

# INTERNAL AUDIT REPORT

## Property and Inventory Audits of Selected Locations

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2014-15



**BROWARD COUNTY  
PUBLIC SCHOOLS**

*The Nation's Sixth Largest School District.*



**To be presented to the:  
Audit Committee  
on  
January 22, 2015**

**The School Board of Broward County, Florida  
on  
February 18, 2015**

**by  
The Office of the Chief Auditor**



# **Broward County Public Schools**

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Office of the Chief Auditor  
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*Superintendent of Schools*

January 14, 2015

Members of The School Board of Broward County, Florida  
Members of The School Board Audit Committee  
Robert W. Runcie, Superintendent of Schools

Ladies and Gentlemen:

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

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

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

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

Our property audits indicated that twenty seven (27) locations in the report complied with prescribed policies and procedures. There were three (3) locations that contained audit exceptions consisting of unaccounted for property and the failure to follow some prescribed rules.

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

Sincerely,

Patrick Reilly, CPA  
Chief Auditor

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# PROPERTY AUDIT REPORT

## AUTHORIZATION

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

## SCOPE, OBJECTIVES AND METHODOLOGY

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

- items which are at the location and are accounted for,
- items which were not available for review prior to the issuance of this report,
- items which 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 which have been declared surplus or obsolete and are supported by the proper District forms.

## Compliance

We tested compliance with policies and procedures prescribed by the School Board Policies and Business Practice Bulletin 0-100 Procedure for Property & Inventory Control. The results of our tests of compliance indicated some locations did not comply with some policies and procedures established in the sources identified above. Noncompliance items are reported in **Section I** and **Section III** of this report.

## Property Control Structure

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

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

A material weakness is a reportable condition in which the design or operation of one or more internal property control structure elements does not reduce the risk of material errors or irregularities from occurring. As a result, it would be extremely difficult for employees to recognize errors in the normal course of performing their assigned functions. Reportable internal control weaknesses are noted in **Section I** and **Section III** of this internal property audit report.

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

## Property Audit Exceptions

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

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

The Office of the Chief Auditor reported no property exceptions for locations with an aggregate historical value, of items unaccounted for, falling below the designated 1% threshold unless significant process control weaknesses have been identified. As of July 1, 2004, Florida State Statute 274.02, changed the value of capital assets to be recorded and monitored from \$750 to \$1,000. The District administration requires follow-up verification of all items not accounted for during the physical audit with a historical cost of \$1,000 or more. Subsequently, location administrators must designate the location of recovered individual assets by room/fish number or demonstrate activity on the appropriate District approved forms.

## Unaccounted / Found Items

While conducting the audit, there are instances in which items are determined to be unaccounted for. When the Office of the Chief Auditor determines that the item(s) is not accounted for, the asset is moved to a Missing List. This item will remain designated on the Missing List until the item is located and reactivated by **Accounting & Financial Reporting Department (AFRD)**. If the item is not reactivated after two years, the item(s) is removed from the location's active list of property records.

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

### **Summary of Property and Inventory Review for Fiscal Year 2014-15**

The following report discloses the audits for 30 schools. These audits were finalized between, November 25, 2014 and January 9, 2015. For this report, 3 locations had audit exceptions. A summary of this report notes that:

- For the 30 locations, 23,710 items were listed in the property records at a historical cost of \$33,615,612.
- For the 30 locations included in this report, a total of 92 items could not be accounted for with a historical cost of \$145,456.

**SECTION I: Summary**  
**Property and Inventory Audits Performed**



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

The following table presents a summary of the property and inventory audits that were finalized during the period **November 25, 2014 and January 9, 2014**. For any location that received an exception, we have included a detailed listing of the items that were unaccounted for and the administration's response.

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	Page No.
School	0331 Collins Elementary	437	\$642,603	1	\$1,418	No Exception	
School	0341 Mary M. Bethune Elementary	611	\$956,590	0	0	No Exception	
School	0343 Attucks Middle	1,242	\$1,705,821	28	\$37,732	<b>Exception</b>	8-15
School	0491 Harbordale Elementary	528	\$796,825	0	0	No Exception	
School	0511 Watkins Elementary	700	\$1,015,478	1	\$1,418	No Exception	
School	0621 Larkdale Elementary	598	\$561,006	16	\$27,557	<b>Exception</b>	16-23
School	0701 Parkway Middle	1,953	\$2,935,509	5	\$9,289	No Exception	
School	0711 Orange Brook Elementary	629	\$882,711	0	0	No Exception	
School	0891 Sanders Park Elementary	528	\$842,272	0	0	No Exception	
School	0921 Stephen Foster Elementary	504	\$697,693	3	\$4,790	No Exception	
<b>Sub Total This Page</b>		7,730	\$11,036,508	54	\$82,204	8 No Exception <b>2 Exceptions</b>	

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	Page No.
School	1311 Nova Middle	759	\$1,010,973	1	\$1,100	No Exception	
School	1451 Plantation High	1,837	\$3,151,810	16	\$29,404	No Exception	
School	1752 Whispering Pines School	458	\$664,505	8	\$9,772	<b>Exception</b>	24-43
School	1791 Apollo Middle	744	\$1,032,420	0	0	No Exception	
School	1841 Mirror Lake Elementary	471	\$699,504	0	0	No Exception	
School	2231 North Lauderdale Elementary	734	\$1,024,314	1	\$2,770	No Exception	
School	2621 Tamarac Elementary	558	\$782,201	1	\$1,063	No Exception	
School	2671 Nob Hill Elementary	545	\$799,376	0	0	No Exception	
School	2811 Pinewood Elementary	569	\$805,322	0	0	No Exception	
School	2851 Griffin Elementary	503	\$645,188	0	0	No Exception	
School	2981 Country Isles Elementary	683	\$881,129	0	0	No Exception	
School	3011 Stoneman Douglas High	1,901	\$2,863,161	1	\$3,575	No Exception	
School	3101 Lyons Creek Middle	1,340	\$1,959,724	0	0	No Exception	
<b>Sub Total This Page</b>		11,102	\$16,319,627	28	\$47,684	12 No Exception <b>1 Exception</b>	

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	Page No.
School	3131 Hawkes Bluff Elementary	593	\$721,724	0	0	No Exception	
School	3321 Virginia S. Young Elementary	670	\$718,995	0	0	No Exception	
School	3622 Falcon Cove Middle	926	\$1,065,017	0	0	No Exception	
School	3642 Gator Run Elementary	731	\$965,429	4	\$5,295	No Exception	
School	3841 Manatee Bay Elementary	849	\$1,242,043	4	\$7,275	No Exception	
School	3851 College Academy	72	\$115,274	0	0	No Exception	
School	4772 Millennium Middle	1,037	\$1,430,995	2	\$2,998	No Exception	
Sub Total This Page		4,878	\$6,259,477	10	\$15,568	7 No Exceptions	
Sub Total Page 4		7,730	\$11,036,508	54	\$82,204	8 No Exception <b>2 Exceptions</b>	
Sub Total Page 5		11,102	\$16,319,627	28	\$47,684	12 No Exception <b>1 Exception</b>	
TOTAL		<b>23,710</b>	<b>\$33,615,612</b>	<b>92</b>	<b>\$145,456</b>	27 No Exceptions <b>3 Exceptions</b>	

**Audits Performed by:**

**Bryan Erhard  
Ivette Lima  
Bruce Norris  
Stephanie Ormsby  
Rhonda Schaefer**

**Audits Processed by:**

**Gail Mouzon-Williams**

**Audits Managed by:**

**Mark Magli**

**SECTION II:**  
**Locations-All Items Accounted for**

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

During the property audit at the following locations, all assets were reconciled.

LOCATION NAME

0341 Mary M. Bethune Elementary

0491 Harbordale Elementary

0711 Orange Brook Elementary

0891 Sanders Park Elementary

1791 Apollo Middle

1841 Mirror Lake Elementary

2671 Nob Hill Elementary

2811 Pinewood Elementary

2851 Griffin Elementary

2981 Country Isles Elementary

3101 Lyons Creek Middle

3131 Hawkes Bluff Elementary

3321 Virginia S. Young Elementary

3622 Falcon Cove Middle

3851 College Academy

**SECTION III:**  
**Locations with Exceptions**

**School Name:** Attucks Middle 0343

**Principal Name:** Mr. Errol Evans

**Address:** 3500 North 22<sup>nd</sup> Avenue  
Hollywood, FL 33020

Total Number of Items in Inventory:	1,242
Total Dollar Cost of Items in Inventory:	\$1,705,821
Total Number of Items Unaccounted for:	28
Total Dollar Cost of Items Unaccounted for:	\$37,732
Total Net Value of Items Unaccounted for:	\$0

### **Self-Inventories**

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed as often as needed to ensure an accurate physical accounting of site designated assets by the staff.

All record information should be certified as accurate and complete. Administrators should certify that the expectations regarding planned implementation performed by the teachers and property team members are realized at the location.

*All locations are minimally required to conduct semi-annual inventories to ensure the District's property records are accurately maintained and updated. This includes the high-risk property items maintained within the secondary database established by the location.*

*The location will request an electronic copy of its PNI 811 report from ETS Production.*

*Appropriate staff will physically verify each property item listed on the PNI 811 report is accounted for on premises or there is a current Property Pass executed for tangible personal property assigned to individuals.*

*Locations shall surplus tangible personal property twice per year in accordance with conducting self-inventories.*

*After completing the self-inventory, the property custodian shall complete the Semi-Annual Inventory Form and forward a copy of it to their respective SLT administrator (per Business Practice Bulletin O-100).*

**(Attucks Middle continued)**

**Surplus/ Transfer Activity**

Procedures related to the recording and execution of the removal process for unusable obsolete equipment should be strengthened. The Principal/Property Custodian must certify the accuracy of prepared documentation prior to the request for removal by the approved District agency (B-stock Warehouse). Record modifications should be tracked via the Optispool PNI 954B Report (Asset Record Deletions) to ensure that accurate processing occurs via the Accounting and Financial Reporting-Capital Assets Department. Surplus request activity at the location has not been maintained accurately.

The school has indicated that they believe many items that remain unaccounted for were placed in the surplus containers without being recorded on the required Surplus Declaration Forms. The school is responsible for ensuring that removal requests are executed in the appropriate manner. It is not possible for District staff to recertify the surplus items once they are removed from campus. Only unreconciled collection reports are provided to the central warehouse for technology/electronic removals by selected vendors.

**Surplus “Piles”**

Periodically, the location should surplus any obsolete or damaged tangible personal property in order to remove these records from their property inventory. The Office of the Chief Auditor discourages creating surplus “piles”. Collection of surplus materials should be completed in an organized and detailed manner to prevent unrecognized additions and/or unauthorized removal of designated obsolete equipment without administrative approval.

Forty-seven assets were inaccurately documented as surplus items and submitted for disposal processing. As a result, those items were removed from the Master File of Assets at the request of the Principal. They were identified as “found” during this physical inventory several months later. Mr. Evans indicated that he intends to have those items removed correctly following the completion of this audit. There is no way to determine if there were other items that may have been held and subsequently removed from the site without permission that were not seen and verified during this review.

**SURPLUS OF TANGIBLE PERSONAL PROPERTY**

*Periodically, the location should surplus any obsolete or damaged tangible personal property in order to remove these records from their property inventory.*



**(Attucks Middle continued)**

*Locations shall surplus tangible personal property twice per year in accordance with their self inventories conducted semi-annually. The location should complete a 3290a Surplus/Transfer Declaration Form to identify the tangible personal property to be salvaged.*

*The 3290a Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplussed. The 3290a Surplus/Transfer Declaration Form must then be signed and dated by the property custodian and adequate explanation/documentation provided for surplussing the tangible personal property.*

*The location should make a copy of the 3290a Surplus/Transfer Declaration Form(s) for their record and forward the original to the Manager, Material Logistics at the Warehouse.*

*The Warehouse will arrange to pick-up the tangible personal property designated for surplus from the applicable location. A work order document will be provided to the property custodian at each location to certify removal activity.*

*After confirming the pick-up of the property items, the Manager, Material Logistics will forward the 3290a Surplus/Transfer Declaration Form along with the B-stock pick-up acknowledgment form to Accounting & Financial Reporting Department - Capital Assets for processing.*

*Accounting & Financial Reporting Department - Capital Assets will send an email confirmation to the property custodian upon receipt of the form and documentation.*

*Accounting & Financial Reporting Department - Capital Assets will process the 3290a Surplus/Transfer Declaration Form and remove the property records from the location's property inventory.*

*Within five business days of receiving notification, the 3290a Surplus/Transfer Declaration Form will be processed by Accounting & Financial Reporting Department - Capital Assets and locations will be contacted for any additional information. The property custodian should verify that the property records have been removed from the property inventory by requesting a PNI 811 from ETS Production.*

## **(Attucks Middle Continued)**

*The location should maintain copies of all pertinent documentation for their files to facilitate any necessary reconciliation during subsequent property and inventory audits (per Business Practice Bulletin O-100).*

### **Monitoring Property Records**

Errors should be identified and submitted for correction by the designated school staff. When errors are identified, the proper support paperwork, invoices and/or forms should be forwarded to the Accounting & Financial Reporting Department-Capital Assets for record modification.

Optispool Asset Reports (954 A, B & C) and alert notifications are perpetually sent to the entire District identifying modifications to the Master File of Assets.

New purchases should be tracked to ensure that procedures were maintained during the receiving process. If an error is not detected at the time of the alert, it should be discovered during the minimally required semi-annual inventories and submitted for correction. Items that were identified as New Found Items must be tracked to see that they are added.

One hundred thirty-three items, with a purchase value exceeding \$1,000, have been identified as a result of this audit in the New Found Items Report. Those items will be added to the Master File of Assets for future tracking or sent for disposal utilizing the proper surplus procedures as outlined in Business Practice Bulletin O-100.

### **Property Team**

Functional back up and collaborative roles should be developed to increase the efficiency of archiving support documentation utilizing a centralized Property Binder and updated locally managed equipment tracking database. It should be noted that the sharing of oversight responsibilities can foster an improved level of compliance, awareness and adherence to school/department expectations relating to property control. The Principal and involved staff should maintain access to those records and tracking databases at all times. Tracking information should be updated as soon as any activity affecting the status of the equipment occurs.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2014-15**

Items not accounted for : **Attucks Middle 0343**

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1	08LA00371 Apple MacBook 2.4 GHz; 2 GB RAM	\$ 2,769.81
2	06-00025 APPLE DESKTOP EMACH G4 17" CRT/CD-RW	\$ 1,295.00
3	06-00019 APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT	\$ 1,295.00
4	06-00015 APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT	\$ 1,295.00
5	06-00012 APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT	\$ 1,295.00
6	05LA03045 Apple-Refresh Laptop	\$ 1,395.62
7	05LA02987 Apple-Refresh Laptop	\$ 1,395.62
8	05-85852 PRESENTER, SAMSUNG DIGITAL	\$ 1,997.00
9	05-84834 RECORDER, JVC BR-DV3000 DIGITAL VIDEO	\$ 1,628.00
10	05-49013 APPLE, POWERBOOK, G4 W/CD-RW/DVD-R 15.2"	\$ 2,639.15
11	05-33142 APPLE IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
12	05-33131 APPLE IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
13	05-32983 APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
14	05-32972 APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
15	05-32931 APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
16	05-24044 APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
17	05-23955 APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
18	05-23919 APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
19	05-23781 APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
20	05-23669 APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
21	03-22369 DELL DESKTOP PENTIUM 4	\$ 1,985.00
22	03-18663 APPLE DESKTOP IMAC G4 W/17" FLAT PANEL	\$ 1,960.00
23	03-17826 APPLE DESKTOP IMAC G4 W/17" FLAT PANEL	\$ 1,960.00
24	03-14958 COMPUTER, MAC EMAC G4	\$ 1,338.70
25	99-20534 PROJECTOR LCD, LARGE SCREEN, SHARP XVP15	\$ 1,492.60
26	Computer, Dell 790 (3LB0XV1)	\$ -
27	Computer, Apple MacBook Pro Laptop (452170QBF5W)	\$ -
28	Computer, Apple iBook Laptop (UV422DKLR73)	\$ -

**Total Historical Cost of Property unaccounted for as of December 9, 2014** \$ **37,731.50**

**[1] Total Accumulated Depreciation as of December 9, 2014** \$ **37,731.50**

**Net Value of Property considered to be unaccounted for as of December 9, 2014** \$ **-**

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

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

**DESMOND K. BLACKBURN, Ph.D.  
CHIEF SCHOOL PERFORMANCE AND ACCOUNTABILITY OFFICER**

**Telephone: 754-321-3838**

**Facsimile: 754-321-3886**

January 14, 2015

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

FROM: Desmond K. Blackburn, Ph.D.  
Chief School Performance and Accountability Officer

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE – ATTUCKS  
MIDDLE SCHOOL**

The Office of School Performance and Accountability has reviewed the property and inventory audit findings for Attucks Middle School. These audit findings have been discussed with the Principal, Errol Evans, and he has taken full responsibility to implement deliberate steps to ensure exception-free property and inventory audits in the future. The Office of School Performance and Accountability will monitor the school's progress and hold the Principal appropriately accountable through progressive discipline.

If additional information is needed, please let me know.

DKB/DH:bjw

cc: David Hall, Director, Office of School Performance and Accountability  
Errol Evans, Principal, Attucks Middle School



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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ATTUCKS MIDDLE SCHOOL  
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ROBERT W. RUNCIE  
Superintendent of Schools

DATE: January 5, 2015

TO: Dr. Desmond Blackburn  
Chief School Performance and Accountability Officer

FROM: Errol A. Evans, Principal 

**SUBJECT: 2014 RESPONSE TO AUDIT REPORT ON PROPERTY & INVENTORY**

This memorandum is in response to the Property and Inventory audit report received on December 12, 2014 conducted at Attucks Middle in July 2014. As the principal of Attucks Middle School, I am making corrective actions to the findings a priority. Our Property and Inventory team will follow the established procedure, of the Auditor's Office and I have implemented additional monitoring strategies for the Property and Inventory process as follows:

- a. The Property and Inventory team will meet once a month to monitor the property & inventory process.
- b. The Property and Inventory team will be comprised of principal, assistant principals, microcomputer technician specialist, bookkeeper, head custodian, clerical, department chairs, teachers, security and resource officer.
- c. The team will review the PNI811 quarterly to update and reconcile the inventory database. Items that have been surplus, transferred, stolen or lost will be properly documented and removed from the list.
- d. The team will complete the quarterly property & inventory assessment. The school microcomputer technician specialist will follow district guidelines to report any items listed as missing or lost.
- e. The microcomputer technology specialist will conduct quarterly visual inventory reconciliations. A reconciliation of teacher laptops and property passes will be done on a quarterly basis.

- f. The microcomputer technician specialist will maintain a sign-out log of computer carts, do self-inventories.
- g. The microcomputer technician specialist will conduct quarterly visual inventory reconciliations. A reconciliation of teacher laptops and property passes will be done on a quarterly basis.
- h. The microcomputer technician specialist will follow the process for surplus/transfer to avoid any inaccuracies by utilizing the district's appropriate forms to reconcile items sent out for surplus.
- i. The assistant principal will ensure that police reports will be filed in a timely manner and reviewed for completeness and accuracy. Police reports are created by the police agency and will indicate serial numbers for proper documentation in a timely manner.
- j. The school's office manager will maintain a log to monitor all items received at school throughout the school year and including the summer months.
- k. A single area has been identified to properly store and organize all technology equipment.
- l. A database will be developed to track all custodial, PE and outdoor equipment, which will include specific item information, serial number, and a picture of the item.
- m. Room inventory checklists will be updated each semester and posted in each room. The assistant principal over each department will check and sign equipment room forms by conducting walkthroughs of classrooms.
- n. The microcomputer technician specialist will ensure the signing of all property passes by the principal.
- o. The principal will personally review all property records and ensure that the property team is functional as a backup team with collaborative roles, which should increase the efficiency of archiving support documentation utilizing a process to ensure a 100% exception free audit in the next year.

I believe that the implementation of this plan will prevent future occurrences of unaccounted items in this school. I will make every effort to ensure that this plan is enforced, monitored and that deficiencies are corrected in a timely fashion.

C: David Hall, Director, School Performance & Accountability  
Patrick Reilly, Chief Auditor, Office of the Chief Auditor  
Mark Magli, Manager, Property Audits Division

**School Name:** Larkdale Elementary 0621  
**Principal Name:** Ms. Alisia Coachman-Williams

**Address:** 3250 NW 12<sup>th</sup> Place  
Ft. Lauderdale, FL 33311

Total Number of Items in Inventory:	598
Total Dollar Cost of Items in Inventory:	\$561,006
Total Number of Items Unaccounted for:	16
Total Dollar Cost of Items Unaccounted for:	\$27,557
Total Net Value of Items Unaccounted for:	\$0

### **Self-Inventories**

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed as often as needed to ensure an accurate physical accounting of site designated assets by the staff.

All record information should be certified as accurate and complete. Administrators should certify that the expectations regarding planned implementation performed by the teachers and property team members are realized at the location. This location has not maintained an accurate database for tracking assets or other high risk lower value equipment as required.

*All locations are minimally required to conduct semi-annual inventories to ensure the District's property records are accurately maintained and updated. This includes the high-risk property items maintained within the secondary database established by the location.*

*The location will request an electronic copy of its PNI 811 report from ETS Production.*

*Appropriate staff will physically verify each property item listed on the PNI 811 report is accounted for on premises or there is a current Property Pass executed for tangible personal property assigned to individuals.*

*Locations shall surplus tangible personal property twice per year in accordance with conducting self-inventories.*

*After completing the self-inventory, the property custodian shall complete the Semi-Annual Inventory Form and forward a copy of it to their respective SLT administrator (per Business Practice Bulletin O-100).*

## **(Larkdale Elementary continued)**

### **Property Team**

Functional back up and collaborative roles should be developed to increase the efficiency of archiving support documentation utilizing a centralized Property Binder and updated locally managed equipment tracking database. It should be noted that the sharing of oversight responsibilities can foster an improved level of compliance, awareness and adherence to school/department expectations relating to property control. The Principal and involved staff should maintain access to those records and tracking databases at all times. Tracking information should be updated as soon as any activity affecting the status of the equipment occurs.

Staff should also monitor the Optispool 954 Asset Reports to ensure that intended actions to add new purchases, process transfers and surplus have been executed accurately.

### **Surplus/ Transfer Activity**

Procedures related to the recording and execution of the surplus removal process for unusable obsolete equipment should be strengthened. The Property Custodian must certify the accuracy of the prepared documentation prior to the request for removal by the approved District agency (B-stock Warehouse). Record modifications should be tracked via the Optispool PNI 954B Report (Asset Record Deletions) to ensure that accurate processing occurs via the Accounting and Financial Reporting-Capital Assets Department.

When items are declared unusable or unsafe, the school's staff must adhere to the protocols for removing assets from the location physically as well as from the location's designated Master File of Assets roster. In the summer of 2014, some assets were thought to have been improperly discarded by the location as surplus materials. Those items remain unaccounted for since the final disposition of those items is unverifiable. Although it is not a standard practice for the Office of the Chief Auditor, the Manager of Property Control attempted to physically account for those items personally at the central warehouse without any success. It is imperative that the loading of surplus equipment and recording of the required records be thoroughly reviewed by the administration and staff prior to request for removal.

### **Surplus "Piles"**

Periodically, the location should surplus any obsolete or damaged tangible personal property in order to remove these records from their property inventory. The Office of the Chief Auditor discourages creating surplus "piles". Collection of surplus materials should be completed in an organized and detailed manner to prevent



**(Larkdale Elementary continued)**

unrecognized additions and/or unauthorized removal of designated obsolete equipment without administrative approval. The Inventory Audit Specialist identified several areas in the school that had obsolete equipment piled up and difficult to manage.

*Tangible personal property that is not utilized on a day-to-day basis should be stored in a secured location, and the appropriate staff should physically verify this property as needed to provide the most effective means of securing tangible personal property (per Business Practice Bulletin O-100).*

As a part of the property audit response, Ms. Coachman-Williams has indicated that three items were located by the site's staff following the audit. A transfer has been executed to migrate two of those items, 08-05203 & 05-41814, to another location as a result. Transferred items should be tracked by Optispool to ensure processing is complete. An additional item, 09-01151, has been identified and will be verified during a future review of the location. The total historical value of those items is \$5,844.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2014-15**

Items not accounted for : **Larkdale Elementary 0621**

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 09-01551	MACBOOK W/CART	\$ 1,695.71
2 08LA00867	Apple MacBook 2.4 GHz; 2 GB RAM	\$ 2,769.81
3 08-05203	APPLE DESKTOP IMAC INTEL W/20"FLAT PANEL	\$ 1,509.00
4 07-11613	APPLE MACBOOK 1.83GHZ W/CD-RW/DVD 13.3"	\$ 1,499.00
5 07-11612	APPLE MACBOOK PRO 1.83GHZ	\$ 2,534.00
6 07-02138	APPLE,POWERBOOK, G4 W/CD-RW/DVD-R 15.2"	\$ 2,548.00
7 06-06488	PRINTER, LEXMARK C762N COLOR LASER	\$ 3,067.00
8 05-41814	APPLE POWEROOK G4 W/CD-RW/DVD-R	\$ 2,639.15
9 05-38058	DELL,DESKTOP, PENTIUM 4 W/17"FLAT PANEL	\$ 1,318.00
10 05-38057	DELL, DESKTOP, PENTIUM 4 W/17"FLAT PANEL	\$ 1,318.00
11 05-26330	APPLE, IBOOK G4 COMBO DRIVE/12"DISPLAY	\$ 1,199.00
12 05-20865	Computer, Laptop Apple	\$ 2,376.00
13 04-16521	APPLE IBOOK G4W/CD-RW/DVD-ROM/14.1DISPLA	\$ 1,637.00
14 03-80483	Computer, Dell-gx 240	\$ 1,447.00
15	LAPTOP, DELL (2ZB8CT1)	\$ -
16	LAPTOP, DELL (2Z76CT1)	\$ -

**Total Historical Cost of Property unaccounted for as of December 5, 2014** \$ **27,556.67**

**[1]Total Accumulated Depreciation as of December 5, 2014** \$ **27,556.67**

**Net Value of Property considered to be unaccounted for as of December 5, 2014** \$ **-**

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

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**DESMOND K. BLACKBURN, Ph.D.**  
**CHIEF SCHOOL PERFORMANCE AND ACCOUNTABILITY OFFICER**

**Telephone: 754-321-3838**

**Facsimile: 754-321-3886**

January 9, 2015

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

FROM: Desmond K. Blackburn, Ph.D.  
Chief School Performance and Accountability Officer

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE FISCAL YEAR  
2014-2015 – LARKDALE ELEMENTARY SCHOOL**

The Office of School Performance and Accountability has reviewed the Property and Inventory findings for Larkdale Elementary School. These audit findings have been discussed with the Principal, Alisia Coachman-Williams, and she has taken full responsibility to implement deliberate steps to ensure exception-free Property and Inventory Audits in the future.

The Office of School Performance and Accountability will monitor the school's progress and hold the Principal appropriately accountable should future audit exceptions occur. If additional information is needed, please let me know.

DKB/CH:ajc

cc: Cynthia Hanna, Director, Office of School Performance and Accountability  
Mark Magli, Manager, Property Audits Division  
Alisia Coachman-Williams, Principal, Larkdale Elementary School



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

LARKDALE ELEMENTARY  
ALISA COACHMAN-WILLIAMS, Principal  
3250 NW 12<sup>th</sup> Place, Landerhill, FL 33311  
Tel: (754) 322-6600 Fax: (754) 322-6640  
email: larkdale@browardschools.com

**SCHOOL BOARD**  
DONNA P. KORN, *Chair*  
DR. ROSALIND OSGOOD, *Vice-Chair*

ROBIN BARILEMAN  
HEATHER P. BRINKWORTH  
ABBY M. FRIEDMAN  
PATRICIA GOOD  
LAURIE RICHTEVINSKY  
ANN MURRAY  
NORA RUPERT

ROBERT W. RUNCIE  
*Superintendent of Schools*

Date: December 19, 2014  
TO: Dr. Desmond Blackburn  
Chief School Performance and Accountability  
FROM: Alisia Coachman-Williams *Alisia*  
Principal  
SUBJECT: **AUDIT REPORT PROPERTY INVENTORY  
FISCAL YEAR 2014-2015**

This memo is in response to the property and inventory audit report conducted at Larkdale Elementary School for the fiscal year 2014-2015. Results from the property and inventory audit report indicated that several items were missing. Three items have been found. Attached, please find documentation for two items that were transferred. In addition, the item with serial # 09-01551 has been located.

The following procedures have been put into place at Larkdale Elementary:

An Inventory Team has been developed which consists of the Assistant Principal, the Head Facilities Serviceperson, the Micro Technician, and the Leadership Team members, which includes all grade level Team Leaders, Instructional Coaches and the Media Specialist.

Each Inventory Team Member will be assigned specific areas to oversee and will be tasked with auditing classrooms on a weekly basis to ensure laptops are remaining in the proper carts as well as ensuring inventoried items in each classroom are reflected on the individual classroom inventory sheets that are posted within each classroom. If at any time property and inventory items need to be removed from a class it will be the duty of the Inventory Team Member to move the items and update the inventory sheet(s) in the room(s) being affected. The Inventory Team Member will be responsible for updating any information that pertains to their designated areas on line, via our in-house technology inventory database. The Inventory Team will meet on a monthly basis with the Principal to ensure all duties are being met.

All classrooms will have a Property and Inventory Checklist posted near the entranceway of the classroom. The checklist will list all property and inventory items that have been assigned to the classroom. Teachers will not be allowed to make ANY changes to the checklist nor will teachers be allowed to transfer or remove any of the items outside to the classroom, it will be the sole responsibility of the Inventory Team Member associated with that classroom to make any changes. Individual classrooms will be spot checked weekly by the assigned Inventory Team Member (specifically Assistant Principal). Each quarter, all members of the Inventory Team will conduct full inventory checks.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2014-15**

Items not accounted for : **Larkdale Elementary 0621**

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 09-01551	MACBOOK W/CART <i>Found in 953A Court</i>	\$ 1,695.71
2 08LA00867	Apple MacBook 2.4 GHz; 2 GB RAM	\$ 2,769.81
3 08-05203	APPLE DESKTOP IMAC INTEL W/20" FLAT PANEL <i>Transferred to Sanders St</i>	\$ 1,509.00
4 07-11612	APPLE MACBOOK PRO 1.83GHZ	\$ 2,534.00
5 07-11613	APPLE MACBOOK 1.83GHZ W/CD-RW/DVD 13.3"	\$ 1,499.00
6 07-02138	APPLE, POWERBOOK, G4 W/CD-RW/DVD-R 15.2"	\$ 2,548.00
7 06-06488	PRINTER, LEXMARK C762N COLOR LASER	\$ 3,067.00
8 05-41814	APPLE POWERBOOK G4 W/CD-RW/DVD-R <i>Transferred to Sanders St</i>	\$ 2,639.15
9 05-38058	DELL, DESKTOP, PENTIUM 4 W/17" FLAT PANEL	\$ 1,318.00
10 05-38057	DELL, DESKTOP, PENTIUM 4 W/17" FLAT PANEL	\$ 1,318.00
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14 03-80483	Computer, Dell-gx 240	\$ 1,447.00
15	LAPTOP, DELL (2ZB8CT1)	\$ -
16	LAPTOP, DELL (2Z76CT1)	\$ -

<b>Total Historical Cost of Property unaccounted for as of November 24, 2014</b>	<b>\$ 27,556.67</b>
<b>[1] Total Accumulated Depreciation as of November 24, 2014</b>	<b>\$ 27,556.67</b>
<b>Net Value of Property considered to be unaccounted for as of November 24, 2014</b>	<b>\$ -</b>

*Total Property unaccounted 21, 712.81*  
*Total Accumulated Depre. 21, 712.81*

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

The School Board of Broward County, Florida  
 Capital Assets Activity Form  
 Surplus Declaration

OF PAGES

\*SURPLUS (Principal / Director authorization signature required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

APPROVED  
 10/21/14 10:13  
 THE SCHOOL BOARD OF  
 BROWARD COUNTY, FLORIDA

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required

YES  NO

Issuing Location #: 0621  
 Location Name: Larkdale ES  
 Contact Name: Liz Hirschman  
 Phone #: 754-322-6600

Receiving Location #: 0691  
 Location Name: Sanders Park ES  
 Contact Name: Colleen Blakey  
 Phone #: 754-322-8400

RPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
08-05203	W87375SCX84		Apple Desktop Imac Intc		
05-41814	W84480K5QHY		APPLE IBOOK G4		

Equipment Transfer / Surplus Approved by: Olivia Coach - Williams Date: 10/21/14 Released by: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: [Signature] Date: 10/30/14  
 Principal / Director (per Policy 3204)

Item(s) Delivered by: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Please Print Name, Title

**School Name:** Whispering Pines School 1752  
**Principal Name:** Mr. Michael Gleason

**Address:** 3609 SW 89<sup>th</sup> Avenue  
Miramar, FL 33025

Total Number of Items in Inventory:	458
Total Dollar Cost of Items in Inventory:	\$664,505
Total Number of Items Unaccounted for:	8
Total Dollar Cost of Items Unaccounted for:	\$9,772
Total Net Value of Items Unaccounted for:	\$944

A review of the currently employed practices involving storage of equipment in portable classrooms, personal vehicles and other such areas of vulnerability should be conducted by staff to determine if any additional measures for safeguarding assets can be implemented. Historically, portable classrooms and vehicles have been targeted areas for theft in the District.

### **Reporting Theft**

*All locations must take appropriate measures to ensure the safekeeping of all tangible personal property. This includes securing all high-theft equipment during hours of non-operation.*

*To the extent possible, tangible personal property should be designated to individual staff that is requested to oversee the equipment and report any loss or theft to appropriate administration in “real-time”. Additionally, tangible personal property that is not utilized on a day-to-day basis should be stored in a secured location, and the appropriate staff should physically verify this property as needed to provide the most effective means of securing tangible personal property.*

*In the event of theft or vandalism, the property custodian will report the loss to the Broward District Schools Police Department (BDSPD) and the local authorities at the time of the incident. As a component of the police report and the BDSPD’s Immediate Notification Form, the location must provide all applicable property and serial numbers of the stolen tangible personal property along with a narrative of the event. This should be completed within 2 business days from when the incident is known or should have been known (per Business Practice Bulletin O-100).*

**(Whispering Pines School continued)**

Several incidents involving theft were reported to the local police agency by the location's staff, but the reports contained recording errors and/or the omission of essential asset information such as serial numbers. A breakdown of the reports identifying the inaccuracies is provided below:

***North Miami Police 2013-00036441; reported 9/24/2013***

A complete copy of the police report was not provided for the audit file archive. The summary portion of the report was provided for a theft of District property from an employee's personal vehicle off campus. A serial number, 458471B067C, was handwritten on the summary page by the school's staff. As such, the serial number was not recorded for entry into the Florida Crime Information Center (FCIC) and the National Crime Information Center (NCIC) teletype databases. Neither the required internal BDSPD Immediate Notification nor the Tangible Loss Forms were completed.

***Miramar Police 14-04-0646; reported 4/4/2014***

The report was filed for a theft in a portable classroom on the campus. A Miramar Police Department Inventory Loss Report has been forwarded for review. The document provided was not certified by agency staff's signature for confirmation. A supplement to the existing report was not executed to include the manufacturer's serial number as required. The serial number, C02G38UZDKL9, was handwritten on the report to indicate that the number in the report was recorded with an error. It should be noted that the item identified was located on campus in room 201K during the physical inventory. No internal BDSPD Immediate Notification or Tangible Loss Forms were completed. Another item listed on the report, serial number 541RCC, was inaccurate. A more thorough review has identified that the reported number should be 54LRCC. The police report must be amended, at the request of staff, to remove the item that was found in the school and more accurately represent the item that was taken.

***Miramar Police 14-04-01463; reported 4/8/2014***

The report was filed for a theft in a portable classroom without identifying the serial number as needed for recording in the FCIC/NCIC teletype. A Miramar Police Department Inventory Loss Report was forwarded for review by the Office of the Chief Auditor that was not certified by the agency or added as a supplement to the existing report. The serial number, C02G38JNDKL9, was handwritten on the report by staff. Neither the required internal BDSPD Immediate Notification nor the Tangible Loss Forms were completed.



**(Whispering Pines School continued)**

***Miramar Police 14-04-01854; reported 4/10/2014***

A police report was properly executed in collaboration with the Miramar Police Department; however, neither of the required internal BDSPD Immediate Notification or Tangible Loss Forms were completed. Two computers, W87210QXWH5 & W87210SHWH5, were stolen from a portable classroom.

***Miramar Police 14-04-02064; reported 4/11/2014***

The report was filed for a theft in a portable classroom without identifying the serial numbers accurately for entry into the FCIC/NCIC teletype. A Miramar Police Department Inventory Loss Report was forwarded for review by the Office of the Chief Auditor that was not certified by the agency or added as a supplement to the existing report. The serial number, QP010GJ5PC, was recorded on the police report in error. The correct number, QP0101GJ5PC, was handwritten on the report by staff. The report must be amended to accurately represent the item(s) that were taken. Another item, serial number H00211NLDWY, was identified in the report as well. No internal BDSPD Immediate Notification or Tangible Loss Forms were completed as required.

***Miramar Police 14-04-02441; reported 4/13/2014***

A theft from a classroom was reported by school staff. A computer, Apple IMac, serial number QP6481G5WH5, was identified by staff and subsequently recorded by the Miramar Police Department. The required internal BDSPD Immediate Notification and Tangible Loss Forms were not completed. It is recommended that the protocols for securing high risk areas as well as theft reporting requirements be reviewed with all staff.

In his audit response, Mr. Gleason has submitted that the erroneous police reports have been amended to reflect the correct serial numbers for the items previously reported as stolen. It should be noted that the thefts occurred on varying dates over six months to a year prior to the commencement of the audit without adequate reporting, follow up or submission for processing (9/24/2013-4/13/2014).

*A record of all reported losses will be maintained by the District for the purpose of analyzing loss trends. In the event there is a trend of loss at the same location or any individual loss event is significant in magnitude, a review of the circumstances involved with the loss will be conducted in an effort to prevent similar losses in the future. This review will be conducted by representatives from the following departments: Broward District Schools Police, Risk Management, and Information*

**(Whispering Pines School continued)**

*& Technology. Following the review, recommendations will be made to enhance the security measures at the location in an effort to prevent similar losses in the future.*

*These recommendations may include, but are not limited to:*

- a. modification to the receipt and storage of asset equipment at the location,*
- b. modification of existing surveillance systems within the location,*
- c. installation of additional security devices/equipment at the location,*
- d. increased frequency of self – inventories of asset equipment,*
- e. installation of passive or active security devices within high-risk equipment items*

*These recommendations are not a component of the property and inventory audit performed by the Office of the Chief Auditor (per Business Practice Bulletin O-100).*

**Recording Assets**

Forty-three items were located at the school that did not appear in the Master File of Assets. For nineteen of those items, the school has not followed up by completing the documentation required to have the equipment added in alignment with the State and District requirements for recording fixed assets at a value exceeding \$1,000, as requested. For twenty-four items, the historical cost was certified to be below the value of assets captured by Accounting & Financial Reporting Department-Capital Assets for tracking. That equipment should still be maintained in the school's database and secured accordingly. Support records for the items identified in the New Found Items Report should be kept in the location's property binder for future audit review.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2014-15**

Items not accounted for : **Whispering Pines School 1752**

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 12-02728	APPLE IMAC INTEL W/21.5" LED WIDESCRN	\$ 1,195.28
2 11-80694	APPLE, IMAC 12.5 COMPUTER	\$ 1,134.00
3 10-05509	APPLE IMAC INTEL W/20" FLAT PANEL /COMBO	\$ 1,134.00
4 09-08231	APPLE, MACBOOK 2.1 GHZ W/CD-RW/DVD 13.3"	\$ 1,499.00
5 08-00919	APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	\$ 1,099.00
6 08-00920	APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	\$ 1,099.00
7 07-08928	APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	\$ 1,099.00
8 07-81200	DELL LAT D520 T2300E	\$ 1,512.50

<b>Total Historical Cost of Property unaccounted for as of December 5, 2014</b>	<b>\$</b>	<b>9,771.78</b>
<b>[1]Total Accumulated Depreciation as of December 5, 2014</b>	<b>\$</b>	<b>8,827.81</b>
<b>Net Value of Property considered to be unaccounted for as of December 5, 2014</b>	<b>\$</b>	<b>943.97</b>

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

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**DESMOND K. BLACKBURN, Ph.D.**  
**CHIEF SCHOOL PERFORMANCE AND ACCOUNTABILITY OFFICER**

**Telephone: (754) 321-3838**

**Facsimile: (754) 321-3886**

January 9, 2015

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

**FROM:** Desmond K. Blackburn, Ph.D.  
Chief School Performance and Accountability Officer

**SUBJECT: PROPERTY AND INVENTORY AUDIT RESPONSE – WHISPERING  
PINES SCHOOL FOR FISCAL YEAR 2014-2015**

The Office of School Performance and Accountability has reviewed the property and inventory audit findings for Whispering Pines School. These audit findings have been discussed with the Principal, Michael Gleason, and he has taken full responsibility to implement deliberate steps to ensure exception-free property and inventory audits in the future. The Office of School Performance and Accountability will monitor the school's progress and hold the Principal appropriately accountable should future audit exceptions occur.

If additional information is needed, please let me know.

DKB/VSW:smr

cc: Valerie S. Wanza, Ph.D., Director, Office of School Performance and Accountability  
Nell Johnson, Director, Business Support Center  
Michael Gleason, Principal, Whispering Pines School

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

**WHISPERING PINES SCHOOL**

**Telephone: (754) 321-7650**

**Facsimile: (754) 321-7690**

December 10, 2014

TO: Desmond Blackburn, Ph.D.  
Chief School Performance and Accountability Officer

FROM: Michael Gleason, Principal  
Whispering Pines School

**SUBJECT: AUDIT REPORT ON PROPERTY INVENTORY- FISCAL YEAR 2014-15**

The audit findings report for Whispering Pines School identified eight items that were unaccounted for. While the total cost for the items listed is \$9,772.00, the value of these items is \$944.00. As noted, all police reports were done in a timely fashion, yet a few of them were printed with inaccurate matching serial numbers. For corrected reports see attached. As the principal, I take this matter seriously and will implement deliberate processes to ensure all future property audits reveal no missing items. The corrective measures that will be implemented immediately include, but are not limited to the following:

- I will identify two individuals to monitor equipment.
- As the principal, I will educate these individuals on the District's policy and procedures provided by the Chief Auditor's Office.
- When items are identified as missing, an administrator will review the actions taken by these individuals to ensure the process is followed.
- An administrator will monitor the PNI 811 on a quarterly basis to determine the status of the total property inventory and implement improvement strategies as needed.

Again, as the principal, I take full responsibility for ensuring process and procedures are implemented and monitored that will result in all property being accounted for in all subsequent property audits.

MG:lb

## INCIDENT/INVESTIGATION REPORT

I N C I D E N T  D A T A	Agency Name <b>Miramar Police Department</b>				Case# <b>14-04-01463</b>				
	ORI <b>FL0062200</b>								
	Location of Incident <b>3609 S Douglas Rd. Miramar FL 33025-</b>				Premise Type <b>School/university</b>		Zone/Tract <b>Z5, S52</b>		
	Date / Time Reported <b>04/08/2014 08:35 Tue</b>				Last Known Secure <b>04/07/2014 16:00 Mon</b>				
At Found <b>04/08/2014 08:15 Tue</b>									
M O	#1 Crime Incident(s) (Com) <b>Burglary - Other</b>				Weapon / Tools <b>NO WEAPON</b>				
	<b>BURO</b>				Entry		Exit		
	Activity				Security				
V I C T I M	#2 Crime Incident ( )				Weapon / Tools				
	Entry				Exit		Security		
	Activity								
O T H E R S	#3 Crime Incident ( )				Weapon / Tools				
	Entry				Exit		Security		
	Activity								
MO <b>Accomplices/None. Method Of Entry:No Force. Point Of Entry:Back Door. Alarm/By Passed, Exit/Same As Entry</b>									
V I C T I M	# of Victims <b>1</b>		Type: <b>BUSINESS</b>		Injury: <b>Not Applicable</b>			Domestic: <b>N</b>	
	Victim/Business Name (Last, First, Middle) <b>WHISPERING PINES SCHOOL</b>				Victim of Crime # <b>1</b>	DOB <b>Age</b>	Race	Sex	
	Home Address <b>3609 S DOUGLAS RD, Miramar, FL 33025-</b>				Home Phone				
	Employer Name/Address				Business Phone <b>754-321-7650</b>		Mobile Phone		
O T H E R S	VYR	Make	Model	Style	Color	Lic/Lis	VIN		
	CODES: V- Victim (Denote V2, V3) O = Owner (if other than victim) R = Reporting Person (if other than victim)								
	Type: <b>INDIVIDUAL (NOT A LE OFFICER)</b>				Injury:				
	Code <b>RP</b>	Name (Last, First, Middle)			Victim of Crime #	DOB <b>05/26/1979</b>	Race <b>B</b>	Sex <b>M</b>	
Home Address <b>3609 S Douglas Rd Miramar, FL 33025</b>				Home Phone					
Employer Name/Address <b>Broward County Public Schools, Miramar (TEACHER)</b>				Business Phone <b>754-321-7650</b>		Mobile Phone			
I N V O L V E D	Code	Name (Last, First, Middle)			Victim of Crime #	DOB <b>Age</b>	Race	Sex	
	Home Address				Home Phone				
	Employer Name/Address				Business Phone		Mobile Phone		
	Type: Injury:								
L = Lost S = Stolen R = Recovered D = Damaged Z = Seized B = Burned C = Counterfeit / Forged F = Found ("OJ" = Recovered for Other Jurisdiction)									
P R O P E R T Y	VI #	Code	Status Fm/Tc	Value	OJ	QTY	Property Description	Make/Model	Serial Number
	<b>1</b>	<b>OCE</b>	<b>S</b>	<b>\$1,000.00</b>		<b>1</b>	<b>COMPUTER</b>	<b>APPLE Mac</b>	<b>C02G3KNDK19</b>
Officer/ID# <b>GILBERT, J. P. (405)</b>				Outstanding Stolen Val [Total Stolen] <b>\$1,000.00 [\$1,000.00]</b>					
Invest ID# <b>ADCOCK, M. C. (219)</b>				Supervisor <b>DERAC, F. (332)</b>					
Complainant Signature		Case Status <b>Pending</b>		Case Disposition <b>04/29/2014</b>		Page 1			

**INCIDENT/INVESTIGATION REPORT**

By WSWL:NEF

12/09/2014 10:08

Miramar Police Department

Case#	14-04-01463
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Status Codes: I = Lost S = Stolen R = Recovered D = Damaged Z = Seized B = Burned C = Counterfeit / Forged F = Found

UCR	Status	Quantity	Type Measure	Suspected Type	Up to 3 types of activity

DISCONTINUED

Assisting Officers

Suspect Hate / Bias Motivated *None (No bias)*

**INCIDENT/INVESTIGATION REPORT**

Narr. (cont.) OCA: 14-04-01463

Miramar Police Department

**NARRATIVE**

On 04/08/14 at approximately 0835 hours I responded to 3609 S Douglas RD, Whispering Pines (VI), in reference to a delayed burglary that occurred inside one of the portables. Upon arrival I met with ██████████ stated he is a teacher at Whispering Pines. ██████████ said when he came into his classroom (Portable) this morning at approximately 0815 hours, he realized the classroom Apple computer was gone. Mr. Dixon stated that is when he advised the school and police was contacted.

██████████ said he left the portable at approximately 1600 hours yesterday (04/07/14). ██████████ stated that he could have forgotten to lock the back door to the portable. ██████████ stated this was the second time in a week that the same portable was targeted for computers. I checked the exterior of the portable and did not see any signs of forced entry. I checked the interior of the portable and observed the area where the Apple computer was taken. The approximately value of the computer is \$1,000.00. ██████████ was unable to provide me with the serial number to the computer because the IT Tech was not currently on shift.

My investigation revealed the following: the suspect(s) entered the portable through the unlocked back door. The suspect(s) then took the Apple computer and left the scene through the same entry point and fled the scene.

Mr. Dixon signed an affidavit giving me permission to process the portable for latent prints. I was unable to recover any latent prints from the portable. I issued ██████████ a Loss Inventory Form for the serial number once the IT Tech was on shift. I issued Mr. Dixon a case card.

No further information.

### Incident Report Related Property List

Miramar Police Department

OCA: 14-04-01463

1	Property Description <b>COMPUTER</b>			Make <b>APPLE</b>	Model <b>MAC</b>	Caliber	
Color	Serial No. <b>C02G38JNDKL9</b>	Value <b>\$1,000.00</b>	Qty <b>1.000</b>	Unit	Jurisdiction <b>Locally</b>		
Status <b>Stolen</b>	Date <b>04/08/2014</b>	NIC #	State #	Local #	OAN		
Name (Last, First, Middle) <b>Whispering Pines School,</b>				DOB	Age	Race	Sex

Notes

*12/09/14 LF*



# INCIDENT/INVESTIGATION REPORT

Agency Name <b>Miramar Police Department</b>
ORI <b>FL0062200</b>

Case# <b>14-04-02064</b>
Date / Time Reported <b>04/11/2014 09:50 Fri</b>
Last Known Secure <b>04/11/2014 00:42 Fri</b>
At Found <b>04/11/2014 06:09 Fri</b>

Location of Incident <b>3609 S Douglas Rd. Miramar FL 33025-</b>	Premise Type <b>School/university</b>	Zone/Tract <b>Z5, S52</b>
#1 Crime Incident(s) <b>Burglary - Structure</b> <b>BURS</b>	(Com) F	Weapon / Tools <b>NO WEAPON</b>
#2 Crime Incident	( )	Weapon / Tools
#3 Crime Incident	( )	Weapon / Tools

MO **Method Of Entry/No Force, Accomplices/Unknown, Exit Unknown, Alarm Tripped, Point Of Entry/Side Door**

# of Victims <b>1</b>	Type: <b>BUSINESS</b>	Injury:	Domestic: <b>N</b>
Victim/Business Name (Last, First, Middle) <b>WHISPERING PINES SCHOOL</b>	Victim of Crime # <b>1</b>	DOB <b>Age</b>	Race Sex <b>N/A</b>
Home Address <b>3609 S DOUGLAS RD, Miramar, FL 33025-</b>	Employer Name/Address	Business Phone <b>754-321-7650</b>	Mobile Phone
VYR	Make	Model	Style Color Lic/Lis VIN

CODES: V- Victim (Denote V2, V3) O = Owner (if other than victim) R = Reporting Person (if other than victim)						
Type: <b>INDIVIDUAL (NOT A LE OFFICER)</b>	Injury:					
Code <b>RP</b> Name (Last, First, Middle)	Victim of Crime #	DOB <b>04/07/1960</b>	Race Sex <b>B M</b>	Relationship To Offender	Resident Status <b>Resident</b>	Military Branch/Status
Home Address <b>3609 S Douglas Rd Miramar, FL 33025</b>	Employer Name/Address <b>Whispering Pines, Miramar, FL (SECURITY SPECIT)</b>	Business Phone <b>754-321-7650</b>	Mobile Phone			

Type: <b>INDIVIDUAL (NOT A LE OFFICER)</b>	Injury:					
Code <b>IO</b> Name (Last, First, Middle)	Victim of Crime #	DOB <b>02/17/1977</b>	Race Sex <b>W M</b>	Relationship To Offender	Resident Status	Military Branch/Status
Home Address <b>3609 S Douglas Rd Miramar, FL 33025</b>	Employer Name/Address <b>Whispering Pines, 3609 S Douglas Rd (COMPUTER TECH)</b>	Business Phone <b>754-321-7650</b>	Mobile Phone			

L = Lost S = Stolen R = Recovered D = Damaged Z = Seized B = Burned C = Counterfeit / Forged F = Found  
("OJ" = Recovered for Other Jurisdiction)

VI #	Code	Status	Value	OJ	QTY	Property Description	Make/Model	Serial Number
1	MON	S	\$1,200.00		1	Monitor for Computer	APPLE I	Q10206J51P*
1	MON	S	\$1,200.00		1	Monitor for Computer	APPLE Imax	H00211NLDJBY
1	OCE	S	\$1,200.00		1	IMAC	APPLE	Q10101GJ51P*

Officer/ID# <b>HILL-FISHER, V. A. (466)</b>	Outstanding Stolen Val [Total Stolen]: \$3,600.00 [\$3,600.00]
Invest ID# <b>JEPKEMA, S. R. (256)</b>	Supervisor <b>SHAW, T. L. (408)</b>
Status Complainant Signature	Case Status <b>Cleared By Arrest</b> <b>04/29/2014</b>
Case Disposition: <b>Cleared By Arrest</b> <b>04/29/2014</b>	Page 1

Incident Report Additional Name List

Miramar Police Department

OCA: 14-04-02064

Additional Name List

Page 2

NameCode/#	Name (Last, First, Middle)	Victim of Crime #	DOB	Age	Race	Sex
1 ) IO 2	[REDACTED]		07-16-1957	56	B	M
	Address 3677 Nw 27th St, Lauderdale Lakes, FL 33311-		H: 954-739-3486			
	Empl/Addr Whispering Pines		B: 754-321-7650			
			Mobile #: 954-993-7286			

**INCIDENT/INVESTIGATION REPORT**

By WSWENLY 12/09/2014 10:09

Page 3

Miramar Police Department

Case# **14-04-02064**

Status Codes: L = Lost S = Stolen R = Recovered D = Damaged Z = Seized B = Burned C = Counterfeit / Forged F = Found

UCR	Status	Quantity	Type Measure	Suspected Type	Up to 3 types of activity

Assisting Officers

Suspect Hate / Bias Motivated: *Unknown (Offender's motivation not known)*

**INCIDENT/INVESTIGATION REPORT**

Narr. (cont.) OCA: 14-04-02064

*Miramar Police Department*

Page 3

**NARRATIVE**

On 04/11/14 at approximately 0900 hours I responded to 3609 S. Douglas Rd (Whispering Pines), in reference to a delayed burglary report. Contact was made with [REDACTED] (P) who wanted to report two school computers taken from the main office area.

My investigation revealed the following: On 4/11/14, between the approximate times of 0024 hrs. to 0600 hrs., Whispering Pines school surveillance recorded a middle aged (29-45) M/W thin build, bald head with a facial goatee wearing a black t-shirt with unknown color shorts walking into the school. The unknown Suspect was recorded walking from the exterior east side of the building into the Main Office, south east door at approximately 0024 hrs. As he exited at approximately 0046 hrs. he was carrying what appears to be a garbage bag over his shoulder. The Suspect later returns at approximately 0311 hrs., entering the same main office east side door. The Suspect exits the east side door at approximately 0315 hrs. with another garbage bag over his shoulder. The Suspect finally returned again a third time at approximately 0600hrs., but was not observed with any items within his possession. He later exits the hallways of the school at approximately 0609hrs. and he was not seen again.

Surveillance captured the school Courtesy Officer Detective S. Jepkema (256) conducting a school security check at approximately 0058hrs. (04/11/14). Contact was made with Detective S. Jepkema (256) who advised that he had received an administrative alarm notification and conducted a security check at approximately 0100hrs. Detective Jepkema did not observe any suspicious person(s) in/or around the area, nor did he observe any signs of entry to the Main Office doors.

Observed from the security surveillance camera was the schools head custodian employee [REDACTED] (IO#1) coming into the school at approximately 0600hrs. I spoke with [REDACTED] (IO#1) who advised officers that upon his arrival he did not see anyone on the school premises until approximately 0900 hrs when the school was opened.

I met with [REDACTED] (IO#2) who is a Computer Tech. Specialist at Whispering Pines. He showed officers the captured security surveillance and walked us through the areas of where the surveillance picked up the suspect's activity. I observed no signs of forced entry to the Main Office east side door, and a possible entry and exit used by the suspect is likely to be the school's rear gate. Frank Schioppa (IO#2) advised that the east side door is always locked, which a regular key is needed to be used in order to gain entry from the outside. The said door was found to be unlocked, in which the locking mechanism was disengaged via a special allen key from the inside.

Items that were reported stolen by Joe Freeman (RP) are as follows: (2) white 30' inch Apple Imax computer monitors, and (2) white Apple Imax keyboards.

I issued the (RP) an inventory loss form and case card. The (RP) signed an affidavit form permitting crime scene to process the affected areas. Crime Scene Tech. A. Castillo (8054) responded and processed the scene (see supplement). Communications Officer Ramos entered the stolen computers into teletype ( NIC A761971502; NIC A831985505 )

INCIDENT/INVESTIGATION REPORT

Narr. (cont.) OCA: 14-04-02064

Miramar Police Department

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(1) video school surveillance tape was given to officers from [REDACTED] (IO) and placed into property and evidence under the case number.

## Incident Report Suspect List

Miramar Police Department

OCA: 14-04-02064

<b>1</b>	Name (Last, First, Middle) <i>* No name *</i>					Also Known As					Home Address				
	Business Address														
DOB	Age	Race	Sex	Eth	Hgt	Wgt	Hair	Eye	Skin	Driver's License / State					
	29	W	M				BAL		LGT						
Scars, Marks, Tattoos, or other distinguishing features															
<b>Reported Suspect Detail</b>															
Suspect Age		Race		Sex	Eth	Height		Weight		SSN					
29-45		W		M											
Weapon, Type	Feature		Make		Model			Color		Caliber		Dir of Travel			
											Mode of Travel				
VehYr/Make/Model			Drs	Style		Color		Lie/St		VIN					

Notes

Physical Char

*Suspect was observed on a security camera monitors to be thin build with a goatee.*

<b>2</b>														
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Notes

Physical Char



Notes

Physical Char

## INCIDENT/INVESTIGATION REPORT

I N C I D E N T  D A T A	Agency Name <i>Miramar Police Department</i>		Case# <i>14-04-02441</i>					
	ORI <i>FL0062200</i>		Date / Time Reported <i>04/13/2014 00:5 Sun</i>					
	Location of Incident <i>3609 S Douglas Rd, Miramar FL 33025-</i>		Premise Type <i>School/university</i>	Zone/Tract <i>Z5, S52</i>	Last Known Secure <i>04/13/2014 00:4 Sun</i>			
			At Found <i>04/13/2014 00:5 Sun</i>					
D E T A I L	#1	Crime Incident(s) <i>Burglary - Other</i> <i>BURO</i>	(Co ) F	Weapon / Tools <i>PUNCTURING TOOL / DEVICE</i>	Activity			
	#2	Crime Incident	( )	Weapon / Tools	Activity			
	#3	Crime Incident	( )	Weapon / Tools	Activity			
MO <i>Alarm/Silent, Accomplices/Unknown</i>								
V I C T I M	# of Victims <i>1</i>		Type <i>BUSINESS</i>	Injury: _____ Domestic: <i>N</i>				
	Victim/Business Name (Last, First, Middle) <i>BROWARD CO SCHOOL BOARD</i>		Victim of Crime # <i>1</i>	DOB <i>Age</i>	Race Sex <i>00</i>	Relationship To Offender <i>N/A</i>		
	Home Address <i>3895 NW 10TH AV, Ft Lauderdale, FL 33309-</i>			Home Phone				
	Employer Name/Address			Business Phone <i>754-321-4100</i>	Mobile Phone			
O T H E R  I N V O L V E D	CODES: V- Victim (Denote V2, V3) O = Owner (if other than victim) R = Reporting Person (if other than victim)							
	Type: <i>INDIVIDUAL (NOT A LE OFFICER)</i> Injury: _____							
	Code <i>IO</i>	Name (Last, First, Middle) [REDACTED]	Victim of Crime #	DOB <i>02/17/197</i> Age <i>37</i>	Race Sex <i>W</i>	Relationship To Offender <i>00</i>		
	Home Address <i>3609 S Douglas Rd Miramar, FL 33025</i>			Home Phone				
P R O P E R T Y	Employer Name/Address <i>Whispering Pines, 3609 S Douglas Rd (COMPUTER TECH)</i>			Business Phone <i>754-321-7650</i>	Mobile Phone <i>954-675-7571</i>			
	Type: <i>INDIVIDUAL (NOT A LE OFFICER)</i> Injury: _____							
	Code <i>IO</i>	Name (Last, First, Middle) <i>GEIGER, JAMES</i>	Victim of Crime #	DOB <i>09/01/194</i> Age <i>64</i>	Race Sex <i>W</i>	Relationship To Offender <i>Resident</i>		
	Home Address <i>3609 S Douglas Rd Miramar, FL 33025</i>			Home Phone				
Employer Name/Address <i>Broward School Board (CARPENTER)</i>			Business Phone <i>754-321-1450</i>	Mobile Phone				
L = Lost S = Stolen R = Recovered D = Damaged Z = Seized B = Burned C = Counterfeit / Forged F = Found ("OJ" = Recovered for Other Jurisdiction)								
VI #	Code	Status Frm/Tp	Value	OJ	QTY	Property Description	Make/Model	Serial Number
<i>1</i>	<i>CR</i>	<i>S</i>	<i>\$1,100.00</i>		<i>1</i>	<i>Computer Other</i>	<i>APPLE Imae 17"</i>	<i>Q16481G5WH15</i>
<i>1</i>	<i>MIS</i>	<i>D</i>	<i>\$200.00</i>		<i>0</i>	<i>WINDOW</i>	<i>GLASS Generic</i>	
	<i>MIS</i>	<i>I</i>	<i>\$1.00</i>		<i>1</i>	<i>BACKPACK</i>		
	<i>MIS</i>	<i>I</i>	<i>\$1.00</i>		<i>2</i>	<i>GLOVES</i>		
Officer/ID# <i>RAMOS, O. J. (431)</i>						Outstanding Stolen Val [Total Stolen] <i>\$1,100.00</i> [\$1,100.00]		
Invest ID# <i>JEPKEMA, S. R. (256)</i>			Supervisor <i>BLACK, J. K. (249)</i>					
Status	Complainant Signature		Case Status <i>Cleared By Arrest</i>		<i>04/29/2014</i>	Case Disposition: <i>Cleared By Arrest</i>		<i>04/29/2014</i>
Printed By: <i>WSWEENEY,</i>						Sys#: <i>175890</i>		<i>07/02/2014 12:02:25</i>

**INCIDENT/INVESTIGATION REPORT**

By: WSWENEY,

07/02/2014 12:02

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Miramar Police Department

Case#	14-04-02441
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Status Codes	I = Lost S = Stolen R = Recovered D = Damaged Z = Seized B = Burned C = Counterfeit / Forged F = Found					
	UCR	Status	Quantity	Type Measure	Suspected Type	Up to 3 types of activity
D R U G S						

Assisting Officers  
*JEPKEMA, S.R. (256)*

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Suspect Hate / Bias Motivated: *None (No bias)*

**INCIDENT/INVESTIGATION REPORT**

Narr. (cont.) OCA: 14-04-02441

Miramar Police Department

Page 2

**NARRATIVE**

On Sunday, 04/13/2014 at approximately 0051 hours I responded to 3609 Douglas Road (Whispering Pines School) in reference to a silent alarm. Detective S. Jepkema ccn 256 advised over main channel that he had received a call from Broward school board regarding a motion alarm coming from the media room. He received the call at 0045 hours.

Upon arrival contact was made with Det. Jepkema who has access to the school grounds. An interior check of the media room revealed everything to be secure. While conducting an exterior check of the school officers observed a shattered class room door window. The narrow window near the door handle to room # 602 had been damaged. A sweep of the interior revealed no one inside of the classroom. There were two Apple iMac computers still present and did not appear to be disturbed. Inside of the gymnasium there was a black backpack with a paper inside and a name of Mondriel Cooper. Also, on the north east side of the school there was a 5lb dumbbell that was potentially used to smash the window. The dumbbell was wet and very dirty and not conducive for processing and was returned to the gymnasium. While walking along the fence line on the east side of the school Det. Jepkema found a pair of gloves on the grass. The backpack and gloves were later turned into property as evidence. The school board advised there was a carpenter en-route to the school to secure the damaged window. See Detective Jepkema's supplement.

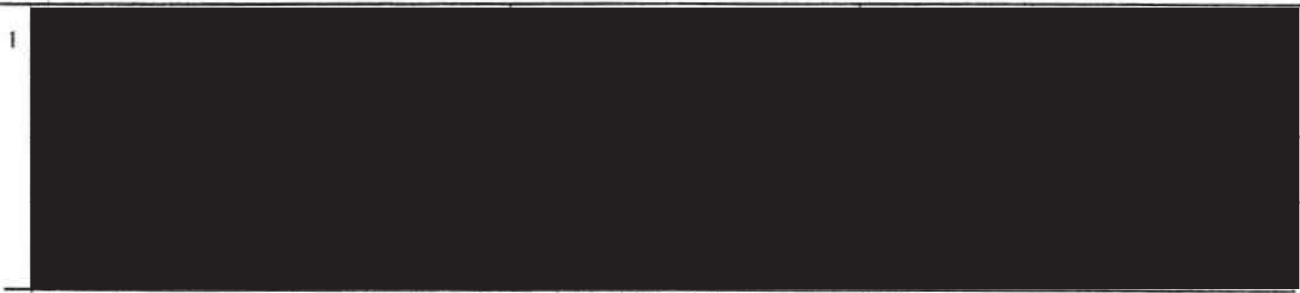
Investigation revealed unknown person(s) unlawfully entered onto school grounds and used some type of blunt or puncturing tool to smash the classroom window. It is unknown at this time if any property was taken from any of the class rooms as no school faculty would respond until Monday morning. Detective Jepkema advised he would get with school faculty on Monday morning to review the surveillance video. No further information.



# Incident Report Suspect List

Miramar Police Department

OCA: 14-04-02441



<i>Reported Suspect Detail</i>		Suspect Age	Race	Sex	Eth	Height	Weight	SSN
Weapon, Type	Feature	Make	Model		Color	Caliber	Dir of Travel	Mode of Travel
VehYr/Make/Model		Drs	Style	Color	Lic/St	VIN		
Notes					Physical Char			



<i>Reported Suspect Detail</i>		Suspect Age	Race	Sex	Eth	Height	Weight	SSN
Weapon, Type	Feature	Make	Model		Color	Caliber	Dir of Travel	Mode of Travel
VehYr/Make/Model		Drs	Style	Color	Lic/St	VIN		
Notes					Physical Char			

## Incident Report Related Property List

Miramar Police Department

OCA: 14-04-02441

<b>1</b>	Property Description <b>WINDOW</b>			Make <b>GLASS</b>		Model <b>GENERIC</b>		Caliber	
Color		Serial No.		Value <b>\$200.00</b>		Qty <b>0.000</b>	Unit	Jurisdiction <b>Locally</b>	
Status <b>Damaged</b>	Date <b>04/13/2014</b>	NIC #		State #		Local #		OAN	
Name (Last, First, Middle) <b>Whispering Pines.</b>				DOB		Age	Race	Sex	

Notes

<b>2</b>	Property Description <b>GLOVES</b>			Make		Model		Caliber	
Color <b>Beige</b>		Serial No.		Value <b>\$1.00</b>		Qty <b>2.000</b>	Unit	Jurisdiction <b>Locally</b>	
Status <b>Impounded</b>	Date <b>04/13/2014</b>	NIC #		State #		Local #		OAN	
Name (Last, First, Middle) <b>* No name *</b>				DOB		Age <b>0</b>	Race	Sex	

Notes

<b>3</b>	Property Description <b>BACKPACK</b>			Make		Model		Caliber	
Color <b>Black</b>		Serial No.		Value <b>\$1.00</b>		Qty <b>1.000</b>	Unit	Jurisdiction <b>Locally</b>	
Status <b>Impounded</b>	Date <b>04/13/2014</b>	NIC #		State #		Local #		OAN	
Name (Last, First, Middle) <b>* No name *</b>				DOB		Age <b>0</b>	Race	Sex	

Notes

<b>4</b>	Property Description <b>Computer Other</b>			Make <b>APPLE</b>		Model <b>IMAC 17"</b>		Caliber	
Color		Serial No. <b>QP6481G5WH5</b>		Value <b>\$1,100.00</b>		Qty <b>1.000</b>	Unit	Jurisdiction <b>Locally</b>	
Status <b>Stolen</b>	Date <b>04/13/2014</b>	NIC # <b>A572001016</b>		State #		Local #		OAN	
Name (Last, First, Middle) <b>Whispering Pines.</b>				DOB		Age	Race	Sex	

Notes

**04/28/14 LF**