

INTERNAL AUDIT REPORT

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



To be presented to the:

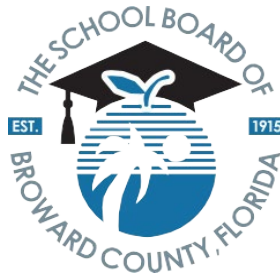
**Audit Committee on
October 24, 2024**

and

**The School Board of Broward County, Florida on
November 13, 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
Nora Rupert
Dr. Allen Zeman

Dr. Howard Hepburn
Superintendent of Schools

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

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Dr. Howard Hepburn
Superintendent of School

September 26, 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 28 Locations, pursuant to Florida Statute 274, Florida Administrative Code 69I-73, Business Practice Bulleting O-100, and School Board Policy 1700.

Each Custodian (Director of a Department/Principal of a School) is responsible for the safekeeping and proper use of the property entrusted to his or her care, are required to implement corrective actions, and comply with applicable laws, regulations, and School Board policies.

Our responsibility is to perform audits under generally accepted government auditing standards, as well as provide recommendations to improve operations, strengthen internal controls, and ensure compliance.

We have reviewed, on a test basis, the property and inventory records disclosed from District accounts and determined that 8 of 28 Locations audited did not comply with prescribed laws, codes, policies, and procedures.

Audit Findings are issues 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.

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

Dave Rhodes
Chief Auditor

Certified by:

Dave Rhodes

Managed by/2nd Level Reviewer:

Gabriel Carvajal

1st Level Reviewer:

Laura Wright

Audits Performed by:

Merlin Butler

Tavicia James

Matthew Ruiz

Domingo Fung

Juliana Joseph

Keith Hernandez

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AUTHORIZATION

The Office of the Chief Auditor has audited the inventory records and the physical verification of Tangible Personal Property for the Locations listed in Section I and II of this report in accordance with generally accepted government auditing standards, School Board Policy 1700, and the current Audit Plan.

SCOPE, OBJECTIVES, AND METHODOLOGY

The Office of the Chief Auditor conducts compliance audits, on a test basis, of selected schools and departments to provide the School Board, Custodians, and other stakeholders with unbiased, timely, and relevant information for promoting accountability and improving internal controls.

We conducted these compliance audits between February 2024 through June 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We performed our audits with the objectives of:

- evaluating compliance by the Location with current laws, rules, and district policies and procedures,
- examining internal controls established by the Location,
- detecting indicators of fraud, waste, and abuse.

In conducting our test-based audit, we:

- reviewed the current laws, rules, and district policies and procedures,
- performed physically verification of selected property to determine accurate accountability,
- examined documentation supporting the property represented on the property records to determine proper transfers, surplus of property, and temporary removal of property from primary location by staff members,
- reviewed the purchasing system to determine if any property that may have been purchased is recorded on the property records,
- prepared and submitted for management response the findings and/or discrepancies and recommendations which require Corrective Action Plans. Corrective Action Plans are included in this report under Section III.

The table below represents a summary of Property and Inventory Control Audits performed for Fiscal Year 2023 - 2024. A grand total of 52 Locations were audited for the fiscal year. Appendix A provides a detailed analysis.

Type	Sample Size	Sample Size Value	Total Unaccounted	Value Unaccounted	Percentage	Total Discrepancies
Elementary School	932	\$ 1,062,695.25	12	\$ 20,139.92	1.90%	260
Middle School	309	\$ 501,436.92	0	\$ -	0.00%	71
High School	338	\$ 1,017,947.91	17	\$ 7,065.32	0.69%	225
Non-Traditional School	636	\$ 3,123,462.23	12	\$ 35,391.69	1.13%	37
Department	2,600	\$ 7,549,244.38	24	\$ 21,777.08	0.29%	136
Grand Total	4,815	\$ 13,254,786.69	65	\$ 84,374.01	0.64%	729

Legend:

Sample Size

The number of assets extracted from an individual Inventory Report used to conduct physical accountability. These assets account for 100% of assets with a Unit Cost of \$5K and above and ~18% of assets with a Unit Cost below \$5K.

Sample Size Value

The total Unit Cost of assets of the Sample Size.

Total Unaccounted

The number of assets from the Sample Size which could not be accounted for.

Value Unaccounted

The total Unit Cost of assets within the Sample Size which could not be accounted for.

Percentage

The ratio between the Unaccounted For Value and Sample Size Value.

Discrepancies

Minor administrative errors and/or minor Internal Control deficiencies which require attention to correct the Inventory Report and/or improve processes.

SECTION I:
Audit Reports with No Findings

Audit Reports with No Findings

The following table represents a summary of audits with no findings for this report.

#	Type	Location	Sample Size	Sample Size Value
1	Elementary School	2981 Country Isles ES	285	\$195,416.04
2	Elementary School	3631 Parkside ES	234	\$258,140.63
3	Middle School	0861 Driftwood MS ¹	309	\$501,436.92
4	Department	9518 Old Dillard Museum	29	\$66,875.06
5	Department	9565 North Regional Office	24	\$39,420.01
6	Department	9566 Central Regional Office	9	\$13,904.37
7	Department	9567 South Regional Office	34	\$37,672.29
8	Department	9568 Non-Traditional Schools	81	\$181,685.70
9	Department	9609 Energy Conservation	30	\$327,166.79
10	Department	9657 Employee & Labor Relations	24	\$32,197.77
11	Department	9658 Benefits & Employment Services	56	\$95,044.61
12	Department	9726 Behavioral Threat Assessment	13	\$23,576.72
13	Department	9753 Employee Assistance Program	7	\$18,523.34
14	Department	9781 CTACE	17	\$50,644.27
15	Department	9808 ESE	37	\$120,734.47
16	Department	9809 Business Support Center	92	\$127,576.12
17	Department	9813 Medicaid/504	14	\$38,733.46
18	Department	9814 Support Services	30	\$44,603.15
19	Department	9817 Bilingual/ESOL	62	\$97,443.48
20	Department	9902 Grants Administration	9	\$13,062.40
TOTAL			1,111	\$2,088,441.56

¹After the Corrective Action Plan was submitted, the school found the unaccounted for asset. See Appendix C, pg. 55.

SECTION II:
Audit Reports with Findings

Audit Reports with Findings

The following table represents a summary of audits with findings for this report.

#	Type	Location	Sample Size	Sample Size Value	Total Unaccounted	Value Unaccounted Percentage	Page
1	Elementary School	0501 Broward Estates ES	111	\$200,197.99	2	\$14,327.81 7.16%	12
2	Elementary School	0621 Larkdale ES	117	\$256,422.38	5	\$1,910.50 0.75%	13
3	Elementary School	3131 Hawkes Bluff ES	185	\$152,518.21	5	\$3,901.61 2.56%	15
4	High School	0403 Hallandale Magnet HS ¹	338	\$1,017,947.91	17	\$7,064.32 0.69%	18
5	Non-Traditional School	1291 McFatter Tech College	585	\$2,998,864.87	11	\$33,194.69 1.11%	20
6	Non-Traditional School	5641 Gulfstream Learning Center	51	\$124,597.36	1	\$2,197.00 1.76%	22
7	Department	9613 Warehousing Services ¹	205	\$3,014,524.30	2	\$3,313.50 0.11%	23
8	Department	9707 Procurement & Warehousing Services ¹	77	\$149,273.99	3	\$3,748.24 2.51%	24
Total			1,669	\$7,914,347.01	46	\$69,657.67 0.88%	

¹Change of Custodian has occurred before the issuance of this report.

Location Audited: 0501 Broward Estates Elementary School
Custodian: Tarshe T. Freeman
Address: 441 NW 35th Avenue, Fort Lauderdale, FL 33311

Total Items in Inventory¹: 563
Total Value of Items in Inventory¹: \$604,090.91
Value Unaccounted Percentage¹: 2.37%
Sample Size: 111
Sample Size Value: \$200,197.99
Total Unaccounted: 2
Value Unaccounted: \$14,327.81
Percentage: 7.16%

Finding: Unaccounted For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted for property. As a result of the test-based audit, it was determined that 2 assets were unaccounted for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost
1	14-01094	CISCO WAVE 594 WIDE AREA VIRTUALIZATION	FCH1721V1ZQ	\$5,035.00
2	18-04042	GB-SCEN11029 SCENARIO SERIES 500	42108	\$9,292.81
			TOTAL	\$14,327.81

Recommendation: The Office of the Chief Auditor recommends the following:

- the Custodian adhere to the semi-annual inventory requirement to identify any potential unaccounted for property and to mitigate the loss of assets and comply with F.A.C. 69I-73.006(1) and Business Practice Bulletin 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."

- identify all property that cannot be physically accounted for and follow the current District procedures for reporting unaccounted for property and adjusting the property records, pursuant to F.A.C. 69I-71.003(3):

"Approval by the Department² is not required for the adjustment of the property records by a governmental unit for unaccounted for property that has not been reported to the Department. Governmental units³ should establish proper controls and procedures for adjusting the property records for unaccounted for property that has not been reported to the Department."

Custodian's Corrective Action Plan: See page 25

¹ Data originally provided to Custodian instead of sample size data. Data will not appear for any other Locations on this or future reports.

² "Department" means the Department of Financial Services, Division of Accounting and Auditing.

³ "Governmental unit" means the district school board.

Location Audited: 0621 Larkdale Elementary School
Custodian: Carla Hart
Address: 3250 NW 12th Place, Fort Lauderdale 33311

Sample Size: 117
Sample Size Value: \$256,422.38
Total Unaccounted: 5
Value Unaccounted: \$1,910.50
Percentage: 0.75%

Finding: Unaccounted For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted for property. As a result of the test-based audit, it was determined that 5 assets were unaccounted for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost
1	21-02986	LENOVO 300E (1B CELERON TOUCH)	P208DEW7	\$237.50
2	21-02993	LENOVO 300E (1B CELERON TOUCH)	P208DEW1	\$237.50
3	21-23547	THINKPAD L14 GEN1 20U2S0NF00	PF1STJSL	\$478.50
4	21-23733	THINKPAD L14 GEN1 20U2S0NF00	PF1STRXF	\$478.50
5	21-24914	THINKPAD L14 GEN1 20U2S0NF00	PF1SX0RS	\$478.50
			TOTAL	\$1,910.50

Background Summary:

At the time of the audit, the Custodian expressed that these laptops were part of the estimated 130,000 laptops distributed across the District to Parents and Students to facilitate continuing education from their homes during the COVID-19 pandemic.

During the pandemic, laptops were issued to Parents and Students via Property Pass. After the pandemic, a problematic collection of laptops occurred, allowing Parents and Students to return laptops to the student's current school regardless of where the student obtained the device. This caused an inability to properly identify and account for laptops resulting in a disparity of the inventory report. See Appendix B for Device Collection Guidelines memo.

Recommendation: The Office of the Chief Auditor recommends the following:

- the Custodian adhere to the semi-annual inventory requirement to identify any potential unaccounted for property and to mitigate the loss of assets and comply with F.A.C. 69I-73.006(1) and Business Practice Bulletin 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."

- identify all COVID issued laptops which may have been issued during the pandemic which cannot be physically accounted for and all other property that cannot be physically accounted for and follow the current District procedures for reporting unaccounted for property and adjusting the property records, pursuant to F.A.C. 69I-71.003(3):

"Approval by the Department¹ is not required for the adjustment of the property records by a governmental unit for unaccounted for property that has not been reported to the Department. Governmental units² should establish proper controls and procedures for adjusting the property records for unaccounted for property that has not been reported to the Department."

Custodian's Corrective Action Plan: See page 27

¹"Department" means the Department of Financial Services, Division of Accounting and Auditing.

²"Governmental unit" means the district school board.

Location Audited: 3131 Hawkes Bluff Elementary School
Custodian: Melinda Cunningham
Address: 5900 SW 160th Ave, Davie, FL 33331

Sample Size: 185
Sample Size Value: \$152,518.21
Total Unaccounted: 5
Value Unaccounted: \$3,901.61
Percentage: 2.56%

Finding: Unaccounted For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted for property. As a result of the test-based audit, it was determined that 5 assets were unaccounted for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost
1	04-11944	CART, WIRLESS MOBILE APPLE (3131)	31310008	\$1,099.00
2	04-82688	APPLE, IBOOK 12.1	UV4100P7PGW	\$1,029.36
3	05LA22333	APPLE-REFRESH LAPTOP	4H5352C3SEB	\$1,395.62
4	S17065097	SLAPSTICK	NONE ¹	\$23.63
5	S17065101	RISER BACKRAILS	NONE ¹	\$354.00
			TOTAL	\$3,901.61

Recommendation: The Office of the Chief Auditor recommends the following:

- the Custodian adhere to the semi-annual inventory requirement to identify any potential unaccounted for property and to mitigate the loss of assets and comply with F.A.C. 69I-73.006(1) and Business Practice Bulletin 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."

- identify all property that cannot be physically accounted for and follow the current District procedures for reporting unaccounted for property and adjusting the property records, pursuant to F.A.C. 69I-71.003(3):

¹"NONE" means the user enter NONE in the serial number box during the receipt process in the SAP accounting system.

“Approval by the Department¹ is not required for the adjustment of the property records by a governmental unit for unaccounted for property that has not been reported to the Department. Governmental units² should establish proper controls and procedures for adjusting the property records for unaccounted for property that has not been reported to the Department.”

Custodian’s Corrective Action Plan: See page 28

¹“Department” means the Department of Financial Services, Division of Accounting and Auditing.

²“Governmental unit” means the district school board.

Location Audited: 0403 Hallandale Magnet High School
 Custodian: Mark Howard
 Address: 720 NW 9th Ave, Hallandale Beach, FL 33009

Sample Size: 338
Sample Size Value: \$1,017,947.91
Total Unaccounted: 17
Value Unaccounted: \$7,065.32
Percentage: 0.69%

Finding: Unaccounted For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted for property. As a result of the test-based audit, it was determined that 17 assets were unaccounted for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost
1	21-35675	COLLABORATION KIT, POLYCOM STUDIO	8G2037574648F9	\$865.70
2	23-09341	PRINTER COLOR-42C7380	OMISSION ¹	\$1,062.00
3	S18-05426	YFL200AD-Flute	OMISSION ¹	\$424.35
4	S18-05430	YFL200AD-Flute	OMISSION ¹	\$424.35
5	S18-05440	YFL200AD-Flute	OMISSION ¹	\$424.35
6	S18-05448	YFL200AD-Flute	OMISSION ¹	\$424.35
7	S18-05452	YFL200AD-Flute	OMISSION ¹	\$424.35
8	S18-05459	YCL200AD-Clarinet	OMISSION ¹	\$444.15
9	S18-05462	YCL200AD-Clarinet	OMISSION ¹	\$444.15
10	S19-08629	JTS-UF-20TB-UHF Wideband Body Pack	NONE	\$261.11
11	S19-08630	JTS-UF-20TB-UHF Wideband Body Pack	NONE	\$261.11
12	S19-08631	JTS-UF-20TB-UHF Wideband Body Pack	NONE	\$261.11
13	S19-08633	JTS-UF-20TB-UHF Wideband Body Pack	NONE	\$261.11
14	S19-08635	JTS-UF-20TB-UHF Wideband Body Pack	NONE	\$261.11
15	S19-08646	IX-SKYPLAY-DFS-S-Wireless HDMI Sender	NONE	\$373.02
16	S20-14646	FENDER CHAMPION100 GUITAR COMBO	OMISSION ¹	\$324.00
17	S20-14651	GATOR GCBASS MOLDED BASS CASE	OMISSION ¹	\$124.00
			TOTAL	\$7,065.32

Background Summary:

During the performance of the audit, 9 sampled laptops were identified as part of the estimated 130,000 laptops distributed across the District to Parents and Students to facilitate continuing education from their homes during the COVID-19 pandemic.

¹"OMISSION" means the user did not enter data in the serial number box during the receipt process in the SAP accounting system.

During the pandemic, laptops were issued to Parents and Students via Property Pass. After the pandemic, a problematic collection of laptops occurred, allowing Parents and Students to return laptops to the student's current school regardless of where the student obtained the device. This caused an inability to properly identify and account for laptops resulting in a disparity of the inventory report. See Appendix B for Device Collection Guidelines memo.

Recommendation: The Office of the Chief Auditor recommends the following:

- the Custodian adhere to the semi-annual inventory requirement to identify any potential unaccounted for property and to mitigate the loss of assets and comply with F.A.C. 69I-73.006(1) and Business Practice Bulletin 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."

- identify all property that cannot be physically accounted for and follow the current District procedures for reporting unaccounted for property and adjusting the property records, pursuant to F.A.C. 69I-71.003(3):

"Approval by the Department¹ is not required for the adjustment of the property records by a governmental unit for unaccounted for property that has not been reported to the Department. Governmental units² should establish proper controls and procedures for adjusting the property records for unaccounted for property that has not been reported to the Department."

Custodian's Corrective Action Plan: See page 33

¹"Department" means the Department of Financial Services, Division of Accounting and Auditing.

²"Governmental unit" means the district school board.

Location Audited: 1291 McFatter Technical College
Custodian: Celeste Johnson
Address: 6500 Nova Dr, Davie, FL 33317

Sample Size: 585
Sample Size Value: \$2,998,864.87
Total Unaccounted: 11
Value Unaccounted: \$33,194.69
Percentage: 1.11%

Finding: Unaccounted For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted for property. As a result of the test-based audit, it was determined that 11 assets were unaccounted for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost
1	07-03778	DELL,DESKTOP, PENTIUM 4 W/17"FLAT PANEL	21L4TB1	\$1,095.00
2	07-11010	DELL DESKTOP WS490, W/20" FLAT PANEL	379QKC1	\$2,294.00
3	08-02137	DELL LAPTOP D820 W/DVD-RW/15.4" DISPLAY	5HDHCD1	\$1,738.00
4	08-10487	DELL LAPTOP LATITUDE XT	5JPS9G1	\$2,382.00
5	12-02002	DELL 6420 LAPTOP BUNDLE	H4K25R1	\$1,179.39
6	13-03729	DL2F1 - CONTINENTAL FREEZER, ROLL-IN	15326767	\$6,790.09
7	19-03750	RADIO, MOTOROLA XPR 3300E UHF	446TVBG033	\$337.50
8	85-11870	MONITOR COLOR SONY PVM 1220 12 INCH	011846	\$1,535.71
9	86-30205	REFRACTOR TOPCON B&L GREEN VT-D5 #13001	301704	\$2,167.00
10	87-11640	GENERATOR CHARACTER TV VIDEO W/ 2 FACE/DISK	02500-340	\$12,280.00
11	S18-00552	CAMERA	2604780/30317851	\$1,396.00
			TOTAL	\$33,194.69

Background Summary:

During the performance of the audit, 4 other sampled laptops were identified as part of the estimated 130,000 laptops distributed across the District to Parents and Students to facilitate continuing education from their homes during the COVID-19 pandemic.

During the pandemic, laptops were issued to Parents and Students via Property Pass. After the pandemic, a problematic collection of laptops occurred, allowing Parents and Students to return laptops to the student's current school regardless of where the student obtained the device. This caused an inability to properly identify and account for laptops resulting in a disparity of the inventory report. See Appendix B for Device Collection Guidelines memo.

Recommendation: The Office of the Chief Auditor recommends the following:

- the Custodian adhere to the semi-annual inventory requirement to identify any potential unaccounted for property and to mitigate the loss of assets and comply with F.A.C. 69I-73.006(1) and Business Practice Bulletin 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."

- identify all COVID issued laptops which may have been issued during the pandemic which cannot be physically accounted for and all other property that cannot be physically accounted for and follow the current District procedures for reporting unaccounted for property and adjusting the property records, pursuant to F.A.C. 69I-71.003(3):

"Approval by the Department¹ is not required for the adjustment of the property records by a governmental unit for unaccounted for property that has not been reported to the Department. Governmental units² should establish proper controls and procedures for adjusting the property records for unaccounted for property that has not been reported to the Department."

Custodian's Corrective Action Plan: See page 35

¹"Department" means the Department of Financial Services, Division of Accounting and Auditing.

²"Governmental unit" means the district school board.

Location Audited: 5641 Gulfstream Early Learning Center
Custodian: Lori Canning
Address: 120 SW 4th Ave, Hallandale Beach, FL 33009

Sample Size: 51
Sample Size Value: \$124,597.36
Total Unaccounted: 1
Value Unaccounted: \$2,197.00
Percentage: 1.76%

Finding: Unaccounted For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted for property. As a result of the test-based audit, it was determined that 1 asset was unaccounted for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost
1	05-81527	SYSTEM, TIME KRONOS	R0039300	\$2,197.00
TOTAL				\$2,197.00

Recommendation: The Office of the Chief Auditor recommends the following:

- the Custodian adhere to the semi-annual inventory requirement to identify any potential unaccounted for property and to mitigate the loss of assets and comply with F.A.C. 69I-73.006(1) and Business Practice Bulletin 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 Custodian follow the current District procedures for reporting unaccounted for property and adjusting the property records, pursuant to F.A.C. 69I-71.003(3):

"Approval by the Department¹ is not required for the adjustment of the property records by a governmental unit for unaccounted for property that has not been reported to the Department. Governmental units² should establish proper controls and procedures for adjusting the property records for unaccounted for property that has not been reported to the Department."

Custodian's Corrective Action Plan: See page 39

¹"Department" means the Department of Financial Services, Division of Accounting and Auditing.

²"Governmental unit" means the district school board.

Location Audited: 9613 Warehousing Services
Custodian: Mary C. Coker
Address: 3800 NW 10th Ave, Oakland Park, FL 33309

Sample Size: 205
Sample Size Value: \$3,014,524.30
Total Unaccounted: 2
Value Unaccounted: \$3,313.50
Percentage: 0.11%

Finding: Unaccounted For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted for property. As a result of the test-based audit, it was determined that 2 assets were unaccounted for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost
1	22-51567	LENOVO THINKPAD	PF2HBABN	\$1,014.50
2	R14-80249	PRINTER, LEXMARK	7463369903F92	\$2,299.00
			TOTAL	\$3,313.50

Recommendation: The Office of the Chief Auditor recommends the following:

- the Custodian adhere to the semi-annual inventory requirement to identify any potential unaccounted for property and to mitigate the loss of assets and comply with F.A.C. 69I-73.006(1) and Business Practice Bulletin 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 Custodian follow the current District procedures for reporting unaccounted for property and adjusting the property records, pursuant to F.A.C. 69I-71.003(3):

"Approval by the Department¹ is not required for the adjustment of the property records by a governmental unit for unaccounted for property that has not been reported to the Department. Governmental units² should establish proper controls and procedures for adjusting the property records for unaccounted for property that has not been reported to the Department."

Custodian's Corrective Action Plan: See page 50

¹"Department" means the Department of Financial Services, Division of Accounting and Auditing.

²"Governmental unit" means the district school board.

Location Audited: 9707 Procurement & Warehousing Services
Custodian: Mary C. Coker
Address: 7720 W Oakland Park Blvd., Sunrise, FL 33351

Sample Size: 77
Sample Size Value: \$149,273.99
Total Unaccounted: 3
Value Unaccounted: \$3,748.24
Percentage: 2.51%

Finding: Unaccounted For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted for property. As a result of the test-based audit, it was determined that 3 assets were unaccounted for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost
1	20-13119	LENOVO L390 YOGA	R90XSD6X	\$1,335.12
2	20-13122	LENOVO L390 YOGA	R90XSD68	\$1,187.12
3	R17-81223	LENOVO NOTEBOOK YOGA	MP11N0ES	\$1,226.00
			TOTAL	\$3,748.24

Recommendation: The Office of the Chief Auditor recommends the following:

- the Custodian adhere to the semi-annual inventory requirement to identify any potential unaccounted for property and to mitigate the loss of assets and comply with F.A.C. 69I-73.006(1) and Business Practice Bulletin 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 Custodian follow the current District procedures for reporting unaccounted for property and adjusting the property records, pursuant to F.A.C. 69I-71.003(3):

"Approval by the Department¹ is not required for the adjustment of the property records by a governmental unit for unaccounted for property that has not been reported to the Department. Governmental units² should establish proper controls and procedures for adjusting the property records for unaccounted for property that has not been reported to the Department."

Custodian's Corrective Action Plan: See page 51

¹"Department" means the Department of Financial Services, Division of Accounting and Auditing.

²"Governmental unit" means the district school board

SECTION III:
Corrective Action Plans

BROWARD ESTATES ELEMENTARY SCHOOL
441 NW 35th Ave, Lauderhill, FL 33311

PHONE: 754-322-5550

FAX: 754-322-5590

EMAIL: tarshe.t.freeman@browardschools.com

DATE: March 15, 2024

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

Subject: **CORRECTIVE ACTION PLAN FOR 0501 BROWARD ESTATES**

1. In accordance with the references, below is a detailed Corrective Action Plan (CAP) for any findings and/or discrepancies identified during this locations Property and Inventory Control Audit.

2. Provide a detailed description of what the plan will be to correct any findings and/or discrepancies that were noted on the audit report.

1. A police report (#292403001390) has been filed with the City of Lauderhill Police Department regarding missing assets.
2. The Special Investigative Unit (SIU) has been contacted to assist in properly documenting the missing assets.
3. Once the police report is completed, the Immediate Notification Form will be attached and sent to Raymond Carvil, the School Police Officer assigned to Broward Estates Elementary.
4. Semi-annual inventories will be conducted to account for all assets. Any discrepancies will be documented and reported to Capital Assets in accordance with Business Practice Bulletin procedures.
5. Capital Assets will be contacted to assign serial numbers to all assets labeled "omission."

These steps are our systematic approach to addressing the issue of missing assets and ensuring proper documentation and reporting procedures are followed.

3. List findings separate from discrepancies.

Findings:

Inventory Number	Description	Serial Number	Unit Cost
18-04042	GB-SCEN11029 Scenario Series 500	42108	\$9,292.81
14-01094	CISCO WAVE 594 WIDE AREA	FCH1721V1ZQ	\$5,035.00
TOTAL			\$14,327.81

Discrepancies:

assets::Asset Number	assets::Inventory Number	assets::Description	assets::Serial Number	Discrepancy	DiscrepancyCorrection
	24-00948	ST4-750U RECORDER 75' 4K INTERACTIVE	OMISSION	Serial num	ST4-750UI-020737
	24-00949	ST4-750U RECORDER 75' 4K INTERACTIVE	OMISSION	Serial num	ST4-750UI-020736
	S20-13510	BS5100-Portable Folding Bass Stand	OMISSION	Serial num	05010029
	S20-13511	BS5100-Portable Folding Bass Stand	OMISSION	Serial num	05010030
	S20-13512	BS5100-Portable Folding Bass Stand	OMISSION	Serial num	05010031
	S20-13513	BS5100-Portable Folding Bass Stand	OMISSION	Serial num	05010032
	S20-13514	BS5100-Portable Folding Bass Stand	OMISSION	Serial num	05010033
	S20-13515	BS5100-Portable Folding Bass Stand	OMISSION	Serial num	05010034
	S20-13516	BS5100-Portable Folding Bass Stand	OMISSION	Serial num	05010035
	S20-13517	BS5100-Portable Folding Bass Stand	OMISSION	Serial num	05010036
440000408354	24-00947	ST4-750U RECORDER 75' 4K INTERACTIVE	OMISSION	Serial num	ST4-750UI-021105
400000033357	S20-13490	MS6314XW-Marching Snare Drum w/Carrier-1	HPJ0516	Serial num	HOY0516
400000033376	S20-13509	BS5100-Portable Folding Bass Stand	OMISSION	Serial num	05010028
400000033385	S20-13518	BS5100-Portable Folding Bass Stand	OMISSION	Serial num	05010037
400000034179	S21-01264	E835-Microphone, Dynamic Cardioid	OMISSION	Serial num	CM1909
400000034181	S21-01266	E835-Microphone, Dynamic Cardioid	OMISSION	Serial num	T1918
180000000788	S23-01751	CUSHMAN 2023 HAULER 800X ELITE RFS 4/PAS	OMISSION	Serial num	3595586

4. Be clear on the plan to correct the property records and how follow up will occur to ensure the property records have been corrected.

1. Semi-annual inventories will be conducted meticulously, and any assets found to be unaccounted for will be documented and reported as necessary.
2. Inventory discrepancies will be promptly reported to Capital Assets to ensure corrections are made on the Property & Inventory records.
3. Special attention will be given to documenting all COVID laptops during the Semi-Annual Inventory.
4. An Excel sheet detailing any omissions will be submitted to Capital Assets to rectify administrative discrepancies efficiently.

These steps demonstrate a thorough approach to managing inventory, ensuring accuracy, and addressing any discrepancies promptly.

5. The point of contact for this CAP is Tarshé Freeman.

T.F. CUSTODIAN 

**CARLA D. HART, PRINCIPAL
LARKDALE ELEMENTARY SCHOOL**

PHONE: 754-322-6600

FAX: 754-322-6640

EMAIL: carla.hart@browardschools.com

DATE: June 18, 2024

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

FROM: Carla D. Hart, Principal ftij))
Larkdale Elementary SchW

SUBJECT: CORRECTIVE ACTION PLAN FOR 0621 LARKDALE ELEMENTARY SCHOOL

In accordance with the references, below is a detailed Corrective Action Plan (CAP) for any findings and/or discrepancies identified during this location's Property and Inventory Control Audit.

FINDINGS: The findings of our recent audit have been a challenge for our inventory. The 5 items unaccounted for are laptops that were issued during the pandemic and never returned by the student per the Property Pass Request Device Distribution Application.

Our corrective plan included the following:

- Contacted the parent/guardian at the time to return the device. Several calls and attempts were made to locate the devices and we received no response.
- Searched for devices on Intune of Education without any success.
- Communicated with students about locating the device and the response was not sufficient.
- Shared concerns at TLC meetings about this affecting our inventory. Protocols were not shared on how we should proceed.
- Submitted an SIU Report for missing/stolen items.
- Submitted a 3290 Form to AFRD to remove items from PNI811.

DISCREPANCIES: LAE shall properly execute a 3290A Surplus/Transfer Declaration form when discrepancies occur and immediately communicate the discrepancies to Accounting and Financial Reporting. Confirm that the 3290A Surplus/Transfer Declaration forms were executed correctly. Lastly, download the latest PNI811 to make sure corrections were made.

If you have any questions, please contact **Sabrina Singletary at 754-322-6600 or sabrina.ingram-singletary@browardschools.com**.

SS/CH/KM

**Melinda Cunningham, Principal
Hawkes Bluff Elementary**

PHONE: 754-323-6100 **FAX:** 754-323-6140 **EMAIL:** melinda.cunningham@browardschools.com

DATE: June 14, 2024

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

FROM: Melinda Cunningham, Principal
Hawkes Bluff Elementary

Subject: CORRECTIVE ACTION PLAN FOR 3131 HAWKES BLUFF ELEMENTARY

Below is a detailed Corrective Action Plan (CAP) for the findings and discrepancies identified during the Property and Inventory Control Audit.

As a result of the outcome of this property audit, we are revising and implementing the following procedures to ensure all tangible personal district property are accounted for and that there is accurate reporting during all future property and inventory audits.

Findings:

	Inventory Number	Description	Serial Number	Unit Cost
1	04-11944	CART, WIRELESS MOBILE APPLE (3131)	31310008	\$1,099.00
2	04-82688	APPLE, IBOOK 12.1	UV4100P7PGW	\$1,029.36
3	05LA22333	Apple-Refresh Laptop	4H5352C3SEB	\$1,395.62
4	18-03163	BRETFORD PURECHARGE CART HGGN2LL/A	201708180189	\$1,699.95
5	21-27025	ThinkPad L14 Gen1 20U2SONF00	PF1T5JZY	\$478.50
6	S17065095	SHAKER-LARGE	None	\$16.14
7	S17065097	SLAPSTICK	None	\$23.63
8	S17065101	RISER BACKRAILS	None	\$354.00

As a result of the audit conducted, it was determined that 8 assets were unaccounted for at Hawkes Bluff Elementary.

School findings and data to support items that are listed as unaccounted for:

Finding 1 (Items #1-3)

Prior to the start of the 2023-2024 school year, B-stock removed 261 items in total, on four (4) different occasions. The Technology Support Specialist was not on campus for 2 of the 4 pick-ups therefore items were loaded on the truck and without being verified by school staff. Although items 1-3 were not documented on the B-Stock Transfer forms, we believe they were picked up along with the other surplus items due to their age. However, they are not properly documented.

Finding 2 (Items #4-6)

Items located on campus.

Finding 3 (Item #7)

Musical item was purchased with S.M.A.R.T. Bond funds. The music teacher reports that she believes the item was lost or broken.

Finding 4 (Item #8)

Risers were delivered to school and the Head Facilities Service Person reports that they did not come with back rails. He reported that only the risers were in the box.

To secure District personal tangible property, the following procedures for property and inventory control will be implemented immediately:

Business Practice Bulletin 0-100

- Comply 100% with the Business Practice Bulletin.
- The Technology Support Specialist II will be re-oriented with the Business Practice Bulletin by July 1, 2024, and the technology committee and all other staff will receive an in-service on best practices for securing equipment at the August 5, 2024, faculty meeting.
- We will revise any procedures not aligning to the standards practice bulletin. All changes and updates will be provided to staff as needed.

Surplus of Tangible Personal Property

- Any obsolete or damaged tangible personal property will be surplussed to remove items from our inventory. This will be done in conjunction with quarterly inventories and in compliance with the semi-annual inventory submitted via BCPS Central.
- The principal will acknowledge/sign the semi-annual inventory in BCPS. *(Noted as a Discrepancy in the 2023-2024 Property and Inventory Control Audit Checklist.)*
- Standard practice will be followed with completing 3290A Surplus/Transfer Declaration Forms. Accuracy will be strengthened by having a second staff member verify and correct completion of all forms to include BPI Number, Serial Number, Model Number and Equipment Description.
- Two members from the school's technology team will be present when B-Stock items are picked up to ensure accuracy of all surplus/transfers.

Room Inventory Lists/Semi-Annual Inventories

- All classrooms will have an updated classroom inventory list, corresponding with the information in the newly created electronic inventory database. The Technology Support Specialist will update and post inventory checklists in every room that equipment is kept/stored.
- Procedures are currently in place to ensure that technology committee completes quarterly inventory checks. In addition to quarterly inventory checks, team leaders will conduct inventory checks in classrooms, on each Team Leader Release Day.
- Checklist updates will be completed on the same day equipment is added/removed from the room.
- Inventory lists will identify items purchased with S.M.A.R.T. Bond funds and will be included in the monthly and quarterly inventory checks.

Receiving Of Items

- School personnel who receive items will be trained on how to properly receive items and ensure that all components are accounted for with the item(s).

PNI-811

- To ensure the reconciliation of all assets and accurate physical accounting of site-designated assets, the Technology Support Specialist will request a PNI-811 report monthly, ensuring correct additions, modifications and deletions are reported by the school. Any corrections will be reported immediately to Capital Assets and monitored until completed.

Discrepancies listed in Property and Inventory Control Audit Checklist:

- We will submit a 03290 Loss Form to Capital Assets and a Special Investigation Form to update the assets as missing on the District's Master File.
- The Technology Support Specialist will create a secondary database to account for assets which do not meet the Inventory Report threshold requirements. The database will be housed on One Drive and items will be checked during quarterly inventory checks, conducted by the technology committee.
- Items that do not have a Manufacture's serial number or District assigned serial number listed on the PNI report will be corrected on the Discrepancy Report. Follow-up will be conducted to ensure the assets have been corrected on the PNI report.
- The principal will be responsible for acknowledging the Semi-Annual inventory in BCPS Central, in a timely manner.

After careful analysis of the missing items listed below, administration has and will continue to review procedures in accordance with Business Practice Bulletin 0-100. Procedures are in place that will enhance and tighten security procedures for all technology and equipment.



Thank you for your support and continued guidance as we monitor and implement the above plan to secure tangible personal property. If you have any questions, please contact me.

MC:mc

c: Thomas Correll, Director, Teaching and Learning, South Region

**GABRIEL CARVAJAL, MANAGER, P&I CONTROL AUDITS
OFFICE OF THE CHIEF AUDITOR**

PHONE: 754-321-2411

EMAIL: gabriel.carvajal@browardschools.com

25 June 2024

To: Melinda Cunningham, Principal
Hawkes Bluff Elementary School

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

**Subject: ENDORSEMENT ON 3131 HAWKES BLUFF ELEMENTARY SCHOOL
CORRECTIVE ACTION PLAN**

1. The following assets remain unaccounted for and efforts will continue to locate the remaining assets.

Sample Size Quantity:	185
Total Dollar Cost of Sample Size:	\$152,518.21
Total Dollar Cost of Items Unaccounted for:	\$3,901.61
Percentage Cost of Items Unaccounted for:	2.56%
Total Number of Items Unaccounted for:	5

#	Inventory Number	Description	Serial Number	Unit Cost
1	04-11944	CART, WIRLESS MOBILE APPLE (3131)	31310008	1,099.00
2	04-82688	APPLE, IBOOK 12.1	UV4100P7PGW	1,029.36
3	05LA22333	Apple-Refresh Laptop	4H5352C3SEB	1,395.62
4	S17065097	SLAPSTICK	None	23.63
5	S17065101	RISER BACKRAILS	None	354.00
TOTAL				\$ 3,901.61

2. The point of contact for this letter is Gabriel Carvajal, Property and Inventory Control Audit Manager, at 754-321-2411, gabriel.carvajal@browardschools.com.


GABRIEL CARVAJAL

Mark Howard, Principal
Hallandale Magnet High School

PHONE: 754-323-0900

FAX: 754-323-0923

EMAIL: mark.howard@browardschools.com

DATE: April 26, 2024

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

From: Mark Howard, Principal
Hallandale Magnet High School

Subject: **CORRECTIVE ACTION PLAN FOR 0403 HALLANDALE HIGH SCHOOL**

This memorandum is in response to the Property and Inventory Control Audit that concluded on April 12, 2024, at Hallandale Magnet High School. The audit conducted documented forty-one (41) unaccounted items totaling \$59,314.51. As of today, April 26, 2024, we have reduced the unaccounted items to nineteen (19) at \$7,992.32, which were verified by the auditing staff. We will continue to actively search for the remaining items. Additionally, for any unaccounted items that can't be found we will submit to AFRCA a Special Investigative Unit (SIU) form together with a 03290 Loss Form to list the assets as missing on the Master File.

The items below have not been located:

Inventory Number	Description
21-18791	LENOVO THINKPAD L13 i3 (1D i3 TOUCH)
21-18872	LENOVO THINKPAD L13 i3 (1D i3 TOUCH)
21-35675	COLLABORATION KIT, POLYCOM STUDIO
23-09341	Printer Color-42c7380
S18-05426	YFL200AD-Flute
S18-05430	YFL200AD-Flute
S18-05440	YFL200AD-Flute
S18-05448	YFL200AD-Flute
S18-05452	YFL200AD-Flute
S18-05459	YCL200AD-Clarinet
S18-05462	YCL200AD-Clarinet
S19-08629	JTS-UF-20TB-UHF Wideband Body Pack-Shure
S19-08630	JTS-UF-20TB-UHF Wideband Body Pack-Shure
S19-08631	JTS-UF-20TB-UHF Wideband Body Pack-Shure
S19-08633	JTS-UF-20TB-UHF Wideband Body Pack-Shure
S19-08635	JTS-UF-20TB-UHF Wideband Body Pack-Shure

S19-08646 IX-SKYPLAY-DFS-S-Wireless HDMI Sender-In
 S20-14649 FENDER 0374530506 ELECTRIC JAZZ BASS
 S20-14651 GATOR GCBASS MOLDED BASS CASE

We understand the seriousness of maintaining compliance with the property records. We have also experienced several transitions with our Technology Support Specialist. To maintain the continuity of our property and inventory management, we will implement the following:

- We will redefine the roles and responsibilities of the property and inventory team. Additionally, we will include/add our performing arts (band and drama) staff to the inventory team.
- We will review and revise our internal procedures for receiving and releasing items.
- Quarterly meetings will be held to review effective monitoring of paperwork (i.e. property passes, transfers/surpluses, acquisitions, etc.) and P&I protocols and procedures.
- Property and Inventory will be added as a standing item on faculty and administrative meetings agendas.
- All team members will review the Business Practice Bulletin O-100 and will be trained on Property and Inventory Controls to ensure compliance with policies and procedures (attend as a team).
- We will conduct quarterly inventory (in-house) and semi-annual inventory to visually verify inventory and ensure records are updated/reconciled. Any discrepancies or errors found during the inventory on the semi-annual inventory form will be submitted to AFRCA with appropriate documentation to correct any discrepancies or errors.
- We will submit unfound/unaccounted assets to AFRCA a Special Investigative Unit (SIU) form together with a 03290 Loss Form to list the assets as missing on the Master File.

If you have any questions, please feel free to contact me at 754-323-0900.

**McFatter Technical College
and Technical High School**

Celeste R. Johnson, Director
Patricia Bolinger, Assistant Director
Darryl B. Harris, Assistant Director
Larry Rothman, Assistant Director

6500 Nova Drive
Davie, Florida 33317
754.321.5700
754.321.5980 Fax
www.mcfattertechnicalcollege.edu

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

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Dr. Allen Zeman

Dr. Howard Hepburn
Superintendent

DATE: May 21, 2024

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

FROM: Celeste Johnson, Director
McFatter Technical College

Subject: **CORRECTIVE ACTION PLAN FOR 1291, McFatter Technical College**

1. In accordance with the references, below is a detailed Corrective Action Plan (CAP) for any findings and/or discrepancies identified during this locations Property and Inventory Control Audit.

2. Provide a detailed description of what the plan will be to correct any findings and/or discrepancies that were noted on the audit report.

1. Is all property with a value or cost of \$5,000 or more and a projected useful life of 1 year accounted for and recorded in the District's Master File (Ref FS 274.02; F.A.C. 69I-73.002)?

Corrective Action:

Asset 22-48165: The shipping manifests and work orders were provided to the auditor. The shipping company did not list the serial number on the manifest. In the future, before the shipping company departs, each item must be verified against the manifest and the shipping company must sign off that the correct item with serial numbers are received.

Asset 13-037290: The broken freezer was beyond repair and removed from the Kitchen pending a Health Inspector visit. The item was inadvertently disposed of improperly. In the future, unusable items will be held in a secure location until B Stock can dispose of it.

Asset 87-11640: The TV character generator was acquired in 1986 and was outdated and broken beyond repair. The item was improperly disposed of. In the future, unusable items will be held in a secure location until B Stock can dispose of it.

2. Are attractive items with a value or cost less than \$5,000, accounted for and recorded in the District's Master File (Ref F.A.C. 69I-73.002, F.A.C. 69I-73.003)?

Inventory Number	Description	Serial Number	Notes	Unit Cost
21-13760	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSK3D	Remain unaccounted	463.50
21-13823	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90YM4W7	Remain unaccounted	622.50
21-13829	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90YM4W2	Remain unaccounted	622.50
19-03750	Radio, Motorola XPR 3300e UHF	446TVBG033	Remain unaccounted	337.50
S18-00552	CAMERA	2604780/30317851	Camera body unacc	1,396.00
S17031974	LENOVO N22 LAPTOP	YD01KBD0	Remain unaccounted	234.00
12-02002	DELL 6420 LAPTOP BUNDLE	H4K25R1	Remain unaccounted	1,179.39
08-10487	DELL LAPTOP LATITUDE XT	5JPS9G1	Remain unaccounted	2,382.00
08-02137	DELL LAPTOP D820 W/DVD-RW/15.4" DISPLAY	5HDHCD1	Remain unaccounted	1,738.00
07-11010	DELL DESKTOP WS490, W/20" FLAT PANEL/DVD+RW	379QKC1	Remain unaccounted	2,294.00
07-03778	DELL,DESKTOP, PENTIUM 4 W/17"FLAT PANEL	21L4TB1	Remain unaccounted	1,095.00
86-30205	REFRACTOR TOPCON B&L GREEN VT-D5 #13001	301704	Remain unaccounted	2,167.00
85-11870	MONITOR COLOR SONY PVM 1220 12 INCH	011846	Remain unaccounted	1,535.71

Each of these items were in a room for designated pick up from B Stock however the room wasn't completely secure from staff and student traffic. In the future, unusable items will be held in a completely secure location until B Stock can dispose of it.

4. Is the Custodian maintaining the records of property in their custody with the minimum information required (example, description and/or serial number) (Ref FS 274.02, F.A.C. 69I-73.003)? As per the notes on the Semi-Annual Report in 2022, we were told that the Audit department will issue serial numbers during the locations next P&I audit. In the future, an email will be sent to the Audit team requesting serial numbers for items in the NONE category upon receiving the item prior to the next audit. Items with DESCRIPTION or SERIAL Number errors or omissions will be addressed with Capital Assets for correction.

B. TRANSFERRING TANGIBLE PERSONAL PROPERTY

1. Is the Custodian using and properly filling out the appropriate documentation, Form 3290A, to properly transfer Tangible Personal Property to a new location (Ref. FS 274.03; BP Bulleting O-100, para. B)? In the future, all items prepared for B Stock pick up will have the appropriate documentation signed by the Principal prior to B Stock arriving.

2. Is the Custodian verifying the Tangible Personal Property (TPP) has been removed from, or added to, their property records (Ref. FS 274.03; F.A.C. 69I.71.003, BP BulleÖng O-100, para. B)? During the last Audit in the 2017-18 school year, items: 08-10487 & 08-0217 were listed as a Finding and was supposed to be listed "M" for missing by Capital Assets. The closing documentation was never sent to the principal at that time from Capital Assets. In the future, we will follow up with Capital Assets to ensure the items are documented with either "M"(missing) or "S"(stolen). It will also be updated in the Semi-Annual Inventory Report and on site database.

D. CONDUCTING SEMI-ANNUAL INVENTORIES

1. Is the Custodian conducting semi-annual inventories to ensure the District's property records are accurately maintained and submitting the Semi-Annual Inventory Form (or through BCPS Central, OPSA) after completing the self-inventory (Ref. FS 274.02; F.A.C. 69I.71.003, F.A.C. 69I-73.002; F.A.C. 69I-73.003; F.A.C. 69I-73.004; F.A.C. 69I-73.005; F.A.C. 69I173.006; BP Bulleting O-100, para. D)? The Semi-Annual Inventories have been conducted since the 21-22 school year. On December 16, 2022, was unable to be signed by the principal because she had retired and being a newly installed Principal, I did not receive access to the Semi-Annual Report until after the due date. In the future, all Semi-Annual Reports will be signed in a timely manner.

F. SURPLUS OF TANGIBLE PERSONAL PROPERTY

3. Is the Custodian verifying surplus submissions of Tangible Personal Property have been removed from the property records (BP Bulleting O-100, para. F)? There was a past practice that the documentation would be signed by the principal the day of the B Stock pick up. In the future, all items prepared for B Stock pick up will have the appropriate documentation signed by the Principal prior to B Stock arriving. Five days following receipt of the paperwork by Capital Assets, the PNI811 will be verified for removal of B Stocked items.

Discrepancies

BROWARD COUNTY PUBLIC SCHOOLS

OFFICE OF THE CHIEF AUDITOR

SCHOOL / DEPARTMENT DISCREPANCY REPORT

Total Discrepancies: **23**

Inventory Number	Description	Unit Cost	Serial Number	Stolen/ Missing	Discrepancy w/ Support Docs	Discrepancy Correction
1291						
2	16-03963	CONVECTION OVEN W/ 3	1,985.61	NONE	Process	✓ Combine w/ 16-03966- Memo to Capital Assets will be sent to combine the two units under one BPI/Serial Number
3	16-03964	CONVECTION OVEN W/ 3	1,985.61	NONE	Process	✓ Combine w/ 16-03962- Memo to Capital Assets will be sent to combine the two units under one BPI/Serial Number
4	18-03219	Ultralite Hub 7 Person	1,240.00	OMISSION	Serial num	✓ 12910190-A Memo to Capital Assets will be sent to add or correct the Serial Number.
6	19-04375	Rear lens control kit for GY-	1,141.00	NONE	Serial num	✓ 12910187 A Memo to Capital Assets will be sent to add or correct the Serial Number.
7	19-04376	Rear lens control kit for GY-	1,141.00	NONE	Serial num	✓ 12910188 A Memo to Capital Assets will be sent to add or correct the Serial Number.
8	19-04377	Rear lens control kit for GY-	1,141.00	NONE	Serial num	✓ 12910189 A Memo to Capital Assets will be sent to add or correct the Serial Number.
9	19-80220	Profoto DI Air 2-500/1-1000	5,581.10	NONE	Serial num	✓ 1817042642 A Memo to Capital Assets will be sent to add or correct the Serial Number.
10	20-00426	Studio Sled for GY-HM790/890	2,363.50	NONE	Serial num	✓ 07440524 A Memo to Capital Assets will be sent to add or correct the Serial Number.
11	20-00427	Studio Sled for GY-HM790/890	2,363.50	NONE	Serial num	✓ 07440523 A Memo to Capital Assets will be sent to add or correct the Serial Number.
12	20-00428	Studio Sled for GY-HM790/890	2,363.50	NONE	Serial num	✓ 07440522 A Memo to Capital Assets will be sent to add or correct the Serial Number.
13	22-07810	Ikan Pro 17 HB Tlprmptr	2,106.86	NONE	Serial num	✓ 12910184 A Memo to Capital Assets will be sent to add or correct the Serial Number.
14	22-07811	Ikan Pro 17 HB Tlprmptr	2,106.86	NONE	Serial num	✓ 12910185 A Memo to Capital Assets will be sent to add or correct the Serial Number.
15	22-07812	Ikan Pro 17 HB Tlprmptr	2,106.86	NONE	Serial num	✓ 12910186 A Memo to Capital Assets will be sent to add or correct the Serial Number.
18	23-09507	470316-884 - QWS4 Water Still	1,455.35	OMISSION	Serial num	✓ SA10118 A Memo to Capital Assets will be sent to add or correct the Serial Number.
20	24-01984	SM0803 - B-Equipment Package	2,749.01	NONE	Process	✓ combine with serial 60008112, BPI 24-00118- Memo to Capital Assets will be sent to combine the two units under one BPI/Serial Number
21	24-01984	SM0803 - B-Equipment Package	2,749.01	NONE	Value Correction	✓ combine with serial 60008112, BPI 24-00118- Memo to Capital Assets will be sent to combine the two units under one BPI/Serial Number
23	S24-01349	MT03DM6660T-Table-Desk	12,495.91	NONE	Serial num	✓ 12912801



**DR. LORI CANNING, EXECUTIVE DIRECTOR
GULFSTREAM EARLY LEARNING CENTER**

PHONE: 754-323-4703

FAX: 754-323-4785

EMAIL: lori.canning@browardschools.com

DATE: May 1, 2024

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

FROM: Dr. Lori Canning, Executive Director L
Gulfstream Early Learning Center

Willie Singleton, Technology Support Specialist II WS
Gulfstream Early Learning Center

Subject: CORRECTIVE ACTION PLAN FOR 5641 GULFSTREAM EARLY LEARNING CENTER

1. In accordance with the references, below is a detailed Corrective Action Plan (CAP) for any findings and/or discrepancies identified during this locations Property and Inventory Control Audit.

Our Audit was conducted at Gulfstream Early Learning Center LOC # 5641 on April 16th, 2024, and concluded **1 finding and 15 discrepancies**.

A. Findings:

Inventory Number	Description	Serial Number	Unit Cost
05-81527	SYSTEM, TIME KRONOS	R0039300	\$2,197.00
		Total:	\$2,197.00

B. Discrepancies:

Asset Number	Inventory Number	Description	Serial Number	Discrepancy	Discrepancy Correction
44000006311	03-19844	PRINTER, LEXMARK T630	99103C3	Process	Surplus submitted to CA 10/12/23
440000050029	07-03322	PE2900, 2X2MB/3.0 GHZ MINI SERVER	C9M3QB1	Process	Surplus submitted to CA 10/12/23
440000001467	07-05467	GIZMAC XRACK PRO 2	39310003	Process	Surplus submitted to CA 10/12/23
440000083561	14-05228	LAPTOP CART - BLACK BOX CART 30 UNIT	14065955042	Process	Surplus submitted to CA 10/12/23
440000083567	14-05231	LAPTOP CART - BLACK BOX CART 30 UNIT	14057954387	Process	Surplus submitted to CA 10/12/23
440000292413	21-40926	CART, PURECHARGE CART 20 (IPAD & MINI)	OMISSION	Serial num	202008316235
440000292414	21-40927	CART, PURECHARGE CART 40 (IPAD & MINI)	OMISSION	Serial num	202011204500
440000292415	21-40928	CART, PURECHARGE CART 40 (IPAD & MINI)	OMISSION	Serial num	202009016476
350000008173	23-09411	DG128 Heavy-Duty All-In-One Kitchen	OMISSION	Serial num	56410001
350000008176	23-09416	DG128 Heavy-Duty All-In-One Kitchen	OMISSION	Serial num	56410002
110000007710	A10-81777	TANDBERG QUICKSET C20	F1AN10C00156	Process	Surplus submitted to CA 10/12/23
460000006482	S18-04914	AP230, INDOOR PLENUM RATED, 2 RADIO 3X3:	2301705164316	Process	Surplus submitted to CA 10/12/23
460000006488	S18-04920	AP230, INDOOR PLENUM RATED, 2 RADIO 3X3:	2301705164314	Process	Surplus submitted to CA 10/12/23
460000006506	S18-04938	AP230, INDOOR PLENUM RATED, 2 RADIO 3X3:	2301705164478	Process	Surplus submitted to CA 10/12/23
460000006509	S18-04941	AP230, INDOOR PLENUM RATED, 2 RADIO 3X3:	2301705164840	Process	Surplus submitted to CA 10/12/23

2. Corrective Action on Findings

Inventory Audit concluded 1 finding. Inventory Team personnel conducted a site search and the “Kronos 05-81527” in question was not found.

- Site Technology Specialist II contacted district IT as follow up. District IT responded, “The Kronos clock was left with the location so it could be b-stocked.” (See Attachment 1).
- As the item was not found, a missing Item report filed with the Hallandale Police Department: Case # 28-2404-00135. (See Attachment 2)
- The SIU report was completed and faxed to corresponding number 754-321-0930 (See Attachment 3)
- The Police Report is attached to the response, will be filed back with SIU, and will be reported to capital assets. (See Attachment 4)

3. Corrective Action Plan on Discrepancies: The inventory audit conducted listed 15 discrepancies.

- a. 10 discrepancies were items listed in audit sampling that were not present on site. The surplus document provided showed surplus submitted to CA on 10/12/2023. To correct these discrepancies, Technology Specialist II Willie Singleton submitted another 3290a to CA on 04/29/2024 and will follow up to see if documentation was received and processed.
- b. 5 items listed in Discrepancy were missing serial numbers. To correct these discrepancies, the asset Items were provided serial numbers on 04/16/24 by Audit Team.

4. Contacts for Further Information:

Dr. Lori Canning, Executive Director
Gulfstream Early Learning Center
754-323-4716
lori.canning@browardschools.com

Willie Singleton, Technology Support Specialist II
Gulfstream Early Learning Center
754-323-4704
willie.singleton@browardschools.com

Re: INC000001213996 : Assistance Locating an Item

Willie Singleton <willie.singleton@browardschools.com>

Wed 4/24/2024 10:13 AM

To: Remedy Mailbox <remedy@browardschools.com>

Hi Elsa,

Do we have a date of when the new installed occurred and when it was left?

I was not at the location of time and trying to backtrack for the report.

Cheers,

Willie

From: BCPS Remedy <itsd@browardschools.com>

Sent: Wednesday, April 17, 2024 1:19 PM

To: Willie Singleton <willie.singleton@browardschools.com>

Subject: INC000001213996 : Assistance Locating an Item

Remedy with SmartIT

INC000001213996 : Assistance
Locating an Item

Hola Willie,

The Kronos clock was left with the
location so it could be b-stocked.

Hope this helps.

Thank you.

Love, Elsa - Kronos Support

powered by



(77 A) - ATTACHMENT

SPECIAL INVESTIGATIVE UNIT

IMMEDIATE NOTIFICATION FORM (NON-PERSONNEL)

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

REPORTING INFORMATION

School/Site Gulfstream Early Learning Center Incident Code _____
Telephone # 754-323-4700 Terms Event # _____
Area _____ N _____ C ☒ S Date of Incident 04/16/24 Time of Incident _____
Principal Administrator Dr. Lori Canning Incident Occurred ☐ On Campus ☐ Off Campus
Name of Complainant _____
_____ Student _____ Employee _____ Parent _____ Other

GANG RELATED _____ YES ☒ NO _____ **REQUIRES FURTHER INVESTIGATION**

Criteria for further investigation of whether an incident is gang related to include : (Mark all that apply.)

- _____ Any incident committed by a documented gang member or associate;
_____ Any fight, assault or incident involving weapons;
_____ Any student suspected of association with a gang member;
_____ Any incident involving recruitment of students into gang membership;
_____ Any student involved in a criminal act wearing gang attire; and
_____ Any gang graffiti or other gang indicators.

DETAILS OF INCIDENT

Victim (s):

Name	SID	Grade	R	S	DOB	PH#
Name	SID					
Suspect (s):						
Name	SID					
Name	SID					

(Please use additional sheets if necessary.)

Describe Incident/Injuries

Upon conducting the Property and Inventory Control Audit on April 16th, 2024, It was noted that the below item was reported lost/missing. Technology Support Specialist II Willie Singleton and Executive Director Dr. Lori Canning reported that the item was not on loca
On 04/17/24 District IT was contacted in attempt to locate the missing Kronos machine. INC000001213996 response from
Elsa, Kronos Support advised TheKronos clock was left with the location so it could be b-stocked. Unable to locate item.

Describe Property Loss/Damage

05-81527 R0039300 SYSTEM, TIME KRONOS 5641 2,197.00

Police Notified ☒ Yes _____ No _____ Police Agency Hallandale Beach Police Department Report # 00135

Paramedics _____ Yes _____ No _____

Signature of Reporting
Administrator

SIU OFFICE USE ONLY

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

HALLANDALE BEACH POLICE DEPARTMENT

400 S. Federal Highway, Hallandale Beach, FL 33009-6433



Case Number: !

Officer: 4 04 1:35
1f D IO b Z b s

Office: (954) 457-11400

Fax: (954) 457-1420

Non-Emergency: (954) 764-4357

Anonymous Tip Line: (954) 457-1404



@HallandaleBeachPolice

I N C I D E N T D A T A	Agency Name <i>City O/Hallandale Beach</i>		INCIDENT/INVESTIGATION REPORT				Case# <i>28-2404-013565</i>			
	ORI <i>0060400</i>						Date / Time Reported <i>05/01/2024 11:44 Wed</i>			
	Location of Incident <i>124 SW 4TH AV, Hallandale Beach FL 33009</i>		IGan elat Premise Type		Zone/Tract <i>2803</i>		Last Known Secure <i>04/16/2024 09:00 Tue</i>			
							At Found <i>05/01/2024 11:44 Wed</i>			
M O V I C T I M	#1	Crime Incident(s) <i>Information INFO</i>		(Att)	Weapon/ Tools		Activity			
					Entry		Exit Security			
	#2	Crime Incident		()	Weapon/ Tools		Activity			
					Entry		Exit Security			
	#3	Crime Incident		()	Weapon/ Tools		Activity			
					Entry		Exit Security			
O T H E R I N V O L V E D	# of Victims <i>1</i> Type <i>BUSINESS</i> Injury: Domestic: <i>NO</i>									
	VI	Victim/Business Name (Last, First, Middle) <i>BROWARD COUNTY SCHOOL B</i>			Victim of Crime# <i>I I</i>	DOB <i>Age</i>	Race I Sex I Relationship To Offender <i>NIA</i>	Resident Status <i>NIA</i>	Military Branch/Status	
	Home Address <i>120 SW 4TH AV, Fort Lauderdale, FL 33312-</i>					Email		Home Phone		
	Employer Name/Address					Business Phone <i>745-323-4700</i>		Mobile Phone		
	VYR	Make	Model	Style	Color	Lie/Lis	VIN			
	CODES: V- Victim (Denote V2, V3) WI= Witness 10 = Involved Other RP= Reporting Person (if other than victim)									
P R O P E R T Y	Type: INDIVIDUAL (NOT A LE OFFICER) Injury:									
	Code <i>RP</i>	Name (Last, First, Middle) <i>SINGLETON, WILLIE</i>			Victim of Crime# <i>I</i>	DOB <i>01/12/1990</i>	Race I Sex I Relationship To Offender <i>Age 34 B Jlf</i>	Resident Status	Military Branch/Status	
	Home Address <i>120 SW 4TH AVE HALLANDALE BEACH, FL</i>					Email		Home Phone <i>754-323-4704</i>		
	Employer Name/Address <i>Broward School Barad (IT TECHJ</i>					Business Phone		Mobile Phone		
	Type: INDIVIDUAL (NOT A LE OFFICER) Injury:									
	Code <i>IO</i>	Name (Last, First, Middle) <i>CANNING, LORI DR</i>			Victim of Crime#	DOB <i>02/23/1971</i>	Race I Sex I Relationship To Offender <i>Age 53 W F</i>	Resident Status	Military Branch/Status	
Home Address <i>120 SW 4TH AV HALLANDALE BEACH, FL 33009</i>					Email		Home Phone			
Employer Name/Address <i>(DIRECTOR)</i>					Business Phone <i>754-323-4716</i>		Mobile Phone			
S T A T U S	1 = None 2 = Burned 3 = Counterfeit; Forged 4 = Damaged / Vandalized 5 = Recovered 6 = Seized 7 = Stolen 8 = Unknown "OJ" ~ Recovered for Other Jurisdiction)									
	VI #	Code	Status Full/To	Value	OJ	QTY	Prooerty Description		Make/Model	Serial Number
	<i>1</i>	<i>23</i>	<i>LOST</i>	<i>\$2,19700</i>		<i>1</i>	<i>OFFICE TYPE EQUIPMENT</i>		<i>KRONOS</i>	<i>R0039300</i>
Officer/ID# <i>CURREY, F. P. (5225)</i>										
Invest ID# <i>(Oj</i>						Supervisor <i>CERNA, J. (6196)</i>				
Complainant Signature						Case Status <i>05/01/2024</i>		Case Disposition:		
								Page 1		

INCIDENT/INVESTIGATION REPORT

City Of Hallandale Beach

Case# 28-2404-013565

Status Codes L = Lost S = Stolen R = Recovered D =Damaged Z = Seized B = Burned C = Counterfeit / Forged F = Found						
D R U G S	UCR	Status	Quantity	Type Measure	Suspected Type	Up to 3 types of activity
Assisting Officers						

Suspect Hate/ Bias Motivated:

NARRATIVE

REPORTING OFFICER NARRATIVE*City Of Hallandale Beach*

OCA

28-2404-013565

Victim

BROWARD COUNTY SCHOOL B

Offense

INFORJ.IATION

Date/ Time Reported

Wed 05/01/2024 11.44

OFFICER GARRETTE WAS ADVISED BY MR SINGLETON WHO IS THE I. T. TECH FOR BROWARD COUNTY SCHOOL BOARD, THAT DURING A RECENT AUDIT A KRONOS EMPLOYEE TIME CLOCK, SERIAL0039300, VALUED AT \$2197.00 WAS BELIEVED TO BE SET TO BE STOCKED NEVER ARRIVED WHEN THE NEW ONE WAS INSTALLED.

AT THIS TIME IT IS UNKNOWN AS TO THE MACHINE'S LOCATTON.

IT IS BELIEVED THAT THE MACHINE HAS JUST BEEN MISPLACED.

DR CANNING REQUESTED A POLICE REPORT TO DOCUMENT THE ABOVE INFORMATION.

OFFICER GARRETT PROVIDED DR CANNING WITH A CASE CARD FOR FURTHER REFERENCE.

Incident Report Related Property List


City Of Hallandale Beach

OCA: 28-2404-0J3565

1	Property Description			Make		Model		Caliber	
	<u>OFFICE TYPE EQUIPMENT</u>			KRONOS					
	Color	Serial No.		Value	Qty	Unit	Jurisdiction		
	Black/Black	R0039300		\$2,197.00		1.000	Locall		
	Status	Date	NIC#	State#	Local#	OAN			
	Lost	04/16/2024							
Name (Last, First, Middle)					DOB	Age	Race	Sex	
Broward Coun School B,									

**CENIRA INFANTE, ASSISTANT DIRECTOR
PROCUREMENT & WAREHOUSING SERVICES
OFFICE OF FINANCE & OPERATIONS**

TO: Gabriel Carvajal, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

FROM: Cenira Infante, Assistant Director 
Procurement & Warehousing Services

SUBJECT: **CORRECTIVE ACTION PLAN FOR 9613 Warehousing Services**

Certain attractive items were not found during the Property and Inventory Audit of Warehousing Services. As a result of the audit findings, a corrective action plan was instituted to ensure future compliance and avoid asset misplacements.

A Standard Operating Procedure (SOP) was developed and staff attended a mandatory training session on the new SOP (please see the attached for more information). Due to the large number of assets, continuous monthly audits are conducted to ensure that each asset is inventoried on a semi-annual basis.

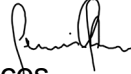
In addition, all property records sent to B-Stock have been sent to Capital Assets for removal from the Property and Inventory of the location. After multiple follow-ups, all discrepancies will be forwarded to the Senior Management of Capital Assets for Resolution.

With the implementation of the following plan, we are confident that future audits will be fully compliant. If you have any questions or require additional information, **please get in touch with Cenira Infante, Assistant Director of the Procurement & Warehousing Services Department, at 754-321-0518.**

Cl:es

**CENIRA INFANTE, ASSISTANT DIRECTOR
PROCUREMENT & WAREHOUSING SERVICES
OFFICE OF FINANCE & OPERATIONS**

TO: Gabriel Carvajal, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

FROM: Cenira Infante, Assistant Director 
Procurement & Warehousing Services

SUBJECT: **CORRECTIVE ACTION PLAN FOR 9707 PROCUREMENT AND
WAREHOUSING SERVICES**

Certain attractive items were not found during the Property and Inventory Audit of Procurement and Warehousing Services. As a result of the audit findings, a corrective action plan was instituted to ensure future compliance and avoid any asset misplacements. The Department purchased a secured storage cabinet to ensure that all computers currently not assigned to staff would be placed under lock and key. The key is maintained by the staff that are assigned the responsibility of the property and inventory records. In addition, semi-annual audits have been assigned to be conducted in June and December of each calendar year.

In addition, all property records sent to B-Stock have been sent to Capital Assets for removal from the Property and Inventory of the location. After multiple follow-ups, all discrepancies will be forwarded to the Senior Management of Capital Assets for Resolution.

With the implementation of the following plan, we are confident that future audits will be fully compliant. If you have any questions or require additional information, **please get in touch with Cenira Infante, Assistant Director of the Procurement & Warehousing Services Department, at 754-321-0518.**

Cl:es

Appendices

Appendix A

Expanded Summary of Audits Performed

A grand total of 52 Property and Inventory Control Audits were performed for Fiscal Year 2023 -2024.

Type	Location	Sample Size	Sample Size Value	Total Unaccounted	Value Unaccounted	Percentage	Total Discrepancies
Elementary School	0501 Broward Estates ES	111	\$ 200,197.99	2	\$ 14,327.81	7.16%	17
	0621 Larkdale ES	117	\$ 256,422.38	5	\$ 1,910.50	0.75%	37
	2981 Country Isles ES	285	\$ 195,416.04	0	\$ -	0.00%	83
	3131 Hawkes Bluff ES	185	\$ 152,518.21	5	\$ 3,901.61	2.56%	66
	3631 Parkside ES	234	\$ 258,140.63	0	\$ -	0.00%	57
Elementary School Total		932	\$ 1,062,695.25	12	\$ 20,139.92	1.90%	260
Middle School	0861 Driftwood MS	309	\$ 501,436.92	0	\$ -	0.00%	71
Middle School Total		309	\$ 501,436.92	0	\$ -	0.00%	71
High School	0403 Hallandale HS	338	\$ 1,017,947.91	17	\$ 7,065.32	0.69%	225
High School Total		338	\$ 1,017,947.91	17	\$ 7,065.32	0.69%	225
Non-Traditional School	1291 McFatter TC	585	\$ 2,998,864.87	11	\$ 33,194.69	1.11%	22
	5641 Gulfstream LC	51	\$ 124,597.36	1	\$ 2,197.00	1.76%	15
Non-Traditional School Total		636	\$ 3,123,462.23	12	\$ 35,391.69	1.13%	37
Department	9501 Board Office	39	\$ 40,703.00	0	\$ -	0.00%	0
	9511 Superintendent	37	\$ 61,476.00	1	\$ 158.00	0.26%	0
	9512 EEO/ADA Compliance	17	\$ 18,285.00	0	\$ -	0.00%	0
	9514 Official School Board Records	14	\$ 26,589.00	0	\$ -	0.00%	0
	9518 Old Dillard Museum	29	\$ 66,875.06	0	\$ -	0.00%	1
	9532 Special Investigative Unit	174	\$ 762,669.00	1	\$ 1,384.00	0.18%	0
	9565 North Regional Office	24	\$ 39,420.01	0	\$ -	0.00%	3
	9566 Central Regional Office	9	\$ 13,904.37	0	\$ -	0.00%	3
	9567 South Regional Office	34	\$ 37,672.29	0	\$ -	0.00%	0
	9568 Non-Traditional Schools	81	\$ 181,685.70	0	\$ -	0.00%	2
	9603 Facilities Design & Construction	247	\$ 329,961.71	8	\$ 1,224.00	0.37%	0
	9605 Building Department	104	\$ 119,126.00	0	\$ -	0.00%	0
	9609 Energy Conservation	30	\$ 327,166.79	0	\$ -	0.00%	5
	9613 Warehousing Services	205	\$ 3,014,524.30	2	\$ 3,313.50	0.11%	46
	9651 Talent Acquisition & Operations (NI)	62	\$ 61,440.00	0	\$ -	0.00%	0
	9652 Talent Acquisition & Operations (I)	78	\$ 75,829.82	0	\$ -	0.00%	0
	9654 Human Resources Support Services	60	\$ 141,907.00	0	\$ -	0.00%	0
	9656 Compensation & HR Support Services	15	\$ 16,453.99	0	\$ -	0.00%	0
	9657 Employee & Labor Relations	24	\$ 32,197.77	0	\$ -	0.00%	6
	9658 Benefits & Employment Services	56	\$ 95,044.61	0	\$ -	0.00%	1
	9704 Treasurer's Office	30	\$ 57,210.65	0	\$ -	0.00%	0
	9706 Payroll	56	\$ 95,096.23	0	\$ -	0.00%	0
	9707 Procurement & Warehousing Services	77	\$ 149,273.99	3	\$ 3,748.24	2.51%	34
	9709 Legislative Affairs	15	\$ 13,822.36	1	\$ 1,310.00	9.48%	0
	9718 Safety & Security Operations	94	\$ 431,745.00	0	\$ -	0.00%	0
	9726 Behavioral Threat Assessment	13	\$ 23,576.72	0	\$ -	0.00%	1
	9730 Finance	48	\$ 72,102.14	3	\$ 4,446.75	6.17%	0
	9753 Employee Assistance Program	7	\$ 18,523.34	0	\$ -	0.00%	0
	9775 Office of the Chief Academic Officer	17	\$ 30,024.01	1	\$ 1,307.85	4.36%	0
	9779 Head Start/Early Intervention	298	\$ 448,478.56	3	\$ 3,786.23	0.84%	0
	9781 CTACE	17	\$ 50,644.27	0	\$ -	0.00%	3
	9803 Performance Management	7	\$ 6,993.00	0	\$ -	0.00%	0
	9805 Student Services	254	\$ 164,273.61	1	\$ 1,098.51	0.67%	0
	9806 Office of Strategic Initiative	7	\$ 6,719.00	0	\$ -	0.00%	0
	9808 ESE	37	\$ 120,734.47	0	\$ -	0.00%	3
	9809 Business Support Center	92	\$ 127,576.12	0	\$ -	0.00%	11
	9813 Medicaid/504	14	\$ 38,733.46	0	\$ -	0.00%	1
	9814 Support Services	30	\$ 44,603.15	0	\$ -	0.00%	0
	9817 Bilingual/ESOL	62	\$ 97,443.48	0	\$ -	0.00%	16
	9820 Program Evaluation	4	\$ 3,565.00	0	\$ -	0.00%	0
	9855 Elementary Learning	73	\$ 72,112.00	0	\$ -	0.00%	0
	9902 Grants Administration	9	\$ 13,062.40	0	\$ -	0.00%	0
Department Total		2,600	\$ 7,549,244.38	24	\$ 21,777.08	0.29%	136
Grand Total		4,815	\$ 13,254,786.69	65	\$ 84,374.01	0.64%	729

Appendix B
Device Collection Guidelines Memo



Phillip H. Dunn, II
Chief Information Officer

Information Technology Division

DATE: May 12, 2021

FROM: Phillip H. Dunn II
Chief Information Officer

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

SUBJECT: **DEVICE COLLECTION GUIDELINES**

ACTION: Students learning remotely will need access to their school-issued device for the remainder of the school year. However, once remote learning is complete, schools may begin collecting the issued devices. The following is a set of expectations and best practices recommended for a successful collection and reconciliation of devices.

Expectations and Best Practices:

- Devices with a BPI number and that are non-Azure AD joined must be physically returned to the school campus to confirm the BPI and serial number
- Reimaging, and updating of devices that are non-Azure AD joined, to be completed by September 30, 2021
- A list of non-Azure AD joined devices can be generated from the District Distribution Database
- Town Hall meeting is scheduled for May 14, 2021 to discuss updates and best practices
- Schools to develop their individual plans to collect devices from students
- Student's current school is to collect devices regardless of where the student obtained the device
- Devices are not to follow students to the next grade level
- All schools must use the [District Distribution Database](#) to account for devices
- Schools can reissue devices with a Summer Property Pass as per the [BPB 0-100](#)
- Summer school sites that reissue devices must ensure they have enough devices to support the Summer Experience 2021

Additional best practices and resources are available via the following link: [Device Collection Handbook Documentation 2020-21](#).

RATIONALE: Broward County Public Schools (BCPS) needs to reconcile devices distributed to students for accounting and reporting purposes.

Any additional questions may be emailed to the Classroom Technology & Desktop Support Services team at classroomtechnologyDSS@browardschools.com. Please include your **school name** and **"Device Collection 2021"** in the subject line.

VSW/PD/MR:df

cc: Senior Leadership Team
Veda Hudge, Director, Office of Service Quality
Directors, School Performance and Accountability
Directors, Information Technology

Appendix C
0861 Driftwood MS Device Found

From: [Carlos A Mercado](#)
To: [Gabriel Carvajal](#)
Subject: Re: Device found
Date: Wednesday, September 11, 2024 9:32:25 AM
Attachments: [image001.png](#)
[WIN_20240911_09_28_11_Pro.jpg](#)
[WIN_20240911_09_31_23_Pro.jpg](#)
[Outlook-1471984054.png](#)

Good morning Mr. Gabriel, this is the Picture of the Desktop, thanks again, and have a great day.

Carlos Mercado
Micro-Computer Technician
Driftwood Middle School
(754) 323-3153



Educating Today's Students to
Succeed in Tomorrow's World

Under Florida law, e-mail addresses, and all forms of communications, including e-mail communications, made or received in connection with the transaction of School Board business are public records, which must be retained as required by law and must be disclosed upon receipt of a public records request, except as may be excluded by federal or state laws. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone.

The School Board of Broward County, Florida expressly prohibits bullying, including cyberbullying, by or towards any student or employee. See Policy 5.9: Anti-Bullying for additional information.

From: Gabriel Carvajal <gabriel.carvajal@browardschools.com>
Sent: Monday, August 19, 2024 11:53 AM
To: Carlos A Mercado <carlos.mercado@browardschools.com>
Subject: RE: Device found

Good morning Sir,

When you get a chance, if you can, will you send me a picture of the device and the device's serial number, please?

Respectfully,

Gabriel Carvajal
Manager, Property and Inventory Control Audits
Office of the Chief Auditor | Broward County Public Schools

Appendix C:
0861 Driftwood MS Device Found

754-321-2411

From: Carlos A Mercado <carlos.mercado@browardschools.com>
Sent: Monday, August 19, 2024 11:52 AM
To: Gabriel Carvajal <gabriel.carvajal@browardschools.com>
Subject: Device found

Good morning Mr. Carvajal, the following item was found.
S17038993 LENOVO M700 SFF DESKTOP MJ04QSTX \$ 634.00

Carlos Mercado
Micro-Computer Technician
Driftwood Middle School
(754) 323-3153



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0861 Driftwood MS Device Found

