

INTERNAL AUDIT REPORT

Property and Inventory Audits of Selected Locations 2017- 2018



To be presented to the:

**Audit Committee on
May 10, 2018**

and

**The School Board of Broward County, Florida on
June 12, 2018**

By

The Office of the Chief Auditor



The School Board of Broward County, Florida

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Ann Conway, Task-Assigned Chief Auditor
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Robert W. Runcie,
Superintendent of Schools

May 3, 2018

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,
items which have been declared surplus or obsolete and are supported by the proper District forms and,
items which have been purchased and are verified to be in compliance with appropriate purchasing guidelines.

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

This report contains eighteen (18) property and inventory audits. Our property audits indicated that nine (9) locations in the report complied with prescribed policies and procedures. Nine (9) locations 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,

Ann Conway, CPA
Task-Assigned Chief Auditor

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PROPERTY AUDIT REPORT

AUTHORIZATION

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

SCOPE, OBJECTIVES AND METHODOLOGY

An audit includes examining evidence supporting the amounts and disclosures represented on property records. We have reviewed all property and inventory records disclosed from District accounts and 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.
- items which have been purchased and are verified to be in compliance with appropriate purchasing guidelines.

Compliance

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

Property Control Structure

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

- internal property control procedure established by the administration.
- 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.

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

Property Audit Exceptions

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

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

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

Unaccounted / Found Items

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

In addition to having items 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-CA in order to amend the property records as deemed appropriate. For any new/found tangible personal property listed on the final audit discrepancy report with a historical cost/estimated value of \$1,000 or more, the location must forward a **03290** Equipment Acquisition form signed by the property custodian with invoices or supported estimated values authorizing AFRD-CA to add these property items to the Master File of Capital Assets database.

Summary of Property and Inventory Review for Fiscal Year 2017-18

The following report discloses the audit results for 18 schools. These audits were finalized between February 19, 2018 through May 2, 2018. A summary of this report notes that:

- For the 18 locations, items were listed in the property records at a historical cost of \$15,023,048.
- For the 18 locations included in this report, 216 items were considered unaccounted for and had a historical cost of \$297,409.

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 February 19, 2018 through May 2, 2018. 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 Unaccounted For (INAF)	Historical Cost (INAF)		No Exception/Exception	Page No.
					Not Physically Accounted for	Out of Compliance		
School	Beachside Montessori Village	1,076	\$760,017	12	\$0	\$15,120	Exception	Pgs. 15-20
School	Mary M. Bethune Elementary	804	\$770,537	14	\$18,463	\$0	Exception	Pgs. 21-24
School	Charles Drew Elementary	612	\$490,783	1	\$1,300	\$0	No Exception	
School	Colbert Elementary	1,008	\$770,477	6	\$7,450	\$0	No Exception	
School	Cypress Elementary	1,394	\$771,591	2	\$1,611	\$1,450	No Exception	
School	Dr. Martin Luther King Elementary	713	\$577,041	3	\$3,203	\$0	No Exception	
School	Eagle Point Elementary	1,105	\$916,375	16	\$6,141	\$15,845	Exception	Repeat Pgs. 25-49
School	Gator Run Elementary	1,147	\$821,294	39	\$10,380	\$44,367	Exception	Repeat Pgs. 50-65
School	Park Ridge Elementary	579	\$513,895	12	\$17,708	\$0	Exception	Pgs. 66-72
School	Quiet Waters Elementary	967	\$1,044,067	2	\$2,036	\$0	No Exception	
School	Rock Island Elementary	694	\$667,429	5	\$3,298	\$5,032	Exception	Pgs. 73-77
Sub Total		10,099	\$8,103,506	112	\$71,590	\$81,814		

Area	Name	Total Items	Historical Cost	Items Unaccounted For (INAF)	Historical Cost (INAF)		No Exception/ Exception	Page No.
					Not Physically Accounted for	Out of Compliance		
School	Sheridan Park Elementary	650	\$520,281	24	\$0	\$32,023	Exception	Pgs. 78-118
School	Tamarac Elementary	1,219	\$901,575	2	\$2,881	\$0	No Exception	
School	Tedder Elementary	989	\$806,155	3	\$2,604	\$0	No Exception	
School	New Renaissance Middle	1,162	\$905,009	6	\$4,336	\$3,941	No Exception	
School	Miramar High	3,026	\$2,666,776	44	\$61,199	\$2,370	Exception	Pgs. 119-127
School	Community School South	658	\$528,710	1	\$904	\$0	No Exception	
School	Cross Creek School	454	\$591,036	24	\$33,747	\$0	Exception	Pgs. 128-282
Sub Total		8,158	\$6,919,542	104	\$105,671	\$38,334		
Grand Total		18,257	\$15,023,048	216	\$177,261	\$120,148	9 No Exceptions 9 Exceptions	

Audits Performed by:

**Bryan Erhard
Thomas Martens
Arsenio Mobley
Bruce Norris
Stephanie Ormsby
Jonathan Tolentino**

Audits Processed by:

Megan Gonzalez

Audits Managed by:

Ali Arcese

SECTION II: Summary Detail
Property and Inventory Audits - Exceptions Only

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2017-2018
Beachside Montessori Village (2041)
Tangible Personal Property Unaccounted for

Finding 1 Final disposition documentation completed by school was out of compliance - Serial number were not listed on the final disposition document.

Areas out of Compliance

Business Practice Bulletin O-100: Procedure for Property and Inventory Control

(F) Surplus of Tangible Personal Property

The 3290A Surplus/Transfer Declaration Form **must** list the BPI Number (Property Asset Number), **serial number**, model number, and equipment description for each property item being surplus. The 3290A Surplus/Transfer Declaration Form must then be signed and dated by the property custodian and adequate explanation/documentation provided for surplus the tangible personal property (See section **F.11** for instructions on surplus Buses, Vehicles, and Trailers).

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	Management Response
1 11-01629	FLX STATION LAPTOP GARAGE	\$ 1,260.00	\$ 882.00	\$ 378.00	Surplussed
2 11-01630	FLX STATION LAPTOP GARAGE	\$ 1,260.00	\$ 882.00	\$ 378.00	Surplussed
3 11-06131	FLX STATION LAPTOP GARAGE	\$ 1,260.00	\$ 882.00	\$ 378.00	Surplussed
4 11-01632	FLX STATION LAPTOP GARAGE	\$ 1,260.00	\$ 882.00	\$ 378.00	Surplussed
5 11-01633	FLX STATION LAPTOP GARAGE	\$ 1,260.00	\$ 882.00	\$ 378.00	Surplussed
6 11-01634	FLX STATION LAPTOP GARAGE	\$ 1,260.00	\$ 882.00	\$ 378.00	Surplussed
7 11-01635	FLX STATION LAPTOP GARAGE	\$ 1,260.00	\$ 882.00	\$ 378.00	Surplussed
8 11-01636	FLX STATION LAPTOP GARAGE	\$ 1,260.00	\$ 882.00	\$ 378.00	Surplussed
9 11-01637	FLX STATION LAPTOP GARAGE	\$ 1,260.00	\$ 882.00	\$ 378.00	Surplussed
10 11-01638	FLX STATION LAPTOP GARAGE	\$ 1,260.00	\$ 882.00	\$ 378.00	Surplussed
11 11-01639	FLX STATION LAPTOP GARAGE	\$ 1,260.00	\$ 882.00	\$ 378.00	Surplussed
12 11-01640	FLX STATION LAPTOP GARAGE	\$ 1,260.00	\$ 882.00	\$ 378.00	Surplussed

Total Historical Cost of Property unaccounted for as of January 9, 2018 \$ 15,120.00

^[1]Total Accumulated Depreciation as of January 9, 2018 \$ 10,584.00

Net Value of Property considered to be unaccounted for as of January 9, 2018 \$ 4,536.00

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2017-2018
Mary M. Bethune Elementary (0341)
Tangible Personal Property Unaccounted for

Finding 1 Missing Tangible Personal Property

Areas out of Compliance

Business Practice Bulletin O-100: Procedure for Property and Inventory

General - Safeguarding Equipment

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	Management Response
1 S16052159	LENOVO THINKPAD X250 NON-TOUCH	\$ 795.00	\$ 318.00	\$ 477.00	Police report filed/not provided
2 S16052182	LENOVO THINKPAD X250 NON-TOUCH	\$ 795.00	\$ 318.00	\$ 477.00	No response provided
3 S16052216	LENOVO THINKPAD 11E TOUCH	\$ 547.00	\$ 218.80	\$ 328.20	No response provided
4 11-02332	APPLE MACBOOK PRO 2.53 GHZ	\$ 2,048.25	\$ 2,048.25	\$ -	No response provided
5 11-80401	THINKCENTRE A62 COMPUTER	\$ 2,599.99	\$ 2,599.99	\$ -	No response provided
6 08LA00355	APPLE MACBOOK 2.4 GHz	\$ 2,769.81	\$ 2,769.81	\$ -	No response provided
7 08-01484	APPLE MACBOOK 1.83 GHZ W/ CD	\$ 1,499.00	\$ 1,499.00	\$ -	No response provided
8 07-83351	IMAC COMPUTER 17"	\$ 1,099.00	\$ 1,099.00	\$ -	No response provided
9 07-83357	IMAC COMPUTER 17"	\$ 1,099.00	\$ 1,099.00	\$ -	No response provided
10 05-40296	HHP IMAGE TEAM 3875 SCANNER	\$ 1,365.00	\$ 1,365.00	\$ -	No response provided
11 05-39636	LEXMARK T630N PRINTER	\$ 1,205.00	\$ 1,205.00	\$ -	No response provided
12	APPLE LAPTOP COMPUTER (Ser# 452170A1F5W) ^[2]	\$ 945.47	\$ 945.47	\$ -	No response provided
13	DELL LAPTOP COMPUTER (Ser# 728L8W1) ^[2]	\$ 750.00	\$ 750.00	\$ -	No response provided
14	APPLE LAPTOP COMPUTER (Ser# 451394JFF5W) ^[2]	\$ 945.47	\$ 945.47	\$ -	No response provided

Total Historical Cost of Property unaccounted for as of January 9, 2018 \$ 18,462.99

^[1]Total Accumulated Depreciation as of January 9, 2018 \$ 17,180.79

Net Value of Property considered to be unaccounted for as of January 9, 2018 \$ 1,282.20

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

^[2] High-risk item unaccounted for

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2017-2018
Eagle Point Elementary (3461)
Tangible Personal Property Unaccounted For

Finding 1: Missing Tangible Personal Property
Area out of Compliance

Business Practice Bulletin O-100: Procedure for Property and Inventory Control
General - Safeguarding Equipment

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
1 08LA03515	APPLE MACBOOK 2.4 GHZ	\$ 2,769.81	\$ 2,769.81	\$ -	Computer listed twice
2 08-82558	APPLE IMAC INTEL W/17"	\$ 1,154.00	\$ 1,154.00	\$ -	Surplused B-Stock 26207
3	DELL E6500 LAPTOP (Ser# 1LVZ0L1) ^[2]	\$ 1,318.18	\$ 1,318.18	\$ -	No Response Provided
4	APPLE MACBOOK (Ser# 452170GNF5W) ^[2]	\$ 899.00	\$ 899.00	\$ -	Not on the PNI report

Finding 2: Surplus of Tangible Personal Property

Equipment was removed during the SMART surplus; however, the school did not complete the District's approved forms (3290A Surpluse Declaration Transfer Forms) required.

Area out of Compliance

Business Practice Bulletin O-100: Procedure for Property and Inventory Control

(F) Surplus of Tangible Personal Property

(2)The location should complete a 3290A Surplus/Transfer Declaration Form to identify the tangible personal property to be salvaged.

(4)The location should make a copy of the 3290A Surplus/Transfer Declaration Form(s) for their record and forward the original to the Manager,

(5)The Warehouse will arrange to pick-up the tangible personal property designated for surplus from the applicable location. A work order document will be provided to the property

(9)The property custodian should verify that the property records have been removed from the PNI811 report by running the report in SAP.

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
5 08LA03500	APPLE MACBOOK 2.4	\$ 2,769.81	\$ 2,769.81	\$ -	Surplused
6 08-82557	APPLE IMAC INTEL W/17"	\$ 1,154.00	\$ 1,154.00	\$ -	Surplused B-Stock 26207
7 07-34729	APPLE DESKTOP IMAC INTEL W/17"	\$ 1,099.00	\$ 1,099.00	\$ -	Surplused B-Stock 26207
8 07-82945	APPLE MACBOOK 13"	\$ 1,480.32	\$ 1,480.32	\$ -	Surplused B-Stock 26207
9 07-83010	APPLE MACBOOK 13"	\$ 1,480.32	\$ 1,480.32	\$ -	Surplused B-Stock 26207
10 07-04255	APPLE IMAC INTEL W/17"	\$ 1,099.00	\$ 1,099.00	\$ -	Surplused B-Stock 26207
11 05-33441	APPLE EMAC G4	\$ 1,100.30	\$ 1,100.30	\$ -	Surplused B-Stock 26207
12 05-33451	APPLE EMAC G4	\$ 1,100.30	\$ 1,100.30	\$ -	Surplused
13 05-22773	DELL PENT4 15" FLAT	\$ 1,154.00	\$ 1,154.00	\$ -	Surplused B-Stock 26207
14 05-22777	DELL PENT4 15" FLAT	\$ 1,154.00	\$ 1,154.00	\$ -	Surplused B-Stock 26207
15 05-22783	DELL PENT4 15" FLAT	\$ 1,154.00	\$ 1,154.00	\$ -	Surplused B-Stock 26207
16 03-22633	APPLE EMAC G4	\$ 1,100.25	\$ 1,100.25	\$ -	Surplused B-Stock 26207

Total Historical Cost of Property unaccounted for as of August 9, 2017 \$ 21,986.29

^[1]Total Accumulated Depreciation as of August 9, 2017 \$ 21,986.29

Net Value of Property considered to be unaccounted for as of August 9, 2017 \$ -

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

^[2] High-risk items unaccounted for

**Revised 3/16/18

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2017-2018
Gator Run Elementary (3642)
Tangible Personal Property Unaccounted For

Finding 1: Missing Tangible Personal Property
Area out of Compliance
Business Practice Bulletin O-100: Procedure for Property and
General - Safeguarding Equipment

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
1	07-83503	COMPUTER, APPLE IMAC	\$ 1,099.00	\$ 1,099.00	\$ -	Surplused
2	07-11921	APPLE DESKTOP IMAC INTEL W/17" FLAT PANEL	\$ 1,085.00	\$ 1,085.00	\$ -	Surplused
3	05LA27078	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
4	05LA27076	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Not Found
5	05LA27176	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Not Found
6	05-41612	APPLE, IBOOK G4 W/CD-RW/DVD/12.1"DISPLAY	\$ 1,456.50	\$ 1,456.50	\$ -	Not Found
7	04-84864	APPLE, IBOOK G4	\$ 1,452.20	\$ 1,452.20	\$ -	Surplused
8	03-22734	APPLE, EMAC G4	\$ 1,100.25	\$ 1,100.25	\$ -	Not Found

Finding 2: Surplus of Tangible Personal Property
Area out of Compliance
Business Practice Bulletin O-100: Procedure for Property and
F. Surplus of Tangible Personal Property
3. The 3290A Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplused. 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.

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
9	11-03274	APPLE MACBOOK 2.26GHZ W/ DVD+R 13.3" DIS	\$ 1,320.55	\$ 1,320.55	\$ -	Surplused
10	09-12512	APPLE MACBOOK 2.1 GHZ W/ CASE	\$ 1,432.00	\$ 1,432.00	\$ -	Surplused
11	09-12511	APPLE MACBOOK 2.1 GHZ W/ CASE	\$ 1,432.00	\$ 1,432.00	\$ -	Surplused
12	08-07892	APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	\$ 1,154.00	\$ 1,154.00	\$ -	Surplused
13	07-00126	APPLE, IBOOK G4 W/CD-RW/DVD/12.1"	\$ 1,431.50	\$ 1,431.50	\$ -	Surplused
14	05LA27185	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
15	05LA27181	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
16	05LA27180	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
17	05LA27178	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
18	05LA27177	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
19	05LA27165	Computer, Apple Laptop	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
20	05LA27149	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
21	05LA27146	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
22	05LA27140	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
23	05LA27137	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
24	05LA27126	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
25	05LA27125	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
26	05LA27116	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
27	05LA27099	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
28	05LA27096	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
29	05LA27095	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
30	05LA27089	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
31	05LA27087	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
32	05LA27077	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
33	05LA27073	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
34	05LA27072	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
35	05LA27068	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
36	05LA27061	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
37	05LA27047	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
38	05-31117	APPLE, IBOOK G4 COMBO DRIVE/12"DISPLAY	\$ 1,239.00	\$ 1,239.00	\$ -	Surplused
39	R04-85511	COMPUTER, DELL GX520	\$ 2,863.30	\$ 2,863.30	\$ -	Surplused

Total Historical Cost of Property unaccounted for as of January12, 2018 \$ 54,747.04
^[1]Total Accumulated Depreciation as of January12, 2018 \$ 54,747.04
Net Value of Property considered to be unaccounted for as of January12, 2018 \$ -

[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
The Office of the Chief Auditor
Property Division
2017-2018
Park Ridge Elementary (1951)
Tangible Personal Property Unaccounted for

Finding 1 Missing Tangible Personal Property

Area out of Compliance

Business Practice Bulletin O-100: Procedure for Property and Inventory

1. General - Safeguarding Equipment

2. Surpluse of Tangible Personal Property

a. Periodically, the location should surplus any obsolete or damaged tangible personal property in order to remove these records from their property inventory. Locations shall surplus tangible personal property twice per year in accordance with their self inventories conducted semi-annually (See D. CONDUCTING SEMI-ANNUAL INVENTORIES).

b. The location should complete a 3290A Surplus/Transfer Declaration Form to identify the tangible personal property to be salvaged.

c. 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

d. 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.

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	Manager Response
1	11-05106	APPLE MACBOOK LAPTOP	\$ 1,037.30	\$ 1,037.30	\$ -	Missing
2	08-12758	APPLE MACBOOK 2.0 GHZ W/CD	\$ 1,499.00	\$ 1,499.00	\$ -	Missing
3	05LA14827	APPLE-REFRESH LAPTOP	\$ 1,395.62	\$ 1,395.62	\$ -	Surplussed
4	05-46082	APPLE IBOOK G4	\$ 1,456.50	\$ 1,456.50	\$ -	Surplussed
5	04-04708	LEXMARK T630N B/W PRINTER	\$ 1,208.00	\$ 1,208.00	\$ -	Surplussed
6	03-08813	LEXMARK T520N PRINTER	\$ 1,258.00	\$ 1,258.00	\$ -	Surplussed
7	03-08814	LEXMARK T520N PRINTER	\$ 1,258.00	\$ 1,258.00	\$ -	Surplussed
8	03-08817	LEXMARK T520N PRINTER	\$ 1,258.00	\$ 1,258.00	\$ -	Surplussed
9	03-08423	APPLE EMAC G4	\$ 1,423.00	\$ 1,423.00	\$ -	Surplussed
10	03-08427	APPLE EMAC G4	\$ 1,423.00	\$ 1,423.00	\$ -	Surplussed
11	03-08428	APPLE EMAC G4	\$ 1,423.00	\$ 1,423.00	\$ -	Surplussed
12		HP PROCURVE 3500 SWITCH	\$ 3,069.00	\$ 3,069.00	\$ -	Surplussed

Total Historical Cost of Property unaccounted for as of January 9, 2018 \$ 17,708.42

^[1]Total Accumulated Depreciation as of January 9, 2018 \$ 17,708.42

Net Value of Property considered to be unaccounted for as of January 9, 2018 \$ -

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2017-2018
Rock Island Elementary (3701)
Tangible Personal Property Unaccounted for

Finding 1 Missing tangible personal property

Areas out of Compliance

Business Practice Bulletin O-100: Procedure for Property and Inventory Control
 (General) Safeguarding Equipment

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	Management Response
1	S17015832	LENOVO YOGA 260	\$ 899.00	\$ 299.67	\$ 599.33	Unaccounted for
2	S17009373	DOCUMENT CAMERA VISUAL	\$ 520.00	\$ 136.19	\$ 383.81	Unaccounted for
3	S17009360	EPSON PWERLITE PROJECTOR	\$ 523.00	\$ 159.81	\$ 363.19	Not received
4	08-13338	PROMETHEAN ACTIVE PANEL	\$ 1,356.00	\$ 1,356.00	\$ -	Unaccounted for

Finding 2 Serial number omitted on the police report when reported to local authorities.

Business Practice Bulletin O-100: Procedures for Property and Inventory Control
 (E) Reporting Theft or Vandalism of Tangible Personal Property

The location must provide all applicable property and serial numbers of the stolen tangible personal property along with a narrative of the event.

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	Management Response
5	08-02253	GOLF CART MPT-1000 ELECTRIC	\$ 5,032.00	\$ 5,032.00	\$ -	Stolen

Total Historical Cost of Property unaccounted for as of January 9, 2018 \$ 8,330.00

^[1]Total Accumulated Depreciation as of January 9, 2018 \$ 6,983.67

Net Value of Property considered to be unaccounted for as of January 9, 2018 \$ 1,346.33

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2017-2018
Sheridan Park Elementary (1321)
Tangible Personal Property Unaccounted For

Finding 1: Surplus of Tangible Personal Property (Equipment removed using a fictitious B-Stock Pickup Transfer Ticket)

The disposition process within the District was circumvented after 19 computers were released to A-1 Assets, the District's recycling vendor, and the location did not provide the original documentation to ensure removal of the equipment as the process is designed.

Area out of Compliance

Business Practice Bulletin O-100: Procuedure for Property and Inventory Control: (F) Surplus of Tangible Personal Property

(4) The location should make a copy of the 3290A Surplus/Transfer Declaration Form(s) for their record and forward the original to the Manager, Warehousing Service Department -

(9) Within five business days of receiving notification, the 3290A Surplus/Transfer Declaration Form will be processed by Accounting & Financial Reporting Department - Capital Assets and locations will be contacted for any additional information. The property custodian should verify that the property records have been removed from the PNI811 report by running the report in SAP.

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
1 08LA01668	Apple MacBook 2.4 GHz; 2 GB RAM	\$ 2,769.81	\$ 2,769.81	\$ -	Surplused
2 08LA01657	Apple MacBook 2.4 GHz; 2 GB RAM	\$ 2,769.81	\$ 2,769.81	\$ -	Surplused
3 08-06893	APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	\$ 1,154.00	\$ 1,154.00	\$ -	Surplused
4 07-13533	APPLE DESKTOP IMAC INTEL W/17" FLAT PANEL	\$ 1,085.00	\$ 1,085.00	\$ -	Surplused
5 07-05698	APPLE, MACBOOK 1.83GHZ W/CD-RW/DVD 13.3"	\$ 1,499.00	\$ 1,499.00	\$ -	Surplused
6 06-02628	APPLE,DESKTOP, EMAC G4 W/17"	\$ 1,295.00	\$ 1,295.00	\$ -	Surplused
7 06-02615	APPLE,DESKTOP, EMAC G4 W/17"	\$ 1,295.00	\$ 1,295.00	\$ -	Surplused
8 06-02608	APPLE,DESKTOP, EMAC G4 W/17"	\$ 1,295.00	\$ 1,295.00	\$ -	Surplused
9 06-02607	APPLE,DESKTOP, EMAC G4 W/17"	\$ 1,295.00	\$ 1,295.00	\$ -	Surplused
10 06-02604	APPLE,DESKTOP, EMAC G4 W/17"	\$ 1,295.00	\$ 1,295.00	\$ -	Surplused
11 05-44106	APPLE DESKTOP EMAC G4 W/17"FLAT CRT/CD-RW	\$ 1,295.05	\$ 1,295.05	\$ -	Surplused
12 05-44105	APPLE DESKTOP EMAC G4 W/17"FLAT CRT/CD-RW	\$ 1,295.05	\$ 1,295.05	\$ -	Surplused
13 05-44104	APPLE DESKTOP EMAC G4 W/17"FLAT CRT/CD-RW	\$ 1,295.05	\$ 1,295.05	\$ -	Surplused
14 05-22265	APPLE DESKTOP EMAC G4 W/17"FLAT CRT/CD-RW	\$ 1,100.00	\$ 1,100.00	\$ -	Surplused
15 05-22255	APPLE DESKTOP EMAC G4 W/17"FLAT CRT/CD-RW	\$ 1,100.00	\$ 1,100.00	\$ -	Surplused
16 05-22254	APPLE DESKTOP EMAC G4 W/17"FLAT CRT/CD-RW	\$ 1,100.00	\$ 1,100.00	\$ -	Surplused
17 05-22252	APPLE DESKTOP EMAC G4 W/17"FLAT CRT/CD-RW	\$ 1,100.00	\$ 1,100.00	\$ -	Surplused
18 05-22250	APPLE DESKTOP EMAC G4 W/17"FLAT CRT/CD-RW	\$ 1,100.00	\$ 1,100.00	\$ -	Surplused
19 02-01178	COMPUTER, MAC IMAC	\$ 1,583.86	\$ 1,583.86	\$ -	Surplused

Finding 2: Surplus of Tangible Personal Property

Equipment was removed during the SMART surplus; however, the District's "original" approved forms were not remitted to B-Stock.

Area out of Compliance

Business Practice Bulletin O-100: Procuedure for Property and Inventory Control: (F) Surplus of Tangible Personal Property

(2) The location should complete a 3290A Surplus/Transfer Declaration Form to identify the tangible personal property to be salvaged.

(4) The location should make a copy of the 3290A Surplus/Transfer Declaration Form(s) for their record and forward the original to the Manager, Warehousing Service Department -

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
20 08-06883	APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	\$ 1,154.00	\$ 1,154.00	\$ -	Surplused
21 R07-84176	DELL, DESKTOP OPTIPLEX	\$ 1,024.00	\$ 1,024.00	\$ -	No Response Received
22 R07-84175	DIMENSION 1100/B110 COMPUTER	\$ 1,024.00	\$ 1,024.00	\$ -	No Response Received
23 05-22256	COMPUTER, APPLE EMAC	\$ 1,100.30	\$ 1,100.30	\$ -	Surplused
24	COMPUTER, APPLE EMAC (SER# G845140FRBE) ^[2]	\$ 998.95	\$ 998.95	\$ -	Surplused

Total Historical Cost of Property unaccounted for as of August 9, 2017 \$ 32,022.88

^[1]Total Accumulated Depreciation as of August 9, 2017 \$ 32,022.88

Net Value of Property considered to be unaccounted for as of August 9, 2017 \$ -

^[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
The Office of the Chief Auditor
Property Division
2017-18
Miramar High School (1751)
Tangible Personal Property Unaccounted For

Finding 1: Missing
Area out of Compliance
 Business Practice Bulletin O-100: Procedure for Property and Inventory Control
 General - Safeguarding Equipment

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
1	S16024014	LENOVO THINKPAD YOGA 12	\$ 1,074.00	\$ 429.60	\$ 644.40	Missing Per Response
2	R10-82167	DELL OPTIPLEX 755 COMPUTER	\$ 1,036.00	\$ 1,036.00	\$ -	Missing Per Response
3	R09-83483	DELL LATITUDE E6400 COMPUTER	\$ 1,761.29	\$ 1,761.29	\$ -	Missing Per Response
4	R07-84162	DELL LATITUDE D820 COMPUTER	\$ 1,872.00	\$ 1,872.00	\$ -	Missing Per Response
5	R07-84155	DELL LATITUDE D820 COMPUTER	\$ 1,872.00	\$ 1,872.00	\$ -	Missing Per Response
6	R07-84145	DELL LATITUDE D820 COMPUTER	\$ 1,872.00	\$ 1,872.00	\$ -	Missing Per Response
7	A13-80422	SONY PCG-6Q11	\$ 2,385.00	\$ 2,385.00	\$ -	Missing Per Response
8	A13-80421	LAPTOP, HP ELITEBOOK 8530P	\$ 1,951.72	\$ 1,951.72	\$ -	Missing Per Response
9	11-05016	LAPTOP, APPLE 13" MACBOOK	\$ 1,037.30	\$ 1,037.30	\$ -	Missing Per Response
10	11-05012	LAPTOP, APPLE 13" MACBOOK	\$ 1,037.30	\$ 1,037.30	\$ -	Missing Per Response
11	08-12621	COMPUTER, DELL DESKTOP 755	\$ 1,068.00	\$ 1,068.00	\$ -	Missing Per Response
12	08-03047	REBOUNDER, SHOOT-A-WAY SA-1500 BASKETBAL	\$ 2,046.00	\$ 2,046.00	\$ -	Missing Per Response
13	07-13779	HJ LANDING SYSTEM	\$ 3,629.00	\$ 3,629.00	\$ -	Missing Per Response
14	07-05549	APPLE,DESKTOP,IMAC INTEL W/20"FLAT PANEL	\$ 1,815.00	\$ 1,815.00	\$ -	Missing Per Response
15	07-01468	DELL DESKTOP P4, W/17" FLAT PANEL/CD-RW/	\$ 1,066.00	\$ 1,066.00	\$ -	Missing Per Response
16	07-00193	DELL DESKTOP P4, TOWER 19" FLAT/DVD+/RW	\$ 1,147.00	\$ 1,147.00	\$ -	Missing Per Response
17	05-41952	DELL,DESKTOP,PENTIUM 4 W/15" FLAT PANEL/	\$ 1,123.00	\$ 1,123.00	\$ -	Missing Per Response
18	05-41933	DELL,DESKTOP,PENTIUM 4 W/15" FLAT PANEL	\$ 1,123.00	\$ 1,123.00	\$ -	Missing Per Response
19	05-41925	COMPUTER, APPLE EMAC	\$ 1,100.00	\$ 1,100.00	\$ -	No Response Provided
20	04-19310	FLORAL REFRIGERATOR DISPLAY CASE	\$ 7,281.00	\$ 7,281.00	\$ -	Missing Per Response
21	04-17452	DELL, DESKTOP, 15	\$ 1,154.00	\$ 1,154.00	\$ -	Missing Per Response
22	04-17443	DELL, DESKTOP, 15	\$ 1,154.00	\$ 1,154.00	\$ -	Missing Per Response
23	03-22977	APPLE, DESKTOP, IMAC G4 W/17"FLAT PANEL/	\$ 1,960.00	\$ 1,960.00	\$ -	Missing Per Response
24	03-22971	APPLE, DESKTOP, IMAC G4 W/17"FLAT PANEL/	\$ 1,960.00	\$ 1,960.00	\$ -	Missing Per Response
25	02-81304	SIMULATOR, ELITE ZULU	\$ 4,600.00	\$ 4,600.00	\$ -	Missing Per Response
26	02-15338	COMPUTER, MAC IMAC G4	\$ 1,642.36	\$ 1,642.36	\$ -	Missing Per Response
27	02-15333	COMPUTER, MAC IMAC G4	\$ 1,642.36	\$ 1,642.36	\$ -	Missing Per Response
28		Computer, Dell Optiplex 745 (SER# 1KWHVD1)	\$ 345.00	\$ 345.00	\$ -	Missing Per Response
29		Computer, Dell Optiplex 755 (SER# 20M9KH1)	\$ 851.69	\$ 851.69	\$ -	Missing Per Response
30		Computer, Dell Optiplex 745 (SER# 2LWHVD1)	\$ 345.00	\$ 345.00	\$ -	Missing Per Response
31		Computer, Dell Optiplex 745 (SER# 3D5CYD10)	\$ 892.00	\$ 892.00	\$ -	Missing Per Response
32		Computer, Dell Optiplex 755 (SER# 3KPFKH1)	\$ 851.69	\$ 851.69	\$ -	Missing Per Response
33		Computer, Dell Optiplex 745 (SER# 4BMHVD1)	\$ 345.00	\$ 345.00	\$ -	Missing Per Response
34		Computer, Dell Optiplex 755 (SER# 4BPFKH1)	\$ 851.69	\$ 851.69	\$ -	Missing Per Response
35		Computer, Dell Optiplex 755 (SER# 5P6DKH1)	\$ 851.69	\$ 851.69	\$ -	Missing Per Response
36		Computer, Dell Optiplex 755 (SER# 62PFKH1)	\$ 851.69	\$ 851.69	\$ -	Missing Per Response
37		Computer, Dell Optiplex 745 (SER# FNWFVD1)	\$ 345.00	\$ 345.00	\$ -	Missing Per Response
38		Computer, Dell Optiplex 745 (SER# FXWBXD1)	\$ 345.00	\$ 345.00	\$ -	Missing Per Response
39		Computer, Dell Optiplex (SER # GLWHVD1)	\$ 345.00	\$ 345.00	\$ -	Missing Per Response
40		Computer, Dell Optiplex 755 (SER# HL4S0G1)	\$ 832.00	\$ 832.00	\$ -	Missing Per Response
41		Computer, Dell Optiplex 7010 (SER# HVZPCZ1)	\$ 885.65	\$ 885.65	\$ -	Missing Per Response
42		Computer, Dell Optiplex 755 (SER# JCPFKH1)	\$ 851.69	\$ 851.69	\$ -	Missing Per Response

Finding 2: Police reports - delayed reporting

Area out of Compliance
 Business Practice Bulletin O-100: Procedure for Property and Inventory
 E. Reporting Theft or Vandalism of Tangible Personal Property
 In the event of theft or vandalism, the property custodian will report the loss to the Special Inventigative Unit (SIU) and the local authorities at the time of the incident. As a component of the police report and the SIU'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 two business days from when the incident is known or should have been known.

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	MANAGEMENT RESPONSE
43	10-04986	APPLE MACBOOK 2.1 GHZ W/DVD 13.3"DISPLAY	\$ 1,418.00	\$ 1,418.00	\$ -	Stolen- Invalid Over 48 Hrs
44		Laptop, Dell Latitude E6400 (SER# 90N4LN1)	\$ 952.00	\$ 952.00	\$ -	Stolen- Invalid Over 48 Hrs

Total Historical Cost of Property unaccounted for as of February 10, 2018 \$ 63,569.12
^[1]Total Accumulated Depreciation as of February 10, 2018 \$ 62,924.72
 Net Value of Property considered to be unaccounted for as of February 10, 2018 \$ 644.40

^[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
The Office of the Chief Auditor
Property Division
2017-2018

Cross Creek School (3222)
Tangible Personal Property Unaccounted For

Finding 1 Missing Equipment (Surplus forms provided by the school were altered from the original received by Accounting and Financial Reporting - Capital Assets)

Areas out of Compliance

Business Practice Bulletin O-100: Procedure for Property and Inventory

(F) Surplus of Tangible Personal Property

(2)The location should complete a 3290A Surplus/Transfer Declaration Form to identify the tangible personal property to be salvaged.

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

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

(9)The property custodian should verify that the property records have been removed from the PNI811 report by running the report in SAP.

BPI NUMBER	Warehouse DESCRIPTION	HISTORICAL COST	ALLOWABLE DEPRECIATION ^[1]	VALUE	Management Response
1 06-84195	Computer, Dell Star System	\$ 2,863.30	\$ 2,863.30	\$ -	Surplused
2 05LA03836	Apple-Refresh Laptop	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
3 05LA03844	Apple-Refresh Laptop	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
4 05LA03846	Apple-Refresh Laptop	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
5 05LA03847	Apple-Refresh Laptop	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
6 05LA03857	Apple-Refresh Laptop	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
7 05LA22943	Apple-Refresh Laptop	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
8 05LA22948	Apple-Refresh Laptop	\$ 1,395.62	\$ 1,395.62	\$ -	Surplused
9 05-36202	DELL DESKTOP PENTIUM 4 W/17"	\$ 1,318.00	\$ 1,318.00	\$ -	Surplused
10 05-30947	APPLE, IBOOK G4 COMBO	\$ 1,239.00	\$ 1,239.00	\$ -	Surplused
11 05-30951	APPLE, IBOOK G4 COMBO	\$ 1,239.00	\$ 1,239.00	\$ -	Surplused
12 04-01214	APPLE, DESKTOP EMAC G4	\$ 1,390.00	\$ 1,390.00	\$ -	Surplused
13 04-00181	APPLE DESKTOP, EMAC G4	\$ 1,100.30	\$ 1,100.30	\$ -	Surplused
14 04-00182	APPLE DESKTOP, EMAC G4	\$ 1,100.30	\$ 1,100.30	\$ -	Surplused
15 04-00183	APPLE DESKTOP, EMAC G4	\$ 1,100.30	\$ 1,100.30	\$ -	Surplused
16 04-00189	APPLE DESKTOP, EMAC G4	\$ 1,100.30	\$ 1,100.30	\$ -	Surplused
17 04-00200	APPLE DESKTOP, EMAC G4	\$ 1,100.30	\$ 1,100.30	\$ -	Surplused
18 03-00557	COMPUTER, MAC EMAC G4	\$ 1,523.00	\$ 1,523.00	\$ -	Surplused
19 03-00564	COMPUTER, MAC EMAC G4	\$ 1,523.00	\$ 1,523.00	\$ -	Surplused
20 03-00573	APPLE DESKTOP, EMAC G4	\$ 1,523.00	\$ 1,523.00	\$ -	Surplused
21 03-00574	COMPUTER, MAC EMAC G4	\$ 1,523.00	\$ 1,523.00	\$ -	Surplused
22 01-19835	COMPUTER, MAC IMAC	\$ 1,583.86	\$ 1,583.86	\$ -	Surplused
23 01-10182	COMPUTER, MAC IMAC	\$ 1,195.86	\$ 1,195.86	\$ -	Surplused
24 98-09180	PRINTER, LEXMARK OPTRA S 1250	\$ 1,555.50	\$ 1,555.50	\$ -	Surplused

Total Historical Cost of Property unaccounted for as of May 23, 2017 \$ 33,747.36

^[1]Total Accumulated Depreciation as of May 23, 2017 \$ 33,747.36

Net Value of Property considered to be unaccounted for as of May 23, 2017 \$ -

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

[2] High-risk items unaccounted for

SECTION III:
Locations with Exceptions

School Name: Beachside Montessori Village (2041)

Principal: Vered E. Roberts

Address: 2230 Lincoln Street
Hollywood, FL 33020

Also requested to respond to the audit finding(s):

Department Name: Accounting & Financial Reporting Department

Director: Erum Motiwala

Address: 600 SE 3rd Avenue
Fort Lauderdale, FL 33301

Total Number of Items in Inventory:	1,076
Total Dollar Cost of Items in Inventory:	\$760,017
Total Number of Items Unaccounted for:	12
Total Dollar Cost of Items Unaccounted for:	\$15,120
Total Net Value of Items Unaccounted for:	\$4,536
Percentage of Dollar Cost of Items Unaccounted for:	2.0%

As a result of the property and inventory audit conducted at Beachside Montessori Village, it was determined that some controls over inventory and fixed assets were out of compliance with the District's policies and procedures.

Finding 1

During the physical audit at Beachside Montessori Village, twelve FLX Station Laptop Garages were listed on 3290A Surplus Declaration Transfer forms without a serial number. According to Business Practice Bulletin O-100: Procedures for Property and Inventory Control (BPB-O-100), *the 3290A Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus.* *The 3290A Surplus/Transfer Declaration Form must then be signed and dated by the property custodian and adequate explanation/documentation provided for surplussing the tangible personal property (See section F.11 for instructions on surplussing Buses, Vehicles, and Trailers).* All twelve stations were clearly marked with the BPI# and serial numbers.

When Accounting and Financial Reporting – Capital Assets (AFRD-CA) received the forms and as part of their internal procedures, they should have returned the forms to the school along with a notification indicating that the forms were out of compliance. It was brought to AFRD-CA's attention after the audit was completed that the forms accepted and processed were out of compliance with BPB O-100.

There were procedural oversights on the part of the school and AFRD-CA.

Recommendations to the School

The Office of the Chief Auditor (OCA) 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 reconciliation of assets is completed semi-annually in order to comply with policies and procedures. By

(Beachside Montessori Village continued)

performing the reconciliation routinely, it will help the school identify and correct in a timely fashion any errors and discrepancies found. The Principal can improve accountability and ensure safeguarding of the District's assets by strengthening the internal controls at the school.

The OCA also recommends that the school's tracking database is updated as often as needed to ensure that all records within the school's database reflect the same information as the District's Master File Database.

In addition, the OCA recommends that the procedures for surplussing tangible personal property be reviewed with all staff members involved in the process to ensure that everyone is made aware of the requirements set forth by the policies and procedures.

Finding 2

It was also disclosed that the FLX Station Laptop Garages were categorized as computers instead of furniture in the District's Master File Database. Accounting and Financial Reporting – Capital Assets changed the asset class code from Furniture-Desk/Tables (035) to Computers/Parts and Printers (044) in June 2016. When AFRD-CA changed the classification, complete depreciation of the asset occurred. The stations still contained useful life and should not have been completely depreciated. Additional documentation should have been required from the school to certify that the furniture was obsolete, was uneconomical or inefficient, or served no useful function. FS 274.05 –Surplus property states that *a governmental unit shall have discretion to classify as surplus any of its property, which property is not otherwise lawfully disposed of, that is obsolete or the continued use of which is uneconomical or inefficient, or which serves no useful function.*

Recommendations to Accounting and Financial Reporting

The OCA recommends that AFRD-CA develops and implements procedures that determine and document the proper classification of all assets. When a change of asset class code is being considered, the procedures should include instructions to ensure that the correct asset class code is being applied.

Additionally, the OCA recommends that AFRD-CA provide training and resources to all locations in the District regarding the useful life of an asset.

**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

March 8, 2018

TO: Ann Conway
Task Assigned Chief Auditor

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

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE
BEACHSIDE MONTESSORI VILLAGE**

The Property and Inventory Audit, Fiscal Year 2017-2018 for Beachside Montessori Village has been reviewed by the Office of School Performance & Accountability. The principal has been directed to take the following corrective measures, which will be closely monitored by this office.

- The principal will work with the school inventory team to ensure that the proper paperwork is completed and appropriately reconciled for accuracy prior to the surplus or transfer of school equipment to another location.
- The principal will submit **quarterly** Property and Inventory audit reports that will include the PNI 811 Asset Report and the Discrepancy List Report to the Office of School Performance & Accountability beginning June of 2017-2018. Additionally, all discrepancies will be reported in writing to Capital Assets and the Office of the Chief Auditor.
- The school inventory team will attend district-offered workshops regarding property and inventory offered by the Information & Technology Department. The school will provide written verification of training to the Office of School Performance & Accountability upon completion.
- The cadre director will work with the principal and monitor the school's process to ensure school compliance with policies and procedures for property and inventory.

The principal has been advised of the seriousness of property control and understands that appropriate disciplinary measures will be applied and documented for repeat audit exceptions.

VSW/DH:bjw

cc: David Hall, Director, Office of School Performance and Accountability
Vered Roberts, Principal, Beachside Montessori Village



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Beachside Montessori Village
Vered Roberts, Principal
2230 Lincoln Street
754-323-8050
754-323-8090 (Fax)

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Laurie Rich Levinson
Ann Murray
Dr. Rosalind Osgood

Robert W. Rundle
Superintendent

March 1, 2018

TO: Dr. Valerie S. Wanza, Chief
Office of School Performance & Accountability

Judith Marte, Chief
Office of the Chief Financial Officer

FROM: Vered Roberts, Principal *UR*
Beachside Montessori Village

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE**

Please accept this memorandum as my response to the Audit Report on Property and Inventory for the fiscal year 2017-2018.

Beachside Montessori Village has an extensive Inventory Management System database, which is maintained and checked frequently to ensure all items are accounted for. The audit finding relates to one B-Stock transfer, which occurred on 6/15/17. In preparation for the B-Stock transfer, the Surplus Declaration Transfer form 3290A was completed. The items were listed on the form without a serial number as a result of our failure to reconcile our database with the district's database. It was a clerical error. Please note that a serial number was not assigned to those items until the 2016-2017 audit (the items were purchased when the school opened 8 years ago). When Accounting and Financial Reporting- Capital Assets (AFRD-CA) received the surplus forms, they did not return them to the school with a notification indicating that the forms were out of compliance. Additionally, during the exit interview on October 18, 2017, the auditor concluded the 2017-2018 inventory audit without any audit exceptions. He, too, checked and accepted the surplus forms without notification that the forms were out of compliance.

As a result of this audit finding, the following property and inventory procedures have been instituted:


- The Principal will ensure that any future 3290A Surplus/Transfer Declaration Forms will list the BPI Number, serial number, model number, and equipment description for each property item being surplussed.
- The Principal resubmitted a revised 3290A Surplus/Transfer Declaration form that includes the serial number of the surplussed items.
- The Principal will ensure Quarterly property and inventory reviews are conducted to ensure the school's in-house database records and the District's Master File database records are accurate. Any discrepancies will be promptly addressed.
- The Principal, Assistant Principal and Micro Technology Specialist will attend the Inventory Process and Tips training.
- The Principal has reviewed the Business Practice Bulletin 0-100 Procedure for Property and Inventory Control with the property team members.


The Beachside Montessori Village Property and Inventory Team strives to ensure the highest quality controls for all property in the school. Please feel free to contact me if any additional information is needed.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Accounting & Financial Reporting Department
K. C. Wright Administration Center

February 28, 2018

TO: Ms. Ali Arcese, Manager
Property & Inventory Audits

FROM: Ms. Priscilla Moxey, Accountant IV 
Accounting & Financial Reporting Department

VIA: Ms. Erum Motiwala, Director 
Accounting & Financial Reporting Department

SUBJECT: Audit Report on Property Inventory – Beachside Montessori Village Response
Fiscal Year 2017-18

During the property and inventory system conversion to SAP, an error was made on filtering for the term “Laptop” and resulted in the term “Laptop Garage” being selected. Staff made an error and the item was incorrectly reclassified from desk into computers.

Staff has been reminded of the requirements to follow the Business Practice Bulletin O-100 and additional training will be provided to my staff.

As it relates to the District-wide training, the CFO already mandated this in late December and this is currently on-going.

EM/PM

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

Ms. Judith M. Marte
Chief Financial Officer

Erum Motiwala, Director

Phone: 754-321-2270

Fax: 754-321-2289

School Name: Mary M. Bethune Elementary (0341)

Previous Principal: Michelle Alvarez

New Principal: Latosha Williams

Address: 2400 Meade Street
Hollywood, FL 33020

Total Number of Items in Inventory:	804
Total Dollar Cost of Items in Inventory:	\$770,537
Total Number of Items Unaccounted for:	14
Total Dollar Cost of Items Unaccounted for:	\$18,463
Total Net Value of Items Unaccounted for:	\$1,282
Percentage of Dollar Cost of Items Unaccounted for:	2.4%

As a result of the property and inventory audit conducted at Mary M. Bethune Elementary, it was determined that some controls over inventory and fixed assets were out of compliance with the District's policies and procedures.

Finding

During the physical inventory audit at Mary M. Bethune Elementary, 14 items (12 computers, one printers, one scanner) were not physically accounted for.

Recommendations

The OCA 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 new Principal should ensure the reconciliation of assets is completed semi-annually in order to comply with policies and procedures. By performing the reconciliation routinely, it will help the school identify and correct on a timely basis any errors and discrepancies found. The new Principal can improve accountability and ensure safeguarding of the District's assets by strengthening the internal controls at the school. Examples of internal controls areas that can assist in strengthening internal controls are creating a Property & Inventory team and ensuring all staff is made aware of procedures implemented by the new Principal.

In addition, the OCA recommends that the procedures for surplussing tangible personal property be reviewed with all staff members involved in the process to ensure that everyone is made aware of the requirements set forth by the policies and procedures

Additional Recommendations

The Office of the Chief Auditor recommends the Principal register the designated property and inventory 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 property and inventory team to ensure compliance with all policies procedures.

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

Valerie S. Wanza, Ph.D.
Chief Officer

Telephone: 754-321-3838

Facsimile: 754-321-3886

March 8, 2018

TO: Ann Conway
Task Assigned Chief Auditor

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

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE –
MARY M. BETHUNE ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2017-18 property and inventory audit for Mary M. Bethune 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 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 work with the principal during the 2018-19 school budget planning cycle to determine if funds can be allocated for a part or full-time micro-technology specialist at the school.
- The cadre director will review the school's progress in this area during his 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/JH:lp

cc: Jacquelyn Haywood, School Performance & Accountability Director
Latosha Williams, Principal, Mary M. Bethune Elementary School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

MARY M. BETHUNE ELEMENTARY
School of the Arts
Latosha Williams, Principal
2400 Meade Street
Hollywood, FL 33020
(754) 323-4900 FAX (754) 323-4940
<http://bethune.browardschools.com>

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Broward County, Florida
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Laurie Rich Levinson
Ann Murray
Dr. Rosalind Osgood

Robert W. Runcie
Superintendent of Schools

March 1, 2018

TO: Valerie S. Wanza
Chief Officer, Office of School Performance &
Accountability

FROM: Latosha Williams *fw*
Principal, Mary M. Bethune Elementary 0341

SUBJECT: RESPONSE TO AUDIT REPORT ON PROPERTY &
INVENTORY FISCAL YEAR 2017-2018

Based on the drafted report identifying the examination of the property and inventory of Mary M. Bethune Elementary School, I have implemented the following corrective actions to address the recommendations provided:

Reconciliation of Assets:

- The Principal will ensure the reconciliation of asset is completed semi-annually to ensure compliance with policies and procedures.

Monitoring Property Records:

- The Principal will create a Property & Inventory team, which includes the Micro Technician, Assistant Principal, Head Facilities Serviceperson, and all Team Leaders who will adhere to School Board policies, procedures, and the Standard Practice Bulletins with fidelity through quarterly inventory monitoring.
- An inventory monitoring plan will be implemented that will include breaking up the school into sections for quarterly self-inventories. Whole school inventories will be conducted on a quarterly basis. If a discrepancy occurs during quarterly monitoring, a list of those missing items will be submitted to Capital Assets, Property and Inventory and the Office of School Performance & Accountability.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA



The School Board of
Broward County, Florida

- The Principal and New Micro Technology Specialist have registered and attended the Inventory Process & Tips training offered by the Information and Technology Department. The Assistant Principal and other essential team members will be registered for the next available training.

Surplus Transfer Activity:

- Principal will review with the Property and Inventory Team the processes and procedures for surplussing tangible property.
- Principal will ensure that the team reviews the Asset Report on a quarterly basis, and any items that are surplus, transferred, stolen, or lost will be removed immediately.

Equipment Unaccounted For:

We were able to account for the following equipment listed below:

BPI Number	Item Description	Response
09-82219	Lexmark T640 Printer	Item found in Room 926

I understand the seriousness of the accurate account and security of all district items. I am very confident that the above-mentioned corrective actions will ensure compliance with School Board policies, procedures, and Standard Practice Bulletins and result in accounting for all property and inventory assigned to Mary M. Bethune Elementary School.

School Name: Eagle Point Elementary (3461)

Principal: Christine De Zayas-Fernandez

Address: 100 Indian Trace
Weston, FL 33326

Total Number of Items in Inventory:	1,105
Total Dollar Cost of Items in Inventory:	\$916,375
Total Number of Items Unaccounted for:	16
Total Dollar Cost of Items Unaccounted for:	\$21,986
Total Net Value of Items Unaccounted for:	\$0
Percentage of Dollar Cost of Items Unaccounted for:	2.4%

Prior Audit			
Fiscal Year Audit	Total Assets Unaccounted for	Historical Value of Assets Unaccounted for	Status
2017	8	\$10,094	Exception DeZayas-Fernandes

As a result of the property and inventory audit conducted at Eagle Point Elementary, it was determined that some controls over inventory and fixed assets were out of compliance with the District's policies and procedures.

Finding 1

During the physical inventory audit at Eagle Point Elementary, four computers were not physically accounted for. According to the Principal's response, an Apple computer was "listed twice" and it was assumed that the asset record was duplicated; however, it was determined that the school's tracking database listed an incorrect serial number for this particular computer. The correct serial number was available through the District's PNI811 report. The school should have been able to identify this discrepancy while conducting their semi-annual inventory and should have corrected the error in their database. The computer bearing the correct serial number could not be physically located during the property and inventory audit. The Principal also stated that an Apple computer was surplus during the SMART surplus process; however, the computer was not listed on the scanned asset list created by the Warehousing Services Department – B-Stock nor was it listed any of the 3290A Surplus Declaration Transfer Forms submitted by the school. In addition, an Apple MacBook and a Dell laptop could not be located during the property and inventory audit. The four items were all considered missing.

Recommendations

The Office of the Chief Auditor (OCA) 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 reconciliation of assets is completed semi-annually in order to comply with policies and procedures. By performing the reconciliation routinely, the school can identify and correct on a timely basis any errors and discrepancies found. The Principal can improve accountability and ensure safeguarding of the District's assets by strengthening the internal controls at the school. Examples of actions that can assist in strengthening internal controls are creating a Property and Inventory team and ensuring all staff is made aware of procedures implemented by the Principal.

The OCA also recommends that the school's tracking database be updated as often as needed to ensure that all records within the school's database reflect the same information as the District's Master File Database.

(Eagle Point Elementary continued)

Finding 2

12 computers were surplused according to the Principal's response. The Principal referenced B-Stock Transfer Ticket 26207; however, when the original forms were pulled from Accounting and Financial Reporting – Capital Assets' archives, the computers were not listed on the 3290A Surplus Declaration Transfer Forms (see Exhibit A). Although the Principal stated that the items were surplused, the original 3290A Surplus Declaration Transfer Forms were not submitted to the Warehousing Services Department – B-Stock as the process was designed.

Recommendations

The OCA recommends that the procedures for surplusizing tangible personal property be reviewed with all staff members involved in the process, to ensure that everyone is made aware of the requirements set forth by the policies and procedures. The OCA also recommends when large numbers of tangible personal property items are being surplused that additional staff members are asked to assist in the task to ensure all documentation is accurate and in compliance with policies and procedures.

Additional Recommendations

The OCA recommends the Principal register the designated Property and Inventory 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 Property and Inventory team to ensure compliance with all policies and procedures.

Subsequent to the Principal's Property and Inventory Audit Response:

As part of the Scope, Objective and Methodology of the Property and Inventory Audit, the OCA test compliance with policies and procedures prescribed by the School Board Policies and Business Practice Bulletin O-100: Procedures for Property and Inventory Control (BPB O-100).

Cadre Director and Principal requested the Property and Inventory Audit at Eagle Point Elementary over the summer since the Micro-Computer Tech had announced that he was resigning from his position. The OCA began the audit on August 14, 2017. On December 8, 2017, the OCA received the final documentation required to fully reconcile all assets at Eagle Point Elementary. Several extension were granted during this period as the OCA took into consideration that the school was operating without a Micro-Computer Tech.

For the second consecutive year, the results of the property and inventory audit identified internal control weaknesses within the school's surplus process (see Exhibit B). It is also important to point out that the unaccounted for equipment had been surplused more than a year before the property and inventory audit began. The school should have been able to identify these errors during their semi-annual inventories, which are required by the BPB O-100.

Although the Principal classifies this exception as "clerical errors", these errors leave the School Board of Broward County out of compliance with the Florida Statute and Florida Administrative Code listed below. BPB O-100 identifies the documentation all locations must complete and the process that must take in order for the School Board of Broward County to comply with all statutes and administrative codes. It is imperative that locations follow the BPB O-100 so that the records kept at the District level are accurate.

(Eagle Point Elementary continued)

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

Florida Administrative Code 69I-73 Disposition of Property-

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

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

(a) Date of disposition.

(b) Authority for disposition (resolution of the governing body properly recorded in the minutes as required by Section 274.07, F.S.).

(c) Manner of disposition (sold, donated, transferred, cannibalized, scrapped, destroyed, traded).

(d) Identity of the employee(s) witnessing the disposition, if cannibalized, scrapped or destroyed.

(e) For items disposed of, a notation identifying any related transactions (such as receipt for sale of the item, insurance recovery, trade-in).

(f) For property certified as surplus, reference to documentation evidencing that such property was disposed of in the manner prescribed by Section 274.05 or 274.06, F.S.

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

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

Broward Cty Schools Capital Assets

Location # 3461Date: 7/21/2016 L

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

SMART SURPLUS
COMPLETED 6/28/16 45% of 7 pages

☒ *SURPLUS (Principal / Director authorization signature required)

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

Submit Surplus / Transfer Form to B-Stock

BOARD APPROVAL

Transfer Assistance Required: ☒ YES ☐ NOIssuing Location#: 3461Location Name: Eagle Point ElementaryContact Name: Richard PhillipsPhone #: 754-323-5500

Receiving Location#:

Location Name: B-Stock

Contact Name:

Phone #:

B-Stock Transfer #: 26027

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description		Obsolete	Broken
03-22645	G83215MWPQL		Apple, Desktop, eMac G4	1100.25	<input checked="" type="checkbox"/>	<input type="checkbox"/>
03-22632	G83214XPPQL		Apple, Desktop, eMac G4	1100.25	<input checked="" type="checkbox"/>	<input type="checkbox"/>
03-22636	G83215C8PQL		Apple eMac G4	1100.25	<input checked="" type="checkbox"/>	<input type="checkbox"/>
03-22639	G83215DLPQL		Apple eMac G4	1100.25	<input checked="" type="checkbox"/>	<input type="checkbox"/>
03-22635	G83215A6PQL	eMac	Apple eMac G4	1100.35	<input checked="" type="checkbox"/>	<input type="checkbox"/>
03-22638	G83215D9PQL		Apple eMac G4	1100.25	<input checked="" type="checkbox"/>	<input type="checkbox"/>
03-22643	G83215GHPQL		Apple eMac G4	1100.25	<input checked="" type="checkbox"/>	<input type="checkbox"/>
04-17004	G84138RAQLP		Apple, Desktop, eMac 17	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
04-17022	G84138RPQLP		Apple, Desktop, eMac 17	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
04-17023	G84138R9QLP		Apple, Desktop, eMac 17	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
410-82097	G8437N6TQQL		APPLE, EMAC G4	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer /
Surplus Approved by: [Signature]

Principal / Director (per Policy 3204)

Date: 7/27/16Released by: RICHARD PHILLIPSDate: 6/28/16

Please Print Name, Title

COMPLETED

Transfer Received by:

Principal / Director (per Policy 3204)

Date: 1/1/PNI 560

Date

Initials LU

Transfer Delivered by:

Please Print Name, Title

Date: 1/1/Form #3290A
Rev. 07/08

*Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

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

Exhibit A

_ 2 _ of _ 7 _ pages

☒ ***SURPLUS** (Principal / Director authorization signature required)

Submit Surplus / Transfer Form to B-Stock

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

B-Stock Transfer #: _____

Transfer Assistance Required: ☒ YES ☐ NO

Issuing Location#: 3461

Receiving Location#: _____

Location Name: Eagle Point Elementary

Location Name: B-Stock

Contact Name: Richard Phillips

Contact Name: _____

Phone #: 754-323-5500

Phone #: _____

BPI Number <small>Refer to Asset Record download as needed</small>	Serial Number	Model Number	Equipment Description		Obsolete	Broken
04-17006	G84138RZQLP		Apple, Desktop, eMac 17"	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-22748	G842329TR93		Apple, eMac G4 17" Flat CRT	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-22747	G842329ZR93		Apple, eMac G4 17" Flat CRT	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-22767	G84232AKR93		Apple, eMac G4 17" Flat CRT	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
NP 05-22799	NP G84247B3R93		Apple, eMac G4 17" Flat CRT	—	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-22801	G84232A2R93		Apple, eMac G4 17" Flat CRT	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-22802	G84232ADR93		Apple, eMac G4 17"	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-22803	G84232AER93		Apple, eMac G4 17"	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-33447	G84378J4RBE		Apple eMac G4 17" Flat CRT	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-33452	G84378K8RBE		Apple eMac G4 17" Flat CRT	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer /
Surplus Approved by: _____

Principal / Director (per Policy 3204)

Date: 4/27/10

Released by: _____

Date: ___/___/___

Please Print Name, Title

Transfer Received by: _____

Principal / Director (per Policy 3204)

Date: ___/___/___

Transfer Delivered by: _____

Please Print Name, Title

Date: ___/___/___

Form #3290A
Rev. 07/08

*Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

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

_ 3 _ of _ 7 _ pages

☒ ***SURPLUS** (Principal / Director authorization signature required)

Submit Surplus / Transfer Form to B-Stock

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

B-Stock Transfer #: _____

Transfer Assistance Required: ☒ YES ☐ NO

Issuing Location#: 3461

Receiving Location#: _____

Location Name: Eagle Point Elementary

Location Name: B-Stock

Contact Name: Richard Phillips

Contact Name: _____

Phone #: 754-323-5500

Phone #: _____

BPI Number <small>Refer to Asset Record download as needed</small>	Serial Number	Model Number	Equipment Description		Obsolete	Broken
05-33442	G84358CKR93		Apple eMac G4 17" Flat CRT	1295.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-33453	G84358BOR93		Apple eMac G4 17" Flat CRT	1295.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-33454	G84378J6RBE		Apple eMac G4 17" Flat CRT	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-33404	G84358BYR93		Apple, Desktop, eMac 17"	1295.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
NP 05-33409	NP G84358CRR93		APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT	—	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-33405	G84358AMR93		Apple eMac G4 17" Flat CRT	1295.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
06-00894	G851298GRBE		Apple eMac G4 17" Flat CRT	1295.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
06-00221	G85204GATKG		Apple eMac G4 17" Flat CRT	1100.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	FWDC48A810F		EPSON PowerLite S17	B-Stock	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	J3V6545248F		EPSON PowerLite S4	B-Stock	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Equipment Transfer /
Surplus Approved by: _____

Principal / Director (per Policy 3204)

Date: 4/27/10

Released by: _____

Date: ___/___/___

Please Print Name, Title

Transfer Received by: _____

Principal / Director (per Policy 3204)

Date: ___/___/___

Transfer Delivered by: _____

Please Print Name, Title

Date: ___/___/___

Form #3290A
Rev. 07/08

*Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

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

Exhibit A

_ 4 _ of _ 7 _ pages

Submit Surplus / Transfer Form to B-Stock

- ☒ ***SURPLUS** (Principal / Director authorization signature required)
☐ **TRANSFER** (both issuing and receiving Principal / Director authorization signatures required)

B-Stock Transfer #: _____

Transfer Assistance Required: ☒ YES ☐ NO
 Issuing Location#: 3461
 Location Name: Eagle Point Elementary
 Contact Name: Richard Phillips
 Phone #: 754-323-5500

Receiving Location#: _____
 Location Name: B-Stock
 Contact Name: _____
 Phone #: _____

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	J3VG653112F		EPSON PowerLite 84 B-Stock	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	6Y8F712494L		EPSON PowerLite 82c B-Stock	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	JWUE746726L		EPSON PowerLite 83 B-Stock	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	MSUF091136L		EPSON PowerLite 84F - for b stock	<input type="checkbox"/>	<input type="checkbox"/>
	CN707SD0C5		HP Procurve Switch 2650 ✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	TW423MZ1K6		HP Procurve Switch 2650 ✓	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	TW428MZ08Q		HP Procurve Switch 2650 ✓	<input type="checkbox"/>	<input type="checkbox"/>
	CNMG30ARF		Catalyst 3550 Series	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	I06036932002521D07		POWERdSINE 6006	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	I06186932002894D07		PowerDsine 6006	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer /
Surplus Approved by: [Signature]
Principal / Director (per Policy 3204)

Date: 4/21/14 Released by: _____ Date: ____/____/____
Please Print Name, Title

Transfer Received by: _____
Principal / Director (per Policy 3204)

Date: ____/____/____

Transfer Delivered by: _____
Please Print Name, Title

Date: ____/____/____

Form #3290A
Rev. 07/08

*Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

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

_ 5 _ of _ 7 _ pages

Submit Surplus / Transfer Form to B-Stock

- ☒ ***SURPLUS** (Principal / Director authorization signature required)
☐ **TRANSFER** (both issuing and receiving Principal / Director authorization signatures required)

B-Stock Transfer #: _____

Transfer Assistance Required: ☒ YES ☐ NO
 Issuing Location#: 3461
 Location Name: Eagle Point Elementary
 Contact Name: Richard Phillips
 Phone #: 754-323-5500

Receiving Location#: _____
 Location Name: B-Stock
 Contact Name: _____
 Phone #: _____

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	I06186932002930D07		PowerDsine 6006	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	I06186932002926D07		PowerDsine 6006	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	I05476932001769D07		PowerDsine 6006	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	I06186932002891D07		PowerDsine 6006	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	I06026932002374D07		PowerDsine 6006	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	N06431218000519A03		PowerDsine 6506	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	I06186932002904D07		PowerDsine 6006	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	00B0647F2E40		CATALYST 3500 XL	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	00B064BC3700		CATALYST 3500 XL	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	0007EB68EA40		CATALYST 3500 XL	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer /
Surplus Approved by: [Signature]
Principal / Director (per Policy 3204)

Date: 4/21/14 Released by: _____ Date: ____/____/____
Please Print Name, Title

Transfer Received by: _____
Principal / Director (per Policy 3204)

Date: ____/____/____

Transfer Delivered by: _____
Please Print Name, Title

Date: ____/____/____

Form #3290A
Rev. 07/08

*Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

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

Exhibit A

_ 6 _ of _ 7 _ pages

Submit Surplus / Transfer Form to B-Stock

☒ ***SURPLUS** (Principal / Director authorization signature required)

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

B-Stock Transfer #: _____

Transfer Assistance Required: ☒ YES ☐ NO

Issuing Location#: 3461

Location Name: Eagle Point Elementary

Contact Name: Richard Phillips

Phone #: 754-323-5500

Receiving Location#: _____

Location Name: B-Stock

Contact Name: _____

Phone #: _____

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	00B064BC3C00		CATALYST 3500 XL	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	00B064CD6B40		CATALYST 3500 XL	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	TW402MZ0FB		HP Procurve Switch 2650	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	SG30900172		HP Procurve Switch 4108GL	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	SG322MF00K		HP Procurve Switch 4108GL	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	TW429PB08C		HP Procurve Switch 2626	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	F0C1034F0GT		Cisco 4400 Wireless LAN Controller	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	KP-YM658		Cisco C5X	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	SG322MF00L		HP Procurve Switch 4108GL	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	SG322MF00J		HP Procurve Switch 4108GL	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer /
Surplus Approved by: _____

Principal / Director (per Policy 3204)

Date: 1/27/16

Released by: _____
Please Print Name, Title

Date: ____/____/____

Transfer Received by: _____

Principal / Director (per Policy 3204)

Date: ____/____/____

Transfer Delivered by: _____

Please Print Name, Title

Date: ____/____/____

Form #3290A
Rev. 07/08

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

_ 7 _ of _ 7 _ pages

Submit Surplus / Transfer Form to B-Stock

☒ ***SURPLUS** (Principal / Director authorization signature required)

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

B-Stock Transfer #: _____

Transfer Assistance Required: ☒ YES ☐ NO

Issuing Location#: 3461

Location Name: Eagle Point Elementary

Contact Name: Richard Phillips

Phone #: 754-323-5500

Receiving Location#: _____

Location Name: B-Stock

Contact Name: _____

Phone #: _____

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	CN635SE0IM		HP Procurve Switch 2626	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	SG322MF00U		HP Procurve Switch 4108GL	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	SG322MF00P		HP Procurve Switch 4108GL	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	JX3F76C5T9L		EPSON PowerLite 83C <u>B-Stock</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	MSUF091140L		Epson PowerLite 84+ <u>B-Stock</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Equipment Transfer /
Surplus Approved by: _____

Principal / Director (per Policy 3204)

Date: 1/27/16

Released by: _____
Please Print Name, Title

Date: ____/____/____

Transfer Received by: _____

Principal / Director (per Policy 3204)

Date: ____/____/____

Transfer Delivered by: _____

Please Print Name, Title

Date: ____/____/____

Form #3290A
Rev. 07/08

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

SMART SURPLUS
COMPLETED 6/28/11 of 2 pages **Exhibit A**

Submit Surplus / Transfer Form to B-Stock

☒ ***SURPLUS** (Principal / Director authorization signature required)
☐ **TRANSFER** (both issuing and receiving Principal / Director authorization signatures required)
Transfer Assistance Required: ☒ YES ☐ NO
Issuing Location#: 3461
Location Name: Eagle Point Elementary
Contact Name: Richard Phillips
Phone #: 754-323-5500

B-Stock Transfer #: _____

Receiving Location#: _____
Location Name: B-Stock
Contact Name: _____
Phone #: _____

BPI Number <small>Refer to Asset Record download as needed</small>	Serial Number	Model Number	Equipment Description		Obsolete	Broken
03-22641	G83215FBPQL		Apple, Desktop, eMac G4 X	1100.25	<input checked="" type="checkbox"/>	<input type="checkbox"/>
03-22642	G83215FNPQL		Apple, Desktop, eMac G4 Y	1100.25	<input type="checkbox"/>	<input type="checkbox"/>
03-22627	G83214GQPQL		Apple, Desktop, eMac G4 X	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
04-17009	G841367JQLP		Apple, Desktop, eMac 17 Y	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
04-17017	G841367AQLP		Apple, Desktop, eMac 17 Y	1100.30	<input type="checkbox"/>	<input type="checkbox"/>
05-22798	G84247AHR93		Apple, eMac G4 17" Flat CRT X	1100.30	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-22780	53LR051		Dell Pentium 4 15" Flat Panel ✓	1154.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-22790	H2LR051		Dell Pentium 4 15" Flat Panel ✓	1154.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-22782	60LR051		Dell Pentium 4 15" Flat Panel ✓	1154.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
05-22775	B2LR051		Dell Pentium 4 15" Flat Panel ✓	1154.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer /
Surplus Approved by: [Signature]
Principal / Director (per Policy 3204)

Date: 5/24/11 Released by: Richard Phillips
Please Print Name, Title

Date: 6/28/11
*11 TV
19 Netbook
28 - eMac
84.47*

Transfer Received by: _____
Principal / Director (per Policy 3204)

Date: 1/1

Transfer Delivered by: _____
Please Print Name, Title

Date: 1/1

Form #3290A
Rev. 07/08

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

Exhibit A

2 of 19 pages

☒ ***SURPLUS** (Principal / Director authorization signature required)

Submit Surplus / Transfer Form to B-Stock

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

B-Stock Transfer #: _____

Transfer Assistance Required: ☒ YES ☐ NO

Issuing Location#: 3461

Location Name: Eagle Point Elementary

Contact Name: Richard Phillips

Phone #: 754-323-5500

Receiving Location#: _____

Location Name: B-Stock

Contact Name: _____

Phone #: _____

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
05-22797	J0LR051		Dell Pentium 4 15" Flat Panel ✓	1154.00	<input checked="" type="checkbox"/> <input type="checkbox"/>
05-22788	81LR051		Dell Pentium 4 15" Flat Panel ✓	1154.00	<input checked="" type="checkbox"/> <input type="checkbox"/>
05-22771	HZKR051		Dell Pentium 4 15" Flat Panel ✓	1154.00	<input checked="" type="checkbox"/> <input type="checkbox"/>
05-22778	61LR051		Dell Pentium 4 15" Flat Panel ✓	1154.00	<input type="checkbox"/> <input checked="" type="checkbox"/>
05-22776	32LR051		Dell Pentium 4 15" Flat Panel ✓	1154.00	<input checked="" type="checkbox"/> <input type="checkbox"/>
05-33446	G84378HGRBE		Apple eMac G4 17" Flat CRT ✗	1100.30	<input checked="" type="checkbox"/> <input type="checkbox"/>
05-33410	G84358CUR93		Apple eMac G4 17" Flat CRT ✗	1295.00	<input checked="" type="checkbox"/> <input type="checkbox"/>
05-33407	G843549ER93		Apple eMac G4 17" Flat CRT ✗	1295.00	<input checked="" type="checkbox"/> <input type="checkbox"/>
05-33406	G8435894R93		Apple eMac G4 17" Flat CRT ✗	1295.00	<input checked="" type="checkbox"/> <input type="checkbox"/>
06-00897	G85114S2RBE		Apple eMac G4 17" Flat CRT ✗	1295.00	<input type="checkbox"/> <input type="checkbox"/>

Equipment Transfer /
Surplus Approved by: _____

[Signature]
Principal / Director (per Policy 3204)

Date: 5/24/16

Released by: _____

Date: 1/1

Please Print Name, Title

Transfer Received by: _____

Date: 1/1

Principal / Director (per Policy 3204)

Transfer Delivered by: _____

Date: 1/1

Please Print Name, Title

Form #3290A
Rev. 07/08

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

3 of 19 pages

☒ ***SURPLUS** (Principal / Director authorization signature required)

Submit Surplus / Transfer Form to B-Stock

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

B-Stock Transfer #: _____

Transfer Assistance Required: ☒ YES ☐ NO

Issuing Location#: 3461

Location Name: Eagle Point Elementary

Contact Name: Richard Phillips

Phone #: 754-323-5500

Receiving Location#: _____

Location Name: B-Stock

Contact Name: _____

Phone #: _____

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
06-00898	G85114RKRBE		Apple eMac G4 17" Flat CRT ✗	1295.00	<input checked="" type="checkbox"/> <input type="checkbox"/>
06-00220	G85204F4TKG		APPLE,DESKTOP, EMAC G4 W/17"FLAT CRT ✗	1100.00	<input checked="" type="checkbox"/> <input type="checkbox"/>
06-00222	G85204L7TKG		APPLE,DESKTOP, EMAC G4 W/17"FLAT CRT ✓	1100.00	<input checked="" type="checkbox"/> <input type="checkbox"/>
07-00082	G86238KTTKG		Apple Desktop eMac G4 17"FLAT CRT ✗	1100.00	<input checked="" type="checkbox"/> <input type="checkbox"/>
07-00075	G86238KSTKG		Apple Desktop eMac G4 17"FLAT CRT ✗	1100.00	<input type="checkbox"/> <input type="checkbox"/>
07-00076	G86238KUTKG		Apple Desktop eMac G4 17"FLAT CRT ✗	1100.00	<input checked="" type="checkbox"/> <input type="checkbox"/>
95-20082	F5B1510KB	AG-A96	CONTROLLER EDIT AGA96		<input type="checkbox"/> <input checked="" type="checkbox"/>
07-04260	4H6240FPSE7		Apple iBook G4 12.1" - #71 ✓	1431.50	<input checked="" type="checkbox"/> <input type="checkbox"/>
95-20080	ESTC00137	AG-1970	VCR SVHS AG1970	1130.15	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
95-20081	ESTC00136	AG-1970	VCR SVHS AG1970	1130.15	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>

Equipment Transfer /
Surplus Approved by: _____

[Signature]
Principal / Director (per Policy 3204)

Date: 5/24/16

Released by: _____

Date: 1/1

Please Print Name, Title

Transfer Received by: _____

Date: 1/1

Principal / Director (per Policy 3204)

Transfer Delivered by: _____

Date: 1/1

Please Print Name, Title

Form #3290A
Rev. 07/08

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

Exhibit A
4 of 19 pages

Submit Surplus / Transfer Form to B-Stock

☒ *SURPLUS (Principal / Director authorization signature required)
☐ TRANSFER (both issuing and receiving Principal / Director authorization signatures required)
Transfer Assistance Required: ☒ YES ☐ NO
Issuing Location#: 3461
Location Name: Eagle Point Elementary
Contact Name: Richard Phillips
Phone #: 754-323-5500

B-Stock Transfer #: _____

Receiving Location#: _____
Location Name: B-Stock
Contact Name: _____
Phone #: _____

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
07-28540	W87232D4YA2	MacBook 13" #02 ✓	1499.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-28541	W872363SYA2	MacBook 13" #03 ✓		<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-28542	W8723649YA2	MacBook 13" #07 ✓		<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-28544	W872364JYA2	MacBook 13" #09 ✓		<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-28546	W872364ZYA2	MacBook 13" #04 ✓		<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-28547	W8723651YA2	MacBook 13" #06 ✓		<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-28548	W872365AYA2	MacBook 13" #10 ✓	1499.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-82990	W87234VKYA2	MacBook 13" ✓	1480.32	<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-82991	W8723A3BYA2	MacBook 13" ✓	1480.32	<input type="checkbox"/>	<input type="checkbox"/>
07-82992	W8723E6PYA2	MacBook 13" ✓	1480.32	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer /
Surplus Approved by: [Signature]
Principal / Director (per Policy 3204)

Date: 5/24/16 Released by: _____ Date: 1/1/16
Please Print Name, Title

Transfer Received by: _____
Principal / Director (per Policy 3204)

Date: 1/1/16

Transfer Delivered by: _____
Please Print Name, Title

Date: 1/1/16

Form #3290A
Rev. 07/08

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

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Submit Surplus / Transfer Form to B-Stock

☒ *SURPLUS (Principal / Director authorization signature required)
☐ TRANSFER (both issuing and receiving Principal / Director authorization signatures required)
Transfer Assistance Required: ☒ YES ☐ NO
Issuing Location#: 3461
Location Name: Eagle Point Elementary
Contact Name: Richard Phillips
Phone #: 754-323-5500

B-Stock Transfer #: _____

Receiving Location#: _____
Location Name: B-Stock
Contact Name: _____
Phone #: _____

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
07-82993	W8723E77YA2	MacBook 13" ✓	1480.32	<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-82995	W8723H25YA2	MacBook 13" ✓	1480.32	<input type="checkbox"/>	<input type="checkbox"/>
07-82997	W8723H6RYA2	MacBook 13" ✓	1480.32	<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-82999	W8723J7MYA2	MacBook 13" ✓		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
07-83000	W8723JTQYA2	MacBook 13" ✓	1480.32	<input type="checkbox"/>	<input type="checkbox"/>
07-83001	W8723JUDYA2	MacBook 13" ✓		<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-83002	W8723JV1YA2	MacBook 13" ✓		<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-83003	W8723JVCYA2	MacBook 13" ✓		<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-83004	W8723JVKYA2	MacBook 13" ✓		<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-83005	W8723JVL YA2	MacBook 13" ✓	1480.32	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer /
Surplus Approved by: [Signature]
Principal / Director (per Policy 3204)

Date: 5/24/16 Released by: _____ Date: 1/1/16
Please Print Name, Title

Transfer Received by: _____
Principal / Director (per Policy 3204)

Date: 1/1/16

Transfer Delivered by: _____
Please Print Name, Title

Date: 1/1/16

Form #3290A
Rev. 07/08

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

Exhibit A
_ 6 _ of 17 pages

☒ *SURPLUS (Principal / Director authorization signature required)

Submit Surplus / Transfer Form to B-Stock

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

B-Stock Transfer #: _____

Transfer Assistance Required: ☒ YES ☐ NO

Issuing Location#: 3461
Location Name: Eagle Point Elementary
Contact Name: Richard Phillips
Phone #: 754-323-5500

Receiving Location#: _____
Location Name: B-Stock
Contact Name: _____
Phone #: _____

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
<u>07-83006</u>	<u>W8723JVPYA2</u>		<u>MacBook 13" ✓</u>	<u>1480.32</u> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-83008</u>	<u>W8723LLLYA2</u>		<u>MacBook 13" ✓</u>	<u>1480.32</u> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-83011</u>	<u>W8723LMRYA2</u>		<u>MacBook 13" ✓</u>	<u>1480.32</u> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-83012</u>	<u>W8723LMXYA2</u>		<u>MacBook 13" ✓</u>	<u>1480.32</u> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-82968</u>	<u>W8723A7RYA2</u>		<u>MacBook 13" ✓</u>	<u>1480.32</u> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-82969</u>	<u>W8723CJYA2</u>		<u>MacBook 13" ✓</u>	<u>1480.32</u> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-82971</u>	<u>W8723DURYA2</u>		<u>MacBook 13" ✓</u>	<u>1480.32</u> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-82980</u>	<u>W8723JY1YA2</u>		<u>MacBook 13" ✓</u>	<u>1480.32</u> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-82983</u>	<u>W8723JYXYA2</u>		<u>MacBook 13" ✓</u>	<u>1480.32</u> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-82988</u>	<u>W8723LV2YA2</u>		<u>MacBook 13" ✓</u>	<u>1480.32</u> <input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer /
Surplus Approved by: [Signature]
Principal / Director (per Policy 3204)

Date: 5/24/14 Released by: _____ Date: / /
Please Print Name, Title

Transfer Received by: _____
Principal / Director (per Policy 3204)

Date: / /

Transfer Delivered by: _____
Please Print Name, Title

Date: / /

Form #3290A
Rev. 07/08

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

_ 7 _ of 17 pages

☒ *SURPLUS (Principal / Director authorization signature required)

Submit Surplus / Transfer Form to B-Stock

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

B-Stock Transfer #: _____

Transfer Assistance Required: ☒ YES ☐ NO

Issuing Location#: 3461
Location Name: Eagle Point Elementary
Contact Name: Richard Phillips
Phone #: 754-323-5500

Receiving Location#: _____
Location Name: B-Stock
Contact Name: _____
Phone #: _____

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
<u>07-82989</u>	<u>W87241BWYA2</u>		<u>MacBook 13" ✓</u>	<u>1480.32</u> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-82940</u>	<u>W872467WYA2</u>		<u>MacBook 13" ✓</u>	<u>1480.32</u> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-82942</u>	<u>W87246CJYA2</u>		<u>MacBook 13" ✓</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-82944</u>	<u>W8724A29YA2</u>		<u>MacBook 13" ✓</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-82946</u>	<u>W8724A3WYA2</u>		<u>MacBook 13" ✓</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-82948</u>	<u>W8724A4FYA2</u>		<u>MacBook 13" ✓</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-82949</u>	<u>W8724A53YA2</u>		<u>MacBook 13" ✓</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-82952</u>	<u>W8724A8XYA2</u>		<u>MacBook 13" ✓</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-82953</u>	<u>W8724A8YYA2</u>		<u>MacBook 13" ✓</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>07-82954</u>	<u>W8724A93YA2</u>		<u>MacBook 13" ✓</u>	<u>1480.32</u> <input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer /
Surplus Approved by: [Signature]
Principal / Director (per Policy 3204)

Date: 5/24/14 Released by: _____ Date: / /
Please Print Name, Title

Transfer Received by: _____
Principal / Director (per Policy 3204)

Date: / /

Transfer Delivered by: _____
Please Print Name, Title

Date: / /

Form #3290A
Rev. 07/08

*Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

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

Exhibit A
_ 8 _ of 17 pages

Submit Surplus / Transfer Form to B-Stock

- ☒ ***SURPLUS** (Principal / Director authorization signature required)
☐ **TRANSFER** (both issuing and receiving Principal / Director authorization signatures required)
 Transfer Assistance Required: ☒ YES ☐ NO

B-Stock Transfer #: _____

Issuing Location#: 3461
 Location Name: Eagle Point Elementary
 Contact Name: Richard Phillips
 Phone #: 754-323-5500

Receiving Location#: _____
 Location Name: B-Stock
 Contact Name: _____
 Phone #: _____

BPI Number <small>Refer to Asset Record download as needed</small>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
07-82956	W8724A96YA2		MacBook 13"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-82957	W8724AYSYA2		MacBook 13"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-82959	W8724AZ3YA2		MacBook 13"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-82961	W8724AZDYA2		MacBook 13"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-82962	W8724AZEYA2		MacBook 13"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-82963	W8724AZVYA2		MacBook 13"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
07-82964	W8724BQ7YA2		MacBook 13"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08-13241	J8VRMF1		DELL Precision 390, DESKTOP, PENTIUM 4 WS TOWER W/20"	<input type="checkbox"/>	<input type="checkbox"/>
08LA03514	WQ8129VE0P1		MacBook 13.3"	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
08LA03513	WQ812AFB0P1		MacBook 13.3"	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Equipment Transfer /
 Surplus Approved by: [Signature]
 Principal / Director (per Policy 3204)

Date: 5/24/14 Released by: _____ Date: 1/1/
 Please Print Name, Title

Transfer Received by: _____ Date: 1/1/
 Principal / Director (per Policy 3204)

Transfer Delivered by: _____ Date: 1/1/
 Please Print Name, Title

Form #3290A
 Rev. 07/08

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

_ 9 _ of 17 pages

Submit Surplus / Transfer Form to B-Stock

- ☒ ***SURPLUS** (Principal / Director authorization signature required)
☐ **TRANSFER** (both issuing and receiving Principal / Director authorization signatures required)
 Transfer Assistance Required: ☒ YES ☐ NO

B-Stock Transfer #: _____

Issuing Location#: 3461
 Location Name: Eagle Point Elementary
 Contact Name: Richard Phillips
 Phone #: 754-323-5500

Receiving Location#: _____
 Location Name: B-Stock
 Contact Name: _____
 Phone #: _____

BPI Number <small>Refer to Asset Record download as needed</small>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
08LA03507	WQ812AQX0P1		MacBook 13.3"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08LA03506	WQ8129PH0P1		MacBook 13.3"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08LA03505	WQ8129PX0P1		MacBook 13.3"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08LA03491	WQ8125EA0P1		MacBook 13.3"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08LA03486	WQ8125GQ0P1		MacBook 13.3"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08LA03488	WQ8125JW0P1		MacBook 13.3"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08LA03487	WQ8125KE0P1		MacBook 13.3"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08LA03499	WQ8129NC0P1		MacBook 13.3"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
08LA03501	WQ8129SS0P1		MacBook 13.3"	<input checked="" type="checkbox"/>	<input type="checkbox"/>
NP 08LA03526	WQ81297P0P1		MacBook 13.3"	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Equipment Transfer /
 Surplus Approved by: [Signature]
 Principal / Director (per Policy 3204)

Date: 5/24/14 Released by: _____ Date: 1/1/
 Please Print Name, Title

Transfer Received by: _____ Date: 1/1/
 Principal / Director (per Policy 3204)

Transfer Delivered by: _____ Date: 1/1/
 Please Print Name, Title

Form #3290A
 Rev. 07/08

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

Exhibit A
10 of 17 pages

☒ *SURPLUS (Principal / Director authorization signature required)

Submit Surplus / Transfer Form to B-Stock

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

B-Stock Transfer #: _____

Transfer Assistance Required: ☒ YES ☐ NO

Issuing Location#: 3461

Location Name: Eagle Point Elementary

Contact Name: Richard Phillips

Phone #: 754-323-5500

Receiving Location#: _____

Location Name: B-Stock

Contact Name: _____

Phone #: _____

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
08LA03522	WQ812AAU0P1		MacBook 13.3" ✓	2769.81	<input checked="" type="checkbox"/>
08LA03519	WQ81298K0P1		MacBook 13.3" ✓	?	<input checked="" type="checkbox"/>
08LA03521	WQ8129QH0P1		MacBook 13.3" ✓		<input checked="" type="checkbox"/>
08LA03518	WQ812AC30P1		MacBook 13.3" ✓	2769.81	<input checked="" type="checkbox"/>
08LA03484	WQ8125HN0P1		MacBook 13.3" ✓	2769.81	<input checked="" type="checkbox"/>
08LA03489	WQ8125K60P1		MacBook 13.3" ✓	2769.81	<input checked="" type="checkbox"/>
08LA03485	WQ8125R10P1		MacBook 13.3" ✓	2769.81	<input checked="" type="checkbox"/>
	M 106836		ELMO HV-110u		<input checked="" type="checkbox"/>
08LA03495	W8821KVT0P1		MacBook 13.3" ✓	2769.81	<input checked="" type="checkbox"/>
08LA03528	WQ8127XU0P1		MacBook 13.3" ✓	2769.81	<input checked="" type="checkbox"/>

Equipment Transfer /
Surplus Approved by: 

Principal / Director (per Policy 3204)

Date: 5/14/14

Released by: _____

Date: / /

Please Print Name, Title

Transfer Received by: _____

Principal / Director (per Policy 3204)

Date: / /

Transfer Delivered by: _____

Please Print Name, Title

Date: / /

Form #3290A
Rev. 07/08

*Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

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

11 of 17 pages

☒ *SURPLUS (Principal / Director authorization signature required)

Submit Surplus / Transfer Form to B-Stock

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

B-Stock Transfer #: _____

Transfer Assistance Required: ☒ YES ☐ NO

Issuing Location#: 3461

Location Name: Eagle Point Elementary

Contact Name: Richard Phillips

Phone #: 754-323-5500

Receiving Location#: _____

Location Name: B-Stock

Contact Name: _____

Phone #: _____

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
08LA03481	WQ8125C10P1		MacBook 13.3" ✓	2769.81	<input checked="" type="checkbox"/>
08LA03527	WQ8127YT0P1		MacBook 13.3" ✓	2769.81	<input checked="" type="checkbox"/>
08LA03496	W8821KVR0P1		MacBook 13.3" ✓	2769.81	<input checked="" type="checkbox"/>
08LA03480	WQ81257Y0P1		MacBook 13.3" ✓		<input checked="" type="checkbox"/>
08LA03529	WQ8128F70P1		MacBook 13.3" ✓	2769.81	<input checked="" type="checkbox"/>
	442912		ELMO TT-02rx		<input checked="" type="checkbox"/>
	B8128W1		(see attached invoice) Dell Latitude E5430 ✓		<input checked="" type="checkbox"/>
	C6328W1		(see attached invoice) Dell Latitude E5430 ✓		<input checked="" type="checkbox"/>
	D7328W1		(see attached invoice) Dell Latitude E5430 ✓		<input checked="" type="checkbox"/>
	F3228W1		(see attached invoice) Dell Latitude E5430 ✓		<input checked="" type="checkbox"/>

Equipment Transfer /
Surplus Approved by: 

Principal / Director (per Policy 3204)

Date: 5/24/16

Released by: _____

Date: / /

Please Print Name, Title

Transfer Received by: _____

Principal / Director (per Policy 3204)

Date: / /

Transfer Delivered by: _____

Please Print Name, Title

Date: / /

Form #3290A
Rev. 07/08

*Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

B-Stock Transfer

Date Created: 5/27/2016

Date Closed:

Transfer # 26207

Number of 3290A Attachments: 22

Cafeteria #

Number of Other Attachments:

Issuing Location 3461

Eagle Point Elementary

100 Indian Trace

Weston, FL 33326

Phone/Fax: (754)323-5500 / (754)323-5540

Contact: RICHARD PHILLIPS

Check if unable to complete ☐ Reason:

Receiving Location: 022T

A1 Assets Inc.

1100 Charles Street

Longwood, FL 32750

Phone/Fax: (407)339-7030 / (407)749-0787

Contact:

Line #	BPI #	Serial #	Qty	Item Description	Status
1		87	84	Laptop Computer	Inc
2		65	58	IMAC/EMAC/PC Computers	Inc
3			3	Miscellaneous AV Equipment	Inc
4			48	Miscellaneous Technology Items-Networking	Inc

SCANNED
5/27/16 KJ.**COMPLETED**

6/28/16 KJ.

Requested By: Kent Jerding

Released By: RICHARD PHILLIPS

Received By: WILLIAM KNAPP

Delivered By:

RICHARD PHILLIPS

WILLIAM KNAPP

Date: 6/28/16

Date: 6/28/16

Originator: Celina King

Written changes to this form MUST be initialed by school administrator

Top Copy to B-Stock ---- Second Copy to Financial Reporting ---- Third Copy to School/Department

Page 1 of 1

Exhibit A



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA


EAGLE POINT ELEMENTARY
CHRISTINE DE ZAYAS, Principal
100 Indian Trace, Weston, FL 33326
Tel: (754) 323-5500 – Fax: (754) 323-5540

SCHOOL BOARD
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ROBERT W. RUNCIE
Superintendent of Schools

May 19, 2016

TO: Valerie S. Wanza, Ph.D., Chief School Performance & Accountability Officer
FROM: Ms. Christine de Zayas, Principal, Eagle Point Elementary School 3461 
SUBJECT: Response Audit Report on Property Inventory – Fiscal Year 2015-16

A Property and Inventory Audit was completed at Eagle Point Elementary School in November 2015. Seven (7) items were unaccounted for totaling 1.0% of our total inventory. Based on our site-based investigation of our 692 total items, we strongly believe the 7 unaccounted items were included in a large, B-Stock pickup; however, they were not noted on the 3290A Surplus/Transfer Form. A corrective action plan has been created to ensure this does not occur again on the future.

The Corrective Action Plan is as follows:

- Designated Property Team members have already attended the "Inventory Process & Tips" training. The remaining members of the team will register upon the course opening.
- The Principal reviewed the Practice Bulletin O-100 "Procedure for Property and Inventory Control" with the designated Property Team members. Monthly school operational meetings now include formal updates and procedural reviews of the property and inventory process, including but not limited to; current quarterly inventory updates, PNI updates, continuous checks and balances within the inventory process and B-Stock updates.
- Quarterly technology audits will be conducted of the property database and secondary, site-based tracking database.
- All high risk, undervalued items are inventoried within the secondary, site-based database which will be inventoried quarterly.

As the Principal of Eagle Point Elementary, I take full responsibility for any and all property that is on my campus and understand that I am solely accountable for my property and inventory. Implementing this plan will ensure that all equipment is accounted for and the appropriate procedures are followed.

Cc: Irene Cejka, Director
Office of School Performance and Accountability

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

April 25, 2018

TO: Ann Conway, Task Assigned Chief Auditor
Office of the Chief Auditor

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

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE – FISCAL YEAR
2017-2018 EAGLE POINT ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2017-18 property and inventory audit for Eagle Point Elementary School. Please note that this is a repeat Audit Exception. 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 that the new part-time Micro-Technician Specialist receives Process & Tips Training offered by the Information & Technology Department. In addition, all team members will receive support related to asset management, specifically property management and control as stated in Business Practice Bulletins.
- 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 and amend the school's property and inventory protocols as needed. Further, the cadre director will work with the principal to ensure that when large numbers of tangible personal property items are being surplusd that additional staff members will assist in the task so that all documentation is accurate and in compliance.
- The cadre director will include a review of the asset management protocols in her regularly scheduled site visits with the principal.
- Due to the fact that this is a repeat audit exception, the appropriate level of progressive discipline will occur with the principal.

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/SRS:ac

cc: Sandra R. Shipman, School Performance & Accountability Director
Christine DeZayas-Fernandez, Principal, Eagle Point Elementary School
Ali Arcese, Manager, Property & Inventory Audits, Office of the Chief Auditor



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Eagle Point Elementary
Christine de Zayas, Principal
100 Indian Trace, Weston, FL 33326
Tel: (754) 323-5500 Fax: (754) 323-5540
<http://eaglepoint.browardschools.com>

The School Board of
Broward County, Florida

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Patricia Good
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Laurie Rich Levinson
Ann Murray
Dr. Rosalind Osgood

March 12, 2018

Robert W. Runcie
Superintendent of Schools

TO: Dr. Valerie Wanza
Chief, Office of School Performance and Accountability

FROM: Christine de Zayas
Principal, Eagle Point Elementary

SUBJECT: **RESPONSE - AUDIT REPORT ON PROPERTY INVENTORY- FISCAL
YEAR 2017-18**

A Property and Inventory Audit was completed at Eagle Point Elementary on August 21, 2017. There were 17 items in the final report that were listed as being unaccounted for. However, 16 of these 17 items **were accounted for**.

On June 28, 2016, there was a B-Stock pick up that consisted of 29 3290A forms; however, only 13 pages were processed out of the 29 pages. During the audit, when we were asked about the missing 3290A forms, they were found in the school's property and inventory binder. At that time, we realized that a section of the 3290A forms had not gone with the other forms to B-Stock during the pick up on June 28, 2016.

At that time, we contacted the Warehouse Manager to verify that the devices being listed as "unaccounted" for had actually been removed during the B-Stock pickup and had been received at the warehouse that day (see attached print out verifying possession of the items by B-Stock). We presented the original 3290A forms along with the verification of the removal and receipt of the equipment at the warehouse to the auditors. The documentation would not be accepted by the auditor's due-to-the fact that we were **"in the audit"** even though the 16 items were clearly "accounted" for.

With regard to these 16 items, I accept responsibility for the clerical error made in the B-Stock process as well as the PNI monitoring process. In the future, I will work closely with the micro-techs to ensure that all clerical and monitoring procedures during the B-Stock process are followed by all parties. I will also ensure that the Property and Inventory report is checked closely following any surplus.



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

The School Board of
Broward County, Florida

Item # 3 on the auditor's final missing list is the school's "Clear One 42 AV Cart. This item has been located on school property in the media center. The school's distance learning TV is supported on this cart. This item ***does not have a serial number*** on it and only appears on the school's PNI report with a BPI number.

After reviewing the Audit Report and discussing the findings with our newly formed Property and Inventory Team, the following corrective actions have been implemented:

- Property and Inventory Team formulated comprised of Principal, Assistant Principals, Micro Techs, Head Custodian, and various members of the support staff
- I added an additional Part-Time Micro-Tech to the existing full-time position already in place at the school to assist with managing our inventory due to the amount of property/technology used daily at the school
- Our newly hired Micro-Tech will attend the next available Property and Inventory training
- The Principal has reviewed Business Practice Bulletin O-100 Procedure for Property and Inventory Control
- Monthly school operational meetings now include formal updates and procedural reviews from the Property and Inventory Team members
- Quarterly technology inventories will be conducted and entered into the school database
- Designate Assistant Principal and Micro-Techs as the only personnel charged with generating and following proper surplus procedures

Please know that I take my role as custodian of our property and inventory very seriously and will ensure that this type of situation does not happen again.

Eagle Point EL/3461

BROWARD SCHOOL DISTRICT T

SERIAL NUMBER	MAKE	MODEL
83LR051	DELL	DESKTOP
81LR051	DELL	DESKTOP
HZKR051	DELL	DESKTOP
F0LR051	DELL	DESKTOP
60LR051	DELL	DESKTOP
B2LR051	DELL	DESKTOP
32LR051	DELL	DESKTOP
61LR051	DELL	DESKTOP
H2LR051	DELL	DESKTOP
J0LR051	DELL	DESKTOP
40LR051	DELL	DESKTOP
53LR051	DELL	DESKTOP
G84358B3R93	APPLE	EMAC
G83214ZNPQL	APPLE	EMAC
G84138RZQLP	APPLE	EMAC
G84378J4RBE	APPLE	EMAC
G83215D9PQL	APPLE	EMAC
G84232AER93	APPLE	EMAC
G84232ADR93	APPLE	EMAC
G84138RPQLP	APPLE	EMAC
G84138R9QLP	APPLE	EMAC
G8437N6TQQL	APPLE	EMAC
G84232AKR93	APPLE	EMAC
G84358CKR93	APPLE	EMAC
G851298GRBE	APPLE	EMAC
G83215DLPQL	APPLE	EMAC
G83215GHPQL	APPLE	EMAC
G83214GQPQL	APPLE	EMAC
G84378KFRBE	APPLE	EMAC
G86238KSTKG	APPLE	EMAC
G841367JQLP	APPLE	EMAC
G85204GATKG	APPLE	EMAC
G83215C8PQL	APPLE	EMAC
G84378HGRBE	APPLE	EMAC
G84358CUR93	APPLE	EMAC
G83215MWPQL	APPLE	EMAC
G83215FNPQL	APPLE	EMAC
G83214XPPQL	APPLE	EMAC
G84358BYR93	APPLE	EMAC
G84378K8RBE	APPLE	EMAC
G84247B3R93	APPLE	EMAC
G84378J6RBE	APPLE	EMAC
G84358CRR93	APPLE	EMAC

G84378KLRBE	APPLE	EMAC
G83215A6PQL	APPLE	EMAC
G84138RAQLP	APPLE	EMAC
G84358AMR93	APPLE	EMAC
G84232A2R93	APPLE	EMAC
G85114S2RBE	APPLE	EMAC
G84358B0R93	APPLE	EMAC
G842329ZR93	APPLE	EMAC
G85114RKRBE	APPLE	EMAC
G84247AHR93	APPLE	EMAC
G85204L7TKG	APPLE	EMAC
G843549ER93	APPLE	EMAC
G8435894R93	APPLE	EMAC
G86238KUTKG	APPLE	EMAC
G841367AQLP	APPLE	EMAC
G83215FBPQL	APPLE	EMAC
G86238KTTKG	APPLE	EMAC
W87231PMWH5	APPLE	IMAC
W86331EKWH5	APPLE	IMAC
QP8190AJWRQ	APPLE	IMAC
QP8190AQWRQ	APPLE	IMAC
G85204F4TKG	APPLE	EMAC
W87241BWYA2	APPLE	LAPTOP
WQ8129SSOP1	APPLE	LAPTOP
W872364JYA2	APPLE	LAPTOP
W8821KVR0P1	APPLE	LAPTOP
W872365AYA2	APPLE	LAPTOP
WQ81257Y0P1	APPLE	LAPTOP
WQ812AQX0P1	APPLE	LAPTOP
W8723H6RYA2	APPLE	LAPTOP
WQ8129PX0P1	APPLE	LAPTOP
W8723649YA2	APPLE	LAPTOP
W8724AZEYA2	APPLE	LAPTOP
WQ8127YT0P1	APPLE	LAPTOP
W8723LV2YA2	APPLE	LAPTOP
WQ8129QH0P1	APPLE	LAPTOP
WQ8129PH0P1	APPLE	LAPTOP
W8724A29YA2	APPLE	LAPTOP
WQ8125HN0P1	APPLE	LAPTOP
WQ8125R10P1	APPLE	LAPTOP
WQ812AC30P1	APPLE	LAPTOP
W8724AZ3YA2	APPLE	LAPTOP
WQ8127XU0P1	APPLE	LAPTOP
WQ81298K0P1	APPLE	LAPTOP
W8724AYSYA2	APPLE	LAPTOP
WQ8125JW0P1	APPLE	LAPTOP
W8723E77YA2	APPLE	LAPTOP
W8723J7MYA2	APPLE	LAPTOP
W8724A96YA2	APPLE	LAPTOP
WQ8125EA0P1	APPLE	LAPTOP

WQ8128F70P1	APPLE	LAPTOP
W87232D4YA2	APPLE	LAPTOP
WQ8129VE0P1	APPLE	LAPTOP
W87234VKYA2	APPLE	LAPTOP
W8723JVL YA2	APPLE	LAPTOP
W8724A8YYA2	APPLE	LAPTOP
W8724AZDYA2	APPLE	LAPTOP
WQ8125K60P1	APPLE	LAPTOP
W8723JUDYA2	APPLE	LAPTOP
4H6240FPSE7	APPLE	LAPTOP
W872364ZYA2	APPLE	LAPTOP
W8723LM8YA2	APPLE	LAPTOP
W8724A3TYA2	APPLE	LAPTOP
W8723DURYA2	APPLE	LAPTOP
W8821KVTOP1	APPLE	LAPTOP
WQ812AFB0P1	APPLE	LAPTOP
W8723LLLYA2	APPLE	LAPTOP
WQ8125GQ0P1	APPLE	LAPTOP
WQ8125KE0P1	APPLE	LAPTOP
W8724AZVYA2	APPLE	LAPTOP
W8723LMRYA2	APPLE	LAPTOP
W8723JV1YA2	APPLE	LAPTOP
W87246CJYA2	APPLE	LAPTOP
WQ8125C10P1	APPLE	LAPTOP
W8724A93YA2	APPLE	LAPTOP
W8724A4FYA2	APPLE	LAPTOP
W8723JVKYA2	APPLE	LAPTOP
WQ8129R60P1	APPLE	LAPTOP
W8723E6PYA2	APPLE	LAPTOP
WQ812AAU0P1	APPLE	LAPTOP
WQ8129NC0P1	APPLE	LAPTOP
W872363SYA2	APPLE	LAPTOP
W8723651YA2	APPLE	LAPTOP
WQ81297P0P1	APPLE	LAPTOP
W8723CJEYA2	APPLE	LAPTOP
W8723JVCYA2	APPLE	LAPTOP
W8723A7RYA2	APPLE	LAPTOP
W8723JVPYA2	APPLE	LAPTOP
W8724A8XYA2	APPLE	LAPTOP
W8723JTQYA2	APPLE	LAPTOP
W8724A3WYA2	APPLE	LAPTOP
W872467WYA2	APPLE	LAPTOP
W8723JYXYA2	APPLE	LAPTOP
W8724A53YA2	APPLE	LAPTOP
W8723JY1YA2	APPLE	LAPTOP
W8724BQ7YA2	APPLE	LAPTOP
W8723H25YA2	APPLE	LAPTOP
W8723LMXYA2	APPLE	LAPTOP
W8723A3BYA2	APPLE	LAPTOP
f32z8w1	DELL	LAPTOP

hh0z8w1	DELL	LAPTOP
c63z8w1	DELL	LAPTOP
d73z8w1	DELL	LAPTOP
b81z8w1	DELL	LAPTOP
6w2z8w1	DELL	LAPTOP
842z8w1	DELL	LAPTOP
j32z8w1	DELL	LAPTOP
7p0z8w1	DELL	LAPTOP
8j0z8w1	DELL	LAPTOP
F5B1510KB	PANASONIC	CONTROLLER
E5TC00137	PANASONIC	VCR/SVHS
E5TC00136	PANASONIC	VCR/SVHS
KPYM658	Cisco	CE-510 CACHING SE
QTY: 47	MISC.	NETWORK

SCANNED 5/27/2016 & 6/28/2016 KENT JERDING

RACKING MATERIAL

COMMENTS

COUNT: 12

COUNT: 53 TOTAL

b81z8w1	DELL	LAPTOP	
6w2z8w1	DELL	LAPTOP	
842z8w1	DELL	LAPTOP	
j32z8w1	DELL	LAPTOP	
7p0z8w1	DELL	LAPTOP	
8j0z8w1	DELL	LAPTOP	COUNT: 10
F5B1510KB	PANASONIC	CONTROLLER	
ESTC00137	PANASONIC	VCR/SVHS	
ESTC00136	PANASONIC	VCR/SVHS	

School Name: Gator Run Elementary (3642)

Principal: Keith Peters

Address: 1101 Glades Parkway
Weston, FL 33327

Also requested to respond to the audit finding(s):

Department Name: Accounting & Financial Reporting Department

Director: Erum Motiwala

Address: 600 SE 3rd Avenue
Fort Lauderdale, FL 33301

Total Number of Items in Inventory:	1,147
Total Dollar Cost of Items in Inventory:	\$821,294
Total Number of Items Unaccounted for:	39
Total Dollar Cost of Items Unaccounted for:	\$54,747
Total Net Value of Items Unaccounted for:	\$0
Percentage of Dollar Cost of Items Unaccounted for:	6.3%

Prior Audit			
Fiscal Year Audit	Total Assets Unaccounted for	Historical Value of Assets Unaccounted for	Status
2017	149	\$186,513	Exception Peters, K.

As a result of the property and inventory audit conducted at Gator Run Elementary, it was determined that some controls over inventory and fixed assets were out of compliance with the District's policies and procedures.

Finding 1

During the property and inventory audit at Gator Run Elementary, eight computers could not be located. The Principal's response to the Office of the Chief Auditor (OCA) indicated "Not found" or "Surplused."

Recommendations

The OCA 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 reconciliation of assets is completed semi-annually in order to comply with policies and procedures. By performing the reconciliation routinely, the school can identify and correct on a timely basis any errors and discrepancies found. The Principal can improve accountability and ensure safeguarding of the District's assets by strengthening the internal controls at the school. Examples of actions that can assist in strengthening the internal controls are creating a Property and Inventory Team and ensuring all staff is made aware of procedures implemented by the Principal.

Finding 2

(Gator Run Elementary continued)

The 3290A Surplus Declaration Transfer Forms associated with B-stock Transfer Ticket 28261 provided during the audit by the school were incomplete and did not comply with Business Practice Bulletin O-100 Procedures for Property and Inventory Control (BPB O-100) (see Exhibit C). Of the 68 computers/servers list on the forms, 30 were listed with just the BPI numbers and 38 were listed with just the serial numbers. BPB O-100 Section F: Surplus of Tangible Personal Property, states that *the 3290A Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus.* *The 3290A Surplus/Transfer declaration Form must then be signed and dated by the property custodian and adequate explanation/documentation provided for surplussing the tangible personal property.*

On June 8, 2017, Accounting and Financial Reporting – Capital Assets (AFRD-CA) received the forms from the Warehousing Services Department - B-Stock. As part of their internal controls, AFRD-CA should have returned the forms to the school along with a notification indicating that the forms were out of compliance due to the BPI number or serial number missing from the majority of records listed on the forms. The forms were processed by AFRD-CA; however, the only records removed from the school's inventory were the records that were listed with only the BPI number. The remaining records that were listed with only the serial numbers were not removed from the school's inventory.

There were procedural oversights on the part of the school and AFRD-CA. This exception could have been avoided if procedures were followed.

Recommendations for Gator Run Elementary

The OCA recommends that the procedures for surplussing tangible personal property be reviewed with all staff members involved in the process to ensure that everyone is made aware of the requirements set forth by the policies and procedures.

The OCA also recommends that the school's tracking database be updated as often as needed to ensure that all records within the school's database reflect the same information as the District's Master File Database.

Recommendations for Accounting and Financial Reporting Department

The OCA recommends that AFRD-CA review their internal processes to ensure that the department is accepting and processing document(s) that are in compliance with Florida Statutes, Florida Administrative Code, and District policies and procedures. In addition, the OCA recommends that another level of review and approval be performed by an individual independent of this process. Implementing the additional level of approval will help reduce uncorrected errors, irregularities and the recording of inaccurate or incomplete information.

Finding 3

The Micro-Computer Tech contacted AFRD-CA during the property and inventory audit after he was informed by the IAS that the 3290A Surplus Declaration Transfer Forms were out of compliance because they were incomplete. The Micro-Computer Tech revised the 3290A Surplus Declaration Transfer Forms by entering the BPI numbers for 35 of the computers. The records were amended by AFRD-CA during the audit after the school emailed the revised forms. BPB O-100 states that *Accounting & Financial Reporting Department - Capital Assets will be notified by OCA when a location is being audited and upon completion of the audit so that the property records for the location are not altered during the duration of an audit.* Both the school and AFRD-CA were notified on October 10, 2017 that the audit at Gator Run Elementary was beginning. The school and department were out of compliance as records were amended during the audit.

(Gator Run Elementary continued)

After reviewing the revised 3290A Surplus Declaration Transfer Forms accepted by AFRD-CA during the property and inventory audit, it was noted that the forms were still out of compliance because the serial numbers were not entered on the forms for the 28 computers that were originally removed by AFRD-CA (see Exhibit D). It is imperative that AFRD-CA ensures that all documentation accepted and processed complies with BPB O-100.

Recommendations for Gator Run Elementary

The OCA recommends the Principal of Gator Run Elementary review Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the designated personnel to ensure compliance with all policies and procedures.

Recommendations for Accounting and Financial Reporting Department

The OCA recommends that the Director of Accounting and Financial Reporting Department provide additional training to the Capital Assets staff to ensure the document(s) being processed comply with all policies and procedures.

Subsequent to the Principal's Property and Inventory Audit Response:

As part of the Scope, Objective and Methodology of the Property and Inventory Audit, the OCA test compliance with policies and procedures prescribed by the School Board Policies and Business Practice Bulletin O-100: Procedures for Property and Inventory Control (BPB O-100).

The Principal felt that the findings in this report were misrepresented due to the phrase “unaccounted for.” Clarification of the phrase “unaccounted for” was provided to the Principal on November 29, 2017. The Property and Inventory Audit Manager provide the following: *While conducting the audit, there are instances in which items are determined to be unaccounted for. Unaccounted for means property held by a custodian, subject to the accountability provisions of Section 274.03, F.S., which cannot be physically located by the custodian or custodian delegate or which property has not been otherwise lawfully disposed of.* This definition is provided by the State of Florida. Although the Principal classifies this exception as “clerical errors”, these errors leave the School Board of Broward County out of compliance with reference to the Florida Statute and Florida Administrative Code listed below. BPB O-100 identifies the documentation all locations must complete and the process that must take in order for the School Board of Broward County to comply with all statutes and administrative codes. It is imperative that locations follow the BPB O-100 so that the records kept at the District level are accurate.

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

Florida Administrative Code 69I-73 Disposition of Property-

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

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

(a) Date of disposition.

(b) Authority for disposition (resolution of the governing body properly recorded in the minutes as required by Section 274.07, F.S.).

(Gator Run Elementary continued)

- (c) Manner of disposition (sold, donated, transferred, cannibalized, scrapped, destroyed, traded).
- (d) Identity of the employee(s) witnessing the disposition, if cannibalized, scrapped or destroyed.
- (e) For items disposed of, a notation identifying any related transactions (such as receipt for sale of the item, insurance recovery, trade-in).
- (f) For property certified as surplus, reference to documentation evidencing that such property was disposed of in the manner prescribed by Section 274.05 or 274.06, F.S.
- (3) Transfer of Property Records – The individual property record for each item lawfully disposed of as described in this rule shall be, upon disposition of the item, transferred to a disposed property file. Destruction of such records shall be governed by the provisions of Chapter 119, F.S.
- (4) Control Account – The cost or value of items lawfully disposed of shall be removed from the control account at the time of disposition.

For the second consecutive year, the results of the property and inventory audit identified internal control weaknesses within the school's surplus process. The Principal's corrective action that should have been implemented after the prior year audit indicated that the review of proper surplussing processes was discussed with the Micro Tech and Property team to ensure that all equipment deemed salvageable is accurately documented on a 3290A Surplus Declaration Transfer Form and removed from our school during the scheduled pickup (see Exhibit E).

On May 2, 2018, the OCA contacted the school regarding four computers that were said to have been located on campus. When the Principal responded, he indicated that he was led to believe that the four computer were on campus; however, this was an error.

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

1 OF 5 PAGES

☒ *SURPLUS (Principal / Director authorization signature required)☐ TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

2017 JUN -8 AM 11:42

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required

☒ YES ☐ NO

Issuing Location #: 3642
Location Name: Gator Run ES
Contact Name:
Phone #:

THE SCHOOL BOARD OF
BROWARD COUNTY, FLORIDA

Receiving Location #: 6501 NW 15th Avenue
Location Name: B-stock
Contact Name:
Phone #: 754-321-2850

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
0804891	64928W1	F5430	Dell Latitude E5430 4GB	X	
0804975	RP94702RWR	Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804983		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804984		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804985		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804986		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804987		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804988		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804989		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804990		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804991		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804992		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804993		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804994		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804995		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804996		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804997		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804998		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0804999		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0805000		Imac	Apple Imac Intel w/12" Flat Panel comb	X	

Equipment Transfer /
Surplus Approved by: Keith Peters
Principal / Director (per Policy 3204)

Date: 5/15/17

Released by: John Tammus
Please Print Name, Title

Date: 5/15/17

Receipt of Transfer
Acknowledged by: _____
Principal / Director (per Policy 3204)

Date: ___/___/___

Item(s) Delivered by: _____
Please Print Name, Title

Date: ___/___/___

Form 3290A

Rev. 07/08

* Pick-Up / Verification document from a SHHC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

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

2 OF 5 PAGES

☒ *SURPLUS (Principal / Director authorization signature required)☐ TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required

☒ YES ☐ NO

Issuing Location #: 3642
Location Name: Gator Run ES
Contact Name:
Phone #:

Receiving Location #: 6501 NW 15th Avenue
Location Name: B-stock
Contact Name:
Phone #: 754-321-2850

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
0408514	RP93814SPVH	Imac G4	Apple desktop Imac G4 w/15" Flat Panel	X	
0322241		Imac G4	Apple desktop Imac G4	X	
0804990		Imac	Apple Imac Intel w/12" Flat Panel comb	X	
0541608	F-8321501SPRL	Emac	Apple desktop Emac	X	
0734744		Emac	Apple desktop Emac	X	
1004550	4510830CFVW	Macbook	Apple Macbook Pro 13" w/LED	X	
1004552	08909J31461	Macbook	Apple Macbook		
1004553		Macbook	Apple Macbook		
0804990	Z2410VDPV9A	Macbook	Apple Macbook		
	4H5354FBSEB	Macbook	Apple Macbook		
	4H5354LTSEB	Macbook	Apple Macbook		
	4H5354K3SEB	Macbook	Apple Macbook		

Equipment Transfer /
Surplus Approved by: Keith Peters
Principal / Director (per Policy 3204)

Date: 5/15/17

Released by: _____
Please Print Name, Title

Date: ___/___/___

Receipt of Transfer
Acknowledged by: _____
Principal / Director (per Policy 3204)

Date: ___/___/___

Item(s) Delivered by: _____
Please Print Name, Title

Date: ___/___/___

Form 3290A

Rev. 07/08

* Pick-Up / Verification document from a SHHC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

☒ *SURPLUS (Principal / Director authorization signature required)

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

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required ☒ YES ☐ NO

Issuing Location #: 3642
Location Name: Gator Run ES
Contact Name:
Phone #:

Receiving Location #: 6501 NW 15th Avenue
 Location Name: B-stock
 Contact Name: _____
 Phone #: 754-321-2850

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	4H5354ZSEB	check	check	X	
	4H5356USEB	check	check	X	
	4H5353MSEB	check	check	X	
	4H5354031RKP	check	check	X	
	4H5354ZCUSEB	check	check	X	
	4H5354F8SEB	check	check	X	
	4H5356P4SEB	check	check	X	
0538030		check	check		
	4H5356C4PA2	check	check		
	4H5356C2SEB	check	check		
	4H5352UMSEB	check	check		
	4H5356S9SEB	check	check		
	4H5358L5SEB	check	check		
0538029	452010ZAF5W	check	check		
	4H	check	check		
	4H5329DFSEB	check	check		

Equipment Transfer /
Surplus Approved by: Karl Peters
Principal / Director (per Policy 3204)

Date: 5/13/14

Released by: _____ Date: ____/____/____
Please Print Name, Title

Receipt of Transfer
Acknowledged by: _____ Date: ____/____/____

Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ Date: ____/____/____

Form 3290A
Rev. 07/08

* Pick-Up/Verification document from a SHOC approved rental agent should be retained for Audit Purposes as well (SORP.115)

**The School Board of Broward County, Florida
Capital Assets Activity form
Surplus Declaration Transfer**

4 OF 5 PAGES

☒ *SURPLUS (Principal / Director authorization signature required)

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

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required ☒ YES ☐ NO

Issuing Location #: 3642
Location Name: Gator Run ES
Contact Name:
Phone #:

Receiving Location #: 6501 NW 15th Avenue
 Location Name: B stock
 Contact Name: _____
 Phone #: 754-321-2850

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	1115354EASEB	iback	iback	X	
	41453598SEB	iback	iback	X	
	4145356RSEB	iback	iback	X	
	41453596RSEB	iback	iback	X	
	4145389RSEB	iback	iback	X	
	41453594FSEB	iback	iback	X	
	41453548ASEB	iback	iback	X	
	41453547RSEB	iback	iback		✓
	414613625SF4	iback	Apple iback R4 w/CD-RW/12.1"	X	
	4145356RSEB	iback	iback	X	
	41453595SEB	iback	iback	X	
	41453598SEB	iback	iback	X	
	41453554SEB	iback	iback	X	
	5E7L2B4	DCNE	Dell desktop		X
0783519		iback	Apple iMac		X
0411010		iback	iback Intel w/15" flat panel monitor		X

Equipment Transfer /
Surplus Approved by: Kesh Peters
Principal / Director (per Policy 3204)

Date: 5.15.17

Released by: _____ Date: ____/____/____
Please Print Name, Title

Principal / Director (per Policy 5204)

Receipt of Transfer
Acknowledged by: _____ Date: ____/____/____

Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ Date: ____ / ____ / ____

Please Print Name, Title

Form 3290A
Rev. 07/08

* Picked in Verification document from a STHC* answered removal request should be retained for Audit Purposes as well as STHC L.S.

**The School Board of Broward County, Florida
Capital Assets Activity form
Surplus Declaration Transfer**

5 OF 5 PAGES

☒ *SURPLUS (Principal / Director authorization signature required)

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

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required ☒ YES ☐ NO

Issuing Location #: 3642
Location Name: Gator Run ES
Contact Name:
Phone #:

Receiving Location #: _____
 Location Name: _____
 Contact Name: _____
 Phone #: _____

[illegible]

Equipment Transfer /
Surplus Approved by: Keith Kefauver
Principal / Director (per Policy 3204)

Date: 5, 10, 14

Released by: _____ Date: ____ / ____ / ____
Please Print Name, Title

Receipt of Transfer
Acknowledged by: _____ Date: ____/____/____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ Date: ____ / ____ / ____
Please Print Name, Title

Form 3290A
Rev. 07/08

* Pick-Up Verification document from a SDOH approved removal agent should be retained for Audit Purposes as well (SLRPLJSL)

**The School Board of Broward County, Florida
Capital Assets Activity form
Surplus Declaration Transfer**

3 OF 5 PAGES

☒ *SURPLUS (Principal / Director authorization signature required)

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

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required ☒ YES ☐ NO

Issuing Location #: 3642
Location Name: Gator Run ES
Contact Name:
Phone #:

Receiving Location #: 6501 NW 15th Avenue
Location Name: B stock
Contact Name: _____
Phone #: 754-321-2850

BPI	Serial	Model	Equipment	Obsolete
Number	Number	Number	Description	
Refer to Asset Record download as needed				
05LA27089	4H53547SSEB	4000	4000	X
05LA27177	4H53596NSEB	4000	4000	X
05LA27072	4H53531NSEB	4000	4000	X
05-31114	4H434031RRP	4000	4000	X
05LA27149	4H5354ZCSEB	4000	4000	X
05LA27095	4H53547SSEB	4000	4000	X
05LA27425	4H5356P4SEB	4000	4000	X
0538030		4000	4000	
04-94804	4H45004PR2	4000	4000	
05LA27116	4H5356C2SEB	4000	4000	
05LA27116	4H53571UNSEB	4000	4000	
05LA27077	4H53589SEB	4000	4000	
05LA27165	4H5358L5SEB	4000	4000	
	452010ZAF5W	4000	4000	
0538029	411	4000	4000	
05LA27017	4H5329DFSEB	4000	4000	

Equipment Transfer /
Surplus Approved by: Kath Peters
Principal / Director (per Policy 3204)

Date: 5 / 15 / 14

Released by: _____ Date: ____/____/____
Please Print Name, Title

Receipt of Transfer
Acknowledged by: _____

Date: ___ / ___ / ___

Item(s) Delivered by:	Principal / Director (per Policy 3204)
	Please Print Name, Title

Date: ___ / ___ / ___

Form 3290A

Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

**The School Board of Broward County, Florida
Capital Assets Activity form
Surplus Declaration Transfer**

5 OF 5 PAGES

☒ *SURPLUS (Principal / Director authorization signature required)

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

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required ☒ YES ☐ NO

Issuing Location #: 3642
Location Name: Gator Run ES
Contact Name:
Phone #:

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone #: _____

[illegible]

Equipment Transfer /
Surplus Approved by: Keith Peters
Principal / Director (per Policy 3204)

Date: 5 / 10 / 17

Released by: _____ Date: ____/____/____
Please Print Name, Title

Receipt of Transfer
Acknowledged by:

Date: ____ / ____ / ____

Principal / Director (per Policy 3204)

Item(s) Delivered by: _____

Please Print Name, Title

Date: ____/____/____

Form 3290A

Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

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

1 OF 5 PAGES

☒ *SURPLUS (Principal / Director authorization signature required)☐ TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required ☒ YES ☐ NO

Issuing Location #: 3642
Location Name: Gator Run ES
Contact Name:
Phone #:

Receiving Location #: 6501 NW 15th Avenue
Location Name: B-stock
Contact Name:
Phone #: 754-321-2850

BPI Number <small>Refer to Asset Record download as needed</small>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
0802890	549Z8W1	E5430	Dell Latitude E5430 140R	X	
0802945	0P94702R41A	Imac	Apple iMac Intel w/15" Flat Panel combo	X	
0802983		Imac	Apple iMac Intel w/15" Flat Panel combo	X	
08-02894		Imac	Apple iMac Intel w/15" Flat Panel combo	X	
0802985		Imac	Apple iMac Intel w/15" Flat Panel combo	X	
0803320		Imac	Apple iMac Intel w/15" Flat Panel combo	X	
08-02892	0P4470311WR	Imac	Apple iMac Intel w/15" Flat Panel combo	X	
0802891		Imac	Apple iMac Intel w/15" Flat Panel combo	X	
0802444		Imac	Apple iMac Intel w/15" Flat Panel combo	X	
0802980		Imac	Apple iMac Intel w/15" Flat Panel combo	X	
0802984		Imac	Apple iMac Intel w/15" Flat Panel combo	X	
08-83503	SOP41100NWHS	Imac	Apple iMac Intel w/15" Flat Panel combo	X	
0802893		Imac	Apple iMac Intel w/15" Flat Panel combo	X	
0802888		Imac	Apple iMac Intel w/15" Flat Panel combo	X	
0802446		Imac	Apple iMac Intel w/15" Flat Panel combo	X	

Equipment Transfer /
Surplus Approved by: Kerth Peters
Principal / Director (per Policy 3204)

Date: 5/15/17

Released by: _____ Date: ____/____/____
Please Print Name, Title

Receipt of Transfer
Acknowledged by: _____ Date: ____/____/____

Item(s) Delivered by: _____ Date: ____/____/____
Principal / Director (per Policy 3204)
Please Print Name, Title

Form 3290A

Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

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

2 OF 5 PAGES

☒ *SURPLUS (Principal / Director authorization signature required)☐ TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required ☒ YES ☐ NO

Issuing Location #: 3642
Location Name: Gator Run ES
Contact Name:
Phone #:

Receiving Location #: 6501 NW 15th Avenue
Location Name: B-stock
Contact Name:
Phone #: 754-321-2850

BPI Number <small>Refer to Asset Record download as needed</small>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
0408514	0P3814SPVK	Imac B4	Apple desktop iMac B4 w/15" Flat Panel	X	
0822741		Imac B4	Apple desktop iMac B4	X	
0802890		Imac	Apple iMac Intel w/15" Flat Panel combo	X	
03-72454	68321501SPRL	Emac	Apple desktop iMac	X	
0541608		Emac	Apple desktop iMac	X	
0434744		Imac	Apple iMac Intel w/15" Flat Panel combo	X	
11-03274	4510832CF4N	Macbook	Apple macbook pro 2.7GHz	X	
1004550		Macbook	Apple macbook	X	
09-12511	0R909J3461	Macbook	Apple macbook		
1004552		Macbook	Apple macbook		
1004553		Macbook	Apple macbook		
0802890	ZZ4010V0PVAA	Macbook	Apple macbook		
05427096	4H5354FB3EB	Macbook	Apple macbook 13"		
05427073	4H5353LTSEB	Macbook	Apple macbook		
05427087	4H535453SEB	Macbook	Apple macbook		

Equipment Transfer /
Surplus Approved by: Kerth Peters
Principal / Director (per Policy 3204)

Date: 5/15/17

Released by: _____ Date: ____/____/____
Please Print Name, Title

Receipt of Transfer
Acknowledged by: _____ Date: ____/____/____

Item(s) Delivered by: _____ Date: ____/____/____
Principal / Director (per Policy 3204)
Please Print Name, Title

Form 3290A

Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

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

4 OF 5 PAGES

☒ *SURPLUS (Principal / Director authorization signature required)

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

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required ☒ YES ☐ NO

Issuing Location #: 3642
Location Name: Gator Run ES
Contact Name:
Phone #:

Receiving Location #: 6501 NW 15th Avenue
Location Name: B-stock
Contact Name:
Phone #: 754-321-2850

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
05LA27440	4H5354EASEB	ibook	ibook	X	
05LA27481	4H5359RSEB	ibook	ibook	X	
05LA27426	4H5356RSEB	ibook	ibook	X	
05LA27485	4H5359RSEB	ibook	ibook	X	
05LA27478	4H5359RSEB	ibook	ibook	X	
05LA27408	4H5359RSEB	ibook	ibook	X	
05LA27480	4H5359RSEB	ibook	ibook	X	
05LA27499	4H5354TRSEB	ibook	ibook	X	
07-00126	4H613625SF4	ibook	ibook		
05LA27461	4H5352RSEB	ibook	Apple ibook G4 w/CD-RW/12.5"	X	
05LA27476	4H5359RSEB	ibook	ibook	X	
05LA27434	4H5359RSEB	ibook	ibook	X	
05LA074078	4H5359RSEB	ibook	ibook	X	
RD4-25511	5EEL261	DCWE	Dell desktop	X	
0783519		imac	Apple iMac Late w/12" flat panel color	X	
0711912		imac	Apple iMac Late w/14" flat panel color	X	

Equipment Transfer /
Surplus Approved by: Reed Peters
Principal / Director (per Policy 3204)

Date: 5.15.17

Released by: _____ Date: ____/____/____

Please Print Name, Title

Receipt of Transfer
Acknowledged by: _____ Date: ____/____/____

Item(s) Delivered by: _____ Date: ____/____/____
Please Print Name, Title

Form 3290A
Rev. 07/08

* Pick-Up Verification document from a SBB's approved removal agent should be retained for Audit Purposes as well (SURPLUS).



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Gator Run Elementary
Keith Peters, Principal
1101 Glades Parkway
Weston, Florida 33327
754-323-5850

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Broward County, Florida

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Robert W. Runcie
Superintendent of Schools

December 14, 2016

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

FROM: Keith Peters, Principal, Gator Run Elementary *KP*

SUBJECT: RESPONSE AUDIT REPORT ON PROPERTY INVENTORY – FISCAL YEAR 2016-17

A Property and Inventory Audit was completed at Gator Run Elementary School in June 2016. The report states that 149 items were unaccounted for, totaling 21.78% of our inventory. The majority of our errors came from our SMART surplus, of which 32 items were located at B-Stock by the auditor totaling \$40,607.24. Another 54 items totaling \$64,932.02 were located at A1 Assets, the recycling company contracted through Broward Schools. This would leave 63 items still unaccounted for, totaling \$80,974.16, which is 9.45% of our inventory.

Our Micro-Tech created a back-up copy of our Inventory database and saved it on his computer. While preparing for the SMART surplus, my micro-tech inadvertently updated a portion on his back-up copy of the database and the other portion on the database housed on our virtual server, GTRVM1. Due to this error, the 3290As that were printed from the database on the server did not include all computers being surplus. The boxes that were picked up contained both documented computers and undocumented computers. While I acknowledge that there were errors on our part, the biggest factors were with procedures and paperwork for the SMART surplus rather than missing items.

After reviewing the Audit Report and discussing it 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:

- The Micro-Tech will be retrained at the next available Inventory Property & Tips training.
- The Principal reviewed Business Practice Bulletin O-100, Procedure for Property and Inventory Control with designated Property Team members.

Gator Run Elementary School

December 14, 2016

Response Audit Report on Property Inventory – Fiscal Year 2016-17

- Monthly school operational meetings now include formal updates and procedural reviews of the property and inventory process, including but not limited to: current quarterly inventory updates, PNI updates, continuous checks and balances within the inventory process and B-Stock updates, and procedure for surplus obsolete and/or damaged equipment in order to remove records from the property inventory.
- Quarterly property and inventory audits/checks will be conducted of the property database and submitted to the Cadre Director.
- Review of proper surplus processes was discussed with Micro Tech and Property Team to ensure that all equipment deemed salvageable is accurately documented on a 3290A Surplus Declaration Transfer form and removed from our school during the scheduled pickup.

This is my eighth year as a Principal and the first time that I have had an issue with a Property and Inventory Audit. Please know that I take my role as custodian of our property and inventory very seriously and will ensure that this type of situation does not happen again.

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

April 17, 2018

TO: Ann Conway, Task Assigned Chief Auditor
Office of the Chief Auditor

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

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE – FISCAL YEAR
2017-2018 GATOR RUN ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2017-18 property and inventory audit for Gator Run Elementary School. Please note that this is a repeat Audit Exception. 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 that the new part-time Micro-Technician Specialist receives Process & Tips Training offered by the Information & Technology Department. In addition, all team members will receive support related to asset management, specifically property management and control as stated in Business Practice Bulletins.
- 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 and amend the school's property and inventory protocols as needed. Further, the cadre director will work with the principal to ensure that their monthly school operational meetings include formal updates and procedural reviews from the Property and Inventory team members. In addition, the assistant principal and micro-technician specialist will be the point people who ensure that proper surplus procedures are followed.
- The cadre director will include a review of the asset management protocols in her regularly scheduled site visits with the principal.
- Due to the fact that this is a repeat audit exception, the appropriate level of progressive discipline will occur with the principal.

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/SRS:ac

cc: Sandra R. Shipman, School Performance & Accountability Director
Keith Peters, Principal, Gator Run Elementary School
Ali Arcese, Manager, Property & Inventory Audits, Office of the Chief Auditor



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Gator Run Elementary
Keith Peters, Principal
1101 Glades Parkway
7564-323-5850

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Broward County, Florida


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Robert W. Runcie
Superintendent of Schools

April 16, 2018

TO: Dr. Valerie Wanza
Chief, Office of School Performance and Accountability

FROM: Keith Peters 
Principal, Gator Run Elementary

SUBJECT: Response Audit Report on Property Inventory – Fiscal Year 2017-18

A Property and Inventory Audit was completed at Gator Run Elementary in October 2017. There were 39 items in the final report that were listed as being unaccounted for. However, 31 of those 39 items were accounted for. I strongly feel that the findings were misrepresented due to the language used in the Property and Inventory Report, specifically, the phrase “unaccounted for”. The location of the 31 items was known to the auditor at the time of the audit, however; due to errors in the processing of the items, the auditor would not accept the forms and account for the items.

On May 5, 2017, there was a B-Stock pickup that consisted of five 3290A forms. I will admit that there were clerical errors on the 3290A forms: 30 were listed with just the BPI numbers and 38 were just listed with the serial numbers. I have reviewed BPB O-100 Section F: Surplus of Tangible Personal Property with my Property and Inventory Team to ensure that this error doesn't occur again.

With regards to the 31 items that I claim were accounted for, I accept responsibility for the clerical error made in the B-Stock process as well as the PNI monitoring process. In the future I will work closely with the Micro-Techs to ensure that all clerical and monitoring procedures during the B-Stock process are followed by all parties.

I will also ensure that the Property and Inventory report is checked closely following any surplus.

In addition the following four items of the eight truly “unaccounted for” items have been located on our campus following the Property and Inventory Audit:

- * 07-83503 Computer, Apple iMac
- * 07-11921 Apple Desktop iMac Intel W/17” Flat Panel
- * 05LA27078 Apple Refresh Laptop
- * 04-84864 Apple, iBook G4

After reviewing the Audit Report and discussing the findings with my Property and Inventory Team, the following corrective actions have been implemented:


- * Property and Inventory Team formulated comprised of Principal, Assistant Principals, Micro Techs, Head Custodian, and various members of the support staff
- * I added an additional Part-Time Micro-Tech to the existing full-time position already in place at the school to assist with managing our inventory due to the amount of property/technology used daily at the school
- * The Principal has reviewed Business Practice Bulletin O-100 Procedure for Property and Inventory Control
- * Monthly school operational meetings now include formal updates and procedural reviews from the Property and Inventory Team members
- * Quarterly technology inventories will be conducted and entered into the school database
- * Designate Assistant Principal and Micro-Techs as the only personnel charged with generating and following proper surplus procedures


Please know that I take my role as custodian of our property and inventory very seriously and will ensure that this type of situation does not happen again.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Accounting & Financial Reporting Department
K. C. Wright Administration Center

April 18, 2018

TO: Ms. Ali Arcese, Manager
Property & Inventory Audits

FROM: Ms. Priscilla Moxey, Accountant IV 
Accounting & Financial Reporting Department

VIA: Ms. Erum Motiwala, Director 
Accounting & Financial Reporting Department

SUBJECT: Audit Report on Property & Inventory – Fiscal Year 2017-2018
Gator Run Elementary School (3642) Response

The Accounting & Financial Reporting Department (AFRD) has implemented the following internal procedures to address the audit findings regarding Capital Assets:

The Director of AFRD has mandated that the Accountant IV, Ms. Moxey, provide ongoing training to the Capital Assets staff to comply with all policies and procedures.

Capital Assets staff maintains a log of the locations currently being audited. Staff is aware not to amend any records for the locations being audited until notified by the Office of the Chief Auditor that the audit has been completed.

Staff has created a document checklist to ensure that any missing information is immediately addressed. A "Notice of Return Form" is sent to the respective location if any corrections are required.

To ensure that staff adheres to policies and procedures, Capital Assets documents are reviewed by the Accountant IV, Ms. Moxey.

EM/PM

cc: Dr. Valerie S. Wanza
Chief School Performance & Accountability Officer

Ms. Judith M. Marte
Chief Financial Officer

Erum Motiwala, Director

Phone: 754-321-2276

Fax: 754-321-2289

School Name: Park Ridge Elementary (1951)

Principal: Joseph Balchunas

Address: 5200 NE 9th Avenue
Deerfield Beach, FL 33064

Total Number of Items in Inventory:	579
Total Dollar Cost of Items in Inventory:	\$513,895
Total Number of Items Unaccounted for:	12
Total Dollar Cost of Items Unaccounted for:	\$17,708
Total Net Value of Items Unaccounted for:	\$0
Percentage of Dollar Cost of Items Unaccounted for:	3.5%

As a result of the property and inventory audit conducted at Park Ridge Elementary, it was determined that some controls over inventory and fixed assets were out of compliance with the District's policies and procedures.

Finding 1

During the physical inventory at Park Ridge Elementary, 11 pieces of equipment were not physically accounted for. As part of the Principal's response to the Office of the Chief Auditor (OCA), he stated that two computers were missing and nine additional items (five computers and four printers) were surplus; however, the school could not provide any District surplus forms. These items are considered unaccounted for.

During the physical inventory at Park Ridge Elementary School, an HP ProCurve Switch (network equipment) could not be located. When inquiring about the switch, the school stated that the switch was installed in a portable that was demolished in 2017.

J751543	DEMOLITION OF PORTABLE F020P.DISCONNECT UTILITIES,SYSTEMS AND RESTORE SITE.SEE ROY NORTON 754-321-4316/954-240-1922. **06FEB17/PSF1:07-93977,07-93962,	Completed	Physical Plant Operations	9/25/2017	3/31/2016
J751549	DEMOLITION OF PORTABLE F047P.DISCONNECT UTILITIES,SYSTEMS AND RESTORE SITE.SEE ROY NORTON 754-321-4316/954-240-1922. **06FEB17/PSF1:07-93960,07-93962,	Completed	Physical Plant Operations	9/25/2017	3/31/2016
J751552	DEMOLITION OF PORTABLE F160P.DISCONNECT UTILITIES,SYSTEMS AND RESTORE SITE.SEE ROY NORTON 754-321-4316/954-240-1922. **06FEB17/PSF1:07-93977,07-93962.	Completed	Physical Plant Operations	9/25/2017	3/31/2016

The OCA contacted the Information and Technology Department several times to request the location of the switch; however, they have not been able to locate it.

Recommendations

The OCA 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 reconciliation of assets is completed semi-annually in order to comply with policies and procedures. By performing the reconciliation routinely, the school may identify and correct in a timely basis any errors and discrepancies found. The Principal can improve accountability and ensure safeguarding of the District's assets by strengthening the internal controls at the school. Examples of actions that can assist in strengthening internal controls are creating a Property and Inventory team and ensuring all staff is made aware of procedures implemented by the Principal.

(Park Ridge Elementary continued)

In addition, the OCA recommends that the procedures for surplussing tangible personal property are reviewed with all staff members involved in the process to ensure that everyone is aware of the requirements set forth by the policies and procedures. The OCA also recommends when large numbers of tangible personal property items are being surplusd that additional staff members are asked to assist in the task to ensure all documentation is accurate and in compliance with policies and procedures.

Additional Recommendations

The Office of the Chief Auditor recommends the Principal register the designated Property and Inventory 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 Property and Inventory team to ensure compliance with all policies and procedures.

**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

March 8, 2018

TO: Ann Conway, Task Assigned Chief Auditor
Office of the Chief Auditor

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

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

This correspondence acknowledges receipt and review of the findings from the FY 2017-2018 property and inventory audit for Park Ridge 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 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 quarterly property and inventory checks and provide feedback to the principal.
- The cadre director will review the school's progress in this area during his regularly scheduled school visits.
- 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 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
Joseph Balchunas, Principal, Park Ridge Elementary School

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**JOSEPH BALCHUNAS
PRINCIPAL
PARK RIDGE ELEMENTARY**

PHONE: 754-322-7700

FAX: 754-322-7740

March 1, 2018

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

FROM: Joseph Balchunas, Principal
Park Ridge Elementary 1951



SUBJECT: **Response to Audit Report on Property Inventory - Fiscal Year 2017-2018**

I am in receipt of the final audit report from our November 2017, property and inventory audit. As a result of the outcome of this property audit, we are revising and implementing the following procedures to ensure all tangible personal district property are accounted for and that there is accurate reporting during all future property and inventory audits.

As a result of the audit, the following items are unaccounted for:

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST	MANAGER RESPONSE
11-05106	APPLE MACBOOK LAPTOP	\$1,037.30	Missing
08-12758	APPLE MACBOOK 2.0 GHZ W/CD	\$1,499.00	Missing
05LA14827	APPLE-REFRESH LAPTOP	\$1,395.62	Surplussed
05-46082	APPLE IBOOK G4	\$1,456.50	Surplussed
04-04708	LEXMARK T630 B/W PRINTER	\$1,208.00	Surplussed
03-08813	LEXMARK T520N PRINTER	\$1,258.00	Surplussed
03-08814	LEXMARK T520N PRINTER	\$1,258.00	Surplussed
03-08817	LEXMARK T520N PRINTER	\$1,258.00	Surplussed
03-08423	APPLE EMAC G4	\$1,423.00	Surplussed
03-08427	APPLE EMAC G4	\$1,423.00	Surplussed
03-08428	APPLE EMAC G4	\$1,423.00	Surplussed
NOT AVAILABLE	HP PROCURVE 3500 SWITCH	\$3,069.00	Surplussed

Historical cost of property unaccounted for as of January 9, 2018 17,708.42

Accumulated Depreciation as of January 9, 2018 17,708.42

Percentage of Dollar Cost of Items Unaccounted for 3.5%

1 | Page

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

Finding 1

Prior to the start of the 2015-2016 school year, on July 7, 2015, school administration surplussed 150 items (B-Stock Transfer 24260. Documentation of 3290A Forms were submitted as part of the principal's initial inventory response and are available at the school site.) B-stock paperwork indicated 150 items were removed, however, only 144 items have the required paperwork.

Finding 2

Prior to the start of the 2015-2016 school year, on July 28, 2015, school administration surplussed 29 items (B-Stock Transfer 23781. Documentation of 3290A forms were submitted as part of the principal's initial inventory response and are available at the school site.) B-stock paperwork indicated 29 items were removed, however, only 26 items have the required paperwork.

**Throughout this audit reconciliation, we have had several conversations with personnel at B-Stock and Capital Assets to assist in locating the paperwork for the unaccounted surplussed items. Capital Assets provided duplicate copies of paperwork already at the school site, and B-Stock could not confirm that items picked up were counted and matched against submitted 3290A Forms.*

**The items in these transfers were grouped in bulk according to sequential BPI numbers and Item Descriptions. These include, but are not limited to: 91 APPLE LAPTOPS, 47 APPLE EMACS and 9 LEXMARK PRINTERS. The items unaccounted for match the exact "Item Descriptions" in transfers 24260 and 23781. In addition, BPI numbers on the non-found items are one number off from items accounted for in the same series.*

Ex: APPLE REFRESH LAPTOP G4 (BPI: 05LA14828) is accounted for in this transfer, but APPLE REFRESH LAPTOP G4 (BPI: 05LA14827) is unaccounted for.

Finding 3

School administration became aware at the inventory closeout with the auditor that ETS network equipment would now be included in school audits, but these items are not listed on the school PNI 811 for monitoring. Initial investigation indicated that an HP PROCURVE 3500 SWITCH was listed as unaccounted for. The district database lists the location of this switch to be in a portable that was removed/demolished on 9/25/2017 (work orders: J751543, J751549, J751552). After several communications with personnel in Facilities and Construction Management and Information and Technology Services, no one can locate this item.

**Emails and communication with all district departments listed above are maintained at the school site if needed.*

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

Business Practice Bulletin 0-100

Comply 100% with the business practice bulletin. The technology committee will be re-oriented to the Business Practice Bulletin by March 13, 2018, and all other staff will receive an in-service on best practices for securing equipment and preventing theft at the next faculty/staff meeting in March. We will make revisions to any procedures not aligning to the standards practice bulletin. All changes and updates will be provided to the staff as needed.

As of today's date, school administration and our micro-tech specialist have attended the Inventory Process and Tips Training. The school will continue to send school personnel to this training to ensure all identified technology team staff are trained.

Surplus of Tangible Personal Property

Any obsolete or damaged tangible personal property will be surplussed in order to remove items from our inventory. This will be done in conjunction with our quarterly inventories and in compliance with the semi-annual inventory submitted via OSPA Central V2.0. Standard practice will be followed with completing 3290A Surplus/Transfer Declaration Forms. Accuracy will be strengthened by having a second staff member verify correct completion of all forms to include: BPI Number, Serial Number, Model Number and Equipment Description. Furthermore, two members from the school's technology team will be present when B-Stock items are picked up to ensure accuracy of all Surpluses/Transfers.

Micro-Tech Specialist Position

Beginning with the 2018-2019 school year, Park Ridge Elementary will secure a full-time Micro-Tech Specialist position in order to accurately and consistently implement procedures and practices that secure tangible personal property. Currently, this position is funded at 50% and shared with another school.

Room Inventory Lists

All classrooms have been provided with an updated room inventory list, corresponding with the information within the electronic inventory database. The Micro-Tech will update, and post inventory checklists in every room that equipment is kept/stored. Checklist updates will be completed the same day equipment is added/removed from the room. With the principal's authorization, the Micro-Tech Specialist is the only person permitted to remove or add technology equipment to a room. Procedures are currently in place to ensure that technology committee will complete quarterly inventory checks. Administration will oversee this process to ensure all quarterly inventory checks are accurate.

Property Pass Procedures

Tangible property assigned to staff will require a property pass. The Micro-Tech will update property passes annually, or as deemed necessary by administration. All property passes must be signed and dated by individual receiving the equipment. The Micro-Tech must maintain property passes and must be submitted to administration for signature on the same day the property pass is issued. The property pass binder will be located in the Micro-Tech Specialist's office.

Theft/Vandalism Procedures

In the event of theft or vandalism, the school will report the loss to the Special Investigative Unit and the local authorities at the time of the incident. As a component of the police & SIU report, the school will provide all applicable property and serial numbers of the stolen tangible personal property along with a narrative of the event. This procedure will be completed within 2 business days from when the incident is known or should have been known.

School staff will be made aware of the expectations for safeguarding as well as reporting requirements for District assets. As directed by the administration, SIU and the local authorities will be immediately notified.

PNI-811

In order to ensure the reconciliation of all assets and accurate physical accounting of site-designated assets, The Micro-Tech Specialist will request a PNI-811 report on a monthly basis, ensuring the correct additions, modifications and deletions are reported by the school and other district departments. Any corrections that are necessary will be reported immediately to Capital Assets and monitored until completed.

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

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

cc: Mark Narkier, Director, School Performance and Accountability
Ann Conway, Task Assigned Chief Auditor, Office of the Chief Auditor
Ali Arcese, Manager, Property and Inventory Audits

School Name: Rock Island Elementary (3701)

Previous Principal: Stephen DeCotis

New Principal: Cormic M. Priester

Address: 2350 NW 19th Street
Fort Lauderdale, FL 33311

Total Number of Items in Inventory:	694
Total Dollar Cost of Items in Inventory:	\$667,429
Total Number of Items Unaccounted for:	5
Total Dollar Cost of Items Unaccounted for:	\$8,330
Total Net Value of Items Unaccounted for:	\$1,346
Percentage of Dollar Cost of Items Unaccounted for:	1.2%

As a result of the property and inventory audit conducted at the schools listed above, it was determined that some controls over inventory and fixed assets were out of compliance with the District's policies and procedures.

Finding 1

During the physical inventory at Rock Island Elementary School, five items (one computer, one document camera, one projector, one active panel) were not physically accounted for. As part of the new response to the Office of the Chief Auditor, the new Principal stated that the items were unaccounted for.

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 new Principal should ensure the reconciliation of assets is completed semi-annually in order to comply with policies and procedures. By performing the reconciliation routinely, the school can identify and correct on a timely basis any errors and discrepancies found. The new Principal can improve accountability and ensure safeguarding of the District's assets by strengthening the internal controls at the school. Some examples of actions that can assist in strengthening internal controls are creating a Property and Inventory team, and ensuring all staff is made aware of procedures implemented by the new Principal.

Finding 2

During the physical inventory at Rock Island Elementary School, it was discovered that a golf cart was reported stolen on June 1, 2016. The school contacted the City of Fort Lauderdale Police Department and filed an Incident/Investigation Report. The employee reporting the larceny complaint did not provide the Officer the golf cart serial number nor was the report ever amended afterwards to add the serial number to the report. According to Business Practice Bulletin O-100: Procedure for Property and Inventory Controls *In the event of theft or vandalism, the property custodian will report the loss to the Broward District Schools Police Department (BDSPD) and the local authorities at the time of the incident. As a component of the police report and the BDSPD's Immediate Notification Form (See Exhibit 6), the location must provide all applicable property and serial numbers of the stolen tangible personal property along with a narrative of the event. This should be completed within 2 business days from when the incident is known or should have been known.*

(Rock Island Elementary continued)

Recommendations

The Office of the Chief Auditor recommends that all staff is made aware of the policies and procedures related to reporting theft or vandalism of tangible personal property.

Additional Recommendations

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

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

Valerie S. Wanza, Ph.D.
Chief Officer

Telephone: 754-321-3838

Facsimile: 754-321-3886

March 8, 2018

TO: Ann Conway
Task Assigned Chief Auditor

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

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE –
ROCK ISLAND ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2017-18 property and inventory audit for Rock Island 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 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 work with the principal during the 2018-19 school budget planning cycle to determine if funds can be allocated for a part or full-time micro-technology specialist at the school.
- The cadre director will review the school's progress in this area during his 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/AF:lp

cc: Angela Fulton, School Performance & Accountability Director
Cormic Priester, Principal, Rock Island Elementary School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

ROCK ISLAND ELEMENTARY SCHOOL
CORMIC PRIESTER, PRINCIPAL
MARIE RUMBLE-WISE, ASSISTANT PRINCIPAL
2350 NW 19th Street
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The School Board of
Broward County, Florida


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March 1, 2018

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

FROM: Cormic M. Priester, Principal 
Rock Island Elementary School 3701

**SUBJECT: RESPONSE TO AUDIT REPORT ON PROPERTY & INVENTORY
FISCAL YEAR 2017-2018**

This memo acknowledges receipt and review of the findings of the FY 2017-2018 Property and Inventory Audit for Rock Island Elementary School. The following plan outlines the corrective actions taken by the principal to safeguard the assets of the district as the result of the audit findings.

The following actions and inventory controls are in place to prevent future findings:

- The Principal requires that tangible personal property assigned to staff for temporary removal from the site are issued a property pass to document the assignment and removal of capital equipment. The Micro-Technology Specialist will collect all equipment at the end of the year and/or upon an employee moving to a new site.
- The Principal met with the Property & Inventory Team to outline expectations for inventory procedures and to assign specific inventory zones for members to conduct physical inventory verifications quarterly.
- The Principal reviewed the Business Practice Bulletin 0-100: Procedure for Property and Inventory Control with the property and inventory team members.
- The Principal instituted a procedure for authorized staff to receive technology equipment, which requires that an administrator, the Micro-Technology Specialist or a designee verify receipt of all technology equipment.
- The Principal required the Assistant Principal, Micro-Technology Specialist, and one leadership team member to attend the February 12, 2018 Property and Inventory Training provided by the district.
- The Micro-Technology Specialist will report required corrections to Accounting and Financial Reporting Department-Capital Assets (AFRD-CA).



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

The School Board of
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- All faculty and staff members were trained on how to report theft or vandalism of tangible personal property.
- The Property and Inventory Team was trained to properly complete a Tangible Property Loss/ Equipment Acquisition Form (3290) and the Surplus Transfer Declaration Form (3290 A).

As Principal of Rock Island Elementary School, I take full responsibility for the accurate account of inventory and security of all district assets. I am confident that the corrective action plan in place will ensure compliance with School Board policies, procedures and Standard Practice Bulletins.

School Name: Sheridan Park Elementary 1321

Principal: Jacqueline Carro

Address: 2310 N 70th Ter.
Hollywood, FL 33024

Also requested to respond to the audit finding(s):

Department Name: Warehousing Services Department 9613

Director: Mary C. Coker

Address: 7720 W. Oakland Park Blvd.
Sunrise, FL 33351

Total Number of Items in Inventory:	650
Total Dollar Cost of Items in Inventory:	\$520,281
Total Number of Items Unaccounted for:	24
Total Dollar Cost of Items Unaccounted for:	\$32,023
Total Net Value of Items Unaccounted for:	\$0
Percentage of Dollar Cost of Items Unaccounted for:	6.2%

Findings

As a result of the property and inventory audit conducted at Sheridan Park Elementary School, it was determined that some controls over inventory and fixed assets were not in compliance with the District's policies and procedures.

A review of all property and inventory was performed. Of the 650 assets recorded at the school, 24 items were removed during the SMART surplus process but surplus procedures were not followed. Sheridan Park Elementary's original SMART surplus pickup occurred on December 15, 2015. More than a year later on January 12, 2017, the Surplus Furniture Facilitator (SFF), after being contacted by the Micro-Computer Tech at the school, submitted a request to Accounting and Financial Reporting – Capital Assets Department (AFRD-CA) to have additional equipment removed using the same B-Stock Transfer Ticket that was issued the prior year. AFRD-CA did not accept the newly presented surplus forms because they were not included in the original SMART surplus packet that was forwarded to the department the prior year by the SFF. As part of the procedures that were provided to the school during the SMART Surplus process if discrepancies were found after the scanned asset list was provided to them, the school was to contact the SFF to correct the discrepancies within 72 hours (see Exhibit F). On January 13, 2017, the SFF requested a new B-Stock Transfer Ticket using Sheridan Park Elementary as the "Issuing Location." The B-Stock Transfer Ticket was created and the school then approved/signed new 3290A Surplus Declaration Transfer Forms. The newly created packet was submitted to AFRD-CA as if an actual pickup occurred on January 13, 2017 (see Exhibit G - Ticket No. 27571).

(Sheridan Park Elementary continued)

The Office of the Chief Auditor (OCA) confirmed with A-1 Assets, the District's recycling vendor, that the December 15, 2015 was the only SMART Surplus pickup that took place at Sheridan Park Elementary. In addition, the Property and Inventory Audit Manager requested that the Warehousing Services Department–B-Stock Foreman confirm whether a B-Stock surplus pickup occurred on January 13, 2017. He was not able to determine whether a pickup occurred because he stated that the SFF was the only person who scheduled and coordinated the SMART B-Stock pickups throughout the District and all documentation pertaining to the pickups were kept in the SFF's office. This practice is an internal control weakness and should be discontinued immediately. The SMART surplus pickup process within the Warehousing Services Department should have included segregation of duty functions in order to ensure that one employee did not have the ability to conceal errors or improper activities in the normal course of their duties. The current surplus process should have been followed.

Recently, additional information has been revealed regarding this SMART surplus pickup. After providing the Warehousing Services Department a draft copy of the OCA property and inventory audit report, the SFF contacted A-1 Assets on November 1, 2017 and had them add 11 computers to the Certificate of Electronics Recycling. The OCA can confirm that the 11 computers were not included on the original certificate because A-1 Assets provided the OCA the certificate on August 16, 2017. In addition, the payment received from A-1 Asset for computers removed from Sheridan Park Elementary reconciled to the original certificate. When the OCA requested clarification as to why the computers were added, A-1 Asset stated that they had the 11 computers in their database but had not added them to Sheridan Park Elementary's Certificate of Electronic Recycling. The contract with A-1 Assets states that the District should receive payment of \$10 for each computer surplused. A-1 Assets was asked to provide proof of payment for the 11 computer that were added; however, after several months of research, A-1 Assets was not able to pinpoint exactly which invoices these items were added to. Furthermore, A-1 Assets explained that the 11 computers were not identified during the initial collection because the serial numbers scan bars were "unreadable". They cannot confirm that the computers were collected during surplus pickup at Sheridan Park Elementary School.

On November 16, 2017, the Chief Auditor and Property and Inventory Audit Manager met with the Superintendent of Schools and the Chief Officer of School Performance and Accountability to discuss this property and inventory audit. The Chief Information Officer was asked to join the meeting as additional resources were requested to be provided by the Information and Technology Department to ensure that the surplus process is improved using current technology. During the meeting, the need for the replacement of three reports that were discontinued when SAP Assets Module was implemented was discussed. The (OptiSpool) reports identified asset activities and were used by schools when performing their semi-annual inventory. Also discussed during the meeting was the need to transition to paperless processes by using the newly implemented SAP Assets Module and creating a workflow system within SAP for inventory control. The Information & Technology Department has scheduled a meeting with departments that play a role in the surplus process. The efficiency of the inventory process will be discussed to develop a better process of accountability.

(Sheridan Park Elementary continued)

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 that a semi-annual inventory of all assets is completed 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.

- The location 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.
- Internal controls should be developed by the location to improve its processes for surplussing. The school should ensure that all equipment deemed salvageable is accurately documented on a 3290A Surplus Declaration Transfer Form and removed from the location during the scheduled pickup.
- Any corrections required to asset record(s) should be promptly reported to AFRD-CA. The property custodian should immediately notify AFRD-CA if any discrepancies are noted, so they can be corrected in a timely manner.

The Office of the Chief Auditor also recommends that the Director of the Warehousing Services Department – B-Stock strengthen the department's internal controls over the surplus pickup process. The following internal control areas require improvement.

- The Department should establish adequate segregation of duties over the surplus pickup process.
- All documentation related to surplus pickups should be kept in a centralized location.

Office of the Chief Auditor's Response to the Principal's Response

Although the Principal classifies this exception as “clerical error”, the errors leave the School Board of Broward County out of compliance with reference to the Florida Statute and Florida Administrative Code listed below. BPB O-100 identifies the documentation all locations must complete and the process that must take place in order for the School Board of Broward County to comply with all statutes and administrative codes. It is imperative that locations follow the BPB O-100 so that the records kept at the District level are accurate.

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

Florida Administrative Code 69I-73 Disposition of Property-

- (1) Methods of Disposition – Property within the meaning of these rules may be lawfully disposed of, as provided in Sections 274.05, 274.06 and 274.07, F.S. Property of the governmental unit which is not accounted for during regular or special inventories shall be subject to the rules regarding unaccounted for property (See Rule 69I-73.006, F.A.C.).
- (2) Required Information – The following information shall be recorded on the individual property record for each item lawfully disposed of, pursuant to Sections 274.05, 274.06 or 274.07, F.S.:
 - (a) Date of disposition.
 - (b) Authority for disposition (resolution of the governing body properly recorded in the minutes as required by Section 274.07, F.S.).
 - (c) Manner of disposition (sold, donated, transferred, cannibalized, scrapped, destroyed, traded).
 - (d) Identity of the employee(s) witnessing the disposition, if cannibalized, scrapped or destroyed.
 - (e) For items disposed of, a notation identifying any related transactions (such as receipt for sale of the item, insurance recovery, trade-in).
 - (f) For property certified as surplus, reference to documentation evidencing that such property was disposed of in the manner prescribed by Section 274.05 or 274.06, F.S.
- (3) Transfer of Property Records – The individual property record for each item lawfully disposed of as described in this rule shall be, upon disposition of the item, transferred to a disposed property file. Destruction of such records shall be governed by the provisions of Chapter 119, F.S.
- (4) Control Account – The cost or value of items lawfully disposed of shall be removed from the control account at the time of disposition.

SMART SURPLUS

SMART SURPLUS ASSETS
All SMART Computer Devices, A/V Media Equipment <u>WITH</u> BPI Asset Numbers
Complete <u>ONE SET</u> of 3290A Surplus Declaration Forms to include descriptions, BPI asset numbers and serial numbers. Indicate "SMART SURPLUS" in upper right hand corner of document.
Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK
<u>Keep original signed 3290A forms .</u> Scan completed 3290A forms and SMART Surplus list to "B-Stock Surplus " in CAB (type "B-STOCK" in CAB to populate address)
Once 3290A forms are received, the school will be contacted for scheduling a direct pickup of surplus by the Recycle Vendor.
3290A forms will be attached to transfer paperwork on date of scheduled surplus pickup. <u>The original 3290A forms will be collected by Procurement & Warehousing department at time of pickup</u>
After completion of surplus pickup, the school will receive a copy of the "Scanned Asset List" within 72 hours. <u>Upon receipt, the school must verify that the "Scanned Asset List" matches the completed 3290A forms.</u> Contact Kent Jerding within 72 hours if discrepancies are found.
Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock Transfer Ticket.
ALL ITEMS MUST BE IN A CENTRAL LOCATION AT SITE STORAGE NOT PERMITTED : INSIDE PORTABLES OR 2ND FLOOR OR HIGHER FOR SAFETY REASONS

SMART SURPLUS NON-ASSETS
All SMART Devices, A/V Media Equipment <u>WITHOUT</u> BPI Asset Numbers
Complete <u>ONE SET</u> of 3290A Surplus Declaration Forms to include descriptions, serial numbers if applicable, and quantities. Indicate "SMART SURPLUS" in upper right hand corner of document.
Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK
<u>Keep original signed 3290A forms .</u> Scan completed 3290A forms and SMART Surplus list to "B-Stock Surplus " in CAB. (type "B-STOCK" in CAB to populate address)
Once 3290A forms are received, the school will be contacted for scheduling pickup of surplus. It will be determined at that time if the items will be picked up by Vendor or B-Stock (determination of space requirements on Vendor truck).
<u>If B-Stock is scheduled to complete pickup:</u> Submit original 3290A forms by pony to B-Stock (Attn: Ted Skopinski) 321-2850
Procurement & Warehousing department will generate a B-Stock Transfer Ticket and schedule pickup of equipment.
<u>If Vendor is scheduled to complete pickup:</u> 3290A forms will be attached to transfer paperwork on date of scheduled surplus pickup. <u>The original 3290A forms will be collected by Procurement & Warehousing department at time of pickup.</u>
Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock Transfer Ticket.
** NOTE: For peripheral items such as monitors, keyboards, etc., a "total count" for each type item is required.
ALL ITEMS MUST BE IN A CENTRAL LOCATION AT SITE STORAGE NOT PERMITTED : INSIDE PORTABLES OR 2ND FLOOR OR HIGHER FOR SAFETY REASONS

SMART SURPLUS INFRASTRUCTURE
All SMART infrastructure equipment removed (wi-fi access points, servers, racks, etc.)
3290A Surplus Declaration Forms will be completed by the Vendor (JDL)and submitted to the school. <u>The school must verify/confirm assets listed on forms . Include BPI numbers on forms when verified.</u>
Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK
<u>Keep original signed 3290A forms .</u> Scan completed 3290A forms and SMART Surplus list to "B-Stock Surplus " in CAB (type "B-STOCK" in CAB to populate address)
Procurement & Warehousing department will generate a B-Stock Transfer Ticket and schedule pickup of equipment.
Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock Transfer Ticket.
ALL ITEMS MUST BE IN A CENTRAL LOCATION AT SITE STORAGE NOT PERMITTED : INSIDE PORTABLES OR 2ND FLOOR OR HIGHER FOR SAFETY REASONS

B-STOCK SURPLUS ASSETS & NON-ASSETS
<u>Non SMART</u> related assets and non-assets (appliances, gym equipment, custodial tools, musical instruments, etc.)
Complete <u>ONE SET</u> of 3290A Surplus Declaration Forms to include descriptions, BPI asset numbers and serial numbers.
Principal must sign 3290A form on "Equipment Transfer/Surplus Approved By" line. IN BLUE INK
<u>Submit original 3290A forms by pony to B-Stock (Attn: Ted Skopinski) 321-2850</u>
Procurement & Warehousing department will generate a B-Stock Transfer Ticket and schedule pickup of equipment.
Procurement & Warehousing department will submit all original 3290A forms to Capital Assets/Financial Reporting with copy of signed B-Stock Transfer Ticket.
ALL ITEMS MUST BE IN A CENTRAL LOCATION AT SITE STORAGE NOT PERMITTED : INSIDE PORTABLES OR 2ND FLOOR OR HIGHER FOR SAFETY REASONS

B-Stock Transfer

Date Created: 1/13/2017

Date Closed:

Transfer # 27571

Number of 3290A Attachments: 2

Number of Other Attachments:

Cafeteria #

Issuing Location 1321

Sheridan Park Elementary

2310 N 70th Terrace

Hollywood, FL 33024

Phone/Fax: (754)323-7350 / (754)323-7390

Contact:

Receiving Location: 022T

A1 Assets Inc.

1100 Charles Street

Longwood, FL 32750

Phone/Fax: (407)339-7030 / (407)749-0787

Contact:

Check if unable to complete ☐ Reason:

Line #	BPI #	Serial #	Qty	Item Description	Status
1			16	IMAC/EMAC/PC Computers	Inc
2			2	Laptop Computer	Inc

COMPLETED

1/13/17 KJ

Requested By: Kent Jerding

Released By: *SSuarez (AP)*

HARRIET CLARK

Date: 1/13/17

Received By: *Kent Jerding*

KENT JERDING

Date: 1/13/17

Delivered By:

Originator: Celina King

Written changes to this form MUST be initialed by school administrator

Top Copy to B-Stock ---- Second Copy to Financial Reporting ---- Third Copy to School/Department

**The School Board of Broward County, Florida
Capital Assets Activity form
Surplus Declaration Transfer**

1 OF 2 PAGES

- ☐ *SURPLUS (Principal / Director authorization signature required)
- ☐ TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required

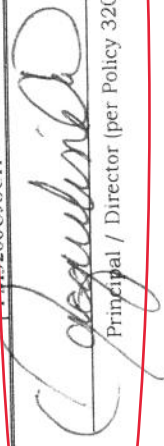
☐ YES ☐ NO

Issuing Location #: 1321
 Location Name: Sheridan Park Elem.
 Contact Name: Harriett Clark/ Don Endorf
 Phone #: 754-323-7350

Receiving Location #:
 Location Name:
 Contact Name:
 Phone #:

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
02-01178	RN1174R3KLB		COMPUTER, MAC IMAC		
05-22250	G842329MR93		APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R		
05-22252	G84232B7R93		APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R		
05-22254	G84232AJR93		APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R		
05-22255	G84232AIR93		APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R		
05-22265	G84232B2R93		APPLE DESKTOP EMAC G4 W/17" FLAT CRT/C		
05-44104	G84513Z8RBE		APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT/C		
05-44105	G845140BRBE		APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT/C		
05-44106	G84513ZPRBE		APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT/C		
06-02604	YM5200LUSCH		APPLE, DESKTOP, EMAC G4 W/17"		

Equipment Transfer /
 Surplus Approved by:



Principal / Director (per Policy 3204)

Date: 1/13/17 Released by:

Date: ___ / ___ / ___

Please Print Name, Title

Receipt of Transfer
 Acknowledged by:

Date: ___ / ___ / ___

Principal / Director (per Policy 3204)

Item(s) Delivered by:

Date: ___ / ___ / ___

Please Print Name, Title

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

2 OF 2 PAGES

☐ *SURPLUS (Principal / Director authorization signature required)

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

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required ☐ YES ☐ NO

Issuing Location #: 1321
Location Name: Sheridan Park Elem
Contact Name: Harlett Clark/ Don Endorf
Phone #: 754-323-7350

Receiving Location #:
Location Name:
Contact Name:
Phone #:

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
06-02607	YM5200V1SCH		APPLE DESKTOP, EMAC G4 W/17"		
06-02608	YM5200V2SCH		APPLE DESKTOP, EMAC G4 W/17"		
06-02615	YM52019ZSCH		APPLE DESKTOP, EMAC G4 W/17"		
06-02628	YM52018ZSCH		APPLE DESKTOP, EMAC G4 W/17"		
07-05698	4H6387TCU9B		APPLE, MACBOOK 1.83GHZ W/CD-RW/DVD 13.3"		
07-13533	QP71109FWH5		APPLE DESKTOP IMAC INTEL W/17" FLAT PANE		
08LA01657	WQ8125HH0P1		Apple MacBook 2.4 GHz; 2 GB RAM		
08-06893	W8737011WRQ		APPLE IMAC INTEL W/17" FLAT PANEL/COMBO		
08LA01668	WQ8125KH0P1		Apple MacBook 2.4 GHz; 2 GB RAM		

Equipment Transfer / Surplus Approved by: *Pauline Lane* Date: 1/13/17 Released by: _____ Date: ____ / ____ / ____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ Date: ____ / ____ / ____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ Date: ____ / ____ / ____
Please Print Name, Title

**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

January 10, 2018

TO: Patrick Reilly
Chief Auditor

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

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

The Property and Inventory Audit, Fiscal Year 2016-2017 for Sheridan Park Elementary School has been reviewed by the Office of School Performance & Accountability. The principal has been directed to take the following corrective measures, which will be closely monitored by this office.

- The cadre director will work with the principal to ensure the school inventory team will attend district-offered workshops regarding property and inventory. The school will provide written verification of the training to the Office of School Performance and Accountability once completed.
- The principal will work with the school inventory team to ensure that the proper paperwork is completed and appropriately reconciled for accuracy prior to the surplus or transfer of school equipment to another location.
- The principal will submit **quarterly** Property and Inventory audit report to the Office of School Performance & Accountability through the OSPA Central database. Additionally, all discrepancies will be reported in writing to Capital Assets and the Office of the Chief Auditor.
- The cadre director will work with the principal and monitor the school's process to ensure school compliance with policies and procedures for property and inventory during regularly scheduled school visits.
- The principal will review the Business Practice Bulletin O-100 Procedures for Property and Inventory Control to ensure compliance with all procedures. The Business Practice Bulletin will be discussed and reviewed with all members of the Property and Inventory Team to ensure the surplus of equipment is documented and all procedures followed.
- The principal will review the Property and Inventory report monthly to ensure items are removed. All discrepancies will be reported to Capital Assets on a monthly basis until the discrepancy is corrected.

January 10, 2018
Patrick Reilly
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- The outcome of this audit will be reflected in a conversation and summary memo to the principal as per the procedures for Progressive Discipline for Audit Exceptions.

The principal has been advised of the seriousness of property control and understands that appropriate disciplinary measures will be applied and documented for repeat audit exceptions.

VSW/SH:bjw

cc: Saemone Hollingsworth, Director, Office of School Performance and Accountability
Jacqueline Carro, Principal, Sheridan Hills Elementary School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Sheridan Park Elementary
Jacqueline Carro, Principal
2310 N 70th Terrace, Hollywood, FL 33024
754-323-7350 (phone) 754-323-7390 (fax)
<http://www.broward.k12.fl.us/sheridanparkel/>

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Dr. Rosalind Osgood

Robert W. Runcie
Superintendent of Schools

December 20, 2017

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

FROM: Jacqueline Carro 
Principal, Sheridan Park Elementary School

SUBJECT: REVISED RESPONSE TO FINAL AUDIT REPORT FROM MAY 2017

The following is a response to the report from a Property and Inventory Audit that took place in May 2017. The items in question on the report were a result of clerical/procedural errors, and the items are not missing. The school will address the clerical/procedural errors to ensure accuracy of its property assets and of the surplus process as follows:

1. Designated members of the inventory team will attend the training titled "Inventory Process and Tips" when it becomes available in My Learning Plan.
2. The principal will review the Business Practice Bulletin O-100 with all members of the Inventory Team to include the process for surplussing equipment and the importance of accuracy on the 3290 forms.
3. The school will continue to do quarterly and semi-annual inventory checks using the document in OSPA Central.
4. After a surplus of equipment, the school's designee for property and inventory, in collaboration with administration, will pull a P&I report monthly for comparison to ensure items are removed in a timely manner. All discrepancies will be reported to Capital Assets on a monthly basis until the matter is corrected.

For additional clarification, the information below details the events from the date of the SMART bond pick up until the audit that took place in May of 2017 and beyond.

Sheridan Park Elementary had an annual Property and Inventory Audit, which concluded on May 7, 2017. During that audit, all paperwork requested by the auditor was provided. An exit meeting was conducted in the computer lab on May 7, 2017. At that time, there were 8 items that were listed as "missing." The principal submitted the response as to the location of those 8 items to the Office of the Chief Auditor on May 11, 2017. Documentation was provided for all 8 of those items. The principal was contacted by the auditor, as well as the Property Audit Manager, on three occasions during the summer of 2017 regarding three items: A kiln, a projector, and repeater. All requested paperwork, photos, etc. were provided to the Auditor's office in regards to those three items. Almost 6 months after the exit meeting with the auditor, the principal received a "Final Property Audit Report" on October 24, 2017. On that Final Report, 24 items were listed as "missing." At no time was the principal contacted regarding those 24 items prior to the final report. Of those 24 items, three were on the original missing report from the Auditor from May of



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The School Board of
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Valerie S. Wanza, Ph.D.
December 20, 2017
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which the principal had sent a response. The remainder had previously been removed from Sheridan Park's Property and Inventory. Below is a detailed sequence of events and explanation of all 24 items on the Final report.

Sheridan Park Elementary had a SMART bond Surplus Pick up on December 15, 2015. There were 235 laptops and 21 desktop computers ready for pick up and a 3290 had been submitted on November 2, 2015 for those items. At the time of the pick up, the school had an additional 24 items for which a 3290a (ATTACHMENT A) was submitted for those items to the B-Stock CAB conference and via pony on December 8, 2015. The surplus facilitator present from Procurement and Warehouse Services stated that those could just be added to the pick up instead of waiting for another pick up. An email was sent from the surplus facilitator to the clerk at the Materials and Logistics on December 15, 2015 noting that the number of laptops had increased to 239 and the number of desktops had increased to 41, an increase in equipment of 24 items. The representative then hand wrote the new numbers on the B-stock transfer paperwork (ATTACHMENT B). The items were removed from campus on the day of the SMART pickup and are not "missing" as indicated on the final report. The two surplus packets, the original SMART pickup packet and the 3290s submitted on December 8, 2015, were combined at the time of the pick up. After the pick up, on December 15, 2015 the school received a report listing all of the items that were scanned out of the campus during the SMART bond pick up. Twenty-three (23) of the 24 items in question are on that scanned item report. They are not missing as they were removed during the SMART bond pick up process (ATTACHMENT C).

During the school's first quarterly inventory check in September of 2016, the school's micro-tech identified a large number of devices that had previously been surplus, some with the SMART bond pick up and some from before, that were still on our P&I. She contacted the clerk at Accounting and Financial Reporting by phone and then via email regarding these devices with a list of the devices and the B-Stock ticket number associated with each one. (ATTACHMENT D) In December, while completing the school's quarterly inventory, it was noted that 18 items from the SMART bond pickup listed on the scanned asset list remained on the school's P&I. At that time, the principal contacted her director to let her know that there were concerns regarding the removal of items from the school's P&I from the SMART Bond Pick up and that the school had been trying to rectify the problem since September. The school contacted the representative from Procurement and Warehousing Services that was present the day of the pickup. The representative then sent an email to the clerk at Accounting and Financial Reporting requesting that the items be removed since they were on the scanned list and on a 3290 dated and submitted prior to the pickup, but was told this could not be done because although they were on the scanned list, there was not a 3290 for these items (ATTACHMENT E). The representative then created a new 3290 containing these 18 items and sent it to the school's micro-tech for signatures. Signatures were obtained and the representative created a B-stock transfer ticket for those 18 items that should have been removed from the school's inventory as a result of the SMART Bond pick up (ATTACHMENT F AND G). A detailed list of those items is below. Item numbers correspond with the list included in the Final Report.

The following items were a part of the SMART Bond Pick up and were listed on the Scanned items list completed at the time of pick up. They were also listed on a 3290 submitted to B-STOCK via the CAB conference on December 8, 2015. These items are not missing as they were picked up and scanned as evidenced by the Scanned Asset List generated during the pickup on December 15, 2015. The Scanned items list was also provided to the auditor as well as to the Office of the Chief Auditor with the May 11, 2017 response to the initial report.



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Valerie S. Wanza, Ph.D.
December 20, 2017
Page Three

The School Board of
Broward County, Florida

Item #	BPI	Serial Number	Description	Historical Cost
1	08LA01668	WQ8125KH0P1	Apple Macbook 2.4 GHz	2769.81
2	08LA01657	WQ8125HH0P1	Apple Macbook 2.4 GHz	2769.81
4	08-06883	W873713VWRO	Apple Imac Intel	1154.00
7	07-13533	QP71109FWH5	Apple Desktop Imac	1085.00
8	07-05698	4H6387TCU9B	Apple Macbook 1.83 GHz	1499.00
9	06-02628	YM52018ZSCH	Apple Desktop Emac	1295.00
10	06-02615	YM52019ZSCH	Apple Desktop Emac	1295.00
11	06-02608	YM5200V2SCH	Apple Desktop Emac	1295.00
12	06-02607	YM5200V1SCH	Apple Desktop Emac	1295.00
13	06-02604	YM5200UJSCH	Apple Desktop Emac	1295.00
15	05-44105	G845140BRBE	Apple Desktop Emac	1295.05
16	05-44104	G84513Z8RBE	Apple Desktop Emac	1295.05
17	05-22265	G84232B2R93	Apple Desktop Emac	1100.00
19	05-22255	G84232ALR93	Apple Desktop Emac	1100.00
20	05-22254	G84232AJR93	Apple Desktop Emac	1100.00
21	05-22252	G84232B7R93	Apple Desktop Emac	1100.00
22	05-22250	G842329MR93	Apple Desktop Emac	1100.00
23	02-01178	RN1174R3KLB	Computer, Mac Imac	1583.86
Total Historical Cost of Items NOT missing and on 3290 submitted on 12/8/15 and on Scanned Asset List from 12/15/15 pickup				25,426.58

The following items listed on the FINAL report were scanned and removed from Sheridan Park on December 15, 2015 without documentation on a 3290. They were, however, listed on the Scanned Asset List documenting the fact that they were removed from the building and are not missing. This is a procedural/clerical error that will be addressed at the school.

Item #	BPI	Serial Number	Description	Historical Cost
5	R07-84176	DFQCB1	Dell, Desktop Optiplex	1024.00
6	R07-84175	6DS5CB1	Dimension 1100/B110	1024.00
14	05-44106	G84513ZPRBE	Apple Desktop Emac	1295.05
18	05-22256	G84232A4R92	Computer, Apple Emac	1100.30
24		G845140FRBE	Computer, Apple Emac	998.95
Total Historical Cost of Items NOT listed on a 3290 but not missing as they were on Scanned Asset List from the 12/15/15 pickup				5442.30

The following item is on the FINAL report as missing and is not listed on the Scanned Asset List from the SMART Bond Pickup.

Item #	BPI Number	Serial Number	Item Description	Historical Value
3	08-06893	W87370U1WRQ4	Apple Imac Intel—This item is listed on the 3290 that was sent to b-stock via the CAB Conference on 12/8/15	1154.00



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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

Valerie S. Wanza, Ph.D.
December 20, 2017
Page Four

Twenty-three (23) of the items listed on the FINAL report as "missing" were removed from Sheridan Park Elementary during the SMART Bond Surplus process as evidenced by the Scanned Asset List detailing every piece of equipment removed from Sheridan Park on December 15, 2015. At no time was there ever an attempt to create anything fictitious. The school had been inquiring and working with Capital Assets for five months to try to rectify the discrepancies as evidenced by the emails included in this packet. When the school had their audit in May of 2017, all of this information was disclosed to the auditor. She was provided with the scanned asset list, the 3290s and transfer tickets as well as the emails regarding these transactions. This was never mentioned in the exit meeting or in any conversations with the auditor or the Chief Auditor's Office prior to this final report. Additionally, on the exit report, the auditor indicated that all surplus paperwork was executed properly.

Sheridan Park respectfully requests that these 23 items be removed from the "missing list" as documentation has been provided to show that they were removed during the SMART Bond Surplus Pickup. The items in question were a result of clerical/procedural errors and are not missing.

If you have any questions, please feel free to contact me at 754-323-7350.

From: Harriet L. Clark

December 8, 2015 12:43:27 PM

Subject:

To: B-Stock Surplus

Attachments: Sherdian Park 3290 .pdf / Adobe PDF document

513K

Please add these addition to Sheridan Park Elem.

Harriet Clark
Sheridan Park Elementary
754-323-7350
754-323-7390 (fax)

Under Florida law, email addresses are public records. Your email address and the contents of any email sent to the sender of this communication will be released in response to any request for public records, except as excluded by F.S. 119.071, 1002.22(3)(d) [student records], or any other law of the State of Florida. If you do not want your email address to be released as part of any public records request, do not send email to this address, rather contact this office by phone or in writing.

Sent to bstock
CAB conference
on 12-8-15
PRIOR to the
Surplus pick up.

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

☐ NOT BPI (S. 100-0001) (Pre-filled, no other action signature required)
☐ TRANSFER (both issuing and receiving Pre-filled) (Director and/or each of the signatures required)

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required

☒ YES ☐ NO

Issuing Location #: 1321
Location Name: Shedden Park Elem
Contact Name: Harriet Clark/Don Enderf
Phone #: (754) 323-1350

Receiving Location #:
Location Name:
Contact Name:
Phone #:

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
06-02608	YMS200V28CH		APPLE DESKTOP EMAC G4 W 17"		
06-02615	YMS2010ZSCH		APPLE DESKTOP EMAC G4 W 17"		
06-02628	YMS2018ZSCH		APPLE DESKTOP EMAC G4 W 17"		
05-44104	GS4511ZSRHE		APPLE DESKTOP EMAC G4 W 17" FLAT CRIG		
05-44106	GS4513ZTRHE		APPLE DESKTOP EMAC G4 W 17" FLAT CRIG		
05-22254	GS4232AFR93		APPLE DESKTOP EMAC G4 W 17" FLAT CRIG		
05-22252	GS4232B7R91		APPLE DESKTOP EMAC G4 W 17" FLAT CRIG		
05-22265	GS4232B2R91		APPLE DESKTOP EMAC G4 W 17" FLAT CRIG		
05-22255	GS4232AFR93		APPLE DESKTOP EMAC G4 W 17" FLAT CRIG		
04-18462	W84090FVPRK		APPLE DESKTOP EMAC G4 W 17" FLAT PANEL CRIG		

Equipment Transfer /
S. 100-0001 Approved by: [Signature]

Principal / Director (per Policy 320.4)

Date: 8/21/15 Released by: [Signature]

Please Print Name Title

Date: 8/21/15

Received From: For
At: Received by:
Please Deliver to:

Principal / Director (per Policy 320.4)

Date:

Page 2 of 2

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

☒ *SRI RPT'S (Principal / Director authorization signature required)

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

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required ☒ YES ☐ NO

Issuing Location #: 1321
Location Name: Stratford Park ELEM
Contact Name: Harriet Black / Don Endorf
Phone #: (754) 323-7370

Receiving Location #:
Location Name:
Contact Name:
Phone #:

BPI Number Refer to Asset Record download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
02 01178	RN174R3K1B		COMPUTER, MAC IMAC		
04 14038	68404191QLP		APPLE DESKTOP, EMAC G4 W/17"		
04 14040	684041BHOLP		APPLE DESKTOP, EMAC G4 W/17"		
07 05898	416083TCU9B		APPLE MACBOOK, 13"GHZ W/CD-RW/DVD 13.3"		
07 13533	0971109FWHS		APPLE DESKTOP/IMAC INTEL W/17" FLAT PANE		
08 06892	W87570L1WRQ		APPLE IMAC INTEL W/17" FLAT PANE/COMBO		
08L A01649	WQ812SEH0P1		Apple MacBook 2.4 GHz 2 GB RAM		
08L A01657	WQ812SEH0P1		Apple MacBook 2.4 GHz 2 GB RAM		
08L A01668	WQ812SEH0P1		Apple MacBook 2.4 GHz 2 GB RAM		
	EAHG5Z1284P		Epson Projector		

Equipment Transfer
Surplus Approved by: [Signature] Date: 8/18/15 Released by: _____ Date: _____
Principal / Director Policy 320.4 Please Print Name, Title

Receipt of Transfer:
Acknowledged by: _____ Date: _____
Principal / Director Policy 320.4

Form 320.4
Rev. 07/08

OF _____ PAGES

TRANSIT must identify and receive the Principal Director authentication signatures required

Removal Assistance Required

☒ YES ☐ NO

Issuing Location: 1321 Sheridan Ave. Room
Location Name: Harriet Clark / Don Ende
Contact Name: (754) 312-7300
Phone #: _____

Receiving location #:
Location Name:
Contact Name:
Phone #:

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
08-06887	W5771VWRQ		APPLE MAC INTEL W17" FLAT PANEL COMBO		
08-22280	G84122NRP3		APPLE DESKTOP MAC G4 W17 FLAT CRT CDR		
05-44115	G845130BRBE		APPLE DESKTOP EMAC G4 W17" FLAT CRT C		
06-02944	YMS2901JSC4		APPLE DESKTOP EMAC G4 W 17"		
06-02907	YMS2901JSC4		APPLE DESKTOP EMAC G4 W17"		

Equipment Transfer Surplus Approved by

Principal / Director for Policy Development

Date: 12/21/15

Please Print Name Title

Acknowledged by

1974-1975, 1976-1977, 1978-1979, 1980-1981, 1982-1983, 1984-1985, 1986-1987, 1988-1989, 1990-1991, 1992-1993, 1994-1995, 1996-1997, 1998-1999, 2000-2001, 2002-2003, 2004-2005, 2006-2007, 2008-2009, 2010-2011, 2012-2013, 2014-2015, 2016-2017, 2018-2019, 2020-2021, 2022-2023, 2024-2025, 2026-2027, 2028-2029, 2030-2031, 2032-2033, 2034-2035, 2036-2037, 2038-2039, 2040-2041, 2042-2043, 2044-2045, 2046-2047, 2048-2049, 2050-2051, 2052-2053, 2054-2055, 2056-2057, 2058-2059, 2060-2061, 2062-2063, 2064-2065, 2066-2067, 2068-2069, 2070-2071, 2072-2073, 2074-2075, 2076-2077, 2078-2079, 2080-2081, 2082-2083, 2084-2085, 2086-2087, 2088-2089, 2090-2091, 2092-2093, 2094-2095, 2096-2097, 2098-2099, 2100-2101, 2102-2103, 2104-2105, 2106-2107, 2108-2109, 2110-2111, 2112-2113, 2114-2115, 2116-2117, 2118-2119, 2120-2121, 2122-2123, 2124-2125, 2126-2127, 2128-2129, 2130-2131, 2132-2133, 2134-2135, 2136-2137, 2138-2139, 2140-2141, 2142-2143, 2144-2145, 2146-2147, 2148-2149, 2150-2151, 2152-2153, 2154-2155, 2156-2157, 2158-2159, 2160-2161, 2162-2163, 2164-2165, 2166-2167, 2168-2169, 2170-2171, 2172-2173, 2174-2175, 2176-2177, 2178-2179, 2180-2181, 2182-2183, 2184-2185, 2186-2187, 2188-2189, 2190-2191, 2192-2193, 2194-2195, 2196-2197, 2198-2199, 2200-2201, 2202-2203, 2204-2205, 2206-2207, 2208-2209, 2210-2211, 2212-2213, 2214-2215, 2216-2217, 2218-2219, 2220-2221, 2222-2223, 2224-2225, 2226-2227, 2228-2229, 2230-2231, 2232-2233, 2234-2235, 2236-2237, 2238-2239, 2240-2241, 2242-2243, 2244-2245, 2246-2247, 2248-2249, 2250-2251, 2252-2253, 2254-2255, 2256-2257, 2258-2259, 2260-2261, 2262-2263, 2264-2265, 2266-2267, 2268-2269, 2270-2271, 2272-2273, 2274-2275, 2276-2277, 2278-2279, 2280-2281, 2282-2283, 2284-2285, 2286-2287, 2288-2289, 2290-2291, 2292-2293, 2294-2295, 2296-2297, 2298-2299, 2300-2301, 2302-2303, 2304-2305, 2306-2307, 2308-2309, 2310-2311, 2312-2313, 2314-2315, 2316-2317, 2318-2319, 2320-2321, 2322-2323, 2324-2325, 2326-2327, 2328-2329, 2330-2331, 2332-2333, 2334-2335, 2336-2337, 2338-2339, 2340-2341, 2342-2343, 2344-2345, 2346-2347, 2348-2349, 2350-2351, 2352-2353, 2354-2355, 2356-2357, 2358-2359, 2360-2361, 2362-2363, 2364-2365, 2366-2367, 2368-2369, 2370-2371, 2372-2373, 2374-2375, 2376-2377, 2378-2379, 2380-2381, 2382-2383, 2384-2385, 2386-2387, 2388-2389, 2390-2391, 2392-2393, 2394-2395, 2396-2397, 2398-2399, 2400-2401, 2402-2403, 2404-2405, 2406-2407, 2408-2409, 2410-2411, 2412-2413, 2414-2415, 2416-2417, 2418-2419, 2420-2421, 2422-2423, 2424-2425, 2426-2427, 2428-2429, 2430-2431, 2432-2433, 2434-2435, 2436-2437, 2438-2439, 2440-2441, 2442-2443, 2444-2445, 2446-2447, 2448-2449, 2450-2451, 2452-2453, 2454-2455, 2456-2457, 2458-2459, 2460-2461, 2462-2463, 2464-2465, 2466-2467, 2468-2469, 2470-2471, 2472-2473, 2474-2475, 2476-2477, 2478-2479, 2480-2481, 2482-2483, 2484-2485, 2486-2487, 2488-2489, 2490-2491, 2492-2493, 2494-2495, 2496-2497, 2498-2499, 2500-2501, 2502-2503, 2504-2505, 2506-2507, 2508-2509, 2510-2511, 2512-2513, 2514-2515, 2516-2517, 2518-2519, 2520-2521, 2522-2523, 2524-2525, 2526-2527, 2528-2529, 2530-2531, 2532-2533, 2534-2535, 2536-2537, 2538-2539, 2540-2541, 2542-2543, 2544-2545, 2546-2547, 2548-2549, 2550-2551, 2552-2553, 2554-2555, 2556-2557, 2558-2559, 2560-2561, 2562-2563, 2564-2565, 2566-2567, 2568-2569, 2570-2571, 2572-2573, 2574-2575, 2576-2577, 2578-2579, 2580-2581, 2582-2583, 2584-2585, 2586-2587, 2588-2589, 2590-2591, 2592-2593, 2594-2595, 2596-2597, 2598-2599, 2600-2601, 2602-2603, 2604-2605, 2606-2607, 2608-2609, 2610-2611, 2612-2613, 2614-2615, 2616-2617, 2618-2619, 2620-2621, 2622-2623, 2624-2625, 2626-2627, 2628-2629, 2630-2631, 2632-2633, 2634-2635, 2636-2637, 2638-2639, 2640-2641, 2642-2643, 2644-2645, 2646-2647, 2648-2649, 2650-2651, 2652-2653, 2654-2655, 2656-2657, 2658-2659, 2660-2661, 2662-2663, 2664-2665, 2666-2667, 2668-2669, 2670-2671, 2672-2673, 2674-2675, 2676-2677, 2678-2679, 2680-2681, 2682-2683, 2684-2685, 2686-2687, 2688-2689, 2690-2691, 2692-2693, 2694-2695, 2696-2697, 2698-2699, 2700-2701, 2702-2703, 2704-2705, 2706-2707, 2708-2709, 2710-2711, 2712-2713, 2714-2715, 2716-2717, 27

Date: _____

References

Figure 1

From:  "Kent M. Jerding" <kent.jerding@browardschools.com> 12/15/15 6:58:...  

Subject: Sheridan Park EL T# 25148

To:  celina.king@browardschools.com

Cc:  Harriet L. Clark

Attachments:  Attach0.html / Uploaded File 3K

Celina,

Sheridan Park EL has added some surplus to a transfer ticket# 25148. Can you change numbers in database from:

Laptops- from 235 to 239

IMAC/EMAC- from 21 to 41

Misc A/V- from 0 to 1

I will change on my forms so you will not have to reprint but, just want numbers to match in database. This school is scheduled for a direct pickup by vendor today 12/15.

Thank You,

Kent Jerding
Office: 754-321-2880
SBBC Cell: 954-684-8406
Procurement & Warehousing Services
Broward County School District
kent.jerding@browardschools.com

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

2

B-Stock Transfer

Date Created: 11/5/2015

Date Closed:

Transfer # 25148

Number of 3290A Attachments: 28 ³⁰¹⁰⁵

Cafeteria #

Number of Other Attachments: 1

Sending Location 1321

Receiving Location 022T

Sheridan Park Elementary

A1 Assets Inc.

2310 N 70th Terrace

1100 Charles Street

Hollywood, FL 33024

Longwood, FL 32750

Phone/Fax: (754)323-7350 / (754)323-7390

Phone/Fax: (407)339-7030 / (407)749-0787

Contact: Harriet Clark

Contact: A1 Assets Inc. 16-022T

Check if unable to complete ☐ Reason:

Line #	BPI #	Serial #	Qty	Item Description	Status
1		239	235	Laptop Computer-See Attached 3290A Forms	Inc
2		41	21	IMAC/EMAC/PC Computers-See Attached 3290A Forms	Inc
3			1	Printers	Inc
4			1	TV	Inc

COMPLETED

1/7/16

Requested By: Harriet Clark

Released By:

[Signature]

Date: 12/15/15

Received By:

[Signature]

Date: 12/15/15

Delivered By:

Originator: Sammy Martinez

Written changes to this form MUST be initialed by school administrator

Top Copy to B-Stock ---- Second Copy to Financial Reporting ---- Third Copy to School/Department

Attachment C - 6 pages

1321

Sheridan Park Scanned Asset List

SCANNED BY KENT JERDING

ON 12/15/2015

4H5356JXSEB	Apple	Laptop	box 1	UV4471SR587	APPLE	Laptop
4H53589ZSEB	Apple	Laptop		UV4480Y3S87	APPLE	Laptop
4H5355HRSEB	Apple	Laptop		UV4471T5S87	APPLE	Laptop
4H5355N2SEB	Apple	Laptop		UV4471SW587	APPLE	Laptop
4H532742SEB	Apple	Laptop		4H531C86SEB	APPLE	Laptop
4H5324CZSEB	Apple	Laptop		4H5359C6SEB	APPLE	Laptop
4H531J4VSEB	Apple	Laptop		UV4471SYS87	APPLE	Laptop
UV4504ZASCZ	Apple	Laptop		UV45103BSCZ	APPLE	Laptop
4H5329X1SEB	Apple	Laptop		4H5328E2SEB	APPLE	Laptop
4H5328EUSEB	Apple	Laptop		4H50924XS87	APPLE	Laptop
4H5328QUSEB	Apple	Laptop		4H531CEESEB	APPLE	Laptop
UV451012SCZ	Apple	Laptop	Box 1	UV4471SE587	APPLE	Laptop
UV4267T2RAP	Apple	Laptop	Box 2	4H5356K2SEB	APPLE	Laptop
4H531JT0SEB	Apple	Laptop		4H531HE0SEB	APPLE	Laptop
4H53533MSEB	Apple	Laptop		4H5356C5SEB	APPLE	Laptop
4H5352HHSEB	Apple	Laptop		4H531CDZSEB	APPLE	Laptop
4H53534DSEB	Apple	Laptop		4H531J3USEB	APPLE	Laptop
4H5352FWSEB	Apple	Laptop		4H5328XCSEB	APPLE	Laptop
4H5329D4SEB	Apple	Laptop		4H5328P1SEB	APPLE	Laptop
4H53247HSEB	Apple	Laptop		4H531C8XSEB	APPLE	Laptop
4H531HRHSEB	Apple	Laptop		4H5329R4SEB	APPLE	Laptop
4H5102DSW87	Apple	Laptop		UV4471SDS87	APPLE	Laptop
4H50924GS87	Apple	Laptop		UV4480LPS87	APPLE	Laptop
4H5102FPS87	Apple	Laptop	Box 2	UV4471T1S87	APPLE	Laptop
4H5328EDSEB	Apple	Laptop	Box 3	4H50921MS87	APPLE	Laptop
4H531DJXSEB	Apple	Laptop		4H50922PS87	APPLE	Laptop
4H531DV3SEB	Apple	Laptop		4H50921ZS87	APPLE	Laptop
4H531DWUSEB	Apple	Laptop		4H532AEASEB	APPLE	Laptop
4H531KYZSEB	Apple	Laptop		4H5102F5S87	APPLE	Laptop
4H50921PS87	Apple	Laptop		4H531HQPSEB	APPLE	Laptop
4H50923MS87	Apple	Laptop		4H5100MYS87	APPLE	Laptop
4H531J2HSEB	Apple	Laptop		4H5102EPS87	APPLE	Laptop
4H531DESSEB	Apple	Laptop		4H50922QS87	APPLE	Laptop
4H5352EBSEB	Apple	Laptop		4H5102GWS87	APPLE	Laptop
4H531BCNSEB	Apple	Laptop		4H5102F2S87	APPLE	Laptop
4H5353SFSEB	Apple	Laptop	Box 3	4H50924BS87	APPLE	Laptop
UV45100ZSCZ	Apple	Laptop	Box 4	4H5328S0SEB	APPLE	Laptop
UV450086SCZ	Apple	Laptop		UV4502YKSCZ	APPLE	Laptop
4H535816SEB	Apple	Laptop		4H50924ZS87	APPLE	Laptop
4H531BJDSEB	Apple	Laptop		4H5102I		
UV44716QS87	Apple	Laptop		UV4510I		
UV4471SJS87	Apple	Laptop		UV4500I		
UV4471SSS87	Apple	Laptop		4H5357I		
4H5328UBSEB	Apple	Laptop		4H5102I		
4H5354B3SEB	Apple	Laptop		4H5353I		
4H531HTFSEB	Apple	Laptop		4H5352I		
4H531KN8SEB	Apple	Laptop	box 4	4H5356I		
4H5326A0SEB	Apple	Laptop	Box 8	4H5092I		

Scanned Asset
list received
on 12-17-15

4H53256DSEB	Apple	Laptop	Box 9	4H5102HHS87	APPLE	Laptop
UV45101ASCZ	Apple	Laptop				
4H5356V0SEB	Apple	Laptop				
4H531EQ9SEB	Apple	Laptop				
4H531KMJSEB	Apple	Laptop				
4H535375SEB	Apple	Laptop				
UV4504X4SCZ	Apple	Laptop				
UV45100TSCZ	Apple	Laptop				
4H5352C2SEB	Apple	Laptop				
4H531HUCSEB	Apple	Laptop				
UV450083SCZ	Apple	Laptop				
4H531K3MSEB	Apple	Laptop	Box 9			
4H5326SDSEB	Apple	Laptop	Box 10			
4H50922KS87	Apple	Laptop				
UV45102RSCZ	Apple	Laptop				
4H5353EJSEB	Apple	Laptop				
4H531JTYSEB	Apple	Laptop				
4H531DKBSEB	Apple	Laptop				
4H531KYCSEB	Apple	Laptop				
UV4267SFRAP	Apple	Laptop				
4H531KVPSEB	Apple	Laptop				
UV4267SRRAP	Apple	Laptop				
4H5102HYS87	Apple	Laptop				
4H5353A7SEB	Apple	Laptop	Box 10			
4H5353NZSEB	Apple	Laptop	Box 11			
4H5327PBSEB	Apple	Laptop				
4H5357XMSEB	Apple	Laptop				
4H53571BSEB	Apple	Laptop				
4H531BERSEB	Apple	Laptop				
4H532AJ1SEB	Apple	Laptop				
4H53590ESEB	Apple	Laptop				
4H531BP9SEB	Apple	Laptop				
4H5329MWSEB	Apple	Laptop				
4H531K9YSEB	Apple	Laptop				
4H5352AGSEB	Apple	Laptop				
4H531JTVSEB	Apple	Laptop	Box 11			
4H531KETSEB	Apple	Laptop	Box 12			
UV451008SCZ	Apple	Laptop				
4H531DW3SEB	Apple	Laptop				
UV447175S87	Apple	Laptop				
4H531KQVSEB	Apple	Laptop				
4H5102HCS87	Apple	Laptop				
4H531HAPSEB	Apple	Laptop				
UV45102VSCZ	Apple	Laptop				
UV451018SCZ	Apple	Laptop				
4H5328A5SEB	Apple	Laptop	Box 12			
W84090FCPVK	APPLE	IMAC/EMAC/PC	G1			
QT2202XOLF4	APPLE	IMAC/EMAC/PC				

H9LNL81	DELL		
5CLNL81	DELL		
74LNL81	DELL		
F5LNL81	DELL		
88LNL81	DELL		
J1C5V61	DELL		
77LNL81	DELL		
61C5V61	DELL		
C1LNL81	DELL		
56LNL81	DELL		
J7LNL81	DELL		
80LNL81	DELL	LAPTOP	
4H531KJXSEB	APPLE	LAPTOP	BOX 13
4H531HC3SEB			
UV45101FSCZ			
4H531G6XSEB			
4H531KP5SEB			
4H5221R3S88			
UV415B4XQHU			
4H5221H4S88			
4H5221RKS88			
4H5221R9S88			
4H531C74SEB			
4H5324Z9SEB			
4H5355RJSEB			
4H531HGUSEB			
4H5221RLS88			BOX 13
4H5221PGS88			BOX 14
4H5221QKS88			
4H5221R8S88			
4H5221R6S88			
4H5221QDS88			
4H5210YHS88			
4H5221Q9S88			
4H5221RFS88			
4H5221RES88			BOX 14
4H5327NPSEB			BOX 15
4H531KGZSEB			
4H531K14SEB			
4H532AF8SEB			
UV4504Z7SCZ			
UV451015SCZ			
4H531JBZSEB			
4H531JYFSEB			
4H531GBESEB			
4H531C6WSEB			
4H5357RMSEB			
4H5358PDSEB			BOX 15

4

	G840419UQLP	APPLE	IMAC/EMAC/PC	
	G84041AWQLP	APPLE	IMAC/EMAC/PC	
	W84091XTPVK	APPLE	IMAC/EMAC/PC	
	W84091WZPVK	APPLE	IMAC/EMAC/PC	
	QT31218XP19	APPLE	IMAC/EMAC/PC	
	G840419LQLP	APPLE	IMAC/EMAC/PC	
	G84041B7QLP	APPLE	IMAC/EMAC/PC	
	G84041BHQLP	APPLE	IMAC/EMAC/PC	
	QT31218XP19	APPLE	IMAC/EMAC/PC	G11
	W84091XTPVK	APPLE	IMAC/EMAC/PC	G12
	W84041B7QLP	APPLE	IMAC/EMAC/PC	G13
	QT2202XOLF4	APPLE	IMAC/EMAC/PC	G14
	W84090FCPVK	APPLE	IMAC/EMAC/PC	G15
	G840419LQLP	APPLE	IMAC/EMAC/PC	G16
	W84091WZPVK	APPLE	IMAC/EMAC/PC	G17
	G84041BHQLP	APPLE	IMAC/EMAC/PC	G18
	G84041AWQLP	APPLE	IMAC/EMAC/PC	G19
	G840419UQLP	APPLE	IMAC/EMAC/PC	G20
	W84090EVPVK	APPLE	IMAC/EMAC/PC	G21
	W840929QPVK	APPLE	IMAC/EMAC/PC	G22
	4H5328A5SEB	APPLE	LAPTOP	G23
	4H5221RTS88	APPLE	LAPTOP	G24
	QT2370QVLP4	APPLE	LAPTOP	G1 03-09309
-21	G84232B7R93	APPLE	IMAC/EMAC/PC	CART1 05-22252 on 12/8/15 3290
20	G84232AJR93	APPLE	IMAC/EMAC/PC	05-22254 on 12/8/15 3290
9	YM52018ZSCH	APPLE	IMAC/EMAC/PC	06-02628 on 12/8/15 3290
16	G84513Z8RBE	APPLE	IMAC/EMAC/PC	05-44104 on 12/8/15 3290
19	G84232ALR93	APPLE	IMAC/EMAC/PC	05-22255 on 12/8/15 3290
14	G84513ZPRBE	APPLE	IMAC/EMAC/PC	CART1 05-44106 on 12/8/15 3290
11	YM5200V2SCH	APPLE	IMAC/EMAC/PC	CART2 06-02608 on 12/8/15 3290
17	G84232B2R93	APPLE	IMAC/EMAC/PC	05-22265 on 12/8/15 3290
24	G845140FRBE	APPLE	IMAC/EMAC/PC	
10	YM52019ZSCH	APPLE	IMAC/EMAC/PC	CART2 06-02615 on 12/8/15 3290
	W842043GQHY	APPLE	Laptop	CART3
	F6LNL81	DELL	Laptop	
	JCLNL81	DELL	Laptop	
	D4LNL81	DELL	Laptop	
	14LNL81	DELL	Laptop	
	45LNL81	DELL	Laptop	
	53LNL81	DELL	Laptop	
	F3HG4Z1284F	EPSON	PROJECTOR	
	69LNL81	DELL	LAPTOP	
	95VVQB1	DELL	LAPTOP	
	94VVQB1	DELL	LAPTOP	
	72C5V61	DELL		
	11C5V61	DELL		
	63C5V61	DELL		
	DDLNL81	DELL		

UV4471SBS87				BOX 16
UV4471X1S87				
UV4471S9S87				
UV4471T2S87				
UV4471S2S87				
UV4460HHS87				
UV4471WWS87				
UV4460GTS87				
UV4471S8S87				
4H531KFJSEB				
UV4460FZS87				
UV4471SMS87				BOX 16
4H5102G9S87				BOX 17
4H5357SVSEB				
4H5356LJSEB				
4H5357CJSEB				
4H531GJQSEB				
4H5356EASEB				
4H535974SEB				
4H532733SEB				
4H531C66SEB				
UV4471SKS87				
4H531HNGSEB				
4H531HGCSEB				BOX 17
(5) DDFQCB1	DELL	IMAC/EMAC/PC	CART 4	ROT-84176
(6) 6DS5CB1	DELL	IMAC/EMAC/PC		ROT-84175
W84090EVPVK	APPLE	IMAC/EMAC/PC		
(18) G84232A4R93	APPLE	IMAC/EMAC/PC		05-22256
QP42500JQV5	APPLE	IMAC/EMAC/PC	CART 4	
QTY. 1	TV			
QTY. 2	OVERHEAD			
QTY. 2	MONITOR			
QTY. 1	PRINTER			
ADDITIONAL				
22 G842329MR93	APPLE	DESKTOP	Not on 3290a	BPI 05-22250 05-22250
12 YM5200V1SCH	APPLE	DESKTOP	Not on 3290a	06-02607 06-02607
13 YM5200UJSCH	APPLE	DESKTOP	Not on 3290a	06-02604 06-02604

All on 3290
dated 12/8/15

ON 12/15/2015

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8	4H6387TCU9B	APPLE	MACBOOK	Not on 3290a	N/A	07-05698	*
	WQ8125DTOP1	APPLE	MACBOOK	Not on 3290a	08LA01649		
2	WQ8125HHOP1	APPLE	MACBOOK	Not on 3290a	08LA01657	08LA01657	*
1	WQ8125KHOP1	APPLE	MACBOOK	Not on 3290a	08LA01668	08LA01668	*
4	W873713VWRO	APPLE	DESKTOP	Not on 3290a	N/A	08-06883	*
7	QP71109FWH5	APPLE	DESKTOP	Not on 3290a	07-13533	07-13533	*
13	RN1174R3KLB	APPLE	DESKTOP	Not on 3290a	02-01178	02-01178	*
15	G845140BRBE	APPLE	DESKTOP	Not on 3290a	05-44105	05-44105	*

* All on 12/18/15 3290

Attachment D-6 pages

From: Harriet L. Clark

September 23, 2016 12:44:56 PM

Subject: PNI Inventory

To: Anthony E. Simon

Attachments: document2016-09-23-080248.pdf / Adobe Acrobat Document 1.2M

Anthony, this in reference to our conversation that took place today with myself and my assistant principal, Miss Suarez, regarding documents that you requested. Let me know if I can be of any further assistance.

Harriet Clark
Sheridan Park Elementary
754-323-7350
754-323-7390 (fax)

Under Florida law, email addresses are public records. Your email address and the contents of any email sent to the sender of this communication will be released in response to any request for public records, except as excluded by F.S. 119.071, 1002.22(3)(d) [student records], or any other law of the State of Florida. If you do not want your email address to be released as part of any public records request, do not send email to this address, rather contact this office by phone or in writing.

9-23-16
Attempt to
rectify errors
on P+I

2

Equipment Number	Description	Condition	Class	Voucher Number	Acquire Date	Amount
00-06430	MACHINE, LAMINATOR 25" TABLE TOP 1" CORE	G	046	724329	04/10/2000	1,295.00
01-06090	LAMINATOR 25" TABLE TOP 1" CORE	T	046	762656	09/26/2000	1,295.00
01-09916	LAMINATOR, 25" TABLE TOP 1" CORE	G	046	792690	10/23/2000	1,295.00
02-01178	COMPUTER, MAC IMAC	G	044	861378	07/19/2001	1,583.86
02-17666	PRINTER, LEXMARK T622DN	T	044	968127	06/11/2002	3,431.00
02-17668	PRINTER, LEXMARK T520N	T	044	968127	06/11/2002	1,258.00
03-14429	PRINTER, LEXMARK T520N	T	044	019912	01/22/2003	1,234.00
03-20878	PRINTER, LEXMARK T630	T	044	049486	05/27/2003	1,208.00
04-04748	BURNISHER, FLOOR PROPANE POWER 27" CLARK	T	014	071422	09/05/2003	4,064.55
04-06512	SCRUBBER, FLOOR BATTERY OPER. TENN. 5680	T	014	078153	10/03/2003	7,400.00
04-13791	PRINTER, LEXMARK T630N B/W LASER	T	044	110617	02/19/2004	1,208.00
04-13792	PRINTER, LEXMARK T630N B/W LASER	T	044	110617	02/19/2004	1,208.00
04-13793	PRINTER, LEXMARK T630N B/W LASER	T	044	110617	02/19/2004	1,208.00
04-13794	PRINTER, LEXMARK T630N B/W LASER	T	044	110617	02/19/2004	1,208.00
04-13795	PRINTER, LEXMARK T630N B/W LASER	T	044	110617	02/19/2004	1,208.00
04-13796	PRINTER, LEXMARK T630N B/W LASER	T	044	110617	02/19/2004	1,208.00
04-17527	PRINTER LEXMARK T630N B/W LASER	T	044	110617	02/19/2004	1,208.00
05-22248	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R	T	044	134099	05/13/2004	1,208.00
05-22249	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R	T	044	152861	06/30/2004	1,100.30
05-22250	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R	T	044	152861	06/30/2004	1,100.30
05-22251	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R	T	044	152861	06/30/2004	1,100.30
05-22252	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R	T	044	152861	06/30/2004	1,100.30
05-22253	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R	T	044	152861	06/30/2004	1,100.30
05-22254	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R	T	044	152861	06/30/2004	1,100.30
05-22255	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R	T	044	152861	06/30/2004	1,100.30
05-22260	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R	T	044	152861	06/30/2004	1,100.30
05-22261	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R	T	044	152861	06/30/2004	1,100.30
05-22262	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R	T	044	152861	06/30/2004	1,100.30
05-22265	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD-R	T	044	152861	06/30/2004	1,100.30
05-38912	PRINTER, LEXMARK T630N B/W LASER	T	044	015678	11/30/2004	1,208.00
05-38913	PRINTER, LEXMARK T630N B/W LASER	T	044	015678	11/30/2004	1,208.00
05-38915	PRINTER, LEXMARK T630N B/W LASER	T	044	015678	11/30/2004	1,208.00
05-43097	HHP IMAGE TEAM 3875 SCANNER KIT	T	046	028219	01/28/2005	1,365.00

Turn in
9/22

05-44102	APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT/C	T	044	029276	02/09/2005	1,295.05
05-44104	APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT/C	T	044	029276	02/09/2005	1,295.05
05-44105	APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT/C	T	044	029276	02/09/2005	1,295.05
05-44106	APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT/C	T	044	029276	02/09/2005	1,295.05
05-44107	APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT/C	T	044	029276	02/09/2005	1,295.05
05-44108	APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT/C	T	044	029276	02/09/2005	1,295.05
05-44110	APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT/C	T	044	029276	02/09/2005	1,295.05
05-47450	PRINTER LEXMARK T630N B/W LASER	T	044	037595	02/24/2005	1,208.00
05-47451	PRINTER LEXMARK T630N B/W LASER	T	044	037595	02/24/2005	1,208.00
05-48875	PROJECTOR CLASSROOM/CART, LOW END, EPSON	T	056	041097	03/08/2005	1,154.23
05-50004	PRINTER, LEXMARK T630	T	044	048625	04/14/2005	1,208.00
05-50005	PRINTER, LEXMARK T630	T	044	048625	04/14/2005	1,208.00
05-50006	PRINTER, LEXMARK T630	T	044	048625	04/14/2005	1,208.00
05-50007	PRINTER, LEXMARK T630	T	044	048625	04/14/2005	1,208.00
05-50008	PRINTER, LEXMARK T630	T	044	048625	04/14/2005	1,208.00
05-50009	PRINTER, LEXMARK T630	T	044	048625	04/14/2005	1,208.00
05-52658	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD	T	044	070434	05/17/2005	1,295.00
05-52660	APPLE DESKTOP IMAC G5 20" FLAT PANEL/1.8	T	044	070434	05/17/2005	2,373.00
05-52661	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD	T	044	070434	05/17/2005	1,295.00
05-52662	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD	T	044	070434	05/17/2005	1,295.00
05-52663	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD	T	044	070434	05/17/2005	1,295.00
05-52665	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD	T	044	070434	05/17/2005	1,295.00
05-52666	APPLE DESKTOP EMAC G4 W/17" FLAT CRT/CD	T	044	070434	05/17/2005	1,295.00
05-53448	TANDBERG 990 MXP SET	T	046	076504	06/02/2005	13,400.00
05-54678	IBM SERVER X236, INTEL XEON 2.8 GHZ	T	044	082755	06/20/2005	12,048.17
05-81100	LEXMARK T630N B/W LASER	T	044	PC-3	07/20/2004	1,394.00
05-81491	SYSTEM, TIME KRONOS	T	046	002849	10/26/2004	2,197.00
06-02604	APPLE, DESKTOP, EMAC G4 W/17"	T	044	095293	08/16/2005	1,295.00
06-02607	APPLE, DESKTOP, EMAC G4 W/17"	T	044	095293	08/16/2005	1,295.00
06-02608	APPLE, DESKTOP, EMAC G4 W/17"	T	044	095293	08/16/2005	1,295.00
06-02609	APPLE, DESKTOP, EMAC G4 W/17"	T	044	095293	08/16/2005	1,295.00
06-02610	APPLE, DESKTOP, EMAC G4 W/17"	T	044	095293	08/16/2005	1,295.00
06-02611	APPLE, DESKTOP, EMAC G4 W/17"	T	044	095293	08/16/2005	1,295.00
06-02615	APPLE, DESKTOP, EMAC G4 W/17"	T	044	095293	08/16/2005	1,295.00
06-02617	APPLE, DESKTOP, EMAC G4 W/17"	T	044	095293	08/16/2005	1,295.00

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06-02618	APPLE,DESKTOP,EMAC G4 W/17" FLAT MONITO	T	044	095293	08/16/2005	1,295.00
06-02621	APPLE, DESKTOP EMAC G4 W/17" FLAT MONITO	T	044	095293	08/16/2005	1,295.00
06-02628	APPLE,DESKTOP,EMAC G4 W/17" FLAT MONITO	T	044	095293	08/16/2005	1,295.00
06-02630	APPLE,DESKTOP,EMAC G4 W/17" FLAT MONITO	T	044	095293	08/16/2005	1,295.00
06-02632	APPLE,DESKTOP,EMAC G4 W/17" FLAT MONITO	T	044	095293	08/16/2005	1,295.00
07-05698	APPLE, MACBOOK 1.83GHZ W/CD-RW/DVD 13.3"	T	044	206948	12/07/2006	1,499.00
07-13008	SCRUBBER, FLOOR SABER CUTTER BATT OPERAT	T	014	244070	05/21/2007	5,784.00
07-13530	APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	T	044	245662	06/01/2007	1,085.00
07-13533	APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	T	044	245662	06/01/2007	1,085.00
07-13535	FAST-TRAK,WAX APPLICATOR	T	014	246286	05/31/2007	2,283.00
07-27334	BURNISHER, WINDSOR LIGHTNING 2000 HI-SPE	T	014	253389	06/28/2007	1,212.50
07-34952	GENIE AWP 30 W/FIBER GLASS BUCKET	T	018	256549	07/30/2007	7,540.00
08-00817	REPEATER, MOTOROLA	T	046	260102	08/20/2007	2,601.10
08-04358	BURNISHER, FLOOR EAGLE SOLUTIONS PROPANE	T	014	272178	10/11/2007	2,762.50
08-05128	APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	T	044	274342	10/29/2007	1,154.00
08-05129	APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	T	044	274342	10/29/2007	1,154.00
08-05131	APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	T	044	274342	10/29/2007	1,154.00
08-06883	APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	T	044	000881	12/18/2007	1,154.00
08-06893	APPLE IMAC INTEL W/17" FLAT PANEL/COMBO	T	044	000881	12/18/2007	1,154.00
08-07614	PRINTER LEXMARK T640N B/W LASER	T	044	001124	01/02/2008	1,198.00
08-07615	PRINTER LEXMARK T640N B/W LASER	T	044	001124	01/02/2008	1,198.00
08-07616	PRINTER LEXMARK T640N B/W LASER	T	044	001124	01/02/2008	1,198.00
08-07617	PRINTER LEXMARK T640N B/W LASER	T	044	001124	01/02/2008	1,198.00
08-07618	PRINTER LEXMARK T640N B/W LASER	T	044	001124	01/02/2008	1,198.00
08-07619	PRINTER LEXMARK T640N B/W LASER	T	044	001124	01/02/2008	1,198.00
08-07620	PRINTER LEXMARK T640N B/W LASER	T	044	001124	01/02/2008	1,198.00
08-07621	PRINTER LEXMARK T640N B/W LASER	T	044	001124	01/02/2008	1,198.00
08-07622	PRINTER LEXMARK T640N B/W LASER	T	044	001124	01/02/2008	1,198.00
08-07623	PRINTER LEXMARK T640N B/W LASER	T	044	001124	01/02/2008	1,198.00
08-08224	APPLE MACBOOK PRO 2.4GHZ WITH 17" DISPL	T	044	008465	03/26/2008	3,299.00
08-09577	DYNACORD PORTABLE SOUND SYSTEM	T	011	019867	06/05/2008	8,070.15
08-10103	2.4GHZ ACTIVOTES-INCLUDES 32	T	011	028088	01/16/2008	1,595.00
08-10104	2.4GHZ ACTIVOTES-INCLUDES 32	T	011	028088	01/16/2008	1,595.00
08-10105	2.4GHZ ACTIVOTES-INCLUDES 32	T	011	028088	01/16/2008	1,595.00
08-10928	APPLE MACBOOK 2.16GHZ W/DVD+RW/CD-RW	T	044	001750	01/14/2008	1,716.00

08-10965	DELL LAPTOP D630, W/DVD-RW/14.1" DISPLAY	T	044	001121	01/02/2008	1,458.00
08-11495	PIANO, UPRIGHT KAWAI	T	040	015481	05/15/2008	4,796.82
08-11496	PIANO, UPRIGHT KAWAI	T	040	015481	05/15/2008	4,796.82
08-11497	FLIPFORMS, 1801002 (SET OF 4)	T	011	009204	04/07/2008	2,472.24
08-11498	CABINET, PERCUSSION PEBBLE WENGER	T	001	009204	04/07/2008	1,467.89
08-11499	CHORAL FOLIO 100 OYSTER W/PEBBLE DOORS	T	040	009204	04/07/2008	2,673.41
09-00932	DELL WS3400 W/20" FLAT PANEL	T	044	025254	07/21/2008	1,506.00
09-02794	APPLE NOTEBOOK 2.6 GHZ W/DVD+RW/CD/RW	T	044	031533	08/13/2008	1,706.00
09-02795	CART, MEDIA SPECIALIST	T	044	030798	08/13/2008	3,131.02
09-81720	DEFIBRILATOR, AED MACHINE	T	083	078907	04/14/2009	1,095.00
10-04037	APPLE MACBOOK PRO 2.4 GHZ 15" DISPLAY	T	044	140216	03/16/2010	2,081.00
10-04076	WHITEBOARD, INTERACTIVE SMART BOARD SB68	T	011	141414	03/22/2010	1,012.00
11-03109	Cisco WAVE 574 Proxy Server	T	044	206107	03/17/2011	6,146.85
12-00797	BRETFORD MOBILITY CART	T	044	245530	09/21/2011	1,459.58
12-02008	APPLE MACBOOK 2.26GHZ W/ DVD+R 13.3" DIS	T	044	263153	12/05/2011	1,320.55
12-02009	APPLE MACBOOK 2.26GHZ W/ DVD+R 13.3" DIS	T	044	263154	12/05/2011	1,320.55
12-03502	APPLE IMAC INTEL W/21.5" LED WIDECRN	T	044	288269	04/16/2012	1,195.28
12-04254	APPLE MACBOOK PRO 13" 2.4GHZ 13.3 DISPLY	T	044	297180	05/23/2012	1,511.75
12-04255	APPLE MACBOOK PRO 13" 2.4GHZ 13.3 DISPLY	T	044	297181	05/23/2012	1,511.75
13-01283	APPLE IMAC INTEL W/21.5" LED GLSY WDSCN	T	044	321636	09/25/2012	1,307.85
13-01284	APPLE IMAC INTEL W/21.5" LED GLSY WDSCN	T	044	321639	09/25/2012	1,307.85
13-01918	ST230i SMART Table Interactive lng Tble	T	011	338220	11/30/2012	4,800.00
13-02288	STRIPPER, FLOOR & PROPANE ECLIPSE	T	014	339490	12/06/2012	6,496.45
13-04221	PROMETHEAN ACTIVBOARD SYSTEM 178	T	011	368617	04/09/2013	1,887.00
13-04222	PROMETHEAN ACTIVBOARD SYSTEM 178	T	011	368617	04/09/2013	1,887.00
13-04223	PROMETHEAN ACTIVBOARD SYSTEM 178	T	011	368617	04/09/2013	1,887.00
13-04224	PROMETHEAN ACTIVBOARD SYSTEM 178	T	011	368617	04/09/2013	1,887.00
13-04225	APPLE AIRBOOK 1.7GHZ 11.6" DSPLY-128 GB	T	044	372120	04/24/2013	1,469.00
13-05107	CART, SAFEHARBOR 30 CAPACITY NOTEBOOK	T	044	383397	06/04/2013	1,450.00
14-02372	APPLE IMAC INTEL W/215" LED-BACKLIT GLS	T	044	419720	11/07/2013	1,269.00
14-03189	APPLE MACBOOK PRO 13" 25GHZ 13" DISPLY	T	044	427513	12/06/2013	1,359.00
14-03190	APPLE MACBOOK PRO 13" 25GHZ 13" DISPLY	T	044	427514	12/06/2013	1,359.00
14-03191	APPLE MACBOOK PRO 15" 23GHZ DISPLAY	T	044	427515	12/06/2013	1,999.00
14-03898	APPLE MACBOOK PRO 13" 25GHZ 13" DISPLAY	T	044	439886	02/06/2014	1,359.00
14-03899	APPLE MACBOOK PRO 13" 25GHZ 13" DISPLAY	T	044	439888	02/06/2014	1,359.00

14-03900	APPLE MACBOOK PRO 13" 25GHZ 13" DISPLAY	T	044	439889	02/06/2014	1,359.00
14-03907	APPLE MACBOOK PRO 13" 25GHZ 13" DISPLAY	T	044	439920	02/06/2014	1,359.00
14-05975	LAPTOP CART - BLACK BOX CART 30 UNIT	T	044	470843	06/04/2014	1,339.00
14-06589	LAPTOP CART - BLACK BOX CART 30 UNIT	T	044	476756	06/30/2014	1,339.00
15-02531	PRINTER, LEXMARK MX710DE B/W LASER/FAX/C	T	044	505123	10/30/2014	3,096.00
15-03963	LAPTOP CART - EARTH WALK CART 30 USER	T	044	528514	03/11/2015	1,339.00
16-01006	PRINTER LEXMARK C792DE COLOR LASER	T	044	564934	09/21/2015	1,297.00
16-02149	NOVA CHAT 8	T	011	593328	01/26/2016	3,595.50
16-03147	NOVA CHAT 8	T	011	605371	03/30/2016	4,340.10
16-03466	SERVER, POWEREDGE R220	T	044	605918	03/31/2016	1,628.93
16-03822	EPSON PROJECTOR	T	056	616914	05/25/2016	1,390.00
16-04049	EPSON PROJECTOR	T	056	621793	06/15/2016	1,210.00
85-12851	SET, LETTERING MACHINE ELLISON (1321)	G	010	00607	03/19/1985	1,533.06
87-30979	KILN, CERAMIC OLYMPIC 2327 (1321)	G	010	62319	09/09/1986	1,049.13
94-28063	TELEVISION, ZENITH, REAR PROJECTION 45-46	G	060	199589	04/15/1994	1,775.00
94-40577	MACHINE POSTER MAKER VARITRONICS	G	046	NONE	01/01/1994	3,795.00
99-05183	SCRUBBER CARPET, EXTRACTOR, WINDSOR COMM	G	014	640472	05/17/1999	3,678.66
A06-84737	DELL STAR COMPUTER SYSTEM	T	044	NF-3	05/11/2006	2,863.30
A06-84995	NO TOUCH RESTROOM CLEANING	T	014	NF-3	12/31/2005	2,100.00
A10-82013	PROMETHEAN BOARD	T	011	136954	03/02/2010	1,039.00
A10-82014	PROMETHEAN BOARD	T	011	136954	03/02/2010	1,039.00
A10-82015	PROMETHEAN BOARD	T	011	136954	03/02/2010	1,039.00
A11-81553	IBM KIDSMART COMPUTER SYSTEM	T	044	PC-3	09/01/2010	2,599.99
R07-84175	DIMENSION 1100/8110 COMPUTER	T	044	NF-3	07/16/2006	1,024.00
R07-84176	DELL, DESKTOP OPTIPLEX	T	044	NF-3	07/19/2006	1,024.00
R13-81302	MIMIOVOTE STUDENT RESPONSE	T	011	NF-3	03/12/2013	1,299.00
R13-81303	MIMIOVOTE STUDENT RESPONSE	T	011	NF-3	03/12/2013	1,299.00
R13-81304	MIMIOVOTE STUDENT RESPONSE	T	011	NF-3	03/12/2013	1,299.00
S16006652	LENOVO THINKPAD YOGA 12	T	044	569029	10/06/2015	1,074.00
S16006653	LENOVO THINKPAD YOGA 12	T	044	569029	10/06/2015	1,074.00
S16006654	LENOVO THINKPAD YOGA 12	T	044	569029	10/06/2015	1,074.00
S16006655	LENOVO THINKPAD YOGA 12	T	044	569029	10/06/2015	1,074.00
S16006656	LENOVO THINKPAD YOGA 12	T	044	569029	10/06/2015	1,074.00
S16006657	LENOVO THINKPAD YOGA 12	T	044	569029	10/06/2015	1,074.00
S16006658	LENOVO THINKPAD YOGA 12	T	044	569120	10/06/2015	1,074.00

Reply all | Delete Junk |

Sheridan Park EL SMART Surplus Question

Kent M. Jerding

Reply all |

Today, 8:59 AM

Anthony E. Simon; Jacqueline R. Carro; Harriet L. Clark

Inbox

document2017-01-12-0...

464 KB

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Action Items

Good Morning Anthony,

I have attached B-Stock transfer ticket# 25148, completed on 12/15/2015. There are 14 devices still showing on Sheridan Park EL/ 1321 inventory. Also attached is the list of devices, and the 3290A forms associated with these devices that were removed on 12/15/2015. Can you look into this for me, and let me know if we need to do anything or if this can be taken care of with these documents?

Thank You!

Kent Jerding

Surplus Facilitator

Procurement & Warehousing Services

P: 754-321-2880 C: 954-684-8406

Kent.jerding@browardschools.com



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

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

OFFICE OF THE CHIEF STRATEGY & OPERATIONS OFFICER

**MAURICE L. WOODS
CHIEF STRATEGY & OPERATIONS OFFICER**

November 8, 2017

TO: Patrick Reilly
Chief Auditor

FROM: Maurice L. Woods *MLW*
Chief Strategy & Operations Officer

SUBJECT: **AUDIT REPORT ON PROPERTY INVENTORY – FISCAL YEAR 2017/18**

I reviewed the attached memorandum *Audit Response with Corrective Action Plan 2017/18 Sheridan Park Elementary (B-Stock)* from Director Mary Coker, Procurement & Warehousing Services Department. I approve Ms. Coker's continuous improvements to amend the internal controls of documentation within the warehouse as well as the process of receiving and accounting for surplus equipment. Please contact me if you require additional information.


MLW:dsc
Attachment

c: Mary Coker, Director, Procurement & Warehousing Services Department

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
MARY CATHERINE COKER, DIRECTOR
PROCUREMENT & WAREHOUSING SERVICES

November 7, 2017

TO: Maurice Woods
Chief Strategy and Operations Officer

FROM: Mary Coker 
Director, Procurement & Warehousing Services

SUBJECT: Audit Response with Corrective Action Plan
2017-2018 Sheridan Park Elementary (B-Stock)

In this memo Procurement & Warehousing Services (PWS) will respond to the Audit Report on Sheridan Park Elementary 1321.

FINDING: As a result of the property and inventory audit conducted at Sheridan Park Elementary School, it was determined that some controls over inventory and fixed assets were not in compliance with the District's policies and procedures.

A review of all property and inventory was performed. Of the 650 assets recorded at the school, 24 items were unaccounted for. The majority of the unaccounted for equipment was removed from the District's Master File database after a fictitious B-Stock Transfer Ticket was created by the Warehousing Services Department upon request by the Surplus Furniture Facilitator (SFF) who had been appointed to oversee the SMART surplus pickup process (see Exhibit A- Ticket No. 27571). Sheridan Park Elementary's original SMART surplus pickup occurred on December 15, 2015. More than a year later on January 12, 2017, the SFF, after being contacted by the Inventory Liaison at the school, submitted a request to Accounting and Financial Reporting – Capital Assets Department (AFRD-CA) to have additional equipment removed using the same B-Stock Transfer Ticket that was issued the prior year (see Exhibit B). AFRD-CA did not accept the newly presented surplus forms because they were not included in the original SMART surplus packet that was forwarded to the department the prior year by the SFF (see Exhibit C). On January 13, 2017, the SFF requested a new B-Stock Transfer Ticket using Sheridan Park Elementary as the "Issuing Location." The fabricated B-Stock Transfer Ticket was provided to the school and the school then created new 3290A Surplus Declaration Transfer Forms. The newly created packet including the B-Stock Transfer Ticket and 3290A Surplus Declaration Transfer Forms were submitted to AFRD-CA as if an actual pickup occurred on January 13, 2017 (see Exhibit A). The pickup was confirmed to be fictitious when the Property and Inventory Audit Manager contacted A-1 Assets, the

District's recycling vendor, to verify if both pickups took place (see Exhibit D). A- 1 Assets confirmed that only the December 15, 2015, SMART Surplus pickup took place at Sheridan Park Elementary. In addition, the Property and Inventory Audit Manager

requested that the Warehousing Services Department – B-Stock Foreman (B-Stock Foreman) confirm whether a B-Stock surplus pickup occurred on January 13, 2017. He was not able to determine whether a pickup occurred because he stated that the SFF was the only person who scheduled and coordinated the SMART B-Stock pickups throughout the District and all documentation pertaining to the pickups were kept in the SFF's office. This practice is an internal control weakness and should be discontinued immediately. The SMART surplus pickup process should have included segregation of duty functions in order to ensure that one employee did not have the ability to conceal errors or improper activities in the normal course of their duties. The SFF circumvented the system when he requested the fictitious B-Stock Transfer Ticket dated January 13, 2017. This action allowed the school to have equipment removed from their inventory a year after the equipment was supposedly removed by A-1 Assets. The school should have followed the procedures provided to them during the SMART surplus pickup process, which stated to contact the SFF within 72 hours if discrepancies were found (see Exhibit E). It is unclear if this has occurred with other locations throughout the District because the only person scheduling/coordinating the SMART surplus pickups is the SFF.

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 that a semi-annual inventory of all 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.

- The location 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.
- Internal controls should be developed by the location to improve its processes for surplussing. The school should ensure that all equipment deemed salvageable is accurately documented on a 3290A Surplus Declaration Transfer Form and removed from the location during the scheduled pickup.
- Any corrections required to asset record(s) should be promptly reported to AFRD-CA. The property custodian should immediately notify AFRD-CA if any discrepancies are noted, so they can be corrected in a timely manner.

The Office of the Chief Auditor also recommends that the Director of the Warehousing Services Department – B-Stock strengthen the department's internal controls over the surplus pickup process. The following internal control areas require improvement.

- The Department should establish adequate segregation of duties over the surplus pickup process.
- All documentation related to surplus pickups should be kept in a centralized location.

MANAGEMENT'S RESPONSE: Agree. The audit report, dated October 24, 2017, states that twenty-four (24) computers were unaccounted for. The following timeline presented as Exhibit 1 provides detailed information that verifies that eighteen (18) of the items were picked up on 12/15/2015 by the districts contracted recycling vendor, A1 Assets, Inc. The six (6) remaining unaccounted for computers were not part of the Safety, Music & Art, Athletics, Renovation, and Technology Program (SMART) pick up in question and will not be addressed in this audit response, these 6 items are not related to the pick-up completed on 12/15/15 and will be addressed by the school.

Sheridan Park Elementary/1321 was the second school in the SMART surplus removal program; being in its infancies stages of the new process and pick-up efforts which have since been improved considering we have now completed 214 schools to date. On December 15, 2015, A1 Assets, was accompanied by Surplused Furniture Facilitator (SFF) Kent Jerding, Brenda Atkins of the Information & Technology department, and Sheridan Park Micro Tech Harriett Clark to oversee removal of the inventory at the school.

In efforts to capture what took place the audit report makes reference that the Surplus Furniture Facilitator (SFF) had requested the Warehousing Services department (B-Stock) to generate or create a "fictitious" transfer ticket. However the new ticket was only generated to address the fact that the original 3290A's forms were not processed via paper because the school did not provide the original document at the time of pick-up. In conversation by the SFF with Capital Assets personnel it was recommended to have the school re-sign and re-date the 3290A forms and re-submit with the B-Stock transfer ticket. All this time the physical assets had been indeed removed over a year ago and the new document was simply created to only later cause an inadequate or non-conforming paper trail. What we should have done was demonstrate that indeed the items listed on that new paper trail, had already been processed physically but not via paper and should have addressed in a different manner. Also, per business practice bulletin O-100, the Capital Assets department would not have accepted the original 3290A's without a transfer ticket. Again, to reiterate these assets had already been surplused physically but did not have the accompanying correct paperwork to back it up and complete the transaction from 12/15/15. Also the SFF has documented communications (e-mails) requesting the school to confirm discrepancies identified and received no response prior to submitting forms to Capital Assets. We do acknowledge that we should have hesitated in submitting documents to the Capital Assets department with knowledge of potential discrepancies, hence why the process was improved.

The SFF continues to work closely with the Micro Techs and Principals, the contracted recycle vendor A1 Assets, alongside the Information & Technology and Capital Assets & Financial Reporting department to ensure all assets are properly accounted for and consistent with the surplus disposal process. The SMART funding of new technology and the removal of old technology has been implemented in 214 of the 225 schools in program. The SFF has aimed to foster and improve the efficiency and effectiveness of the SMART surplus recycling program and the PWS team has contributed in mapping out the process and created standard operating procedures (SOP) to ensure continuous improvement.

In response to the comment included in the audit regarding the lack of internal controls about where the documentation for all SMART program is stored or filed is indeed the main reason why we ensure that we not only have them electronically but have files with paper to maintain accountability and ensure accuracy of the program as a back-up. All SMART records are accessible to Department Manager and B-Stock staff. Following the completion of the SMART technology recycling project, all documents will be filed in the B-Stock archives with all other transaction paperwork completed at the schools and maintained in the PWS server.

If you have any questions or require additional information, **please contact Director Ms. Mary Coker of the Procurement & Warehousing Services Department at 754-321-0501.**

MCC/BL:dd
Attachment

cc: Ali Arcese, Manager Office of the Chief Auditor

EXHIBIT 1

Timeline of Events

- **11/04/2015:** Sheridan Park submitted twenty-eight (28) pages of 3290A forms via email to the Surplused Furniture Facilitator (SFF).
- **11/06/2015:** The SFF met the Micro Tech (MT) at the school and scanned the items to be surplused. Please note that the handheld scanner downloads the serial numbers into a spreadsheet of items scanned, but does not check against the 3290A's submitted by the school per the SMART process.
 - That same afternoon the SFF sent an email to the Micro Tech (MT) with items scanned to be verified against the 3290A's. No response was ever received.
- **12/07/2015:** SFF scheduled pick up by A1Assets for 12/15
- **12/08/2015:** School Micro Tech (MT), sent an email requesting additional surplus to be removed. The email included three (3) pages of 3290A forms.
- **12/15/2015:** A1 Assets arrived at the school to pick surplus from SFF's scanned list, which SFF had also scanned the additional surplus requested to be removed, but never obtained the original paperwork on site. As per SMART process we picked up (30) original signed 3290A forms to be submitted to Capital Assets personnel, with a signed copy of B-Stock transfer ticket# 25148, but we should have picked up 31 (28 plus the 3 on the later requested on the later date 12/08).
 - Note to be taken: Driver picked up based on scanned list not versus 3290A's, which were not validated to consist of the exact same amount of devices.
- **12/17/2015:** SFF sends an email to the Micro Tech (MT) with discrepancies from pick-up versus signed forms. No response.
 - Per SMART process it's the schools responsibility to correct discrepancies found on 3290A forms.
- **01/04/2016:** SFF submitted scanned asset list to recycle vendor A1 Assets
- **1/7/2016:** After the holidays, SFF submitted (30) original 3290A forms and copy of B-Stock transfer ticket to Capital Assets & Financial Reporting.
 - PWS should have had (31) pages but we did not
 - SFF did not realize he was missing the original 3290A form which was requested 12/08 via email
- **1/20/2016:** School received "1321 Surplus Declaration/Transfer Report Receipt" email from Capital Assets personnel and SFF was in copy.

- Still at this time it was not discovered that 3 pages from 12/08 email was not included to Capital Assets.
 - Almost one year later:
 - **12/22/2016:** SFF received email from Micro-Tech at Sheridan Park, that devices removed on 12/15/2015, were not taken off schools inventory list though they had been physically picked up and surplused. At this time it was identified that the three (3) 3290A pages submitted via email to SFF on 12/8/2015 the original forms remained in possession of the Micro Tech (MT) at the school.
 - SFF confirms that he indeed scanned those items on those 3 pages, which were on his scanned list but he was never given the original (3) 3290A's signed by the principal.
 - **1/12/2017:** Information was forwarded to Personnel of Capital Assets. It was verified the three (3) pages in question were not sent to Capital in the original documents packet but were surplused per confirmation of A1 Assets.
 - **1/13/2017:** SFF sent email to Capital Assets personnel to contact him regarding the issue and personnel from Capital Assets called back the SFF and informed that Sheridan Park Elementary was not under audit at this time and Capital Assets personnel recommended having Principal re-sign and re-date the three (3) pages and re-submit with a B-Stock transfer ticket.
 - SFF should have just had the 3 originals sent to Capital but instead followed the recommendation of Capital Assets to obtain new paperwork.
 - Per Capital Assets original signed 3290A forms cannot exceed 90 days
- (25) **1/13/2017:** SFF notified the Micro Tech (MT) and Principal, that the scanned asset list completed on 12/15/2015, only verifies eighteen (18) of the twenty-five (25) devices listed on three (3) pages of 3290A forms in question, and that new 3290A forms will have to be generated to reflect only devices picked up per scan list. School made the corrections on Two (2) pages of 3290A forms. These forms with copy of B-Stock transfer ticket 27571 were submitted to Capital.
- A1 Assets confirms that they had indeed picked up items on the 3 pages back on 12/15/15, which may have not been clearly stated to the Auditors at time of inquiry.
 - There is current documented communication and a certificate of recycle as evidence of removal of surplus in question.

School Name: Miramar High (1751)

Principal: Maria Formoso

Address: 3601 SW 89th Avenue
Miramar, FL 33025

Also requested to respond to the audit finding(s):

Department Name: Procurement and Warehousing Services

Director: Mary C. Coker

Address: 7720 W. Oakland Park Blvd.
Sunrise, FL 33351

Total Number of Items in Inventory:	3,026
Total Dollar Cost of Items in Inventory:	\$2,666,776
Total Number of Items Unaccounted for:	44
Total Dollar Cost of Items Unaccounted for:	\$63,569
Total Net Value of Items Unaccounted for:	\$644
Percentage of Dollar Cost of Items Unaccounted for:	2.4%

As a result of the property and inventory audit conducted at Miramar High, it was determined that some controls over inventory and fixed assets were out of compliance with the District's policies and procedures.

Finding 1

During the physical inventory at Miramar High, 44 items with a cumulative cost of \$63,569 were not physically accounted for. As part of the Principal's response, the Principal stated that the items were missing.

Recommendations

The Office of the Chief Auditor (OCA) suggests a 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 that the reconciliation of assets is completed semi-annually in order to comply with policies and procedures. By performing the reconciliation routinely, the school can identify and correct on a timely basis any errors and discrepancies found. The Principal can improve accountability and ensure the safeguarding of the District's assets by strengthening the internal controls at the school. Some examples of actions that can assist in strengthening internal controls are creating a Property and Inventory team, and ensuring all staff is made aware of procedures implemented by the Principal.

Finding 2

Two police reports were provided during the audit. The first police report stated that a laptop had been stolen; however, the theft was reported four months after the incident occurred. A second laptop, according to the second police report, was removed from the counselor's office during the summer break. The report also stated that anyone with a Grand Master key was able to enter the room where the computer was located. Business Practice Bulletin O-100: Procedures for Property and Inventory Control (E.) Reporting Theft or Vandalism of Tangible Personal Property states that *in the event of theft or vandalism, the property custodian will report the loss to the Special Investigation Unit (SIU) and the local authorities at the time of the incident. As a component of the police report and the SIU's Immediate Notification Form, the location*

(Miramar High School continued)

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 two business days from when the incident is known or should have been known.

Recommendations

The OCA recommends that the procedures for reporting theft or vandalism are reviewed with all staff members to ensure that everyone is aware of the requirements set forth by the policies and procedures. In addition, the OCA recommends that the school implement new procedures for securing high-risk items such as laptop computers when tangible personal property is not being utilized on a day-to-day basis.

Finding 3

A review of the school's purchase orders was conducted and it was determined that purchasing procedures were not being followed. A total of 18 documented purchase orders for furniture/fixture/equipment/computer hardware with a total cost value of \$52,725 were purchased using an incorrect general ledger number and/or using the wrong type of purchase requisition (see Exhibit H). The majority of the items were not on the school's inventory report. It is imperative that the school follows the purchasing procedures to ensure that all furniture/fixture/equipment/computer hardware being purchased with a unit value of \$1,000 or greater are added to the school's inventory for tracking purposes. Business Practice Bulletin O-100 Procedures for Property and Inventory Control states that *all non-consumable tangible personal property with a unit value of \$1,000 or greater must be ordered through the District's Purchasing system utilizing appropriate coding (see Exhibit B). When ordering tangible personal property, locations are prohibited from purchasing items in "lots", "bundles", or "attached lists". In order to accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition and the appropriate delivery address should be noted. The Purchasing Department will reject all requisitions for tangible personal property not complying with appropriate guidelines.* The Purchasing Department did not reject and/or request the school to correct the errors made on the orders created by the school; instead, they processed the requisitions with the errors and converted them into purchase orders. The school must now follow the acquisition procedures to ensure that the items identified during the property and inventory audit is added to the school's PNI811 report.

Recommendations to the School

The OCA recommends the Principal register designated staff for the Procurement Training offered by Enterprise Resource Planning (ERP) and the Chart of Accounts Training offered by Accounting and Financial Reporting to ensure that future purchases are created within the purchasing guidelines. In addition, the OCA recommends that the school forward 03290 Tangible Property Loss/ Equipment Acquisition Forms signed by the property custodian with the appropriate documentation to Accounting & Financial Reporting Department - Capital Assets to ensure that all furniture/fixture/equipment/computer hardware with a unit value of \$1,000 or greater is added to the Master File of Capital Assets database.

Recommendation to Procurement and Warehousing Services Department

The OCA recommends that the Procurement and Warehousing Services Department adhere to policies and procedures in place by rejecting all requisitions for tangible personal property not complying with the appropriate guidelines.

Additional Recommendations

The OCA recommends the Principal register designated Property and Inventory 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 school's Property and Inventory team, and ensure compliance with all policies and procedures.

Miramar High School (1751)
FY 2018 P&I Audit
Purchase Order Review

PO Number	Incorrect Purchase Order type	Incorrect General Ledger number used by school:	Vendor No.	Vendor Name	Short Text	Net Price
4516024254		511	102312	B&H Photo-Video	Auditorium Audio Upgrade	4,169.82
7516013811	Framework PO	511	100876	Gulf Ice Systems Inc	Ice-0-Matic Machine	4,005.43
7516017417	Framework PO	511	113868	Joule Injection Technologies	LENCO Lawless 54 Cell Propulsion Unit	4,995.00
4517007807		511	102059	Edward Don & Company	Ice Machine- 6000803	3,161.30
4517007807		511	102059	Edward Don & Company	Ice Machine/bin	2,797.43
4517011868		644	123029	Lenovo	Laptop-Cart	1,339.00
4517011981		511	108252	Toxell Communications	Gym Speaker Installation 2way Speaker	2,094.00
4517011981		511	108252	Toxell Communications	Gym Speaker Installation Power Amp	1,279.00
4517011981		511	108252	Toxell Communications	Gym Speaker Installation 40 Inch Digital Mixer Rack	1,095.00
7517013473	Framework PO	511	113653	Barbizon Lighting Company	Theatre House Lights	2,762.45
4518003669		511	108653	Identisys Inc	Zebra ZXP Series 7 ID Printer	2,984.99
4518008800		642	116352	Office Express Supplies	Alera Valencia Flip Training Tables	1,330.00
4518011283		644	123029	Lenovo	Earth Walk Cart	1,339.00
4518011410		644	123029	Lenovo	Earth Walk Carts (3)	4,017.00
4518013952		399	122452	Universal Cabeling System	Gym Speaker Installation	10,576.29
4518014061		644	123029	Lenovo	Laptop-Cart	1,339.00
4518014536		511	102613	Profit Solutions Group	Omega 230 Printer	1,470.00
4518015434		511	116352	Office Express Supplies	Rectangular Desk	1,164.90
4518016776		362	122452	Universal Cabeling System	Gym Speaker Installation	805.00

Total Value: 52,724.61

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

DATE: April 26, 2018

TO: Ann Conway, Task Assigned
Chief Auditor

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

SUBJECT: **PROPERTY & INVENTORY AUDIT RESPONSE -
MIRAMAR HIGH SCHOOL/FISCAL YEAR 2017-18**

This correspondence acknowledges receipt and review of the findings from the FY 2017-18 property and inventory audit for Miramar High 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 be part of the Property and Inventory team, receive the appropriate training in this area by registering for the Inventory Process & Tips training offered by the Information & Technology Department. In addition, the cadre director will work with the principal to review Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the school's Property and Inventory team, and ensure compliance with all policies and procedures.
- The cadre director will work with the principal to ensure that the school's Property and Inventory team reconcile all assets, as often as needed to ensure an accurate physical accounting and safeguarding of the District's high-risk items such as laptop computers.
- The cadre director will work with principal to ensure that the designated staff registers for the Procurement Training offered by Enterprise Resources Planning, and the Chart of Accounts Training offered by Accounting and Financial Reporting to ensure that future purchases are created within the purchasing guidelines.
- The cadre director will include a review of the asset management protocols in his regularly scheduled site visits with the principal and provide appropriate recommendations for improvement.

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

VSW/AS:mg

Cc: Alan Strauss, School Performance & Accountability Director
Maria Formoso, Miramar High School Principal



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Miramar High School

Maria D. Formoso, Principal

Alexander Francois

Cornelia Hoff

John Murray

Kaila Rivera

Cristina Selvidge

Assistant Principal

Assistant Principal

Assistant Principal

Assistant Principal

Assistant Principal

3610 SW 89th Avenue

Miramar, FL 33025

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Broward County, Florida**

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Superintendent of Schools

April 25, 2018

This letter is in response to the items identified as missing or unaccounted for in the property & inventory audit report dated April 18, 2018. Miramar High School's fixed capital assets are tracked via the PNI 811 and, at the time of the audit, were valued at \$2,666,776. The 44 items identified as missing/unaccounted are 2.4% of total assets tracked on the PNI or previously identified as found on campus but not tracked on the PNI due to their low (under \$1,000) identified value. In addition, the audit also noted 2 items valued at \$2,370 that were not reported stolen to the local police in a timely manner. Unfortunately, this 2.4% of total assets does not meet the district's 1% threshold for property inventory.

This recent audit has highlighted three areas of our inventory process that needs improvement: The removal and documentation of property, the physical inventory of property that is not used on a regular basis by staff, and the timely documentation of items identified as lost/missing or stolen. The following procedures and practices have been implemented at Miramar High School to address these issues.

- 1) To further correct and improve surplus procedures:
 - a) We will do smaller and more frequent surplus of broken/obsolete items.
 - b) 3290 surplus forms will be double checked to ensure that no undocumented assets will be disposed of in error.
 - c) Items awaiting surplus pick-up will be kept in a secure area away from the general technology storage area.
 - d) All curriculum leaders and custodial staff have been instructed as to the correct procedures to follow when requesting disposal of all obsolete or broken assets.
- 2) To further correct and improve the accuracy of our inventory process:
 - a) Each quarter, as part of the inventory checklist, an assistant principal is assigned the responsibility of doing a spot check of 20 assets listed on the PNI811.



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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- 3) To further correct and improve the timeliness of reporting and documenting lost/missing items:
- a) Each quarter, as part of the inventory checklist, the inventory coordinator and an administrator will review all items listed as missing on the internal database and PNI811 and will prepare the appropriate documentation.
 - b) Laptop carts are inventoried once a quarter by the teacher/curriculum leader and any discrepancies are reported immediately to the inventory coordinator and/or security administrator for proper reporting.
 - c) Teachers and curriculum leaders have been trained on the correct procedures for reporting a lost or stolen laptop on a timely basis.

In addition, the school's budget keeper will review/attend the Procurement Training and Chart of Accounts Training offered by Enterprise Resource Planning and Accounting and Financial Reporting respectively in order to avoid mistakenly categorizing fixed assets as a consumable or non-fixed assets.

The school's Inventory team will meet at least once per quarter to review procedures. As principal, I will monitor the processes and procedures that have been stated above and continue to implement and monitor the property and inventory best-practices that will help us improve and will assure an exception-free inventory audit.

Maria D. Formoso, Principal

OFFICE OF THE CHIEF STRATEGY & OPERATIONS OFFICER

**MAURICE L. WOODS
CHIEF STRATEGY & OPERATIONS OFFICER**

May 7, 2018

TO: Ann Conway
Chief Auditor (Task Assigned)

FROM: Maurice L. Woods *MLW*
Chief Strategy & Operations Officer

SUBJECT: **AUDIT REPORT ON PROPERTY & INVENTORY FISCAL YEAR
2017/18 - MIRAMAR HIGH SCHOOL (1751) FINDING THREE (3)**

I reviewed the audit response from Mary Coker, director of Procurement & Warehousing Services Department, in response to the April 18, 2018, memorandum from the Office of the Chief Auditor of its findings from an audit conducted of Miramar High School's purchase orders. I approve the corrective actions that will be put forth by Ms. Coker.

Please contact me if you require additional information.

MLW:dsc
Attachment

c: Mary Coker, Director, Procurement & Warehousing Services Department
Ali Arcese, Manager, Property & Inventory Audits

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
MARY C. COKER, DIRECTOR
PROCUREMENT & WAREHOUSING SERVICES

May 7, 2018

TO: Maurice L. Woods
Chief Strategy & Operations Officer

FROM: Mary C. Coker
Director, Procurement & Warehousing Services

SUBJECT: **AUDIT REPORT ON PROPERTY & INVENTORY FISCAL YEAR
2017/18 - MIRAMAR HIGH SCHOOL (1751) FINDING THREE (3)**

Provided below is the response requested from the April 18, 2018, *Audit Report on Property & Inventory Fiscal Year 2017/18* memorandum from the Office of the Chief Auditor (OCA).

FINDING THREE (3):

A review of the school's purchase orders was conducted, and it was determined that purchasing procedures were not being followed. A total of eighteen (18) documented purchase orders for furniture/fixture/equipment/computer hardware, with a total cost value of \$52,725, were purchased using an incorrect general ledger number and/or using the wrong type of purchase requisition (see Exhibit A). The majority of the items were not on the school's inventory report. It is imperative that the school follows the purchasing procedures to ensure that all furniture/fixture/equipment/computer hardware being purchased with a unit value of \$1,000 or greater are added to the school's inventory for tracking purposes. Business Practice Bulletin O-100 Procedures for Property and Inventory Control states that all non-consumable tangible personal property with a unit value of \$1,000 or greater must be ordered through the District's purchasing system utilizing appropriate coding (see Exhibit B). When ordering tangible personal property, locations are prohibited from purchasing items in "lots," "bundles," or "attached lists." To accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition, and the appropriate delivery address should be noted. The Procurement & Warehousing Services Department (PWS) will reject all requisitions for tangible personal property not complying with appropriate guidelines. The PWS did not reject and/or request the school to correct the errors made on the orders created by the school; instead, they processed the requisitions with the errors and converted them into purchase orders. The school must now follow the acquisition procedures to ensure that the items identified during the property and inventory audit are added to the school's Property and Inventory 811 report.

AUDIT REPORT ON PROPERTY & INVENTORY FISCAL YEAR 2017/18 - MIRAMAR HIGH SCHOOL (1751) FINDING THREE (3)

May 7, 2018

Page 2

RECOMMENDATION:

The OCA recommends that the PWS adhere to policies and procedures in place by rejecting all requisitions for tangible personal property not complying with the appropriate guidelines. Additional recommendations the OCA recommends the Principal register designated Property and Inventory team member(s) for the Inventory Process & Tips training offered by the Information & Technology Department. Also, the Principal should review the Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the school's Property and Inventory team, and ensure compliance with all policies and procedures.

MANAGEMENT'S RESPONSE:

The PWS agrees with the recommendation from the OCA. The PWS should have rejected the Purchase Requisitions (PR) and notify the requestor with a note in SAP (Systems, Applications, and Products in Data Processing) stating that they must not request to purchase any assets through a Framework Purchase Order (PO). The Purchasing Agent Specialist's responsibility includes this task in identifying assets being requested under Framework PR. To remediate this problem, we are going to reinforce the Asset training with the Purchasing Agent Specialists.

CORRECTIVE ACTION:

The PWS will re-train the Purchasing Agent Specialists in identifying and properly issuing the PO for fixed assets. The PWS will continue to reinforce the Purchasing Policy 3320.

PO Number	7516013811	7516017417	7517013473
\$ Total	\$ 4,005.43	\$ 4,995.00	\$ 2,762.45
PR Number	10491061	10505336	10544868
PR Issuer	Krystal Martinez	Krystal Martinez	Krystal Martinez
PR Issuer Department	Miramar HS	Miramar HS	Miramar HS
PR Date	1/25/2016	4/11/2016	1/18/2017
PO Issuer	Ann Simpson	Juan Perez	Juan Perez
PO Date	1/26/2016	4/12/2016	1/18/2017
Item Purchased	Ice Machine	Boat Propulsion Unit	Lighting Products
Asset?	Yes	Yes	Yes

If you have any questions, **please contact Director Ms. Mary C. Coker, Procurement & Warehousing Services at 754-321-0518.**

MCC:dm
Attachments