

INTERNAL AUDIT REPORT

**Property and Inventory Audit of Selected Locations
2023 - 2024**



To be presented to the:

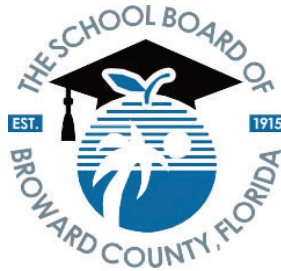
**Audit Committee on
June 20, 2024**

and

**The School Board of Broward County, Florida
on July 23, 2024**

by

The Office of the Chief Auditor



Lori Alhadeff, Chair
Debra Hixon, Vice Chair

Torey Alston
Brenda Fam, Esq.
Daniel P. Foganholi
Dr. Jeff Holness
Sarah Leonardi
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Superintendent of Schools

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Office of the Chief Auditor
Dave Rhodes, Task Assigned
Chief Auditor

600 SE 3rd Avenue
Fort Lauderdale, Florida 33301
phone: 754-321-2400 • fax: 754-321-2719
dave.rhodes@browardschools.com
www.browardschools.com

The School Board of
Broward County, Florida

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Superintendent of Schools

June 19, 2024

Members of the School Board of Broward County, Florida
Members of the Audit Committee of the School Board of Broward County, Florida
Dr. Howard Hepburn, Superintendent of Schools

Ladies and Gentlemen:

We have performed a review of Property and Inventory Control of selected locations, pursuant to Florida Statue Chapter 274, Florida Administrative Code Chapter 69I-73, School Board Policy 1700, and Business Practice Bulleting O-100.

An audit includes examining evidence supporting the property represented on the property records. We have reviewed all property and inventory records disclosed from District accounts and made a determination to 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 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 (25) property and inventory control audits. Our audits indicated that (3) locations did not comply with prescribed laws, codes, policies, and procedures.

We wish to express our appreciation to the administration and staff of the various locations for their cooperation and courtesies extended during our audits.

Sincerely,



Dave Rhodes
Task Assigned Chief Auditor

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PROPERTY AND INVENTORY CONTROL AUDIT REPORT

AUTHORIZATION

The Office of the Chief Auditor has audited the inventory records of Tangible Personal Property for the Departments listed in Section I of this report in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller of the United States, School Board Policy 1700, and the Audit Plan for Fiscal Year 2023-2024.

SCOPE, OBJECTIVES AND METHODOLOGY

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

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

Supervision and control of property is the responsibility of the Custodian, who are required to implement corrective actions and to comply with applicable laws, regulations, and School Board policies.

It is our responsibility to perform audits under generally accepted government auditing standards, as well as provide recommendations to improve operations, strengthen internal controls and ensure compliance with the requirements of laws, rules and regulations in matters selected for review.

AUDIT FINDING:

An issue that may involve a deficiency in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or instances of fraud. Elements of a finding generally include criteria, condition, cause, and effect or potential effect, and relevant recommendations.

Audit Findings result from unaccounted for property and/or significant weaknesses in internal controls. Audit Findings are listed in Section II of this report with recommendations to correct them.

SECTION I: Summary
Property and Inventory Control Audits
Performed

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property and Inventory Control Audit

#	Area	Name	Asset Total	Total Asset Value	Total Quantity Unaccounted For Assets	Total Value Unaccounted For Assets / %	Audit Finding	Page No.
1	Department	9521 School Counseling	64	\$50,485.20	0	\$0.00	No	N/A
2	Department	9522 Economic Development & Diversity Compliance	31	\$17,857.09	0	\$0.00	No	N/A
3	Department	9523 Deputy Superintendent Operations	10	\$9,579.00	0	\$0.00	No	N/A
4	Department	9524 Deputy Superintendent, Teaching & Learning	9	\$11,355.06	0	\$0.00	No	N/A
5	Department	9539 Demographics & Enrollment Planning	16	\$41,790.99	0	\$0.00	No	N/A
6	Department	9615 Administrative Support	445	\$1,002,655.62	0	\$0.00	No	N/A
7	Department	9655 Chief People Officer	10	\$12,539.00	0	\$0.00	No	N/A
8	Department	9660 Certification/Incentives	6	\$7,695.80	0	\$0.00	No	N/A
9	Department	9702 Chief of Staff	37	\$38,420.80	0	\$0.00	No	N/A
10	Department	9708 Accounting & Financial Reporting	43	\$132,975.24	0	\$0.00	No	N/A
11	Department	9717 Chief Safety, Security and Emergency Preparedness	157	\$178,697.96	0	\$0.00	No	N/A
12	Department	9720 School Security Support Services	80	\$335,294.99	0	\$0.00	No	N/A
13	Department	9730 Finance	48	\$72,102.14	3	\$4,447.05 / 6.17%	Yes	10
14	Department	9731 Capital Budget	58	\$88,882.07	0	\$0.00	No	N/A
15	Department	9777 Secondary Learning	53	\$68,090.25	0	\$0.00	No	N/A

#	Area	Name	Asset Total	Total Asset Value	Total Quantity Unaccounted For Assets	Total Value Unaccounted For Assets / %	Audit Finding	Page No.
16	Department	9779 Head Start / Early Intervention	298	\$448,478.56	3	\$3,786.23 / 0.84%	Yes	15
17	Department	9804 Office of Student Services	235	\$262,213.05	0	\$0.00	No	N/A
18	Department	9805 Student Services	254	\$164,273.61	1	\$1,098.51 / 0.67%	Yes	19
19	Department	9807 Special Programs	4	\$4,914.86	0	\$0.00	No	N/A
20	Department	9811 Choice/Charter Schools Management/Support	53	\$63,857.71	0	\$0.00	No	N/A
21	Department	9816 Applied Learning	309	\$1,687,461.73	0	\$0.00	No	N/A
22	Department	9826 Coordinated Student Health Services	56	\$78,820.77	0	\$0.00	No	N/A
23	Department	9827 Diversity & School Climate	363	\$285,752.50	0	\$0.00	No	N/A
24	Department	9830 Title I, Migrant & Special Programs	305	\$1,009,970.95	0	\$0.00	No	N/A
25	Department	9831 Migrant Education	4	\$4,964.00	0	\$0.00	No	N/A
Total			2,948	\$6,079,128.95	7	\$9,331.79 / 0.15%	(7) Audit Findings	

Audits Performed by:
Merlin Butler
Tavicia James
Matthew Ruiz
Domingo Fung
Juliana Joseph
Keith Hernandez

Managed/2nd Level Review:
Gabriel Carvajal

1st Level Review:
Laura Wright

Certified by:
Dave Rhodes

SECTION II: Audit Findings

Location Audited: 9730 Finance
Custodian: Erum Motiwala
Address: 600 Southeast Third Avenue, Fort Lauderdale, FL 33301

Total Quantity of Items in Inventory: 48
Total Dollar Cost of Items in Inventory: \$72,102.14
Total Dollar Cost of Items Unaccounted for: \$4,447.05
Cost Percentage of Items Unaccounted for: 6.17%
Total Number of Items Unaccounted for: 3

Inventory Number	Description	Serial Number	Unit Cost
21-64848	24431209 – Electrostatic Backpack Sprayer	OMISSION	\$1,482.25
21-65427	24431209 – Cordless Electrostatic Backpack	OMISSION	\$1,482.25
21-66155	24431209 – Cordless Electrostatic Backpack	OMISSION	\$1,482.25
TOTAL			\$4,447.05

Finding:

As a result of the audit conducted, it was determined that 3 assets were unaccounted for at this Location. According to Florida Statute 274, Florida Administrative Code (F.A.C.) 69I-73, and the Business Practice Bulleting (BPB) O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them.

The Custodian of this department had changed twice during the audit. Listed below is the timeframe for each Custodian's tenure:

Mrs. Judith Marte, CFO	from 6/12/2017 to 7/15/2021.
Mr. Oleg Gorokhovsky, Acting CFO	from 7/16/2021 to 6/14/2022.
Mr. Oleg Gorokhovsky, CFO	from 6/15/2022 to 6/30/2022.
Ms. Erum Motiwala, Associate Superintendent	from 6/15/2022 to present.

Asset 21-64848 was reported as accidentally ran over and disposed of at Saint Gregory Catholic School, however, no documentation was provided which recorded the incident.

Assets 21-65427 and 21-66155, are documented as being in the possession of Academy School of Excellence and Jewish Cooperative School, respectively. Both assets could not be physically verified by the schools.

All three assets were received by Ms. Julia French Gocke, from the Budget Department, through the SAP system.

21-64848 goods receipt in SAP on 5/04/2021.
21-65427 goods receipt in SAP on 5/06/2021.
21-66155 goods receipt in SAP on 5/10/2021.

Not conducting physical verification of all assets and their serial numbers during the required semi-annual inventory and not conducting physical verification upon change of Custodian may potentially result in further assets being unaccounted for, i.e., missing, lost, stolen.

Recommendation:

The Office of the Chief Auditor recommends that, upon a change of Custodian, a full physical inventory is conducted to comply with F.A.C. 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."

The Office of the Chief Auditor recommends that the Custodian conduct the required semi-annual inventories to mitigate the loss of assets and comply with F.A.C and the BPB O-100, paragraph D.1:

"All locations are minimally required to conduct semi-annual inventories to ensure the District's property records are accurately maintained and updated."

The Office of the Chief Auditor recommends that the Custodian review the BPB O-100 for criteria regarding semi-annual inventories.

If assets cannot be accounted for, the Office of the Chief Auditor highly recommends that the Custodian submit to Accounting & Financial Reporting-Capital Assets a Special Investigative Unit form together with a 03290 Loss Form to list the assets as missing on the Master File.

The Office of the Chief Auditor recommends that the Custodian ensure the budgetkeeper/bookkeeper accurately enters the minimum required information of any asset received in the SAP system which will be listed on the inventory report.

Custodian's Corrective Action Plan: See page 12.

OFFICE OF THE DEPUTY SUPERINTENDENT, FINANCE & OPERATIONS
JUDITH M. MARTE

DEPUTY SUPERINTENDENT

May 15, 2024

TO: Gabriel Carvajal, Manager, P&I Control Audits
Office of the Chief Auditor

FROM: Erum Motiwala *Erum Motiwala*
Associate Superintendent, Finance

VIA: Judith M. Marte *J. Marte*
Deputy Superintendent, Finance & Operations

Subject: **CORRECTIVE ACTION PLAN FOR 9730 ASSOCIATE SUPERINTENDENT, FINANCE**

Below is a detailed Corrective Action Plan (CAP) for any findings and/or discrepancies identified during the Property and Inventory Control Audit for location 9730 Associate Superintendent, Finance.

Background

The U.S. Department of Education released the revised document dated October 9, 2020 to provide information about equitable services for students and teachers in non-public schools under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Pub. L. No. 116-136, 134 Stat. 281 (Mar. 27, 2020). The document provided for the following: "Control of funds for services and assistance provided to non-public school students and teachers under the CARES Act programs, and title to materials, equipment and property purchased with such funds, must be in a public agency, and a public agency must administer such funds, materials, equipment, and property. In other words, no funds may go directly to a non-public school."

As a result of the revised guidelines, the District purchased sprayers for the non-public schools as the purchase was made for the public schools.

Discrepancies

As previously stated in the attached management's response for the Physical Plant and Operations Department (PPO) audit, dated July 19, 2022 and Board approved on December 13, 2022, the sprayers will be transferred to the PPO Department's inventory upon completion of the audit for location 9730. The transfer of sprayers to PPO's location could not be completed as the audit of location 9730 was ongoing since July 19, 2021. The Business Practice Bulletin O-100 does not allow for the property

records of a location to be altered during the duration of an audit.

The Office of the Associate Superintendent, Finance did extensive research and followed up with the non-public schools to resolve the 24 discrepancies mentioned in the audit report.

Findings

Provided below is the explanation and status for the three (3) findings noted in the audit report.

Inventory Number	Description	Serial Number	Unit Cost	Explanation	Status
21-64848	24431209 - Electrostatic Backpack	OMISSION	\$ 1,482.35	Saint Gregory Catholic School's (MSID #4883) Response: "Backpack fell off the back of a golf cart and ran over by a parishner, smashing into pieces."	The school completed the attached Tangible Property Loss Form and provided the SIU report.
21-65427	24431209 - Cordless Electrostatic	OMISSION	\$ 1,482.35	Academic School of Excellence (MSID #9443): School was replaced by Jam Preparatory Academy of Excellence.	Current director did not want to assume responsibility for the sprayer since the director was not part of the former Academic School of Excellence.
21-66155	24431209 - Cordless Electrostatic	OMISSION	\$ 1,482.35	Jewish Parent Cooperative School (MSID #5528): School was replaced by Jewish Cooperative School.	The item is not in possession of the current Jewish Cooperative School since the administration took over the school in July 2022.
TOTAL			<u>\$4,447.05</u>		

Office of the Chief Auditor's (OCA's) Recommendation

Recommendation #1:

It is recommended that, upon a change of Custodian, a full physical inventory is conducted to comply with F.A.C. 691-33.006 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."

Management's Response:

The Associate Superintendent, Finance did not have an opportunity to conduct a full physical inventory upon assuming the role, as the audit for location 9730 was ongoing since July 19, 2021.

Recommendation #2:

It is recommended the Custodian conduct the required semi-annual inventories to mitigate the loss of assets and comply with F.A.C and the BPB 0-100, paragraph D.1:

"All locations are minimally required to conduct semi-annual inventories to ensure the District's property records are accurately maintained and updated."

It is recommended that the Custodian review the BPB 0-100 for criteria regarding semi-annual inventories.

If assets cannot be accounted for, it is highly recommended that the Custodian submit to Accounting & Financial Reporting-Capital Assets a Special Investigative Unit (SIU) form together with a 03290 Loss Form to list the assets as missing on the Master File.

It is highly recommended that the Custodian ensure the budget keeper conducts a physical verification of any asset which is received in the SAP system that will be listed on the inventory report.

Management's Response:

The Associate Superintendent, Finance conducts the semi-annual and physical inventories to comply with F.A.C and the BPB 0-100, paragraph D.1.



Erum Motiwala

Location Audited: 9779 Head Start / Early Intervention
Custodian: Sharonda Davis-Bailey
Address: 600 Southeast Third Avenue, Fort Lauderdale, FL 33301

Total Number of Items in Inventory: 298
Total Dollar Cost of Items in Inventory: \$448,478.56
Total Dollar Cost of Items Unaccounted for: \$3,786.23
Cost Percentage of Items Unaccounted for: 0.84%
Total Number of Items Unaccounted for: 3

Inventory Number	Description	Serial Number	Unit Cost
05-33353	PROJECTOR, EPSON POWERLITE	F3HG461729F	\$1,154.23
08-05602	PRINTER LEXMARK T640N	7914Z3M	\$1,384.00
12-02133	PRINTER LEXMARK T652	794ZVDC	\$1,248.00
TOTAL			\$3,786.23

Finding:

As a result of the audit conducted, it was determined that 3 assets were unaccounted for at this Location. According to Florida Statute 274, Florida Administrative Code (F.A.C.) 69I-73, and the Business Practice Bulleting (BPB) O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them.

According to the Preliminary Audit Conference Report, the Custodian has not properly conducted the appropriate semi-annual inventories required by F.A.C. 69I-73.006 and BPB O-100 paragraph D.1 resulting in the inability to properly account for the assets listed above.

Not conducting physical verification of all assets during the required semi-annual inventory may potentially result in further assets being unaccounted for, i.e., missing, lost, stolen.

Recommendation:

The Office of the Chief Auditor recommends that the Custodian conduct the required semi-annual inventories to mitigate the loss of assets and comply with the following:

F.A.C. 69I-73.006:

(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.

BPB O-100, paragraph D.1:

“All locations are minimally required to conduct semi-annual inventories to ensure the District's property records are accurately maintained and updated.”

The Office of the Chief Auditor recommends that the Custodian review the BPB O-100 for criteria regarding semi-annual inventories.

If assets cannot be accounted for, the Office of the Chief Auditor highly recommends that the Custodian submit to Accounting & Financial Reporting-Capital Assets a Special Investigative Unit form together with a 03290 Loss Form to list the assets as missing on the Master File.

Custodian's Corrective Action Plan: See page 17.

ACADEMICS
HEAD START/EARLY INTERVENTION

DATE: May 2, 2024

TO: Gabriel Carvajal
Manager, Property and Inventory Control Audits

FROM: Sharonda Bailey *SB*
Director, Head Start/Early Intervention Department

SUBJECT: **CORRECTIVE ACTION PLAN – HEAD START/EARLY INTERVENTION #9779**

This memorandum serves as the response to the Property Audit Review for the Head Start/Early Intervention Department conducted for Fiscal Year 2024. A detailed summary outlining all New/Found and Missing/Stolen items is as follows:

The status for the items listed on the Discrepancies Report below:

1. Items #1-13 & 18 – The items were surplus and deleted from our PNI 811.
 - We were not able to surplus items prior to the audit due to the previous audit not being closed
2. Item #14 – The transfer has been updated and submitted to Capital Assets. It is being processed for transfer to Drew Family Resource Center #3651.
 - Auditor Domingo Fung physically saw the laminator at Drew Family Resource Center in Room 603
3. Items #15-17 – The serial numbers are updated and reflected on our PNI 811.
 - Item #15 – The paperwork was submitted during the previous audit. However, had the audit been closed, this would not have been reflected on the Discrepancy Report
 - Items #16&17 – The Modular Month Dry Erase Boards did not have serial numbers and the invoice was given to the auditor. The serial numbers were generated and added to our PNI 811

ACADEMICS

HEAD START/EARLY INTERVENTION

The tech team will continue to look for the three (3) remaining items listed below:

4. Inventory #05 – 33323/SN# F3HG461729F – Projector, Epson Powerlite
5. Inventory #08-05602/SN# 7914Z3M – Printer, Lexmark T40N B/W
 - The previous auditor was notified the printer was salvaged and had no paperwork. This remains on the Discrepancy Report due to the previous audit not being closed
6. Inventory #12-02133/SN# 794ZVDC – Printer, Lexmark T652DN B/W
 - The item was previously located at Drew Family Resource Center. We are working with Drew Family Resource Center's tech to locate the printer.

The last audit conducted during February 2021 for Fiscal Year 2020 remained open until the 2024 audit. The open audit has caused a negative impact on our inventory because we were unable to make any PNI 811 updates or B-stock equipment, which resulted in discrepancies for the current audit.

The Head Start/Early Intervention Department will continue to improve the measures implemented to safeguard the district's property. I held a meeting with our department's Technology Specialist to discuss the items in question. During the meeting, we reviewed the processes and procedures currently in place to better ensure the monitoring of all inventoried items including, but not limited to, invoices, equipment that is moved, property passes, or items sent to B-stock. We will continue to check, verify, and monitor the PNI 811 for accuracy on a continual basis and ensure the processes for securing equipment are followed including:

- Continue quarterly inventory checks on the floor and other locations where technology is located
- Continue to track equipment under \$1,000
- Assure the transfer forms are completed and sent to Capital Assets within the 90-day timeline
- Continue to closely monitor PNI 811 reports for accuracy of equipment and cost for items, transferred items, and B-stock items that are in the Department

If you have any questions, please contact me at 754-321-1972.

BROWARD COUNTY PUBLIC SCHOOLS
OFFICE OF THE CHIEF AUDITOR
LIST OF UNACCOUNTED FOR TANGIBLE PERSONAL PROPERTY

	Inventory Number	Description	Asset Class	Unit Cost	Serial Number	GR/PO Number	Acquired Date	Room Number
1	05-33353	PROJECTOR, EPSON POWERLITE	056A	1,154.23	F3HG461729F	000032	10/18/04	Missing
2	08-05602	PRINTER LEXMARK T640N B/W	044A	1,384.00	7914Z3M	276534	10/31/07	Salvage (no documents)
3	12-02133	PRINTER, LEXMARK T652DN B/W	044A	1,248.00	794ZVDC	263716	12/06/11	DREW Resource (Missing)

Audit Review Details

Items not accounted for as of: 2/14/2024

Total:3 Valued at: \$3,786.23

BROWARD COUNTY PUBLIC SCHOOLS
OFFICE OF THE CHIEF AUDITOR
SCHOOL / DEPARTMENT DISCREPANCY REPORT

Total Discrepancies: 18

Inventory Number	Description	Unit Cost	Serial Number	Stolen/ Missing	Discrepancy w/ Support Docs	Discrepancy Correction
9779 Head Start / Early Intervention						
1	09-08845	APPLE, DESKTOP, IMAC	2,099.00	QP8420ERZE4	Remove-S	✓ SALV 08/04/2023
2	09-11275	APPLE, DESKTOP, IMAC	2,099.00	QP9130UV0TM	Remove-S	✓ SALV 08/04/2023
3	10-04007	APPLE IMAC INTEL W/27	1,925.00	QP0070315PE	Remove-S	✓ SALV 08/04/2023
4	10-04008	APPLE IMAC INTEL W/27	1,925.00	QP9520095PE	Remove-S	✓ SALV 08/04/2023
5	10-04012	APPLE MACBOOK PRO 2.4	2,081.00	W8939K3Q7XJ	Remove-S	✓ SALV 07/11/2017
6	10-05428	APPLE IMAC INTEL W/27	1,925.00	QP01901D5PE	Remove-S	✓ SALV 08/04/2023
7	11-02373	APPLE IMAC INTEL W/21.5"	1,307.85	QP0520GEDAS	Remove-S	✓ SALV 08/04/2023
8	12-02557	APPLE IMAC INTEL W/21.5	1,307.85	D25GP0PQDHJF	Remove-S	✓ SALV 08/04/2023
9	12-02559	APPLE IMAC INTEL W/21.5	1,307.85	D25GP0Q0DHJF	Remove-S	✓ SALV 08/04/2023
10	12-02560	APPLE IMAC INTEL W/21.5	1,307.85	D25GP0PYDHJF	Remove-S	✓ SALV 08/04/2023
11	15-02471	SPOT VISION SCREENER	7,490.00	12071	Remove-S	✓ SALV 08/22/2023
12	15-02472	SPOT VISION SCREENER	7,490.00	12085	Remove-S	✓ SALV 08/22/2023
13	15-02473	SPOT VISION SCREENER	7,490.00	12086	Remove-S	✓ SALV 08/22/2023
14	19-04522	LAMINATOR, 27 ROLL - HEAT	1,350.00	TH1907700072	Process	✓ Transfer to 3651
15	20-00733	Lexmark CX622ade Printer	1,080.00	7522902141W9M	Serial Num	✓ 7529902141W9M
16	20-09591	Modular Month Dry Erase	1,350.72	NONE	Serial Num	✓ 97790016
17	21-08698	Modular Month Dry Erase	1,350.72	NONE	Serial Num	✓ 97790017
18	A13-80586	COMPUTER, APPLE IMAC	1,866.50	C02K225PDNMN	Remove-S	✓ SALV 08/04/2023

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Location Audited: 9805 Student Services
Custodian: Marisa Sotelo
Address: 1400 NW 14th Court, Fort Lauderdale, FL 33311

Total Number of Items in Inventory: 254
Total Dollar Cost of Items in Inventory: \$164,273.61
Total Dollar Cost of Items Unaccounted for: \$1,098.51
Cost Percentage of Items Unaccounted for: 0.67%
Total Number of Items Unaccounted for: 1

Inventory Number	Description	Serial Number	Unit Cost
14-01605	DELL OPTIPLEX 7010	BH5SHX1	\$1,098.51
TOTAL			\$1,098.51

Finding:

As a result of the audit conducted, it was determined that 1 asset was unaccounted for at this Location. According to Florida Statute 274, Florida Administrative Code (F.A.C.) 69I-73, and the Business Practice Bulletin (BPB) O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them.

Although the Custodian has conducted the appropriate semi-annual inventories required by F.A.C. 69I-73.006 and BPB O-100 paragraph D.1, physical control of this asset was lost upon its relocation to another space.

Not maintaining physical control of property delegated to the Custodian may potentially result in further assets being unaccounted for, i.e., missing, lost, stolen.

Recommendation:

The Office of the Chief Auditor recommends that the Custodian ensure the safekeeping of all property delegated to them to comply with F.S. 274.03 Property supervision and control:

“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 assets cannot be accounted for, the Office of the Chief Auditor highly recommends that the Custodian submit to Accounting & Financial Reporting-Capital Assets a Special Investigative Unit form together with a 03290 Loss Form to list the assets as missing on the Master File.

Custodian’s Corrective Action Plan: See page 22.

**MARISA SOTELO, DIRECTOR
STUDENT SERVICES DEPARTMENT**

12/12/2023

TO: BCPS Property & Inventory Audits

FROM: Marisa Sotelo, LCSW, Director
Student Services Department



SUBJECT: **RESPONSE TO 2023 AUDIT**

Please see below and attached, for items requiring supporting documentation of acquisition.

On the New/Found Items Report:

Item 1: Belongs to West Broward High/3971 and was used as a loaner for one of our staff. It was mistakenly added to our inventory database and has since been removed. It is now in the process of being returned to West Broward High. Please remove this item from our inventory report.

Item 16: This is a replacement printer to a new printer referenced in the Unaccounted for Tangible Personal Property Report as Item 13. Vendor replaced non-working printer without any supporting documentation upon exchange.

On the list of Unaccounted for Tangible Personal Property report:

Item 1: was moved to Room 301 and stored with other items for B-Stock. It cannot be located.

Items 2-12: Lexmark printers, are located in schools listed, and property passes are assigned to staff members including Fish/Room #. See updated report reflecting Fish/Room #'s.

Item 13: Lexmark printer was delivered, set up, and in non-working condition. Original P.O. # 4523004860 in the amount of \$1302.87 was invoiced and paid. See attached invoice. Vendor picked up item and replaced with new printer. This new printer is referenced in the New/Found Items Report as Item 16.

On the Discrepancy Report:

Items 2 and 3 supporting paperwork from Apricot Office Interiors is attached.

Thank you and should you require any further information or clarification, please contact Stenovia McCray, Technology Support Specialist II at 754-321-1630.

Attachments

MS:smc