

INTERNAL PROPERTY AUDIT REPORT

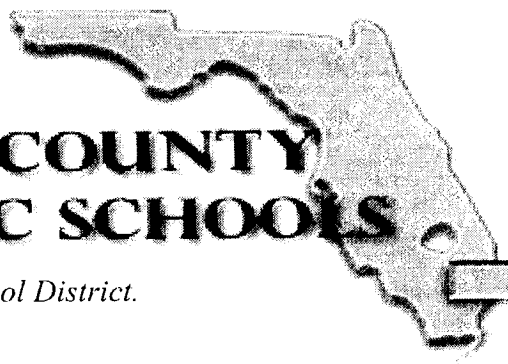
Property and Inventory Audits of Selected Locations

2006- 2007



**BROWARD COUNTY
PUBLIC SCHOOLS**

The Nation's Sixth Largest School District.



To be presented to the:

**Audit Committee
On May 17, 2007**

**School Board of Broward County, Florida
On
June 19, 2007**



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Office of the Chief Auditor
Patrick Reilly, Chief Auditor
www.browardschools.com

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Interim Superintendent of Schools

May 11, 2007

Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee
Mr. James Notter, Interim 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 Auditor General 10.480 and School Board Policy 1002.1.

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

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

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

Our audits indicated that (13) locations in the report complied with prescribed policies and procedures. There were (14) locations that contained audit exceptions consisting of unaccounted for property and the failure to follow some prescribed rules.

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

Sincerely,



Patrick Reilly, CPA
Chief Auditor
Office of the Chief Auditor

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PROPERTY AUDIT REPORT

AUTHORIZATION

The Rules of the Auditor General, Section 10.480, require that "Each governmental unit shall ensure that a complete physical inventory of all property is taken annually and whenever there is a change of custodian." 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/Supervisors shall be the custodians of property for the County Support Services Departments." Rule 1 states "All physical inventories shall be conducted by the Property and Inventory Control Department."

SCOPE, OBJECTIVES AND METHODOLOGY

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

- items which are at the location and are accounted for,
- items which were not available for review prior to the issuance of this report,
- items which may have been stolen and are supported by the proper 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.

We conducted our audits in accordance with generally accepted government accounting standards issued by the Comptroller General of the United States.

Compliance

We tested compliance with policies and procedures prescribed by the School Board Policies and The Manual of Property and Inventory Control. The results of our tests of compliance indicated some schools were not complying with the policies and procedures provided in the above noted sources. Noncompliance items are reported in **Section I** and **Section III** of this report.

Property Control Structure

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

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

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

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

Property Audit Exceptions

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

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

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

Unaccounted / Found Items

While conducting the audit, there are instances in which items are determined to be unaccounted for. When the Office of the Chief Auditor and the location's staff agree that the item(s) is not accounted for, the asset is moved to a Missing List. This item will remain designated on the Missing List until the item is located and reactivated by the Office of the Chief Auditor. If the item is not reactivated after a two (2) years, the item(s) is removed from the location's list of property records.

In addition to having items which are not accounted for, there are items which are found on campus, which are not listed on the locations database of assets. For those items, whose value exceeds \$1,000, the Office of the Chief Auditor adds these assets to the locations inventory database with the expectation of the asset to be tracked and monitored in the future.

Summary of Property and Inventory Review for Fiscal Year 2006-07

The following report discloses the audits for (20) schools and (7) departments. These audits were performed between July 1, 2006 and March 25, 2007. For this report, we noted (13) locations had No Exceptions and (14) locations had Exceptions. A summary of this report notes that:

- For the 27 locations, 15,633 items were listed in the property records at a historical cost of \$26,236,528
- For the 14 locations with exceptions, a total of 893 items could not be accounted for with a historical cost of \$2,031,776

Section I-
Summary of 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 June 30, 2006 to March 21, 2007. For any location that received an exception, we have included a detailed listing of the items that were unaccounted for and the administration's response.

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	Exception	
N	Maplewood Elementary 2741	406	758,221	7	11,508	Exception	7-12
N	Margate Elementary 1161	606	974,694	86	186,683	Exception	13-20
N	Park Ridge Elementary 1951	490	758,221	3	5,716	No Exception	
N	Park Springs Elementary 3171	465	761,242	0	0	No Exception	
N	Pompano Beach High 1156	1156	2,520,335	201	468,970	Repeat Exception	21-49
N	Riverglades Elementary 2891	384	514,580	2	3,447	No Exception	
N	Riverside Elementary 3031	621	684,098	4	9,375	Exception	50-54
N	Tedder Elementary 0571	619	1,087,068	10	19,130	Exception	55-66
N	Westglades Middle 3871	861	1,588,881	3	7,043	No Exception	
NC	Endeavour Learning Center 3301	264	483,447	3	4,667	No Exception	
S	Boulevard Heights Elementary 0971	455	663,317	4	6,421	No Exception	
S	Chapel Trail Elementary 2961	563	804,820	7	14,031	Exception	67-71
S	Davie Elementary 2801	410	669,458	2	3,380	No Exception	
S	Dolphin Bay Elementary 3751	224	335,662	0	0	No Exception	
S	Glades Middle 2021	583	996,763	0	0	No Exception	
S	Miramar High 1751	4,502	6,737,980	382	845,574	Repeat Exception	72-103
Total This Page		<u>12,609</u>	<u>\$20,338,787</u>	<u>714</u>	<u>\$1,585,945</u>	9 No Exception 7 Exception	

Area	Name	Total Item	Historical Cost	Items Not Accounted For (INAP)	Historical Cost (INAP)	No Exception / Exception	
S	Sunshine Elementary 1171	384	946,321	4	8,849	No Exception	
SC	Arthur Ashe Middle 4702	773	1,207,163	12	22,059	Exception	104-108
SC	Plantation Middle 0551	740	1,508,815	62	162,317	Exception	109-114
SC	Silver Ridge Elementary 3081	555	726,950	4	4,927	No Exception	
DEPT	Facilities & Construction Management 9601	16	45,319	0	0	No Exception	
DEPT	Maintenance & Facility Operations 9611	13	24,247	0	0	No Exception	
DEPT	Capital Planning & Programming 9612	47	98,388	3	5,502	Exception	115-117
DEPT	Benefits 9658	76	105,785	1	1,442	Exception	118-120
DEPT	Human Resources 9655	24	44,932	1	1,789	Exception	121-123
DEPT	Facility Management Planning & Site Acquisition 9606	55	442,541	3	6,946	Exception	124-127
DEPT	CTACE 9781, 9784, 9785, 9789	341	747,280	114	276,450	Exception	128-135
Sub Total This Page		<u>3024</u>	<u>\$5,897,741</u>	<u>204</u>	<u>\$490,281</u>	4 No Exception 7 Exception	
Sub Total Previous Page		<u>12,609</u>	<u>\$20,338,787</u>	<u>714</u>	<u>\$1,585,945</u>	9 No Exception 7 Exception	
TOTAL		15,633	26,236,528	918	2,076,226	13 No Exception 14 Exception	

Property Audits Performed by:

Frederick Clarke
Sandra Cooke
Bryan Erhard
Bruce Norris
Tamikia Robinson-Thorpe
Vanesia Butler
Rhonda Schaefer
Stephanie Blanchette

Property Audits Processed by:

Gail Mouzon-Williams

Property Audits Supervised by:

Mark Magli

Section II-
Locations with No Exceptions

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

During the review of the property and inventory at the following locations, no exceptions of any material nature were identified.

School Name

Park Ridge Elementary 1951

Park Springs Elementary 3171

Riverglades Elementary 2891

Westglades Middle 3871

Endeavour Learning Center 3301

Boulevard Heights Elementary 0971

Davie Elementary 2801

Dolphin Bay Elementary 3751

Glades Middle 2021

Sunshine Elementary 1171

Silver Ridge Elementary 3081

Department Name

Facilities & Construction Management 9601

Maintenance & Facility Operations 9611

Section III-
Locations with Exceptions

School Name: Maplewood Elementary 2741
Principal: Sherry Bees (As of July 1, 2006)
Karla Gary-Orange (Former)

Address: 9850 Ramblewood Drive
Coral Springs, Florida 33071

Total Number of Items in Inventory:	406
Total Dollar Cost of Items in Inventory:	\$758,221
Total Number of Items Unaccounted for:	7
Total Dollar Cost of Items Unaccounted for:	\$11,508
Total Net Value of Items Unaccounted for:	\$4,509

This audit began on October 9, 2006.

Ms. Bees has met with the Property Audit Supervisor to review property control and potential compliance issues at Maplewood Elementary. The resulting losses reported during the property evaluation were inexplicable by the new administration.

School Board Policy 3204 designates the Principal as the custodian of property at his/her respective schools. As such, verification of asset movement must be recognized by authorized signatures for transfer validation at the time of movement. There were instances where that activity was not identified to the appropriate departments for record amendment. The Inventory Audit Specialist has noted the necessary changes and has submitted them for processing.

The Office of the Chief Auditor strongly recommends the regular review and verification of asset record accuracy to help avoid the need for time consuming research at the time of audit.

The North Area Superintendent has reviewed Ms. Bees' response and concurs. The Area Director has scheduled a quarterly review of property to monitor the progress and effectiveness of the plan.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

Items not accounted for : Maplewood Elementary 2741

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
1	05-46685	APPLE, IBOOK G4 W/CD-RW/DVD/12.1" DISPLA	\$ 1,456.50
2	05-33872	APPLE, IBOOK G4 COMBO DRIVE/12"DISPLAY	\$ 1,239.00
3	04-15673	APPLE IBOOK G4W/CD-RW/DVD-ROM/12.1"DISPL	\$ 1,447.00
4	04-15671	APPLE IBOOK G4W/CD-RW/DVD-ROM/12.1"DISPL	\$ 1,447.00
5	03-12951	COMPUTER, LAPTOP MAC IBOOK	\$ 1,541.45
6	00-02492	COMPUTER, POWERBOOK MAC G3	\$ 2,499.00
7	98-00819	COMPUTER, POWER MAC 5500	\$ 1,878.00

Total Historical Cost of Property unaccounted for as of March 15, 2007	\$ 11,507.95
[1]Total Accumulated Depreciation as of March 15, 2007	\$6,998.57
Net Value of Property considered to be unaccounted for as of March 15, 2007	<u>\$ 4,509.38</u>

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
JOANNE W. HARRISON, Ed.D.
OFFICE OF THE NORTH AREA SUPERINTENDENT

Telephone: (754) 321-3400

Facsimile: (754) 321-3485

April 17, 2007

TO: Mr. Patrick Reilly, Director
Management/Facility Audits

FROM: Joanne W. Harrison, Ed.D.
North Area Superintendent

SUBJECT: **INVENTORY AUDIT RESPONSES**

This Office has reviewed the inventory audit response for Maplewood Elementary School. We have implemented the following monitoring strategies to strengthen the Principal's business management competencies and prevent recurrence of audit exceptions. The Area Office will provide the following assistance:

- The Principal and Assistant Principal participated in an extensive Inventory Training August 2, 2006.
- The Principal has implemented a new inventory processed outlines in the attached inventory response.
- The Principal will submit a Mid-Year and End-of-Year Property & Inventory audit to the Area Office.
- The Principal will schedule a meeting with the Area Director during the school year to review the status of the corrective and monitoring actions for each audit exception.

The Principal understands the seriousness of this situation and will take deliberate steps to maintain exception-free inventory audits in the future. If additional information is needed, please advise.

JWH:aa

cc: Jackie Haywood, North Area Director
Ronald Smith, North Area Business Analyst
Sherry Bees, Principal



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Margate Elementary School
Sharon P. Schmidt, Principal
6300 N.W. 18 Street
Margate, Florida 33063
754-322-6900
FAX: 754-322-6940

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JAMES F. NOTTER
Interim Superintendent of Schools

April 13, 2007

TO: Dr. Joanne Harrison
North Area Superintendent

FROM: Sherry Bees, Principal
Maplewood Elementary School

SUBJECT: FINAL RESPONSE TO PROPERTY INVENTORY AUDIT ON
9/20/06

This letter is in response to the audit conducted at Maplewood Elementary during the 2006-2007 school year. A response was sent to Ms. Vanesia Butler on November 29, 2006 regarding the missing items. Below is a detailed response to each of the items.

- There are 7 items which the school concurs are missing and therefore unaccounted for. Police reports have been completed on all items and were filed on 1/17/07 with the Coral Springs Police Department as missing or stolen. These items are included in the November 29th response to Ms. Butler
- Detailed documents are included for documentation (see attached).

Since the time of the audit, new inventory procedures have been implemented to ensure that all appropriate policies are procedures are being followed and that future audits will not result in any exceptions:

- When new equipment, i.e. computers, laptops, printers, TV, DVDs, VHS, arrive at the school the Budget keeper or Ms. Estevez will sign for the item.
- The Budget keeper will enter the serial number and location on-line.
- The original packing slip will be compared with the purchase order to verify information.
- Original documentation for all purchases will be located in the Budget keeper's office, a copy in the Micro Tech's office.



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JAMES F. NOTTER
Interim Superintendent of Schools

- It is the responsibility of the Micro Tech to enter all purchase orders along with the equipment description and the serial number into the school's inventory.
- Once the location of the equipment has been determined and delivered, the recipient will certify the status and sign the "Maplewood Inventory Form".
- Each teacher has completed a "Maplewood Inventory Form." These forms will be checked with the school's database and cross-referenced with the PNI.
- Each classroom/office at Maplewood Elementary has a posted listing of equipment ("Maplewood Inventory Form").
- Location of the equipment will be constantly maintained. Under any circumstances, equipment should not be moved from its current location unless approved by an Administrator.
- Notification should be given to the Micro Tech within twenty-four (24) hours of missing or defective equipment.
- An office cabinet has been designated as the "Inventory File" and all copies of transfer/surplus forms will be maintained in this one central location.
- Four in-house audits will be conducted annually. Any missing items found during such audits will be immediately reported to the police department.
- Inventory removal procedures have been reviewed with all faculty and staff members. This process must be administratively approved.
- An updated in-house database of all inventory items has been created which has been cross-referenced with the PNI. Included on such database are electronic
- Property passes and Declaration of Surplus Forms. Signed copies of all forms will be maintained in the "Inventory File".
- Procedures have been reviewed with all members of the office staff and bookkeeper regarding the appropriate receipt of new purchases.
- Any items received by the school with a value over \$1,000 are maintained on a dated log by the bookkeeper.



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Margate Elementary School
Sharon P. Schmidt, Principal
6300 N.W. 18 Street
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754-322-6900
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Interim Superintendent of Schools

- Administration will ensure that all outdated equipment from our inventory will be properly processed and removed using the 3290A form. Copies of all B-stock transfer forms will be maintained in the "Inventory File". The Assistant Principal will continually monitor the PNI in order to ensure that all removed items by B Stock have been deleted from the school's inventory.
- I will continuously monitor all aspects of the inventory process by overseeing and ensuring that all policies and procedures are being followed.

If additional information is needed, please feel free to contact me at 754-322-6850.

School Name: Margate Elementary 1161
Principal: Sharon Schmidt

Address: 6300 NW 18th Street
Margate, Florida 33063

Total Number of Items in Inventory:	606
Total Dollar Cost of Items in Inventory:	\$974,694
Total Number of Items Unaccounted for:	86
Total Dollar Cost of Items Unaccounted for:	\$186,683
Total Net Value of Items Unaccounted for:	\$2,631

It has been asserted that most of the missing items reported during this evaluation are the result of surplus activity that was not documented during the transition associated with a new building opening. Surplus Declaration 3290a Forms could not be located for several assets, thus the school can not verify them being removed from the location. Some Surplus Declaration forms were provided after the initial physical inventory which are not consistent with the process for technology removal by the approved vendor, All Moving Services. Musical keyboards, amplifiers, video cameras, and an industrial lawnmower were listed. In addition, the removal agent is instructed to only remove technology equipment per their agreement.

Ms. Schmidt has been made aware of the significant need for accurate recording of assets *prior* to submission for removal. In addition, periodic review of asset record downloads will ensure that the intended changes have been recognized in the property records by the Financial Reporting/Capital Assets Division.

The importance of school staff regulation of surplus activity is not unique to move in situations. The proper itemized listing of all assets pending pick up should be regulated and checked to ensure accuracy. The surplus activity requires follow up by the school through record review to certify that the records have been retired as intended.

The Area Superintendent has reviewed the corrective action plan submitted by Ms. Schmidt. The Area Director will monitor the status of the corrective action measures being implemented by Margate Elementary.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

Items not accounted for : Margate Elementary 1161

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
1	04-08185	APPLE DESKTP IMAC G4 W/17"FLAT PANEL/CD-	\$ 3,184.00
2	02-16562	PRINTER, LEXMARK T522N	\$ 2,167.00
3	02-08511	COMPUTER, MAC IMAC	\$ 1,438.36
4	01-21661	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
5	01-21649	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
6	01-21647	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
7	01-21645	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
8	01-21642	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
9	01-21641	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
10	01-21640	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
11	01-20543	COMPUTER, MAC IMAC	\$ 1,195.86
12	01-18282	COMPUTER, DELL GX 1/M	\$ 1,546.00
13	01-15240	COMPUTER, DELL GX1/M	\$ 1,556.00
14	01-15238	COMPUTER, DELL GX1/M	\$ 1,556.00
15	01-15236	COMPUTER, DELL GX1/M	\$ 1,556.00
16	01-14497	PRINTER, LEXMARK OPTRA M410N	\$ 1,466.00
17	00-12897	COMPUTER, MAC IMAC	\$ 1,524.33
18	00-01830	PRINTER, LEXMARK OPTRA M410N	\$ 1,466.00
19	99-02345	COMPUTER, MAC IMAC M7609LL	\$ 1,308.00
20	98-22434	KIT, REMOTE CONTROL S12X7.5BRM, PANASONI	\$ 1,204.55
21	97-47645	COMPUTER, POWER MAC 6500	\$ 2,399.00
22	97-11997	COMPUTER, POWERBOOK 1400	\$ 4,399.00
23	97-11531	COMPUTER, LAPTOP PWR MAC 3400C/180 16MB	\$ 4,979.00
24	97-11286	COMPUTER, MAC 6500/225 MHZ	\$ 2,549.00
25	97-11284	COMPUTER, POWER MAC 6500	\$ 2,399.00
26	97-10965	COMPUTER, MAC 7200/120	\$ 2,199.00
27	97-10964	COMPUTER, MAC 7200/120	\$ 2,199.00
28	97-10962	COMPUTER, MAC 7200/120	\$ 2,199.00
29	96-10286	COMPUTER POWER MAC 5300/100	\$ 2,359.00
30	96-10283	COMPUTER MAC POWER 5300/100	\$ 2,359.00
31	95-42270	COMPUTER MAC LC 5200	\$ 1,609.00
32	95-30036	COMPUTER MAC LC 550 COLOR SYS B1891LL	\$ 2,293.43
33	95-30028	COMPUTER MAC LC 550 COLOR SYS B1891LL	\$ 1,259.00

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

The Office of the Chief Auditor

Property Division

2006-2007

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
34	95-30001	COMPUTER MAC LC 550 COLOR SYS B1891LL	\$ 1,259.00
35	95-26243	COMPUTER MAC LC 575 ELEM CONNECT B1882LL	\$ 2,099.00
36	95-26241	COMPUTER APPLE ELEM CONNECT B1882LL	\$ 2,099.00
37	95-11449	COMPUTER MAC POWER 5200/75	\$ 1,759.00
38	95-11448	COMPUTER POWER MAC 5200/75	\$ 1,759.00
39	95-11447	COMPUTER MAC POWER 5200/75	\$ 1,759.00
40	95-11438	COMPUTER POWER MAC 5200/75	\$ 1,759.00
41	95-11435	COMPUTER MAC POWER 5200/75	\$ 1,759.00
42	95-11429	COMPUTER MAC POWER 5200/75	\$ 1,759.00
43	95-11427	COMPUTER MAC 5200/75 LC	\$ 1,759.00
44	94-39392	COMPUTER MAC LC III COLOR SYS B1149LL	\$ 1,059.00
45	94-39389	COMPUTER MAC LC III COLOR SYS B1149LL	\$ 1,059.00
46	94-31535	MACHINE COPIER RISOGRAPH 5600/STAND	\$ 10,040.00
47	94-23718	COMPUTER MACINTOSH QUADRA 610 8MB B1564L	\$ 1,602.00
48	94-21419	COMPUTER MAC IICI 5/80 M5718LL/A	\$ 1,804.00
49	94-19028	COMPUTER MACINTOSH LCII 4/40 M1723LLA 2	\$ 1,617.00
50	94-15026	COMPUTER MAC LC III COLOR SYS BLL49LL	\$ 1,059.00
51	94-12674	COMPUTER MAC LC II 4MB M1720LLA 2PCS	\$ 1,728.80
52	94-12668	COMPUTER MAC LC II APPLE 4MB M1720LLA 2P	\$ 1,728.80
53	94-12652	COMPUTER MAC LC II APPLE 4MB M1720LLA 2P	\$ 1,728.80
54	93-31947	DISPLAY IBM INFOWINDOW FCZ 3477	\$ 1,190.00
55	93-20522	COMPUTER MACINTOSH IISI 5/80 M0854LLB	\$ 2,099.00
56	93-13305	COMPUTER IBM PS/2 8535/043 MOD 355X	\$ 1,140.00
57	93-11951	COMPUTER MAC CLASSIC HARD DISK 40 M0435L	\$ 1,094.00
58	92-30333	COMPUTER MAC LC SYS COLOR HD B0406LL/A	\$ 1,925.46
59	92-30329	COMPUTER MAC LC SYS COLOR HD B0406LL/A	\$ 1,925.46
60	92-30327	COMPUTER MAC LC SYS COLOR HD B0406LL/A	\$ 1,925.46
61	92-30307	COMPUTER MAC LC SYSTEM COLOR B0406LL/A	\$ 1,925.46
62	92-30306	COMPUTER MAC LC SYSTEM COLOR B0406LL/A	\$ 1,925.46
63	92-23721	COMPUTER MAC CLASSIC HARD DISK 40 M0435L	\$ 1,110.41
64	92-23719	COMPUTER MAC CLASSIC HARD DISK 40 M0435L	\$ 1,110.41
65	92-23718	COMPUTER MAC CLASSIC HARD DISK 40 M0435L	\$ 1,110.41
66	92-23706	COMPUTER MAC CLASSIC HARD DISK 40 M0435L	\$ 1,110.41
67	92-20998	MODEM 9600BPS SW432	\$ 1,246.43
68	92-20996	DRIVE HARD NOVA N650 MB SCSI	\$ 2,109.93
69	92-20993	COMPUTER MAC SE30-80MB FILE SYS B0552LLA	\$ 5,645.82
70	92-20981	COMPUTER MAC LC SYSTEM M0440LL/A (2 PCS)	\$ 2,780.64
71	92-20976	COMPUTER MAC LC SYSTEM M0440LL/A (2 PCS)	\$ 2,780.64

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
72	92-20975	COMPUTER MAC LC SYSTEM M0440LL/A (2 PCS)	\$ 2,780.64
73	92-20967	COMPUTER MAC LC SYSTEM M0440LL/A (2 PCS)	\$ 2,780.64
74	92-20966	COMPUTER MAC LC SYSTEM M0440LL/A (2 PCS)	\$ 2,780.64
75	92-14003	CAMCORDER MINI SONY TR6	\$ 1,029.85
76	91-30840	MOWER LAWN POWER GRAVELY PRO 50 W/SULKY	\$ 2,711.00
77	91-11890	SYSTEM STEREO JBL AMPLIFIER ES300/SP SM1	\$ 1,508.00
78	91-11636	COMPUTER MACINTOSH SE 40/2 KYBD M5325/B	\$ 1,428.11
79	90-22408	COMPUTER APPLE MAC SE DISK 20/KYBD M5086	\$ 2,137.59
80	90-19115	DISPLAY APPLE MACINTOSH M0404	\$ 1,206.43
81	90-19000	COMPUTER APPLE MACINTOSH HD 20/KYBD M508	\$ 1,800.61
82	89-30365	COMPUTER MACINTOSH SE-HD 20/E. KYBD./#52	\$ 2,408.60
83	89-15468	COMPUTER MACINTOSH SE W/HARD DISK	\$ 2,408.60
84	88-10083	PROCESSOR DCA NETWORK BROW. COUNTY/ACC	\$ 12,132.50
85	87-12246	SYNTHESIZER KORG DW8000 W/PEAVY AMP KB10	\$ 1,055.43
86	84-00809	SCANNER SCANTRON #1200	\$ 1,300.00

Total Historical Cost of Property unaccounted for as of March 15, 2007	\$ 186,682.97
[1]Total Accumulated Depreciation as of March 15, 2007	\$184,051.50
Net Value of Property considered to be unaccounted for as of March 15, 2007	<u>\$ 2,631.47</u>

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
JOANNE W. HARRISON, Ed.D.
OFFICE OF THE NORTH AREA SUPERINTENDENT

Telephone: (754) 321-3400

Facsimile: (754) 321-3485

May 10, 2007

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

FROM: Joanne W. Harrison, Ed.D.
North Area Superintendent

SUBJECT: INVENTORY AUDIT RESPONSES

This Office has reviewed the inventory audit response for Margate Elementary School. We have implemented the following monitoring strategies to strengthen the Principal's business management competencies and prevent recurrence of audit exceptions. The Area Office will provide the following assistance:

- The Principal and Assistant Principal participated in an extensive Inventory Training August 2, 2006.
- The North Area Office contacted All Moving Services, Inc. to request the 3290A forms collected from the school at the time of pickup. The company was not able to locate any of the forms; however, they were able to verify via their Service Contract form that 64 items were collected on October 10, 2005.
- The North Area Office met with the Audit Department to develop a process for schools moving into new classroom additions. A plan has been developed that includes the Audit Department working with schools to properly transition equipment into the new building and/or B-Stock.
- The Principal has implemented a new inventory processed outlines in the attached inventory response.
- The Principal will submit a Mid-Year and End-of-Year Property & Inventory audit to the Area Office.
- The Principal will schedule a meeting with the Area Director during the school year to review the status of the corrective and monitoring actions for each audit exception.

The Principal understands the seriousness of this situation and will take deliberate steps to maintain exception-free inventory audits in the future. If additional information is needed, please advise.

JWH:aa

cc: Sharon Airaghi, North Area Director
Ronald Smith, North Area Business Analyst
Sharon P. Schmidt, Principal



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Margate Elementary School
Sharon P. Schmidt, Principal
6300 N.W. 18 Street
Margate, Florida 33063
754-322-6900
FAX: 754-322-6940

SCHOOL BOARD

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JAMES F. NOTTER
Interim Superintendent of Schools

April 12, 2007

TO: Dr. Joanne Harrison
North Area Superintendent

FROM: Sharon P. Schmidt, Principal
Margate Elementary School

SUBJECT: FINAL RESPONSE TO PROPERTY INVENTORY AUDIT ON
9/20/06

This letter is in response to the audit conducted at Margate Elementary during the 2006-2007 school year. A response was sent to Ms. Vanesia Butler on November 16, 2006 regarding the missing items. Below is a detailed response to each of the items.

- ✦ The majority of the items, 66 of the 86, on the missing list report, were found on previous 3290A Surplus Declaration/Transfer Forms. These items were, in fact, removed from the campus. However, the 3290A Surplus Declaration/Transfer forms were improperly processed. See attached documentation for complete list.
- ✦ There were 3 items contained on the list which were replaced with new equipment and proper documentation was not maintained. These items include: BPI#88-10083 Processor DCA Network Brow which was removed from campus and replaced with the AS400. The Display IBM Infowindow, BPI#93-31974 was removed with the AS400. The machine copier Risograph, BPI#94-31535 was removed and replaced by RN2235 #85971299 and taken by Riso, Inc.
- ✦ According to school Purchase order records, the Apple Desktop Imac G4 w/17" flat panel is not an item purchased by Margate Elementary. The school did purchase two Apple Desktop Imac G4 w/17" flat panels and such items are accounted for.
- ✦ There are 17 items which the school concurs are missing and therefore unaccounted for. Police reports have been completed on all items and were filed on 11/16/06 and included with the November 16th response to Ms. Butler. These items were reported to the Margate City Police Department as missing or stolen. Detailed documents are included for documentation.

Since the time of the audit, new inventory procedures have been implemented to ensure that all appropriate policies and procedures are being followed and that future audits will not result in any exceptions:

- ✚ Each classroom/office at Margate Elementary has a posted listing of equipment.
- ✚ Each teacher has completed a "Margate Inventory Form." These forms will be checked with the school's database and cross-referenced with the PNI.
- ✚ An office cabinet has been designated as the "Inventory File" and all copies of transfer/surplus forms will be maintained in this one central location.
- ✚ Four in-house audits will be conducted annually. Any missing items found during such audits will be immediately reported to the police department.
- ✚ Inventory removal procedures have been reviewed with all faculty and staff members. This process must be administratively approved.
- ✚ An updated in-house database of all inventory items has been created which has been cross-referenced with the PNI. Included on such database are electronic property passes and Declaration of Surplus Forms. Signed copies of all forms will be maintained in the "Inventory File".
- ✚ Procedures have been reviewed with all members of the office staff and bookkeeper regarding the appropriate receipt of new purchases.
- ✚ Any items received by the school with a value over \$1,000 are maintained on a dated log by the bookkeeper.
- ✚ Administration will ensure that all outdated equipment from our inventory will be properly processed and removed using the 3290A form. Copies of all B-stock transfer forms will be maintained in the "Inventory File". The Assistant Principal will continually monitor the PNI in order to ensure that all removed items by B Stock have been deleted from the school's inventory.
- ✚ I will continuously monitor all aspects of the inventory process by overseeing and ensuring that all policies and procedures are being followed.

If additional information is needed, please feel free to contact me at 754-322-6900.

Services Contract

ALL MOVING SERVICES, INC..

800 NW 65th Street, Ft. Lauderdale, FL 33309 1-800-878-4285
 "Services are not provided as an agent of Atlas Van Lines, Inc."

223A

Date 10/10/2005
 Project Broward County School Board
The Millennium Group c/o AMS
 Address 800 NW 65th St
 City/State Ft. Lauderdale, FL
 Zip Code 33309
 Contact _____
 Phone _____

SURPLUS Margate Elementary
 Address 6300 NW 18th St
 City/State Margate, FL
 Zip Code 33063
 Contact Cory Kraus
 Phone 754-322-6900

Time Basis		Warehouse Time	
Unit		Unit	
Driver <u>Daniel</u>	Start <u>9:30</u> initial.	Start <u>7:30 Am</u> initial.	
Helper <u>Antonia</u>	Finish <u>12:30</u> initial.	Finish <u>8:30 Am</u> initial.	
Helper <u>Rickard</u>	Total Job Hours <u>ED</u>	Total Job Hours <u>EB</u>	
Helper _____			
Helper _____			

TRUCKS	1	MEN	2	Super

COPY OF 3290A, COUNT BY

Services Performed	Quantity	Rate	Charge
REGULAR HOURS			\$0.00
OVERTIME HOURS			\$0.00
SUPERVISOR			\$0.00
FUEL SURCHARGE			\$0.00
TRAVELTIME			\$0.00
BINS			\$0.00
OVERNITE			\$0.00
STORAGE			\$0.00
WAREHOUSE HANDLING			\$0.00
RETURNED STORAGE			\$0.00
WAREHOUSE HANDLING			\$0.00
HAZMAT			\$0.00
MASSONITE			\$0.00
1.5 CTNS.			\$0.00
OTHER			\$0.00
OTHER			\$0.00
OTHER			\$0.00
PREPAYMENT			\$0.00
Total Balance Due			\$0.00

3290a Suplus Declaration Forms-
Margate Elem Responsible
23 items on Pick Up Request
Vendor Only Acknowledges
P/U Activity for technology

- 23
 - 64
 Mike Brown
 32-
 64-

Bill To: The Millennium Group PO#
 Address: 950 South Pine Island Rd. Suite A-150
 City: Plantation, FL 33324 State _____ Zip Code _____
 Attention: Myron Jackson

SHIPMENT WAS RECEIVED IN GOOD CONDITION EXCEPT AS NOTED HEREON. SERVICES ORDERED WERE PERFORMED AS REQUESTED
 REMARKS: _____

Drivers Signature: _____
 Customer Acceptance: _____ Date: 10/10/05
 Print Name: _____

School Name: Pompano Beach High 0185
Principal: David Gordon (As of July 1, 2006)
William Bell (Former)

Address: 600 NE 13th Avenue
Pompano Beach, Florida 33060

Total Number of Items in Inventory:	1156
Total Dollar Cost of Items in Inventory:	\$2,520,335
Total Number of Items Unaccounted for:	201
Total Dollar Cost of Items Unaccounted for:	\$468,970
Total Net Value of Items Unaccounted for:	\$87,018

The property evaluation for Pompano Beach High School began on August 8, 2006. Mr. Gordon assumed leadership on July 1, 2006. The previous property evaluation cited numerous material flaws associated with property controls (Attached-Response). **This audit has been identified as a REPEAT exception.**

During the previous audit, on-line/signed invoice receipt errors were identified. It was explained that a failure to properly receive new assets and certify the accuracy of the information provided could result in material losses. Mr. Bell and his staff attended a workshop presented by the Office of the Chief Auditor that identified the importance of this information for asset tracking. Regular review of asset records would help avoid this problem. During this audit, two hundred fifty-five (255) items were discovered in the Master File of Property Records download which did not have serial numbers. An additional 8 items had duplicated serial number information. This created an enormous time expense for school staff and the assigned Inventory Audit Specialist (IAS) to repair the asset records.

The school has asserted that many of the items which remain unaccounted for are the direct result of equipment removal at the time of move-in to their new adjacent facility. No surplus documentation was provided that was consistent with that time period (3/6/06). Mr. Bell's certification/approval was not identified on the appropriate approved Surplus forms.

NOTE: As a result of the previous property audit exception, the Area Office submitted that the Principal would submit a plan for the move to the new facility.

Mr. Gordon was given an initial list of unaccounted for items on September 22, 2006. Since that time, the IAS and Property Audit Supervisor have had numerous communications with school staff. An additional copy of the final Audit Utility Database was provided to the school's Micro-Tech in January of 2007. In April 2007, Mr. Gordon furnished Surplus Declarations signed by him and dated during the initial physical audit period (9/11/06). No mention of this activity or documentation was provided to the IAS during his evaluation. The B-stock removal group does not confirm the removal individual items. They leave pick-up acknowledgment forms to certify a removal only. One group of items designated and confirmed on Surplus Forms was given to the IAS at the time of audit and recognized accordingly.

Fifty-three (53) Property Passes, authorizing the removal of equipment by school staff, were not acknowledged by the principal's signature. The Inventory Audit Specialist (IAS) has certified that the items were corrected for compliance. The IAS has explained this process to Mr. Gordon and contributing staff members.

Pompano Beach High (Continued)

Mr. Gordon has submitted a comprehensive plan for the property control procedures being implemented. The Area Superintendent has reviewed the corrective action plan at Pompano Beach High and has coordinated a best practice initiative to help prevent exception recurrence. As a result, monitoring strategies have been implemented to strengthen the Principal's competencies in property management and will be monitored by the Area Director through scheduled meetings.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

Items not accounted for : Pompano Beach High 0185

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
1	06-80100	PICCOLO, EMERSON	\$ 1,145.50
2	06-80099	PICCOLO, EMERSON	\$ 1,145.00
3	06-08855	APPLE, POWERBOOK, G4 W/CD-RW/DVD-R 15.2"D	\$ 2,548.00
4	06-08848	APPLE, IBOOK G4 W/CD-RW/DVD/12.1" DISPLAY	\$ 1,531.50
5	06-08841	APPLE, IBOOK G4 W/CD-RW/DVD/12.1" DISPLAY	\$ 1,531.50
6	06-08805	APPLE, DESKTOP, IMAC G5 W/17" FLAT PANEL/CD	\$ 1,499.00
7	06-06956	BAND AND CHORUS UNIFORMS/COSTUMES	\$ 2,229.90
8	06-06637	PRINTER, LEXMARK T640N B/W LASER	\$ 1,384.00
9	05-80672	NIDYKE BITEBIJ SECURITY CART	\$ 1,399.00
10	05-80666	DELL LATITUDE D505, 1.40 GHZ	\$ 1,505.68
11	05-80662	DELL LATITUDE D505, 1.40 GHZ	\$ 1,505.68
12	05-80656	DELL LATITUDE D505, 1.40 GHZ	\$ 1,505.68
13	05-80593	APPLE, IBOOK 12.1	\$ 1,385.80
14	05-80587	APPLE, IBOOK 12.1	\$ 1,385.80
15	05-80582	APPLE, IBOOK 12.1	\$ 1,385.80
16	05-49497	NEC PX-42VM5A 42" PLASMA	\$ 1,903.00
17	05-46796	APPLE, POWERBOOK, G4W/CD-RW/DVD-ROM 15.2DI	\$ 2,376.00
18	05-46795	APPLE, IBOOK G4 W/CD-RW/DVD/14.1" DISPLAY/	\$ 1,721.50
19	05-42015	IMAGE TEAM SCANNER KIT	\$ 1,365.00
20	05-34845	PANASONIC FAX	\$ 1,372.25
21	05-34098	APPLE, POWERBOOK, G4 W/CD-RW/DVD-R	\$ 2,054.45
22	05-23017	DELL DESKTOP P4 TOWER W/17" FLAT PANEL	\$ 1,399.00
23	05-21605	MOBILE LAB STATION	\$ 2,068.09
24	05-20980	PRINTER, LEXMARK, T630N	\$ 1,208.00
25	04-83795	IBOOK 12.1 CMBO	\$ 1,405.79
26	04-83788	IBOOK, 12.1 CMBO	\$ 1,405.79
27	04-83779	IBOOK, 12.1 COMBO	\$ 1,405.79
28	04-83771	IBOOK, 12.1 COMBO	\$ 1,405.79
29	04-82920	BUFFET R-13 BB CLARINET	\$ 1,556.00
30	04-81061	LAB TRAINING PROGRAM	\$ 1,295.00
31	04-81060	GEC INSTALLATION	\$ 1,295.00
32	04-81057	MARCHING YAZA PHONE	\$ 1,011.07
33	04-19135	CHANGE MAKERS, COIN COUNTERS,	\$ 1,435.00

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
34	04-17196	KIT ETCHING WITH 8 ZINC PLATED VARIOUS S	\$ 1,395.00
35	04-16774	APPLE DSKTP IMAC G4W/15"FLAT PANEL/CD-RW	\$ 1,485.05
36	04-16771	APPLE DSKTP IMAC G4W/15"FLAT PANEL/CD-RW	\$ 1,485.05
37	04-16769	APPLE DSKTP IMAC G4W/15"FLAT PANEL/CD-RW	\$ 1,485.05
38	04-16767	APPLE DSKTP IMAC G4W/15"FLAT PANEL/CD-RW	\$ 1,960.05
39	04-12362	PRESS ETCHING	\$ 1,195.00
40	04-11759	APPLE, POWERBOOK, G4 W/CD-RW/DVD-R 15.2	\$ 2,650.10
41	04-11742	APPLE, IBOOK G4 W/CD-RW/DVD-ROM/14.1"	\$ 1,637.00
42	04-11740	APPLE, IBOOK G4 W/CD-RW/DVD-ROM/14.1"	\$ 1,637.00
43	04-11237	DELL LAPTOP DELL PM W/CD-RW/14.1"DISPLAY	\$ 1,889.00
44	04-09968	DELL LAPTOP PM W/CD-RW/DVD-ROM/15.4"DISP	\$ 2,133.00
45	04-09805	DELL, LAPTOP, DELL PM W/CD-RW/14.1	\$ 1,889.00
46	04-09800	DELL, LAPTOP, DELL PM W/CD-RW/14.1	\$ 1,889.00
47	04-09798	DELL, LAPTOP, DELL PM W/CD-RW	\$ 1,889.00
48	04-07812	GROUP EDUCATION CONTROLLER	\$ 1,999.00
49	04-07330	PRINTER, LEXMARK T632TN	\$ 2,287.00
50	04-04820	RECORDER, DUAL STANDARD COMPACT, SONY	\$ 1,886.80
51		RECORDER, DUAL STANDARD COMPACT, SONY(0054123)	\$ 1,572.00
52	03-23259	VIBRAPHONE	\$ 3,728.13
53	03-22143	PROJECTOR, ULTRAPORTABLE, MULTIMEDIA EPS	\$ 2,421.00
54	03-22142	DELL LAPTOP PENTIUM 4	\$ 1,992.00
55	03-21154	PROJECTOR, ULTRAPORTABLE MULTIMEDIA	\$ 2,421.00
56	03-16007	DELL, LAPTOP, PENTIUM 4 W/CD-RW/DVD-ROM/	\$ 1,992.00
57	03-14864	COMPUTER, LAPTOP DELL LATITUDE	\$ 1,708.00
58	03-12247	PROJECTOR ULTRAPORTABLE	\$ 1,621.00
59	03-12246	PROJECTOR ULTRAPORTABLE	\$ 1,621.00
60	03-12243	PROJECTOR ULTRAPORTABLE, LOW END EPSON	\$ 1,621.00
61	03-12242	PROJECTOR, UTRAPORTABLE, LOW END	\$ 1,095.00
62	03-01338	COMPUTER, LAPTOP MAC G3	\$ 1,685.98
63	03-01337	COMPUTER, LAPTOP MAC G3	\$ 1,685.98
64	03-01336	COMPUTER, LAPTOP MAC G3	\$ 1,685.98
65	03-01335	COMPUTER, LAPTOP MAC G3	\$ 1,685.98
66	02-09804	PRINTER, LEXMARK T520N	\$ 1,258.00
67	01-23110	PROJECTOR, LCD PROXIMA	\$ 3,999.00
68	01-17695	COMPUTER, MAC IMAC	\$ 1,195.86
69	01-17686	COMPUTER, MAC IMAC	\$ 1,195.86
70	01-17683	COMPUTER, MAC IMAC	\$ 1,195.86
71	01-17676	COMPUTER, MAC IMAC	\$ 1,195.86

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
72	01-17665	COMPUTER, MAC IMAC	\$ 1,195.86
73	01-15851	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
74	01-13815	MACHINE, PITCHING SOFTBALL	\$ 1,095.00
75	01-11947	PRINTER, LEXMARK OPTRA COLOR 45	\$ 1,063.00
76	01-11946	PRINTER, LEXMARK OPTRA COLOR 45	\$ 1,063.00
77	01-09830	COMPUTER, DELL GX1/M	\$ 1,556.00
78	01-09829	COMPUTER, DELL GX1/M	\$ 1,556.00
79	01-09828	COMPUTER, DELL GX1/M	\$ 1,556.00
80	01-09826	COMPUTER, DELL GX1/M	\$ 1,556.00
81	01-09825	COMPUTER, DELL GX1/M	\$ 1,556.00
82	01-09823	COMPUTER, DELL GX1/M	\$ 1,556.00
83	01-09820	COMPUTER, DELL GX1/M	\$ 1,556.00
84	01-09819	COMPUTER, DELL GX1/M	\$ 1,556.00
85	01-09814	COMPUTER, DILL GX1/M	\$ 1,556.00
86	01-09813	COMPUTER, DELL GX1/M	\$ 1,556.00
87	01-09807	COMPUTER, DELL GX1/M	\$ 1,556.00
88	01-09806	COMPUTER, DELL GX1/M	\$ 1,556.00
89	01-09803	COMPUTER, DELL GX1/M	\$ 1,556.00
90	01-09801	COMPUTER, DELL GX1/M	\$ 1,556.00
91	01-09797	COMPUTER, DELL GX1/M	\$ 1,556.00
92	01-09792	COMPUTER, DELL GX1/M	\$ 1,339.00
93	01-09791	COMPUTER, DELL GX1/M	\$ 1,339.00
94	01-09786	COMPUTER, DELL GX1/M	\$ 1,339.00
95	01-09785	COMPUTER, DELL GX1/M	\$ 1,339.00
96	01-09784	COMPUTER, DELL GX1/M	\$ 1,339.00
97	01-09783	COMPUTER, DELL GX1/M	\$ 1,339.00
98	01-09782	COMPUTER, DELL GX1/M	\$ 1,339.00
99	01-09780	COMPUTER, DELL GX1/M	\$ 1,339.00
100	01-09777	COMPUTER, DELL GX1/M	\$ 1,339.00
101	01-09776	COMPUTER, DELL GX1/M	\$ 1,339.00
102	01-09772	COMPUTER, DELL GX1/M	\$ 1,339.00
103	01-09770	COMPUTER, DELL GX1/M	\$ 1,339.00
104	01-09769	COMPUTER, DELL GX1/M	\$ 1,339.00
105	01-09766	COMPUTER, DELL GX1/M	\$ 1,339.00
106	01-09765	COMPUTER, DELL GX1/M	\$ 1,339.00
107	01-09764	COMPUTER, DELL GX1/M	\$ 1,339.00
108	01-09763	COMPUTER, DELL GX1/M	\$ 1,339.00
109	01-09762	COMPUTER, DELL GX1/M	\$ 1,339.00

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
110	00-80362	TREADMILL, TR 9000	\$ 4,400.00
111	00-14441	COMPUTER, MAC IMAC	\$ 1,524.33
112	00-08682	PRINTER, LEXMARK OPTRA COLOR 45	\$ 1,481.00
113	00-06348	COMPUTER, MAC IMAC	\$ 1,680.86
114	00-06346	COMPUTER, DELL GX 1/M	\$ 1,575.00
115	00-06344	COMPUTER, DELL GX 1/M	\$ 1,575.00
116	00-05418	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
117	00-05417	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
118	00-05416	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
119	00-05410	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
120	00-05409	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
121	00-01857	PRINTER, LEXMARK OPTRA K 1220N	\$ 1,226.00
122	99-82150	COMPUTER, POWERBOOK MAC G3	\$ 2,599.00
123	99-82149	COMPUTER, POWERBOOK MAC G3	\$ 2,599.00
124	99-82148	COMPUTER, POWERBOOK MAC G3	\$ 2,599.00
125	99-81526	HEADSET, WIRELESS FISHER	\$ 2,407.50
126	99-23163	COMPUTER, DELL GX 1/M	\$ 1,638.00
127	99-22720	COMPUTER, MAC IMAC	\$ 1,224.00
128	99-22700	COMPUTER, MAC IMAC	\$ 1,224.00
129	99-22698	COMPUTER, MAC IMAC	\$ 1,224.00
130	99-22694	COMPUTER, MAC IMAC	\$ 1,224.00
131	99-21633	COMPUTER, POWERBOOK MAC G3	\$ 2,740.00
132	99-21628	COMPUTER, POWERBOOK MAC G3	\$ 2,740.00
133	99-21627	COMPUTER, POWERBOOK MAC G3	\$ 2,740.00
134	99-13491	COMPUTER, DELL GX 1/M	\$ 1,801.22
135	99-13490	PRINTER, LEXMARK OPTRA K1220	\$ 1,104.99
136	99-13489	PRINTER, LEXMARK OPTRA K1220	\$ 1,104.99
137	99-13487	COMPUTER, DELL GX 1/M	\$ 1,371.00
138	99-13480	COMPUTER, DELL GX 1/M	\$ 1,371.00
139	99-13478	COMPUTER, DELL GX 1/M	\$ 1,371.00
140	99-13477	COMPUTER, DELL GX 1/M	\$ 1,371.00
141	99-13476	COMPUTER, DELL GX 1/M	\$ 1,371.00
142	99-13475	COMPUTER, DELL GX 1/M	\$ 1,371.00
143	99-13473	COMPUTER, DELL GX 1/M	\$ 1,371.00
144	99-13471	COMPUTER, DELL GX 1/M	\$ 1,371.00
145	99-13469	COMPUTER, DELL GX 1/M	\$ 1,371.00
146	99-13466	COMPUTER, DELL GX 1/M	\$ 1,371.00
147	99-13464	COMPUTER, DELL GX 1/M	\$ 1,371.00

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
148	99-13460	COMPUTER, DELL GX 1/M	\$ 1,371.00
149	99-13457	SYSTEM, SOUND CADENCE	\$ 5,459.22
150	99-13455	COMPUTER, DELL GX 1/M	\$ 1,371.00
151	99-05876	PRINTER, LEXMARK OPTRA K1220	\$ 1,104.99
152	99-05875	SLITTER, PERFORATOR AND FASTFOLD 22	\$ 2,249.00
153	99-04854	WASHER/EXTRACTOR, UC50MN2	\$ 4,559.00
154	99-02824	SPEAKER, POWER LIBERTY	\$ 1,034.28
155	99-02580	SERVER, HEWLETT PACKARD D4315B	\$ 19,466.80
156	98-26066	COMPUTER, TANDY MULTIMEDIA	\$ 1,498.71
157	98-21855	COMPUTER, POWERBOOK MAC G3	\$ 3,848.67
158	98-09623	COMPUTER, POWER MAC G3	\$ 2,332.00
159	98-07547	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
160	98-07546	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
161	98-07545	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
162	98-07544	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
163	98-07543	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
164	98-07522	COMPUTER, POWER MAC G3MT	\$ 2,467.00
165	97-91162	CONSOLE, PICTURTEL VENUE 2000	\$ 5,250.00
166	97-47863	PLAYER, LASER DISC LCD DATA/VIDEO	\$ 3,296.70
167	97-47862	PLAYER, LASERDISC	\$ 1,490.00
168	97-24353	COMPUTER, TANDY PENTIUM 166	\$ 1,563.53
169	97-24351	COMPUTER, TANDY PENTIUM 166	\$ 1,563.53
170	97-24350	COMPUTER, TANDY PENTIUM 166	\$ 1,563.53
171	97-24346	COMPUTER, POWER MAC 6500	\$ 2,199.00
172	97-24345	COMPUTER, POWER MAC 6500	\$ 2,199.00
173	97-24344	COMPUTER, POWER MAC 6500	\$ 2,199.00
174	97-24343	COMPUTER, POWER MAC 6500	\$ 2,199.00
175	97-24342	COMPUTER, POWER MAC 6500	\$ 2,199.00
176	97-24341	COMPUTER, POWER MAC 6500	\$ 2,199.00
177	97-24340	COMPUTER, POWER MAC 6500	\$ 2,199.00
178	97-24339	COMPUTER, POWER MAC 6500	\$ 2,199.00
179	97-24338	COMPUTER, POWER MAC 6500	\$ 2,199.00
180	97-24337	COMPUTER, POWER MAC 6500	\$ 2,199.00
181	97-24336	COMPUTER, POWER MAC 6500	\$ 2,199.00
182	97-24335	COMPUTER, POWER MAC 6500	\$ 2,199.00
183	97-24334	COMPUTER, POWER MAC 6500	\$ 2,199.00
184	97-24333	COMPUTER, POWER MAC 6500	\$ 2,199.00
185	97-24332	COMPUTER, POWER MAC 6500	\$ 2,199.00

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
186	97-24331	COMPUTER, POWER MAC 6500	\$ 2,199.00
187	97-24329	COMPUTER, POWER MAC 6500	\$ 2,199.00
188	97-24328	COMPUTER, POWER MAC 6500	\$ 2,199.00
189	97-24327	COMPUTER, POWER MAC 6500	\$ 2,199.00
190	97-24326	COMPUTER, POWER MAC 6500	\$ 2,199.00
191	97-24325	COMPUTER, POWER MAC 6500	\$ 2,199.00
192	97-24324	COMPUTER, POWER MAC 6500	\$ 2,199.00
193	97-24323	COMPUTER, POWER MAC 6500	\$ 2,199.00
194	97-24321	SYSTEM, TELECONFERENCE PICTURE TEL	\$ 69,297.00
195	97-24320	PRINTER, LASER WRITER 12/640, M5440LL	\$ 1,966.00
196	97-24221	COPIER, CANON NP2120	\$ 1,770.00
197	97-24217	COPIER, CANON NP2120	\$ 1,770.00
198	97-24184	ROM-CD, 7 BAY TOWER 6X CD FOR MAC	\$ 3,955.00
199	97-24180	COMPUTER, LAPTOP POWER MAC 3400C/180, 16	\$ 4,979.00
200	97-24179	COMPUTER, LAPTOP POWER MAC 3400C/180, 16	\$ 4,979.00
201	93-31132	PRINTER STAND IBM 64K 4224-101	\$ 3,199.50

Total Historical Cost of Property unaccounted for as of March 15, 2007 \$ 468,970.16
[1] Total Accumulated Depreciation as of March 15, 2007 \$381,952.06
Net Value of Property considered to be unaccounted for as of March 15, 2007 \$ 87,018.10

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
JOANNE W. HARRISON, Ed.D.
OFFICE OF THE NORTH AREA SUPERINTENDENT

Telephone: (754) 321-3400

Facsimile: (754) 321-3485

May 10, 2007

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

FROM: Joanne W. Harrison, Ed.D.
North Area Superintendent

SUBJECT: **INVENTORY AUDIT RESPONSES**

This Office has reviewed the inventory audit response for Pompano Beach High School. We have implemented the following monitoring strategies to strengthen the Principal's business management competencies and prevent recurrence of audit exceptions. The Area Office will provide the following assistance:

- The Principal and Assistant Principal participated in an extensive Inventory Training August 2, 2006.
- The North Area Office met with the Audit Department to develop a process for schools moving into new classroom additions. A plan has been developed that includes the Audit Department working with schools to properly identify and transition equipment into a new building and/or B-Stock.
- The Principal has participated with the North Area Director in teleconference calls to the Office of Chief Auditor to discuss extenuating circumstances existing when moving from an existing to a new building and strategies to prevent future audit exceptions.
- The North Area has requested the assistance of the Chief Auditor's Office to conduct an audit upon a new Principal's arrival.
- The North Area Director worked with the Principal and Assistant Principal in developing a plan to prevent any audit exceptions in the future. The plan parallels the process the Audit Department recommends.
- The Principal and Assistant Principal have held collaborative meetings with other high schools to secure best practices for implementation at Pompano Beach High School.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
JOANNE W. HARRISON, Ed.D.
OFFICE OF THE NORTH AREA SUPERINTENDENT

Telephone: (754) 321-3400

Facsimile: (754) 321-3485

May 10, 2007

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

FROM: Joanne W. Harrison, Ed.D.
North Area Superintendent

SUBJECT: **INVENTORY AUDIT RESPONSES**

This Office has reviewed the inventory audit response for Pompano Beach High School. We have implemented the following monitoring strategies to strengthen the Principal's business management competencies and prevent recurrence of audit exceptions. The Area Office will provide the following assistance:

- The Principal and Assistant Principal participated in an extensive Inventory Training August 2, 2006.
- The North Area Director worked with the Principal and Assistant Principal in developing a plan to prevent any audit exceptions in the future. The plan is parallel to the process the Audit Department recommends.
- The Principal will submit quarterly Property & Inventory audits to the North Area Office.
- The Principal will schedule a meeting with the Area Director during the school year to review the status of the corrective and monitoring actions for each audit exception.

The Principal understands the seriousness of this situation and will take deliberate steps to maintain exception-free inventory audits in the future. If additional information is needed, please advise.

JWH:aa

cc: Jackie Haywood, North Area Director
Ronald Smith, North Area Business Analyst
David Gordon, Principal

PROPERTY INVENTORY TEAMS

Administrator
Clerk
Dept. Head
Tech

Administrator
Clerk
Dept. Head
Tech

Administrator
Clerk
Dept. Head
Tech

Administrator
Clerk
Dept. Head
Tech



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

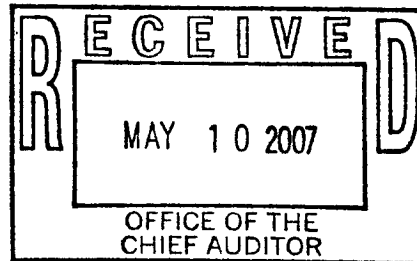
POMPAÑO BEACH HIGH SCHOOL
600 N.E. 13th Avenue
Pompano Beach, Florida 33060
Telephone: 754-322-2000
Telefax: 754-322-2130

David Gordon, Principal
Sabine Phillips, Intern Principal
Odette Casini, Assistant Principal
Ronald E. King, Assistant Principal
Bill Bankowski, Magnet Coordinator
Kathryn Cardozo, Guidance Director

SCHOOL BOARD

Chair: BEVERLY A. GALLAGHER
Vice Chair: ROBIN BARTLEMAN
MAUREEN S. DINNEN
JENNIFER LEONARD GOTTLIEB
PIFYLLIS C. HOPE
STEPHANIE ARMA KRAFT, ESQ.
ROBERT D. PARKS, Ed.D.
ELEANOR SORREL
BENJAMIN J. WILLIAMS

JAMES F. NOTTIE
Interim Superintendent of Schools



April 13, 2007

TO: Dr. Joanne Harrison, North Area Superintendent

FROM: David B. Gordon, Principal *DB*

SUBJECT: RESPONSE TO AUDIT REPORT ON PROPERTY INVENTORY
FISCAL YEAR 2006-07

In response to the draft report on the examination of the property and inventory of Pompano Beach High School, 201 missing items have been identified and listed by the year they were acquired and found missing. Since receiving the initial report on March 28, 2007, 122 items have been accounted for by B-Stock at the value of \$ 300,208.73. They will be removed from the original list. See attached listing.

Following an extensive search by several members of my Technology and Leadership Team we have come to one common conclusion. The fact that there was a major event, the move from the old PBHS campus to the new PBHS campus in April of 2004 had an extensive impact on the items listed as missing. The December 18th audit lists 19 missing items. A number of corrective actions recommended by the Area Office and the Principal were implemented as a result. All steps should have resulted in a successful system of monitoring and securing all property at PBHS.

It is my position that the moving of some of the property/technology, and the leaving behind of a large number of the same, resulted in extensive loss of the required documentation of what happened to the remaining property/technology. With an estimated three-year lapse between audits, it has been extremely difficult to ascertain where things went when the people involved are no longer on my staff. The majority of

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the individuals involved, when contacted, state that the property/technology left behind (primarily in the old cafeteria and old media center) were transferred to other schools or picked up by B-Stock. On one occasion there was such a concern over the thefts of TV's stored in the media center, that there was an emergency pick up of the remaining estimated 70 of the 100. At one point staff reported to me that they were refused entry to the old campus based on asbestos concerns resulting from demolition/construction. I take full responsibility for all property and inventory on campus and since received upon my appointment as principal of Pompano Beach High School (June 2006).

The following corrective actions and procedures have been instituted to ensure control of property and inventory:

In Dr. Harrison's initial communication concerning our audit she recommended our contacting Mr. Willie Dudley, NCA Director, concerning the plan now implemented at Piper High School. After receiving a copy of this plan I fully endorse the measures included and recommended to insure proper receiving procedures, identification of property, distribution and scheduled inventory of all property/inventory. It is an excellent plan that should be considered as a model for all Broward County Schools. Without copying and listing verbatim the Piper plan as our own, I do plan to schedule a meeting with Mr. Bill Meadows, AP Piper High School, to meet with the staff responsible for property/inventory and to assist with the implementation of the same procedures at PBHS.

The fundamental steps needed to ensure control of property and inventory at Pompano Beach High School will include:

- Receiving procedures reviewed and updated with responsible personnel to ensure compliance as stated in the *Manual of Property Control Procedures*. These procedures will include:
 - o Specific technology receiving procedures which include complete use of bar code readers and label makers for the easy scanning of equipment/technology that can be immediately downloaded into central data base.
 - o Continued strict adherence to Property Pass procedures.
- All property/inventory to be located by rooms/FISH location. Property not to be removed by any personnel except Administrator/Staff in charge of property/inventory. Records kept on database and checked quarterly.
- Quarterly checking of property/inventory by Administration and staff assigned to specific areas of responsibility (Technology- Micro Tech Specialist's, All other property - AP Ron King) Teachers will do a quarterly check of all inventory assigned to their location as identified by a user friendly Filemaker Pro data base. Teacher will sign form documenting status at that time. Department Chairs will collect and review all forms, co-sign and forward to responsible administrator for review and final signature by Principal. Final sign-off each quarter by Principal.

- Any property reported missing/stolen would immediately be reported to Security/SRD and a police report filed and recorded.

Principal will also schedule meeting with representative of B-Stock to visit campus and explain how B-stock works and proper procedure for removal of all items as determined with Principal's approval.

Finally, principal will schedule meeting with Mr. Mark Magli, Audit Supervisor of the Property Audits Division, to meet with PBHS staff responsible for inventory/property to identify and review our procedures to ensure and emphasize adherence to the School Board Policies and Standard Practice Bulletins which establish the system of internal controls designated by the District.

POMPANO BEACH HIGH SCHOOL INVENTORY RECOVERY ACTION/PLAN FOR MISSING ITEMS

Mr. Gordon met with the administrators about relocating lost items that are on the Inventory Property List.

- Mr. Stevens had delivered 15 computers at McNab Elementary and 35 computers to Tradewind Elementary in 2003.**
- Mr. Stephens/Mr. King went to McNab and Tradewinds Elementary Schools to recover the missing computers. The computers were not on their inventory lists.**
- Mr. Stephens/Mr. King went to B-Stock. They accepted our list of missing items, but Mark Magli the auditor did not accept the list.**
- Mr. King contacted Mr. Bell, former principal of Pompano Beach High School, on Wednesday, May 2, 2007 @ 954-242-6775. Mr. Bell stated that he did not know where the missing computers were stored.**
- Mr. King contacted Scott Elias, former Technology person at Pompano Beach High School. He stated that all computers were located in the old Pompano**

May 10, 2007

TO: Dr. Joanne Harrison, North Area Superintendent

FROM: David B. Gordon, Principal *D.B.*

SUBJECT: ACTION STEPS FOR PROPERTY INVENTORY 2007/08

Receiving Procedures and Action Steps for Pompano Beach High School 2007/08

Procedure	Person/People In Charge	Action Steps	Form(s)/Documentation
1. Requisition by school or district for items of \$1,000 + is generated followed by a district issued purchase order.	Budgetkeeper, Judy Lefort	*Budgetkeeper or district personnel initiates the requisition.	Purchase Order
2. Vendor Order Change	Budgetkeeper, Judy Lefort	*Bookkeeper notifies Principal, Department Chair and Techs.	New Purchase Order
3. School receives vendor paperwork (with a possible serial number)	Budgetkeeper, Judy Lefort	*Budgetkeeper files vendor paperwork with P.O. and gives a copy to Tech	Vendor Paperwork
4. Item Delivery	Tech Specialists, Russell Kaufman Angel Robledo	*Tech specialist files all paperwork involved in inventory binder. If items are not accurate, Tech Specialist will immediately contact the vendor	Inventory Database
5. Item	Tech Specialists,	*Tech Specialist	Inventory Database

information updated in database	Russell Kaufman Angel Robledo	prints a <u>New Purchase Report</u> , gives it to the Budgetkeeper. She attaches it to the original paperwork in inventory binder.	
6. Item is assigned by Tech Specialist to curriculum area/staff member	Tech Specialists, Russell Kaufman Angel Robledo	*Tech will update database with room information and print new room log and inventory for binder.	Room Log Inventory
7. Item is received on-line by Budgetkeeper	Budgetkeeper, Judy Lefort	*Budgetkeeper receives online (according to manual, enters NONE)	FAST Screen Print
*Items without Serial numbers	Tech Specialists, Russell Kaufman Angel Robledo	*Tech cross checks for accuracy with the New Purchase Report	Letter
*P.O. and incorrect Print Screen	Tech Specialists, Russell Kaufman Angel Robledo	*Records comments of incorrect data entry/date in database	Inventory Database
8. Donated Items	Principal, David Gordon	*Principal and Tech Specialist will determine through proof of receipts, invoices, if feasible, to accept and add to inventory.	Donated item information
9. Items From Outside Agency (ARMY)	Army Staff	*Information is entered on Database, delineating a field as Outside Agency Inventory with room location/room log	Inventory Database

		forms.	
10. District Audit visits school site to issue a BPI label and/or etching	Inventory Audit Specialist	*Security alerts Tech Specialist in order to accompany district personnel and verify serial numbers with item being labeled.	Inventory Labels

PROPERTY INVENTORY TEAMS

Administrators

- Mr. Dave Gordon, Principal
- Ms. Sabine Phillips, Intern Principal
 - Seniors
- Mr. Ronald E. King, Assistant Principal
 - Juniors
 - Ms. Odalis Castro, Assistant Principal
 - Freshman
- Mr. Elvin Hazell, Curriculum Specialist
 - Sophmores

Clerical

- Ms. Samantha Sagotsky, Secretary III
- Ms. Betty Spitaleri, Clerk Typist II
- Ms. Patricia Jackson, Guidance Data Specialist

Department Heads

- English- Dr. Andy Shipe
- Foreign Language – Randee Pellegrino
- Math – Alan Gates
- Science – Ralph Marchand
- Social Studies – Kim Boudinet
- Technology – Ned Oistacher
- Unified Arts – Pauline Jacobson

Head Custodian

- Mr. Tayondric Allen

Technology

- Mr. Angel Robledo
 - Mr. Russell Kaufman
-

ROOM #

213

**Pompano Beach High School
Room Inventory Checklist**

BPI #	DESCRIPTION	SERIAL#	TEACHER INITIALS	DATE
4565	COMPUTER	546546	SS	5/8/07

Administrators will check all rooms for inventory quarterly. If discrepancy all persons with access to inventory will be addressed.

Administrative Verification:

Sign: _____

Date: _____

Sign: _____

Date: _____

Sign: _____

Date: _____

Sign: _____

Date: _____

RECEIPT OF BOXES

DATE RECEIVED:
NUMBER OF BOXES:
PO NUMBER:
VENDOR:
COMPLETED ORDER:
COMMENTS:

Please pull the packing list from the box and make sure you have received all items ordered. Sign and Date the packing list and send to budget keeper's office within 3 business days.

If there is no packing list enclosed, check off the items received against your original order. Make a note of any missing items in the comment area above. Sign and date your order copy, as well as this form, and send to budget keeper's office within 3 business days.

If your product has a serial number please list the items and serial numbers on the bottom of this form as well as the location of the items.

SIGNATURE:
PRINT NAME:

DELIVERED BY:

Item	Serial Number	Location

Thank you
Judy Lefort, Budget Keeper
Ext: 2031

SHIPPING RECEIPT LOG

Date	Time	Delivery Agent	Vendor	Storage Area	Staff Member
8/1/06	11:00am	UPS	Apple	131	Chris Duby

THE SCHOOL BOARD OF BROWARD COUNTY,
FLORIDA
Office of the Chief Auditor

REPEAT
AUDIT
EXCEPTION

**Previous Audit Response
Submitted:**

June 2003

Pompano Beach High School

Principal: William Bell
Address: 1400 NE 6th Street
Pompano Beach, Florida

Total Number of Items in Inventory:	639
Total Dollar Value of Items in Inventory:	\$1,379,777
Total Number of Items Unlocated:	19
Total Dollar Value of Items Unlocated:	\$36,642

In addition to the unlocated items noted above, the audit revealed the following violations of operating procedures related to Property and Inventory:

- Property Passes were not being completed on an annual basis as is required by the Manual of Property and Inventory Control Procedures.
- The on-line receipting procedures being used by the school's budgetkeeper were not in compliance with the guidelines set forth in the Manual of Property and Inventory Control Procedures, or by the training that the budgetkeepers receive from the Systems and Procedures Department.
- The staff of the school has "cannibalized" computers for parts. This practice was employed with computers that were still under manufacturer's warranty.

These violations of operating procedures contributed to the school's unlocated property that is being presented.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of Management/Facility Audits

Pompano Beach High School - 0185

	BPI NUMBER	DESCRIPTION	COST	
1	01	09775 Computer - Dell GX 1/M	\$1,339.00	
2	01	17669 Computer - Mac IMAC	\$1,196.00	
3	02	11283 Computer - Dell GX 240	\$1,345.00	
4	97	24173 Computer - Laptop Power Mac	\$4,979.00	
5	97	24330 Computer - Power Mac 6500	\$2,199.00	
6	97	24347 Computer - Power Mac 6500	\$2,199.00	
7	97	24348 Computer - Power Mac 6500	\$2,199.00	
8	98	07491 Computer - Power Mac G3	\$2,694.00	
9	98	07542 Computer - Power Mac G3	\$4,097.00	
10	98	07577 Computer - Power Mac G3	\$1,840.00	
11	98	09621 Computer - Power Mac G3	\$2,332.00	
12	98	09631 Computer - Power Mac G3	\$2,332.00	<i>Computer - 13 items</i>
13	99	21629 Computer - Power Mac G3	\$2,740.00	
14	01	17082 Radio - Motorola	\$773.00	<i>Other - 6 items</i>
15	01	24802 Fax Machine	\$882.00	
16	98	14079 Radio - Motorola	\$773.00	
17	98	14080 Radio - Motorola	\$773.00	
18	98	14083 Radio - Motorola	\$773.00	
19	99	03993 Smartboard Assembly	\$1,179.00	
				<i>\$31,491.00</i>
				<i>\$5,153.00</i>

Total Unlocated items as of May 23, 2003

\$ 36,644.00

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
JOANNE W. HARRISON, Ed.D.
OFFICE OF THE NORTH AREA SUPERINTENDENT

Telephone: (954) 786-7850

Facsimile: (954) 786-7858

December 18, 2003

TO: Mr. Patrick Reilly, Director
Management/Facility Audits

FROM: Joanne W. Harrison, Ed.D.
North Area Superintendent

SUBJECT: **Property Audit — Pompano Beach High School**

I have reviewed and concur with the attached response from the Principal of Pompano Beach High School.

I have implemented the following procedures, which will verify that the steps outlined by the Principal are not only followed, but also are effective in eliminating this type of finding in the future.

- The Area Director will schedule periodic visits with Deloris McKinley from Management Facility Audits and the Principal to review their school property inventory accountability process.
- The Area Director will conduct quarterly visits with the Principal and applicable staff to monitor the following:
 - Training of key personnel
 - A mid-year inventory will be conducted
 - Revised procedures for renewing property passes
 - Creation of specific technology receiving procedures
 - Ensure the use of hand-held barcode scanners when receiving and moving inventory on campus.
- The Area Director will verify that the staff handbook has been updated to increase faculty and staff awareness of technology inventory issues.
- The Area Office will require the Principal to submit a plan in writing that ensures all inventory is accounted for in the move to the new facility.

If you have any questions, please do not hesitate to contact me.

JWH/UJ:cr1
Attachment

cc: Ulysses Jackson, North Area Director
Ronald Smith, North Area Business Analyst
William D. Bell, Principal



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

POMPAÑO BEACH HIGH SCHOOL
1400 Northeast Sixth Street
Pompano Beach, Florida 33066
Telephone: 954-786-7600
Telefax: 954-786-7877

William D. Bell, Principal
Bilbie Miller, Assistant Principal
Sabine Phillips, Assistant Principal
Karl Weaver, Assistant Principal
Bill Bankowski, Magnet Coordinator
Kathryn Cardozo, Guidance Director

SCHOOL BOARD

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CAROL L. ANDREWS
EDDIE S. BROWN
DARLENE CARTER
DEWEY A. GALE WOOD
STEPHANIE ARMSTRONG
ROBERT D. PARKS, III
MARTY ROBINSTEIN
BENJAMIN J. WILLIAMS

DR. FRANK J. HILL
Interim Chairman of the Board

MEMORANDUM

December 17, 2003

TO: Joanne W. Harrison, Ed.D.
North Area Superintendent

FROM: William D. Bell, Principal^{10 b}
Pompano Beach High School

SUBJECT: **Audit Report on Property Inventory
Fiscal Year 2003**

I concur with the audit findings in the audit report dated May 30, 2003, showing 19 missing items with a total value of \$36,644.00. To safeguard the inventory at Pompano Beach High School, I have implemented the following procedures to ensure that in the future we will not have an audit exception:

- Key personnel (Media Specialist, Technology Specialist, Technology Coordinator, Administrators, and Budget Keeper) attended a Property and Inventory inservice on Friday, October 17, 2003, at Plantation High School. This four-hour training clarified the processes involved in correctly receiving, maintaining, and disposing of inventory.
- Based on the recommendations in the audit, the procedures for renewing Property Passes have been revised. Property passes for returning teachers are signed after July 1st in order to ensure that they are current for the new school and fiscal year. In addition, all Property Passes are maintained in an electronic format to simplify tracking.
- The current on-line receiving procedures have been reviewed and updated with key personnel to ensure compliance as stated in the *Manual of Property and Inventory Control Procedures*. Improvements currently in place as a result of the audit include:
 - The use of hand-held barcode scanners when receiving and moving inventory on campus.
 - The creation of specific technology receiving procedures that align with the District's *Manual of Property and Inventory Control Procedures*.

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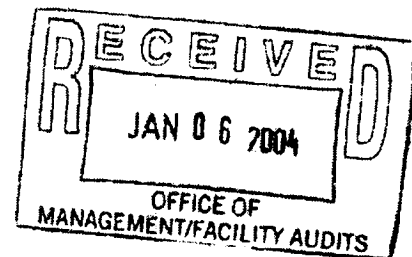
December 17, 2003

- The use of periodic cycle counts to ensure that inventory is accurately maintained and that assets are properly tracked.
- The staff handbook has been updated to increase faculty and staff awareness of technology inventory issues. The issues specifically addressed in this policy include:
 - Campus technology is to be serviced by School Board authorized vendors only. Repairs will be tracked in an online system and through the use of ETS Vantive tickets.
 - Teachers and students have been advised not to add or remove any parts or attempt to make any repairs to any computers on campus.
 - Teachers and all staff members have been advised not to move any equipment without following the appropriate procedures.

The principal will continuously monitor and oversee all of the above interventions and the school administration will emphasize adherence to the School Board's Policies and the Standard Practice Bulletins, which establish the system of internal controls designated by the District administration.

WDB:mk

c: Ulysses Jackson, North Area Director



School Name: Riverside Elementary 3031
Principal: Dr. Paulette Samai
Address: 11450 Riverside Drive
Coral Springs, Florida 33071

Total Number of Items in Inventory:	621
Total Dollar Cost of Items in Inventory:	\$684,098
Total Number of Items Unaccounted for:	4
Total Dollar Cost of Items Unaccounted for:	\$9,375
Total Net Value of Items Unaccounted for:	\$2,118

As a result of the property audit evaluation, four (4) items were not verified by the Inventory Audit Specialist (IAS). The location completed a police report after the list of unaccounted items was drafted and submitted to Dr. Samai. The purpose of the evaluation is to review process activity and physically verify the presence of assets. Therefore, the completion of a Police Report as a result of the IAS's findings is not recognized.

In addition, there were instances where equipment was transferred within the District without signature of acknowledgement by the receiving parties. Since the time of audit, the school staff has been able to gain recognition of the equipment movement by the involved parties via completed Transfer Forms. It has been noted in the file by the IAS and submitted for record update.

Dr. Samai has submitted a plan for quarterly review of all equipment by the Micro-tech Specialist with a report of findings to the delivered to administration. The Area Superintendent has reviewed the plan and will review quarterly submissions by the Principal to monitor the status of the corrective actions being implemented.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

Items not accounted for : Riverside Elementary 3031

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
1	06-06780	PROJECTOR, ULTRA LIGHT MULTIMEDIA	\$ 2,023.00
2	02-08622	COMPUTER, LAPTOP MAC G4	\$ 2,497.96
3	99-90274	PRINTER, POSTER VARITRONICS	\$ 2,732.00
4	98-24577	COMPUTER, POWER MAC G3	\$ 2,122.00

Total Historical Cost of Property unaccounted for as of March 15, 2007	\$ 9,374.96
[1]Total Accumulated Depreciation as of March 15, 2007	\$ 7,256.97
Net Value of Property considered to be unaccounted for as of March 15, 2007	<u>\$ 2,117.99</u>

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
JOANNE W. HARRISON, Ed.D.
OFFICE OF THE NORTH AREA SUPERINTENDENT

Telephone: (754) 321-3400

Facsimile: (754) 321-3485

April 17, 2007

TO: Mr. Patrick Reilly, Director
Management/Facility Audits

FROM: Joanne W. Harrison, Ed.D.
North Area Superintendent

SUBJECT: **INVENTORY AUDIT RESPONSES**

This Office has reviewed the inventory audit response for Riverside Elementary School. We have implemented the following monitoring strategies to strengthen the Principal's business management competencies and prevent recurrence of audit exceptions. The Area Office will provide the following assistance:

- The Principal and Assistant Principal participated in an extensive Inventory Training August 2, 2006.
- The Principal has implemented several safe guards outlines in the attached inventory response to avoid future incidents.
- The Principal will submit quarterly Property and Inventory audits to the Area Office.
- The Principal will schedule a meeting with the Area Director during the school year to review the status of the corrective and monitoring actions for each audit exception.

The Principal understands the seriousness of this situation and will take deliberate steps to maintain exception-free inventory audits in the future. If additional information is needed, please advise.

JWH:aa

cc: Jackie Haywood, North Area Director
Ronald Smith, North Area Business Analyst
Paulette Samai, Principal



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Riverside Elementary
Paulette Samal, Ed.D., Principal
Sherry Rosen, Assistant Principal
11450 Riverside Drive
Coral Springs, FL 33071
Telephone: 754-322-8250
Facsimile: 754-322-8290

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 BENJAMIN J. WILLIAMS

JAMES F. NOTTER
Interim Superintendent of Schools

April 3, 2007

TO: Joanne W. Harrison, Ed.D.
 North Area Superintendent

FROM: Paulette Samal, Principal
 Riverside Elementary

SUBJECT: Audit Report on Property Inventory
 Fiscal Year 2006-2007

In response to our 2006-07 audit and property inventory, we have initiated a number of safe guards to avoid future incidents.

1. All equipment inventoried periodically (4 times year) by the Microtech Specialist and reported to administration.
2. An inventory list is posted in each room and will be checked and signed by the Microtech Specialist each quarter and reported to administration.
3. Initiate a mandatory sign-in-sign-out procedure for ALL equipment to ensure efficient tracking kept by the Microtech Specialist.

Regarding the four {4} items from our 2006-2007 inventory exceptions, see below a detailed account of steps taken.

#1- BPI# 20-08622 - S/N QT1422W5KVF - MAC G4 TITAMUM LAPTOP - VALUE \$2,497.96. This laptop was on a cart in the microtech's office in January, 07- FISH #202A, and transported to FISH# 102 along with approx. 25 laptops for an inventory check by the auditors. This laptop was never seen by or accounted for by the auditors, nor was it returned to the microtech's office along with the others. A police report was generated by Office Webb, case # 1-07-002265, with the Coral Spring Police Department.

#2- BPI# 06-06780 - S/N V11H160020 - ULTRA LIGHT PROJECTOR - VALUE \$2,023.00 This projector was last seen in the Media Center with the Distance Learning Wireless laptop cart. A police report was generated by Office Webb, case # 1-07-002264, with the Coral Spring Police Department.

#3- BPI# 99-90274 - S/N 41406836 - PRINTER, POSTER VARITRONICS - VALUE \$ \$2732.00. This projector was reported on our last audit in room 202 {Media Center}. A police report was generated by Office Webb, case # 1-07-002264, with the Coral Spring Police Department.

#4- BPI# 98-24577 - S/N XB836259D8X - COMPUTER, POWER MAC G3 - VAUE \$2,122.00. At the beginning of the 2006-2007 school year this computer was located ion FISH #809. A police report was generated by Office Webb, case # 1-07-002264, with the Coral Spring Police Department.

If you have any further questions, please call me at 754-322-8250.

School Name: Tedder Elementary 0571
Principal: Fran Rubinstein

Address: 4157 NE 1st Terrace
Pompano Beach, Florida 33064

Total Number of Items in Inventory:	619
Total Dollar Cost of Items in Inventory:	\$1,087,068
Total Number of Items Unaccounted for:	10
Total Dollar Cost of Items Unaccounted for:	\$19,130
Total Net Value of Items Unaccounted for:	\$220

Ms. Rubinstein has briefly described the measures being implemented for future asset safeguarding at this location.

Based on errors/omissions during the initial asset receipt, item 03-23433, Apple Desktop eMac is listed in the record without serial number identification. As such, invoice documentation was provided by the school for the re-alignment of the asset. The number designated in the records indicates that the item not accounted for, as defined by manufacturer serial number, should be G83215ECPQL. Therefore, the school's assertion is not correct.

Item 97-34720, Power Mac 6400 has been submitted as found in room 701. The record will be amended to reflect the recovery. The item will be verified by the Inventory Audit Specialist during the next evaluation.

The location is responsible for completing a 3290a Surplus Declaration for all assets marked for disposal. The Master File of Property Records will be amended to reflect the change in asset status as a result of the witness documentation being received by the Financial Reporting/Capital Assets Division at the time of removal. Failure to complete the proper Surplus Forms has been attributed as the main cause in the errors associated with this audit finding.

The Office of the Chief Auditor encourages all locations to routinely review their asset records to ensure that all status changes have been properly recorded as intended.

The North Area Superintendent has reviewed the property audit response submitted by Ms. Rubinstein. The Principal will submit Mid-year and End-of-Year self audits to the Area Office for review. The Area Director will monitor the status of the corrective measures through administrative meetings scheduled during the school year.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

Items not accounted for : Tedder Elementary 0571

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
1	03-23433	APPLE, DESKTOP EMAC G4	\$ 1,100.25
2	00-13565	COMPUTER, LAPTOP MAC IBOOK	\$ 2,020.00
3	00-11922	COMPUTER, POWER MAC G4	\$ 2,975.86
4	00-11913	COMPUTER, DELL GX 1/M	\$ 1,638.00
5	98-15188	PRINTER, LEXMARK OPTRA S 1250	\$ 1,182.00
6	98-00955	COMPUTER, POWER MAC G3MT	\$ 2,467.00
7	97-34720	COMPUTER, POWER MAC 6400	\$ 2,749.00
8	97-34077	COMPUTER, POWER MAC 5400/180, B3053LL	\$ 2,059.00
9	96-34439	COMPUTER, APPLE LC 580 8/800 4XCD-USA	\$ 1,749.00
10	93-10672	DISPLAY IBM INFOWINDOW CL 14" 3477 FCZ	\$ 1,190.00

Total Historical Cost of Property unaccounted for as of March 15, 2007	\$ 19,130.11
[1]Total Accumulated Depreciation as of March 15, 2007	\$ 18,910.06
Net Value of Property considered to be unaccounted for as of March 15, 2007	\$ 220.05

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
JOANNE W. HARRISON, Ed.D.
OFFICE OF THE NORTH AREA SUPERINTENDENT

Telephone: (754) 321-3400

Facsimile: (754) 321-3485

April 17, 2007

TO: Mr. Patrick Reilly, Director
Management/Facility Audits

FROM: Joanne W. Harrison, Ed.D.
North Area Superintendent

SUBJECT: **INVENTORY AUDIT RESPONSES**

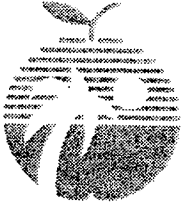
This Office has reviewed the inventory audit response for Tedder Elementary School. We have implemented the following monitoring strategies to strengthen the Principal's business management competencies and prevent recurrence of audit exceptions. The Area Office will provide the following assistance:

- The Principal and Assistant Principal participated in an extensive Inventory Training August 2, 2006.
- The Principal has implemented a new inventory processed outlines in the attached inventory response.
- The Principal will submit a Mid-Year and End-of-Year Property & Inventory audit to the Area Office.
- The Principal will schedule a meeting with the Area Director during the school year to review the status of the corrective and monitoring actions for each audit exception.

The Principal understands the seriousness of this situation and will take deliberate steps to maintain exception-free inventory audits in the future. If additional information is needed, please advise.

JWH:aa

cc: Craig Anderson, North Area Director
Ronald Smith, North Area Business Analyst
Fran Rubinstein, Principal



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

TEDDER ELEMENTARY SCHOOL
Fran Rubinstein, Principal
4157 NE 11 Terrace, Pompano Beach, FL 33064
(754) 322-8650
FAX: (754) 322-8690

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JAMES F. NOTTER
Interim Superintendent of Schools

April 11, 2007

TO: Joanne W. Harrison, Ed.D., Superintendent
North Area

FROM: Fran Rubinstein, Principal *FR*
Tedder Elementary

SUBJECT: Audit Report on Property Inventory-
Fiscal Year 2006-07

The final draft report shows ten items not accounted for at Tedder Elementary School.

Item #1: 03-23433-Apple Desktop EMAC G4 is in room 143. On the final inventory database it shows an EMAC computer with the BPI #03-23433 with no serial number and an EMAC with the serial number G83214W8PQL in room 143. This appears to be the same monitor. See attachment of database.

Item #7: 97-34720 computer, Power Mac 6400 was located in room 701 on March 2007.

Item #10: 93-10672, Display IBM Infowindow CL 14" 3477FCZ was surplus by ETS. I believe it was surplus when the AS400 server was installed. See attachments.

Items # 2, 3, 4, 5, 6, 8 & 9 are still not accounted for at Tedder. They were either improperly surplus, moved to another area in school and packed away. We will continue to look for these items and account for these items.

Our corrective action plan is to update our inventory database. We will be printing and posting a list of equipment in each classroom, office, other rooms on campus. When equipment is moved from room to room proper forms will be completed. Property and Inventory will be monitored and updated quarterly.

C: Patrick Reilly, Chief Auditor, Office of the Chief Auditor
Mark Magli, Audit Supervisor, Property Audits Division

School Board of Broward County, Florida

Location
0571

Main Menu | Spreadsheets | Reports | Find | Find All | Add | Delete

Type	Description	Equipment n...	Serial num	build...	Room #
Computer	APPLE DESKTOP EMAC G4 W/17" FLAT	03-23433			
Computer	APPLE DESKTOP EMAC G4 W/17" FLAT		G83214W8PQL		143

#1 Emac BPI 03-23433
 The emac in Fish 143 has a serial # but not BPI.
 8/27/2004 - this emac was listed as being n fish #143.

Discrepancy Report

03-22250	PROJECTOR, CLASSROOM ON	T	056		Serial Number	
03-23430	APPLE, DESKTOP EMAC G4	T	044		Serial Number	803
03-23431	APPLE, DESKTP EMAC G4	T	044		Serial Number	150
03-23432	APPLE, DESKTP EMAC G4	T	044		Serial Number	161e
03-23433	APPLE, DESKTOP EMAC G4	T	044		Serial Number	143
03-23434	APPLE, DESKTOP EMAC G4	T	044		Serial Number	161c
03-23435	PRINTER, ELXMARK T630N	T	044	wireless	Description/serial	lexmark/9910wy8
03-23436	PRINTER, LEXMARK T630N	T	044		Serial Number	991c912
03-23437	PROJECTOR, CLASSROOM ON	T	044		Serial Number	Eym035083 0K
03-23438	PROJECTOR, CALSSROOM ON	T	044		Serial Number	Eym0352135k
03-23439	PROJECTOR, CLASSROOM ON	T	044		Serial Number	Eym0351986k
04-14070	MICROCOMPUTERS, DESKTOP	T	044		Description	Computer, Dell Poweredge 2600
04-15180	CISCO CE-510 CACHING SERVE	T	044		Remove	els/rack
04-15469	APPLE DSKTP EMAC G4W/17" F	T	044		Serial Number	g84070klqp
04-15880	RACK, UTILITY, OPEN 69 3/4" X2	T	019		Remove	cale
04-19170	PHYSICAL REHAB PRODUCTS/	T	019		Description	gait-trainer
04-80849	APPLE WIRELESS MOBILE SYS				Serial Number	Hs3233mjnx
04-81330	Springboard AD2127				New	Ese/150
78-15654	LAMINATOR GBC 173LM 18 INC	G	046		Remove	under\$1000
84-15103	COMPUTER APPLE II E A2S2064	G	044		Remove	Salvage pending
86-31539	SHED STORAGE TUFFY 84X120	G	019		Remove	x123
87-24354	PRINTER LASEWRITER M0188	G	044		Remove	Salvage pending

Friday, August 27, 2004

indra p. cooke

School Board of Broward County, Florida

Location
0571

Main Menu | Spreadsheets | Reports | Find | Find All | Add | Delete

Type	Description	Equipment n...	Serial num	buildi...	Room #
Computer	COMPUTER, POWER MAC 6400	97-34720	XB7090B794K	700	Found 701 Bookroom

#7 - was located in bedroom 701

Main Menu Inventory Views

Find Find All Add Delete

DISPLAY

DISPLAY IBM INFOWINDOW CL 14" 3477 93-10672 00KP020

ETS - SALVAGE

ETS

#10 - old inventory shows it was Salvage by ETS
have paperwork from ETS dated
1/10/00

School Board of Broward County, Florida

Location
0571

Main Menu | Spreadsheets | Reports | Find | Find All | Add | Delete

Type	Description	Equipment n...	Serial num	buildi...	Room #
	DISPLAY IBM INFOWINDOW CL 14"	93-10672	00KP020		

#10 Inventory 2006-07

Equipment Transfer

Originating Location

0571 TEDDER ELEM
4157 NE 8 TERRACE
POMPANO BEACH FL 33064

Phone # 786-3740

Fax # 786-3748

Date Created 2/26/2003

Receiving Location

0613 B-STOCK WARE.
6301 NW 15TH AVE.
FORT LAUDERDALE FL 33304

Phone # 917-7145

Fax # 917-7146

Date Completed

Comments:

By using B-Stock you have saved the County:

\$0.00

Inventory
Picked up
2/26/03

Inventory Taken each Piece

Line #	Item #	RPT #	Serial #	Quantity	Description	Disposition
1				1	MISCELLANEOUS COMPUTERS	

Please Print

Ronette L. Yarbrough

Requested By

Signature

Date

Received By

Signature

Date

Delivered By

Signature

Date

Wednesday, February 26, 2003

Page 1 of 1

5/20/08

65

Solve Picked up Computer & Printer

1-15394 LC 550 - Title 1 ✓ (on list now)
14-15393 LC 550 - Title 1 ✓ NF NOI
14-15397 LC 550 - Title 1 ✓ on list now
✓ 9130796-1 monitor ✓
✓ 928312 monitor ✓
✓ 9433094 - LC 520 - NF 11/1 + 14 + 1
✓ 9415395 - monitor 1 NOI
LC 550
✓ 88-18976 ✓ apple II E NOI
✓ 9534056 - LC 575 ✓
✓ 9534055 - " " " "
✓ 8724354 ✓ Printer laser writer ✓
✓ 9130796 - Apple monitor NOI
✓ 9433098 - LC 575 whole computer
✓ 8724357 - Apple 2 E ✓ NOI
✓ 8415103 ✓ " " "
✓ 8830219 - Apple 2 E ✓ laser writer NOI
✓ 9131228 monitor
✓ Apple monitor 40126081 NOI
✓ 9433092 - Dandy - NOI Color Style Printer
✓ 9433090 - Tandy - NOI 2 + 8
✓ P6108830218 - Apple 2 E ✓ NOI
✓ 9519324 ✓ NEC 0206152WB
✓ P610-88-30218 - Apple monitor NOI
✓ 9310673 IBM NOI - Jul-2003
✓ S13350H1E04 - Apple monitor NOI
✓ P6108830219 ✓ " " ✓ NOI
✓ 00447431 - serial# " " 2 E NOI
✓ T129984 / 88-19070 " " 2 E ✓ NOI
common OFF for Future

Salvage here
#10
II CTS
Comp Mo

on Pending list
missing list
OI - on inventory
NOI - Not on

School Name: Chapel Trail Elementary 2961
Principal: Joseph Balchunas (As of January 17, 2007)
Warren Gassman (Former)

Address: 19595 Taft Street
Pembroke Pines, Florida 33029

Total Number of Items in Inventory:	563
Total Dollar Cost of Items in Inventory:	\$804,820
Total Number of Items Unaccounted for:	7
Total Dollar Cost of Items Unaccounted for:	\$14,031
Total Net Value of Items Unaccounted for:	\$0

Mr. Balchunas was given leadership of the location during this property audit evaluation. He exercised a diligent effort in attempting to reconcile this inventory with remaining staff from the previous leadership.

Most of the problems associated with this audit involve the inability to confirm the activity involving older technology equipment. The process for approved removal has been thoroughly explained. Mr. Balchunas has developed a plan for safeguarding of assets at Chapel Trail Elementary.

Submission of police reports filed as the result of an audit finding are not recognized by the Office of the Chief Auditor.

The South Area Superintendent has reviewed the plan and concurs with the submitted plan. The designated Area Director and Technology Specialist will monitor the implementation and progress with the school staff.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

Items not accounted for : Chapel Trail Elementary 2961

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
1	98-06919	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
2	95-31350	COMPUTER MAC LC 580 CD ELEM REF	\$ 1,609.00
3	95-31339	COMPUTER MAC LC 580 CD ELEM REF	\$ 1,609.00
4	95-31233	COMPUTER MAC LC 580	\$ 1,609.00
5	95-31229	COMPUTER MAC LC 580	\$ 1,609.00
6	95-31224	COMPUTER MAC LC 580/EARLY CHILDHOOD CONN	\$ 1,749.00
7	95-31207	COMPUTER MAC LC 580 /EARLY CHILDHOOD CON	\$ 1,749.00

Total Historical Cost of Property unaccounted for as of March 15, 2007	\$ 14,031.00
[1]Total Accumulated Depreciation as of March 15, 2007	\$14,031.00
Net Value of Property considered to be unaccounted for as of March 15, 2007	\$ -

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



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

1643 N. Harrison Parkway, Bldg H • Sunrise, Florida, 33323 • TEL 754-321-3600 • FAX 754-321-3690

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Steven J. Friedman, Area Superintendent, Task Assigned
Jacquelyn M. Box, Area Director, Task Assigned
Ulysses Jackson, Area Director, Task Assigned
Margaret Underhill, Ed.D., Director
Anthony D. Ash, Assistant Director Administration
Joaquin Eljaua, Ed.S., Coordinator, Student Services
Claude Remy Sr., Business Analyst
Sharon M. Sorg, Coordinator, ESE

SCHOOL BOARD

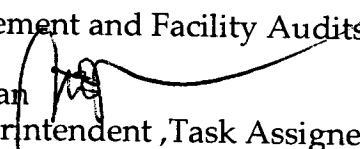
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JAMES F. NOTTER
Interim Superintendent of Schools

APRIL 27, 2007

TO: Patrick Reilly, Director
Office of Management and Facility Audits

FROM: Steven J. Friedman 
South Area Superintendent, Task Assigned

SUBJECT: PROPERTY AUDIT CHAPEL TRAIL ELEMENTARY SCHOOL

I have reviewed and concur with the attached response from the Principal of Chapel Trail Elementary School. The school will be directed to continue to try and locate the missing items.

I have implemented the following procedures, which will verify that the steps outlined by the principal are not only followed but also effective in eliminating this type of finding in the future. Area staff will continue to assist the school to help them implement the corrective actions noted in the principal's response.

- a. The Principal during the audit period is no longer employed by the Broward County School District.
- b. The Current Principal will be required to include a performance objective, focusing on property audit exceptions in the 2007-08 Performance Plans.
- c. The Area Director will meet with the Principal and designated staff to develop a plan that will provide better accountability over school's assets.
- d. The Area Technology Specialist, the Area Director will meet with school staff and reviewed recommendations made by the auditor and implement some monitoring procedures to incorporate these recommendations and avoid future audits exceptions.



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

CHapel TRAIL ELEMENTARY
JOSEPH N. BALCHUNAS, PRINCIPAL
DELICIA DECEMBERT, INTERN PRINCIPAL
19595 TAFT STREET
PEMBROKE PINES, FL 33029
PHONE 754-323-5000
FAX 754-232-5040

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ELEANOR SOBEL
BENJAMIN J. WILLIAMS

JAMES F. NOTTER
Interim Superintendent of Schools

April 13, 2007

TO: Steven Friedman, Area Superintendent, Task Assigned
South Area Office

FROM: Joseph N. Balchunas, Principal
Chapel Trail Elementary



SUBJECT: **AUDIT REPORT ON PROPERTY INVENTORY - FISCAL YEAR 2006-07**

As directed, I am providing you with a written response to the items listed as missing on our recent property and inventory audit at Chapel Trail Elementary. Attached to this memo, is the list of items not accounted for as indicated by the Audit Department. The chart below outlines the reconciliation for each item listed.

BPI	Description	Serial Number	Cost	Reconciliation
98-06919	Computer, Powerbook MAC 3400C	TY7490RG91X	4,097.00	Removed from Inventory as of 4/12/07. (See attached e-mail)
06-09457	DELL, Laptop D505	CY6LT7I	1,708.00	Surplus Declaration Transfer to Cypress Bay High School. (Please see the attached 3290-A, signed by Cypress Bay indicating they are in receipt of this laptop)
95-31207	Computer MAC LC 580	LO5200AR51F	1,749.00	A police report, Immediate Notification Form and Tangible Property Loss/Equipment Acquisition Form have been submitted to the appropriate departments, and are awaiting removal from our inventory. (See attached documentation)
95-31224	Computer MAC LC 580	LO52019U51F	1,749.00	
95-31229	Computer MAC LC 580	LO513184	1,609.00	
95-31233	Computer MAC LC 580	LO5130PZ51F	1,609.00	
95-31339	Computer MAC LC 580	FC52727N6BY	1,609.00	
95-31350	Computer MAC LC 580	FC5282A76BY	1,609.00	

Page 2

I am fully aware that the chart above is a reconciliation that took place during the audit. Therefore, to ensure that our property and inventory is well maintained from this point on, the following procedures will be implemented:

- A container will be housed in each FISH location that lists all inventoried items for that location on a "Room Listing" form as recommended by the Office of The Chief Auditor
- A quarterly review, included in the school's master calendar, of each FISH "Room Listing" form will be conducted by a team of technology liaisons and will be finalized by the microcomputer specialist working with administration
- A full internal audit will be conducted at the beginning of every year. The PNI will then be compared to a separate school-based file of inventoried items to ensure accuracy
- Central storage of all Property Passes
- Central storage of Surplus/Transfers
- Central storage of Purchase Orders/Invoices/Set Up sheets. A second copy will be kept in a separate location
- Central storage of all repair requests and items removed due to repairs
- Provide training for staff on maintenance of inventory
- Upon acquisition of new items, serial numbers will be verified for accuracy before receiving the item on-line to ensure there are no discrepancies
- Request surplus retrieval of accumulated items in a timely manner. Surplus items will remain in a secure location while awaiting pick up

Thank you for your assistance in this manner. If you need any additional information, please contact me at 754-323-5000.

Cc: Mr. Ulysses Jackson, South Area Director, Task Assigned
Mr. Mark Magli, Audit Supervisor, Office of The Chief Auditor
Mrs. Jacqueline Carro, Technology Liaison, Chapel Trail Elementary
Mrs. Carolyn L. Ellis, Clerk Specialist IV, Office of Financial Reporting

JNB:dd

Attachments: 1
Enclosures: 7

School Name: Miramar High 1751
Principal: Deborah Davey (As of July 1, 2007)
David Gordon (Former)

Address: 3601 SW 89th Avenue
Miramar, Florida 33025

Total Number of Items in Inventory:	4,502
Total Dollar Cost of Items in Inventory:	\$6,737,980
Total Number of Items Unaccounted for:	382
Total Dollar Cost of Items Unaccounted for:	\$845,574
Total Net Value of Items Unaccounted for:	\$127,760

This audit commenced on July 6, 2006. The previous property evaluation cited numerous material flaws associated with property controls (Attached-Response). **This audit has been identified as a REPEAT exception.**

The Property Audit Supervisor met with Ms. Davey and designated staff at the beginning of this audit to help identify processes for asset verification. Many procedural and monitoring suggestions were outlined at that time. Since that time, it has been established that no changes in procedure have been made since the publishing of the Manual of Property Control Procedures 2003. Some amendments to the standard form layouts have been implemented, but have remained functionally the same.

The Inventory Audit Specialist identified 396 discrepancies involving on-line/signed invoice receipt errors. Many instances involving the lack of proper identification of assets at purchase have been identified. An enormous effort was necessitated as a result. Invoices and other corresponding purchase documentation were gathered over the course of several months, to properly establish asset information. Regulating the accuracy of asset records is the sole responsibility of school staff and Inventory Custodian/Principal. Simple request of the asset record data (PNI811) would have revealed numerous problems prior to the audit.

It should be noted that many items that were questioned by school staff, as a result of the audit evaluation, were not resolved. These items remain unaccounted for. General failure to properly document theft, transfer, and surplus of tangible assets has been identified. Numerous reconciliation visits were made by the Office of the Chief Auditor's staff to help recover assets at this location. Regardless of purchase date, locations are expected to complete and follow through with the removal of all assets from the Master File of Property Records by completing approved Surplus Declaration Forms. The Principal must authorize the removal of all equipment from a designated location by signature. Record of physical removal by an approved agent should be retained for audit purpose.

The South Area Superintendent has reviewed and concurs with the plan submitted by Ms. Davey. The Area Director and Technology Specialist will monitor the implementation and progress of in-house internal controls. The school will conduct semi-annual inventories to ensure the safeguarding of assets at Miramar High.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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Items not accounted for : Miramar High 1751

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
1	05-82204	SHAPG-PROJECTOR	\$ 1,598.00
2	05-82202	SHAPG-PROJECTOR	\$ 1,598.00
3	05-48800	PROJECTOR, ULTRA LIGHT MULTIMEDIA	\$ 2,023.00
4	05-46711	HHP IMAGE TEAM SCANNER KIT	\$ 1,365.00
5	05-41965	APPLE,IBOOK G4 W/CD-RW/DVD/12.1" DISPLAY	\$ 1,531.50
6	05-41912	APPLE,IBOOK G4 W/CD-RW/DVD/12.1" DISPLAY	\$ 1,531.50
7	05-40800	PRINTER, LEXMARK T630N B/W LASER 2 DRAWE	\$ 1,394.00
8	05-38789	DELL,DESKTOP, PENTIUM 4 W/17"FLAT PANEL	\$ 1,318.00
9	05-38093	PRINTER, LEXMARK T630N B/W LASER	\$ 1,208.00
10	05-38082	PRINTER,LEXMARK T630N B/W LASER	\$ 1,208.00
11	05-36657	APPLE IBOOK G4 COMBO DRIVE / 12" DISPLAY	\$ 1,199.00
12	05-36624	APPLE, IBOOK G4 COMBO DRIVE/12"DISPLAY	\$ 1,199.00
13	05-36602	APPLE, IBOOK G4 COMBO DRIVE/12"DISPLAY	\$ 1,199.00
14	05-36600	APPLE, IBOOK G4 COMBO DRIVE/12"DISPLAY	\$ 1,199.00
15	05-36514	APPLE, IBOOK G4 COMBO DRIVE/12"DISPLAY	\$ 1,199.00
16	05-36511	APPLE, IBOOK G4 COMBO DRIVE/12"DISPLAY	\$ 1,199.00
17	05-29927	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
18	05-29769	APPLE, IBOOK G4 COMBO DIRVE/12" DISPLAY	\$ 1,199.00
19	05-29747	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
20	05-29692	APPLE, IBOOK G4 COMBO DIRVE/12" DISPLAY	\$ 1,199.00
21	05-29649	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
22	05-29640	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
23	05-29626	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
24	05-29573	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
25	05-29507	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
26	05-29457	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
27	05-29456	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
28	05-29447	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
29	05-29387	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
30	05-29380	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
31	05-29375	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
32	05-29270	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
33	05-29182	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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	BPI NUMBER	DESCRIPTION	HISTORICAL COST
34	05-29090	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
35	05-29088	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
36	05-29053	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
37	05-29004	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
38	05-28817	APPLE IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
39	05-28787	APPLE IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
40	05-28785	APPLE IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
41	05-28726	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
42	05-28684	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
43	05-28679	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
44	05-28634	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
45	05-28592	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
46	05-28532	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
47	05-28514	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
48	05-28512	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
49	05-28503	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
50	05-28480	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
51	05-28454	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
52	05-28446	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
53	05-28443	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
54	05-28269	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
55	05-28023	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
56	05-27958	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
57	05-27840	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
58	05-27792	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
59	05-27776	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
60	05-27702	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
61	05-27680	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
62	05-27642	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
63	05-27553	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
64	05-27549	APPLE, IBOOK G4 COMBO DRIVE/12"	\$ 1,199.00
65	05-27541	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
66	05-27511	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
67	05-27494	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
68	05-27403	APPLE, IBOOK G4 COMBO DRIVE/12" DISPLAY	\$ 1,199.00
69	04-83364	APPLE, IBOOK, 12.1	\$ 1,383.59
70	04-83358	APPLE, IBOOK 12.1	\$ 1,383.59
71	04-83350	APPLE, IBOOK, 12.1	\$ 1,883.59

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

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	BPI NUMBER	DESCRIPTION	HISTORICAL COST
72	04-83022	APPLE IBOOK LAPTOP	\$ 1,447.00
73	04-16603	APPLE, DESKTOP, IMAC G4 W/17" FLAT PANEL	\$ 1,960.05
74	04-16602	DELL, DESKTOP, P4 TOWER W/17" FLAT PANEL	\$ 1,399.00
75	04-05937	PROJECTOR, MULTIMEDIA/INFOCUS	\$ 3,999.00
76	04-05351	PROJECTOR MULTIMEDIA/INFOCUS/HIGHEND	\$ 3,999.00
77	04-05015	PROJECTOR, MULTIMEDIA/INFOCUS/HIGHEND	\$ 3,999.00
78	04-03674	PROJECTOR,ULTRAPORTABLE,MULTIMEDIA	\$ 2,421.00
79	04-03673	PROJECTOR,ULTRAPORTABLE,MULTIMEDIA	\$ 2,421.00
80	04-03672	PROJECTOR,MULTIMEDIA/INFOCUS	\$ 3,999.00
81	04-00671	DELL, DESKTOP PENTIUM 4	\$ 1,305.00
82	04-00670	DELL, DESKTOP PENTIUM 4	\$ 1,064.00
83	04-00669	DELL, DESKTOP PENTIUM 4	\$ 1,064.00
84	04-00668	DELL, DESKTOP PENTIUM 4	\$ 1,064.00
85	04-00667	DELL, DESKTOP PENTIUM 4	\$ 1,064.00
86	04-00666	DELL, DESKTOP PENTIUM 4	\$ 1,064.00
87	04-00665	DELL, DESKTOP PENTIUM 4	\$ 1,064.00
88	04-00664	DELL, DESKTOP PENTIUM 4	\$ 1,064.00
89	03-19125	APPLE LAPTOP IBOOK G3 W/CD-RW/DVD	\$ 1,841.95
90	03-19104	APPLE LAPTOP IBOOK G3 W/CD-RW/DVD	\$ 1,841.95
91	03-17543	APPLE DESKTOP G4 TOWER W/17" PANEL	\$ 3,136.05
92	03-16981	APPLE, LAPTOP, IBOOK G3 W/CD-RW/DVD-ROM	\$ 1,695.65
93	03-16979	APPLE, LAPTOP, IBOOK G3 W/CD-RW/DVD-ROM	\$ 1,695.65
94	03-16977	APPLE, LAPTOP, IBOOK G3 W/CD-RW/DVD-ROM	\$ 1,695.65
95	03-16976	APPLE, LAPTOP, IBOOK G3 W/CD-RW/DVD-ROM	\$ 1,695.65
96	03-16975	APPLE, LAPTOP, IBOOK G3 W/CD-RW/DVD-ROM	\$ 1,695.65
97	03-16974	APPLE, LAPTOP, IBOOK G3 W/CD-RW/DVD-ROM	\$ 1,695.65
98	03-16972	APPLE, LAPTOP, IBOOK G3 W/CD-RW/DVD-ROM	\$ 1,695.65
99	03-16967	APPLE, LAPTOP, IBOOK G3 W/CD-RW/DVD-ROM	\$ 1,695.65
100	03-16963	APPLE, LAPTOP, IBOOK G3 W/CD-RW/DVD-ROM	\$ 1,695.65
101	03-16962	APPLE, LAPTOP, IBOOK G3 W/CD-RW/DVD-ROM	\$ 1,695.65
102	03-16959	APPLE, LAPTOP, IBOOK G3 W/CD-RW/DVD-ROM	\$ 1,695.65
103	03-16957	APPLE,LAPTOP, IBOOK G3 W/CD-RW/DVD-ROM	\$ 1,695.65
104	03-16956	APPLE, LAPTOP, IBOOK G3 W/CD-RW/DVD-ROM	\$ 1,695.65
105	03-16955	APPLE, LAPTOP, IBOOK G3 W/CD-RW/DVD-ROM	\$ 1,695.65
106	03-16949	APPLE LAPTOP IBOOK G3	\$ 1,695.65
107	03-16944	APPLE LAPTOP IBOOK G3	\$ 1,695.65
108	03-16942	APPLE LAPTOP IBOOK G3	\$ 1,695.65
109	03-16937	APPLE LAPTOP IBOOK G3	\$ 1,695.65

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	BPI NUMBER	DESCRIPTION	HISTORICAL COST
110	03-16936	APPLE LAPTOP IBOOK G3	\$ 1,695.65
111	03-16934	APPLE LAPTOP IBOOK G3	\$ 1,695.65
112	03-16932	APPLE LAPTOP IBOOK G3	\$ 1,695.65
113	03-16931	APPLE LAPTOP IBOOK G3	\$ 1,695.65
114	03-16928	APPLE LAPTOP IBOOK G3	\$ 1,695.65
115	03-16925	APPLE LAPTOP IBOOK G3	\$ 1,695.65
116	03-16924	APPLE LAPTOP IBOOK G3	\$ 1,695.65
117	03-16923	APPLE LAPTOP IBOOK G3	\$ 1,695.65
118	03-16461	PRINTER, LEXMARK T520N	\$ 1,234.00
119	03-14362	PLATEMAKER, NUARC	\$ 3,045.25
120	03-08791	ECONOSTANDER	\$ 2,667.88
121	02-15858	COMPUTER, DELL GX 240D	\$ 1,191.00
122	02-15525	COMPUTER, ELECTRONIC PATHFINDER	\$ 2,177.00
123	02-15342	COMPUTER, MAC IMAC G4	\$ 1,642.36
124	02-15326	PROJECTOR, ULTRAPORTABLE, LOW END	\$ 1,749.00
125	02-11066	COMPUTER, DELL GX110	\$ 1,343.25
126	02-11061	COMPUTER, DELL GX110	\$ 1,343.25
127	02-11051	COMPUTER, DELL GX110	\$ 1,343.25
128	02-11044	COMPUTER, DELL GX110	\$ 1,343.25
129	02-11031	COMPUTER, DELL GX110	\$ 1,343.25
130	02-10561	PRINTER, LEXMARK T520N	\$ 1,258.00
131	02-10529	PRINTER, LEXMARK T520N	\$ 1,258.00
132	02-10527	PRINTER, LEXMARK T520N	\$ 1,258.00
133	02-05842	COMPUTER, DELL GX 150	\$ 1,569.01
134	02-05841	COMPUTER, DELL GX 150	\$ 1,569.01
135	02-05840	COMPUTER, DELL GX 150	\$ 1,569.01
136	02-05839	COMPUTER, DELL GX 150	\$ 1,569.01
137	02-05838	COMPUTER, DELL GX 150	\$ 1,569.01
138	02-05837	COMPUTER, DELL GX 150	\$ 1,300.00
139	02-05836	COMPUTER, DELL GX 150	\$ 1,300.00
140	02-05835	COMPUTER, DELL GX 150	\$ 1,300.00
141	02-05834	COMPUTER, DELL GX 150	\$ 1,300.00
142	02-05833	COMPUTER, DELL GX 150	\$ 1,300.00
143	02-05832	COMPUTER, DELL GX 150	\$ 1,300.00
144	02-05831	COMPUTER, DELL GX 150	\$ 1,300.00
145	02-05830	COMPUTER, DELL GX 150	\$ 1,300.00
146	02-05829	COMPUTER, DELL GX 150	\$ 1,300.00
147	02-05828	COMPUTER, DELL GX 150	\$ 1,300.00

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

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	BPI NUMBER	DESCRIPTION	HISTORICAL COST
148	02-05827	COMPUTER, DELL GX 150	\$ 1,300.00
149	02-05826	COMPUTER, DELL GX 150	\$ 1,300.00
150	02-05825	COMPUTER, DELL GX 150	\$ 1,300.00
151	02-05824	COMPUTER, DELL GX 150	\$ 1,300.00
152	02-05823	COMPUTER, DELL GX 150	\$ 1,300.00
153	02-05822	COMPUTER, DELL GX 150	\$ 1,300.00
154	02-05821	COMPUTER, DELL GX 150	\$ 1,569.01
155	02-05820	COMPUTER, DELL GX 150	\$ 1,569.01
156	02-05819	COMPUTER, DELL GX 150	\$ 1,569.01
157	02-05818	COMPUTER, DELL GX 150	\$ 1,569.01
158	02-05817	COMPUTER, DELL GX 150	\$ 1,569.01
159	02-05816	COMPUTER, DELL GX 150	\$ 1,569.01
160	02-05814	COMPUTER, DELL GX 150	\$ 1,569.01
161	02-05774	PRINTER, LEXMARK OPTRA M412N	\$ 1,466.00
162	02-00567	COMPUTER, DELL GX 150/M	\$ 1,528.00
163	01-81016	BUCKET, 74 INCH	\$ 2,155.00
164	01-08273	COMPUTER, LAPTOP DELL	\$ 2,423.00
165	01-00304	COMPUTER, LAPTOP DELL	\$ 2,422.00
166	00-13853	COMPUTER, MAC IMAC	\$ 1,195.86
167	00-11505	COMPUTER, LAPTOP MAC IBOOK	\$ 2,020.00
168	00-09255	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
169	99-18059	COMPUTER, DELL GX 1/M	\$ 1,371.00
170	99-18048	COMPUTER, DELL GX 1/M	\$ 1,371.00
171	99-07680	COMPUTER, DELL GX 1/M	\$ 1,370.00
172	99-06852	MOWER, LAWN RIDING, 33"	\$ 1,505.00
173	99-06691	COMPUTER, MAC IMAC	\$ 1,375.00
174	99-00317	COMPUTER, IMAC 233MHZ/12K	\$ 1,458.00
175	99-00316	COMPUTER, IMAC 233MHZ/12K	\$ 1,458.00
176	99-00315	COMPUTER, IMAC 233MHZ/12K	\$ 1,458.00
177	99-00314	COMPUTER, IMAC 233MHZ/12K	\$ 1,458.00
178	99-00313	COMPUTER, IMAC 233MHZ/12K	\$ 1,458.00
179	99-00311	COMPUTER, IMAC 233MHZ/12K	\$ 1,458.00
180	99-00310	COMPUTER, IMAC 233MHZ/12K	\$ 1,458.00
181	99-00309	COMPUTER, IMAC 233MHZ/12	\$ 1,458.00
182	99-00308	COMPUTER, IMAC 233MHZ/12K	\$ 1,458.00
183	98-24528	COMPUTER, TANDY GEN CLASSROOM	\$ 1,283.80
184	98-24526	COMPUTER, TANDY GEN CLASSROOM	\$ 1,283.80
185	98-24524	COMPUTER, TANDY GEN CLASSROOM	\$ 1,283.80

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

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	BPI NUMBER	DESCRIPTION	HISTORICAL COST
186	98-24523	COMPUTER, TANDY GEN CLASSROOM	\$ 1,283.80
187	98-24520	COMPUTER, TANDY GEN CLASSROOM	\$ 1,283.80
188	98-24519	COMPUTER, TANDY GEN CLASSROOM	\$ 1,283.80
189	98-24517	COMPUTER, TANDY GEN CLASSROOM	\$ 1,283.80
190	98-24516	COMPUTER, TANDY GEN CLASSROOM	\$ 1,283.80
191	98-24514	COMPUTER, TANDY GEN CLASSROOM	\$ 1,283.80
192	98-21789	COMPUTER, POWERBOOK MAC 1400C	\$ 2,881.00
193	98-13759	SCALE COMPUTER LONG ACRE MOD 72588	\$ 1,529.00
194	98-13465	SYSTEM COMMUNICATION FALCON	\$ 1,415.00
195	98-12431	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
196	98-12430	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
197	98-12003	COMPUTER, TANDY MULTIMEDIA	\$ 1,703.24
198	98-08496	COMPUTER, POWER MAC G3MT	\$ 2,467.00
199	98-08481	COMPUTER, POWER MAC G3MT	\$ 2,467.00
200	98-08467	COMPUTER, POER MAC G3MT	\$ 2,467.00
201	98-08466	COMPUTER, POWER MAC G3MT	\$ 2,467.00
202	98-08461	COMPUTER, POWER MAC G3MT	\$ 2,467.00
203	98-08457	COMPUTER, POWER MAC G3MT	\$ 2,467.00
204	98-08454	COMPUTER, POWER MAC G3MT	\$ 2,467.00
205	98-08453	COMPUTER, POWER MAC G3MT	\$ 2,467.00
206	98-08448	COMPUTER, POWER MAC G3MT	\$ 2,467.00
207	98-08439	COMPUTER, POWER MAC G3MT	\$ 2,467.00
208	98-08438	COMPUTER, POWER MAC G3MT	\$ 2,467.00
209	98-08405	COMPUTER, TANDY MULTIMEDIA	\$ 1,703.24
210	98-08402	COMPUTER, TANDY MULTIMEDIA	\$ 1,703.24
211	98-07798	COMPUTER, POWER MAC G3MT	\$ 2,380.00
212	98-07797	COMPUTER, POWER MAC G3	\$ 2,380.00
213	98-07791	COMPUTER, POWER MAC G3	\$ 2,538.00
214	98-07786	COMPUTER, POWER MAC G3	\$ 2,538.00
215	98-07772	COMPUTER, POWER MAC G3	\$ 2,332.00
216	98-07768	COMPUTER, POWER MAC G3	\$ 2,332.00
217	98-07753	COMPUTER, POWER MAC G3	\$ 2,332.00
218	98-07750	COMPUTER, POWER MAC G3	\$ 2,332.00
219	98-07748	COMPUTER, POWER MAC G3	\$ 2,332.00
220	98-07738	COMPUTER, POWER MAC G3	\$ 2,332.00
221	98-07733	COMPUTER, POWER MAC G3	\$ 2,332.00
222	98-07723	COMPUTER, POWER MAC G3	\$ 2,332.00
223	98-07718	COMPUTER, POWER MAC G3	\$ 2,332.00

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

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	BPI NUMBER	DESCRIPTION	HISTORICAL COST
224	98-07710	COMPUTER, POWER MAC G3	\$ 2,332.00
225	98-07707	COMPUTER, POWER MAC G3	\$ 2,332.00
226	98-07704	COMPUTER, POWER MAC G3	\$ 2,332.00
227	98-03058	COMPUTER, NETSERVER AVIIAN DATA GEN	\$ 17,732.30
228	98-00631	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
229	98-00630	COMPUTER, POWER MAC 3400C	\$ 4,097.00
230	98-00628	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
231	98-00625	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
232	98-00624	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
233	98-00622	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
234	98-00620	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
235	98-00618	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
236	98-00615	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
237	98-00614	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
238	98-00610	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
239	98-00607	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
240	98-00606	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
241	98-00605	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
242	98-00604	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
243	98-00601	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
244	98-00600	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
245	98-00599	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
246	98-00598	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
247	98-00597	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
248	98-00596	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
249	98-00595	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
250	98-00594	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
251	98-00593	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
252	98-00592	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
253	98-00591	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
254	98-00590	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
255	98-00588	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
256	98-00587	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
257	98-00585	COMPUTER, POWERBOOK MAC 3400C	\$ 4,097.00
258	97-71151	HANDLER DOCUMENT AUTOMATIC FOR CANON NP2	\$ 1,130.00
259	97-71049	COMPUTER, POWER MAC 6500	\$ 2,199.00
260	97-71046	COMPUTER, POWER MAC 6500	\$ 2,399.00
261	97-30890	COMPUTER POWER MAC 6500	\$ 2,549.00

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
262	97-21644	COMPUTER, POWER MAC 6500	\$ 2,199.00
263	97-21639	COMPUTER, POWER MAC 6500	\$ 2,199.00
264	97-21055	COMPUTER, LAPTOP POWER MAC 3400C/180, 16	\$ 4,979.00
265	97-21054	COMPUTER, LAPTOP POWER MAC 3400C/180	\$ 4,979.00
266	97-21053	COMPUTER, LAPTOP POWER MAC 3400C/180	\$ 4,979.00
267	97-20998	COMPUTER LAPTOP POWER MAC 3400C	\$ 4,979.00
268	97-20993	PRINTER, GCC ELITE XL 1208 SUPERSIZE	\$ 5,250.00
269	97-20992	FAX PANAFAX UF 550	\$ 1,197.00
270	97-20982	COMPUTER POWER MAC 6500	\$ 2,199.00
271	97-20979	COMPUTER POWER MAC 5400	\$ 2,199.00
272	97-20978	COMPUTER POWER MAC 6500	\$ 2,199.00
273	97-20694	COMPUTER, POWER MAC 5400	\$ 1,699.00
274	97-20691	COMPUTER, POWER MAC 5400	\$ 1,699.00
275	96-48717	COMPUTER, POWER MACINTOSH 5400/120	\$ 2,359.00
276	96-47692	GAUGE TOE SNAP-ON	\$ 2,531.25
277	96-47123	PLOTTER COLOR INKJET CALCOMP 5336	\$ 6,595.00
278	96-21779	PRINTER, APPLE COLOR LASERWRITER 12/600	\$ 6,089.00
279	96-21765	COMPUTER, POWER MAC 5260/100	\$ 1,759.00
280	96-21628	COMPUTER, PENTIUM SIRS W/DESK JET PRINTE	\$ 2,520.44
281	96-20957	COMPUTER, MAC POWER 5400/120	\$ 2,359.00
282	96-20956	COMPUTER, POWER MAC 5400/120 B2766LL	\$ 2,359.00
283	96-20577	COMPUTER, POWER MAC 5400/120 B2766LL	\$ 2,359.00
284	96-20569	PANEL PROJ SHARP QA-1800 ACTIVE MATRIX	\$ 4,298.00
285	96-18878	PRINTER LASERWRITER 16/600 PS M2471LL	\$ 2,116.00
286	96-10195	COMPUTER QUADRA CREATIVE	\$ 1,982.55
287	95-46587	COMPUTER MACINTOSH LC580 8MB HD 500 CPU	\$ 1,259.00
288	95-46582	COMPUTER MACINTOSH LC580 8MB HD 500 CPU	\$ 1,259.00
289	95-42137	COMPUTER TANDY OMNI PROFILE II 433SX 4 M	\$ 1,137.00
290	95-22088	COMPUTER MACINTOSH LC 550 CLR SYS B1891L	\$ 1,259.00
291	95-22086	COMPUTER MACINTOSH LC 550 CLR SYS B1891L	\$ 1,259.00
292	95-20121	APPARATUS TELEPHONE DAILING & ANSWERING	\$ 6,250.00
293	95-19743	COMPUTER MAC POWER 5200/75 LC	\$ 2,159.00
294	95-19742	COMPUTER POWER MAC 5200/75	\$ 2,159.00
295	95-19741	COMPUTER POWER MAC 5200/75	\$ 2,159.00
296	95-19740	COMPUTER POWER MAC 5200/75	\$ 2,159.00
297	95-19739	COMPUTER POWER MAC 5200/75 LC	\$ 2,159.00
298	95-19713	COMPUTER TANDY MODEL 3100	\$ 1,399.00
299	95-19382	COMPUTER SYSTEM TRAINING TECHNICAL	\$ 1,871.00

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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2006-2007

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
300	95-10680	COMPUTER TANDY OMNI PROFILE II	\$ 1,137.00
301	94-40384	COMPUTER MAC CENTRIS 610 4MB	\$ 1,336.00
302	94-34956	PRINTER LASERWRITER PRO 630 8MB/TONER CA	\$ 2,068.00
303	94-28437	PANEL COMPUTER PROJECTION INFOCUS 1600LC	\$ 1,480.00
304	94-26713	COMPUTER SYSTEM TANDY W/KYBD 486SX/33	\$ 1,269.00
305	94-26709	COMPUTER SYSTEM TANDY W/KYBD 486SX/33	\$ 1,269.00
306	94-26708	COMPUTER SYSTEM TANDY W/KYBD 486SX/33	\$ 1,269.00
307	94-24165	COMPUTER TANDY OMNI PROFILE II 425SX	\$ 1,107.00
308	94-23318	COMPUTER SYSTEM TANDY W/KYBD 486SX/33 2P	\$ 1,269.00
309	94-23297	COMPUTER SYSTEM TANDY W/KYBD 486SX/33 2P	\$ 1,269.00
310	94-23292	COMPUTER SYSTEM TANDY W/KYBD 486SX/33 2P	\$ 1,269.00
311	94-12896	PRINTER APPLE LASERWRITER PRO 630	\$ 2,068.00
312	94-11294	PRINTER LASERWRITER IIF 4MB B0814LL/A	\$ 2,519.00
313	93-32889	PLOTTER, HEWLETT PARKARD DRAFTPRO DXL	\$ 3,200.00
314	93-31915	DISPLAY IBM INFOWINDOW 14"CLR 3477 FCZ	\$ 1,190.00
315	93-23320	COMPUTER MAC IISI HDDK M0364LL/B	\$ 2,099.00
316	93-23316	COMPUTER MAC IISI 5/80 HDDK M0364LL/B	\$ 2,099.00
317	93-23314	SCANNER APPLE COLOR ONE B1064LL	\$ 1,212.00
318	93-22719	COMPUTER MAC CLASSIC HARD DISK 40 M0435L	\$ 1,094.00
319	93-22712	COMPUTER MAC CLASSIC HARD DISK 40 M0435L	\$ 1,094.00
320	93-22703	COMPUTER MAC CLASSIC HARD DISK 40 M0435L	\$ 1,094.00
321	93-12398	DISPLAY IBM INFOWINDOW CLR 14" 3477 FCZ	\$ 1,190.00
322	93-11978	COMPUTER MAC LC2 4/80 M1707LL	\$ 1,350.00
323	93-11232	VIEWER PC LCD PANEL COLOR INF 1600LC	\$ 1,686.99
324	93-10624	DISPLAY INFOWINDOW-CLR 14" 3477 FCZ	\$ 1,190.00
325	92-23681	COMPUTER MAC LC SYSTEM B0406LL/A 2 PCS	\$ 1,925.46
326	92-23675	COMPUTER MAC LC SYSTEM B0406LL/A 2 PCS	\$ 1,925.46
327	92-23674	COMPUTER MAC LC SYSTEM B0406LL/A 2 PCA	\$ 1,925.46
328	92-23670	COMPUTER MAC LC SYSTEM B0406LL/A 2 PCS	\$ 1,925.46
329	92-23664	COMPUTER MAC LC SYSTEM B0406LLA (2 PCS)	\$ 1,925.46
330	92-23663	COMPUTER MAC LC SYSTEM B0406LL/A 2 PCS	\$ 1,925.46
331	92-23282	COMPUTER IBM PS/2 MOD#8580081 KB 2 PCS	\$ 4,034.30
332	92-21198	DISPLAY INFOWINDOW COLOR #3472 HC3	\$ 1,098.00
333	92-21197	DISPLAY INFOWINDOW COLOR #3472 HC3	\$ 1,098.00
334	92-21193	DISPLAY INFOWINDOW COLOR #3472 HC3	\$ 1,098.00
335	92-18971	COMPUTER MAC CLASSIC 2/40 M0435LL/A	\$ 1,110.41
336	91-30915	COMPUTER IBM PERSNL SYSTEM/2 MOD80 8580/	\$ 7,466.00
337	91-22660	COMPUTER MACINTOSH LC 2/40 CL SYS B0406L	\$ 1,925.46

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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	BPI NUMBER	DESCRIPTION	HISTORICAL COST
338	91-22659	COMPUTER MACINTOSH LC 2/40 CL SYS B0406L	\$ 1,925.46
339	91-14457	SYSTEM IDENTIFICATION CARD W/ACCESS	\$ 1,749.00
340	91-10516	TRAILER, CROSLEY 5'X10" BLACK TWO TIRES	\$ 1,458.00
341	90-26599	COMPUTER IBM PERSONAL SYSTEM PS/2 8530-0	\$ 1,465.00
342	89-30952	MACHINE BACK/CHEST NAUTILUS US354	\$ 1,810.00
343	89-30948	MACHINE LEG CURL NAUTILUS US354	\$ 1,110.00
344	89-30946	MACHINE LEG EXTENSION NAUTILUS US354	\$ 1,110.00
345	89-30945	MACHINE NECK LEVERAGE 4 WAY NAUTILUS US3	\$ 1,110.00
346	89-30944	MACHINE NECK LEVERAGE 4 WAY NAUTILUS US3	\$ 1,110.00
347	89-27877	CENTER ACTIVITY MEGATECH GRAY CABINET	\$ 7,140.00
348	89-19192	SYSTEM IBM PERSONAL 2 80 A360588 W/ACCES	\$ 8,105.00
349	89-11394	COMPUTER TANDY 3000/20M HD KIT	\$ 2,369.92
350	88-31151	WASHER PRESSURE DUZ-IT-ALL 3500 PSI	\$ 2,795.00
351	88-27633	COMPUTER TANDY 1000 TX W/5.25 DISK DRIVE	\$ 1,095.16
352	88-20657	MICROFICHE PRINTER/READER MICRODESIGN 10	\$ 2,349.00
353	88-19323	SOUSAPHONE W/CASE KING KG23505	\$ 2,062.00
354	88-19322	SOUSAPHONE W/CASE KING KG23505	\$ 2,062.00
355	88-19297	HEAD COLOR A.B. DICK T-51 19855S 9810	\$ 6,000.00
356	88-16662	TESTER,HARDNESS VEGA UTM3B	\$ 1,524.00
357	87-30985	KILN CERAMIC OLYMPIC 2327 W/TIMER	\$ 1,049.13
358	87-30984	KILN CERAMIC OLYMPIC 2327 W/TIMER	\$ 1,049.13
359	87-26712	COMPUTER PERSONAL XT-IBM 5160/078	\$ 1,722.00
360	87-26711	COMPUTER PERSONAL XT-IBM 5160/078	\$ 1,722.00
361	87-19668	FOLDER PAPER FRICTION MARK VI SEVENTEEN	\$ 1,588.00
362	87-19667	PRESS PRINTING AB DICK OFFSET #9810	\$ 11,475.00
363	87-16368	COMPUTER PERSONAL IBM-XT 512K	\$ 1,839.00
364	87-16367	COMPUTER PERSONAL IBM-XT 512K	\$ 1,839.00
365	87-15701	COMPUTER IBM/512K #5160	\$ 2,986.00
366	87-15255	SYSTEMS VERSA CAD 4.0 T&W SYSTEMS	\$ 1,367.00
367	87-15254	SYSTEM VERSA CAD 4.0 T&W SYSTEMS	\$ 1,367.00
368	86-22487	SPRAYER CHICKADEE SMITHCO 3385TM	\$ 1,555.00
369	86-22469	COMPUTER IBM PC 256K DD #A360146	\$ 1,489.00
370	85-26811	UNIT TRAINING ELECTRICITY CONCEPTS	\$ 1,134.00
371	85-23272	SCRUBBERVAC KENT 26" AUTOMATIC KA261B	\$ 3,586.65
372	84-22446	PRINTER WHITE BLU RAY 121 W/FR200	\$ 1,499.00
373	84-22445	SIMULATOR AIR CONDITIONER AUTOMOTIVE 223	\$ 5,416.00
374	84-22444	STATION WORK 4 CYC SMALL ENG EQUIP	\$ 5,009.00
375	84-22443	STATION WORK COOK 2 CYC/EQUIP SMALL ENG	\$ 5,009.00

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
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2006-2007

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
376	84-19937	LATHE ENTERPRISE 280VS	\$ 7,090.00
377	84-17758	UNIT SYSTEM IBM W/64KB MEMORY DISK DRIVE	\$ 1,753.60
378	84-17755	UNIT SYSTEM IBM W/64KB MEMORY DISK DRIVE	\$ 1,753.60
379	84-11187	ANALYZER, ENGINE BEAR 40-950/43-212	\$ 16,563.80
380	83-11364	STATION WORK TRAINING GM AUTO DIESEL	\$ 23,781.00
381	80-11111	TUBA CONCERT SCHNEIDER MOD. 1558	\$ 1,954.00
382	78-11045	LATHE GONDAS SOUTH BEND C L 370ZD	\$ 1,366.81

Total Historical Cost of Property unaccounted for as of March 15, 2007	\$ 845,574.03
[1] Total Accumulated Depreciation as of March 15, 2007	\$717,814.10
Net Value of Property considered to be unaccounted for as of March 15, 2007	<u>\$ 127,759.93</u>

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

1643 N. Harrison Parkway, Bldg H • Sunrise, Florida, 33323 • TEL 754-321-3600 • FAX 754-321-3690

SOUTH AREA ADMINISTRATION

Steven J. Friedman, Area Superintendent, Task Assigned
Jacquelyn M. Box, Area Director, Task Assigned
Ulysses Jackson, Area Director, Task Assigned
Margaret Underhill, Ed.D., Director
Anthony D. Ash, Assistant Director Administration
Joaquin Eljaua, Ed.S., Coordinator, Student Services
Claude Remy Sr., Business Analyst
Sharon M. Sorg, Coordinator, ESE

SCHOOL BOARD

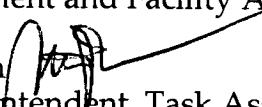
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Vice Chair

BEVERLY A. GALLAGHER
ROBIN BARTLEMAN
MAUREEN S. DINNEN
JENNIFER LEONARD GOTTLIEB
PHYLLIS C. HOPE
STEPHANIE ARMA KRAFT, ESQ
ROBERT D. PARKS, Ed.D.
ELEANOR SOBEL
BENJAMIN J. WILLIAMS

JAMES F. NOTTER
Interim Superintendent of Schools

APRIL 27, 2007

TO: Patrick Reilly, Director
Office of Management and Facility Audits

FROM: Steven J. Friedman 
South Area Superintendent, Task Assigned

SUBJECT: **PROPERTY AUDIT MIRAMAR HIGH SCHOOL**

I have reviewed and concur with the attached response from the Principal of Miramar High School. The school has made a tremendous effort and will continue to work on locating the missing items.

I have implemented the following procedures, which will verify that the steps outlined by the principal are not only followed but also effective in eliminating this type of finding in the future. Area staff will continue to assist the school to help them implement the corrective actions noted in the principal's response.

- a. The Principal will be required to include a performance objective, focusing on property audit exceptions in their 2007-08 Performance Plan.
- b. The Area Office has requested that the Principal develop a plan to strengthen the property inventory system similar to the plan that is being implemented at Piper High School. Training in this method has been done with the principal.
- c. The Area Director will meet with the Principal and designated staff assigned to the property inventory process to discuss the new procedures and develop a plan to monitor their assets to ensure that all recommendations made by the auditors are properly implemented.
- d. The Area Technology Specialist, the Area Director and school staff have reviewed the new procedures and made recommendations to school administration to reinforce their internal controls. We have developed an "in-house semi-annual inventory" process ensuring that any missing items are identified and located promptly and police reports for loss or stolen items are also filled promptly and retained for audit.



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

MIRAMAR HIGH SCHOOL
Deborah F. Davey, Principal
3601 S.W. 89th Avenue
Miramar, Florida 33025
754-323-1350
754-323-1480 FAX

SCHOOL BOARD

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BENJAMIN J. WILLIAMS

JAMES F. NOTTER
Interim Superintendent of Schools

April 12, 2007

TO: Steven Friedman 
Interim South Area Superintendent

FROM: Deborah Davey 
Interim Principal

**SUBJECT: RESPONSE TO AUDIT REPORT ON PROPERTY AND
INVENTORY FOR FISCAL YEAR 2006-07**

In response to the draft report on examination of the property and inventory of Miramar High School, attached please find our recovery procedures, receiving procedures, and inventory management plan for Miramar High School. These procedures have been implemented in order to recover missing equipment, maintain accurate records of inventory, and implement a new internal auditing system.

Cc: Jacquelyn Box, Interim South Area Director

Miramar High School's Recovery Efforts

The audit of the property and inventory at Miramar High School commenced on 6/26/06. The auditor's final report dated 3/28/07 showed a total of 382 items as not located.

The recovery efforts below were undertaken between the period of 8/7/2006 and 3/9/2007. During this period, personnel at Miramar High School located 610 of the 992 items noted as not located.

Actions taken at the school

- Ms. Davey, Principal, met with the administrative team to review these reports and discuss a plan of action.
- Ms. Davey assigned the supervision of property and inventory to Mrs. Carroll, Assistant Principal.
- Ms. Davey, Mrs. Carroll and the Tech Team met with Mr. Magli to discuss the audit process and the use of the Auditor's Inventory Database.
- Mrs. Carroll met with the Technology Specialists - Howard Gittelsohn, Steve Citrin and Tom Stout - to review these reports and formulate a plan to locate these items.
- Mrs. Carroll and the Tech Team made locating the missing items their top priority.
- Ms. Davey and Mrs. Carroll met with Melissa Megna, South Area Technology Specialist to review the reports from the auditor and to review the procedures we were putting in place.
- Mrs. Carroll met with Stella Gomez, Budgetkeeper, to research documentation to rectify serial numbers issues.
- Mrs. Carroll directed the following faculty and staff members at Miramar High for assistance in locating items and acquiring purchase orders and invoices for equipment purchased by District Offices:
 - Mr. Saunders, Assistant Principal over Facilities
 - Mr. Vargas, Head of Facilities
 - Mr. Davis, Band Director
 - Mr. Reed, Athletic Director
 - Mr. Overn, PE Department Chair
 - Mr. Waligunda, Tech Studies teacher
 - Mrs. Mellinger, ESE Specialist
 - Mr. Simmons, Allied Arts Department Chair
 - Sgt. Marrero, JROTC Instructor
 - Mr. Lamb, Magnet Coordinator
 - Mr. Martin, Aviation Magnet Instructor
 - Shelley Reasback, Media Specialist
- Ms. Davey, the Assistant Principals - Mrs. Carroll, Mr. Saunders, Mr. Faso, Mr. Murray and Mr. Gonzalez - and the Technology Specialists - Mr.

Gittelsohn, Mr. Citrin, and Mr. Stout - walked the building on a Saturday from 9:00 a.m. to 7:00 p.m. to conduct a complete inventory of all technology equipment in all locations including classrooms, offices, storage areas.

- Mrs. Carroll and Mr. Citrin met with Mr. Felser, CTACE Program Specialist, to walk the building to identify numerous vocational items onsite.
- Ms. Davey and Mrs. Carroll met with Angela Coluzzi at ETS to provide copies of purchase orders for the equipment ordered for Miramar High by ETS for the 1-to1 initiative (DLES).
- Mr. Citrin updated Miramar High's last PNI with the information acquired during the recovery walk-throughs.
- Mr. Citrin printed and posted Room Logs throughout the school. Teachers signed Room Log Forms for Room Inventory Binder.
- Mr. Stout inventoried all laptop carts using the inventory scanner.
- Mrs. Carroll and Mr. Gittelsohn cross-referenced all purchase orders and invoices for technology that had been ordered during the last six years with items listed as missing.
- Mrs. Carroll and Mr. Gittelsohn cross-referenced Miramar High's Inventory Orders Database with all items on the missing list to rectify serial number errors. This included the DLES order of 2,600 laptops.
- Ms. Davey sent Mr. Norris, Auditor, three memos with attachments that provided documentation to correct serial number entries.
- Mr. Gittelsohn and Ms. Adams, clerk, researched and found missing paperwork for stolen items still on the Missing List and presented these documents to Mr. Norris.
- Mrs. Carroll contacted the following individuals to recover documentation to rectify items noted as not located:
 - Bruce Norris, Auditor,
 - To seek his assistance with identifying items on the Missing List with extremely vague descriptions.
 - Angela Coluzzi at ETS
 - To provide copies of purchase orders for the equipment ordered for Miramar High by ETS, especially for the roll-out of the DLES.
 - Miramar Police Department
 - To provide duplicate copies of police reports needed for stolen items.
 - John Felser, CTACE Program Specialist
 - To assist in identifying numerous items on the list and to provide copies of purchase orders initiated by CTACE for Miramar High and for copies of 3290A's starting in 1978.
 - Mary Meillier, Magnet Program Specialist
 - To provide copies of purchase orders initiated by the Magnet Office for Miramar High.

- Deborah Kearns and Billie Cole, both former Magnet Coordinators at Miramar High,
 - For information regarding purchases that were made when they were employed here
- Karleen Brunt, OT/PT Program Specialist
 - To provide a copy of a 3290A for a piece of equipment for a special needs student.
- Nick Capezza, Director of Miramar High Community School, and Jeffry Courtney, Technology Specialist for Miramar High Community School
 - To locate a piece of equipment that had been purchased by the Community School.
- Susan Braidwood, Clerk IV at Agriculture, Public Service & Technology Specialist
 - Pick-up Forms for transferred equipment.
- Brett Williams, Horticulture Instructor at Western High School
 - To provide verification that several items transferred from Miramar High to Western High were onsite.
- Tom Best, Foreman at the Grounds Equipment Repair Department
 - Regarding B-Stock Transfer Forms and Equipment Pick-up Forms.
- Cyrilla Bradley at the Property and Inventory Department
 - To seek assistance with acquiring copies of 3290A's dating back to the 1980's and 1990's
- Mark Magli, Audit Supervisor
 - Regarding changes in audits and procedural guidelines since the last issue of the Manual of Property and Inventory issued in 2003.
- Mr. Martin, former Communications Tech teacher at Miramar High
 - In reference to printing equipment purchased or transferred to Miramar High in the 1980's and 1990's.
- B-Stock Staff
 - To assist with acquiring copies of 3290A's as far back as the 1980's.
- Mr. Gittelson contacted the following individuals to recover documentation to rectify items noted as not located:
 - Susan Brown at Risk Management
 - To assist with providing copies of 3290A's dating back as far as the 1980's.
 - Tony Simon in the Financial Assets/Capital Reporting Department
 - To assist with correcting serial number errors.
 - Carolyn Ellis. At the Property and Inventory Department

No
Change (MM)

- To seek assistance with acquiring copies of 3290A's dating back to the 1980's and 1990's
- Mrs. Gomez, Budgetkeeper, contacted the following individuals to recover documentation to rectify items noted as not located:
 - Dell Computers
 - To assist with identifying an alleged purchase of 26 Dells for Miramar High that were not ordered by Miramar High and never were delivered to Miramar High.
 - The Purchasing Department
 - To assist with identifying 26 Dell desktops that are on both Miramar High School and Ely High School's PNI.
- Mr. Reed, Athletic Director, contacted Mrs. Carroll contacted the following individuals to recover documentation to rectify items noted as not located:
 - Damian Huttenhoff, Director of Athletics
 - To provide purchase orders and invoices for equipment that was purchased by his department for Miramar High in the 1980's and items that arrived without serial numbers.
- Mr. Davis, Band Director, contacted:
 - The District Music Department
 - To provide copies of purchase orders and invoices for band equipment purchased by this department for Miramar High in the 1980's and 1990's.

Miramar High School's Property and Inventory Monitoring Plan

1. An Inventory Coordinator will be assigned to monitor procedures and maintain records. This Coordinator will report directly to the Assistant Principal designated to oversee all Property and Inventory.

2. Other staff member duties:

Staff Member	Inventory Category
Media Specialist	Audio/Visual Equipment/Print Materials
Microcomputer Technical Specialist	Computer Equipment
Head of Facilities	Facilities Equipment
Textbook Coordinator	Textbooks
Athletic Director	Athletic Equipment
Band Director	Band Equipment
Budget/Bookkeeper	Purchasing Records
ESE Specialist	Special Needs Equipment
Allied Arts Department Chair	Allied Arts Equipment

3. The Inventory Coordinator will maintain binders.

- Current PNI811 list of items on school inventory (obtained from the Audit Department)
- Audit Reports and Memos
- Property Passes, Police Reports, INF's, Surplus/Transfer Forms, Vendor Replacement paperwork, Work Orders, Purchase Orders and Invoices, Onsite Inventory Reports

4. The Inventory Coordinator will reconcile inventory reports categorically with current PNI841 from the Audit

Office in October and June and results reported to Principal.

5. The Inventory Coordinator will maintain a comprehensive database to track all inventory items by location and staff member responsible.

- Items will be tracked by category: Media, Tech, Facilities, Athletics, Textbooks, Band, ESE, and Allied Arts
- Each category of items will be entered in a separate file. Items will be tracked by fiche location and the current staff member that is responsible for that location/item.

6. Inventory in specific categories will be conducted by designated staff according to the schedule below and reported to the Inventory Liaison upon completion.

Date	Items	Staff
July	Facilities Equipment	Head Facilities Staff
August	Laptops	Microcomputer Technical Specialist

	Media classroom/office items (TV, LCD, Overhead, Projection Boards)	Media Specialist
	Textbooks	Textbook Coordinator
	Band Equipment	Band Director
September	Athletic Equipment	Athletic Director
	ESE Special Needs Equipment	ESE Specialist
October	Room Inventory	Teachers
December	Media Center/Checkout Equipment	Media Center
January	Tech Equipment	Microcomputer Technical Specialist
	Room Inventory	Teachers
March	Room Inventory	Teachers
April	Athletic Equipment	Athletic Director
May	Laptops	Microcomputer Technical Specialist
	Media classroom/office items (TV, LCD, Overhead, Projection Boards)	Media Specialist
	Textbooks	Textbook Coordinator
	ESE Special Needs Equipment	ESE Specialist
May	Room Inventory	Teachers

7. Staff Responsibilities:

Staff	Responsibilities
Inventory Coordinator	<ul style="list-style-type: none"> -Maintain binder of lists, reports, documents -Monitor and receive inventory category reports from responsible staff according to the timeline - Issue equipment location/responsibility forms to staff -Obtain statements regarding missing/stolen items, do INF, obtain police reports and submit documentation to all applicable offices to have items removed from PNI -Reconcile category reports with current PNI841 from the Audit Office in October and June and report to Principal -Maintain OCA Property Database & school's database
Head Facilities Staff	<ul style="list-style-type: none"> -Inventory Facilities Equipment -Process all items entering or leaving campus for appropriate documentation (salvage, transfer, B-stock)
Microcomputer Technical Specialist	<ul style="list-style-type: none"> -Inventory all tech equipment -Issue Laptops w/property passes -Place and track location of all tech equipment
Media Specialist	<ul style="list-style-type: none"> -Inventory Media classroom/office items (TV, LCD, Overhead, Projection Boards) -Issue media equipment w/property passes -Place and track location of all media equipment
Textbook Coordinator	<ul style="list-style-type: none"> -Enter all textbooks in database

	<ul style="list-style-type: none"> -Inventory items in textbook inventory -Monitor teacher tracking of issued books -Collect obligation forms from Department Chairs at end of year and submit to Obligation Clerk
Athletic Director	<ul style="list-style-type: none"> -Inventory items in athletic equipment inventory -Monitor coaches tracking of issued equipment
Band Director	<ul style="list-style-type: none"> -Inventory items in band equipment inventory -Require and monitor tracking of issued equipment
ESE Specialist	<ul style="list-style-type: none"> -Inventory items in ESE equipment inventory -Monitor tracking of issued equipment

8. The requisition/acquisition/disposal process will be followed according to procedures outlined in "Life of An Asset" contained in the Property Control Procedures Program from the OAC.

Disposal Process	
Microcomputer Technical Specialist, Media Specialist, Band Director, Athletic Director, Textbook Coordinator, ESE Specialist, Allied Arts Department Chair, Band Director or Head of Facilities	Plans and organizes equipment resources and determines items that require removal
Head of Facilities	Follows appropriate procedures for disposal of obsolete or damaged equipment. Provides documentation for Inventory Coordinator for Binder.
Inventory Coordinator	Coordinates disposal of equipment using 3290A forms, updates status of items in database, and files documentation in Binder.

9. A Room Log will be posted in each fiche location. Scheduled inventory checks will be conducted by designated staff by visiting each location and matching the posted Room Inventory Checklist to items that are present. Missing items will be documented and police reports generated.

10. Prior to scheduled submission of Inventory Control Summary Reports to the Principal, the Inventory Coordinator will request a current PNI from the OCA so that new purchases, transfers, and stolen items are reflectively accurately based upon onsite documentation



MIRAMAR HIGH SCHOOL

ON-SITE TRANSFER

DATA ENTRY

SUBMIT
REQUEST

ADMIN USE
ONLY

MAIL
MEN

DIRECTIONS: This form is required to be filled out and submitted to Ms. Carroll before ANY school equipment may be moved, transferred, or disposed of. Enter all information requested on this form using the button above. You will be notified as to the approval or denial of the request.

DATE

SENDING TEACHER

LAST NAME

FIRST NAME

ROOM

REQUEST

EQUIPMENT DESCRIPTION

BPI NUMBER	SERIAL NUMBER	DESCRIPTION
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

DIRECTIONS: If relocating the equipment to another location in the school, type all the information requested below. If transferring the equipment to another school, type the school name in the school number below. If the equipment is being disposed of, no information needs to be typed below.

RECEIVING TEACHER

LAST NAME

FIRST NAME

ROOM

AUTHORIZATION: FOR OFFICIAL USE ONLY

DATE

AUTHORIZATION

**MIRAMAR HIGH SCHOOL
PROPERTY PLACEMENT FORM (PPF)**

Date: _____

Item Description: _____

Serial Number: _____

Received By: _____ Room # _____
(Please Print)

Signature of Receiver: _____

Delivered By: _____
(Please Print Name & Sign)

**MIRAMAR HIGH SCHOOL
PROPERTY PLACEMENT FORM (PPF)**

Date: _____

Item Description: _____

Serial Number: _____

Received By: _____ Room # _____
(Please Print)

Signature of Receiver: _____

Delivered By: _____
(Please Print Name & Sign)

Miramar High School's Technology/Inventory Receiving Procedures

Procedure	Person/People In Charge	Action Steps	Form/s/ Documentation
1. Requisition by school or district for items of \$1,000 and over is generated and followed by a district issued purchase order.	Budgetkeeper, Stella Gomez Principal, Deborah Davey Inventory Coordinator, Howard Gittelson Tech Specialist, ESE Specialist, Band Director, Athletic Director, Media Specialist, Allied Arts Department Chair or Head of Facilities (if applicable),	*Budgetkeeper or district personnel initiate the requisition. *The Budgetkeeper receives the district issued P.O. and gives the Inventory Coordinator and Tech Specialist, ESE Specialist, Band Director, Athletic Director, Media Specialist, Allied Arts Department Chair or Head of Facilities (if applicable) a copy. They check for accuracy and advise if there is a problem. *Inventory Coordinator creates a database record in the Inventory Orders Database with P.O. information and files a copy in the Inventory Binder.	Requisition Purchase Order Inventory Database Inventory Binder
2. Vendor Order Change	Budgetkeeper, Stella Gomez Principal Deborah Davey Inventory Coordinator Howard Gittelson	*Bookkeeper notifies Principal, Inventory Coordinator and Tech Specialist, Allied Arts Department Chair, ESE Specialist, Band Director, Media Specialist, Head of Facilities or Athletic Director (if applicable). *Inventory Coordinator changes initial database record. * Inventory Coordinator reviews new P.O and files it in the Binder.	New Purchase Order Inventory Database Inventory Binder
3. School receives vendor paperwork (with a possible serial number)	Budgetkeeper, Stella Gomez Inventory	*Budgetkeeper files vendor paperwork with P.O. and gives a copy to Inventory Coordinator	Vendor Paperwork Purchase

	Coordinator, Howard Gittelson	<ul style="list-style-type: none"> * Inventory Coordinator files paperwork with the copy of P.O. in the Binder. * Inventory Coordinator advises Assistant Principal of order status. 	Inventory Binder
4. Item Delivery	Budgetkeeper, Stella Gomez Inventory Coordinator, Howard Gittelson Security, Alpha 3	<ul style="list-style-type: none"> *Security notifies Budgetkeeper of delivery. *Item(s) is delivered the Budgetkeeper who signs for item(s). * Budgetkeeper notifies Assistant Principal and Inventory Coordinator of delivery. *Item(s) is checked by Budgetkeeper and Inventory Coordinator against P.O. and shipping information for accuracy and serial number(s) verification. *Copies of all receipts are attached to the P.O. and kept by both the Budgetkeeper, Inventory Coordinator/Tech Specialist *Budgetkeeper and Inventory Coordinator verify/supervise as item(s) is placed in storage. *Depending on the order, physical verification of serial number will occur either at this time or upon vendor installation. * Inventory Coordinator files all paperwork involved in Inventory Orders Binder. If item(s) is accurate Inventory Coordinator will immediately contact the vendor for install. * If item(s) is not accurate, Budgetkeeper will immediately contact the vendor. 	Purchase Order Packing List Shipping Ticket Inventory Binder

5. Item information is updated in database	Inventory Coordinator, Howard Gittelson Budgetkeeper, Stella Gomez	*AFTER physical inspection and serial number verification, Inventory Coordinator enters serial number(s) into database, along with delivery date, etc. * Inventory Coordinator prints a <u>New Purchase Report</u> , gives it to the Budgetkeeper. She attaches it to the original paperwork. * Inventory Coordinator reports update to Assistant Principal.	Inventory Database New Purchase Report Inventory Binder
6. Item is assigned by Tech Specialist to curriculum area/staff member	Inventory Coordinator, Howard Gittelson Tech Specialist, Tom Stout ESE Specialist, Band Director, Athletic Director, Media Specialist, Allied Arts Department Chair, Band Director or Head of Facilities (if applicable)	*Tech Specialist assigns and delivers item. *Staff member receiving item signs a Property Placement Form (PPF) verifying receipt of item. *Tech Specialist inspects/ verifies installation. * Inventory Coordinator updates database with room information and prints new Room Log. * Inventory Coordinator files property pass in Inventory Binder, updates posted Room Log (if item is later moved an online, onsite transfer form is issued and filed in binder) * Inventory Coordinator reports to Assistant Principal that install is complete and paperwork updated.	Property Placement Form (PPF) Inventory Database Room Log Inventory Onsite Transfer Forms Inventory Binder
7. Item(s) is received on-line by	Budgetkeeper, Stella Gomez Inventory Coordinator, Howard Gittelson	*Budgetkeeper enters serial number(s) online from New Purchase Report. *Budgetkeeper prints screen and gives to Tech Specialist and Assistant Principal. * Inventory Coordinator cross-references this with the	New Purchase Report FAST Screen Print Inventory Database

		New Purchase Report for accuracy. * Inventory Coordinator verifies proper receipt of item(s) to Assistant Principal.	
<i>*Item(s) without Serial Numbers</i>	Budgetkeeper, Stella Gomez Inventory Coordinator, Howard Gittelson	*Budgetkeeper receives item(s) online (according to manual, enters NONE) * Inventory Coordinator sends Chief Auditor a memo with copy of P.O. requesting a serial number(s) be assigned. *Auditor processes and assigns serial number and etches item(s). *After item(s) is etched, Inventory Coordinator updates database. * Inventory Coordinator keeps Assistant Principal informed of process and completion date.	Purchase Order Memo to Chief Auditor Inventory Database
<i>*P.O. and incorrect Print Screen</i>	Budgetkeeper, Stella Gomez Inventory Coordinator, Howard Gittelson	* Inventory Coordinator sends copy of P.O., incorrect screen print, and correct serial number discrepancy to Capital Assets and Reporting and requests correction * Inventory Coordinator requests a new PNI811 download be send in three months to verify correction * Inventory Coordinator records comments of incorrect data entry/date in database and also inputs correction/date and reprints corrected item on posted Room Log/files in binders	New Purchase Report FAST Screen Print Inventory Database Inventory Binder
<i>8. Donated Items</i>	Assistant Principal, Pamela Carroll Tech Specialist, Tom Stout	*Assistant Principal and Tech Specialist determine through proof of receipts, invoices, if feasible, to accept and add to inventory.	Donated item paperwork Inventory Database

	Inventory Coordinator, Howard Gittelson	* If donation is accepted by the school, Inventory Coordinator prepares and files the required documentation with the bookkeeper and in the Binder, and updates the Database	
9. Items From Outside Agency (ARMY)	Teach Specialist, Tom Stout Army Staff Inventory Coordinator, Howard Gittelson	*Tech Specialist and Army staff at school review items. *Army staff calls the program office (Col. Armstrong) to get information such as cost and inventory description. * Inventory Coordinator enters information on Database, delineating a field as Outside Agency Inventory with room location/Room Log forms.	Outside Agency Information Inventory Database
10. District Audit visits school site to issue a BPI label and/or etching	Security, Alpha 3 Assistant Principal, Pamela Carroll Inventory Coordinator, Howard Gittelson Auditor	*Security notifies Assistant Principal of Auditor's arrival. * Inventory Coordinator, Howard Gittelson accompanies Auditor and verifies serial number(s) with item(s) being labeled. * Inventory Coordinator, Howard Gittelson updates Database and matches against item(s) recently labeled for accuracy.	BPI Labels Inventory Database

THE SCHOOL BOARD OF BROWARD COUNTY,
FLORIDA
Office of the Chief Auditor

REPEAT
AUDIT
EXCEPTION

**Previous Audit Response
Submitted:**

July 2003

Miramar High School

Principal: Dave Gordon
Address: 3601 SW 89th Avenue
Miramar, Florida 33025

Total Number of Items in Inventory:	1,248
Total Dollar Value of Items in Inventory:	\$2,948,457
Total Number of Items Unlocated:	10
Total Dollar Value of Items Unlocated:	\$31,859

The Principal responded by informing the Area Superintendent that 12 of the 19 original items considered to be unlocated, had been visually verified. The Principal's memo was dated June 5, 2003. On August 12, 2003, the Office of Management/Facility Audits returned to the school to verify what property had actually been located. Only nine (9) of the original 19 items reported as unlocated were verified at the school on August 12, 2003. As such the remaining ten (10) items are reported as unlocated.

The Principal stated in the response that he had implemented the following corrective actions:

- The technology storage area has been relocated to a secure location with limited key access.
- Instituted strict adherence to Property Pass procedures.
- Utilizing Palm Pilot to increase accuracy of inventory records.
- Additional staffing – Micro Tech Specialist and Tech Specialist.

The Area Superintendent reviewed and concurred with the response received from the Principal, and has stated the following procedures have been implemented:

- The Area Director will meet with the Principal and applicable staff to review the correction actions and procedures that have been implemented to control property and inventory and prevent the reoccurrence of this type of finding.
- The Principal and staff will attend all District offered workshops pertaining to this audit exception. Written notification by the Principal will be sent to the Area Office upon completion of the required training.

The Area Technology Specialist will meet with the Miramar High School Micro-Tech Specialist to review and reinforce procedures.

C. C. R.
H. L.
6/20/

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

MIRAMAR HIGH SCHOOL
DAVID B. GORDON, PRINCIPAL
3601 S.W. 89th AVENUE
MIRAMAR, FLORIDA 33025
Telephone : (954) 437 - 0600
Facsimile : (954) 437 - 0677

JUN - 5 2003

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DR. FRANK TILL
Superintendent of Schools

June 5, 2003

TO: Sam Gregg, South Area Superintendent

FROM: David B. Gordon, Principal *D.B.G.*

**SUBJECT: RESPONSE TO AUDIT REPORT ON PROPERTY INVENTORY
FISCAL YEAR 2002**

In response to the draft report on the examination of the property and inventory of Miramar High School, 12 of the 19 items' location at Miramar High School have been visually verified or it has been verified that a property pass is on file for the items that has been checked out to a faculty member. The remaining seven missing items have been reported to the Miramar Police Department and an INF completed. The individual items are accounted for on the attached chart.

The following corrective actions and procedures have been instituted to ensure control of property and inventory.

- The technology storage area has been relocated to a secure location with limited key access.
- Instituted strict adherence to Property Pass procedures
- Utilizing Palm Pilot to increase accuracy of inventory records
- Additional staffing- Micro Tech Specialist and Tech Specialist

Cc; Kenneth Shaw
Patrick Reilly



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

ADMINISTRATIVE SERVICES • 2001 S.W. 15TH AVENUE, SUITE 100 • FORT LAUDERDALE, FLORIDA 33304 • TEL: 954-686-5100 • FAX: 954-686-5100

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 Cynthia A. Butler, Director
 Robert D. Smith, Jr., Director
 David J. LaCava, Jr., Director
 Margaret A. Smith, Director
 Patricia D. Smith, Director
 Robert A. Smith, Director
 Charles K. Smith, Director
 Samuel A. Smith, Director

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July 23, 2003

TO: Patrick Reilly, Director
 Office of Management and Facility Audits

FROM: Samuel E. Gregg, Sr. 
 South Area Superintendent

SUBJECT: PROPERTY AUDIT – Miramar High School

I have reviewed and concur with the attached response from the Principal of Miramar High School.

I have implemented the following procedures, which will verify that the steps outlined by the principal are not only followed but also effective in eliminating this type of finding in the future.

1. The Area Director will meet with the principal and applicable staff to review the corrective actions and procedures that have been implemented to control property & inventory and prevent the reoccurrence of this type of finding.
2. The Principal and staff will attend all District offered workshops pertaining to this audit exception. Written notification by the principal will be sent to the Area Office upon completion of the required training.
3. The Area Technology Specialist will meet with the Miramar High School Micro-Tech Specialist to review & reinforce procedures.

If you have any questions, please do not hesitate to contact me.

SEG:cr

Attachment

c. Harry LaCava
 David Gordon
 Melissa Callaway.

School Name: Arthur Ashe Middle 4702
Principal: Andrew Luciani (As of July 1, 2007)
Luwando Wright-Hines (Former)

Address: 1701 NW 23rd Avenue
Ft. Lauderdale, Florida 33311

Total Number of Items in Inventory:	773
Total Dollar Cost of Items in Inventory:	\$1,207,163
Total Number of Items Unaccounted for:	12
Total Dollar Cost of Items Unaccounted for:	\$22,059
Total Net Value of Items Unaccounted for:	\$15,439

This property audit evaluation commenced on July 11, 2006.

Mr. Luciani met with the Property Audit Supervisor and Area Director on April 13, 2007 to review the problems associated with the reconciliation of items. Invoice documentation that was requested during the physical audit was obtained at that time for record repair. Several items were accounted for as a result. They have been removed from the final list being reported. Additionally, several items were physically verified. In total, seven (7) were accounted for.

The Property Audit Supervisor researched and corrected several records after communicating with outside District Departments (ETS/Capital Planning). These records/invoices were requested from the school staff in the summer.

It has been expressed to Mr. Luciani and the Area Director that failure to review asset records by the school staff, has been a major contributor to the problems associated with property control at that location. Many errors were identified and summarily corrected when requested documentation was provided. The Office of the Chief Auditor has expressed the need for school administration to periodically review their asset record (PNI811) download to ensure its accuracy.

Mr. Luciani has forwarded a corrective action plan to ensure the accuracy of asset receipt and subsequent tracking/monitoring. The Area Superintendent has reviewed the action plan and has expressed confidence in the core plan. The Area Director will meet with the Principal to monitor the process as implemented.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

Items not accounted for : Arthur Ashe Middle 4702

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
1	06-02828	DELL, LAPTOP, D505 W/CD-RW/DVD/14.1"	\$ 1,708.00
2	05-83078	APPLE, IBOOK 12.1"	\$ 1,436.65
3	05-83068	APPLE, IBOOK 12.1"	\$ 1,436.65
4	05-48083	HHP IMAGE TEAM 3875 SCANNER KIT	\$ 1,365.00
5	05-47012	PRINTER LEXMARK T630N B/W LASER	\$ 1,394.00
6	04-82344	SOUSAPHONE, FIBERGLASS W/BAG	\$ 2,429.03
7	04-82341	SOUSAPHONE, FIBERGLASS W/BAG	\$ 2,429.03
8	04-82020	KURZWEIF, KB PCSX	\$ 1,837.50
9	04-06282	PROJECTOR, ULTRAPORTABLE, MULTIMEDIA	\$ 2,766.00
10	04-05728	APPLE DESKTOP IMAC G4 W/15" FLAT PANEL	\$ 1,485.00
11	04-05726	APPLE DESKTOP IMAC G4 W/15" FLAT PANEL	\$ 1,485.00
12	04-03728	PRINTER, LEXMARK Y632N, BLACK/WHITE LASER	\$ 2,287.00

Total Historical Cost of Property unaccounted for as of March 15, 2007	\$ 22,058.86
[1] Total Accumulated Depreciation as of March 15, 2007	\$6,619.77
Net Value of Property considered to be unaccounted for as of March 15, 2007	\$ 15,439.09

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

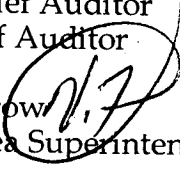
THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
VERDA M. FARROW, Ed.D.
SOUTH CENTRAL AREA SUPERINTENDENT

Telephone: (754) 321-3800

Facsimile: (754) 321-3886

April 26, 2007

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

FROM: Dr. Verda M. Farrow 
South Central Area Superintendent

SUBJECT: **ARTHUR ASHE, JR. MIDDLE SCHOOL
RESPONSE FOR 2006-07 PROPERTY INVENTORY AUDIT**

I have reviewed the revised report on the examination of the property and inventory of Arthur Ashe, Jr. Middle School for the 2005-06 fiscal year and principal's attached action plan.

Michaëlle Valbrun-Pope, Area Director, have met with the principal and Mark Magli, Audit Supervisor, to review the documentation of equipment and newly established procedures. She will continue to work with Mr. Luciani to monitor the school's property and inventory process during site visits.

I am confident that this correction will greatly improve the results of future audits. If additional information is needed, please advise.

VMF/MVP/sd

cc: Michaëlle Valbrun-Pope, South Central Area Director
Mark Magli, Auditor, Office of the Chief Auditor
Andrew Luciani, Principal, Arthur Ashe, Jr., Middle School

Enclosures

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
ARTHUR ASHE, JR. MIDDLE SCHOOL
ANDREW LUCIANI, PRINCIPAL

Telephone: (754) 322-2800

Facsimile: (754) 322-2880

APR 17 2007

April 13, 2007

TO: Verda Farrow
South Central Area Superintendent

Michaelle Pope
South Central Area Director

Mark Magli
Office of the Chief Auditor

FROM: Andrew Luciani

SUBJECT: ~~PROPERTY INVENTORY REPORT~~

On Friday, April 13, 2007, I met with Ms. Pope and Mr. Magli regarding the Arthur Ashe Middle School Inventory Report. At that time it was agreed that an updated list of items unaccounted for would be generated. I am enclosing my action plan with this communication and will forward the abovementioned list immediately upon my receipt of it.

It want to thank Ms. Pope and Mr. Magli in assisting me with the final report.

AL:es
Enclosure

ACTION PLAN

PROPERTY INVENTORY TEAM

Arthur Ashe Middle School has established a property inventory team consisting of the principal, the office manager, the head custodian, the bookkeeper/budgetkeeper, the technology specialist, and curriculum coordinator. A central receiving location has been designated for all items being delivered to the school and delivered directly to the budgetkeeper's office. All items received from the delivery will be accounted for from the tracking log, verified by the bookkeeper that all items delivered are present, and then confirmed by utilizing the order form and the packing slip.

Members of the inventory team deliver the item(s) to the originator of the order to the appropriate FISH number. An inventory database will indicate where every item is located in the building with the FISH number as well as the serial number.

Request for installation will be made by the technology specialist. Installation occurs within thirty days. When installation is complete, a copy of the install sheet will be given to the bookkeeper with FISH number and serial number.

Once all steps are complete, items are then received on line.

Note: No item will be received on line until installed by the vendor. School staff will not open any item that needs to be properly installed by the vendor.

Items not requiring installation will be received on line immediately after verification and confirmation. Again, all items will be placed in the database with serial number and FISH number. On a quarterly basis the audit team will review the entire inventory database to confirm the location of all items. All staff members will be provided with an inventory location change form. Any item that will be moved from its current listed location must be approved by the principal with copies of the form going to all members of the audit team, and only after approval and acknowledgment by the entire team will the item be permitted to be removed and then re-entered into the database.

AL:es

School Name: Plantation Middle 0551
Principal: David Olafson
Address: 6600 West Sunrise Boulevard
Plantation, Florida 33313

Total Number of Items in Inventory:	740
Total Dollar Cost of Items in Inventory:	\$1,508,815
Total Number of Items Unaccounted for:	62
Total Dollar Cost of Items Unaccounted for:	\$162,317
Total Net Value of Items Unaccounted for:	\$9,574

The Office of the Chief Auditor (OCA) encourages the maximum and efficient use of *all* District assets. The Principal in accordance with Standard Practice 3204 is defined as the Inventory Custodian at school locations. Removal of items deemed obsolete is accomplished by the completion of mandated 3290a Surplus Declaration Forms which are certified for accuracy by the Principal's signature. An acknowledged document of removal (B-stock/Approved Vendor) should be retained for audit purposes.

Mr. Olafson has submitted a plan for measures being implemented at Plantation Middle to help safeguard equipment. The Area Superintendent has reviewed the plan and has approved the measures. Quarterly inventories will be performed by school staff and monitored by the Area Director to ensure efficiency.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

Items not accounted for : Plantation Middle 0551

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
1	06-01843	DELL,LAPTOP, D505 W/CD-ROM/14.1"	\$ 1,630.00
2	05-82945	APPLE, BUNDLE IBOOK 12"	\$ 1,573.44
3	04-17511	APPLE IBOOK G4 W/CD-RW/DVD/14.1DISPLAY	\$ 1,721.50
4	03-04912	COMPUTER, LAPTOP MAC I BOOK	\$ 1,685.98
5	03-02352	COMPUTER, LAPTOP MAC G4 TITANIUM	\$ 2,499.33
6	02-13683	WORKSTATION, U-SHAPE 72X30X29	\$ 1,713.55
7	01-15400	PRINTER, LEXMARK OPTRA M410N	\$ 1,466.00
8	00-02525	COMPUTER, DELL GX 1/M	\$ 1,574.00
9	00-02521	COMPUTER, LAPTOP DELL	\$ 2,022.00
10	00-02179	PRINTER, LEXMARK OPTRA M410N	\$ 1,466.00
11	00-00684	COMPUTER, POWERBOOK MAC G3	\$ 2,499.00
12	99-80948	PRINTER, LEXMARK OPTRA K1220	\$ 1,104.99
13	98-80128	COMPUTER, POWER MAC 5500	\$ 1,878.00
14	98-80110	COMPUTER, POWER MAC 5500	\$ 1,878.00
15	98-80106	COMPUTER, POWER MAC 5500	\$ 1,878.00
16	97-91524	COMPUTER, APPLE GEN CLASSROOM WORKSTATIO	\$ 2,331.00
17	97-71357	CENTER, MACHINING DAVINCI PACKAGE	\$ 11,450.00
18	97-29110	PACKAGE, EL 80 II & PLUSE RACETRAC	\$ 2,177.84
19	97-29108	MODULE, GRAPHIC DESIGN DEPCO PRESS	\$ 4,590.00
20	97-29102	MACHINE SEWING, DEPCO EMBROIDERY	\$ 11,288.00
21	97-28435	COMPUTER, ICE PENTIUM 166	\$ 1,544.00
22	97-28426	COMPUTER, ICE PENTIUM 166	\$ 1,544.00
23	97-27918	PRINTER, OPTRA LXN PLUS, 8 MEG ETHERNET	\$ 1,992.75
24	97-27692	COMPUTER, POWER MAC 6500/225 MHZ	\$ 2,549.00
25	97-27507	COMPUTER, TANDY PENT 133	\$ 1,563.53
26	97-27381	COMPUTER, IBM PC INTEL PENTIUM	\$ 1,399.00
27	96-30131	COMPUTER, MACINTOSH LC 580 8MB HD	\$ 1,409.00
28	95-22133	COMPUTER MACINTOSH QUADRA 650 B1566LL	\$ 1,868.00
29	94-31783	COMPUTER MAC LC II SYS 4D/.5V/80 B1146LL	\$ 1,260.00
30	94-31779	COMPUTER MAC LC II SYS 4D.5V/80 B1146LL/	\$ 1,260.00
31	94-31775	COMPUTER MAC LC II SYS 4D/.5V/80 B1146LL	\$ 1,260.00
32	94-31770	PRINTER LASERWRITER PRO 630 M5858LL/A	\$ 2,068.00
33	94-18385	BASSON RENARD 222/CASE/REED CASE	\$ 2,075.00

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

The Office of the Chief Auditor

Property Division

2006-2007

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
34	94-18382	TUBA YAMAHA YBB 103/CASE	\$ 1,515.00
35	94-18376	COMPUTER MAC LC SYSTEM II 4/40 B0826LL/A	\$ 1,390.00
36	94-18374	COMPUTER MAC LC SYSTEM II 4/40 B0829LL/A	\$ 1,390.00
37	94-18373	COMPUTER MAC LC SYSTEM II 4/40 B0829LL/A	\$ 3,763.00
38	94-14603	SYSTEM AUDITORY GROUP LANGUAGE LABORATOR	\$ 1,389.00
39	94-14597	COMPUTER TANDY 2500SX/33 80386SX 33MHZ 6	\$ 1,075.00
40	94-14594	COMPUTER TANDY 2500SX/33 80386SX/33MHZ/6	\$ 1,075.00
41	93-32332	COMPUTER TANDY SYST. 2500SX-25 HD 25-161	\$ 1,950.92
42	93-32330	COMPUTER TANDY SYST. 2500SX-25 HD 25-161	\$ 1,950.92
43	93-32326	COMPUTER TANDY SYST. 2500SX-25 HD 25-161	\$ 1,950.92
44	93-32325	COMPUTER TANDY SYST. 2500SX-25 HD 25-161	\$ 1,950.92
45	93-32320	COMPUTER TANDY SYSTEM 2500SX-25 HD 25-16	\$ 1,950.92
46	93-32316	COMPUTER TANDY SYSTEM 2500 SX25 HD 25-16	\$ 1,950.92
47	93-19059	TUBA YAMAHA YBB 103 CASE	\$ 1,515.00
48	93-10488	PRINTER/STAND 200 CPS MAX 64 4224-101	\$ 3,199.50
49	93-10487	PRINTER/STAND 200 CPS MAX 64 4224-101	\$ 3,199.50
50	92-32272	COMPUTER MAC LC SYSTEM B0406LL/A 2 PCS	\$ 1,925.46
51	92-32265	COMPUTER MAC LC SYSTEM B0406LL/A 2 PCS	\$ 1,925.46
52	92-32263	COMPUTER MAC LC SYSTEM B0406LL/A 2 PCS	\$ 1,925.46
53	92-32256	COMPUTER MAC LC SYSTEM B0406LL/A 2 PCS	\$ 1,925.46
54	92-14018	COMPUTER IBM PS/2 MOD 8530-E31 8530-E313	\$ 1,921.00
55	91-22628	MACHINE LETTERING MERLIN EXPRESS VAR1003	\$ 1,320.00
56	91-22627	SYSTEM CAMERA CCVM CLR SYS/11 51002	\$ 1,452.36
57	90-30818	COMPUTER APPLE MAC SE H/DISK 20 KYBD M59	\$ 2,137.59
58	90-15137	SCOREBOARD BASKETBALL MOD 2200 W/MPC	\$ 1,851.33
59	89-16666	SIGN GAMMA	\$ 1,795.50
60	89-16665	TUBA YAMAHA YBB 201S W/BBC-31	\$ 1,905.00
61	88-12260	SYSTEM INTERCOM/SOUND BOGEN	\$ 26,915.55
62	84-23945	SCOREBOARD/NEVCO MODEL 3000	\$ 3,881.25

Total Historical Cost of Property unaccounted for as of March 15, 2007	\$ 162,316.85
[1]Total Accumulated Depreciation as of March 15, 2007	\$152,742.36
Net Value of Property considered to be unaccounted for as of March 15, 2007	\$ 9,574.49

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

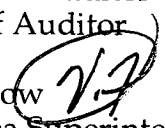
THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the South Central Area Superintendent
Verda M. Farrow, Ed.D.

Telephone: (754) 321-3800

Facsimile: (754) 321-3886

April 20, 2007

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

FROM: Dr. Verda M. Farrow 
South Central Area Superintendent

SUBJECT: PLANTATION MIDDLE SCHOOL
PROPERTY AND INVENTORY AUDIT

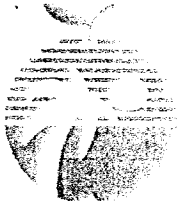
I have reviewed the draft report on the examination of the Property and Inventory of Plantation Middle School and the principal, David Olafson's, attached response.

I approve the measures taken by the principal to provide safeguards against future occurrences. Mr. Olafson has implemented new procedures for the way inventory is scanned and coded. Quarterly property inventories will be conducted/monitored by the principal and area director.

In addition, the principal has formed a property and inventory team with specific responsibilities assigned. The area director and staff from Management/Facility Audits will work with the principal and monitor the process for protecting the school's property and inventory during site visits.

VMF/JPB/jf
Attach.

cc: Jan P. Beal, South Central Area Director
David Olafson, Principal Plantation Middle School
Mark Magli, Audit Supervisor, Property Audits Division



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

PLANTATION MIDDLE SCHOOL
David M. Olafson, Principal
6600 West Sunrise Boulevard
Plantation, FL 33313
754-322-4100
754-322-4185

SCHOOL BOARD

Chair BEVERLY A. GALLAGHER
Vice Chair ROBIN BARTLEMAN
MAUREEN S. DINNEN
JENNIFER LEONARD GOTTLEIB
PHYLLIS C. HOPE
STEPHANIE ARMA KRAFT, ESQ.
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ELEANOR SOBEL
BENJAMIN J. WILLIAMS

JAMES F. NOTTER
Interim Superintendent of Schools

April 11, 2007

TO: Dr. Verda Farrow
South Central Area Superintendent

FROM: David M. Olafson *DMO*
Principal

SUBJECT: Audit Report on Property Inventory

I concur with the audit findings of missing items on March 28, 2007.

Staff will continue to search for the remaining items that remain unaccounted for at this time. Please note that 57 of the 62 listed items date from 1984 to 2002. Accountability for and efficiency of property inventory is due to the measures referenced below. The principal has designed and implemented an efficient system in the monitoring of laptops and projectors and musical instruments.

In an effort to safeguard the inventory of Plantation Middle School, I have implemented the following procedures to ensure that there will not be a second audit exception for property and inventory. Listed below are the action steps that I have implemented to more closely control property and inventory.

- The principal has increased internal inventory to quarterly reviews.
- The principal reviewed school Board Policy 3204, "Property Accountability and Responsibility" with staff as part of preplanning training.



David M. Olafson, Principal
6600 West Sunrise Boulevard
Plantation, FL 33313
754-322-4100
754-322-4185

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BENJAMIN J. WILLIAMS

JAMES F. NOTTER
Interim Superintendent of Schools

- An electronic inventory was established in July 2004. In addition, all property and equipment is now scanned utilizing a Palm electronic device.
- The principal has formed a property and inventory team with specific responsibilities as assigned.
- The principal has implemented additional security measures in cooperation with the School Resource Officer and Security Specialist to help prevent the loss of School Board property. A process has been established for the quarterly monitoring of assigned assets.
- The principal and bookkeeper provided training on the use of property passes during a teacher planning day faculty meeting.
- The principal and assistant principal in charge of Property and Inventory attended a workshop facilitated by Mr. Pat Reilly on August 3, 2006.
- The assistant principal assigned to property and inventory has been directed by the principal to address property and inventory control procedures as one the annual performance objectives and will be reviewed as part of the APPAS evaluation.

Mr. Frederick Clark, auditor, conducted a very thorough audit of Plantation Middle School and was very helpful to the staff in locating missing items.

Department Name: Capital Planning & Programming 9612

Director: Thomas Getz

**Address: 1643 N Harrison Parkway – Bldg. H
Sunrise, Florida 33323**

Total Number of Items in Inventory:	47
Total Dollar Cost of Items in Inventory:	\$98,388
Total Number of Items Unaccounted for:	3
Total Dollar Cost of Items Unaccounted for:	\$5,502
Total Net Value of Items Unaccounted for:	\$0

During the property evaluation, the Inventory Audit Specialist noted that many items listed in the Property Record for this location were transferred without proper documentation. These items have since been reconciled as a result of the proper utilization of Transfer Removal Forms with issuing and receiving administrative acknowledgment signatures. The records will be amended during processing of this report to reflect their new location.

Mr. Getz has provided an improvement plan designed to eliminate this type of error in the future. Additionally, an individual will monitor all moving of equipment within the department.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

Items not accounted for : Capital Planning & Programming 9612

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
1	01-01400	Monitor, Color 21 Inch	\$ 2,073.00
2	99-00004	Computer, Dell P6400/ 100MHZ	\$ 1,929.00
3	95-31817	Monitor, Mitsubishi Diamond	\$ 1,500.00


Total Historical Cost of Property unaccounted for as of March 15, 2007	\$ 5,502.00
[1] Total Accumulated Depreciation as of March 15, 2007	\$5,502.00
Net Value of Property considered to be unaccounted for as of March 15, 2007	\$ -

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

The School Board Of Broward County, Florida
Capital Planning & Programming
Thomas J. Getz, Director

April 11, 2007

TO: Tom Coates, Executive Director
Facility Management, Planning & Site Acquisition

FROM:  Thomas J. Getz, Director
Capital Planning & Programming

SUBJECT: AUDIT REPORT ON PROPERTY INVENTORY-
FISCAL YEAR 2006-07

In response to the audit memo dated March 28, 2007 (see attached), the Capital Planning & Programming Department has put in place a process to insure all equipment ordered by the department (9612) is coded and accounted for at the correct location.

The Capital Planning and Programming Department serves as the central clearinghouse for ordering the majority of capital funded furniture and equipment purchases. It also serves as the originator for furniture and equipment purchases for the Facilities and Construction Management Division. There are times when orders by this department have items inventoried incorrectly to the Capital Planning and Programming Department's location number. In order to correct this, a point person has been designated to review all 9612 equipment and furniture purchases. This person will be responsible for verifying that all purchases are inventoried to the correct location and correct any discrepancies.

Additionally, this person will also maintain the current 9612 property inventory. During moves of any type, such as we experienced after Hurricane Wilma, this person will monitor the inventory during the move and verify all items are accounted for after the move. This will eliminate the problem of what occurred with the three items not accounted for on the current inventory.

I do appreciate the professional manner with which Bryan Erhard handled the audit. He not only pointed out the discrepancies but also helped us resolve the issues. It was a pleasure to work with him.

TJG/dhk
Attachment

cc Patrick Reilly, Chief Auditor
Office of the Chief Auditor

Mark Magli, Audit Supervisor
Property Audits Division

capplandoc. #342

Sawgrass Technology Park
1643 N. Harrison Pky., Bldg. H - Ft. Lauderdale, FL 33323
Phone: 754-321-8365 Fax: 754-321-8181

Department Name: Benefits 9658
Director: Ronald Weintraub

Address: 7770 W Oakland Park Boulevard- Floor 1
Sunrise, Florida 33351

Total Number of Items in Inventory:	76
Total Dollar Cost of Items in Inventory:	\$105,785
Total Number of Items Unaccounted for:	1
Total Dollar Cost of Items Unaccounted for:	\$1,442
Total Net Value of Items Unaccounted for:	\$0

Mr. Weintraub has submitted an explanation of the activities leading to the loss of one technology item from the Benefits Department. He acknowledges the procedures outlined for the proper retirement of District assets and has discussed the process with staff members to ensure future accounting of all assigned equipment.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2005-2006

Items not accounted for : Benefits 9658

BPI NUMBER	DESCRIPTION	HISTORICAL COST
1 00-08319	Computer, Dell GX/1	\$ 1,442.00

Total Historical Cost of Property unaccounted for as of December 12, 2006	\$ 1,442.00
[1]Total Accumulated Depreciation as of December 12, 2006	\$ 1,442.00
Net Value of Property considered to be unaccounted for as of December 12, 2006	\$ -

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

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

**RONALD J. WEINTRAUB
DIRECTOR**

Telephone: 754-321-3100

Facsimile: 754-321-3280

January 8, 2007

TO: Stephanie Blanchette, Inventory Specialist
Office of the Chief Auditor

FROM: Ronald J. Weintraub, Director
Benefits Department



RE: **DELL COMPUTER (BPI # 00-08319)**

After receiving the Property Audit Missing List Report, I instructed Benefit staff to search the Benefits Area at K.C. Wright as well as the loading area and "dungeon". Also, a search was conducted at the North Central Area Office and the TSSC building for the Dell computer (BPI # 00-08319) and it was not located.

A department investigation as to the location of the computer revealed that it had become obsolete and was replaced in November 2004. The computer remained at K.C. Wright for over a year and at the beginning of 2006 in an attempt to remove it from the department's inventory it was scheduled to be moved to the Benefits main office at the North Central Area Office.

The computer was sent from the Benefit area at K.C. Wright to the loading dock at K.C. Wright to be transported to the Benefit Office via the Pony system. There is no record of the computer being received at the North Central Area Office to be properly disposed of in accordance with District procedures.

To ensure this does not occur again, I have discussed the issue with the staff in charge of the inventory. I issued a memorandum to my entire staff regarding the internal process on maintaining our inventory and the importance of following through on the transfer of equipment within the department. Finally, my staff will conduct bi-annual inventories.

If you have any recommendations regarding maintaining our inventory, or desire any further information, please contact me at 754-321-3100.

RJW: sgm

cc: Patrick Reilly, Chief Auditor
Lynn Strong, Associate Superintendent, Human Resources
Mark Magli, Property Audits
Glenn C. Parks, Accountant V, Benefits
Abiola Cameron, General Clerk II, Benefits

Department Name: Human Resources 9655

Director: Marilyn Strong

**Address: KCW-10th Floor
600 SE 3rd Avenue
Ft. Lauderdale, Florida 33301**

Total Number of Items in Inventory:	24
Total Dollar Cost of Items in Inventory:	\$44,932
Total Number of Items Unaccounted for:	1
Total Dollar Cost of Items Unaccounted for:	\$1,789
Total Net Value of Items Unaccounted for:	\$0

Ms. Strong has submitted a corrective action plan in recognition of the importance to account for all District Assets. Semi-annual checks will be made by designated staff to certify all assigned equipment and procedures have been accounted for.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

Items not accounted for : Human Resources 9655

BPI NUMBER	DESCRIPTION	HISTORICAL COST
1 00-01686	Computer, PowerMac G4	\$ 1,789.00

Total Historical Cost of Property unaccounted for as of March 15, 2007	\$	1,789.00
[1] Total Accumulated Depreciation as of March 15, 2007	\$	1,789.00
Net Value of Property considered to be unaccounted for as of March 15, 2007	\$	-

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

MARILYNN "LYNN" STRONG ASSOCIATE SUPERINTENDENT, HUMAN RESOURCES

Telephone: 754-321-1840

Facsimile: 754-321-2704

April 13, 2007

Signature on File

TO: Sam Gregg, Deputy Superintendent,
Chief of Staff, Task Assigned

FROM: Lynn Strong, Associate Superintendent
Human Resources

SUBJECT: **RESPONSE TO HR AUDIT RESPONSE ON PROPERTY INVENTORY**

A copy of the draft report on the examination of the property and inventory for the Department of Human Resources was received with the following unaccounted item. Several attempts have been made to locate the item without success. The turnover of staff in HR has contributed to less than standard inventory control.

Item not accounted for: Human Resources 9655

BPI NUMBER	DESCRIPTION	HISTORICAL COST
00-01686	Computer, PowerMac G4	\$ 1,789.00

Response: Accept

Corrective Action:

Action	Responsible Party	When
1. Establish an inventory control process for HR	Strong	Immediately
2. Communicate accountability processes for all direct reports in HR	Strong	4/30/07
3. Verify that all items of property have the appropriate BPI number and accompanying custodian	Strong/Dicks	4/30/07
4. Verify that all custodians of property have the official property pass completed and on file.	Strong/Dicks	4/30/07
5. Ensure all property records are kept in accordance with standard auditing procedures	Strong/Dicks	4/30/07
6. Conduct a semi-annual audit check custodians of propriety.	Strong/Dicks	Beginning April 2007 & thereafter by end of each June and December
7. Take appropriate action when staff does not adhere to the standard procedures	Strong	As Needed

MLS:mls

C: Kim Dicks

Department Name: Facility Management, Planning & Site Acquisition 9606
Director: Ed Hine

Address: 1643 N Harrison Parkway – Bldg. H
Sunrise, Florida 33323

Total Number of Items in Inventory:	55
Total Dollar Cost of Items in Inventory:	\$442,541
Total Number of Items Unaccounted for:	3
Total Dollar Cost of Items Unaccounted for:	\$6,946
Total Net Value of Items Unaccounted for:	\$0

Mr. Hine has established a quarterly monitoring system and database component to help reconcile and account for assets that are assigned to this location. In addition, records will be centrally stored for ease of verification during self and District administered evaluations.

Mr. Coates, Executive Director, has signed in acknowledgement of this plan.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

Items not accounted for : Facility Management, Planning, & Site Acquisition 9606

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
1	99-10876	COMPUTER, DELL 450 GX 1/T	\$ 2,477.44
2	99-08744	COMPUTER, POWER MAC G3	\$ 2,142.00
3	97-71491	RADIO, MOTOROLA MTS2000 PORT, TYPE 11	\$ 2,326.30

Total Historical Cost of Property unaccounted for as of March 15, 2007	\$ 6,945.74
[1]Total Accumulated Depreciation as of March 15, 2007	\$6,945.74
Net Value of Property considered to be unaccounted for as of March 15, 2007	\$ -

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

Facility Management, Planning & Site Acquisition Department Thomas J. Coates, Executive Director Phone: (754) 321-8351 Fax: (754) 321-8181	
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May 4, 2007

TO: Michael Garretson, Deputy Superintendent
Facilities and Construction Management

FROM: Edward J. Hineline Jr., Director 
Education Technology Services

THROUGH: Thomas J. Coates, Executive Director 
Facility Mgmt., Planning & Site Acquisition Department

**SUBJECT: Audit Report on Property Inventory Fiscal Year 2006-07
Facility Mgmt., Planning & Site Acquisition Department**

Per the attached memo dated 3/28/07 concerning the inventory audit of Facility Management, Planning & Site Acquisition, the following equipment was identified as missing:

	BPI Number	Description	Historical Cost
1	99-10876	Computer, Dell 450 GX 1/T	\$2,477.44
2	99-08744	Computer, Power Mac G3	\$2,142.00
3	97-71491	Radio, Motorola MTS2000 Port Type 11	\$2,326.30

Item #1 - 99-10876 Computer, Dell 450 GX 1/T

This piece of equipment was transferred to B-Stock due to old age.
The paperwork cannot be located.

Item #2 - 99-08744 Computer, Power Mac G3

This piece of equipment appeared on the inventory last January without explanation. The department uses PC equipment and has no knowledge of this equipment being used by the department.

Item #3 - 97-71491 Radio, Motorola MTS2000 Port Type 11

This piece of equipment was in use by the Facilities Information Systems Department. The radio was needed for emergency purposes by Senior Managers during Hurricane Wilma. Due to the nature of the situation, paperwork was not completed. Following an exhaustive search of spare radios located at TSSC and KCW, staff was unable to locate the device.

The Facility Management Planning and Site Acquisition Department shares an inventory database within the Division of Facilities and Construction Management. This database documents the location of each inventory item. In addition, it is also used to manage property passes, internal department property transfers, and TD2 surplus tracking. As a result of the above inventory audit items, the following changes will be implemented in our procedures and database system:

1. **Quarterly reconciliation of the Facilities Division inventory database with the Property and Inventory database reports.** As a result of a quarterly reconciliation, inventory item discrepancies can be addressed in a more efficient manner.
2. **All appropriate inventory items transferred outside of the responsible department's responsibility, either permanently or temporarily, will be documented within the Division's database system with corresponding signed TD2 paperwork.** As a result, proper tracking of the inventory item will ensue.
3. **Appropriate signed paperwork, currently stored in a central location, will be reconciled on a quarterly basis.** As a result, documentation will be readily available.

If I can be of any further assistance, please let me know.

EJH/br

Department Name: Career Technical and Adult/Community Education 9781
Vocational Special Projects 9784
Adult Special Project 9785
School to Career 9789
Director: John Miracola

Address: KCW
600 SE 3rd Avenue
Ft. Lauderdale, Florida 33301

Total Number of Items in Inventory:	341
Total Dollar Cost of Items in Inventory:	\$747,280
Total Number of Items Unaccounted for:	114
Total Dollar Cost of Items Unaccounted for:	\$276,450
Total Net Value of Items Unaccounted for:	\$30,515

Mr. Miracola has met with the Property Audit Supervisor on several occasions to aid in the recovery process associated with items deemed unaccounted for as a result of the initial physical audit beginning on August 16, 2006.

Many issues questioning the validity of authorized equipment removal via Property Pass, Transfer, and Surplus Declarations were noted during the evaluation. The Inventory Custodian as defined by Policy 3204 is the designated Director of all Department/Support Service groups. The Database manager and other office staff were observed to have issued numerous departmental forms. Mr. Miracola updated many forms at the request of the Inventory Audit Specialist to make them procedurally sound. Those items were reconciled as a result of that effort.

In addition, many items thought to have been Surplus or Transfers were never substantiated by a receiving party administrator and were therefore deemed invalid. Proper signature of issue and receipt by designated Inventory Custodians are required for Transfer validation by the Financial Reporting/Capital Assets Department. The Office of the Chief Auditor (OCA) granted an extension to allow more time for confirmation of the incomplete transactions with schools. Failure to comply has contributed to the inability to recover many assets after the initial transaction took place, in some cases several years prior.

Mr. Miracola has provided six corrective measures that have been implemented by his designated departments to help ensure the safeguarding of assets.

The Office of the Chief Auditor has recommended that Mr. Miracola routinely review his records to ensure their accuracy in the future (PNI811-Master File Download).

All help suggestions, manuals, and State Statutes regarding Fixed Asset Management were forwarded to Dr. Earlean Smiley, Associate Superintendent and subsequently John Miracola during the response period at their request. The Manual of Property Controls 2003 and other documents are located, for quick review, on the OCA Website in the Property Reports section.

Dr. Smiley has reviewed and concurs with the corrective measures being implemented at CTACE.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

Items not Accounted for:

Career, Technical, Adult & Community Education 9781, Vocational Special Projects 9784, Adult Special Projects 9785, & School to Career 9789

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
1	06-05644	APPLE, POWERBOOK, G4	\$ 2,376.00
2	06-01964	APPLE, POWERBOOK, G4 W/CD-RW/DVD-ROM	\$ 2,376.00
3	05-55005	PRINTER, LEXMARK T630N B/W LASER	\$ 1,394.00
4	05-20669	PRINTER, LEXMARK T632TN, B/W LASER	\$ 2,287.00
5	04-00084	DELL, LAPTOP P4	\$ 1,889.00
6	03-80552	COMPUTER, DELL OPTIPLEX 15" FLAT SCREEN	\$ 1,447.00
7	03-22231	PRINTER, LEXMARK C750N	\$ 2,287.00
8	03-22230	PRINTER, LEXMARK T622N	\$ 3,092.00
9	03-17093	DELL, LAPTOP, PENTIUM 4 W/CD-ROM/14.1"	\$ 1,708.00
10	03-17082	DELL, LAPTOP, PENTIUM 4 W/CD-ROM/14.1"	\$ 1,708.00
11	03-17079	DELL, LAPTOP, PENTIUM 4 W/CD-ROM/14.1"	\$ 1,708.00
12	03-02716	COMPUTER, LAPTOP MAC G4 TITANIUM	\$ 2,499.33
13	03-02715	COMPUTER, LAPTOP MAC G4 TITANIUM	\$ 2,499.33
14	03-00534	COMPUTER, LAPTOP DELL LATITUDE	\$ 2,533.00
15	02-80381	SYSTEM, PAD CPS 32	\$ 4,020.00
16	02-80380	SYSTEM, PAD CPS 32	\$ 4,020.00
17	02-80379	BED, ELECTRIC MEDLINE DELUXE	\$ 1,816.70
18	02-80378	BED, ELECTRIC MEDLINE DELUXE	\$ 1,816.70
19	02-13348	PROJECTOR, UNTRAPORTABLE, HIGH END	\$ 2,799.00
20	02-06821	PRINTER, LEXMARK T520N	\$ 1,560.00
21	02-01326	COMPUTER, LAPTOP DELL	\$ 2,423.00
22	02-01323	COMPUTER, LAPTOP DELL	\$ 2,423.00
23	02-01321	COMPUTER, LAPTOP DELL	\$ 2,423.00
24	02-01315	COMPUTER, LAPTOP DELL	\$ 2,423.00
25	02-01313	COMPUTER, LAPTOP DELL	\$ 2,423.00
26	02-01312	COMPUTER, LAPTOP DELL	\$ 2,423.00
27	02-01306	COMPUTER, LAPTOP DELL	\$ 2,423.00
28	02-01302	COMPUTER, LAPTOP DELL	\$ 2,423.00
29	02-00811	COMPUTER, LAPTOP DELL LATITUDE	\$ 2,022.00
30	02-00810	COMPUTER, LAPTOP DELL LATITUDE	\$ 2,022.00
31	01-25130	PRINTER, LEXMARK OPTRA M412N	\$ 1,466.00
32	01-21812	COMPUTER, LAPTOP DELL	\$ 2,420.00
33	01-20819	DEFIBRILLATOR, HEART STREAM	\$ 1,949.00

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
34	01-20389	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
35	01-20388	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
36	01-20385	COMPUTER, POWER MAC G4	\$ 2,190.16
37	01-17585	COMPUTER, POWER MAC G4	\$ 2,190.16
38	01-12345	COMPUTER, POWER MAC G4	\$ 2,957.86
39	01-12344	COMPUTER, POWER MAC G4	\$ 2,957.86
40	01-12342	COMPUTER, POWER MAC G4	\$ 2,957.86
41	01-12340	COMPUTER, POWER MAC G4	\$ 2,957.86
42	01-12339	COMPUTER, POWER MAC G4	\$ 2,957.86
43	01-12338	COMPUTER, POWER MAC G4	\$ 2,957.86
44	01-12262	PROJECTOR, LCD NEC VT 440	\$ 3,199.00
45	01-11087	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
46	01-10127	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
47	01-10126	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
48	01-10125	COMPUTER, LAPTOP MAC G3	\$ 2,499.00
49	01-09100	COMPUTER, MAC IMAC	\$ 1,195.86
50	01-09099	PRINTER, LEXMARK OPTRA M410N	\$ 1,466.00
51	01-07269	COMPUTER, DELL GX1/M	\$ 1,635.00
52	01-02790	COMPUTER, LAPTOP DELL	\$ 2,022.00
53	01-01535	PRINTER, LEXMARK OPTRA M410N	\$ 1,466.00
54	00-80758	COMPUTER, POWERBOOK G3	\$ 2,299.00
55	00-08157	COMPUTER, MAC IMAC	\$ 1,195.86
56	00-02087	COMPUTER, POWER MAC G4	\$ 2,975.86
57	00-02086	COMPUTER, POWER MAC G4	\$ 2,975.86
58	00-02085	COMPUTER, POWER MAC G4	\$ 2,975.86
59	99-81323	COMPUTER, POWER MAC G3	\$ 2,199.00
60	99-81320	COMPUTER, POWER MAC G3	\$ 2,199.00
61	99-81319	COMPUTER, POWER MAC G3	\$ 2,199.00
62	99-81318	COMPUTER, POWER MAC G3	\$ 2,199.00
63	99-22808	COMPUTER, MAC IMAC	\$ 1,524.33
64	99-22590	COMPUTER, POWER MAC G3	\$ 1,994.00
65	99-22461	MACHINE, FAX PANASONIC UF560	\$ 1,257.00
66	99-21670	COMPUTER, POWERBOOK MAC G3	\$ 2,740.00
67	99-21669	COMPUTER, POWERBOOK MAC G3	\$ 2,740.00
68	99-19504	COMPUTER, POWER MAC G3	\$ 1,994.00
69	99-17626	COMPUTER, MAC IMAC	\$ 1,375.00
70	99-17622	COMPUTER, MAC IMAC	\$ 1,375.00
71	98-81748	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
72	98-24617	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00
73	98-24615	COMPUTER, LATOP MMX 200, AMSHEN	\$ 2,548.00
74	98-24614	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00
75	98-24612	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00
76	98-24611	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00
77	98-24609	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00
78	98-24608	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00
79	98-24607	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00
80	98-24605	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00
81	98-24604	COMPUTER, LAPTOP MMX 200 AMSHEN	\$ 2,548.00
82	98-24601	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00
83	98-24600	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00
84	98-24599	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00
85	98-24597	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00
86	98-24596	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00
87	98-24595	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00
88	98-24591	COMPUTER, LAPTOP MMX 200, AMSHEN	\$ 2,548.00
89	98-24588	COMPUTER, LAPTOP MMX 200 AMSHEN	\$ 2,548.00
90	97-71643	COMPUTER LAPTOP SAMSUNG SENS PRO	\$ 2,871.17
91	97-71642	COMPUTER LAPTOP SAMSUNG SENS PRO	\$ 2,871.17
92	97-71641	COMPUTER LAPTOP SAMSUNG SENS PRO	\$ 2,871.17
93	97-71640	COMPUTER LAPTOP SAMSUNG SENSPRO	\$ 2,871.17
94	97-71639	COMPUTER LAPTOP SAMSUNG SENS PRO	\$ 2,871.17
95	97-47493	COMPUTER, LAPTOP TEXAS INSTRUMENTS	\$ 4,369.22
96	97-47492	COMPUTER, LAPTOP TEXAS INSTRUMENTS	\$ 4,369.22
97	97-35243	PRINTER OKI 1600N	\$ 1,027.00
98	97-24220	PRINTER, LASER WRITER 12/640	\$ 1,966.00
99	97-24218	PRINTER, LASER WRITER M5440LL	\$ 1,966.00
100	97-24125	COMPUTER, LAPTOP POWER MAC 1400C/133, 16	\$ 4,399.00
101	97-10657	COMPUTER, POWER MAC 7200/120	\$ 1,490.00
102	95-38029	COMPUTER MAC POWERBOOK 520C M1845LL	\$ 2,462.00
103	95-38028	COMPUTER MAC POWERBOOK 540C HH M3121LL	\$ 4,826.00
104	95-31142	COMPUTER MAC POWERBOOK 520C 4MB HD	\$ 1,947.00
105	94-34092	PRINTER LASERWRITER PRO 810	\$ 4,087.00
106	94-34091	COMPUTER QUADRA 660	\$ 1,571.00
107	94-34089	COMPUTER QUADRA 650	\$ 1,868.00
108	94-34087	COMPUTER QUADRA 660	\$ 1,571.00
109	94-31715	CAMERA STILL VIDEO NUBUS RC-360	\$ 2,100.00

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2006-2007

	BPI NUMBER	DESCRIPTION	HISTORICAL COST
110	94-10097	CAMERA CAMCORDER CCD PORT PANASONIC AG19	\$ 1,017.00
111	93-23361	SYSTEM TRANSIT REHABILITATION SKILLS	\$ 5,865.00
112	93-11023	READER/SCANNER MARK HALF PAGE OPTICAL 13	\$ 1,913.00
113	91-34001	PRINTER LASERWRITER APPLE 11NT M6210	\$ 3,349.00
114	91-22028	COMPUTER LAPTOP TOSHIBA 3.5 DRIVE AND CA	\$ 2,098.00

Total Historical Cost of Property unaccounted for as of March 15, 2007	\$	276,450.46
[1]Total Accumulated Depreciation as of March 15, 2007	\$	245,935.32
Net Value of Property considered to be unaccounted for as of March 15, 2007	\$	30,515.14

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

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE DEPUTY SUPERINTENDENT
CURRICULUM & INSTRUCTION/STUDENT SUPPORT**

May 4, 2007

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

FROM: Earlean C. Smiley, Ed.D., Deputy Superintendent
Career, Technical and Adult/Community Education

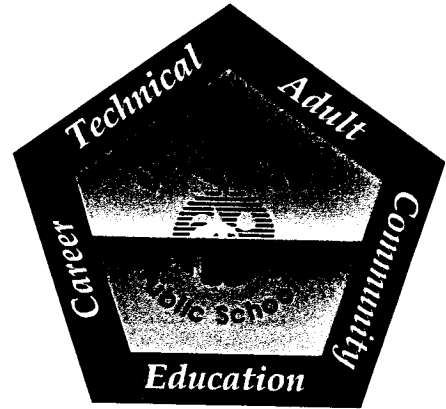
SUBJECT: **CTACE INVENTORY AUDIT RESPONSE CONCURRENCE**

This memorandum is being written to advise you that I have carefully reviewed the CTACE Inventory Audit response memo dated April 10, 2007 that I received from John Miracola, Director, Career, Technical and Adult/Community Education (CTACE), and I discussed with Mr. Miracola the points he raised in his memorandum. While his concerns may have validity, Mr. Miracola acknowledges responsibility for inventory management in the CTACE Department and has established, in my opinion, an excellent new inventory control process for the CTACE Department, using information and guidelines you provided. Moreover, Mr. Miracola and I appreciate your work, and that of your staff, in helping to resolve some of the inventory deficiencies identified in the original report findings.

For the record, please be advised that I concur with the CTACE Inventory Audit memo prepared by Mr. Miracola. Further, I approve the measures being implemented in the CTACE Department and the monitoring conditions associated with the plan developed by John Miracola and his staff.

Should you have any further questions, **please contact me at 754-321-2110 or call John Miracola at 754-321-2647.**

ECS/JJM:lt



April 10, 2007

TO: Dr. Earlean C. Smiley, Deputy Superintendent
Curriculum & Instruction/Student Support

FROM: John Miracola, Director *John*
Career, Technical and Adult/Community Education

SUBJECT: **CTACE INVENTORY AUDIT**

Attached please find the CTACE Audit Report on Property and Inventory – Fiscal Year 2006-07. Several months ago we received the initial missing inventory report, which consisted of a long list of missing items, many of which dated back to the 1980's including items previously reported as missing. I responded by providing a comprehensive report detailing the status of each item deemed missing. I provided you a copy of this report for your perusal. Many of the missing items were located and/or cleared and were removed from the Audit Report findings.

Subsequent to the Property Audits Division receiving my response to the list of missing items, I met with Mark Magli, Audit Supervisor, to:

- dispute many of the missing items on the report for various reasons.
- discuss problems we have encountered over the years with the District's inventory control and audit process.
- request written inventory control guidelines from the Property and Audit Division for use in department inventory tracking, in order to help ensure proper documentation of equipment.

While I do not fully concur with the Audit Report on Property Inventory – Fiscal Year 2006-07 for the CTACE Department, I hereby acknowledge that my department does not have appropriate documentation to substantiate the whereabouts of the equipment listed. However, we have established a process for the CTACE Department to eliminate future missing equipment. Attached please find the new CTACE Inventory Control process.

Should you have any questions, please contact me at 754-321-2647.

JJM:lt
Attachment

CTACE INVENTORY TRACKING SYSTEM

1. Director will personally sign all equipment document forms.
2. Submit surplus forms in hard copy and electronically.
3. Conduct a 30 day follow-up of surplus forms not returned with proper signature for document purposes.
4. All transfer Forms must be signed off by the school principal at time of equipment delivery.
5. Update CTACE equipment database and verify it once every 8 weeks against the inventory identified by the District Property & Inventory Department. Provide appropriate documentation to Property Audit Division to resolve any discrepancies.
6. Every 8 weeks communicate inventory discrepancies with the Property Audit Division.