Spot	0107-0367-140	2,932.80
34	9604		Cooler, MovinCool Portable Spot	0107-0427-140	2,932.80
35	9604		Cooler, MovinCool Portable Spot	0207-0596-140	2,932.80
36	9604		Cooler, MovinCool Portable Spot	0502-0139-140	2,932.80
37	9604		Cooler, MovinCool Portable Spot	0502-0142-140	2,932.80
38	9604		Cooler, MovinCool Portable Spot	06050-436-180	2,932.80
39	9604		Cooler, MovinCool Portable Spot	0607-1743-140	2,932.80
40	9604		Cooler, MovinCool Portable Spot	0806-3075-140	2,932.80
41	9604		Cooler, MovinCool Portable Spot	0806-3079-140	2,932.80
42	9604		Cooler, MovinCool Portable Spot	0806-3084-140	2,932.80
43	9604		Cooler, MovinCool Portable Spot	0806-3089-140	2,932.80
44	9604		Cooler, MovinCool Portable Spot	0806-3092-140	2,932.80
45	9604		Cooler, MovinCool Portable Spot	0806-3100-140	2,932.80
46	9604		Cooler, MovinCool Portable Spot	0806-3101-140	2,932.80
47	9604		Cooler, MovinCool Portable Spot	0806-3103-140	2,932.80
48	9604		Cooler, MovinCool Portable Spot	0806-3104-140	2,932.80
49	9604		Cooler, MovinCool Portable Spot	0806-3105-140	2,932.80
50	9604		Cooler, MovinCool Portable Spot	0806-3106-140	2,932.80
51	9604		Cooler, MovinCool Portable Spot	0806-3107-140	2,932.80
52	9604		Cooler, MovinCool Portable Spot	0806-3108-140	2,932.80
53	9604		Cooler, MovinCool Portable Spot	0806-3112-140	2,932.80
54	9604		Cooler, MovinCool Portable Spot	0806-3117-140	2,932.80

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Exhibit C

OFFICE OF THE CHIEF AUDITOR

Physical Plant Operations Property and Inventory Audit

New Found Items

	Location	Inventory Number	Description	Serial Number	Est Historical Value
55	9604		Cooler, MovinCool Portable Spot	0806-3119-140	2,932.80
56	9604		Cooler, MovinCool Portable Spot	0806-3126-140	2,932.80
57	9604		Cooler, MovinCool Portable Spot	0806-3128-140	2,932.80
58	9604		Cooler, MovinCool Portable Spot	0806-3129-140	2,932.80
59	9604		Cooler, MovinCool Portable Spot	0806-3131-140	2,932.80
60	9604		Cooler, MovinCool Portable Spot	0806-3132-140	2,932.80
61	9604		Cooler, MovinCool Portable Spot	0806-3136-140	2,932.80
62	9604		Cooler, MovinCool Portable Spot	0806-3138-140	2,932.80
63	9604		Cooler, MovinCool Portable Spot	0806-3139-140	2,932.80
64	9604		Cooler, MovinCool Portable Spot	0806-3141-140	2,932.80
65	9604		Cooler, MovinCool Portable Spot	0806-3146-140	2,932.80
66	9604		Cooler, MovinCool Portable Spot	0806-3156-140	2,932.80
67	9604		Cooler, MovinCool Portable Spot	0806-3158-140	2,932.80
68	9604		Cooler, MovinCool Portable Spot	0806-3160-140	2,932.80
69	9604		Cooler, MovinCool Portable Spot	0806-3161-140	2,932.80
70	9604		Cooler, MovinCool Portable Spot	0806-3162-140	2,932.80
71	9604		Cooler, MovinCool Portable Spot	0806-3163-140	2,932.80
72	9604		Cooler, MovinCool Portable Spot	0806-3167-140	2,932.80
73	9604		Cooler, MovinCool Portable Spot	0806-3172-140	2,932.80
74	9604		Cooler, MovinCool Portable Spot	0806-3173-140	2,932.80
75	9604		Cooler, MovinCool Portable Spot	0806-3186-140	2,932.80
76	9604		Cooler, MovinCool Portable Spot	0806-3187-140	2,932.80
77	9604		Cooler, MovinCool Portable Spot	0806-3189-140	2,932.80
78	9604		Cooler, MovinCool Portable Spot	0107-0084-140	2,932.00
79	9604		Bretford Ipad Charging Station	BF01PCB3920301207	2,599.95
80	9604		Radio, Motorola APX 4000	426CQM2351	2,484.00
81	9604		Radio, Motorola APX 4000	426CQM2352	2,484.00
82	9604		Radio, Motorola APX 4000	426CQM2353	2,484.00
83	9604		Radio, Motorola APX 4000	426CQM2354	2,484.00
84	9604		Radio, Motorola APX 4000	426CQM2355	2,484.00
85	9604		Genie Straddle	SS06-2597	2,436.00
86	9604		Cooler, MovinCool Portable Spot	0805-1988-140	2,367.25
87	9604		Cooler, MovinCool Portable Spot	0905-2043-140	2,367.25
88	9604		Cooler, MovinCool Portable Spot	0905-2051-140	2,367.25
89	9604		Cooler, MovinCool Portable Spot	0906-3690-140	2,367.25
90	9604		Cooler, MovinCool Portable Spot	1005-2288-140	2,367.25
91	9604		Machine, Ice-O-Matic Ice	18031280010590	2,361.28
92	9604		Code Machine	30327	2,319.20
93	9604		Machine, Ice-O-Matic Ice	15061280010216	2,307.00
94	9604		KIT, HAMMER BREAKER BOSCH	887-000725	1,499.00
95	9604		Radio, Motorola APX 4000	426CQM1686	1,177.50
96	9604		Radio, Motorola APX 4000	426CQM1687	1,177.50
97	9604		Combi hammer	330734	1,100.00
98	9604		Laptop, Lenovo Yoga 260	MP12MZMA	1,331.00
Total New Found 9604 - Physical Plant Operations					\$ 321,558.49
1	9608	97-11250	Vacume BillyGoat	022597037	2,610.00
2	9608	R16-80238	PROJECTOR, EPSON BRIGHTLINK 575W	uj8k5y00014	1,389.79
3	9608		Green Commercial Ground Care 4660 (SOD CUTTER)	54485400327	11,400.00
4	9608		BLEACHERS, NON ELEVATED 5 ROW X 15' (SWARTZ)	96080009	8,250.00
5	9608		Cutter Circle Roper Whitney	12/14	5,405.00
6	9608		FLOOR SCRUBBER, 20" TENNANT	10716011	4,940.65
7	9608		Lawn Mower, Gravely (red)	001646	4,797.00
8	9608		Lockformer 18 Gauge	14265	3,825.00
9	9608		GREENHOUSE, VERTI-GO	96080010	3,814.00

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Exhibit C

OFFICE OF THE CHIEF AUDITOR

Physical Plant Operations Property and Inventory Audit

New Found Items

	Location	Inventory Number	Description	Serial Number	Est Historical Value
10	9608		LOADERS FRONT END (FOR CRAWLER TRACTORS)	477009804	3,395.00
11	9608		Scrubber Floor Battery Clarke	EK0285	3,150.00
12	9608		Welder Gas Bobcat 225	LG001685	3,095.00
13	9608		ICE-O-MATIC MACHINE	18051280011625	3,025.00
14	9608		ICE-O-MATIC MACHINE	15101280012509	2,821.50
15	9608		MillerMactic Welder	MH110004N	2,809.00
16	9608		Ice o Matic	17051280012031	2,472.51
17	9608		Ice o Matic	17061280010154	2,472.51
18	9608		ICE-O-MATIC MACHINE	18101280011383	2,467.42
19	9608		Welder Spot Miller SSW2020ATT	LE246548	2,414.12
20	9608		Lift Multiton Pallet	90180778	2,362.06
21	9608		Bucket BobCat 68"	431502655	2,262.97
22	9608		Ice o Matic	12101280011797	1,956.22
23	9608		Container, Mobile Mini 20'	SEFU200193	1,914.00
24	9608		Laptop, Dell Latitude	2YFYSR1	1,465.32
25	9608		Laptop, Dell Latitude	2YFZSR1	1,465.32
26	9608		Laptop, Dell Latitude	2YG2TR1	1,465.32
27	9608		Laptop, Dell Latitude	2YGVSR1	1,465.32
28	9608		Laptop, Dell Latitude	2YGWSR1	1,465.32
29	9608		Laptop, Dell Latitude	2YGXSR1	1,465.32
30	9608		Laptop, Dell Latitude	2YGYSR1	1,465.32
31	9608		Laptop, Dell Latitude	2YH1TR1	1,465.32
32	9608		Laptop, Dell Latitude	2YHVS1	1,465.32
33	9608		Laptop, Dell Latitude	2YHWS1	1,465.32
34	9608		Laptop, Dell Latitude	2YHXS1	1,465.32
35	9608		Laptop, Dell Latitude	2YHYS1	1,465.32
36	9608		Laptop, Dell Latitude	2YHZSR1	1,465.32
37	9608		Laptop, Dell Latitude	2YJ0TR1	1,465.32
38	9608		Laptop, Dell Latitude	2YJ3TR1	1,465.32
39	9608		Laptop, Dell Latitude	2YJXS1	1,465.32
40	9608		Laptop, Dell Latitude	2YKWS1	1,465.32
41	9608		Laptop, Dell Latitude	2YKYS1	1,465.32
42	9608		Laptop, Dell Latitude	2YM0TR1	1,465.32
43	9608		Laptop, Dell Latitude	2YMVSR1	1,465.32
44	9608		Leak Detector Fisher XLT30	061406028	1,450.00
45	9608		Fertilizer Spreader, Sitrex (green)	1609	1,179.92
46	9608		Computer, Dell Optiplex	8MH3D91	1,066.00
47	9608		Computer, Lenovo Thinkpad Ypga 260 Latop	mp12MZME	1,331.00
48	9608		Toro Work Truck 2542	220000100	13,900.00
49	9608		Trailer Belshe 3631	16jf0162961042474	6,000.00
50	9608		Trailer Ditch Witch 1100	7F0960 TC	5,467.00
51	9608		Trailer Enclosed Suncoast 3813	1S9E0162571303551	4,999.00
52	9608		Covered Trailer Emergency response unit 1	4FPUB162640083757	4,995.00
53	9608		Trailer 3815	1S9E0142871303613	4,954.50
54	9608		Trailer 3029	4tOfb1622w1000345	4,950.00
55	9608		Suncoast Open Trailer	1S900142081303052	2,250.00
56	9608		TRAILER #3889	1S900142981303115	2,250.00
57	9608		Trailer 3907	1S900142391303385	2,250.00
58	9608		Trailer Ditch Witch 1991 # 1068	1DS0000B0K17F1721	2,224.39
59	9608		TRAILER, DITCH WITCH SIA	1DS00006H17D0955	2,224.39
Total New Found 9608 - Custodial Grounds					\$ 173,846.35
1	9610	06-85229	Cyclone sp1	ad0305218	2,990.00
2	9610	09-83555	Powematic Table Saw	00520005452	2,999.00
3	9610	15-80529	Ice o Matic	15021280010665	4,080.20

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Exhibit C

OFFICE OF THE CHIEF AUDITOR

Physical Plant Operations Property and Inventory Audit

New Found Items

	Location	Inventory Number	Description	Serial Number	Est Historical Value
4	9610	15-80530	RIDGID SEEKTECH SR-20	213-20733	2,087.08
5	9610	16-80299	Genie Lift	GL15-78182	1,769.56
6	9610	19-80033	MACHINE, RIDGID COMPACT PRESS TOOL	BA1809321	1,999.00
7	9610	96-47015	CONTROLLER IBM 3174-IL	23-A7296	9,063.45
8	9610		All Sport 1600 Controller	4363	1,449.00
9	9610		Paragon Electric 15X20' Projector Screen	PAR-14-858807	3,428.75
10	9610		Motor Operated Projection Screen Rollermatic	ROL-25-865910	2,167.87
11	9610		Motor Operated Projection Screen Envoy	ENV-15-865908	1,238.75
12	9610		Crown Power Amplifier	15026257778	1,350.00
13	9610		SEESNAKE MICROREEL, RIDGID 40798	122-009405	2,924.84
14	9610		Genie Lift	GL04-36223	1,585.00
15	9610		LAPTOP, LENOVO YOGA 260	MP12MZL8	1,331.00
16	9610		Stow concrete trowel	cf0127849	2,725.00
17	9610		Generator Cat Power XQ125 # 4629	1C9BS1728RP460246	39,320.00
Total New Found 9610 - Physical Plant Operations Zone 1					\$ 82,508.50
1	9620	998102323	COMPRESSOR AIR INGERSOLL-RAND MDL P175 AWD	165366	8,524.00
2	9620	05-30172	WARMING CABINET-HEATER-PROOF, INSULATED	04081932	2,677.00
3	9620	07-03876	Fluke (IMAGER, THERMAL INDUSTRIAL)	91450102	9,085.50
4	9620	07-03878	Fluke (IMAGER, THERMAL INDUSTRIAL)	91560014	9,085.50
5	9620	19-00571	Dell Server EMC	8Q87RP2	7,560.00
6	9620		SCANNER, VIP PMI ELECTRICAL	61657	4,999.00
7	9620		Machine, Scotsman Ice	17081320014352	3,250.00
8	9620		Alnor Sir Balancing Tool	EBT731603034	2,971.75
9	9620		Cooler, MovinCool Portable Spot	0905 2049 140	2,367.25
10	9620		Machine, Scotsman Ice	18041320014668	2,156.88
11	9620		Lift, Sumner 783650 Series 2112	30095	1,888.00
12	9620		Machine, Scotsman Ice	06071320016926	1,856.19
13	9620		Duro Stripper Tile Remover (Green)	18920 06	1,595.00
14	9620		Contractor Saw, Dayton 10"	AD24059	1,109.12
Total New Found 9620 - Physical Plant Operations Zone 2					\$ 59,125.19
1	9630	01-80761	SAMSON PRESSURE CLEANER	20100994	2,535.00
2	9630	07-08716	Printer, Lexmark T640	790XZF7	1,384.00
3	9630	18-03568	Server,Dell Poweredge R530	9W2G9N2	7,560.00
4	9630	97-31829	Scotsman Ice Machine	035066-01N	1,331.25
5	9630		1 Ton Fold Away Mobile Crane	S0407001038	1,669.76
6	9630		512A Lift	96300002	2,456.00
7	9630		CLEANER, SPRAY EQUIPMENT	0407096	2,409.99
8	9630		Cooler Spot MovinCool	0107-0059-140	2,932.80
9	9630		Cooler, MovinCool Portable Spot	0703-0236-120	3,199.00
10	9630		Cooler, MovinCool Portable Spot	0705-0523-180	3,199.00
11	9630		Cooler, MovinCool Portable Spot	0705-0524-180	3,199.00
12	9630		Cooler, MovinCool Portable Spot	0705-0529-180	3,199.00
13	9630		Cooler, MovinCool Portable Spot	0705-0535-180	3,199.00
14	9630		Cooler, MovinCool Portable Spot	0705-0673-180	3,199.00
15	9630		Cooler, MovinCool Portable Spot	0204-0130-180	2,932.80
16	9630		Crown Amplifier CDI 2000	8501420000	1,298.00
17	9630		Crown Amplifier CDI 2000	8501420020	1,298.00
18	9630		Crown Amplifier CDI 2000	8501175580	1,297.00
19	9630		Genie Cradle	8598-532	2,800.00
20	9630		Genie Lift Straddle	100002239	2,298.00
21	9630		Genie Super Straddle	96300003	2,298.00
22	9630		Ice-O-Matic	10021280011715	2,043.00
23	9630		Ice-O-Matic	14071280015234	2,043.00
24	9630		Lift, Genie	GL0649816	1,600.00

OFFICE OF THE CHIEF AUDITOR

Physical Plant Operations Property and Inventory Audit

New Found Items

	Location	Inventory Number	Description	Serial Number	Est Historical Value
25	9630		MACHINE, SEWER/DRAIN CLEANING RIDGID	VAS161430104	1,085.20
26	9630		Monitor, PMI Current	61667	4,999.00
27	9630		Motorola Radio XTS 2500	205CFT4144	1,878.50
28	9630		Pressure Cleaner Honda 3500	08-03548	2,675.00
29	9630		PRESSURE CLEANER, PRESSURE PRO 4000	0703891	1,200.00
30	9630		ProPress Ridgid 320-E Fitting Crimper	70611239	2,561.21
31	9630		Puller Portable Cable GreenLee	0794PH	3,950.00
32	9630		Radio, Motorola APX 4000	426CQM1504	2,048.00
33	9630		Radio, Motorola APX 4000	426CQM1505	2,048.00
34	9630		Radio, Motorola APX 4000	426CQM1506	2,048.00
35	9630		Radio, Motorola APX 4000	426CQM1507	2,048.00
36	9630		Radio, Motorola APX 4000	426CQM1508	2,048.00
37	9630		Radio, Motorola APX 4000	426CQM1509	2,048.00
38	9630		Radio, Motorola APX 4000	426CQM1510	2,048.00
39	9630		Radio, Motorola APX 4000	426CQM1511	2,048.00
40	9630		Radio, Motorola APX 4000	426CQM1512	2,048.00
41	9630		Radio, Motorola APX 4000	426CQM1513	2,048.00
42	9630		Radio, Motorola APX 4000	426CQM1514	2,048.00
43	9630		Radio, Motorola APX 4000	426CQM1515	2,048.00
44	9630		Radio, Motorola APX 4000	426CQM1516	2,048.00
45	9630		Radio, Motorola APX 4000	426CQM1517	2,048.00
46	9630		Radio, Motorola APX 4000	426CQM1518	2,048.00
47	9630		Radio, Motorola APX 4000	426CQM1519	2,048.00
48	9630		Radio, Motorola APX 4000	426CQM1520	2,048.00
49	9630		Radio, Motorola APX 4000	426CQM1521	2,048.00
50	9630		Radio, Motorola APX 4000	426CQM1522	2,048.00
51	9630		Radio, Motorola APX 4000	426CQM1523	2,048.00
52	9630		Radio, Motorola APX 4000	426CQM1524	2,048.00
53	9630		Radio, Motorola APX 4000	426CQM1525	2,048.00
54	9630		Radio, Motorola APX 4000	426CQM1526	2,048.00
55	9630		Radio, Motorola APX 4000	426CQM1527	2,048.00
56	9630		Radio, Motorola APX 4000	426CQM1528	2,048.00
57	9630		Radio, Motorola APX 4000	426CQM1529	2,048.00
58	9630		Radio, Motorola APX 4000	426CQM1530	2,048.00
59	9630		Radio, Motorola APX 4000	426CQM1531	2,048.00
60	9630		Radio, Motorola APX 4000	426CQM1532	2,048.00
61	9630		Radio, Motorola APX 4000	426CQM1533	2,048.00
62	9630		Radio, Motorola APX 4000	426CQM1534	2,048.00
63	9630		Radio, Motorola APX 4000	426CQM1535	2,048.00
64	9630		Radio, Motorola APX 4000	426CQM1536	2,048.00
65	9630		Radio, Motorola APX 4000	426CQM1537	2,048.00
66	9630		Radio, Motorola APX 4000	426CQM1538	2,048.00
67	9630		Radio, Motorola APX 4000	426CQM1539	2,048.00
68	9630		Radio, Motorola APX 4000	426CQM1540	2,048.00
69	9630		Radio, Motorola APX 4000	426CQM1541	2,048.00
70	9630		Radio, Motorola APX 4000	426CQM1542	2,048.00
71	9630		Radio, Motorola APX 4000	426CQM1543	2,048.00
72	9630		Radio, Motorola APX 4000	426CQM1544	2,048.00
73	9630		Radio, Motorola APX 4000	426CQM1545	2,048.00
74	9630		Radio, Motorola APX 4000	426CQM1546	2,048.00
75	9630		Radio, Motorola APX 4000	426CQM1547	2,048.00
76	9630		Radio, Motorola APX 4000	426CQM1548	2,048.00
77	9630		Ridgid Sewer SeeSnake	75-00-530	6,870.00
78	9630		SPRAYER PAINT, Graco Tradeworks 170	ba2355	3,100.00

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE CHIEF AUDITOR
Physical Plant Operations Property and Inventory Audit
New Found Items


Exhibit C

	Location	Inventory Number	Description	Serial Number	Est Historical Value
79	9630		Sprayer, Paint Grayco	BA3869	3,200.00
80	9630		Tamper Wacker WP1550	5379939	1,721.00
81	9630		Vacuum, Billy Goat	072899020	2,595.00
Total New Found 9630 - Physical Plant Operations Zone 3					\$ 189,375.51
Grand Total New Found Items - Physical Plant Operations					826,414.04

SECTION III:
Locations with Exceptions
Administrative Responses

PHYSICAL PLANT OPERATIONS**MARK D. DORSETT**
EXECUTIVE DIRECTOR

July 21, 2022

TO: Judith M. Marte, Deputy Superintendent, Operations
The Office of the Deputy Superintendent, OperationsFROM: Mark D. Dorsett, Executive Director
Physical Plant Operations (PPO) Division SUBJECT: **AUDIT RESPONSE ON PROPERTY & INVENTORY FISCAL YEAR 2021-2022**

This inventory audit is the cumulation of an audit that started in 2019 and was near completion when it was paused in 2020 due to COVID-19. In the intervening time, there has been a leadership change, and the audit was restarted in 2021 to include all assets acquired during the break. The result of this break and restart is that the audit presented is spanning a period of over three years. As is customary, our fixed asset file was locked from corrections during the entire three-year audit period.

The PPO Division is comprised of three departments operating out of five major locations with two additional satellite offices. As an operating policy, locations share equipment and tools to avoid the need to purchase redundant equipment. Additionally, some items, such as spot coolers and fans, are temporarily loaned to schools while repairs are completed. PPO understands that the sharing of equipment, even internally, does not relieve us the responsibility to prepare and execute property passes as required by Business Practice Bulletin (BPB) O-100.

It was clear by the initial audit findings in 2020 that PPO department needed to take additional steps to manage the asset inventory beyond those taken after the last asset audit in 2017. Staff assigned to tracking our asset inventory have left the District, and there were too many cases where property passes, 3290A (Capital Assets Activity, Surplus Declaration Transfer) forms, etc. were executed in an incomplete manner. To address this need, a plan was created in late 2020 to internally reorganize the staff to create an asset management team: a new Asset Management Coordinator position (full time) and five Clerk Specialist IV positions, one assigned to each major location. Several steps of this plan have been completed: the five Clerk Specialist IV staff have been identified and transferred to the appropriate locations, the Property and Inventory Coordinator, Operations job description has been drafted and is under review by the Compensation Department. (See Exhibit A).

OCA Recommendations _ PPO's Responses**Finding 1: Missing Equipment Recommendations:**

- PPO should develop standard operating procedures that detail the steps and procedures required for individual employees to safeguard the equipment they are entrusted with.

PPO Response:

- *We agree. PPO will update the existing PPO SOP (Standard Operating Procedure) PPO-130 with a focus on employee safeguarding of equipment. Target to update SOP: September 2022.*

AUDIT RESPONSE ON PROPERTY & INVENTORY FISCAL YEAR 2021-2022

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- PPO should create and maintain a perpetual inventory system that enables them to manage and track the inventory of assets, and attractive undervalue items in real-time.

PPO Response:

- *We agree. PPO is in development/test mode with a database that is designed to maintain and manage its property and inventory (SAP assets and undervalued items), formerly known as PAMP (Property Asset Management Program) and currently known as ATM (Asset Tracking Manager). Within this database, PPO will track and store the District's Forms (3290a, etc.) which are used to track assets/items, as per the District's Business Practice Bulletin O-100. PPO will continue to track the progress of this effort through the Office of the Deputy Superintendent of Operations. Target to complete system revisions: June 2023.*
- Every effort should be made to continue to locate the missing items.

PPO Response:

- *Agreed. PPO acknowledges the importance of accounting for PPO assets and will continue to work to locate missing items.*

Finding 2: Surplus – Disposition Recommendations:

- PPO should revise the standard operating procedure to include detailed instructions for the surplus procedures.

PPO Response:

- *We agree. PPO will update the existing PPO SOP PPO-130 with a focus on instructions for surplus procedures. Target to update SOP: September 2022.*
- Surplus procedures found in the BPB O-100 should be reviewed with employees tasked with the department's property and inventory processes.

PPO Response:

- *We agree. PPO has recently assigned 5 clerks (one at each major location) to perform the required property and inventory processes. Training for this group regarding BPB (Business Practice Bulletin) O-100 will be completed by August 2022.*
- PPO should establish and document a follow-up process with AFRD-CA (Accounting & Financial Reporting – Capital Assets group) to ensure that asset records are removed as intended.

PPO Response:

- *We agree. PPO will update the existing PPO SOP PPO-130 with a focus on asset record follow-up. Target to update SOP: September 2022, with training of staff to follow by October 2022.*

Finding 3: Semi-annual Inventories Recommendations:

- PPO should conduct semi-annual inventories to ensure the safekeeping of all District tangible personal property and certify that asset records are accurately maintained and updated. This includes the undervalued high-risk property items cataloged within the secondary database established by the location.

AUDIT RESPONSE ON PROPERTY & INVENTORY FISCAL YEAR 2021-2022

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PPO Response:

- *We agree. After training of staff, a schedule will be developed for each department with required start and end dates. Expected schedule completion date: November 2022.*
- *The first semi-annual inventory for Fiscal Year 2022-23 will be completed no later than January 31, 2023.*

- PPO should revise the standard operating procedure to include detailed instructions for conducting semi-annual inventories and performing the reconciliation against the property records process to ensure asset records are being updated.

PPO Response:

- *We agree. PPO will update the existing PPO SOP PPO-130 to include instructions for conducting semi-annual inventories and performing the reconciliation procedures. Target to update SOP: September 2022, with training of staff to follow by October 2022.*

- PPO should revise the standard operating procedures to include a process for reporting discrepancies identified during the semi-annual inventory. Any corrections required to the asset record should be promptly reported to AFRD CA.

PPO Response:

- *We agree. PPO will update the existing PPO SOP PPO-130 to include instructions for reporting discrepancies identified during the semi-annual inventories and performing the reconciliation procedures. Target to update SOP: September 2022, with training of staff to follow by October 2022.*

Recommendation(s) to the Office of the Chief Financial Officer:

- The Chief Financial Officer (CFO) is responsible for establishing the requirements for recording property and the periodic property review for inventory purposes. The CFO should revise BPB O-100 to include a complete reconciliation process of the semi-annual inventories in more detail for locations to be aware of their responsibilities when discrepancies are found.

Finding 4: Property Passes Recommendations:

- PPO should follow procedures found in the BPB O-100 for issuing property passes to employees and locations when equipment has been authorized to be temporarily removed from the primary operational location.

PPO Response:

- *We agree. Employee property passes will enhance PPO's ability to track and manage assets. PPO will update the existing PPO SOP PPO-130 to include instructions for issuing property passes. Target to update the SOP: September 2022, with training of all staff that manage assets to follow by December 2022.*

- PPO should update the standard operating procedures to include detailed instructions for issuing property passes for equipment authorized to be temporarily removed from the primary operational location.

AUDIT RESPONSE ON PROPERTY & INVENTORY FISCAL YEAR 2021-2022

July 21, 2022

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PPO Response:

- *We agree. Intradepartmental property passes will enhance PPO's ability to track and manage assets. PPO will update the existing PPO SOP PPO-130 to include instructions for issuing property passes. Target to update SOP: September 2022, with training of all staff that manage assets to follow by November 2022.*
- PPO shall issue property passes to principals/directors of locations when the assets are temporarily assigned.

PPO Response:

- *We agree. Timely executed property passes will enhance PPO's ability to track and manage assets. Assets are sometimes moved to respond to urgent and emergency situations. This will require an initial property pass executed by the staff located onsite (if any) and follow-up to obtain a completed property pass. Target to implement and train staff: November 2022.*
- PPO should create and maintain a perpetual inventory system that enables them to manage and track the inventory of assets, and attractive undervalue items in real-time.

PPO Response:

- *We agree. A separate inventory system will enhance PPO's ability to track and manage assets. As noted before, PPO continues to work on such a data source. Target to complete system revisions: June 2023.*

Finding 5: Discrepancies Recommendations:

- PPO should confirm that staff verifying equipment during the semi-annual inventory is also certifying the property record information is accurate.

PPO Response:

- *We agree. PPO has recently assigned 5 clerks (one at each major location) to perform the required property and inventory processes. Assigned duties for this team will include verifying property records and creating a record of the semi-annual review. Training staff for this function will be completed by October 2022.*
- PPO should confirm that all corrections required to asset records, including changes to the item's description, serial number, or quantities received, are promptly reported to AFRD-CA.

PPO Response:

- *We agree. PPO has recently assigned 5 clerks (one at each major location) to perform the required property and inventory processes. Assigned duties for this team will include verifying asset descriptions, especially for new assets. Training staff for this function will be completed by October 2022.*

Finding 6: Transfers Recommendations:

- PPO should improve its purchasing practices, ensuring that the correct location is listed on assets regardless of the budget(s) used to purchase the asset.

AUDIT RESPONSE ON PROPERTY & INVENTORY FISCAL YEAR 2021-2022

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PPO Response:

- *We agree. The PPO Finance Manager recently determined a solution with AFRD-CA for asset purchases assigned to Zone offices. In addition, PPO will update the existing PPO SOP PPO-130 to include instructions for asset purchases initiated by PPO staff related to Maximo work orders. Target to update SOP: October 2022.*
- PPO shall ensure that assets are listed at the appropriate location. PPO shall properly execute a 3290A Surplus/Transfer Declaration form when discrepancies occur and immediately communicate the discrepancies to Accounting and Financial Reporting.

PPO Response:

- *We agree. PPO has recently assigned 5 clerks (one at each major location) to perform the required property and inventory processes. Assigned duties for this team will include proper use of the 3290A forms. Training staff for this function will be completed by October 2022.*
- PPO must confirm that the 3290A Surplus/Transfer Declaration forms were executed correctly.

PPO Response:

- *We agree. PPO has recently assigned 5 clerks (one at each major location) to perform the required property and inventory processes. Assigned duties for this team will include proper use of the 3290A forms. Training staff for this function will be completed by October 2022.*

Recommendation(s) to the IT Department:

- The IT Department should complete 3290A Surplus Declaration Transfer forms to transfer for the 125 computers redirected to PPO.

Finding 7: Newly Added Equipment Recommendations:

- PPO shall develop procedures within the department and align with purchasing practices to ensure that all tangible personal property is purchased in accordance with District purchasing policies and procedures.

PPO Response:

- *We agree. In addition, PPO will update the existing PPO SOP PPO-130 to include instructions for asset purchases initiated by PPO staff related to Maximo work orders. Target to update SOP: September 2022.*
- PPO shall not use P-Cards for purchases of assets.

PPO Response:

- *We agree. This is part of the annual P-Card training. PPO has determined that order forms were not being sufficiently reviewed prior to processing by Procurement and Warehousing Staff (PWS) to eliminate tool purchases. All P-Card statements are reviewed by the Executive Director monthly for compliance with P-Card usage rules.*
- PPO shall evaluate and ensure that assets purchased through Maximo align with District purchasing policies and procedures.

AUDIT RESPONSE ON PROPERTY & INVENTORY FISCAL YEAR 2021-2022

July 21, 2022

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PPO Response:

- *We agree. In addition, PPO will update the existing PPO SOP PPO-130 to include instructions for asset purchases initiated by PPO staff related to Maximo work orders. Target to update SOP: September 2022.*
- PPO should notify AFRD-CA immediately if an asset has not been received and an asset record was mistakenly created for the department.

PPO Response:

- *We agree. PPO has recently assigned 5 clerks (one at each major location) to perform the required property and inventory processes. Assigned duties for this team will include review of new asset records. Training staff for this function will be completed by October 2022.*

Recommendation(s) to CFO and AFRD-CA:

- Purchases of assets for locations outside the District should be assigned unique location numbers that accurately represent the asset's location at a minimum.
- AFRD-CA shall not circumvent internal controls when assigning assets to locations. If a change is required, the department should ensure that the appropriate forms are obtained with the proper signatures certifying both property custodians are aware of the changes.

Finding 8: Police Report Recommendations:

- PPO shall comply with all requirements of reporting theft or vandalism per the BPB O-100.

PPO Response:

- *We agree. This subject will be reviewed with Managers of all departments. In addition, PPO will update the existing PPO SOP PPO-130 to include instructions for reporting theft and vandalism. Target to update SOP: September 2022.*

Additional Recommendations:

- Due to staff turnover, the OCA recommends the Executive Director of PPO register designated property and inventory team member(s) for the Inventory Process & Tips training offered by the IT Department. The Executive Director should also review BPB O-100 with the department's property and inventory team and ensure compliance with all policies and procedures.

PPO Response:

- *We agree. The Inventory Process & Tips course is no longer being offered; however, PPO was able to obtain a copy of the course material. PPO will update the existing PPO SOP PPO-130 as noted above and the Executive Director will be invited to kick-off the training. Target to update SOP: September 2022, with training of staff to follow by October 2022.*

MD:pb

Attachment(s)

**The School Board of Broward County, Florida
Office of Human Resources**

EXHIBIT A



JOB DESCRIPTION TEMPLATE

POSITION TITLE: Property and Inventory Coordinator, Operations
JOB CODE:
CLASSIFICATION: Non-Exempt
SALARY BAND: Pay Grade 24
BARGAINING UNIT: BTU-TSP
REPORTS TO: Manager, Director or Designee
CONTRACT YEAR: Twelve Month (This job may be assigned to any shift)

POSITION GOAL: Implement a defined standard for maintaining proper and accurate tangible assets inventory within the Operations division. Evaluate and provide guidance to Staff with regard to record accuracy and the District's requirements for the management of property inventory. Assumes primary role of control within the review of transactions which result in changes to ownership of property. Responsible for coordinating efforts related to Property Audits performed by the Office of the Chief Auditor.

ESSENTIAL PERFORMANCE RESPONSIBILITIES:

The Property and Inventory Coordinator shall carry out the performance responsibilities listed below.

- Develops and maintains Standard Operating Procedure Documents (SOPs) for property inventory management. This includes granular level procedures related to the property life-cycle from purchase to disposal.
- Performs administrative oversight to ensure accuracy across the program for the tracking of property.
- Ensures timely updates are reported to reflect changes in property status.
- Ensures all District Policies are carried out as specified (e.g. Semi-annual internal property review).
- Verifies that all documents are processed accurately and completely as per operating standards.
- Performs all communications related to updates in property status between Operations and Capitol Assets Program.
- Performs all communications related to updates in property status between Operations and Office of the Chief Auditor.
- Participates in formal responses to the Audit Department. Reviews and assists with follow-up to Audit recommendations.
- Coordinates, schedules and oversees periodic review meetings in support of the continuous improvement of property inventory standards.
- Oversees and trains others on the use of the computerized management system for property management.
- Oversees and trains others on processing standards based on the operating procedures for property management.
- Performs oversight of staff as assigned.
- Conducts on-site audits for the purpose of reconciling data within the District's property inventory database.
- Acts as subject matter expert on behalf of Operations in relation to all matters associated with property and inventory standards.
- Highly knowledgeable in State and Board tangible property policies and standards. Confers with management on laws and regulations governing tangible property control.
- Support the implementation of enhancements and upgrades to the computerized management system as new releases are made available.

The School Board of Broward County, Florida
Office of Human Resources

- Experience working in a complex organization requiring collaboration across multiple internal departments.
- Perform and promote all activities in compliance with the equal employment and non-discrimination policies of The School Board of Broward County, Florida.
- Participate in training programs offered to enhance the individual skills and proficiency related to job responsibilities.
- Review current developments, literature and technical sources of information related to job responsibilities.
- Ensure adherence to safety rules and procedures.
- Perform other duties as assigned by the immediate supervisor or designee.
- Follow federal and state, as well as School Board policies.

MINIMUM QUALIFICATIONS & EXPERIENCE:

- Must have a standard high school diploma or satisfactory completion of an approved General Educational Development (GED) testing program.
- A minimum of six (6) years of experience and/or training in the field related to the title of the position.
- Computer skills as required for the position.

PREFERRED QUALIFICATIONS & EXPERIENCE:

- An earned Bachelors degree from an accredited institution.
- A minimum of three (3) years of experience and/or training in the field related to the title of the position.
- Experience in maintaining databases.
- Bilingual skills preferred.

SIGNIFICANT CONTACTS - frequency, contact, purpose, and desired end result:

Frequent communication with various Operations Programs. Resources and site-based staff to schedule required work. Other internal and external customers throughout the District, using tact and good judgement to complete assigned tasks.

PHYSICAL REQUIREMENTS:

Light Work: Exerting up to 20 pounds of force occasionally and/or up to 10 pounds of force as frequently as needed to move objects.

TERMS OF EMPLOYMENT:

Salary and benefits shall be paid consistent with the District's approved compensation plan. Length of the work year and hours of employment shall be those established by the School Board.

EVALUATION:

Performance will be evaluated in accordance with Board policy.

PPO Report – Audit Findings and Recommendations

Recommendations to PPO

- PPO should improve its purchasing practices, ensuring that the correct location is listed on assets regardless of the budget(s) used to purchase the asset.
- PPO shall ensure that assets are listed at the appropriate location. PPO shall properly execute a 3290A Surplus/Transfer Declaration form when discrepancies occur and immediately communicate the discrepancies to Accounting and Financial Reporting.
- PPO must confirm that the 3290A Surplus/Transfer Declaration forms were executed correctly.

Recommendations to the IT Department

- The IT Department should complete 3290A Surplus Declaration Transfer forms to transfer for the 125 computers redirected to PPO.

IT Response:

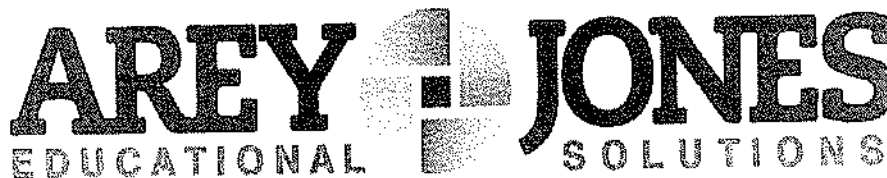
- At the onset of the Covid-19 Pandemic and District wide closures, the director of PPO at the time contacted our division for assistance to obtain laptops for staff to work remotely
- Arrangements were made to deliver 125 laptops directly to PPO with the understanding that they would make all necessary arrangements to safeguard the devices and issue the required property passes and distribute to their staff
- Additionally, they would share a list of distributed devices with staff names and serial numbers with the IT division
- On 4/11/2020, our deployment vendor, Arey Jones Educational Solutions, pre-sent an email with a list of the 125 serial numbers: see file [CV19-CT125-i5.xlsx](#)
- On April 13, 2020, Arey Jones delivered 125 L390 i5 Lenovo laptops to PPO
- Enclosed is the signed POD signed by Lois Perl ([PPO laptops paperwork received 04-13-2020-095201.pdf](#))
- On 4/13/2020, IT moved the laptops to the PPO organizational unit for imaging and deployment
- On 5/1/2020, IT requested a list of all the serial numbers and to whom PPO distributed the laptops
- On 5/1/2020, Technical staff from PPO sent IT Division a FileMaker database with the requested information. Enclosed as [PPO-CV19_Loner laptops List V4.fmp12](#)
- IT exported that database to an Excel file, enclosed as [PPO-CV19_Loner laptops List V4.xlsx](#)
- On Thursday, July 14, 2022, IT initiated the 3290a form to transfer devices issued to PPO as part of our reconciliation of devices issued to departments throughout the pandemic, screen shot of initial e-sign paperwork attached
- The IT Division is in the process of reconciling all loaned devices with each individual department:
 - Email being sent to each Department Lead
 - Option 1, the department can retain the device, in which case we will initiated a 3290a transfer form
 - Option 2, the department no longer needs the devices and needs to be returned to our division by the end of July 2022
- Additionally, we are engaged in the Tangible Personal Property Management Process Improvement project where we will address the issuance of property and maintaining a single system of truth

PO Line #	Serial Number	Computer Name	Product Description	Lenovo Part #	NOTES
01	R90DXVJ	CV19-1383	Lenovo TP L390	20NSS48L00	STAFF
02	R90XDY4Y	CV19-1483	Lenovo TP L390	20NSS48L00	STAFF
03	R90XDQQZ	CV19-1490	Lenovo TP L390	20NSS48L00	STAFF
04	R90DXL6	CV19-1513	Lenovo TP L390	20NSS48L00	STAFF
05	R90XDY51	CV19-1514	Lenovo TP L390	20NSS48L00	STAFF
06	R90XDQTE	CV19-1515	Lenovo TP L390	20NSS48L00	STAFF
07	R90XDY6A	CV19-1516	Lenovo TP L390	20NSS48L00	STAFF
08	R90DXLY	CV19-1517	Lenovo TP L390	20NSS48L00	STAFF
09	R90XDY6H	CV19-1518	Lenovo TP L390	20NSS48L00	STAFF
10	R90XDQSZ	CV19-1519	Lenovo TP L390	20NSS48L00	STAFF
11	R90XDQRY	CV19-1520	Lenovo TP L390	20NSS48L00	STAFF
12	R90XDQTY	CV19-1521	Lenovo TP L390	20NSS48L00	STAFF
13	R90XDQS6	CV19-1522	Lenovo TP L390	20NSS48L00	STAFF
14	R90XDY4Z	CV19-1523	Lenovo TP L390	20NSS48L00	STAFF
15	R90DXE4	CV19-1524	Lenovo TP L390	20NSS48L00	STAFF
16	R90XDY70	CV19-1525	Lenovo TP L390	20NSS48L00	STAFF
17	R90XDQVF	CV19-1526	Lenovo TP L390	20NSS48L00	STAFF
18	R90XDQQF	CV19-1527	Lenovo TP L390	20NSS48L00	STAFF
19	R90XDY4V	CV19-1528	Lenovo TP L390	20NSS48L00	STAFF
20	R90XDY4X	CV19-1529	Lenovo TP L390	20NSS48L00	STAFF
21	R90XDY5G	CV19-1530	Lenovo TP L390	20NSS48L00	STAFF
22	R90XDQR7	CV19-1531	Lenovo TP L390	20NSS48L00	STAFF
23	R90DXQ1	CV19-1532	Lenovo TP L390	20NSS48L00	STAFF
24	R90DXNH	CV19-1533	Lenovo TP L390	20NSS48L00	STAFF
25	R90XDQV2	CV19-1534	Lenovo TP L390	20NSS48L00	STAFF
26	R90DXM8	CV19-1535	Lenovo TP L390	20NSS48L00	STAFF
27	R90XDQV3	CV19-1536	Lenovo TP L390	20NSS48L00	STAFF
28	R90XDQVC	CV19-1537	Lenovo TP L390	20NSS48L00	STAFF
29	R90XDQMT	CV19-1538	Lenovo TP L390	20NSS48L00	STAFF
30	R90XDQSE	CV19-1539	Lenovo TP L390	20NSS48L00	STAFF
31	R90XDQV0	CV19-1540	Lenovo TP L390	20NSS48L00	STAFF
32	R90DXSY	CV19-1541	Lenovo TP L390	20NSS48L00	STAFF
33	R90XDY7G	CV19-1542	Lenovo TP L390	20NSS48L00	STAFF
34	R90XDQMQ	CV19-1543	Lenovo TP L390	20NSS48L00	STAFF
35	R90DXSB	CV19-1544	Lenovo TP L390	20NSS48L00	STAFF
36	R90DXP2	CV19-1545	Lenovo TP L390	20NSS48L00	STAFF
37	R90DXQL	CV19-1546	Lenovo TP L390	20NSS48L00	STAFF
38	R90XDY5E	CV19-1547	Lenovo TP L390	20NSS48L00	STAFF
39	R90XDY5V	CV19-1548	Lenovo TP L390	20NSS48L00	STAFF
40	R90XDQK2	CV19-1549	Lenovo TP L390	20NSS48L00	STAFF
41	R90DXVS	CV19-1550	Lenovo TP L390	20NSS48L00	STAFF
42	R90XDY6G	CV19-1551	Lenovo TP L390	20NSS48L00	STAFF
43	R90XDQTS	CV19-1552	Lenovo TP L390	20NSS48L00	STAFF
44	R90XDQHH	CV19-1553	Lenovo TP L390	20NSS48L00	STAFF
45	R90XDY76	CV19-1554	Lenovo TP L390	20NSS48L00	STAFF
46	R90XDY6V	CV19-1555	Lenovo TP L390	20NSS48L00	STAFF
47	R90XDQTH	CV19-1556	Lenovo TP L390	20NSS48L00	STAFF
48	R90XDQJD	CV19-1557	Lenovo TP L390	20NSS48L00	STAFF
49	R90DXSS	CV19-1558	Lenovo TP L390	20NSS48L00	STAFF
50	R90DXN5	CV19-1559	Lenovo TP L390	20NSS48L00	STAFF
51	R90XDQTP	CV19-1560	Lenovo TP L390	20NSS48L00	STAFF
52	R90XDQRL	CV19-1561	Lenovo TP L390	20NSS48L00	STAFF
53	R90XDQS1	CV19-1562	Lenovo TP L390	20NSS48L00	STAFF
54	R90XDQPD	CV19-1563	Lenovo TP L390	20NSS48L00	STAFF
55	R90DXP9	CV19-1564	Lenovo TP L390	20NSS48L00	STAFF
56	R90XDQQ7	CV19-1565	Lenovo TP L390	20NSS48L00	STAFF

PO Line #	Serial Number	Computer Name	Product Description	Lenovo Part #	NOTES
57	R90XDQT1	CV19-1566	Lenovo TP L390	20NSS48L00	STAFF
58	R90DXH6	CV19-1567	Lenovo TP L390	20NSS48L00	STAFF
59	R90XDQXQ	CV19-1568	Lenovo TP L390	20NSS48L00	STAFF
60	R90DXF8	CV19-1569	Lenovo TP L390	20NSS48L00	STAFF
61	R90DXGE	CV19-1570	Lenovo TP L390	20NSS48L00	STAFF
62	R90XDQSW	CV19-1571	Lenovo TP L390	20NSS48L00	STAFF
63	R90DXHS	CV19-1572	Lenovo TP L390	20NSS48L00	STAFF
64	R90DXG5	CV19-1573	Lenovo TP L390	20NSS48L00	STAFF
65	R90XDQJP	CV19-1574	Lenovo TP L390	20NSS48L00	STAFF
66	R90DXL9	CV19-1575	Lenovo TP L390	20NSS48L00	STAFF
67	R90XDQSL	CV19-1576	Lenovo TP L390	20NSS48L00	STAFF
68	R90DXTG	CV19-1577	Lenovo TP L390	20NSS48L00	STAFF
69	R90XDQR8	CV19-1578	Lenovo TP L390	20NSS48L00	STAFF
70	R90XDQRQ	CV19-1579	Lenovo TP L390	20NSS48L00	STAFF
71	R90DXMA	CV19-1580	Lenovo TP L390	20NSS48L00	STAFF
72	R90DXE7	CV19-1581	Lenovo TP L390	20NSS48L00	STAFF
73	R90XDQJ8	CV19-1582	Lenovo TP L390	20NSS48L00	STAFF
74	R90XDQQ6	CV19-1583	Lenovo TP L390	20NSS48L00	STAFF
75	R90DXN8	CV19-1584	Lenovo TP L390	20NSS48L00	STAFF
76	R90XDQSA	CV19-1585	Lenovo TP L390	20NSS48L00	STAFF
77	R90DXSQ	CV19-1586	Lenovo TP L390	20NSS48L00	STAFF
78	R90XDQST	CV19-1587	Lenovo TP L390	20NSS48L00	STAFF
79	R90DXMN	CV19-1588	Lenovo TP L390	20NSS48L00	STAFF
80	R90XDQSG	CV19-1589	Lenovo TP L390	20NSS48L00	STAFF
81	R90XDQTM	CV19-1590	Lenovo TP L390	20NSS48L00	STAFF
82	R90DXEM	CV19-1591	Lenovo TP L390	20NSS48L00	STAFF
83	R90XDQR4	CV19-1592	Lenovo TP L390	20NSS48L00	STAFF
84	R90XDQKD	CV19-1593	Lenovo TP L390	20NSS48L00	STAFF
85	R90DXGF	CV19-1594	Lenovo TP L390	20NSS48L00	STAFF
86	R90DXF1	CV19-1595	Lenovo TP L390	20NSS48L00	STAFF
87	R90XDQRD	CV19-1596	Lenovo TP L390	20NSS48L00	STAFF
88	R90DXE5	CV19-1597	Lenovo TP L390	20NSS48L00	STAFF
89	R90XDQQ4	CV19-1598	Lenovo TP L390	20NSS48L00	STAFF
90	R90DXML	CV19-1599	Lenovo TP L390	20NSS48L00	STAFF
91	R90XDQNX	CV19-1600	Lenovo TP L390	20NSS48L00	STAFF
92	R90DXVA	CV19-1601	Lenovo TP L390	20NSS48L00	STAFF
93	R90XDQRH	CV19-1602	Lenovo TP L390	20NSS48L00	STAFF
94	R90DXT2	CV19-1603	Lenovo TP L390	20NSS48L00	STAFF
95	R90XDQQ5	CV19-1604	Lenovo TP L390	20NSS48L00	STAFF
96	R90XDQS4	CV19-1605	Lenovo TP L390	20NSS48L00	STAFF
97	R90XDQSX	CV19-1606	Lenovo TP L390	20NSS48L00	STAFF
98	R90DXV4	CV19-1607	Lenovo TP L390	20NSS48L00	STAFF
99	R90DXG2	CV19-1608	Lenovo TP L390	20NSS48L00	STAFF
100	R90XDYAA	CV19-1609	Lenovo TP L390	20NSS48L00	STAFF
101	R90XDY8E	CV19-1256	Lenovo TP L391	20NSS48L01	STAFF
102	R90XDY8W	CV19-1246	Lenovo TP L392	20NSS48L02	STAFF
103	R90DXPT	CV19-1027	Lenovo TP L393	20NSS48L03	STAFF
104	R90XDYLF	CV19-1088	Lenovo TP L394	20NSS48L04	STAFF
105	R90XDYGE	CV19-1185	Lenovo TP L395	20NSS48L05	STAFF
106	R90XDQN4	CV19-1127	Lenovo TP L396	20NSS48L06	STAFF
107	R90DXV9	CV19-1062	Lenovo TP L397	20NSS48L07	STAFF
108	R90DXDW	CV19-1037	Lenovo TP L398	20NSS48L08	STAFF
109	R90XDQN5	CV19-1118	Lenovo TP L399	20NSS48L09	STAFF
110	R90XDYJB	CV19-1124	Lenovo TP L400	20NSS48L10	STAFF
111	R90XDQV8	CV19-1239	Lenovo TP L401	20NSS48L11	STAFF
112	R90DXMJ	CV19-1104	Lenovo TP L402	20NSS48L12	STAFF

PO Line #	Serial Number	Computer Name	Product Description	Lenovo Part #	NOTES
113	R90XDQKS	CV19-1230	Lenovo TP L403	20NSS48L13	STAFF
114	R90XDYDB	CV19-1171	Lenovo TP L404	20NSS48L14	STAFF
115	R90XDQN8	CV19-1173	Lenovo TP L405	20NSS48L15	STAFF
116	R90XDQNJ	CV19-1123	Lenovo TP L406	20NSS48L16	STAFF
117	R90XDQHK	CV19-1145	Lenovo TP L407	20NSS48L17	STAFF
118	R90XDQJB	CV19-1086	Lenovo TP L408	20NSS48L18	STAFF
119	R90XDY4S	CV19-1242	Lenovo TP L409	20NSS48L19	STAFF
120	R90XDYGJ	CV19-1093	Lenovo TP L410	20NSS48L20	STAFF
121	R90DXDNW	CV19-1114	Lenovo TP L411	20NSS48L21	STAFF
122	R90XDYB2	CV19-1224	Lenovo TP L412	20NSS48L22	STAFF
123	R90XDYCF	CV19-1159	Lenovo TP L413	20NSS48L23	STAFF
124	R90XDYDW	CV19-1174	Lenovo TP L414	20NSS48L24	STAFF
125	R90DXGXC	CV19-1029	Lenovo TP L415	20NSS48L25	STAFF

Site Delivery & Installation Verification



Sales Order _____

EQUIPMENT DROPPED OFF _____

Total Computers Delivered: Desktop ____ Laptop 15 Server ____ Other ____

Total Computers Installed: Desktop ____ Laptop ____ Server ____ Other ____

Total Monitors: ____ Total Speakers: ____ Total Lockdowns: ____ Recovery CDS: ____ Admin Envelope: ____

Misc. Items: _____

The following school contact signature verifies delivery & installation.

X Lois Perl

Site Administrator (PLEASE PRINT)

X Lois Perl

Site Administrator Signature

4/13/2020

Date

Alan Gorto

Arey Jones Representative

[Signature]

Arey Jones Signature

4/13/2020

Date

****Must be signed by designated Administrator****

Notes:

PO Line #	Serial Number	Computer Name	Product Description	Lenovo Part #	NOTES
01	R90DXVJ	CV19-1383	Lenovo TP L390	20N5S48L00	STAFF
02	R90XDY4Y	CV19-1483	Lenovo TP L390	20N5S48L00	STAFF
03	R90XDQOZ	CV19-1490	Lenovo TP L390	20N5S48L00	STAFF
04	R90DXL6	CV19-1513	Lenovo TP L390	20N5S48L00	STAFF
05	R90XDY51	CV19-1514	Lenovo TP L390	20N5S48L00	STAFF
06	R90XDQTE	CV19-1515	Lenovo TP L390	20N5S48L00	STAFF
07	R90XDY6A	CV19-1516	Lenovo TP L390	20N5S48L00	STAFF
08	R90DXLY	CV19-1517	Lenovo TP L390	20N5S48L00	STAFF
09	R90XDY6H	CV19-1518	Lenovo TP L390	20N5S48L00	STAFF
10	R90XDQSZ	CV19-1519	Lenovo TP L390	20N5S48L00	STAFF
11	R90XDQRY	CV19-1520	Lenovo TP L390	20N5S48L00	STAFF
12	R90XDQTY	CV19-1521	Lenovo TP L390	20N5S48L00	STAFF
13	R90XDQS6	CV19-1522	Lenovo TP L390	20N5S48L00	STAFF
14	R90XDY4Z	CV19-1523	Lenovo TP L390	20N5S48L00	STAFF
15	R90DXE4	CV19-1524	Lenovo TP L390	20N5S48L00	STAFF
16	R90XDY70	CV19-1525	Lenovo TP L390	20N5S48L00	STAFF
17	R90XDQVF	CV19-1526	Lenovo TP L390	20N5S48L00	STAFF
18	R90XDQQF	CV19-1527	Lenovo TP L390	20N5S48L00	STAFF
19	R90XDY4V	CV19-1528	Lenovo TP L390	20N5S48L00	STAFF
20	R90XDY4X	CV19-1529	Lenovo TP L390	20N5S48L00	STAFF
21	R90XDY5G	CV19-1530	Lenovo TP L390	20N5S48L00	STAFF
22	R90XDQR7	CV19-1531	Lenovo TP L390	20N5S48L00	STAFF
23	R90DXQ1	CV19-1532	Lenovo TP L390	20N5S48L00	STAFF
24	R90DXNH	CV19-1533	Lenovo TP L390	20N5S48L00	STAFF
25	R90XDQV2	CV19-1534	Lenovo TP L390	20N5S48L00	STAFF
26	R90DXM8	CV19-1535	Lenovo TP L390	20N5S48L00	STAFF
27	R90XDQV3	CV19-1536	Lenovo TP L390	20N5S48L00	STAFF
28	R90XDQVC	CV19-1537	Lenovo TP L390	20N5S48L00	STAFF
29	R90XDQMT	CV19-1538	Lenovo TP L390	20N5S48L00	STAFF
30	R90XDQSE	CV19-1539	Lenovo TP L390	20N5S48L00	STAFF
31	R90XDQV0	CV19-1540	Lenovo TP L390	20N5S48L00	STAFF
32	R90DXSY	CV19-1541	Lenovo TP L390	20N5S48L00	STAFF
33	R90XDY7G	CV19-1542	Lenovo TP L390	20N5S48L00	STAFF
34	R90XDQMQ	CV19-1543	Lenovo TP L390	20N5S48L00	STAFF
35	R90DXSB	CV19-1544	Lenovo TP L390	20N5S48L00	STAFF
36	R90DXP2	CV19-1545	Lenovo TP L390	20N5S48L00	STAFF
37	R90DXQL	CV19-1546	Lenovo TP L390	20N5S48L00	STAFF
38	R90XDYSE	CV19-1547	Lenovo TP L390	20N5S48L00	STAFF
39	R90XDY5V	CV19-1548	Lenovo TP L390	20N5S48L00	STAFF
40	R90XDQK2	CV19-1549	Lenovo TP L390	20N5S48L00	STAFF
41	R90DXVS	CV19-1550	Lenovo TP L390	20N5S48L00	STAFF
42	R90XDY6G	CV19-1551	Lenovo TP L390	20N5S48L00	STAFF
43	R90XDQTS	CV19-1552	Lenovo TP L390	20N5S48L00	STAFF
44	R90XDQHH	CV19-1553	Lenovo TP L390	20N5S48L00	STAFF
45	R90XDY76	CV19-1554	Lenovo TP L390	20N5S48L00	STAFF
46	R90XDY6V	CV19-1555	Lenovo TP L390	20N5S48L00	STAFF
47	R90XDQTH	CV19-1556	Lenovo TP L390	20N5S48L00	STAFF
48	R90XDQID	CV19-1557	Lenovo TP L390	20N5S48L00	STAFF
49	R90DXSS	CV19-1558	Lenovo TP L390	20N5S48L00	STAFF
50	R90DXN5	CV19-1559	Lenovo TP L390	20N5S48L00	STAFF
51	R90XDQTP	CV19-1560	Lenovo TP L390	20N5S48L00	STAFF
52	R90XDQRL	CV19-1561	Lenovo TP L390	20N5S48L00	STAFF
53	R90XDQS1	CV19-1562	Lenovo TP L390	20N5S48L00	STAFF
54	R90XDQPD	CV19-1563	Lenovo TP L390	20N5S48L00	STAFF

PO Line #	Serial Number	Computer Name	Product Description	Lenovo Part #	NOTES
55	R90DXP9	CV19-1564	Lenovo TP L390	20N5S48L00	STAFF
56	R90XDQQ7	CV19-1565	Lenovo TP L390	20N5S48L00	STAFF
57	R90XDQT1	CV19-1566	Lenovo TP L390	20N5S48L00	STAFF
58	R90DXH6	CV19-1567	Lenovo TP L390	20N5S48L00	STAFF
59	R90XDQQX	CV19-1568	Lenovo TP L390	20N5S48L00	STAFF
60	R90DXF8	CV19-1569	Lenovo TP L390	20N5S48L00	STAFF
61	R90DXGE	CV19-1570	Lenovo TP L390	20N5S48L00	STAFF
62	R90XDQSW	CV19-1571	Lenovo TP L390	20N5S48L00	STAFF
63	R90DXHS	CV19-1572	Lenovo TP L390	20N5S48L00	STAFF
64	R90DXG5	CV19-1573	Lenovo TP L390	20N5S48L00	STAFF
65	R90XDQJP	CV19-1574	Lenovo TP L390	20N5S48L00	STAFF
66	R90DXL9	CV19-1575	Lenovo TP L390	20N5S48L00	STAFF
67	R90XDQSL	CV19-1576	Lenovo TP L390	20N5S48L00	STAFF
68	R90DXTG	CV19-1577	Lenovo TP L390	20N5S48L00	STAFF
69	R90XDQR8	CV19-1578	Lenovo TP L390	20N5S48L00	STAFF
70	R90XDQRQ	CV19-1579	Lenovo TP L390	20N5S48L00	STAFF
71	R90DXMA	CV19-1580	Lenovo TP L390	20N5S48L00	STAFF
72	R90DXE7	CV19-1581	Lenovo TP L390	20N5S48L00	STAFF
73	R90XDQJ8	CV19-1582	Lenovo TP L390	20N5S48L00	STAFF
74	R90XDQQ6	CV19-1583	Lenovo TP L390	20N5S48L00	STAFF
75	R90DXN8	CV19-1584	Lenovo TP L390	20N5S48L00	STAFF
76	R90XDQSA	CV19-1585	Lenovo TP L390	20N5S48L00	STAFF
77	R90DXSQ	CV19-1586	Lenovo TP L390	20N5S48L00	STAFF
78	R90XDQST	CV19-1587	Lenovo TP L390	20N5S48L00	STAFF
79	R90DXMN	CV19-1588	Lenovo TP L390	20N5S48L00	STAFF
80	R90XDQSG	CV19-1589	Lenovo TP L390	20N5S48L00	STAFF
81	R90XDQTM	CV19-1590	Lenovo TP L390	20N5S48L00	STAFF
82	R90DXEM	CV19-1591	Lenovo TP L390	20N5S48L00	STAFF
83	R90XDQR4	CV19-1592	Lenovo TP L390	20N5S48L00	STAFF
84	R90XDQKD	CV19-1593	Lenovo TP L390	20N5S48L00	STAFF
85	R90DXGF	CV19-1594	Lenovo TP L390	20N5S48L00	STAFF
86	R90DXF1	CV19-1595	Lenovo TP L390	20N5S48L00	STAFF
87	R90XDQRD	CV19-1596	Lenovo TP L390	20N5S48L00	STAFF
88	R90DXE5	CV19-1597	Lenovo TP L390	20N5S48L00	STAFF
89	R90XDQQ4	CV19-1598	Lenovo TP L390	20N5S48L00	STAFF
90	R90DXML	CV19-1599	Lenovo TP L390	20N5S48L00	STAFF
91	R90XDQNX	CV19-1600	Lenovo TP L390	20N5S48L00	STAFF
92	R90DXVA	CV19-1601	Lenovo TP L390	20N5S48L00	STAFF
93	R90XDQRH	CV19-1602	Lenovo TP L390	20N5S48L00	STAFF
94	R90DXT2	CV19-1603	Lenovo TP L390	20N5S48L00	STAFF
95	R90XDQQ5	CV19-1604	Lenovo TP L390	20N5S48L00	STAFF
96	R90XDQS4	CV19-1605	Lenovo TP L390	20N5S48L00	STAFF
97	R90XDQSX	CV19-1606	Lenovo TP L390	20N5S48L00	STAFF
98	R90DXV4	CV19-1607	Lenovo TP L390	20N5S48L00	STAFF
99	R90DXG2	CV19-1608	Lenovo TP L390	20N5S48L00	STAFF
100	R90XDYAA	CV19-1609	Lenovo TP L390	20N5S48L00	STAFF
101	R90XDY8E	CV19-1256	Lenovo TP L391	20N5S48L01	STAFF
102	R90XDY8W	CV19-1246	Lenovo TP L392	20N5S48L02	STAFF
103	R90DXPT	CV19-1027	Lenovo TP L393	20N5S48L03	STAFF
104	R90DYL F	CV19-1088	Lenovo TP L394	20N5S48L04	STAFF
105	R90XDYGE	CV19-1185	Lenovo TP L395	20N5S48L05	STAFF
106	R90XDQN4	CV19-1127	Lenovo TP L396	20N5S48L06	STAFF
107	R90DXV9	CV19-1062	Lenovo TP L397	20N5S48L07	STAFF
108	R90DXDW	CV19-1037	Lenovo TP L398	20N5S48L08	STAFF

PO Line #	Serial Number	Computer Name	Product Description	Lenovo Part #	NOTES
109	R90XDQN5	CV19-1118	Lenovo TP L399	20NSS48L09	STAFF
110	R90XDYJB	CV19-1124	Lenovo TP L400	20NSS48L10	STAFF
111	R90XDQV8	CV19-1239	Lenovo TP L401	20NSS48L11	STAFF
112	R90DXMJ	CV19-1104	Lenovo TP L402	20NSS48L12	STAFF
113	R90XDQK5	CV19-1230	Lenovo TP L403	20NSS48L13	STAFF
114	R90XDYDB	CV19-1171	Lenovo TP L404	20NSS48L14	STAFF
115	R90XDQN8	CV19-1173	Lenovo TP L405	20NSS48L15	STAFF
116	R90XDQNJ	CV19-1123	Lenovo TP L406	20NSS48L16	STAFF
117	R90XDQHK	CV19-1145	Lenovo TP L407	20NSS48L17	STAFF
118	R90XDQJB	CV19-1086	Lenovo TP L408	20NSS48L18	STAFF
119	R90XDY4S	CV19-1242	Lenovo TP L409	20NSS48L19	STAFF
120	R90XDYGJ	CV19-1093	Lenovo TP L410	20NSS48L20	STAFF
121	R90DXNWX	CV19-1114	Lenovo TP L411	20NSS48L21	STAFF
122	R90XDYB2	CV19-1224	Lenovo TP L412	20NSS48L22	STAFF
123	R90XDYCF	CV19-1159	Lenovo TP L413	20NSS48L23	STAFF
124	R90XDYDW	CV19-1174	Lenovo TP L414	20NSS48L24	STAFF
125	R90DXGXC	CV19-1029	Lenovo TP L415	20NSS48L25	STAFF

X Louis Paul

**INFORMATION TECHNOLOGY DEPARTMENT
PPO - CV19_LAPTOP LIST**

Computer Name	Serial #	Area	Description	Model
CV19-1581	R90DXE7	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1569	R90DXF8	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1599	R90DXML	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1584	R90DXN8	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1027	R90DXPT	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1532	R90DXQ1	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1546	R90DXQL	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1544	R90DXSB	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1586	R90DXSQ	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1558	R90DXSS	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1541	R90DXSY	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1577	R90DXTG	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1607	R90DXV4	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1062	R90DXV9	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1601	R90DXVA	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1383	R90DXVJ	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1550	R90DXVS	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1242	R90XDY4S	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1551	R90XDY6G	9604 - PPO	Lenovo TP L390	20NSS48L00
CV19-1514	R90XDY51	9607 - FSS	Lenovo TP L390	20NSS48L00
CV19-1552	R90XDQTS	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1521	R90XDQTY	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1540	R90XDQV0	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1536	R90XDQV3	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1239	R90XDQV8	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1537	R90XDQVC	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1526	R90XDQVF	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1037	R90DXDW	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1524	R90DXE4	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1597	R90DXE5	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1595	R90DXF1	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1608	R90DXG2	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1573	R90DXG5	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1029	R90DXGC	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1570	R90DXGE	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1594	R90DXGF	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1567	R90DXH6	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1572	R90DXHS	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1513	R90DXL6	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1575	R90DXL9	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1517	R90DXLY	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1535	R90DXM8	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1580	R90DXMA	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1104	R90DXMJ	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1588	R90DXMN	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1559	R90DXN5	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1533	R90DXNH	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1114	R90DXNW	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1545	R90DXP2	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1564	R90DXP9	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1547	R90XDY5E	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1530	R90XDY5G	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1548	R90XDY5V	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1554	R90XDY76	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1174	R90XDYDW	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1093	R90XDYGJ	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00

INFORMATION TECHNOLOGY DEPARTMENT
PPO - CV19_LAPTOP LIST

Computer Name	Serial #	Area	Description	Model
CV19-1528	R90XDY4V	9608 - CUST_GRNDS	Lenovo TP L390	20NSS48L00
CV19-1553	R90XDQHH	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1145	R90XDQHK	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1582	R90XDQJ8	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1086	R90XDQJB	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1557	R90XDQJD	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1574	R90XDQJP	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1549	R90XDQK2	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1593	R90XDQKD	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1230	R90XDQKS	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1543	R90XDQMQ	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1538	R90XDQMT	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1127	R90XDQN4	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1118	R90XDQN5	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1173	R90XDQN8	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1123	R90XDQNJ	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1600	R90XDQNX	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1563	R90XDQPD	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1598	R90XDQQ4	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1604	R90XDQQ5	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1583	R90XDQQ6	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1565	R90XDQQ7	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1527	R90XDQQF	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1596	R90XDQRD	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1518	R90XDY6H	9610 - 100 - Zone 1	Lenovo TP L390	20NSS48L00
CV19-1568	R90XDQQX	9610 - 200 - Zone 2	Lenovo TP L390	20NSS48L00
CV19-1490	R90XDQQZ	9610 - 200 - Zone 2	Lenovo TP L390	20NSS48L00
CV19-1592	R90XDQR4	9610 - 200 - Zone 2	Lenovo TP L390	20NSS48L00
CV19-1531	R90XDQR7	9610 - 200 - Zone 2	Lenovo TP L390	20NSS48L00
CV19-1578	R90XDQR8	9610 - 200 - Zone 2	Lenovo TP L390	20NSS48L00
CV19-1523	R90XDY4Z	9610 - 200 - Zone 2	Lenovo TP L390	20NSS48L00
CV19-1609	R90XDYAA	9610 - 200 - Zone 2	Lenovo TP L390	20NSS48L00
CV19-1602	R90XDQRH	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1561	R90XDQRL	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1579	R90XDQRQ	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1520	R90XDQRY	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1562	R90XDQS1	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1605	R90XDQS4	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1522	R90XDQS6	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1585	R90XDQSA	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1539	R90XDQSE	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1589	R90XDQSG	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1576	R90XDQSL	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1587	R90XDQST	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1571	R90XDQSW	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1606	R90XDQSX	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1519	R90XDQSZ	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1566	R90XDQT1	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1515	R90XDQTE	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1556	R90XDQTH	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1590	R90XDQTM	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1560	R90XDQTP	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1591	R90DXEM	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1529	R90XDY4X	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1483	R90XDY4Y	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1516	R90XDY6A	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00

INFORMATION TECHNOLOGY DEPARTMENT
PPO - CV19_LAPTOP LIST

Computer Name	Serial #	Area	Description	Model
CV19-1542	R90XDY7G	9610 - 300 - Zone 3	Lenovo TP L390	20NSS48L00
CV19-1534	R90XDQV2	SPARE	Lenovo TP L390	20NSS48L00
CV19-1603	R90XDXT2	SPARE	Lenovo TP L390	20NSS48L00
CV19-1555	R90XDY6V	SPARE	Lenovo TP L390	20NSS48L00
CV19-1525	R90XDY70	SPARE	Lenovo TP L390	20NSS48L00
CV19-1256	R90XDY8E	SPARE	Lenovo TP L390	20NSS48L00
CV19-1246	R90XDY8W	SPARE	Lenovo TP L390	20NSS48L00
CV19-1224	R90XDYB2	SPARE	Lenovo TP L390	20NSS48L00
CV19-1159	R90XDYCF	SPARE	Lenovo TP L390	20NSS48L00
CV19-1171	R90XDYDB	SPARE	Lenovo TP L390	20NSS48L00
CV19-1185	R90XDYGE	SPARE	Lenovo TP L390	20NSS48L00
CV19-1124	R90XDYJB	SPARE	Lenovo TP L390	20NSS48L00
CV19-1088	R90XDYLF	SPARE	Lenovo TP L390	20NSS48L00

David Weaver requests your signature on
3290A from TSSC to PPO 071422

Review and sign

Please review and complete 3290A from TSSC to PPO.

DAVID WEAVER
P00034420@browardschools.com

After you sign **3290A from TSSC to PPO 071422**, the agreement will be sent to mark.dorsett@browardschools.com, david.weaver@browardschools.com and kenneth.stone@browardschools.com. Then, all parties will receive a final PDF copy by email.

Don't forward this email: If you don't want to sign, you can **delegate** to someone else.

By proceeding, you agree that this agreement may be signed using electronic or handwritten signatures.

To ensure that you continue receiving our emails, please add adobesign@adobesign.com to your address book or safe list.



**ERUM MOTIWALA, CHIEF FINANCIAL OFFICER
OFFICE OF THE CHIEF FINANCIAL OFFICER**

PHONE: 754-321-1990 **FAX:** 754-321-1999 **EMAIL:** erum.motiwala@browardschools.com

Signatures on File

July 19, 2022

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

FROM: Erum Motiwala, Chief Financial Officer
Office of the Chief Financial Officer

VIA: Judith M. Marte, Deputy Superintendent
Office of the Deputy Superintendent, Operations

SUBJECT: AUDIT RESPONSE ON PROPERTY & INVENTORY FY 2023

Finding 3: Semi-annual Inventories

Recommendations to the Office of the Chief Financial Officer:

The Chief Financial Officer (CFO) should revise BPB O-100 to detail the reconciliation process locations must conduct after completing the physical inventory to ensure property records are accurately updated. The Chief Auditor and Deputy Superintendent of Operations discussed this matter, and both agree with this recommendation.

Management's Response:

Accounting and Financial Reporting-Capital Assets (AFRD-CA) will conduct quarterly training effective fiscal year 2022-23 to train locations on how to reconcile the property and inventory in accordance with BPB O-100, *Procedure For Property & Inventory Control*. The BPB O-100 clearly delineates the expectations from the locations. We believe that ongoing training would be beneficial for all locations and provide better outcomes. The Deputy Superintendent of Operations is open to further discussions about BPB O-100.

Finding 8: CARES Act - Equitable Services to Students and Teachers in Non-Public Schools (ESSER) Assets

Recommendations to CFO

Purchases of assets for locations outside the District should be assigned unique physical location numbers that accurately represent the asset's location at a minimum.

Management's Response:

Private schools are not District owned nor have a state issued Master School ID, therefore the recommended establishment of unique physical location for private school cannot be accomplished. Property Passes accurately represent an asset's physical location and complies with FAC 69I-73.003. The BPB O-100 outlines procedures for tangible personal property removed from District premises under section C. ASSIGNMENT OF TANGIBLE PERSONAL PROPERTY TO STAFF and Exhibit 4, Property Pass.

Recommendations to Accounting and Financial Reporting Department-Capital Assets

AFRD-CA should ensure that the appropriate forms are obtained with the proper signatures certifying both property custodians are aware of the changes.

Management's Response:

CFO's location should not be used as a property custodian for the sprayers. The appropriate area responsible for sprayers is the PPO Department. If the sprayers were returned to the District, PPO Department would need to take physical custody. PPO Department agrees with the transfer of sprayers to their location's inventory and will issue property passes to private schools for the sprayers in their possession. Finance will provide the information for the sprayers to PPO Department to facilitate the transfer upon receiving confirmation from OCA that the audit has been completed and Board approved. AFRD-CA cannot alter property records for the duration of an audit. PPO Department has also been informed that in accordance with BPB O-100, all locations are minimally required to conduct semi-annual inventories to ensure the District's property records are accurately maintained and updated. Private schools are not District owned and do not have a Master School ID. Therefore, a private school's location number would not be entered in SAP.

SECTION IV:
Supplemental Information

The 2020 Florida Statutes

[Title XVIII](#)
PUBLIC LANDS AND
PROPERTY

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

[View Entire
Chapter](#)

CHAPTER 274

TANGIBLE PERSONAL PROPERTY OWNED BY LOCAL GOVERNMENTS

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

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

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

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

274.02 Record and inventory of certain property.—

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

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

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

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

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

History.—s. 4, ch. 59-163.

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

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

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

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

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

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

History.—s. 7, ch. 59-163.

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

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

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

History.—s. 10, ch. 59-163.

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

History.—s. 11, ch. 59-163.

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

History.—s. 1, ch. 61-46.

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

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

CHAPTER 69I-73
TANGIBLE PERSONAL PROPERTY OWNED BY LOCAL GOVERNMENTS

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

69I-73.001 Definitions.

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

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

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

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

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

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

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

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

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

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

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

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

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

69I-73.002 Threshold for Recording Property.

All property with a value or cost of \$5,000 or more and a projected useful life of 1 year or more shall be recorded in the local government’s financial system as property for inventory purposes. For the purpose of this rule chapter, “cost” is used if the property is purchased and represents the purchase price of the property item; “value” is used if the property is donated and represents the worth or acquisition value of the property item at the date of donation. Attractive items with a value or cost less than \$5,000 shall be recorded in the local government’s financial system as property for inventory purposes.

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

69I-73.003 Recording of Property.

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

(2) Individual Records Required for Each Property Item – Each item of property shall be accounted for in a separate property record. Related individual items which constitute a single functional system may be designated as a property group. A property group may be accounted for in one record if the component items are separately identified within the record. Examples of property items that may be accounted for as a property group item include modular furniture, computer components, book sets, and similar association of items. All property group items, the total value or cost of which is equal to or greater than \$5,000 shall be inventoried under this rule.

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

- (a) Identification number.
- (b) Description of item or items.
- (c) Physical location (the city, county, address or building name, and room number therein).
- (d) Name of custodian with assigned responsibility for the item.
- (e) In the case of a property group, the number and description of the component items comprising the group.
- (f) Name, make, or manufacturer.
- (g) Year and model(s).
- (h) Manufacturer's serial number(s).
- (i) If an automobile, the vehicle identification number (VIN) and title certificate number.
- (j) Date acquired.

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

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

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

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

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

69I-73.004 Marking of Property Records.

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

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

(3) Location of Marking – Items of a similar nature shall be marked in a similar manner to facilitate identification. In determining a marking location, careful consideration shall be given to the intended use of the items; the probability that the marking

could be obliterated by wear, vandalism or routine maintenance functions; and, the appropriateness of the marking method chosen. Additionally, the location of the marking and the marking method chosen shall not mar the appearance of the item. When utilizing an electronic scanning format system, electronic codes shall be placed on property in the same manner as other markings specified in this section.

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

69I-73.005 Disposition of Property.

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

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

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

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

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

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

69I-73.006 Inventory of Property.

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

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

- (a) Date of inventory.
 - (b) Identification number.
 - (c) Existence of property item (or not).
 - (d) Physical location (the city, county, address or building name and room number therein).
 - (e) Present physical condition.
 - (f) Name and signature of the employee or other individual attesting to the existence of the item.
 - (g) In the case of a property group, the number and description of the component items comprising the group.
- (3) Electronic scanning format used for the identification number is acceptable only if the recorded data is downloadable to a computer and can then be used to generate reports that will include all information required on the hardcopy inventory form.
- (4) Unrecorded Property – Any property item found during the conduct of an inventory which meets the requirements for accounting and control as defined in rule 69I-71.003, F.A.C., and which item is not included on the inventory forms described above, shall have an inventory form created for the item when located. After appropriate investigation to establish the ownership of the item, it shall be added to the governmental unit's property records or, if ownership cannot be reasonably established, the item may be disposed of in the manner provided by law as applicable to surplus property, pursuant to section 274.05 and 274.06, F.S.

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

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

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

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

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

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

**SUBJECT: PROCEDURE FOR PROPERTY &
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GENERAL:

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

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

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

A. PURCHASING TANGIBLE PERSONAL PROPERTY – SMART PURCHASES

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

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

SMART Purchases - \$1,000 or More

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

SMART Purchases – Under \$1,000.00

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

NOTE:

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

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

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

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

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

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A.1 PURCHASING TANGIBLE PERSONAL PROPERTY

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

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

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

B. TRANSFERRING TANGIBLE PERSONAL PROPERTY

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

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

C. ASSIGNMENT OF TANGIBLE PERSONAL PROPERTY TO STAFF

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

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

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D. CONDUCTING SEMI-ANNUAL INVENTORIES

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

E. REPORTING THEFT OR VANDALISM OF TANGIBLE PERSONAL PROPERTY

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

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

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

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F. SURPLUS OF TANGIBLE PERSONAL PROPERTY

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

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been removed from the property inventory by requesting a PNI 811 from Information & Technology – Production Control.

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

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

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

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

H. PROPERTY AUDITS OF TANGIBLE PERSONAL PROPERTY

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

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

APPROVED BY: CABINET

DATE: 8/1/17

CABINET MEMBER SIGNATURE: 

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

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

1. SMART/GOB Purchase Requirements:

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

2. SMART/GOB Document Type:

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

Create Purchase Requisition

Document Overview On | Hold | Personal Setting

☐ Source Determination

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

3. SMART Numbering Sequence:

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

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

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

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

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

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

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

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

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

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

8. Charter Schools and SMART/GOB:

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