

# INTERNAL AUDIT REPORT

## Property and Inventory Audits of Selected Locations 2016-2017

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**BROWARD COUNTY  
PUBLIC SCHOOLS**

*The Nation's Sixth Largest School District.*



**To be presented to the:  
Audit Committee  
on  
September 8, 2016**

**The School Board of Broward County, Florida  
on  
October 5, 2016**

**By**

**The Office of the Chief Auditor**



# *Broward County Public Schools*

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September 1, 2016

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.

This report contains thirty-two (32) property and inventory audits. Our property audits indicated that twenty-eight (28) locations in the report complied with prescribed policies and procedures. There were four (4) locations that contained some 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 schools 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**, **Section II** and **Section IV** 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**, **Section II** and **Section IV** 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 Department-Capital Assets (AFRD-CA), to determine the total accumulated depreciation of assets which have not been accounted for.

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

The Office of the Chief Auditor reports no property exceptions for locations with an aggregate historical value, of items unaccounted for, falling below the designated 1% threshold unless significant process control weaknesses have been identified. As of July 1, 2004, Florida State Statute 274.02, changed the value of capital assets to be recorded and monitored from \$750 to \$1,000. On April 23, 2015, the Office of the Chief Financial Officer released a revision to Business Practice Bulletin O-100 Procedures for Property & Inventory Control. The revision included tracking SMART (**S**afety, **M**usic, **A**rt, Athletics, **R**enovations and **T**echnology) tangible personal property regardless of cost (included but not limited to musical instruments, iPads, tablets, desktops, printers, and promethean boards). 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-Capital Assets (AFRD-CA). If the item is not reactivated after two years, the item(s) is removed from the location's active list of property records.

In addition to having items 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 2016-17

The following report discloses the audits for 19 schools and 13 departments. These audits were finalized between June 1, 2016 through September 1, 2016. A summary of this report notes that:

- For the 32 locations, 15,021 items were listed in the property records at a historical cost of \$26,730,999.
- For the 32 locations included in this report, a total of 86 items could not be accounted for with a historical cost of \$139,446.

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



**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 **June 1, 2016 through September 1, 2016**. 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.
Department	Before & After School Child Care	45	\$79,517	0	0	No Exception	
Department	Broward Education Communication Network (BECON)	768	\$11,110,610	0	0	No Exception	
Department	EEO/ADA Compliance	33	\$60,511	0	0	No Exception	
Department	Bilingual/ESOL	127	\$203,206	0	0	No Exception	
Department	Facility Planning & Real Estate	38	\$81,551	0	0	No Exception	
Department	General Counsel	40	\$65,247	0	0	No Exception	
Department	Marketing & Communication	22	\$35,763	0	0	No Exception	
Department	Office of Human Resources	8	\$15,112	0	0	No Exception	
Department	Office of the Chief Portfolio Officer	24	\$44,879	0	0	No Exception	
Department	Office of the Chief Strategy & Operations Officer	7	\$10,649	0	0	No Exception	
Department	Office of the Public Information Officer	37	\$62,700	0	0	No Exception	
Sub Total		1,149	\$11,769,745	0	0		

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/Exception	Page No.
Department	Talent Acquisition & Operations (I)	65	\$104,256	0	0	No Exception	
Department	Talent Acquisition & Operations (NI)	56	\$73,507	0	0	No Exception	
School	C. Robert Markham Elementary	823	\$1,071,129	0	0	No Exception	
School	Central Park Elementary	895	\$997,566	0	0	No Exception	
School	Driftwood Elementary	678	\$536,863	4	\$6,362	Exception	Pgs. 9-13
School	Fairway Elementary	607	\$529,681	1	\$1,323	No Exception	
School	Hollywood Park Elementary	792	\$570,728	1	\$1,000	No Exception	
School	James S. Hunt Elementary	597	\$584,926	1	\$1,600	No Exception	
School	Lakeside Elementary	912	\$574,710	0	0	No Exception	
School	Lanier-James Education Center	421	\$578,474	2	\$3,103	No Exception	
School	Larkdale Elementary	394	\$575,663	9	\$24,678	Exception	Pgs. 14-22
School	Mary M. Bethune Elementary	976	\$938,054	6	\$7,661	No Exception	
School	Nob Hill Elementary	790	\$911,004	1	\$1,239	No Exception	
Sub Total		8,006	8,046,561	25	\$46,966		

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	
School	North Fork Elementary	542	\$827,832	1	\$1,553	No Exception	
School	Parkside Elementary	642	\$813,199	36	\$56,146	Exception	Pgs. 23-28
School	Ramblewood Elementary	532	\$389,052	1	\$1,055	No Exception	
School	Royal Palm Elementary	524	\$569,145	2	\$4,582	No Exception	
School	Sanders Park Elementary	533	\$630,434	5	\$6,553	Exception	Pgs. 29-44
School	Watkins Elementary	727	\$604,060	6	\$6,023	No Exception	
<b>School</b>	Millennium Middle	1,574	\$1,894,952	7	\$10,524	No Exception	
School	Tequesta Trace Middle	792	\$1,186,019	3	\$6,044	No Exception	
Sub Total		5,866	\$6,914,693	61	\$92,480		

<b>GRAND TOTAL (all pages)</b>	<b>15,021</b>	<b>\$26,730,999</b>	<b>86</b>	<b>\$139,446</b>	<b>28 No Exceptions 4 Exceptions</b>	
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**Audits Performed by:**  
**Bryan Erhard**  
**Ivette Lima**  
**Bruce Norris**  
**Stephanie Ormsby**  
**Rhonda Schaefer**

**Audits Processed by:**  
**Megan Gonzalez**

**Audits Managed by:**  
**Ali Arcese**

**SECTION II: Summary**  
**SMART 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 SMART (Safety, Music, Art, Athletics, Renovations and Technology) property and inventory audits that were finalized during the period June 1, 2016 through September 1, 2016. The SMART property and inventory equipment is included within Section I: Summary of Property and Inventory Audits Performed. The Office of the Chief Auditor (OCA) verified that all SMART computer devices were accounted for during the physical inventory (see below). This chart provides a more detailed snapshot of SMART equipment either accounted for or unaccounted for during this audit period.

School/Site Name	SMART Computer Devices*		SMART Computer Devices Accounted For by OCA			SMART Computer Devices Unaccounted For by OCA			
	Ordered*	Received*	Teacher	Student	Other	Teacher	Student	Other	Total
C. Robert Markham	282	282	32	245	5	0	0	0	282
Central Park Elementary	229	229	51	163	15	0	0	0	229
Driftwood Elementary	197	197	32	152	13	0	0	0	197
Fairway Elementary	202	202	5	193	4	0	0	0	202
Hawkes Bluff Elementary	300	300	92	208	0	0	0	0	300
Hollywood Park Elementary	202	202	36	165	1	0	0	0	202
Lakeside Elementary	372	372	44	327	1	0	0	0	372
Mary M. Bethune Elementary	356	356	30	326	0	0	0	0	356
Nob Hill Elementary	317	317	35	272	10	0	0	0	317
Parkside Elementary **	236	145	0	0	0	0	0	0	0
Ramblewood Elementary	282	282	40	230	12	0	0	0	282
Royal Palm Elementary	191	191	26	160	5	0	0	0	191
Watkins Elementary**	288	288	0	0	11	0	0	0	11
Millennium Middle	473	473	16	456	0	0	1	0	473

\* Source: Bond Oversight Committee SMART Technology Quarter Update as of 06/30/2016

\*\* Computer devices had not been added to the Master File as of 6/30/2016

**SECTION III:**  
**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**

**Before & After School Child Care**

**Broward Education Communication Network (BECON)**

**C. Robert Markham Elementary**

**Central Park Elementary**

**EEO/ADA Compliance**

**Bilingual/ESOL**

**Facility Planning & Real Estate**

**General Counsel**

**Lakeside Elementary**

**Marketing & Communications**

**Office of Human Resources**

**Office of the Chief Portfolio Officer**

**Office of the Chief Strategy & Operations Officer**

**Office of the Public Information Officer**

**Talent Acquisition & Operations (I)**

**Talent Acquisition & Operations (NI)**

**SECTION IV:**  
**Locations with Exceptions**



**School Name:** Driftwood Elementary 0721  
**Principal:** Marina Rashid (Newly Appointed 06/22/2016)  
Gladys Donovan (Retired 06/01/2016)  
**Address:** 2700 NW 69 Avenue  
Hollywood, FL 33024

Total Number of Items in Inventory:	678
Total Dollar Cost of Items in Inventory:	\$536,863
Total Number of Items Unaccounted for:	4
Total Dollar Cost of Items Unaccounted for:	\$6,362
Total Net Value of Items Unaccounted for:	\$0
Percentage of Dollar Cost of Items Unaccounted for:	1.2%

### **Finding**

As a result of the property and inventory audit, it was determined that some controls over inventory and fixed assets did not meet the District's policies and procedures.

A review of all property and inventory was performed. Of the 678 assets recorded at the school, four (4) items were unaccounted for. A thorough search was conducted by the school; however, the Principal believes the equipment was surplus. The 3290A Surplus Declaration Transfer form contained errors. The property asset numbers (BPI#) referenced on the forms were incorrect.

Non-compliance with policies and procedures of fixed assets leaves the District vulnerable to undetected employee errors and theft or misuse of assets. The school displayed weaknesses in the controls to safeguard fixed assets.

### **Recommendation**

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

The Office of the Chief Auditor recommends the newly appointed Principal register the designated property team member(s) for the Inventory Process & Tips training

**(Driftwood Elementary continued)**

offered by the Information & Technology Department. In addition, the Principal should review Business Practice Bulletin O-100: Procedure for Property and Inventory Control with the designated property team member(s) to ensure compliance with all procedures. The following internal control areas require improvement.

- The 3290A Surplus Declaration Transfer form should list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus. The 3290A Surplus Declaration Transfer form must then be signed and dated by the property custodian and adequate explanation/documentation should be provided.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2016-17**

Items not accounted for: Driftwood Elementary 0721

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 11-02120	DELL E6400 W/DVD	\$ 1,268.88
2 08-09595	DELL WS3400 W/20" FLAT PLANEL	\$ 1,506.00
3 05-50706	APPLE DESKTOP IMAC G5	\$ 1,849.00
4 05-48248	DELL, LAPTOP DELL PM	\$ 1,738.00

Total Historical Cost of Property unaccounted for as of June 1, 2016	\$ 6,361.88
[1] Total Accumulated Depreciation as of June 1, 2016	\$ 6,361.88
Net Value of Property considered to be unaccounted for as of June 1, 2016	<u><u>\$ -</u></u>

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

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
OFFICE OF SCHOOL PERFORMANCE AND ACCOUNTABILITY**

**VALERIE S. WANZA, Ph.D.  
CHIEF OFFICER**

**Phone: 754-321-3838**

**Facsimile: 754-321-3886**

August 24, 2016

TO: Patrick Reilly  
Chief Auditor

FROM: Valerie S. Wanza, Ph.D.  
Chief School Performance and Accountability Officer

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE –  
DRIFTWOOD ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2015-16 property and inventory audit for Driftwood Elementary School. In addition to the corrective measures that the principal is instituting, the Office of School Performance and Accountability will provide the following support and oversight in assisting the school in this area:

- The cadre director will work with the principal to ensure the newly-hired micro-technology specialist receives the appropriate training and support related to asset management and attends District-mandated trainings.
- The cadre director will work with the principal to ensure the school has an established asset management team that meets regularly to review the school's compliance with District policies and business practice bulletins related to property and inventory controls, conducts regular site-based audits, and amends the school's property and inventory protocols as needed. The cadre director and principal discussed the need to have grade chairs complete physical inventory checks to ensure items are monitored.
- The cadre director will include a review of the asset management protocols in her regularly scheduled site visits with the principal.
- Another school that has demonstrated accuracy and efficiency in this area will be identified to work with the principal to share best practices in asset management.
- The cadre director will work with the principal to ensure the surplus process is followed, including the completion of Surplus Declaration Transfer Form 3290A with BPI number, serial number, model number, and equipment description for each item.

The Office of School Performance and Accountability recognizes the seriousness of this matter. We will work to ensure that this school develops, implements, and monitors sound business practices that should prevent further occurrences of this nature. If I may be of additional assistance, please contact me at 754-321-3827.

VSW/SH:bjw

cc: Saemone Hollingsworth, Director, Office of School Performance and Accountability  
Marina Rashid, Principal, Driftwood Elementary School

The School Board of Broward County, Florida  
Marina S. Rashid, Principal  
DRIFTWOOD ELEMENTARY SCHOOL  
2700 NW 69<sup>th</sup> Avenue  
Hollywood, Florida 33024  
Telephone 754-323-5450 Fax 754-323-5490

August 18, 2016

TO: Dr. Valerie Wanza, Chief School Performance and Accountability  
FROM: Marina S. Rashid, Principal  
SUBJECT: Audit Report on Property Inventory - Fiscal Year 2016-17

In response to the Audit Report on Property Inventory - Fiscal Year 2016-17 that was conducted while Mrs. Donovan (retired) was the principal at Driftwood Elementary, as the newly appointed principal of Driftwood Elementary corrective measures have been implemented to improve the monitoring of our Property Inventory:

- As the new principal of DES I have established a Property Inventory Team to meet on a quarterly basis. Team members are: Principal, AP, ESE Specialist, Office Manager, Head Facilities Person, Technology Teacher, and Tech Specialist (tba). Our former Tech Specialist relocated and I am in the process of hiring the best candidate and will make sure that this new team member attends all the necessary staff development/TLC meetings to set the tone for an efficient system to be in place to monitor our Property Inventory.
- Accounting of assets will be completed semi-annually in order to comply with policies and procedures.
- Property Inventory Team members will attend Property Process and Tips training to ensure compliance with all policies and procedures.
- Special attention will be paid to the surplus process. The 3290A Surplus Declaration Transfer form will list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus. The 3290A Surplus Declaration Transfer form will then be signed and dated by the property custodian and adequate explanation/documentation will be provided.

We have collaborated with the management staff from the Office of the Chief Auditor in an effort to continue our improvement in this area. Although I have listed the most important measures that I will implement to make sure that our Property Inventory is in order, I welcome any other recommendations that you may have for us.

Thank you for your continued support.  
Cc: Saemone Hollingsworth, Cadre Director

**\*\*Repeat Audit Finding**

**School Name:** Larkdale Elementary 0621

**Principal:** Carla Hart (Current 07/29/2015)  
Alisia Williams-Coachman (Previous 07/26/2015)

**Address:** 3250 NW 12 Place  
Lauderhill, FL 33311

Total Number of Items in Inventory: 394  
Total Dollar Cost of Items in Inventory: \$575,663  
Total Number of Items Unaccounted for: 9  
Total Dollar Cost of Items Unaccounted for: \$24,678  
Total Net Value of Items Unaccounted for: \$6,637  
Percentage of Dollar Cost of Items  
Unaccounted for: 4.3%

Fiscal Year Audit	Total Assets Unaccounted for	Historical Value of Assets Unaccounted for	Status
10-11	1	\$1,696	No Exception V. Latson
<b>12-13</b>	<b>5</b>	<b>\$7,496</b>	<b>Exception</b> V. Latson
13-14	4	\$7,713	No Exception V. Latson
<b>14-15</b>	<b>16</b>	<b>\$23,734</b>	<b>Exception</b> Williams-Coachman

**Findings**

As a result of the property and inventory audit, it was determined that some controls over inventory and fixed assets did not meet the District's policies and procedures.

A review of all property and inventory was performed. Of the 394 assets recorded at the school, nine (9) items were unaccounted for. A thorough search was conducted by the school; however, the school could not identify the location of the items. The Principal's response stated that the equipment was missing.

During the audit, it was discovered that several items such as office furniture, a Hydra Invacare Lift, and a Crawl Tube Pre-K were acquired by the previous Principal. (See Exhibit B). The newly appointed Principal was unable to identify the location of the tangible personal property.

### **(Larkdale Elementary continued)**

During the audit, the Inventory Audit Specialist (IAS) accounted for assets with a historical cost/estimated value of \$1,000 or more that are not included in the Master File database. The aggregate value of those assets is \$22,562. Of the new/found items, seven (7) assets were identified during the 2010/11 and/or 2012/13 property and inventory audit and two (2) assets were donated to the school. The Office of the Chief Auditor has accounted for the equipment every year since the equipment was found; however, the school has not followed procedures set by the District to properly acquire the new/found equipment.

This is a repeat property and inventory audit finding for Larkdale Elementary School. According to the 2014-15 audit response memo, the previous Principal was to implement additional monitoring strategies for the property and inventory process (See Exhibit C). A property and inventory team was identified and tasks were assigned in order to prevent future occurrences of unaccounted for equipment. As part of the newly implemented plan, the school was supposed to conduct a full inventory check on a quarterly basis. No supporting documentation was provided by the school to validate that the quarterly checks were being conducted.

Non-compliance with policies and procedures of fixed assets leaves the District vulnerable to undetected employee errors and theft or misuse of assets. No records were provided to the Office of the Chief Auditor to confirm that the school was conducting semi-annual property and inventory audits. For these reasons, the school displayed weaknesses in the controls to safeguard fixed assets.

### **Recommendations**

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

The Office of the Chief Auditor recommends the Principal register the designated property team member(s) for the Inventory Process & Tips training offered by the Information & Technology Department. In addition, the Principal should review Business Practice Bulletin O-100: Procedure for Property and Inventory Control and Standard Practice Bulletin I-311: Donations with the designated property team member(s) to ensure compliance with all policies and procedures. The following internal control area(s) require improvement.

**(Larkdale Elementary continued)**

- All locations must take appropriate measures to ensure the safekeeping of all tangible personal property.
- At a minimum, semi-annual inventories should be conducted to certify the District's property records are accurately maintained and updated. This should include the high-risk property items that are not included in the Master File database.
- For any new/found tangible personal property listed on the final audit discrepancy report with a historical cost/estimated value of \$1,000 or more, the location must forward a 03290 Tangible Property Loss/Equipment Acquisition form signed by the property custodian with invoices or estimated values authorizing Accounting and Financial Reporting – Capital Assets (AFRD-CA) to add these property items to the Master File database.
- The school should follow the proper recording of donated assets. Any item donated which has a value of \$1,000 or more is considered to be high risk. These items must be reported to AFRD-CA on a Tangible Property Loss/Equipment Acquisition form.
- Any corrections required to asset record(s) should be promptly reported to AFRD-CA. If the tangible personal property has not been received at the location, and the asset records were mistakenly created for this location, the property custodian should immediately notify AFRD-CA to correct the discrepancy in a timely manner.



**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2016-17**

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

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 11-03520	MACBOOK PRO 13"	\$ 1,499.75
2 09-01554	LAPTOP, APPLE MACBOOK	\$ 1,695.71
3 09-01561	LAPTOP, APPLE MACBOOK	\$ 1,695.77
4 05-53474	FURNITURE/OFFICE FURNITURE USA	\$ 3,280.00
5 05-52481	FURNITURE/OFFICE FURNITURE	\$ 11,469.51
6 05-40780	LIFT, HYDRA INVACARE	\$ 1,563.41
7 04-10378	PRINTER, LEXMARK T630N B/W	\$ 1,208.00
8 94-20186	TUBE, CRAWL PRE-K	\$ 1,296.00
9	LAPTOP, APPLE MACBOOK (SER# 450388VRFYN)	\$ 970.20

Total Historical Cost of Property unaccounted for as of May 30,2016	\$ 24,678.35
[1]Total Accumulated Depreciation as of May 30, 2016	\$ 18,041.07
Net Value of Property considered to be unaccounted for as of May 30, 2016	\$ 6,637.28

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

# Exhibit B

## Exhibit A - Larkdale Elementary

### AUDITOR GENERAL - EXCLUDED ASSET REPORT 0621 - LARKDALE ELEMENTARY

LOC	BPI	BPI DESCRIPTION	COST	NET BOOK VALUE	PROJECT	ACQUIRED DATE	SERIAL #	FOUND	SERIAL NUMBER
0621	94-20186	TUBE, CRAWL PRE-K (0621)	1,296.00		N/A	09/09/92		X	
0621	95-10193	SYSTEM, STEREO PIONEER CONSOLE (0621)	1,020.00		N/A	08/19/94	9335208251867	X	
0621	01-12480	SYSTEM SURVEILLANCE CCTV (0621)	31,190.00		N/A	11/29/00	Q4410368	X	
0621	05-40780	LIFT, HYDRA INVACARE (0621)	1,563.41		N/A	10/22/04		X	
0621	05-52481	FURNITURE/OFFICE FURNITURE	11,469.51	5,734.76	N/A	05/16/05		X	
0621	05-53474	FURNITURE/OFFICE FURNITURE USA	3,280.00	1,640.00	N/A	06/02/05		X	
0621	08-00099	SCHOOLEQUIP/SUPPLIES/HANDICAPED STUDENT/EM	2,771.25	831.38	P701	07/30/07		X	
LARKDALE ELEMENTARY TOTAL			52,590.17	8,206.13					
0621 - LARKDALE ELEMENTARY TOTAL			52,590.17	8,206.13					

Signature *Alisia Coachman-Williams*  
 Print Name Alisia Coachman-Williams  
 Date 10/10/2014

COMPLETED  
 PNI 560  
 Date 10-15-14  
 Initials AW

RECEIVED  
 REPORTING & FINANCIAL  
 DEPT  
 2014 OCT 10 AM 8:29  
 THE SCHOOL BOARD OF  
 BROWARD COUNTY, FLORIDA

BPI = Asset Identifier  
 Net Book Value = Depreciated value  
 Project = Grant purchased

1) If different, provide the correct serial number.  
 2) Email file(s) to the Capital Assets Conference.

# Exhibit C



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

LARKDALE ELEMENTARY  
ALISIA COACHMAN-WILLIAMS, Principal  
3250 NW 12<sup>th</sup> Place, Larkdale, 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 BARTLEMAN  
HEATHER P. BRINKWORTH  
ABBY M. FREEDMAN  
PATRICIA GOOD  
LAURIE RICHIEVINSON  
ANN MURRAY  
NORA RUPPERT

ROBERT W. RENCHI  
*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  
OFFICE OF SCHOOL PERFORMANCE AND ACCOUNTABILITY

VALERIE S. WANZA, Ph.D.  
CHIEF OFFICER

Phone: 754-321-3838

Facsimile: 754-321-3886

August 25, 2016

TO: Patrick Reilly  
Chief Auditor

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

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE  
LARKDALE ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2016-17 property and inventory audit for Larkdale Elementary School. In addition to the corrective measures that the principal will be implementing, the Office of School Performance & Accountability will provide the following support and oversight in assisting the school in this area:

- The cadre director will work with the principal to ensure all team members receive the appropriate training and support related to asset management, specifically property management and control as stated in Business Practice Bulletins. The Property and Inventory Audit Manager has agreed to meet with the principal and team to review district policies and business practice bulletins related to property and inventory controls.
- The cadre director will collaborate with the principal to review the school's compliance with District policies and business practice bulletins related to property and inventory controls, conduct regular site-based audits, and amend the school's property and inventory protocols as needed.
- The cadre director will include a review of the asset management protocols in her regularly scheduled site visits with the principal.
- A principal, who has demonstrated outstanding proficiency in the area of maintaining accurate property and inventory records, will be assigned as a mentor to the principal at Larkdale Elementary School to share best practices in asset management.

The Office of School Performance & Accountability recognizes the seriousness of this matter. We will work to ensure that this school develops, implements and monitors sound business practices that should prevent further occurrences of this nature. If I may be of additional assistance, please contact me at 754-321-3838.

VSW/IC:ac

cc: Irene Cejka, School Performance & Accountability Director  
Carla Hart, Principal, Larkdale Elementary School  
Ali Arcese, Manager, Property & Inventory Audits, Office of the Chief Auditor



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

---

### LARKDALE ELEMENTARY

Carla D. Hart, Principal  
Nicole B. Williams, Assistant Principal  
Tel (754) 322-6600 – Facsimile (754) 322-6640  
E-mail (Larkdale.browardschools.com)

### SCHOOL BOARD


DR. ROSALIND OSGOOD, *Chair*  
ABBY M. FREEDMAN, *Vice Chair*

ROBIN BARTLEMAN  
HEATHER P. BRINKWORTH  
PATRICIA GOOD  
DONNA P. KORN  
LAURIE RICH LEVINSON  
ANN MURRAY  
NORA RUPERT

ROBERT W. RUNCIE  
*Superintendent of Schools*

August 23, 2016

TO: Valerie S. Wanza, Ph.D.  
Chief School Performance and Accountability Officer

FROM: Carla D. Hart   
Principal

SUBJECT: **Audit Report on Property Inventory – Fiscal Year 2016-17**

This memo is in response to the property and inventory audit report conducted at Larkdale Elementary School during the fiscal year 2015-2016. Results from the property and inventory audit report indicated that several items were missing. Two items have been found. Item with BPI# 09-0151 LAPTOP, APPLE MACBOOK (Valued at \$1695.77) and LAPTOP, APPLE MACBOOK (Valued at \$970.20)(Serial #450388VRFYN).

After reviewing the auditor's report and discussion with my newly created **Property and Inventory Team** the following corrective action has been put in place to ensure that there are safeguards of District Assets and no future property and inventory exceptions occur:

### Corrective Action Plan

**Property and Inventory Team** member each has been assigned a building location as follows:

- Sabrina Singletary-TLC
- Ms. Williams- Intern Principal
- Ms. Edgerton- Office Clerk
- Ms. Allegra Marshall- Guidance Counselor
- Ms. Davis-Campus Monitor
- Mr. Marc- Pool Substitute
- Mr. Wright- Head of Facilities

**LARKDALE ELEMENTARY SCHOOL'S PROPERTY AND INVENTORY AUDIT FOR FISCAL YEAR 2015-16**

**August 23, 2016**

**Page 2**

We have implemented a **Property and Inventory Binder**:

- Property Passes
- Copies of audits
- Names of Team Member and assigned locations

We have created a **Property and Inventory Master Calendar** that include the following dates:

- September 25-29 **Initial** Inventory Cadre Meeting and Inventory Check
- October 18-20 Inventory Cadre Meeting and Inventory Check
- January 10-12 Inventory Cadre Meeting and Inventory Check
- March 21-23 Inventory Cadre Meeting and Inventory Check
- June 1,2,5 **Final** Inventory Cadre Meeting and Inventory Check

### **Laptop Carts**

The classroom teacher that stores each cart in their room will check all laptop carts. This will ensure that each laptop is collected, charged, and secured daily. Ms. Singletary and the Property and Inventory Team will be assigned to do random spot checks throughout the year. These spot checks will be documented in our Property and Inventory Binder that will be stored in the school's vault.

The principal will closely monitor all property and inventory procedures. The principal has also reviewed the Business Practice Bulletin O-100: Procedure for Property and Inventory Control and Standard Practice Bulletin I-311: Donations. This will ensure we stay in compliance with all policies and procedures in order to prevent any future property and inventory audit findings from occurring.

CDH:mlb

**School Name: Parkside Elementary 3631**

**Principal: Laneia Hall**

**Address: 10257 NW 29 Street  
Coral Springs, FL 33065**

Total Number of Items in Inventory:	642
Total Dollar Cost of Items in Inventory:	\$813,199
Total Number of Items Unaccounted for:	36
Total Dollar Cost of Items Unaccounted for:	\$56,146
Total Net Value of Items Unaccounted for:	0
Percentage of Dollar Cost of Items Unaccounted for:	6.9%

### **Finding**

As a result of the property and inventory audit, it was determined that some controls over inventory and fixed assets did not meet the District's policies and procedures.

A review of all property and inventory was performed. Of the 642 assets recorded at the school, thirty-six items were unaccounted for. A thorough search was conducted by the school; however, the Principal believes the equipment was surplus. The 3290A Surplus Declaration Transfer form provided by the school omitted the thirty-six laptops that are listed on the Missing List Report.

Non-compliance with policies and procedures of fixed assets leaves the District vulnerable to undetected employee errors and theft or misuse of assets. The school displayed weaknesses in the controls to safeguard fixed assets.

### **Recommendations**

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

The Office of the Chief Auditor recommends the Principal register the designated property team member(s) for the Inventory Process & Tips training offered by the Information & Technology Department. In addition, the Principal should review Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the designated property team member(s) to ensure compliance with all procedures. The following internal control areas require improvement.

**(Parkside Elementary continued)**

- At a minimum, semi-annual inventories should be conducted to certify the District's property records are accurately maintained and updated. This should include the high-risk property items that are not included in the Master File database.
- New internal control procedures for surplussing equipment should be implemented to ensure that all equipment deemed salvageable is accurately documented and removed from the location during the scheduled pickup.
- The 3290A Surplus Declaration Transfer form should list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus. The 3290A Surplus Declaration Transfer form must then be signed and dated by the property custodian and adequate explanation/documentation should be provided.



**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2016-17**

**Items not accounted for: Parkside Elementary 3631**

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	
1	05LA26832	APPLE REFRESH LAPTOP	\$ 1,395.62
2	05LA26908	APPLE REFRESH LAPTOP	\$ 1,395.62
3	05LA26925	APPLE REFRESH LAPTOP	\$ 1,395.62
4	05-49940	APPLE IBOOK G4 W/ CD	\$ 1,531.50
5	055-49941	APPLE IBOOK G4 W/ CD	\$ 1,531.50
6	05-49942	APPLE IBOOK G4 W/ CD	\$ 1,531.50
7	05-49943	APPLE IBOOK G4 W/ CD	\$ 1,531.50
8	05-49944	APPLE IBOOK G4 W/ CD	\$ 1,531.50
9	05-49945	APPLE IBOOK G4 W/ CD	\$ 1,531.50
10	05-49947	APPLE IBOOK G4 W/ CD	\$ 1,531.50
11	05-49948	APPLE IBOOK G4 W/ CD	\$ 1,531.50
12	05-49951	APPLE IBOOK G4 W/ CD	\$ 1,531.50
13	05-49955	APPLE IBOOK G4 W/ CD	\$ 1,531.50
14	05-49957	APPLE IBOOK G4 W/ CD	\$ 1,531.50
15	05-49958	APPLE IBOOK G4 W/ CD	\$ 1,531.50
16	05-49960	APPLE IBOOK G4 W/ CD	\$ 1,531.50
17	05-49961	APPLE IBOOK G4 W/ CD	\$ 1,531.50
18	05-49962	APPLE IBOOK G4 W/ CD	\$ 1,531.50
19	05-49963	APPLE IBOOK G4 W/ CD	\$ 1,531.50
20	05-49964	APPLE IBOOK G4 W/ CD	\$ 1,531.50
21	05-49965	APPLE IBOOK G4 W/ CD	\$ 1,531.50
22	04-18737	APPLE IBOOK G4 W/ CD	\$ 1,721.50
23	04-83397	APPLE IBOOK 14.1	\$ 1,619.32
24	04-83398	APPLE IBOOK 14.1	\$ 1,619.32
25	04-83400	APPLE IBOOK 14.1	\$ 1,619.32
26	04-83401	APPLE IBOOK 14.1	\$ 1,619.32
27	04-83402	APPLE IBOOK 14.1	\$ 1,619.32
28	04-83403	APPLE IBOOK 14.1	\$ 1,619.32
29	04-83404	APPLE IBOOK 14.1	\$ 1,619.32
30	04-83408	APPLE IBOOK 14.1	\$ 1,619.32
31	04-83409	APPLE IBOOK 14.1	\$ 1,619.32
32	04-83411	APPLE IBOOK 14.1	\$ 1,619.32
33	04-83412	APPLE IBOOK 14.1	\$ 1,619.32
34	04-83414	APPLE IBOOK 14.1	\$ 1,619.32
35	04-83415	APPLE IBOOK 14.1	\$ 1,619.32
36	04-83405	APPLE IBOOK 14.1	\$ 1,619.32

Total Historical Cost of Property unaccounted for as of August 10, 2016 \$ 56,145.84

[1] Total Accumulated Depreciation as of August 10, 2016 \$ 56,145.84

Net Value of Property considered to be unaccounted for as of August 10, 2016 \$ -

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

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY**

**VALERIE S. WANZA, Ph.D.  
CHIEF OFFICER**

**Phone: 754-321-3838**

**Facsimile: 754-321-3886**

August 26, 2016

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

FROM: Valerie S. Wanza, Ph.D.  
Chief School Performance and Accountability Officer

**SUBJECT: PROPERTY AND INVENTORY RESPONSE  
PARKSIDE ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2015-16 property and inventory audit for Parkside Elementary School. In addition to the corrective measures that the principal is instituting, the Office of School Performance & Accountability will provide the following support and oversight in assisting the school in this area:

- The cadre director will work with the principal to ensure the individuals who have been identified by the principal to assist with asset management receive the proper training in this area.
- The cadre director will review the school's quarterly property and inventory checks and provide feedback to the principal.
- The cadre director will review the school's progress in this area during her regularly scheduled school visits.
- Another school that has demonstrated accuracy and efficiency in this area will be identified to work with this principal to share best practices in asset management.

The Office of School Performance & Accountability recognizes the seriousness of this matter. We will work to ensure that this school develops, implements and monitors sound business practices that should prevent further occurrences of this nature. If I may be of additional assistance, please contact me at 754-321-3838.

VSW/LP:tlw

cc: Linda Pazos, School Performance & Accountability Director  
Laneia Hall, Principal, Parkside Elementary School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Parkside Elementary  
Laneia Hall, Principal  
10257 NW 29<sup>th</sup> St.  
Coral Springs, FL 33065  
754-322-7850  
Laneia.hall@browardschools.com

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


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Nora Rupert

Robert W. Runcie  
Superintendent of Schools

DATE: August 23, 2016

TO: Dr. Valerie Wanza  
Chief School & Accountability Officer

FROM: Laneia Hall, Principal 

SUBJECT: Response to Audit Report on Property and Inventory

The following is a description of the corrective actions Parkside Elementary will take in order to mitigate the findings identified in the recent property and inventory audit.

Surplus of Tangible Personal Property

The principal met with the school's Micro-Tech and Assistant Principal to review Standard Practice Bulletin O-100 Procedures for Property and Inventory Control. In Section F.1. Surplus of Tangible Personal Property, states, "Periodically, the location should surplus any obsolete or damaged tangible personal property in order to remove these records from their property inventory." The bulletin goes on to state "The location should complete a 3290A Surplus/Transfer Declaration Form to identify the tangible personal property to be salvaged. The 3290A forms must include BPI, serial number, model number and equipment description. All forms are then required to have signatures and dates and should be sent to Warehouse to arrange a date to pick up." The principal has met with Micro-Tech, Assistant Principal and Leadership Team and established procedures for following the above guidelines. Through quarterly P & I meetings, the principal will monitor that these procedures are being followed through appropriately and documentation is provided every time tangible property is going to B-Stock.

Property Audits of Tangible Personal Property

The principal met with the Micro-Tech and the Assistant Principal to review Standard Practice Bulletin O-100 to ensure compliance with all procedures. The following procedures have been discussed and implemented since these recent findings:

- Since both are new to these positions, the principal has had both the Micro-Tech and Assistant Principal attend the Inventory Process and Tips training that is offered by Information and Technology.
- The principal has also met with the Leadership Team, Micro-Tech and Assistant Principal to determine quarterly P & I check to certify the School and District's property records are accurately maintained and updated.
- Procedures have been put in place to ensure surplussing of equipment and appropriate documentation are completed as stated in Business Practice Bulletin O-100. These have been reviewed with all staff, including custodians, in order to ensure proper protocol is being followed.
- Procedures have been reviewed and changed to ensure all 3290A forms are accurately completed and have the proper signatures prior to inventory leaving our building.
- Procedures will be in place for items being surplussed placing an inventory list on each box with the items it contains. This will be completed by the Micro Tech, but also checked by the Principal before items are to leave the building

The following is a checklist of expectations to be conducted monthly or as needed as stated by the time certain dates:

- August-September-All staff involved in P & I will attend the Inventory Process and Tips training annually for refresher.
- September 30-Quarter 1 Inventory Check will be completed
- September 30-All Inventory Room Checklist will be updated and signed by both the teacher & Principal
- October 15-P & I team meeting
- November-December-Principal will do random spot checks to ensure inventory database is accurate
- January 10-Quarter 2 Inventory Check will be completed
- February 15-P & I team meeting
- March-April-Principal will do random spot checks to ensure all inventory database is accurate.
- April 15- Quarter 3 Inventory Check will be completed
- May15-P & I team meeting
- June 10-Quarter 4 Inventory Check will be completed

A yearly checklist of dates and signatures of persons responsible for Inventory Procedures has been added to our P & I Binder.

**School Name: Sanders Park Elementary 0891**

**Principal: Rhonda Parris**

**Address: 800 NW 16 Street  
Pompano Beach, FL 33060**

Total Number of Items in Inventory:	533
Total Dollar Cost of Items in Inventory:	\$630,434
Total Number of Items Unaccounted for:	5
Total Dollar Cost of Items Unaccounted for:	\$6,553
Total Net Value of Items Unaccounted for:	\$0
Percentage of Dollar Cost of Items Unaccounted for:	1.0%

### **Finding**

As a result of the property and inventory audit, it was determined that some controls over inventory and fixed assets did not meet the District's policies and procedures.

A review of all property and inventory was performed. Of the 533 assets recorded at the school, five (5) items were unaccounted for. A thorough search was conducted by the school; however, the school was not able to locate the items or surplus paperwork. According to the Principal's response to the Office of the Chief Auditor, three (3) items had not been found at the time of the revisit. One (1) computer had been reported stolen but staff did not comply with District policies and procedures for reporting stolen equipment. Finally, the last item was not accounted for although the school stated it had been found.

During the audit, the Inventory Audit Specialist identified that 39 pieces of equipment, approximately 12% of the school's inventory, had been removed from the school's Master File database due to the school's submitting a 3290A Surplus Declaration Transfer form, although the equipment was still located at the school. Proper surplus procedures were not followed.

Non-compliance with policies and procedures of fixed assets leaves the District vulnerable to undetected employee errors and theft or misuse of assets. The school displayed weaknesses in the controls to safeguard fixed assets.

### **Recommendation**

The Office of the Chief Auditor suggests reconciliation of all assets be completed as often as needed to ensure an accurate physical accounting of site designated assets

**(Sanders Park Elementary continued)**

by the staff. The Principal should ensure the accounting of assets is completed semi-annually in order to comply with policies and procedures.

The Office of the Chief Auditor recommends the Principal register the designated property team member(s) for the Inventory Process & Tips training offered by the Information & Technology Department. In addition, the Principal should review Business Practice Bulletin O-100: Procedure for Property and Inventory Control with the designated property team member(s) to ensure compliance with all policies and procedures. The following internal control area(s) require improvement.

- At a minimum, semi-annual inventories should be conducted to certify the District's property records are accurately maintained and updated. This should include the high-risk property items that are not included in the Master File database.
- The 3290A Surplus Declaration Transfer form should list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus. The 3290A Surplus Declaration Transfer form must then be signed and dated by the property custodian and adequate explanation/documentation should be provided.
- All obsolete or damaged equipment should be stored in a secure location until it is picked up by the Warehouse Department. The Warehouse Department will issue the property custodian a work order certifying the removal of equipment from their location.

**Office of the Chief Auditor's Follow-up Response to Principal's Response**

Subsequent to the audit, the Principal's audit exception response indicated an Apple Refresh Server was missed by the Inventory Audit Specialist. The Inventory Audit Specialist did account for the server during the revisit but inadvertently did not remove it from the Missing List Report. This has been rectified, the report has been updated and the Apple Refresh Server has been noted as accounted for in the audit file.

The Principal also believed that a laptop listed on the police report was a discrepancy. The laptop that was listed on the police supplement #2 report

**(Sanders Park Elementary continued)**

(PPPD140FF092768) was addressed in the report above. Additional information was provided to the school in an effort to prevent this audit finding from occurring in the future.

The school informed the Office of the Chief Auditor recently that a laptop listed on the Missing List Report had been found. This information has been noted and the laptop will remain on the school's Master File database for future tracking.

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2016-17**

Items not accounted for: **Sanders Park Elementary 0891**

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 09-01603	LAPTOP, APPLE MACBOOK	\$ 1,695.77
2 07-11754	APPLE DESKTOP IMAC INTEL W/17"	\$ 1,085.00
3 07-05725	APPLE IBOOK G4 W/CD-RW/DVD	\$ 1,431.50
4 05LA07292	APPLE REFRESH LAPTOP	\$ 1,395.62
5	APPLE MACBOOK LAPTOP (451395KAF5W) <sup>[2]</sup>	\$ 945.47

Total Historical Cost of Property unaccounted for as of June 1, 2016	\$ 6,553.36
[1]Total Accumulated Depreciation as of June 1, 2016	\$ 6,553.36
Net Value of Property considered to be unaccounted for as of June 1, 2016	\$ -

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

[2]High-risk items unaccounted for



**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
OFFICE OF SCHOOL PERFORMANCE AND ACCOUNTABILITY**

**VALERIE S. WANZA, Ph.D.  
CHIEF OFFICER**

**Phone: 754-321-3838**

**Facsimile: 754-321-3886**

August 25, 2016

**TO:** Patrick Reilly  
Chief Auditor

**FROM:** Valerie S. Wanza, Ph.D.  
Chief School Performance and Accountability Officer

**SUBJECT: PROPERTY AND INVENTORY AUDIT RESPONSE  
SANDERS PARK ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2015-16 property and inventory audit for Sanders Park Elementary School. In addition to the corrective measures that the principal is instituting, the Office of School Performance & Accountability will provide the following support and oversight in assisting the school in this area:

- The cadre director will work with the principal to ensure the micro-technology specialist receives the appropriate training and support related to asset management.
- The cadre director will work with the principal to establish, execute and monitor property and inventory controls that are consistent with District policies and business practice bulletins in this area.
- The cadre director will review the school's progress in this area during his regularly scheduled school visits to provide feedback and assistance as needed.

The Office of School Performance & Accountability recognizes the seriousness of this matter. We will work to ensure that this school develops, implements and monitors sound business practices that should prevent further occurrences of this nature. If I may be of additional assistance, please contact me at 754-321-3838.

VSW/MN:tlw

**cc:** Mark Narkier, School Performance & Accountability Director  
Rhonda Parris, Principal, Sanders Park Elementary School



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

**SANDERS PARK ELEMENTARY SCHOOL**  
RHONDA PARRIS, Principal  
800 NW 16<sup>th</sup> Street  
Pompano Beach, FL 33060  
Telephone - 754-322-8400  
Facsimile - 754- 3228440

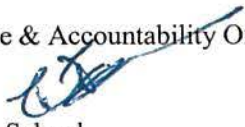
**SCHOOL BOARD**

*Chair* DR. ROSALIND OSGOOD  
*Vice Chair* ABBY M. FREEDMAN

*Board Members* ROBIN BARTLEMAN  
HEATHER P. BRINKWORTH  
ANN MURRAY  
NORA RUPERT  
LAURIE RICH LEVINSON  
PATRICIA GOOD  
DONNA P. KORN

August 16, 2016

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

From: Rhonda Parris, Principal   
Sanders Park Elementary School

ROBERT W. RUNCIE  
*Superintendent of Schools*

**SUBJECT: RESPONSE TO AUDIT REPORT ON PROPERTY & INVENTORY- 2015/2016**

Thank you for the opportunity to respond to the findings resulting from the Audit Report of Property and Inventory conducted in January 2016. The report reflects an error of two items addressed during the audit review.

- **Item 4 – 05LA00063- APPLE REFRESH SERVER:** At the time of the audit, room 101G was under construction due to water damage. The Auditor was advised and elected not go in during the initial audit. This was noted on the last page of the exit interview (see attachment 1a). A memo dated February 19, 2016 was submitted to the Auditor referencing the location of the server (see attachment 1b, 1c).
- **Item 6 - APPLE MACBOOK LAPTOP (451395KAF5W):** This laptop was reported as stolen. The Police Report and Tangible Property Loss Form was provided to Inventory Audit Specialist in January (see attachment 2).

Based on the above explanation, we are requesting that the 2 items referenced are removed from the unaccounted list. The removal of these items would place the school below the District threshold of missing items allowed.

We acknowledge the deficiencies noted and the following corrective actions will be put in place:

- The Microcomputer Tech Specialist will do a complete room-by-room inventory check on a quarterly basis.
- Prior to winter break, a property and inventory check will be conducted with all laptop users.
- The Microcomputer Tech Specialist will walk with the Auditor during the entire audit visit.
- District procedures for the surplus and transfer of equipment will be followed. The Microcomputer Tech will ensure that forms are completed correctly and have the appropriate explanation or documentation. Additionally, an administrative designee will monitor compliance.
- All equipment designated as surplus will be kept in a central and secure location. The microcomputer technician will certify and cross-reference the paperwork certifying the removal of equipment.

I am confident that the implementation of these corrective actions will ensure compliance with School Board policies and procedures and result in accounting for all property and inventory assigned to Sanders Park Elementary.

School Location # 0891

BPI	Description	Class	Cost	Serial Number	GR Number	Acquired Date	Room #
05LA07292	Apple-Refresh Laptop	044	1,395.62	4H5324AVSEB	002005	07/22/05	
05LA30201	APPLE REFRESH RAID SERVER	044	3,970.32	QP5320D7RS4	002005	07/22/05	
04-14044	SERVER. DELL PE 2600	044	7,759.00	18F8641	112363	02/12/04	
04-06053	TELEVISION REC/MONITOR	060	1,088.00	32132310377	076854	09/29/03	
90-18878	SYSTEM LAB LANGUAGE MOBILE	059	12,250.00	112889-777-981	629982	12/21/89	

School Location # Audit 14-15 RS

BPI	Description	Class	Cost	Serial Number	GR Number	Acquired Date	Room #
	Computer, Laptop Apple MacBook			451395KAF5W			
	Computer, Laptop Apple MacBook			451395HYF5W			
	MacBook Laptop			4521701YF5W			
	MacBook Laptop			4521706AF5W			
	Computer, Dell Laptop			36MZ&W1			
	Computer, Laptop Apple MacBook			451395L5F5W			
	Computer, Laptop Apple MacBook Air			C2QJR018DTJY			

Audit Review Details

Items not verified as of: 1/20/2016

Total: 40 Valued at: \$126,644.07

1. If the item located was allocated by property pass, a copy of that property pass must be forwarded with your response. The item will require physical verification by the Inventory Audit Specialist when a return reconciliation visit is scheduled with the administrator.
2. If an item is identified as salvaged, a copy of the original signed & dated surplus declaration form (3290a) and the removal authorization form (B-stock / approved vendor) must be forwarded with your response.
3. Invoice documentation must be submitted with the 30 day response for items requiring serial # corrections/modification.



Principal/Department Director

Date

\*By signature, I certify that I have personally confirmed the accuracy of the information regarding the location of the items included in this response.

Due to water damage in the front office, ~~the~~ the CC closet is under construction. Some items are in closet

(1a)

(Attachment 1b.)

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

SANDERS PARK ELEMENTARY SCHOOL  
RHONDA PARRIS, Principal  
1000 N.W. 11th St.  
Coral Gables, FL 33134  
Tel: (305) 571-7344

SCHOOL BOARD

February 19, 2016

TO: M. Ivette Lima (Inventory Audit Specialist)  
Office Of The Chief Auditor

FROM: Rhonda Parris, Principal  
Sanders Park Elementary School

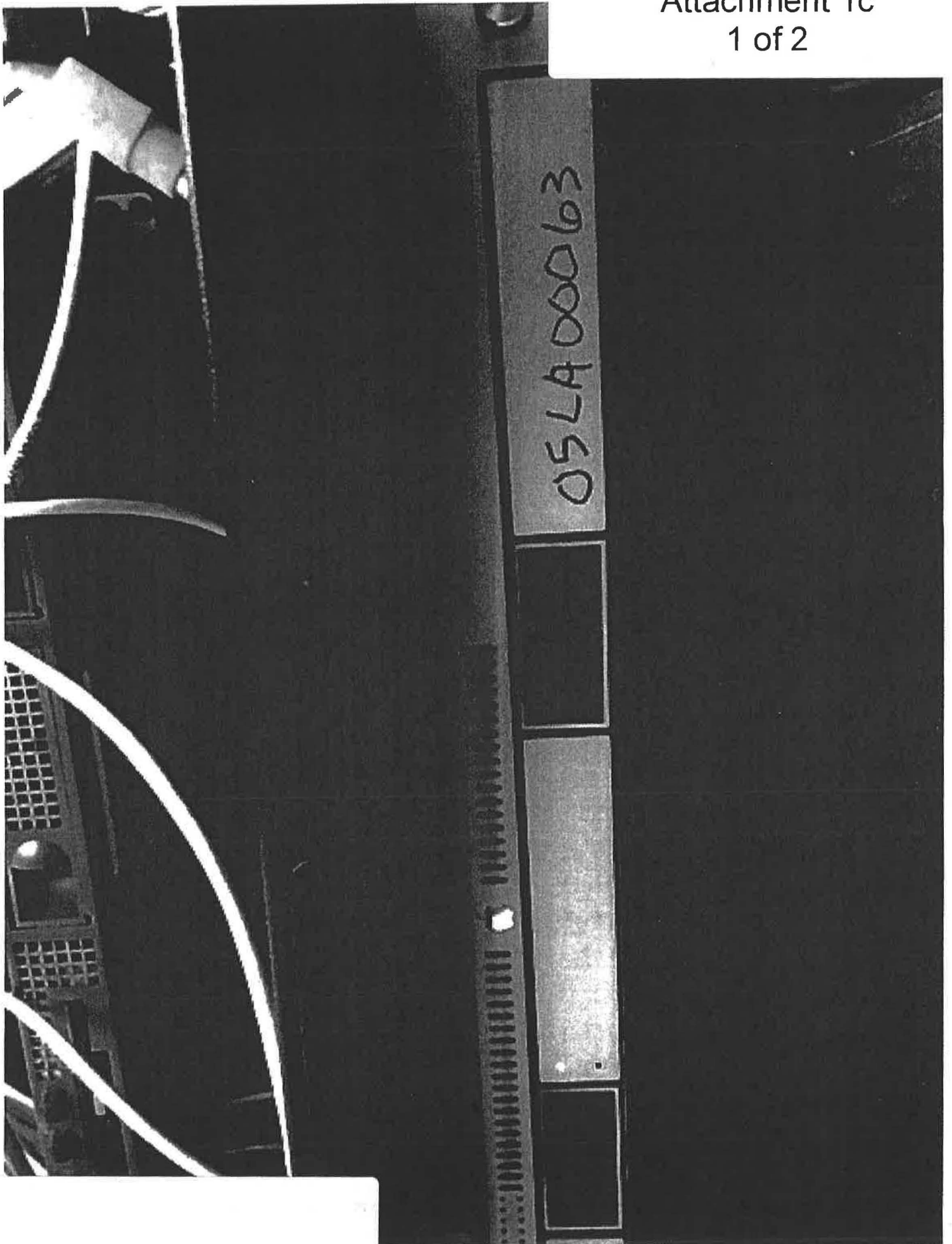
RE: **PROPERTY AND INVENTORY 2015 AUDIT**

Sanders Park Elementary recent Property and Inventory Audit performed on January 20, 2016, revealed 44 missing items. After further investigation, 40 of the items specified were located and are now placed in rooms # 110A and 101G for your viewing.

In response to the Property and Inventory Audit regarding "New/Found" Items Report, we have sent all required documents to Capital Assets Accounting to address the concerns.

RP/cf

(1b)



(Attachment 1c.)  
2.3.2



**101G  
OFFICE**

**The School Board of Broward County, Florida  
Capital Assets Activity Form  
Tangible Property Loss/Equipment Acquisition**


Location Name and Number Sanders Park Elem / 0891

**Tangible Property Loss**

**Equipment Acquisition**  
for equipment valued at \$1,000 or more that is  
acquired with internal funds or by donations

Date of Loss: 12/17/14

Acquisition Date (for acquisition only)	Serial Number	Model Number	Equipment Description	Cost/Estim. Value	Room/ Bldg
	451395KAFSW		Mac Book Laptop	81180.32	945,47

Loss Acknowledged By: X   
Principal, Director (per Policy 3204)

Name of Donor: \_\_\_\_\_

Donor Address: \_\_\_\_\_

Acquisition Approved By: \_\_\_\_\_  
Principal, Director (per policy 3204)

**Loss:** Submit to Capital Assets Accounting  
**NOTE:** Attach copies of Police and SIU Immediate Notification Report

**Acquisition:** Submit to Capital Assets Accounting  
**NOTE:** Attach copy of Invoice(s)

*Retain a copy for your records*

40





**PEMBROKE PINES POLICE DEPARTMENT**  
 9500 PINES BLVD  
 PEMBROKE PINES, FL 33024  
 954-431-2200

Attachment 2  
 2 of 5

SUPPLEMENT NUMBER 2

**OFFENSE REPORT**

Agency Case Number <b>PPD14OFF092768</b>	Report Date / Time <b>12/17/2014 08:04 AM</b>	Offense Description <b>LARCENY, FROM M.V.</b>
CAD Incident Number	External Case Reference Number	Range of Occurrence Date/Time <b>11/21/2014 09:45 PM to 11/21/2014 10:00 PM</b>

**LOCATION OF OCCURRENCE**

County	Address <b>7908 Pines Blvd, Pembroke Pines, FL 33025</b>		Latitude	Longitude
Location Category <b>Vehicle</b>	Location Type <b>Vehicle</b>	Location Description <b>Big Lots Plaza</b>	Location Status <b>None</b>	Lighting Condition
Weather <input type="checkbox"/> Clear <input type="checkbox"/> Cloudy <input type="checkbox"/> Fog <input type="checkbox"/> Rain <input type="checkbox"/> Snow <input type="checkbox"/> Hail <input type="checkbox"/> Other <input type="checkbox"/> Unknown				

**PERSON: VICTIM**

First Name <b>Georges</b>	Middle Name <b>Marc</b>	Last Name <b>Gay</b>	Suffix	Date of Birth <b>07/29/1962</b>	Age <b>52</b>	Race <b>B</b>	Sex <b>M</b>	Height	Weight	Hair	Eyes
Master Name Index Number <b>PPPD99MNI733103</b>	Place of Birth	Nation <b>USA</b>	Driver's License or Other ID <b>G000-293-62-269-0</b>	State <b>FL</b>	Class or Type <b>DL</b>						
Address <b>7938 Pembroke RD</b>		City <b>Miramar</b>	County <b>Broward</b>	State <b>FL</b>	Zip Code <b>33023</b>	Phone <b>(954) 479-9984</b>					
Residence Status <b>Within jurisdiction</b>	Vehicle on Report Associated with Person <b>2010, Mercedes, E350, 720MDS, FL</b>		<input type="checkbox"/> Arrested		<input type="checkbox"/> Wanted						
Occupation <b>LABORER</b>	Employer <b>Broward County School Board</b>		Master Business Index Number								
Address			City	State	Zip Code	Phone					

**AUTOMOBILE**

State & License Plate Number <b>FL 720MDS</b>	VIN <b>WDDHF8HB2AA098813</b>	Year <b>2010</b>	Make <b>Mercedes</b>	Model <b>E350</b>	Style <b>4D</b>	Color (Body) <b>BLU</b>
Doors	Other Description <b>Other Vehicle Status</b>	Value <b>20000</b>	Vehicle Linked to Person <b>Georges Marc Gay</b>		Vehicle Linked to Business	

**CHARGES**

Counts <b>1</b>	Charge Number <b>810.02</b>	Charge				
Charge Degree <b>THIRD DEGREE</b>	Charge Level <b>FELONY</b>	General Offense Code	<input type="checkbox"/> Hate Crime		<input type="checkbox"/> Domestic Violence	
Charge Description <b>Burglary (Conveyance)</b>						

**PROPERTY ITEMS**

Property Code <b>STOLEN</b>	Article Type <b>AUTO ACCESSORY/PART</b>	Description <b>Mercedes Rear passenger window</b>					
Brand	Model	Serial Number	OAN	Qty <b>1</b>	Value <b>200</b>	Recovered Date/Time	Recovered Value
PROPERTY OWNER <b>(VICTIM) GEORGES MARC GAY</b>							
Property Code <b>STOLEN</b>	Article Type <b>COMPUTER EQUIPMENT</b>	Description <b>White Mac book</b>					
Brand <b>Apple</b>	Model <b>Mac book</b>	Serial Number	OAN	Qty <b>1</b>	Value <b>1500</b>	Recovered Date/Time	Recovered Value
PROPERTY OWNER <b>(VICTIM) GEORGES MARC GAY</b>							
Property Code <b>STOLEN</b>	Article Type <b>COMPUTER EQUIPMENT</b>	Description <b>Black Laptop case</b>					
Brand	Model	Serial Number	OAN	Qty <b>1</b>	Value <b>40</b>	Recovered Date/Time	Recovered Value
PROPERTY OWNER <b>(VICTIM) GEORGES MARC GAY</b>							
Property Code <b>STOLEN</b>	Article Type <b>MISCELLANEOUS</b>	Description <b>Black Ipad Air</b>					
Brand <b>Apple</b>	Model <b>Ipad</b>	Serial Number	OAN	Qty <b>1</b>	Value <b>600</b>	Recovered Date/Time	Recovered Value
PROPERTY OWNER <b>(VICTIM) GEORGES MARC GAY</b>							

**SUPPLEMENTAL NARRATIVE: 12/17/2014 08:04 AM**

Reporting Officer	Approving Supervisor				
Call Number	Officer Name	Permanent ID Number	Approved	Supervisor Name	Permanent ID Number
			<input checked="" type="checkbox"/>		

**Operation Method: Smashed Window**

**Additional Description: LARCENY, FROM M.V.**

**Number of Offense: 1**

Agency Case Number PPPD14OFF092768	Report Date / Time 12/17/2014 08:04 AM	Offense Description LARCENY, FROM M.V.	Attachment 2 3005
CAD Incident Number	External Case Reference Number	Range of Occurrence Date/Time 11/21/2014 09:45 PM to 11/21/2014 10:00 PM	

Number of Victims: 1

Number of Offenders: 1

Report Containing: Victim affidavit

**SUPPLEMENTAL NARRATIVE: 12/22/2014 09:05 AM**

Reporting Officer			Approving Supervisor		
Call Number	Officer Name	Permanent ID Number	Approved <input checked="" type="checkbox"/>	Supervisor Name	Permanent ID Number

Local: NO

**SUPPLEMENTAL NARRATIVE: 12/22/2014 09:05 AM**

Reporting Officer			Approving Supervisor		
Call Number	Officer Name	Permanent ID Number	Approved <input checked="" type="checkbox"/>	Supervisor Name	Permanent ID Number

Plate year: 2015

Related to: VICTIM Gay, Georges Marc

Person code: victim

Damage is during other offense.

Tag type: PC

Sub-Class UCR Code: 06d.

Stripped: N/A

FCIC/NCIC: N

**SUPPLEMENTAL NARRATIVE: 12/22/2014 09:05 AM**

Reporting Officer			Approving Supervisor		
Call Number	Officer Name	Permanent ID Number	Approved <input checked="" type="checkbox"/>	Supervisor Name	Permanent ID Number

Type of theft is burglary.

FCIC: N

**SUPPLEMENTAL NARRATIVE: 12/22/2014 09:05 AM**

Reporting Officer			Approving Supervisor		
Call Number	Officer Name	Permanent ID Number	Approved <input checked="" type="checkbox"/>	Supervisor Name	Permanent ID Number

Damage is during other offense.

FCIC: N

**SUPPLEMENTAL NARRATIVE: 12/22/2014 09:05 AM**

Reporting Officer			Approving Supervisor		
Call Number	Officer Name	Permanent ID Number	Approved <input checked="" type="checkbox"/>	Supervisor Name	Permanent ID Number

No Title

Agency Case Number PPPD14OFF092768	Report Date / Time 12/17/2014 08:04 AM	Offense Description LARCENY, FROM M.V.	Attachment 2 495
CAD Incident Number	External Case Reference Number	Range of Occurrence Date/Time 11/21/2014 09:45 PM to 11/21/2014 10:00 PM	

responded to 9500 Pines Blvd on the above time and date in reference to a delayed burglary to a vehicle.

Upon arrival contact was made with Georges Gay (victim). Gay advised that on 11/21/2014 at approx. 2145-2200 hrs his vehicle (2010 Blue Mercedes E350 FL Tag #720MDS) was burglarized. Gay further advised that the incident occurred at 7908 Pines Blvd (in the c-viche restaurant parking lot).

Investigation revealed that unknown suspect(s) smashed the rear driver side window of Gay's vehicle (approx. \$200.00 in damage). The unknown suspect(s) then retrieved his laptop case (\$40.00) which contained a white Mac book laptop (\$1,500.00) and a black Ipad air (\$600.00). The approximate total of the property stolen is \$2140.00. It should be noted that the laptop case was on the rear driver side seat at the time of the burglary.

Due to the time delay and the "smash and grab" nature of the vehicle burglary crime scene was not requested. Gay signed a waiver of prosecution advising he does not wish to prosecute but Gay did want the incident documented.

**SUPPLEMENTAL NARRATIVE: 05/18/2015 07:29 PM**

Reporting Officer			Approving Supervisor		
Call Number 0891	Officer Name MARTIN, DANIEL	Permanent ID Number PPPD14PER000383	Approved <input checked="" type="checkbox"/>	Supervisor Name CUBA, DENNIS	Permanent ID Number PPPD14PER000248

Contact was made with the victim Georges Gay at the east PD lobby who wished to provide the serial number for the stolen MacBook. The serial number is 451395KAF5W.  
The computer was entered into teletype as stolen.  
PCN: A15153598  
NIC: A662824992

**REPORTING OFFICER / SUPERVISOR APPROVAL**

Reporting Officer		Approving Supervisor		
Call Number	Name	ID Number	Rank	Name
Signature		Signature		

(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 Senders Park Elementary Incident Code \_\_\_\_\_  
 Telephone # 754 322-8400 Terms Event # \_\_\_\_\_  
 Area  N  C  S Date of Incident 12/17/14 Time of Incident 8:04 a.m.  
 Principal Administrator Rhonda Parris Incident Occurred  On Campus  Off Campus  
 Name of Complainant Georges Gray  
 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#
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Suspect (s):

Name	SID	Grade	R	S	DOB	PH#
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

(Please use additional sheets if necessary.)  
 Describe Incident/Injuries  
MacBook laptop stolen from vehicle

Describe Property Loss/Damage  
MacBook Laptop - Serial # 451395KAF3W

Police Notified  Yes  No Police Agency Pembroke Pines Police Dept. Report # PPPD14OFF092768  
 Paramedics  Yes  No  
 Signature of Reporting Administrator [Signature]

**SIU OFFICE USE ONLY**

Investigation Assigned By: \_\_\_\_\_ Date \_\_\_\_\_  
 Investigator Assigned: \_\_\_\_\_  
 Final Incident Determination: \_\_\_\_\_