

# **INTERNAL PROPERTY AUDIT REPORT**

**Property and Inventory Audits of Selected Locations**  
**2010-2011**

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**BROWARD COUNTY  
PUBLIC SCHOOLS**

*The Nation's Sixth Largest School District.*



**To be presented to the:  
Audit Committee  
on  
December 13, 2010**

**School Board of Broward County, Florida  
on  
January 25, 2011**

**by  
The Office of the Chief Auditor**



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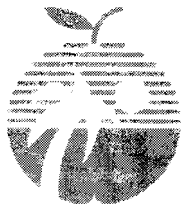
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December 2, 2010

Members of The School Board of Broward County, Florida  
Members of The School Board Audit Committee  
Mr. James Notter, 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 property audits indicated that (17) locations in the report complied with prescribed policies and procedures. There were (13) 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 Office of the Chief Auditor’s Property Audits Division.”**

## **SCOPE, OBJECTIVES AND METHODOLOGY**

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

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

## **Compliance**

We tested compliance with policies and procedures prescribed by the School Board Policies and The Manual of Property and Inventory Control. The results of our tests of compliance indicated some locations 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** and **Section III** of this internal property audit report.

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

## Property Audit Exceptions

In order to establish reporting parameters and afford the locations some latitude in monitoring their assets, we set thresholds of approximately one (1) percent of the total property inventory historical cost. The District does not track depreciation for each capital asset. The Office of the Chief Auditor (OCA) has used the following table, provided by the Director of 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	7 Years
• Office Equipment	5 – 20 Years
• Audio/Visual Equipment	6 – 8 Years
• Vocational Equipment	7 – 20 Years
• Other	From 5 to 20 Years

The Office of the Chief Auditor reported no property exceptions for locations with an aggregate historical value, of items unaccounted for, falling below the designated 1% threshold unless significant process control weaknesses have been identified. As of July 1, 2004, Florida State Statute 274.02, changed the value of capital assets to be recorded and monitored from \$750 to \$1,000. The District administration requires follow-up verification of all items not accounted for during the physical audit with a historical cost of \$1,000 or more. Subsequently, location administrators must designate the location of recovered individual assets by room/fish number or 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 **Financial Reporting Capital Assets (FRCA)**. If the item is not reactivated after two (2) years, the item(s) is removed from the location's active list of property records.

In addition to having items which are not accounted for, there are items which are found on campus, which are not listed on the location's database of assets. For those items, whose value exceeds \$1,000, the Office of the Chief Auditor adds the assets to the location's inventory database with the expectation that the asset is to be tracked and monitored in the future. A report is provided to the Property Custodian and Financial Reporting Capital Assets at the end of the audit.

### **Summary of Property and Inventory Review for Fiscal Year 2010-2011**

The following report discloses the audits for (20) schools and (10) departments. These audits were performed between October 10, 2010 and November 30, 2010. For this report, we noted (17) locations had No Exceptions and (13) locations had Exceptions. A summary of this report notes that:

- For the 30 locations, 14,548 items were listed in the property records at a historical cost of \$24,151,767.
- **For the 30 locations included in this report, a total of 340 items could not be accounted for with a historical cost of \$732,098.**

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 October 10, 2010 and November 30, 2010. For any location that received an exception, we have included a detailed listing of the items that were unaccounted for and the administration's response.

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/Exception	Page No.
North	Atlantic West Elementary 2511	650	\$1,021,719	1	\$1,738	No Exceptions	
North	Bright Horizons School 0871	241	\$428,414	1	\$2,669	No Exceptions	
North	Charles Drew Elementary 3221	406	\$700,986	0	0	No Exceptions	
North	Coconut Creek Elementary 1421	584	\$872,393	0	0	No Exceptions	
North	North Lauderdale Elementary 2231	781	\$1,055,131	12	\$17,563	<b>REPEAT EXCEPTIONS</b>	8-16
North	Park Ridge Elementary 1951	378	\$572,434	0	0	No Exceptions	
Central	Bennett Elementary 0201	387	\$593,937	7	\$12,295	<b>Exceptions</b>	17-22
Central	Dave Thomas Education Center 3651/0301/2031	930	\$1,460,124	0	0	No Exceptions	
Central	Lauderhill Middle 1391	639	\$946,314	4	\$5,908	No Exceptions	
Central	Fort Lauderdale High 0951	1,676	\$2,816,938	86	\$193,341	<b>Exceptions</b>	22-33
Central	Park Lakes Elementary 3761	892	\$1,196,179	11	\$16,152	<b>REPEAT EXCEPTIONS</b>	34-39
<b>Sub Total This Page</b>		7,564	\$11,664,569	122	\$249,666	7 No Exceptions 4 Exceptions	

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	Page No.
Central	Pine Ridge Alternative 0653	382	\$699,145	0	0	No Exceptions	
Central	Sunset School 0422	349	\$621,372	1	\$1,481	No Exceptions	
Central	Wilton Manors Elementary 0191	519	\$765,061	2	\$4,257	No Exceptions	
South	Hallandale High 0403	1,518	\$2,501,271	118	\$242,121	<b>REPEAT EXCEPTIONS</b>	40-51
South	Hollywood Central Elementary 0121	644	\$896,454	0	0	No Exceptions	
South	West Hollywood Elementary 0161	422	\$701,639	0	0	No Exceptions	
South	McNicol Middle 0481	848	\$1,277,287	2	\$2,843	No Exceptions	
South	Miramar Elementary 0531	586	\$710,443	8	\$10,065	<b>Exceptions</b>	52-58
South	Nova Eisenhower Elementary 1271	533	\$786,525	0	0	No Exceptions	
Dept	Accountability 9852	152	\$257,475	3	\$5,192	<b>Exceptions</b>	
Dept	Administrative Sites 9615	162	\$1,469,893	62	\$170,680	<b>REPEAT EXCEPTIONS</b>	65-69
Dept	Central Area Superintendent 9581	342	\$500,456	1	\$2,903	No Exceptions	
Dept	Deputy Superintendent-Curriculum 9801	21	\$41,952	1	\$2,448	<b>REPEAT EXCEPTIONS</b>	70-72
<b>Sub Total This Page</b>		6,478	\$11,228,973	198	\$441,990	8 No Exceptions <b>5 Exceptions</b>	

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	Page No.
Dept	Deputy Superintendent- Student Support 9802	8	\$17,917	0	0	No Exceptions	
Dept	Innovative Programs 9812	74	\$164,323	1	\$2,167	<b>Exceptions</b>	73-76
Dept	Material Logistics 9613	237	\$679,783	15	\$28,684	<b>REPEAT EXCEPTIONS</b>	77-83
Dept	Public Relations & Governmental Affairs 9903	46	\$94,643	2	\$6,190	<b>Exceptions</b>	84-87
Dept	Student Assessment 9863	46	\$118,705	0	0	No Exceptions	
Dept	Supply Management & Logistics 9707	95	\$182,854	2	\$3,401	<b>Exceptions</b>	88-92
Sub Total This Page		506	\$1,258,225	20	\$40,442	2 No Exceptions <b>4 Exceptions</b>	
Sub Total Previous Page 4		7,564	\$11,664,569	122	\$249,666	7 No Exceptions <b>4 Exceptions</b>	
Sub Total Previous Page 5		6,478	\$11,228,973	198	\$441,990	8 No Exceptions <b>5 Exceptions</b>	
<b>TOTAL</b>		<b>14,548</b>	<b>\$24,151,767</b>	<b>340</b>	<b>\$732,098</b>	<b>17 No Exceptions</b> 13 Exceptions	

**Audits Performed by:**

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

**Audits Processed by:**

**Gail Mouzon-Williams**

**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 audit at the following locations, no exceptions of any material nature were identified.

**SCHOOL NAME**

**Atlantic West Elementary**

**Bright Horizons School**

**\*Charles Drew Elementary**

**\*Coconut Creek Elementary**

**\*Park Ridge Elementary**

**\*Dave Thomas Education Center**

**Lauderhill Middle**

**\*Pine Ridge Alternative**

**Sunset School**

**Wilton Manors Elementary**

**\*Hollywood Central Elementary**

**\*West Hollywood Elementary**

**McNicol Middle**

**\*Nova Eisenhower Elementary**

**DEPARTMENT NAME**

**Central Area Superintendent 9581**

**Deputy Superintendent-Student Support Services 9802**

**Student Assessment 9863**

**\*All assets were accounted for at this location.**

Section III-  
Locations with Exceptions

**School Name:** North Lauderdale Elementary 2231  
**Principal:** Ms. Latosha Williams (As of July 1, 2010)  
Ms. Stephanie Shipe (Former)

**Address:** 7500 Kimberly Boulevard  
North Lauderdale, Florida 33068

Total Number of Items in Inventory: 781  
Total Dollar Cost of Items in Inventory: \$1,055,131  
Total Number of Items Unaccounted for: 12  
Total Dollar Cost of Items Unaccounted for: \$ 17,563  
Total Net Value of Items Unaccounted for: \$1,199.20

Audit Committee 10/22/09	North Lauderdale Elementary	Items unaccounted (U/A) for:	10 Total Assets U/A	\$17,753 Historical Value of Assets U/A	Exception
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Audit Start Date: 8/26/10

Ms. Williams requested this property audit as a result of attending a new principal training conducted by the Property Audit Supervisor and her recent appointment.

### **REPEAT**

The *implementation* of progressive initiatives is critical in asserting improved processes for the monitoring and safeguarding of District Assets in the future. Many of the process improvements proposed for implementation during the previous property audit were not implemented. In particular, the monthly review and reconciliation of the PNI 811 Asset Report was not maintained.

### **Self Inventories**

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools and departments to ensure an accurate physical accounting of site designated assets by the staff. The Property Team's responsibilities should be made clear to involved staff in order for deadlines and objectives for monitoring to be met. Equipment should be designated to individual staff members who are requested to oversee the equipment and immediately report theft to the appropriate administration in a timely manner. Additionally, items that are not utilized on a day-to-day basis should be stored in a secured location with a directive that the appropriate staff will physically verify the equipment on a regular basis. The North Area Office has established protocols for the review and reconciliation of all asset records on a quarterly basis. Errors should be identified and corrected by the designated school/department staff accordingly. When errors are identified, the proper support paperwork should be forwarded to Financial Reporting Capital Assets (FRCA) for record modification.

### **Monitoring Property Records**

Failure to properly monitor records and accurately report manufacturer serial numbers at the time of purchase were identified as systemic deficiencies. As a result, the Office of the Chief Auditor obtained some vendor invoices identifying the items' serial numbers and will submit the corrections for realignment as a result of the processing of this property audit report by Financial Reporting Capital Assets (FRCA). The Inventory Audit Specialist has reviewed the areas of concern with Ms. Williams and the involved staff. The Area Superintendent and previous site

### **(North Lauderdale Elementary continued)**

administrator provided a plan incorporating room checklist verification and asset record download reviews as operational standards for monitoring property during the previous property audit evaluations. In addition, a property team was to be established to assist in monitoring the implementation of the corrective measures that would meet monthly to discuss identified issues of concern.

Thirty four (34) items were located at the school/department that did not appear in the Master File of Assets records. The school must provide that information to FRCA to have the equipment added in alignment with the state requirements for recording and monitoring fixed assets (>\$999). In some cases, the historical cost may be below the value of assets captured by FRCA for tracking, but should still be maintained in the school's local database and secured accordingly.

### **Loss Reporting**

Police Reports should be used to provide record of an incident of theft or vandalism that has been identified by school staff. The local police agency or School Resource Officer as well as the School Board of Broward County Special Investigative Unit (SIU) should be contacted to investigate the crime. Reporting of theft activity to the local police agency must include the manufacturer's serial number information for subsequent entry into the police teletype (NCIC/FCIC) stolen property database. In addition, an SIU Immediate Notification Form and SBBC approved Tangible Loss Report must be completed. These items should be forwarded to the Financial Reporting Capital Assets Division for record amendment and proper archiving at the time of incident. Several incomplete Police Reports were submitted to the IAS during the audit.

All staff should be made aware of best practices for securing equipment and prevention of theft. Portable locations have been identified as high risk areas for storage at District locations. When possible, it is suggested that assets be returned to the interior portion of the school or storage facility for added security. A trained staff member should be aware when items are unlawfully removed from their designated storage area within a reasonable amount of time.

### **Securing Laptops/High Risk Items**

Procedures for allocating and securing high risk items such as laptop computers should be strengthened. Updated property passes and daily logging of cart based equipment should be implemented to assist in the safeguarding of assets in the future. The plan should incorporate daily and hourly (as needed) laptop cart allocation logs to be certified by the Micro Tech Specialist and the assigned teachers. Administrators should certify that the expectations regarding plan implementation by the teachers and property team members are realized at the location. High risk items such as cameras, laptops, LCD Projectors, and more should be adequately stored in a locked secure area. The Office of the Chief Auditor recommends that items be stored in a locked cabinet behind two locked doors with camera surveillance when possible.



**(North Lauderdale Elementary continued)**

**Property Team**

Functional back up roles should be developed to increase the efficiency of archiving support documentation utilizing a Property Binder and updated locally managed equipment tracking database. It should be noted that the sharing of oversight responsibilities can foster an improved level of compliance, awareness and adherence to school/department expectations related to property control.

Ms. Sharon Airaghi, North Area Superintendent, has reviewed the corrective action plan submitted by Ms. Williams for eliminating the material concerns identified during this property audit. The North Area Office will provide administrative oversight and support for ensuring proper implementation of a comprehensive and efficient plan for safeguarding property at North Lauderdale Elementary in the future.

Audit Start Date:  
8/26/10

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2010-11**

Items not accounted for : **North Lauderdale Elementary 2231**  
(REPEAT 10/22/09)

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
1	60596	Computer, MacBook	\$ 1,499.00
2	60607	Computer, MacBook	\$ 1,499.00
3	05LA16120	Apple-Refresh Laptop	\$ 1,395.62
4	05LA16125	Apple-Refresh Laptop	\$ 1,395.62
5	05LA16226	Apple-Refresh Laptop	\$ 1,395.62
6	05-52532	APPLE IBOOK G4 W/CD-RW/DVD/12.1" DISPLAY	\$ 1,531.50
7	03-08798	PRINTER, LEXMARK T520N	\$ 1,258.00
8	03-06202	COMPUTER, MAC IMAC G3	\$ 1,157.36
9	02-07627	COMPUTER, POWER MAC G4	\$ 2,499.17
10	01-08396	COMPUTER, MAC IMAC	\$ 1,680.86
11	01-08447	COMPUTER, MAC IMAC	\$ 1,195.86
12	87-30296	SYNTHESIZER KORG DW8000 W/PEAVY AMP KB10	\$ 1,055.43

<b>Total Historical Cost of Property unaccounted for as of October 28, 2010</b>	<b>\$ 17,563.04</b>
<b>[1]Total Accumulated Depreciation as of October 28, 2010</b>	<b>\$ 16,363.84</b>
<b>Net Value of Property considered to be unaccounted for as of October 28, 2010</b>	<b>\$ 1,199.20</b>

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


**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**SHARON AIRAGHI**  
**OFFICE OF THE NORTH AREA SUPERINTENDENT**

Telephone: (754) 321-3400

Facsimile: (754) 321-3485

November 30, 2010

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

FROM: Sharon Airaghi   
North Area Superintendent

SUBJECT: **AUDIT RESPONSE ON PROPERTY INVENTORY- F/Y 2010-2011**  
**NORTH LAUDERDALE ELEMENTARY SCHOOL**

The Area Office has reviewed the Property and Inventory Audit findings and response for North Lauderdale Elementary School. Area staff met with the Principal and the inventory team to review the inventory process at the school and the status of the missing items.

It has been determined to address the primary causal factors, the school will do the following:

- The school inventory team will attend District offered workshops for property and inventory. Once the inventory team completes training, the Principal will notify the Area Office in writing.
- The Principal will make sure each staff member is aware of the importance of inventory control and will ensure that staff members responsible for inventory control are familiar with the process through in-service training to accentuate the importance of maintaining an exception-free audit.
- The Area Technology Specialist will produce video/podcast to ascertain how Principals should complete, inspect, and question documentation prior to submittal of Quarterly Property and Inventory Report. The videos and /podcast will be placed in each Area Office Principals Conference prior to the due date of each quarterly report.
- The Area Director along with the Area Instructional Technology Specialist, and the North Area Property and Inventory Cadre will monitor the school's implementation of the 2010 – 2011 Unified Checklist on a quarterly basis beginning with the second quarter. The cadre will visit the school and conduct random spot checks of 15 to 25 items. The cadre will also inspect documentation for new items, maintenance of lost and missing items, surplus and transfer paperwork. The cadre will meet with the school's technology team to debrief and discuss findings. Follow-up visits will occur when one or more items are unaccounted for.

- The Area Director has directed the Principal, Assistant Principal, Budgetkeeper, and Micro-Computer Teach to meet monthly to ensure checks and balances are in place to monitor the implementation and communication of their new plan. A written summary of the meeting will be submitted to the Area Director.
- The Area Director will work with the school to ensure established protocols are followed for reporting serial numbers and accuracy of reporting, monitoring internal inventory quarterly loss reporting, and securing laptops/high risk items.

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

SKA:mrj

cc: Jackie Haywood, North Area Director  
Ronald Smith, North Area Business Analyst  
Latosha Williams, North Lauderdale Elementary Principal  
Mark Magli, Supervisor Property Audits Division



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**NORTH LAUDERDALE ELEMENTARY SCHOOL**  
Latosha Williams, Principal  
7500 Kimberly Boulevard  
North Lauderdale, Florida 30068  
754-322-7400  
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*Superintendent of Schools*

November 30, 2010

TO: Sharon Airaghi, North Area Superintendent

FROM: Latosha Williams, Principal  
North Lauderdale Elementary

SUBJECT: Audit Report on Property Inventory  
Fiscal Year 2009-2010

North Lauderdale Elementary School acknowledges the receipt of the Property and Inventory Report indicating what is currently on site and what is missing. A meeting was convened with the Bookkeeper, Assistant Principal, and myself after the initial visit to discuss the items missing and review the current processes and procedures. I am proud to disclose we have found the following items.

BPI	Description	Found
10-04062	Apple Macbook Pro 2.4 GHZ 15"	Head Start Teacher
08-10753	Whiteboard Interwrite GT CO	In Vault
08-10754	Whiteboard Interwrite GT CO	In Vault
05LA16138	Apple-Refresh Laptop	Cart 1248
05LA16145	Apple-Refresh Laptop	Cart 126
05-55468	Apple, IBOOK G4 W/CD	Cart 129
05-20925	Apple, IBOOK G4 W/CD W/CD-RW/DVD	Cart 129
87-30296	Synthesizer Korg DW8000	On Stage in Cafeteria (Found 11/22/10)



Currently we are trying to locate the missing items, reports and documentation that were not found. We will continue to try and located theses items throughout the school year. To ensure proper monitoring of all inventoried items including but not limited to invoices, equipment that is moved from one place to another, property passes and items sent to B stock, the unified efforts of all members of the committee have agreed to the following.

- Continue our quarterly inventories in the classrooms and other places where technology is located.
- Have the team leaders for each grade level monitor the equipment being used in their grade level classrooms.
- Place property and inventory on our monthly leadership team meetings agenda to ensure the importance of the items overall.
- Ensure the principal is signing property passes.
- Ensure inventory checklist is signed off by the principal quarterly
- Maintain a copy of the invoices with serial numbers of new equipment in the technology binder and school database.

I'm sure the processes above and newly implemented Property and Inventory Procedures will assist with decreasing the loss items and solidifying processes and procedures.

## **PROPERTY & INVENTORY PROCEDURES**

### **Missing Items:**

Working with the North Area Technology Specialist, a unified checklist will be completed to document missing and stolen items. A copy of the unified checklist will be placed in the property binder.

### **Repairs:**

When technology is being repaired and taken off campus, documentation is generated for pick-up and drop-off. This documentation will be placed in the property binder.

### **Exchanged Items:**

The Micro Tech Specialist will keep exchanged documentation for all items that are exchanged by a vendor. Copies will be given to the bookkeeper to file.

### **Budget Transaction Log:**

This sheet is completed throughout the year by the bookkeeper to ensure that new items are receipted correctly online.

**On Site Transfer Form:**

The Micro Tech Specialist and Administrator will use this form when items are moved from one room to another to ensure that the room's inventory checklist is current. A copy of the completed form is filed in the property binder.

**Monthly Room Checks:**

The Property and Inventory will team conduct quarterly room checks. A Room Inventory Checklist will be posted in each room in the school. These checklists will be used to cross check items that are housed in each room. Members of the Property and Inventory team will initial the Room Inventory Checklist each time they check a room. The team will notify the Micro Tech Specialist when there is a discrepancy between the Room Inventory Checklist and the classroom contents. Corrections will be made using the appropriate forms.

**Property Binder:**

The Micro Tech Specialist will maintain a Property Binder. This binder will include Property Passes, 3290a Surplus/Transfer declarations, Police reports, Work Orders that required Equipment Removal, and verification of quarterly checks.

**Shipping Receipt Log:**

This log will be kept in the front office receiving area and updated by the bookkeeper.

**School Name:** Bennett Elementary 0201  
**Principal:** Mr. Chris Carney

**Address:** 1755 NE 14<sup>th</sup> Street  
Ft. Lauderdale, Florida 33304

Total Number of Items in Inventory:	387
Total Dollar Cost of Items in Inventory:	\$593,937
Total Number of Items Unaccounted for:	7
Total Dollar Cost of Items Unaccounted for:	\$12,295
Total Net Value of Items Unaccounted for:	\$280

Audit Start Date: 7/22/10

### **Monitoring Property Records**

Failure to properly monitor records and accurately report manufacturer serial numbers at the time of purchase were identified as systemic deficiencies. Several custodial items were received without the required manufacturer's serial number. As a result, the Office of the Chief Auditor obtained some vendor invoices identifying the items' serial numbers and will submit the corrections for realignment as a result of the processing of this property audit report by Financial Reporting Capital Assets (FRCA). The Inventory Audit Specialist has reviewed the areas of concern with Mr. Carney and the involved staff.

Fifty five (55) records have been identified with some type of error which will be corrected as a result of the processing of this audit report. In addition, thirty four (34) items were located at the school that did not appear in the Master File of Assets records. The school must provide that information to FRCA to have the equipment added in alignment with the state requirements for recording and monitoring fixed assets (>\$999). In some cases, the historical cost may be below the value of assets captured by FRCA for tracking, but should still be maintained in the school's local database and secured accordingly.

### **Self Inventories**

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools and departments to ensure an accurate physical accounting of site designated assets by the staff. The Property Team's responsibilities should be made clear to involved staff in order for deadlines and objectives for monitoring to be met. Equipment should be designated to individual staff members who are requested to oversee the equipment and immediately report theft to the appropriate administration in a timely manner. Additionally, items that are not utilized on a day-to-day basis should be stored in a secured location with a directive that the appropriate staff will physically verify the equipment on a regular basis. The Central Area Office has established protocols for the review and reconciliation of all asset records on a quarterly basis. Errors should be identified and corrected by the designated school/department staff accordingly. When errors are identified, the proper support paperwork should be forwarded to Financial Reporting Capital Assets (FRCA) for record modification.

### **Surplus/Transfer Activity**

Principals are responsible for ensuring efficient and accurate surplus/transfer activity. Some errors in documenting this activity have been noted during this property audit.



**(Bennett Elementary continued)**

Dr. Desmond Blackburn, Central Area Superintendent, has reviewed the corrective action plan submitted by Mr. Carney for eliminating the material concerns identified during this property audit. The Central Area Office will provide administrative oversight and support for ensuring proper implementation of a comprehensive and efficient plan for safeguarding property at Bennett Elementary in the future.

Audit Start Date:  
7/22/10

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2010-11**

**Items not accounted for : Bennett Elementary 0201**

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
1	06-81466	APPLE IBOOK 12" G4	\$ 1,401.59
2	05-48150	PROJECTOR, EPSON POWERLITE 821	\$ 2,221.87
3	05-48147	PROJECTOR, EPSON POWERLITE 821	\$ 2,221.87
4	04-12547	HP PROCURVE 2650 SWITCH W/48 PORTS	\$ 1,490.55
5	03-02912	COMPUTER, LAPTOP MAC I BOOK	\$ 1,976.98
6	03-02911	COMPUTER, LAPTOP MAC I BOOK	\$ 1,976.98
7	03-01675	COMPUTER, MAC IMAC G3	\$ 1,005.07

<b>Total Historical Cost of Property unaccounted for as of October 14, 2010</b>	<b>\$ 12,294.91</b>
<b>[1]Total Accumulated Depreciation as of October 14, 2010</b>	<b>\$ 12,014.59</b>
<b>Net Value of Property considered to be unaccounted for as of October 14, 2010</b>	<b>\$ 280.32</b>

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

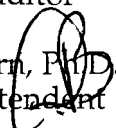
DESMOND K. BLACKBURN, Ph.D.  
CENTRAL AREA SUPERINTENDENT

Telephone: 754-321-3800

Facsimile: 754-321-3886

November 3, 2010

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

FROM: Desmond K. Blackburn, Ph.D.   
Central Area Superintendent

SUBJECT: **BENNETT ELEMENTARY SCHOOL  
AUDIT REPORT ON PROPERTY INVENTORY  
FISCAL YEAR 2010-2011**

After review of the Principal's response to the property and inventory examination as well as the auditor's report, a formal meeting was conducted by the Area Director and Area Business Analyst with Mr. Chris Carney, Principal of Bennett Elementary. The corrective action plan was reviewed on November 1, 2010, and has been put into place effective immediately.

- The Area Director has reviewed and approved the Principal's new plan to strengthen his school's property and inventory accountability system. (Completed November 1, 2010)
- A formal process has been revised by the Principal and reviewed by the Area Director for transferral/removal of equipment from the site. (Completed November 1, 2010)
- The Principal will be **required** to review his quarterly Property and Inventory with the Area Director and Area Technology Specialist. The next review will be completed by November 30, 2010.
- The Area Technology Specialist, Business Analyst and the Area Director will monitor the implementation of the school's plan and will provide assistance/direction as needed. The assistance will be ongoing.
- The Area Director will continue to monitor that all facets of the property and inventory process are in place during regular visits. (Ongoing)
- The Principal has been apprised as to the seriousness of property control and understands that disciplinary measures will be implemented as required. (Conference completed November 1, 2010)

DKB/JPB:jb

Attachment

C: Jan P. Beal, Central Area Director  
Dr. Jose Laverde, Central Area Business Analyst  
Chris Carney, Principal, Bennett Elementary School  
Diane Soloven, Central Area Instructional Technology Specialist



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Bennett Elementary  
Chris W. Carney, Principal  
Melissa Holtz, Intern Principal  
1755 NE 14<sup>th</sup> Street  
Fort Lauderdale, FL 33304  
754-322-5450 - Facsimile: 754-322-5490

### SCHOOL BOARD


Chair: JENNIFER L. COLE  
Vice Chair: BENJAMIN F. WILLIAMS

ROBIN BAPTISTE  
MAUREEN S. DENNEN  
DEYI LISA CHOI  
ANN MURRAY  
ROBERT D. PARKS, Ed.D.  
KEITH P. TYNAN, Esq.

JAMIE L. NOTTEP  
*Superintendent of Schools*

October 28, 2010

TO: Dr. Desmond Blackburn  
Central Area Superintendent

FROM: Chris W. Carney, Principal   
Bennett Elementary

SUBJECT: Written Response to Audit Report on Property Inventory FY2010

I reviewed the Audit Report on Property and Inventory with the Property Team and the following steps will be reviewed and established:

#### Monitoring Property Records:

In order to monitor property and inventory records the following procedures are in place:

1. Personnel related to Property & Inventory will be trained by Diane Solovan on Tuesday, November 9, 2010.
2. All inventory has been checked by the bookkeeper to confirm that items received contain the required manufacturer's serial number and that the serial number on item matches the number recorded on the invoice. Intern Principal Melissa Holtz will be responsible for monitoring this process on a monthly basis.
3. Information has been provided to Financial Reporting Capital Assets by Bookkeeper to have all items located at the school added to our inventory and Intern Principal Melissa Holtz will monitor.
4. We will continue to monitor our PNI 811 report quarterly to ensure that all items have been correctly added and that our descriptions accurately reflect the items. "Spot checks" will be conducted by Principal on a monthly basis.

#### Self-Inventories:

Bennett Elementary will:

1. Continue monitoring technology by using the Room Inventory Sheet posted in each classroom/office location. Team Leaders will check forms each quarter to ensure the accuracy of all items. Any discrepancy will be identified and the Property Team will be made aware of such concerns. Information will be made available to Principal from Bookkeeper to ensure follow-up occurs.
2. Quarterly, the Property Inventory Team will perform a 15 random item audit to insure the monitoring is successful.
3. All staff will be trained on the best practices for securing equipment and preventing theft during the November 2, 2010 Planning Day by Principal and Intern Principal. In addition, all items that are not used on a day-to-day basis will be secured in a locked room in the media center and the TLC will be responsible for monitoring such equipment on a monthly basis.

**Surplus Activity:**

Bennett Elementary will ensure efficient and accurate surplus and transfer procedures are followed by:

1. Staff has been notified by Principal that obsolete or unused equipment will not be moved without administrative authorization. The months of November and March will be designated to have equipment removed from the school.
2. All equipment surplused will have form 3290A (with BPI number, serial number, model number, and description) signed by the Principal.
3. Head Custodian will notify B-Stock when equipment is ready for pickup.
4. Equipment will not be moved unless a pickup slip is received.
5. A PNI 811 will be requested from ETS by Principal. Principal will review report to verify all surplused/transferred items have been removed.
6. All copies of paperwork will be kept in the Inventory Binder.

*Chris W. Carney, Principal*

Transforming Education: One Student at A Time  
Broward County Public Schools Is An Equal Opportunity Equal Access Employer

**School Name:** Fort Lauderdale High 0951  
**Principal:** Dr. Marie Wright

**Address:** 1600 NE 4<sup>th</sup> Avenue  
Fort Lauderdale, Florida 33305

Total Number of Items in Inventory:	1,676
Total Dollar Cost of Items in Inventory:	\$2,816,938
Total Number of Items Unaccounted for:	86
Total Dollar Cost of Items Unaccounted for:	\$193,293
Total Net Value of Items Unaccounted for:	\$11,168

Audit Start Date: 9/1/10

### **Self Inventories**

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools and departments to ensure an accurate physical accounting of site designated assets by the staff. The Property Team's responsibilities should be made clear to involved staff in order for deadlines and objectives for monitoring to be met. Equipment should be designated to individual staff members who are requested to oversee the equipment and immediately report theft to the appropriate administration in a timely manner. Additionally, items that are not utilized on a day-to-day basis should be stored in a secured location with a directive that the appropriate staff will physically verify the equipment on a regular basis. The Central Area Office has established protocols for the review and reconciliation of all asset records on a quarterly basis. Errors should be identified and corrected by the designated school/department staff accordingly. When errors are identified, the proper support paperwork should be forwarded to Financial Reporting Capital Assets (FRCA) for record modification.

### **Monitoring Property Records**

Failure to properly monitor records and accurately report manufacturer serial numbers at the time of purchase were identified as systemic deficiencies. As a result, the Office of the Chief Auditor obtained some vendor invoices identifying the items' serial numbers and will submit the corrections for realignment as a result of the processing of this property audit report by Financial Reporting Capital Assets (FRCA). The Inventory Audit Specialist has reviewed the areas of concern with Dr. Wright and the involved staff. The Area Offices have established protocols for the review and reconciliation of all asset records on a quarterly basis. Errors should be identified and corrected by the designated school/department staff accordingly. When errors are identified, the proper support paperwork should be forwarded to Financial Reporting Capital Assets (FRCA) for record modification.

One hundred six (106) assets require record information corrections for discrepancies identified during the property audit. In addition, two hundred thirty one (231) items were located at the school/department that did not appear in the Master File of Assets records. The school must provide that information to FRCA to have the equipment added in alignment with the state requirements for recording and monitoring fixed assets (>\$999). In some cases, the historical cost may be below the value of assets captured by FRCA for tracking, but should still be maintained in the school's local database and secured accordingly.

## **(Fort Lauderdale High continued)**

### **Theft Reporting**

The local police agency or School Resource Officer as well as the School Board of Broward County Special Investigative Unit (SIU) should be contacted to investigate the crime. Reporting of theft activity to the local police agency must include the manufacturer's serial number information for subsequent entry into the police teletype (NCIC/FCIC) stolen property database. In addition, an SIU Immediate Notification Form and SBBC approved Tangible Loss Report must be completed. These items should be forwarded to the Financial Reporting Capital Assets Division for record amendment and proper archiving at the time of incident.

*All staff* should be made aware of best practices for securing equipment and prevention of theft. Portable locations have been identified as high risk areas for storage at District locations. When possible, it is suggested that assets be returned to the interior portion of the school or storage facility for added security.

### **Securing Laptops/High Risk Items**

Procedures for allocating and securing high risk items such as laptop computers should be strengthened. Updated property passes and daily logging of cart based equipment should be implemented to assist in the safeguarding of assets in the future. The plan should incorporate daily and hourly (as needed) laptop cart allocation logs to be certified by the Micro Tech Specialist and the assigned teachers. Administrators should certify that the expectations regarding plan implementation by the teachers and property team members are realized at the location. High risk items such as cameras, laptops, LCD Projectors, and more should be adequately stored in a locked secure area. The Office of the Chief Auditor recommends that items be stored in a locked cabinet behind two locked doors with camera surveillance when possible. A trained staff member should be aware when items are unlawfully removed from their designated storage area within a reasonable amount of time.

### **Music/Band Equipment**

Per Standard Practice Bulletin I – 202, it is necessary for instructors to maintain perpetual inventory records of all musical equipment. Physical inventories of musical equipment should be taken once a year (or more if required) and must be reconciled. Physical inventory with all reconciling items noted should be filed in the Principal's office and available for audit purposes at all times. Items that are shared with other District locations must be authorized by the lending and receiving locations administrators. Items loaned to students must be properly recorded on an approved rental agreement as well. Several instruments were off campus or not available during the initial physical inventory or follow up reconciliation visit. Four (4) items were certified and submitted for consideration by Dr. Wright after the follow up visit. They have been removed from the list of unaccounted for items.

### **Surplus Activity**

Directors/Principals are responsible for ensuring efficient and accurate surplus activity. The property custodian should verify that the capital asset records have been removed from the capital inventory by requesting a PNI 811 from ETS Production. The location should maintain copies of all pertinent documentation for their files to facilitate any necessary reconciliation during subsequent inventory audits.

## **(Fort Lauderdale High continued)**

### **Property Passes**

“Upon approval of the custodian of property, employees / students may remove equipment from a School Board location...” (SBBC 3204) The SBBC approved property passes must be updated on a yearly basis. Fifty nine (59) property passes were reviewed during this property audit. Additionally, some items were off campus at the time of audit commencement without a current property pass record being executed. Those items were verified and accounted for as a result of the updated documentation provided by Dr. Wright after the initial physical audit.

### **Property Team**

Functional back up roles should be developed to increase the efficiency of archiving support documentation utilizing a Property Binder and updated locally managed equipment tracking database. It should be noted that the sharing of oversight responsibilities can foster an improved level of compliance, awareness and adherence to school/department policies related to property control. The principal and involved staff should maintain access to these items at all times.

The Property Audit Supervisor met with Dr. Wright and key staff subsequent to the property audit. Dr. Desmond Blackburn, Central Area Superintendent, has reviewed the corrective action plan submitted by Dr. Wright for eliminating the material concerns identified during this property audit. The Central Area Office will provide administrative oversight and support for ensuring proper implementation of a comprehensive and efficient plan for safeguarding property at Ft. Lauderdale High in the future.



Audit Start Date:  
9/1/10

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2010-11**

**Items not accounted for : Ft. Lauderdale High 0951**

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
1	10-00492	APPLE MACPRO TOWER 24" LED CINEMA DRIVE	\$ 3,286.00
2	07-10052	PRINTER LEXMARK T640N B/W LASER	\$ 1,198.00
3	07-10058	PRINTER LEXMARK T640N B/W LASER	\$ 1,198.00
4	07-10066	PRINTER LEXMARK T640N B/W LASER 2 DRAWER	\$ 1,384.00
5	07-80822	APPLE MACBOOK 1.83GHZ	\$ 1,499.00
6	07-09629	DELL LAPTOP D820, W/DVD-RW/15.4" DISPLAY	\$ 1,770.00
7	07-07257	APPLE DESKTOP IMAC INTEL W/17" FLAT PANE	\$ 1,099.00
8	07-06060	DELL, LAPTOP,D520 W/CD-RW/DVD 14.1" DISP	\$ 1,441.00
9	07-06062	DELL, LAPTOP,D520 W/CD-RW/DVD 14.1" DISP	\$ 1,441.00
10	59098	Computer, MacBook	\$ 1,499.00
11	06-10535	DIGITAL RECORDING	\$ 5,229.77
12	06-07887	DELL LAPTOP D510 W/CD-RW/DVD/14.1 DISPLA	\$ 1,689.00
13	06-07889	DELL LAPTOP D510 W/CD-RW/DVD/14.1 DISPLA	\$ 1,689.00
14	06-07520	APPLE, IBOOK G4 W/CD-RW/DVD/14.1" DISPLA	\$ 1,721.50
15	05LD02496	Dell-Refresh Laptop	\$ 1,418.35
16	05LD02545	Dell-Refresh Laptop	\$ 1,418.35
17	05LD02553	Dell-Refresh Laptop	\$ 1,418.35
18	05LD02563	Dell-Refresh Laptop	\$ 1,418.35
19	05LD02580	Dell-Refresh Laptop	\$ 1,418.35
20	05LD02588	Dell-Refresh Laptop	\$ 1,418.35
21	05LD02669	Dell-Refresh Laptop	\$ 1,418.35
22	05-54998	PROJECTOR CLASSROOM FOR A CART, HIGHEND	\$ 2,221.00
23	05-54824	SYSTEM, LONG RANGER PUBLIC ADDRESS	\$ 1,298.10
24	05-54155	DELL, DESKTOP, P4 TOWER W/19" FLAT PANEL	\$ 1,288.00
25	05-54823	SYSTEM, PUBLIC ADDRESS PORTABLE	\$ 1,175.00
26	05-52940	PROJECTOR ULTRALIGHT MULTIMEDIA 2500 LUM	\$ 2,023.00
27	05-52941	PROJECTOR ULTRALIGHT MULTIMEDIA 2500 LUM	\$ 2,023.00
28	05-83497	YAMAHA TRAP SET	\$ 1,870.30
29	05-83555	KEILWERTH SP SAX	\$ 2,536.05
30	05-83559	KEILWERTH SAX	\$ 2,340.80
31	05-83562	BESSON EUPHONIUM	\$ 2,499.20
32	05-83570	CONN FRENCH HORN	\$ 1,911.00
33	05-83573	KING T'BONE W/F	\$ 1,038.20
34	05-83590	KING SOUSA OUTFIT	\$ 4,480.50

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

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

Audit Start Date:  
9/1/10

**The Office of the Chief Auditor  
Property Division  
2010-11**

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
35	05-83592	KING SOUSA OUTFIT	\$ 4,480.50
36	05-83594	SELMER OBOE	\$ 1,571.80
37	05-47247	APPLE DESKTOP EMAC G4 W/17"FLATCRT/CD-RW	\$ 1,100.30
38	05-47258	APPLE DESKTOP EMAC G4 W/17"FLATCRT/CD-RW	\$ 1,100.30
39	05-47278	APPLE DESKTOP IMAC G5 W/17"FLATPANEL/1.6	\$ 1,485.00
40	05-41501	DELL LAPTOP DELL PM W/CDRW/DVD COMBO	\$ 1,738.00
41	05-41502	DELL LAPTOP DELL PM W/CDRW/DVD COMBO	\$ 1,738.00
42	05-41503	DELL LAPTOP DELL PM W/CDRW/DVD COMBO	\$ 1,738.00
43	05-41504	DELL LAPTOP DELL PM W/CDRW/DVD COMBO	\$ 1,738.00
44	05-40753	TASCAM, DIGITAL RADIO BROADCAST	\$ 4,311.00
45	05-39699	RECORDER, VIDEO TAPE (VTR) LOW END DSR-1	\$ 1,499.49
46	05-39701	CAMCORDER COMMERCIAL VIDEO DIGITALSONYPD	\$ 1,768.00
47	05-82461	HP PROCURVE 2650	\$ 1,229.00
48	05-82462	HP PROCURVE 2650	\$ 1,229.00
49	05-39119	APPLE, DESKTOP, IMAC G4 W/17" FLAT PANEL	\$ 1,849.00
50	05-38612	DELL,DESKTOP, PENTIUM 4 W/15"FLAT PANEL	\$ 1,123.00
51	05-38613	DELL,DESKTOP, PENTIUM 4 W/15"FLAT PANEL	\$ 1,123.00
52	05-31105	MICROCOMPUTERS, DESKTOP OR TOWERBASED	\$ 9,939.00
53	05-22809	PRINTER, LEXMARK C752N, COLOR LASER	\$ 3,092.00
54	04-04997	APPLE LAPTOP TITANIUM G4 W/CD-RW/DVD-ROM	\$ 2,578.95
55	04-04998	APPLE LAPTOP TITANIUM G4 W/CD-RW/DVD-ROM	\$ 2,578.95
56	04-01567	APPLE, LAPTOP, TITANIUM	\$ 2,581.95
57	04-03646	PROJECTOR,ULTRAPORTABLE	\$ 2,421.00
58	04-01233	DELL, LAPTOP P4	\$ 1,889.00
59	03-21791	APPLE, LAPTOP IBOOK G3	\$ 1,782.98
60	03-21796	APPLE, LAPTOP IBOOK G3	\$ 1,782.98
61	03-21797	APPLE, LAPTOP IBOOK G3	\$ 1,782.98
62	03-21402	PROJECTOR, ULTRAPORTABLE LOW END EPSON	\$ 1,598.00
63	03-15207	COMPUTER, LAPTOP DELL LATITUDE	\$ 2,204.00
64	03-15212	COMPUTER, LAPTOP DELL LATITUDE	\$ 2,204.00
65	03-15215	COMPUTER, LAPTOP DELL LATITUDE	\$ 2,204.00
66	03-05964	COMPUTER, DELL GX 240D	\$ 1,042.00
67	03-05992	COMPUTER, DELL GX 240D	\$ 1,042.00
68	03-05855	COMPUTER, LAPTOP MAC G4 TITANIUM	\$ 2,499.33
69	03-05871	COMPUTER,MAC IMAC G4	\$ 1,933.36
70	03-05879	COMPUTER, MAC EMAC G4	\$ 1,523.00
71	03-05897	COMPUTER, MAC EMAC G4	\$ 1,523.00
72	03-04536	COMPUTER, LAPTOP MAC I BOOK	\$ 1,976.98

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

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

Audit Start Date:  
9/1/10

**The Office of the Chief Auditor  
Property Division  
2010-11**

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
73	03-04544	COMPUTER, LAPTOP MAC I BOOK	\$ 1,976.98
74	02-15511	COMPUTER, LAPTOP MAC G4	\$ 2,458.96
75	02-13432	PROJECTOR, EPSON POWERLITE 600P	\$ 2,694.00
76	02-11812	COMPUTER, DELL GX2400	\$ 1,339.65
77	02-08406	PRINTER, LEXMARK T520N	\$ 1,258.00
78	00-80280	CART, GOLF USED	\$ 1,650.00
79	99-18011	SLED, 5 MAC COMMANDER, CHARGEBACK	\$ 3,218.36
80	96-27756	TROMBONE, BASS; BRASS/LACQUER FINISH	\$ 1,224.00
81	95-46014	COMPUTER MAC POWER 6100/66AV B2291LL	\$ 2,403.00
82	92-31370	CAMCORDER PANASONIC SUPER VHS AG-450	\$ 1,436.00
83	92-18864	VIBRAPHONE YAMAHA 3 OCTABES W/COVER YV26	\$ 2,127.00
84	90-15146*	SYSTEM CORAL III/3 W/O DBC/RPS 8DTR/ACCE	\$ 23,863.04
85	90-26571	SLED BLOCKING CHARGEBACK CHALLENGE 7 MAN	\$ 2,791.64
86	88-19186	SLED SUPER PS-511	\$ 1,075.00

<b>Total Historical Cost of Property unaccounted for as of October 18, 2010</b>	<b>\$ 193,293.35</b>
<b>[1]Total Accumulated Depreciation as of October 18, 2010</b>	<b>\$ 182,124.90</b>
<b>Net Value of Property considered to be unaccounted for as of October 18, 2010</b>	<b>\$ 11,168.45</b>

\* No record of trade or removal provided by ETS Communication Division

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

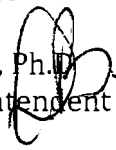
**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**Office of the Central Area Superintendent**  
**Desmond Blackburn, Ph.D.**

Telephone: 754-321-3800

Facsimile: 754-321-3886

November 12, 2010

TO: Patrick Reilly, Chief Auditor  
Office of Chief Auditor

FROM: Desmond Blackburn, Ph.D.  
Central Area Superintendent 

SUBJECT: **FORT LAUDERDALE HIGH SCHOOL  
PROPERTY AND INVENTORY AUDIT  
FISCAL YEAR 2010**

The draft report on the examination of Property and Inventory Audit, Fiscal Year 2010, for Fort Lauderdale High School, has been reviewed:

A number of corrective measures have been implemented and will be closely monitored by the Area Director and the Area Technology Specialist.

In addition to the revised school inventory plan, the Area Office has implemented the steps listed below:

- The Principal is required to receive intense review/in-service from the Area Technology Specialist no later than November 23, 2010.
- Effective November 23, 2010, the Principal will be required to provide her Property and Inventory Reviews, including the PN1 811 Asset Report, on a monthly basis.
- The Area Director and Area Business Analyst held a formal conference with the Principal on Thursday, November 4, 2010, to review and approve the revised school inventory action plan.
- The Principal has been charged with providing assistance and training to her Assistant Principal and appropriate staff in the area of monitoring property by Tuesday, November 23, 2010.

Fort Lauderdale High School  
Property and Inventory Audit  
Fiscal Year 2010  
Page 2

- The Area Director formally reviewed the process for reporting equipment theft in a conference held with the Principal on Thursday, November 4, 2010.
- Mr. Mark Magli, Audit Supervisor, Property Audits Division, has offered assistance. The Principal will meet formally with Mr. Magli to review assistance/suggestions to improve her revised school inventory plan. Completion of these conferences shall be no later than Thursday, December 16, 2010.
- The Area Director will continue to monitor the inventory process during regular visits to Fort Lauderdale High School. In addition, two spot checks will be conducted by the Area Director and the Area Technology Specialist, one in December 2010 and one in January 2011 to ensure fidelity of inventory plan.
- The Principal has been apprised as to the seriousness of property control and understands that appropriate disciplinary measures will be implemented due to repeat audit exceptions.

DKB/JPB:jb  
Attachment

C: Jan Beal, Central Area Director  
Dr. Marie Wright, Principal, Fort Lauderdale High School  
Mark Magli, Audit Supervisor, Property Audits Division  
✓ Diane Soloven, Central Area Technology Specialist

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
DR. MARIE WRIGHT, PRINCIPAL  
FORT LAUDERDALE HIGH SCHOOL**


**Telephone: (754) 322-1100**

**Facsimile: (754) 322-1230**

Signatures on File

November 9, 2010

TO: Dr. Desmond Blackburn  
Central Area Superintendent

FROM: Dr. Marie Wright   
Principal, Fort Lauderdale HS

VIA: Mr. Jan Beal  
Central Area Director

SUBJECT: **FORT LAUDERDALE HIGH SCHOOL – PROPERTY AND INVENTORY  
AUDIT 2010**

This memorandum is in response to the Property & Inventory Audit conducted at Fort Lauderdale High School during the 2010-2011 school year.

Upon careful review of our Property and Inventory Audit findings, the following steps will be taken to minimize the loss of items and appropriate record keeping in the future.

**Self Inventories**

- 1) The principal recognized a need to re-establish the Property and Inventory team. The official Property and Inventory team will consist of the four assistant principals assigned to Fort Lauderdale High School. The Property and Inventory team, the principal, and the support team, consisting of the following employees: Micro-Tech, Budget Keeper, Head Facilities Person, Assistant Head Facilities Person, Music teacher, Athletic Director, both Security Specialists, and the Confidential Secretary; will be trained by Ms. Diane Soloven on November 23, 2010 at 8:00am. Additionally, the principal and lead Property and Inventory assistant principal, Ms. Bifora, will meet with Mr. Mark Magli on November 13, 2010 at 1:00pm to prepare for the training and review policies and procedures.
- 2) The principal will purchase the materials and supplies necessary to barcode every item that is found on the PNI 811 report. It is expected that the items will be ordered, delivered, and implemented by December 17, 2010.
- 3) The lead Property and Inventory assistant principal will order the PNI 811 report, from Ms. Lorena Widgeon, on the following weeks: November 15, 2010; February 7, 2011; and April 18, 2011. These weeks coincide with the week in which report cards are issued.
- 4) Each assistant principal will be assigned approximately ¼ of the items on the PNI 811 report. The assistant principal will conduct a full physical inventory to be completed by the Friday that is two weeks prior to the end of a Term. For the 2010-2011 school year these dates are: January 14, 2011; March 25, 2011; and May 27, 2011. All items will be reconciled by the end of the planning

date that marks the end of the term. For the 2010-2011 school year these dates are: January 24, 2011; April 4, 2011; and June 10, 2011.

- 5) Mr. Magli will return to the school during the week of January 25 – January 31, 2011 to conduct a review of the new full self inventory and provide comments/suggestions for improvement of procedures.
- 6) Updated room inventory checklists will be initially posted by the lead Property and Inventory assistant principal by November 23, 2010. These room inventory checklists will be updated during the quarterly full inventory of items.
- 7) Any items added to the PNI 811 report will be assigned to an administrator within two days of receipt of the download.

### **Monitoring Property Records**

- 1) A Shipping Receipt Office Log will be re-established and located in the 9<sup>th</sup>/10<sup>th</sup> grade Student Support office area. The Shipping Log will be monitored and verified by the Budget Keeper and the lead Property and Inventory Assistant Principal on a daily basis.
- 2) The Budget Keeper will physically verify serial numbers on the item and ensure that the serial number is accurately reflected on the invoice and packing slip where applicable. Additionally, the Budget Keeper will certify the delivery of the asset to its proper location.
- 3) The item will be entered into the local database for Property and Inventory and will be receipted online in SAP. The accurate entry of the serial number in SAP will be completed within two business days of the receipt of the item and prior to delivery to the established location for the asset.
- 4) If a staff member needs to move an item, the Onsite Transfer Form/Authorization will be completed by the staff member and submitted to the lead Property and Inventory assistant principal. All staff will be trained regarding this process on December 8, 2010.
- 5) All property passes, 3290a Surplus/Transfer Declarations, Police Reports (including SIU Immediate Notification & Tangible Loss Report), work orders, new purchase invoices, etc. will be maintained in a centralized Property and Inventory binder. The binder will be located in the principal's office.
- 6) The accuracy of the local database against the PNI 811 download will be conducted by the lead assistant principal within two days of the receipt of the download. Discrepancies will be resolved and communicated to all four assistant principals and the principal within one week of the receipt of the download. Request for record corrections should be sent to the Capital Assets Conference email address with all support paperwork attached for processing by FRCA.
- 7) A daily log/checklist for laptop carts will be developed and implemented by the lead Property and Inventory assistant principal by November 23, 2010.

### **Music/Band Equipment**

- 1) A review of Standard Practice Bulletin I-202 will be completed on November 23, 2010 with the Music teacher, assistant principals, and Head and Assistant Head Facilities Person. Physical inventory of instruments will be included in the quarterly audits conducted by the assistant principals.
- 2) Items that are shared with other district locations must be authorized by the principal of Fort Lauderdale High School and the principal of the school receiving the items.
- 3) Items loaned to students will be recorded on the approved rental agreement form with funds properly remitted per Policy 3411 and Standard Practice Bulletins I-302 and I-202.

### **Surplus Activity**

- 1) The school will initiate the surplus of unused/unwanted, obsolete, or damaged items during the first week of a new term following the full quarterly Property and Inventory self-audit. For the

2010-2011 school year, this will occur during the weeks of: January 24, 2011; April 4, 2011, and June 13, 2011.

- 2) A review of the policies, procedures and forms associated with the surplus of property will be completed on November 23, 2010. The principal, assistant principals, Budget Keeper, Head and Assistant Head Facilities Person, Athletic Director, Music teacher, both security specialists, Confidential Secretary, and Micro-Tech Specialist will engage in this training.
- 3) The lead Property and Inventory assistant principal will gather the information for items in need of surplus from the other three assistant principals and will generate the 3290a Surplus Declaration Form that includes the BPI number, the serial number, model number, and equipment description for each capital asset being sent for surplus.
- 4) The surplus form will be certified by the principal for accuracy with a signature and date.
- 5) The lead Property and Inventory assistant principal will forward the original to the Manager of Material Logistics at the Warehouse (B Stock).
- 6) A copy of all 3290a forms will be maintained in the Property and Inventory binder and marked as pending or complete. Follow up on the status of the pick up of the items, the receipt of the form by Capital Assets, and the removal of the Capital Asset from the inventory file will be the responsibility of the lead Property and Inventory assistant principal. A log of follow up activity will be maintained in the Property and Inventory binder.

#### **Property Passes**

- 1) Administrators will physically verify equipment issued to staff during their quarterly full inventory self-audits. Staff will be advised one week prior to the self audit regarding the date and time of presentation of the assigned property.
- 2) Property passes will be updated yearly with an original signature by the principal and copies maintained in the Property and Inventory binder.
- 3) A daily (or hourly as applicable) log for the laptop carts will be developed by the lead Property and Inventory assistant principal by November 23, 2010 and included in the staff training on December 8, 2010.

Please advise if you have any questions or require additional documentation of procedures.

Cc: Dr. Jose Laverde, Central Area Budget Analyst  
Ms. Diane Soloven, Central Area Technology Specialist  
Mr. Bryan O'Toole, Assistant Principal  
Ms. Laurel Bifora, Assistant Principal  
Mr. Heriberto Garcia, Assistant Principal  
Ms. Sara Larosa, Assistant Principal  
Ms. Debra Bele, FLHS Budget Keeper  
Ms. Barbara Fretwell, FLHS Micro-Tech  
Mr. DJ Griffin, FLHS Assistant Head Facilities Person  
Mr. William Knott, FLHS Music teacher  
Mr. David Martin, FLHS Security Specialist  
Mr. Terry Portice, FLHS Athletic Director  
Mr. Mark Tarver, FLHS Head Facilities Person  
Ms. Beverly Williams, FLHS Security Specialist  
Ms. Connie Zimmermann, Confidential Secretary



**School Name:** Park Lakes Elementary 3761  
**Principal:** Mr. Donald Gardner

**Address:** 3925 North State Road 7  
 Lauderdale Lakes, Florida 33319

Total Number of Items in Inventory: 892  
 Total Dollar Cost of Items in Inventory: \$1,196,179  
 Total Number of Items Unaccounted for: 11  
 Total Dollar Cost of Items Unaccounted for: \$16,152  
 Total Net Value of Items Unaccounted for: \$7,055

Audit Committee 6/25/09	Park Lakes Elementary	Items unaccounted (U/A) for:	52 Total Assets U/A	\$85,769 Historical Value of Assets U/A	Exception
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Audit Start Date: 8/2/2010

### **REPEAT**

The implementation of progressive initiatives is critical in asserting improved processes for monitoring and safeguarding of District Assets in the future. Many of the process improvements proposed for implementation during the previous property audit were not implemented. In particular, the quarterly review and reconciliation of the PNI 811 Asset Report has not been maintained.

### **Self Inventories**

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools and departments to ensure an accurate physical accounting of site designated assets by the staff. The Property Team's responsibilities should be made clear to involved staff in order for deadlines and objectives for monitoring to be met. Equipment should be designated to individual staff members who are requested to oversee the equipment and immediately report theft to the appropriate administration in a timely manner. Additionally, items that are not utilized on a day-to-day basis should be stored in a secured location with a directive that the appropriate staff will physically verify the equipment on a regular basis. The Central Area Office has established protocols for the review and reconciliation of all asset records on a quarterly basis. Errors should be identified and corrected by the designated school/department staff accordingly. When errors are identified, the proper support paperwork should be forwarded to Financial Reporting Capital Assets (FRCA) for record modification.

### **Monitoring Property Records**

Failure to properly monitor records and accurately report manufacturer serial numbers at the time of purchase were identified as systemic deficiencies. Several items were received without the required manufacturer's serial number. As a result, the Office of the Chief Auditor obtained some vendor invoices identifying the items' serial numbers and will submit the corrections for realignment as a result of the processing of this property audit report by Financial Reporting Capital Assets (FRCA). The Inventory Audit Specialist has reviewed the areas of concern with Mr. Gardner and the involved staff. The Central Area Office and previous site administrator had provided a plan for incorporating room checklist verification and asset record download

**(Park Lakes Elementary continued)**

reviews as operational standards for monitoring property during the previous property audit evaluations at Park Lakes Elementary. In addition, a property team was to be established to assist in monitoring the implementation of the corrective measures. Eighteen (18) assets require record information corrections for discrepancies identified during the property audit. In addition, fifty eight (58) items were located at the school that did not appear in the Master File of Assets records. The school must provide that information to FRCA to have the equipment added in alignment with the state requirements for recording and monitoring fixed assets (>\$999). In some cases, the historical cost may be below the value of assets captured by FRCA for tracking, but should still be maintained in the school's local database and secured accordingly.

Dr. Desmond Blackburn, Central Area Superintendent, has reviewed the corrective action plan submitted by Mr. Gardner for eliminating the material concerns identified during this property audit. The Central Area Office will provide administrative oversight and support for ensuring proper implementation of a comprehensive and efficient plan for safeguarding property at Park Lakes Elementary in the future.

Audit Start Date:  
10/5/10

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2010-11**

Items not accounted for : **Park Lakes Elementary 3761**  
(REPEAT 6/25/09)

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
1	10-03305	W3616 - TUMBLE FORMS 2 CARRIE SEATING SY	\$ 1,634.00
2	09-02065	APPLE MACBOOK 2.1GHZ W/CD-RW/DVD 13.3"	\$ 1,499.00
3	08-81068	ACTIVBOARD 78 BT	\$ 1,477.00
4	08-02198	APPLE MACBOOK 1.83GHZ W/CD-RW/DVD 13.3"	\$ 1,499.00
5	08-02210	APPLE MACBOOK 1.83GHZ W/CD-RW/DVD 13.3"	\$ 1,499.00
6	07-14516	APPLE,DESKTOP, IMAC INTEL W/17"FLAT PANE	\$ 1,085.00
7	07-14517	APPLE,DESKTOP, IMAC INTEL W/17"FLAT PANE	\$ 1,085.00
8	06-02511	DELL,LAPTOP, D810 W/DVD-RW/15.4"	\$ 2,238.00
9	05-53910	APPLE, DESKTOP, EMAC G4 W/17" FLAT CRT	\$ 1,100.00
10	05-34829	COMPUTER, DESKTOP P4 DELL GX270	\$ 1,399.00
11	05-25975	APPLE, IBOOK G4 W/CD-RW/DVD-ROM/14.1"	\$ 1,637.00

<b>Total Historical Cost of Property unaccounted for as of October 18, 2010</b>	<b>\$ 16,152.00</b>
<b>[1]Total Accumulated Depreciation as of October 18, 2010</b>	<b>\$ 9,096.65</b>
<b>Net Value of Property considered to be unaccounted for as of October 18, 2010</b>	<b>\$ 7,055.35</b>

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


**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**Office of the Central Area Superintendent**  
**Desmond Blackburn, Ph.D.**

**Telephone: (754) 321-3800**

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

November 2, 2010

TO: Patrick Reilly, Chief Auditor  
Office of Chief Auditor

FROM: Desmond Blackburn, Ph.D.   
Central Area Superintendent

SUBJECT: **PARK LAKES SCHOOL – PROPERTY AND INVENTORY AUDIT  
2010-2011**

I have reviewed the draft report on the examination of the Property and Inventory of Park Lakes Elementary School and the principal's, Donald Gardner, attached response. I concur with the findings. We thank the auditors for their professionalism while conducting this audit.

The following procedures have been implemented, 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 principal has formed a team of faculty/staff members in implementing a corrective action plan. The team will have quarterly meetings to review and monitor the property inventory process. The team will ensure that all items on the Central Area Property and Inventory Checklist are being followed.
2. All staff involved with receiving, transferring, documenting, storing or controlling assets have been trained in all Property and Inventory Procedures.
3. By November 30, 2010, "Hands On All" item reconciliation will be completed for all items in the inventory by the appropriate staff. This will be spot checked by members of the inventory team and monitored by the Principal or Assistant Principal.
4. The Micro Computer Technician will complete physical inspections and reconciliation with PNI811 at the end of each quarter. Any missing items will be reported immediately to the Principal or Assistant Principal.
5. Room checks are being completed by the Micro Computer Technician and members of the Inventory team by the end of each quarter. All items not in regular use will be stored in a locked limited access storage area. Stored items will be cross-checked quarterly by the Principal or Assistant Principal.
6. The Area Director will meet with the Principal and designated staff assigned to the Property and Inventory process in September and again in January to ensure that they are thoroughly familiar with the new procedures and understand their specific roles and responsibilities in the implementation process.

Park Lakes Property and Inventory

Page 2

November 2, 2010

Please know that my office takes matters of asset management very seriously. The principal will be required to attend all district offered workshops regarding audits and the Area Director will closely monitor his corrective actions.

DB:ajc

cc: Cynthia Hanna, Central Area Director  
Donald Gardner, Principal, Park Lakes Elementary School  
Mark Magli, Audit Supervisor, Property Audits Division

Enclosure




# THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Park Lakes Elementary School  
Donald W. Gardner, Principal  
3928 North State Road 7  
Lauderdale Lakes, FL 33319  
Telephone: 754-322-7680  
Facsimile: 754-322-7690

November 01, 2010

TO: Desmond Blackburn  
Superintendent, Central Area

FROM: Donald Gardner   
Principal, Park Lakes Elementary School

SUBJECT: Response to Audit Report on Property Inventory  
Fiscal Year 2010-11

## SCHOOL BOARD

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JAMIE S. NOTT  
Superintendent of Schools

The audit findings have been reviewed in detail by the Principal, Assistant Principal, and the Inventory Team. Park Lakes continues to improve its methods and practices relating to inventory control. Our goal is to address all exceptions and have a 100% clean audit by the end of this school year.

The following actions are being implemented to ensure full accountability for all assets.

1. The Principal has formed the Property and Inventory Team comprising the Principal, the Assistant Principal, the Head Facilities Person, the Micro Tech, the Technology Integration teacher, the Media Specialist, the Music teacher, the Art teacher, and one member of the clerical staff. The team meets at least once quarterly to review all the Central Area procedures, and to ensure that all items on the Central Area Property and Inventory Checklist are being followed for full implementation of all property and inventory control procedures.
2. The Property and Inventory team and all staff involved with receiving, transferring, documenting, storing, or controlling assets have been trained in all the required procedures. The Assistant Principal, Micro Tech, and a clerical member of the inventory team were trained on October 6, 2010 by Central Area Instructional Technology staff. Remaining members of the school's Inventory team were trained by the Principal and Assistant Principal on October 22 and 28, 2010.
3. "Hands On All" item reconciliation will be completed by November 30, 2010 for all items in inventory by Head Facilities Person, Bookkeeper, Micro Tech, Media Specialist, PE Teacher, Music Teacher, Art Teacher, and Office Manager. This will be spot-checked by members of the inventory team and reviewed by the Principal or Assistant Principal.
4. Physical inspections and reconciliation with the PNI811 are being completed by the Micro Tech at the end of each quarter and verified by the Principal or Assistant Principal.
5. All equipment has been assigned to specific individuals and locations either for regular use or storage. Room checks are being completed by Micro Tech and members of the inventory team by the end of each quarter. Missing items are being reported immediately to the Principal or Assistant Principal. Due diligence is being exercised to locate any missing items.
6. All items not in regular use will be stored in locked limited-access storage areas by Bookkeeper, Micro Tech, Head Facilities Person, Principal or Assistant Principal. Stored items will be cross-checked quarterly by Principal or Assistant Principal.
7. Property records will be fully documented and accurately maintained by Bookkeeper, Micro Tech, Custodial staff, and specially assigned clerical staff. These will be reviewed quarterly by the Principal or Assistant Principal.

I am confident that implementation of the above actions with fidelity will yield optimal control and a full accounting for all assets at Park Lakes Elementary.

DWG:pm

*Transforming Education: One Student at A Time*  
*Broward County Public Schools Is An Equal Opportunity/Equal Access Employer*

**School Name:** Hallandale High 0403  
**Principal:** Mr. Darren Jones

**Address:** 720 NW 9<sup>th</sup> Avenue  
Hallandale Beach, Florida 33009

Total Number of Items in Inventory: 1,518  
Total Dollar Cost of Items in Inventory: \$2,501,271  
Total Number of Items Unaccounted for: 118  
Total Dollar Cost of Items Unaccounted for: \$242,121  
Total Net Value of Items Unaccounted for: \$62,921

Audit Committee 2/5/09	Hallandale High	Items unaccounted (U/A) for:	170 Total Assets U/A	\$409,066 Historical Value of Assets U/A	<b>REPEAT Exception</b>
Audit Committee 2/9/06	Hallandale High	Items unaccounted (U/A) for:	92 Total Assets U/A	\$250,181 Historical Value of Assets U/A	<b>Exception</b>

Audit Start Date: 9/2/10

### **REPEAT**

The implementation of progressive initiatives is critical in asserting improved processes for monitoring and safeguarding of District Assets in the future. Most of the process improvements proposed for implementation as a result of the previous two property audits have not been implemented at the site. Previously, the Property Audit Supervisor visited with the former and current principals as well as the former South Area Director to review the District's expectations regarding compliance standards, policies and procedures related to the safeguarding of assets at Hallandale High. The South Area Office established that monthly property team meetings and asset record reconciliations (see PNI 811) were to be implemented. The response indicated that periodic random equipment checks by the Area Office staff would be performed to determine the plan's effectiveness.

### **Self Inventories**

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools and departments to ensure an accurate physical accounting of site designated assets by the staff. The Property Team's responsibilities should be made clear to involved staff in order for deadlines and objectives for monitoring to be met. All staff should be made aware of the best practices for securing equipment and preventing theft. Equipment should be designated to individual staff members who are requested to oversee the equipment and immediately report theft to the appropriate administration in a timely manner. Additionally, items that are not utilized on a day-to-day basis should be stored in a secured location with a directive that the appropriate staff will physically verify the equipment on a regular basis. Errors should be identified and corrected by the designated school/department staff accordingly. When errors are identified, the proper support paperwork should be forwarded to Financial Reporting Capital Assets (FRCA) for record modification.

### **Monitoring Property Records**

Failure to properly monitor records and accurately report manufacturer serial numbers at the time of purchase were identified as systemic deficiencies. As a result, the Office of the Chief Auditor

### **(Hallandale High continued)**

obtained some vendor invoices identifying the items' serial numbers and will submit the corrections for realignment as a result of the processing of this property audit report by Financial Reporting Capital Assets (FRCA). The Inventory Audit Specialist has reviewed the areas of concern with Mr. Jones and the involved staff. The South Area Superintendent provided a plan incorporating room checklist verification and asset record download reviews as operational standards for monitoring property during the previous property audit evaluations. In addition, a property team was supposed to be established to assist in the shared implementation of the corrective measures. No records have been reconciled since the previous audit.

One hundred forty seven (147) assets require record information corrections for discrepancies identified during the property audit. In addition, one hundred eighty six (186) items were located at the school/department that did not appear in the Master File of Assets records. The school must provide that information to FRCA to have the equipment added in alignment with the state requirements for recording and monitoring fixed assets (>\$999). In some cases, the historical cost may be below the value of assets captured by FRCA for tracking, but should still be maintained in the school's local database and secured accordingly.

Three (3) laptops identified in the Master File of Assets record as unaccounted for/stolen were located on the school campus during this evaluation. They will be reactivated as a result of the processing of this property audit.

### **Theft Reporting**

Police Reports should be used to provide record of an incident of theft or vandalism that has been identified by school staff. The local police agency or School Resource Officer as well as the School Board of Broward County Special Investigative Unit (SIU) should be contacted to investigate the crime. Reporting of theft activity to the local police agency must include the manufacturer's serial number information for subsequent entry into the police teletype (NCIC/FCIC) stolen property database. In addition, an SIU Immediate Notification Form and SBBC approved Tangible Loss Report must be completed. These items should be forwarded to the Financial Reporting Capital Assets Division for record amendment and proper archiving at the time of incident.

A police report should not be utilized as a "clean up" mechanism when internal control elements have not been consistently upheld which resulted in unaccounted for equipment. A trained staff member should be aware when items are unlawfully removed from their designated storage area within a reasonable amount of time. The Office of the Chief Auditor has identified a trend toward improper reporting of procedural failures through the utilization of Police Loss or Informational Reports in an effort to reconcile the site asset records. Procedural errors do not validate this type of reporting. If a site's staff is constantly monitoring their inventory and discover an actual theft, a Police Report should be filed with the local police authority immediately.

**All staff** should be made aware of best practices for securing equipment and prevention of theft. Portable locations have been identified as high risk areas for storage at District locations. When possible, it is suggested that assets be returned to the interior portion of the school or storage facility for added security.



**(Hallandale High continued)**

**Securing Laptops/High Risk Items**

Procedures for allocating and securing high risk items such as laptop computers should be strengthened. Updated property passes and daily logging of cart based equipment should be implemented to assist in the safeguarding of assets in the future. The plan should incorporate daily and hourly (as needed) laptop cart allocation logs to be certified by the Micro Tech Specialist and the assigned teachers. Administrators should certify that the expectations regarding plan implementation by the teachers and property team members are realized at the location. High risk items such as cameras, laptops, LCD Projectors, and more should be adequately stored in a locked secure area. The Office of the Chief Auditor recommends that items be stored in a locked cabinet behind two locked doors with camera surveillance when possible.

Fifty four (54) items have been reported stolen since the last property audit at Hallandale High. Several of these items were reported in successive days on multiple reports.

**Property Passes**

Some items were removed from campus without the completion of properly authorized documentation.

**Property Team**

Functional back up roles should be developed to increase efficiency related to centralized archiving of support documentation utilizing a Property Binder and local tracking database. It should be noted that the sharing of oversight responsibilities can foster an improved level of compliance, awareness and adherence to school/department policies related to property control.

**Music/Band Equipment**

Per Standard Practice Bulletin I – 202, it is necessary for instructors to maintain perpetual inventory records of all musical equipment. Physical inventories of musical equipment should be taken once a year (Quarterly minimum by Area Office) and must be reconciled. Physical inventory with all reconciling items noted should be filed in the Principal's office and available for audit purposes. It is recommended that the music instructors be included as members of the Property Team. Quarterly confirmation of equipment by the Inventory Liaison is suggested.

**Knowledge of Program Specific Equipment**

Hallandale High offers a broadcasting and automotive program. As such, special identification of program specific items is needed. To the extent possible, equipment items should be designated to individual staff members who are requested to oversee the equipment and report theft to appropriate administration in “real-time”. Additionally, items which are not utilized on a day-to-day basis should be stored in a secured location, and appropriate staff should physically verify this equipment on a periodic basis or as needed to provide the most effective means for securing equipment. No items should be removed from campus without being properly documented and authorized by the Principal. It is the school’s responsibility to ensure that all items that enter or exit the campus are adequately supported in compliance with District standards. All District departments should comply with the school’s requests in this area. In some instances, equipment purchases may be funded by an external District department, but the responsibility for receiving the goods in the SAP system still remain with the local budget

**(Hallandale High continued)**

keeper. Several items remain unaccounted for due to purchase processing deficiencies and a failure to document transfer activity. The school has not maintained a coordinated process for reconciling items in these areas. Some newer automotive and broadcast equipment has not been accurately accounted for and may have been paid for without receiving the goods dating back to 2009. As a result of additional efforts by the Inventory Audit Specialist and a Curriculum Specialist from Career, Technical, Adult and Community Education (CTACE), a credit of \$5,587.20 for items 09-12553, 09-12555, and 09-12556 GM Specialized Electronics (Auto) Trainer has been received from the vendor Technical Training Aids for items that were returned upon delivery. Additionally, research is being done to determine whether additional items at a value of \$9,860 require reimbursement to the District as well.

*09-12559 Power Window Trainer* was verified at Hallandale High and will be re-activated as a result of the processing of this audit report.

Mr. Jones has submitted a corrective action plan identifying the strategies for eliminating systemic property control weaknesses at Hallandale High. Dr. Joel Herbst, South Area Superintendent, has reviewed the inventory response. Ms. Deborah Davey, Area Director, will meet with the principal and actively ensure that the plan is implemented and effective in safeguarding the school's assets more efficiently.

Audit Start Date:  
9/2/10

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2010-11**

**Items not accounted for : Hallandale High 0403**  
 (REPEAT 2/5/09 & 2/9/06)

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
1	09-12553 *	GM SPECIALIZED ELECTRONICS TRAINER.	\$ 2,013.60
2	09-12555 *	GM SPECIALIZED ELECTRONICS TRAINER.	\$ 2,013.60
3	09-12556 *	GM SPECIALIZED ELECTRONICS TRAINER.	\$ 2,013.60
4	09-12559 *	POWER WINDOW TRAINER.	\$ 1,416.00
5	09-12566	FORD BASIC ELECTRICAL PROGRAM.	\$ 4,930.00
6	09-12567	FORD BASIC ELECTRICAL PROGRAM.	\$ 4,930.00
7	09-08829	MACBOOK W/LEARNING LAB	\$ 1,838.69
8	09-00217	DELL WS3400 W/20" FLAT PANEL/DVD+/RW	\$ 1,748.00
9	09-00258	DELL LAPTOP D830 W/DVD+/-RW/15.4" DISP	\$ 1,730.00
10	08-10465	TELEX WIRELESS BASE	\$ 2,101.60
11	08-09287	PANASONIC HD/SD CARD	\$ 1,550.00
12	08-09288	PANASONIC HD/SD CARD	\$ 1,550.00
13	08-11883	APPLE MACBOOK 2.0GHZ W/CD-RW/DVD 13.3"	\$ 1,499.00
14	08-05181	APPLE MACBOOK 2.16GHZ W/DVD+-RW/CD-RW 13	\$ 1,664.85
15	56518	Computer, MacBook	\$ 1,499.00
16	59460	Computer, MacBook	\$ 1,499.00
17	59473	Computer, MacBook	\$ 1,499.00
18	59674	Computer, MacBook	\$ 1,499.00
19	59863	Computer, MacBook	\$ 1,499.00
20	59865	Computer, MacBook	\$ 1,499.00
21	59866	Computer, MacBook	\$ 1,499.00
22	59884	Computer, MacBook	\$ 1,499.00
23	59885	Computer, MacBook	\$ 1,499.00
24	59892	Computer, MacBook	\$ 1,499.00
25	07-14419	APPLE,MACBOOK 2.0GHZ W/DVD+-RW/CD-RW	\$ 1,691.00
26	07-14427	APPLE, MACBOOK 2.0GHZ W/DVD+-RW/CD-RW	\$ 1,691.00
27	07-14431	APPLE,MACBOOK 2.0GHZ W/DVD+-RW/CD-RW	\$ 1,691.00
28	07-14437	APPLE, MACBOOK 2.0GHZ W/DVD+-RW/CD-RW	\$ 1,691.00
29	07-82075	LENS CONTROL FUJINON	\$ 1,660.00
30	07-11595	PRIMERA BRAVO II DVDV-R	\$ 2,059.83
31	07-09637	APPLE MACBOOK 1.83GHZ CD-RW/DVD13.3"DISP	\$ 1,499.00
32	07-10073	APPLE MACBOOK 1.83GHZ CD-RW/DVD13.3"DISP	\$ 1,499.00
33	07-81862	FUJINON MM LENS	\$ 2,850.00
34	07-81863	FUJINON REAR LENS CONT.	\$ 1,660.00

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

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

Audit Start Date:  
9/2/10

**The Office of the Chief Auditor  
Property Division  
2010-11**

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
35	07-81538	LENS CONTROL FUJINON	\$ 1,660.00
36	07-82936	DXCD50 PORTABLE CAMERA	\$ 7,695.00
37	07-82937	CAD50 CAMERA ADAPTER	\$ 1,490.00
38	07-04339	CAMCORDER, COMMERICAL VIDEO DIGITAL SONY	\$ 1,768.00
39	07-04340	CAMCORDER, COMMERICAL VIDEO DIGITAL SONY	\$ 1,768.00
40	07-04343	CAMCORDER, COMMERICAL VIDEO DIGITAL SONY	\$ 1,768.00
41	07-04344	CAMCORDER, COMMERICAL VIDEO DIGITAL SONY	\$ 1,768.00
42	07-02004	DELL,LAPTOP, D810 W/DVD-RW/15.4"	\$ 1,945.00
43	07-02024	DELL,LAPTOP, D810 W/DVD-RW/15.4"	\$ 1,945.00
44	07-00570	APPLE, MACBOOK PRO 1.83GHZ	\$ 2,599.00
45	07-00573	APPLE, MACBOOK PRO 1.83GHZ	\$ 2,599.00
46	07-80510	SEMI TRAILER	\$ 1,500.00
47	06-82990	DELL, OPTI GX520 P4	\$ 1,098.00
48	05LA03664	Apple-Refresh Laptop	\$ 1,395.62
49	05LA03676	Apple-Refresh Laptop	\$ 1,395.62
50	05LA03759	Apple-Refresh Laptop	\$ 1,395.62
51	05LA03786	Apple-Refresh Laptop	\$ 1,395.62
52	05-55674	APPLE, IBOOK G4 W/CD-RW/DVD/14.1"	\$ 1,721.50
53	05-55676	APPLE, IBOOK G4 W/CD-RW/DVD/14.1"	\$ 1,721.50
54	05-55690	APPLE, IBOOK G4 W/CD-RW/DVD/14.1"	\$ 1,721.50
55	05-83064	APPLE, IBOOK 12.1"	\$ 1,420.93
56	05-83067	APPLE, IBOOK 12.1"	\$ 1,420.93
57	05-33715	APPLE,IBOOK G4 COMBO DRIVE/12"DISPLAY	\$ 1,239.00
58	04-80338	HOSPITAL BED	\$ 2,016.70
59	03-20679	SONY DIGITAL INTERFACE	\$ 1,339.77
60	03-20678	SONY EFFECTS BOARD	\$ 2,855.29
61	03-20324	APPLE, LAPTOP TITANIUM G4	\$ 2,581.95
62	03-20312	CAMERA, PANASONIC CONVERTABLE	\$ 3,101.00
63	03-20313	CAMERA, PANASONIC CONVERTIBLE	\$ 3,101.00
64	03-20314	CAMERA, PANASONIC CONVERTIBLE	\$ 3,101.00
65	03-20315	CARD, STUDI PANASONIC	\$ 1,809.00
66	03-20316	CARD, STUDIO PANASONIC	\$ 1,809.00
67	03-20317	CARD, STUDIO PANASONIC	\$ 1,809.00
68	03-20319	RCU PANASONIC	\$ 1,624.00
69	03-17410	APPLE LAPTOP IBOOK G3	\$ 1,695.65
70	03-17413	APPLE LAPTOP IBOOK G3	\$ 1,841.95
71	03-16844	APPLE, DESKTOP, IMAC G4 W/17" FLAT PANEL	\$ 1,960.00
72	03-14097	COMPUTER, LAPTOP MAC I BOOK	\$ 1,782.98

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

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

Audit Start Date:  
9/2/10

**The Office of the Chief Auditor  
Property Division  
2010-11**

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
73	03-14099	COMPUTER, LAPTOP MAC I BOOK	\$ 1,782.98
74	03-14103	COMPUTER, LAPTOP MAC I BOOK	\$ 1,782.98
75	03-14111	COMPUTER, LAPTOP MAC I BOOK	\$ 1,782.98
76	03-14113	COMPUTER, LAPTOP MAC I BOOK	\$ 1,782.98
77	03-14114	COMPUTER, LAPTOP MAC I BOOK	\$ 1,782.98
78	03-14116	COMPUTER, LAPTOP MAC I BOOK	\$ 1,782.98
79	03-14117	COMPUTER, LAPTOP MAC I BOOK	\$ 1,782.98
80	03-14119	COMPUTER, LAPTOP MAC I BOOK	\$ 1,782.98
81	03-14126	COMPUTER, LAPTOP MAC I BOOK	\$ 1,782.98
82	03-14892	COMPUTER, DELL OPTIPLEX G X 240	\$ 1,082.00
83	03-06608	SWITCHER, DIGITAL SONY	\$ 17,100.44
84	02-08453	COMPUTER, DELL GX 240D	\$ 1,343.25
85	02-03751	COMPUTER, MAC IMAC	\$ 1,050.36
86	02-00090	COMPUTER, DELL GX 150/M	\$ 1,349.00
87	01-22016	COMPUTER, LAPTOP MAC G4	\$ 2,499.33
88	01-12437	COMPUTER, POWER MAC G4	\$ 2,975.86
89	00-11183	PRINTER, LEXMARK OPTRA M410N	\$ 1,466.00
90	00-09738	COMPUTER, MAC IMAC	\$ 1,195.86
91	00-09742	COMPUTER, MAC IMAC	\$ 1,680.86
92	00-09745	COMPUTER, MAC IMAC	\$ 1,680.86
93	00-02396	COMPUTER, MAC IMAC	\$ 1,195.86
94	00-00943	COMPUTER, MAC IMAC	\$ 1,195.86
95	00-00947	COMPUTER, LAPTOP MAC I BOOK	\$ 2,020.00
96	99-11659	SOUSAPHONE, YAMAHA SILVER	\$ 4,670.00
97	99-06258	COMPUTER, POWER MAC G3	\$ 2,142.00
98	99-05708	COMPUTER, MAC IMAC 333	\$ 1,375.00
99	99-04755	BED, ELECTRIC, 60"	\$ 2,135.95
100	99-04760	COMPUTER, MAC IMAC B4126LL	\$ 1,308.00
101	99-04763	COMPUTER, MAC IMAC B4126LL	\$ 1,308.00
102	99-04774	COMPUTER, MAC IMAC B4126LL	\$ 1,308.00
103	99-04776	COMPUTER, MAC IMAC B4126LL	\$ 1,308.00
104	99-02321	COMPUTER, DELL GX 1/M	\$ 1,371.00
105	98-84133	COMPUTER, POWERBOOK MAC G3-2	\$ 2,964.00
106	98-84135	COMPUTER, POWERBOOK MAC G3-2	\$ 2,964.00
107	98-84136	COMPUTER, POWER MAC G3-2	\$ 2,964.00
108	98-84138	COMPUTER, POWERBOOK MAC G3-2	\$ 2,964.00
109	98-82438	COMPUTER, TANDY MULTIMEDIA	\$ 1,703.24
110	98-81069	COMPUTER, TANDY MULTIMEDIA	\$ 1,527.33

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

Audit Start Date:  
9/2/10

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2010-11**

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
111	98-81147	COMPUTER, POWER MAC G3	\$ 2,332.00
112	98-03009	COMPUTER, TANDY MULTIMEDIA	\$ 1,527.33
113	96-30536	CART GOLF USED EZ-GO ELECTRIC 1993	\$ 1,550.00
114	95-46297	MONITOR B/W 5" PANWVBM503	\$ 1,051.90
115	95-46856	MONITOR B/W 5" PANWVBM503	\$ 1,051.90
116	95-18822	SPEAKERS SET 200 WATTS W/ COLLAPSIBLE ST	\$ 1,020.00
117	96-30351	RECORDER/PLAYER, PANASONIC AG-1970	\$ 1,199.00
118	93-11352	HEAD COLOR PRINTING SECOND 375	\$ 5,654.00

\* Additional research is still ongoing-see Report Summary (Hallandale High)

<b>Total Historical Cost of Property unaccounted for as of October 28, 2010</b>	<b>\$ 242,120.91</b>
<b>[1]Total Accumulated Depreciation as of October 28, 2010</b>	<b>\$ 179,199.62</b>
<b>Net Value of Property considered to be unaccounted for as of October 28, 2010</b>	<b>\$ 62,921.29</b>

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

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

**JOEL D. HERBST, Ed.D.  
OFFICE OF THE SOUTH AREA SUPERINTENDENT**

Telephone: (754) 321-3600

Facsimile: (754) 321-3630

November 16, 2010

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

FROM: Joel D. Herbst, Ed.D., Area Superintendent  
South Area Superintendent's Office



**SUBJECT: HALLANDALE HIGH SCHOOL PROPERTY AUDIT – FOR 2010**

The South Area Office has reviewed the inventory response from the Principal of Hallandale High School. The school will make every effort to continue to locate the missing items. The area office will implement monitoring strategies to strengthen the principal's business management competencies, provide support and supervision to prevent further loss of the school's assets. We will work with the principal and the new inventory team to develop a plan to permanently resolve this problem.

The area office understands the severity of this finding and has established an aggressive process to closely guide the school in implementing a monitoring system that will ensure compliance. This process will focus on the best practice suggestions outlined by the Office of the Chief Auditor and supervised by area staff.

Area staff will monitor the school level implementation of the corrective action plan and will be directed to work closely with the school to ensure the plan is effective in eliminating property audit exceptions. To ensure that the school will continue to improve and comply with the best practices, as developed by the Office of the Chief Auditor, the following procedures will be implemented:

- a. The area director will work closely with the school principal to supervise the inventory team and help manage and safeguard assets.
- b. The area director will schedule the South Area Inventory Cadre and the Area Instructional Technology Specialist to conduct reviews of the school's adherence to property and inventory procedures.
- c. The principal and the school inventory team will be required to attend district and area training on the inventory best practices.

*We, the South Area Office, are committed to high expectations for all students and staff and pledge to ensure equal access to a quality education for our diverse population.*

Hallandale High School Audit Response Continued:

- d. The principal will meet with the school inventory team monthly and provide updates on their progress to the area director.
- e. The area technology specialist will continue to work with the school's property and inventory team throughout the year to make sure that the corrective action plan is being implemented effectively.
- f. The principal has designated a new inventory coordinator to address all property and inventory needs.
- g. Training on the inventory process and corrective action procedures will be provided to all staff members quarterly.
- h. The team will reconcile the PNI report monthly.
- i. The school will revise and correctly implement procedures to issue that all property that is removed from the school is properly documented and that documentation is filed in a timely manner and kept on file for audit.
- j. All affected school staff will be required to attend district offered workshops pertaining to property inventory. Written verification will be provided to the area office upon completion.
- k. The principal will establish a secure storage area for laptops to reduce the loss of property due to theft. The principal will work with the special investigator assigned to the school to identify the most secure location and for assistance in a developing a theft prevention plan.

The principal understands the seriousness of an audit exception and will take deliberate steps to ensure that the corrective action plan will prevent recurrences of property audit exceptions in the future.

I will meet with the area director and the principal to ensure that the corrective actions outlined in these responses are implemented with fidelity and will effectively eliminate property audit exceptions at Hallandale High School.

Please contact me for questions or concerns.

Attachment

JDH/DD/CR

cc: Deborah Davey, Area Director  
Darren Jones, Principal, Hallandale High School  
Claude Remy, Area Business Analyst  
Melissa Megna, Instructional Technology Specialist





THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

HALLANDALE MAGNET HIGH SCHOOL

**DARREN S. JONES, Principal**  
ANNETTE PINCKNEY, 12<sup>TH</sup> Grade Principal  
DAWN GRABER, 11<sup>TH</sup> Grade Principal  
DARIUS SAUNDERS, Intern Principal / 10<sup>TH</sup> Grade Principal  
ANTHONY DORSETT, 9<sup>TH</sup> Grade Principal  
720 NW 9<sup>th</sup> Avenue  
Hallandale Beach, Florida 33009  
754-323-0900  
754-323-1030 FAX  
www.hallandalehs.org

SCHOOL BOARD

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ROBERT D. PARKS, Ed.D.  
KEVIN P. TYNAN, ESQ.  
  
JAMES F. NOTTER  
Superintendent of Schools

November 12, 2010

TO: Joel D. Herbst,  
Superintendent South Area

FROM: Darren S. Jones,  
Principal

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE**

In response to the Audit Report on Property Inventory, I assure you that in addition to the procedures adopted and listed below, our inventory team has taken an even greater stance with holding all stakeholders accountable for receiving, usage, storage and following all procedures outlined to retain every item within our possession.

We have put into place several corrective measures as follows:

1. We have organized an inventory team that includes the principal, an assistant principal, media specialist, band director, magnet coordinators, athletic director, bookkeeper, budget keeper, head facility service person, and behavior specialist (Inventory Coordinator). This committee will continue to meet once per week to monitor the school's inventory and implementation of corrective plans.
2. The inventory team will conduct monthly reviews of the inventory items to ensure all items are assigned to a location or a person. The band director, athletic director, head facilities person, media specialist, graphic arts, automotive, T.V. production, and business magnet coordinators have been assigned to take ownership of their inventory and monthly ensure that all inventory is accounted for by reporting to the inventory team.
3. The principal's Inventory Coordinator will continue to utilize the inventory database to track equipment, produce room inventories, create property passes, and generate 3290a forms for surplus equipment.
4. Room inventory lists have been posted on the wall of each classroom, office, closet, and mobile laptop cart (posted inside the cart) and will be updated each quarter. The Inventory Coordinator and assistant principal will review this on a quarterly basis.
5. The barcode feature in the inventory database will be utilized to clearly mark each individual item indicating its serial number, BPI, description, location number and room number where the item has been assigned and located.



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

HALLANDALE MAGNET HIGH SCHOOL

**DARREN S. JONES, Principal**  
**ANNETTE PINCKNEY, 12<sup>TH</sup> Grade Principal**  
**DAWN GRABER, 11<sup>TH</sup> Grade Principal**  
**DARIUS SAUNDERS, Intern Principal / 10<sup>TH</sup> Grade Principal**  
**ANTHONY DORSETT, 9<sup>TH</sup> Grade Principal**  
720 NW 9<sup>th</sup> Avenue  
Hallandale Beach, Florida 33009  
754-323-0900  
754-323-1030 FAX  
[www.hallandalehs.org](http://www.hallandalehs.org)

SCHOOL BOARD

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ROBERT D. PARKS, Ed.D.  
KEVIN P. TYNAN, ESQ.

**JAMES F. NOTTER**  
*Superintendent of Schools*

6. All department heads, magnet coordinators/teachers, and vocational teachers will be instructed on the process for initiating the transfer or surplus process for equipment. This process will include securing proper signatures.
7. The administrative and inventory team have created a manual to outline all processes and procedures. All staff has been trained on the necessity of securing all inventory daily. Procedures have been put into place upon finding items unsecured.
8. Members of the inventory team will review the PNI 811 monthly in order to reconcile the school inventory database with the new items purchased, items stolen or missing, items surplused or transferred, and serial number discrepancies. All information necessary will be sent to Capital Assets.
9. All equipment movement, such as, new purchases, equipment transfer, equipment surplus, and equipment repair will be documented in the school's inventory database.
10. The process for receiving items has been revised to ensure that items received have correct serial numbers and that all items are accounted for before entering into the district's system. An administrator will monitor any equipment that requires assembly to ensure that all pieces are present and installed. A memo will be written and attached to the invoice if pieces are to be installed inside a larger component. Capital Assets will be provided with such information.
11. The process for stolen items, including the retrieval of police reports, the tangible loss report and the SIU property and inventory loss report, has been reviewed with the inventory team to ensure appropriate protocol is followed.
12. The TV production engineer will use a tracking sheet for parts used to repair another piece of equipment. All items that he transports to Hallandale's workbench from other schools will require a property pass.
13. An inventory binder will be kept with all required paperwork as outlined in the Chief Auditor's procedures.

cc: Deborah Davey, South Area Director  
Claude Remy, South Area Budget Analyst

**School Name:** Miramar Elementary 0531  
**Principal:** Ms. Rebeca Brito (As of July 1, 2010)  
Mr. Philip Bullock (Former, currently at Coral Cove Elementary)

**Address:** 6831 SW 26<sup>th</sup> Street  
Miramar, Florida 33023

Total Number of Items in Inventory:	586
Total Dollar Cost of Items in Inventory:	\$710,443
Total Number of Items Unaccounted for:	8
Total Dollar Cost of Items Unaccounted for:	\$10,065
Total Net Value of Items Unaccounted for:	\$600

Audit Start Date: 8/11/10

### **Self Inventories**

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools and departments to ensure an accurate physical accounting of site designated assets by the staff. The Property Team's responsibilities should be made clear to involved staff in order for deadlines and objectives for monitoring to be met. Equipment should be designated to individual staff members who are requested to oversee the equipment and immediately report theft to the appropriate administration in a timely manner. Additionally, items that are not utilized on a day-to-day basis should be stored in a secured location with a directive that the appropriate staff will physically verify the equipment on a regular basis. The South Area Office has established protocols for the review and reconciliation of all asset records on a quarterly basis. Errors should be identified and corrected by the designated school/department staff accordingly. When errors are identified, the proper support paperwork should be forwarded to Financial Reporting Capital Assets (FRCA) for record modification.

### **Monitoring Property Records**

Failure to properly monitor records and accurately report manufacturer serial numbers at the time of purchase were identified as systemic deficiencies. Several custodial items were received without the required manufacturer's serial number. As a result, the Office of the Chief Auditor obtained some vendor invoices identifying the items' serial numbers and will submit the corrections for realignment as a result of the processing of this property audit report by Financial Reporting Capital Assets (FRCA). The Inventory Audit Specialist has reviewed the areas of concern with Ms. Brito and the involved staff. The South Area Office and previous site administrator provided a plan for incorporating room checklist verification and asset record download reviews as operational standards for monitoring property during the previous property audit evaluations at Miramar Elementary. In addition, a property team was to be established to assist in monitoring the implementation of the corrective measures. Seventy one (71) records have been identified with some type of error which will be corrected as a result of the processing of this audit report.

### **Property Passes**

*"Upon approval of the custodian of property, employees / students may remove equipment from a School Board location...."* (SBBC 3204) The SBBC approved property passes must be updated on a yearly basis. Fifty four (54) passes were created that were not dated by Mr. Bullock. The

**(Miramar Elementary continued)**

support documentation has been corrected as a result of this property audit. Those items have been physically verified in accordance with the standards for reconciliation established by the OCA.

**Surplus/Transfer Activity**

Principals are responsible for ensuring efficient and accurate surplus/transfer activity.

Periodically, a location should surplus any obsolete or damaged equipment items in order to remove these records from their capital asset inventory. The location must complete a 3290a Surplus Declaration Form to identify the assets to be salvaged. The 3290a Surplus Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each asset being sent for surplus. The surplus request will be processed by Financial Reporting Capital Assets and locations will be contacted for any additional information. The property custodian should verify that the capital asset records have been removed from the site's inventory roster by requesting a PNI 811 from ETS Production. Some errors in the recording of surplus paperwork may have occurred. Accuracy of recording asset information on the requisite approved documentation and submitting the forms for archiving are the responsibility of the issuing location.

Ms. Brito has submitted a corrective action plan identifying the strategies for eliminating systemic property control weaknesses at Miramar Elementary. Dr. Joel Herbst, South Area Superintendent, has reviewed the inventory response. Dr. Valerie Wanza, Area Director, will meet with the principal to ensure that the plan is effective in safeguarding the school's assets more efficiently.

Audit Start Date:  
8/11/10

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2010-11**

**Items not accounted for : Miramar Elementary 0531**

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 59093	Computer, MacBook	\$ 1,499.00
2 05LL00767	Lexmark Refresh Printer-T640n	\$ 1,099.66
3 01-20607	COMPUTER, MAC IMAC	\$ 1,195.86
4 01-20625	COMPUTER, MAC IMAC	\$ 1,195.86
5 01-20627	COMPUTER, MAC IMAC	\$ 1,195.86
6 01-20628	COMPUTER, MAC IMAC	\$ 1,195.86
7 99-07662	COMPUTER, MAC IMAC	\$ 1,375.00
8 99-04204	COMPUTER, MAC IMAC B4126LL	\$ 1,308.00

<b>Total Historical Cost of Property unaccounted for as of October 18, 2010</b>	<b>\$ 10,065.10</b>
<b>[1]Total Accumulated Depreciation as of October 18, 2010</b>	<b>\$ 9,465.50</b>
<b>Net Value of Property considered to be unaccounted for as of October 18, 2010</b>	<b>\$ 599.60</b>

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

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

**JOEL D. HERBST, Ed.D.  
OFFICE OF THE SOUTH AREA SUPERINTENDENT**

Telephone: (754) 321-3600

Facsimile: (754) 321-3630

November 3, 2010

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

FROM: Joel D. Herbst, Ed.D.   
South Area Superintendent

**SUBJECT: MIRAMAR ELEMENTARY SCHOOL PROPERTY AUDIT – FOR 2010**

The South Area Office has reviewed the inventory response from the principal of Miramar Elementary School. The school will make every effort to continue to locate the missing items. The area office will continue to implement monitoring strategies to strengthen the new principal's business management competencies, provide support and supervision to prevent further loss of school's assets. We will work with the new principal and school staff to develop a plan to permanently resolve this problem.

The area office understands the severity of this finding and has established an aggressive process to closely guide the school in implementing a step by step monitoring system that will ensure compliance.

Area staff will monitor the corrective action plan at Miramar Elementary School and will be directed to work closely with the school to ensure that the new corrective action plan is effective in eliminating property audit exceptions.

- a. Inventory reports will be completed quarterly by the school. The area director will work closely with the principal to review these reports to ensure the integrity of the inventory and safeguard the assets.
- b. The school will be added to the third quarter south area inventory cadre visits to further monitor their inventory practices.
- c. The area director will direct the principal to meet with the inventory team, as outlined by the Chief Auditor's Office and provide updates on their progress. These updates will be reviewed by the area director during regular school visits.
- d. Quarterly the school will conduct property and inventory assessment the results will be reviewed by the principal and the area director during school visits.
- e. The area technology specialist will continue to work with the school's property and inventory staff throughout the year to make sure that the newly established procedures are being implemented with fidelity.

*We, the South Area Office, are committed to high expectations for all students and staff and pledge to ensure equal access to a quality education for our diverse population.*

Miramar Elementary School Audit Response Continued:

- f. The team will review the PNI report monthly to update and reconcile the school inventory database. Procedures to issue property passes will be revised and correctly implemented. Items that have been surplus, transferred, stolen or lost will be documented in the school inventory database. Signed police reports, Tangible Loss Reports, SIU reports and 3290a forms will be filed timely and kept in the school's inventory binder for audit purposes.
- g. All affected school staff will be required to attend district offered workshops pertaining to property inventory. Written verification will be provided to the area office upon completion.

The principal understands the seriousness of an audit exception and will take deliberate steps to ensure that the corrective action plan will prevent recurrences of property audit exceptions in the future.

I will meet with the area director and the principal to ensure that the corrective actions outlined in these responses are implemented with fidelity and will effectively eliminate property audit exceptions at Miramar Elementary School.

Please contact me for questions or concerns.

Attachment

JDH/VW/CR

cc: Dr. Valerie S. Wanza, Area Director  
Rebecca Brito, Principal, Miramar Elementary School  
Claude Remy, Area Business Analyst  
Melissa Megna, Instructional Technology Specialist



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Miramar Elementary  
Mrs. Rebeca A. Brito, Principal  
Mrs. Brenda Gillis, Assistant Principal  
6831 Southwest 26<sup>th</sup> Street  
Miramar, Florida 33023  
Tel. 754-323-6550  
Fax 754-323-6590



### SCHOOL BOARD

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ANN MURRAY  
KEVIN P. TYNAN, ESQ

JAMES F. NOTTER  
*Superintendent of Schools*

October 25, 2010

To: Dr. Joel Herbst  
South Area Superintendent

From: Becki Brito, Principal  
Miramar Elementary

SUBJECT: Audit Response- Property Inventory  
Miramar Elementary  
Fiscal Year 2010-2011

The following corrective actions will be implemented in order to ensure the proper monitoring of records and the physical accounting of inventory at Miramar Elementary:

- **Property Passes:** Property passes have been signed, dated, and archived by the current administrator for the 2010-2011 academic school year. The principal will ensure that every August new property passes are originated, signed, dated, and the serial number verified for each piece of equipment signed out. The property passes will be maintained in the Property and Inventory Notebook originated for data collection and maintenance created for this purpose by the current administrator.
- **Self Inventories:** The principal has created a 4 member team for self-assessment and monitoring that consists of the microtech, the principal, the assistant principal and the media specialist. This team will originate room checklists and physically compare the inventory with the quarterly PNI report to ensure that all equipment and its location are accounted for on the checklist. Capital and Assets will be contacted for the items missing and not found through this audit for correction. New surplus procedures have been instituted in order to correct additional equipment being taken off campus inadvertently, or incorrectly, for the surplus process-all surplus will be done through front office control by the microtech through appropriate paperwork and labeling of all items to be surplussed. The microtech will physically verify that the equipment is held in the front office and monitored for removal through front office staff.

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## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Miramar Elementary  
Mrs. Rebeca A. Brito, Principal  
Mrs. Brenda Gillis, Assistant Principal  
6831 Southwest 26<sup>th</sup> Street  
Miramar, Florida 33023  
Tel. 754-323-6550  
Fax 754-323-6590

### SCHOOL BOARD

*Chair* JENNIFER L. GOTTLIEB  
*Vice Chair* BENJAMIN J. WILLIAMS

MAUREEN S. DINNEN  
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ANN MURRAY  
KEVIN P. TYNAN, ESQ

JAMES F. NOTTER  
*Superintendent of Schools*

- **Vendor invoices:** Invoice serial numbers will be entered by the bookkeeper and will be verified by the principal. The assistant principal and the microtech will verify, on a quarterly basis, by comparison of equipment physically to the correct identification (serial number). The standard will be to provide an inventory list to be posted in each classroom, and updated every quarter in order to monitor equipment and physical location. The PNI811 Report will be downloaded every quarter and will be kept in the Property and Inventory Notebook for documentation purposes (dated and checked off for visual inventory). Records with errors will be corrected and properly documented.
- **Monitoring Property Records:** Through the record download system and the PNI811 report, it has been established that all serial numbers will be reconciled with equipment received each quarter and records realigned if necessary at the time of monitoring-this has already become operational through the use of a system of check and balance through two members of the property and inventory team.
- **Surplus:** The new administrator has instituted procedures that are standard and currently operational, that all proper paperwork must be obtained, signed and properly monitored before removal of any equipment off campus. A removal of outstanding surplus equipment will be salvaged twice a year at the end of each semester. In January of 2011 a 3290a will be prepared for current items to be salvaged from the campus. Thereafter, salvage of equipment will become institutionalized at the end of each semester in order to maintain up-to-date records for inventory and equipment.

Identified property and inventory issues will be corrected by January 2011 through the procedures above and through those outlined in the Audit report dated October 19, 2010. Corrective measures listed above have been institutionalized and operational as of the date of the audit report (October 19, 2010).

**Department Name: Accountability 9852**

**Director Name: Ms. Veda Hudge**

**Address: 600 SE 3<sup>rd</sup> Avenue  
Fort Lauderdale, Florida 33301**

Total Number of Items in Inventory:	152
Total Dollar Cost of Items in Inventory:	\$257,475
Total Number of Items Unaccounted for:	3
Total Dollar Cost of Items Unaccounted for:	\$5,192
Total Net Value of Items Unaccounted for:	\$3,307

Audit Start Date: 8/25/10

### **Self Inventories**

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools and departments to ensure an accurate physical accounting of site designated assets by the staff. The Property Team's responsibilities should be made clear to involved staff in order for deadlines and objectives for monitoring to be met. All staff should be made aware of the best practices for securing equipment and preventing theft. Equipment should be designated to individual staff members who are requested to oversee the equipment and immediately report theft to the appropriate administration in a timely manner. Additionally, items that are not utilized on a day-to-day basis should be stored in a secured location with a directive that the appropriate staff will physically verify this equipment on a regular basis. The Deputy Superintendent-Support Services has established protocols for the review and reconciliation of all asset records on a quarterly basis. Errors should be identified and corrected by the designated school/department staff accordingly. When errors are identified, the proper support paperwork should be forwarded to Financial Reporting Capital Assets (FRCA) for record modification. **Four items were documented (3290 Transfer Declaration) as being physically transferred from Drop Out Prevention when staff and equipment were merged with the Accountability Department. This was identified and explained to Ms. Hudge. She has acknowledged the error. Those four items are not included in the list of unaccounted for items.**

### **Loss Reporting**

Police Reports should be used to provide record of an incident of theft or vandalism that has been identified by department staff. The local police agency as well as the School Board of Broward County Special Investigative Unit (SIU) should be contacted to investigate the crime. Reporting of theft activity to the local police agency must include the manufacturer's serial number information for subsequent entry into the police teletype (NCIC/FCIC) stolen property database. In addition, an SIU Immediate Notification Form and SBBC approved Tangible Loss Report must be completed. These items should be forwarded to the Financial Reporting Capital Assets Division for record amendment and proper archiving at the time of incident. One (1) item was reported by an employee in March 2009, but did not include the necessary serial number information at the start of this property audit. In addition, the report was not submitted for processing or reconciled over the last year. A police report should not be utilized as a "clean up" mechanism when internal control elements have not been consistently upheld which resulted in unaccounted for equipment. A trained staff member should be aware when items are unlawfully removed from their designated storage area within a reasonable amount of time. If a site's staff is constantly monitoring their inventory and discover an actual theft, a Police Report should be

**(Accountability continued)**

filed with the local police authority immediately. Two items (2) have been reported as a result of the audit.

*All staff* should be made aware of best practices for securing equipment and prevention of theft. When possible, it is suggested that assets be returned to an interior portion of the storage facility/department for added security.

**Property Team**

Functional back up roles should be developed to increase monitoring efficiency related to centralized archiving of support documentation utilizing a Property Binder and local tracking database. It should be noted that the sharing of oversight responsibilities can foster an improved level of compliance, awareness and adherence to school/department expectations related to property control.

Ms. Hudge has submitted a response incorporating process improvements for monitoring property at the Accountability Department. Dr. Harrison, Deputy Superintendent-Educational Programs and Student Support, has reviewed the response and will oversee the implementation of the corrective action plan.

Audit Start Date:  
10/29/10

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2010-11**

**Items not accounted for : Accountability 9852**

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
1	10-03121	APPLE MACBOOK 2.0 GHZ 13.3" DISPLAY	\$ 1,553.00
2	09-06966	DELL, D430 W/CD-RW/DVD 12.1" DISPLAY	\$ 2,193.00
3	05-23103	APPLE IBOOK G4 W/CD-RW/DVD-ROM/12.1"DISP	\$ 1,446.00

**Total Historical Cost of Property unaccounted for as of November 1, 2010 \$ 5,192.00**

**[1]Total Accumulated Depreciation as of November 1, 2010 \$ 1,884.60**

**Net Value of Property considered to be unaccounted for as of November 1, 2010 \$ 3,307.40**

\* It should be noted that four additional items were not accounted for, but were identified as a recording error signed for during an inaccurate transfer recorded during the merger of 9852 & Drop Out Prevention 9540 in the prior year.

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

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
JOANNE W. HARRISON, Ed.D., DEPUTY SUPERINTENDENT  
EDUCATIONAL PROGRAMS & STUDENT SUPPORT**

**Telephone: (754) 321-2100**

**Facsimile: (754) 321-2396**

Signatures on file

November 9, 2010

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

**FROM:** Joanne W. Harrison, Ed.D.  
Deputy Superintendent

**SUBJECT: INVENTORY AUDIT RESPONSES**

The Educational Programs and Student Support Division have reviewed the inventory audit response for Accountability Department. The Educational Programs & Student Support Division has implemented the following monitoring strategies to strengthen the Accountability Department business management competencies and prevent recurrence of audit exceptions. The Director of Accountability Department will provide the following assistance:

- The Deputy Superintendent met with the Executive Director of Educational Programs and the Director of Accountability Department to review the audits and strategies to eliminate audit findings.
- The Executive Director of Educational Programs met with Accountability Department staff to ensure the effective transition to the new procedures.
- The Accountability Department will conduct monthly inventories and reviews with to the Executive Director the implementation status of the new monitoring system.
- The Accountability Department meet with the audit staff to ensure new processes are in place.

JWH:cg

cc: Leslie Brown, Executive Director, Educational Programs  
Veda Hudge, Department Director,

**THE SCHOOL BOARD OF BROWARD COUNTY**  
**ACCOUNTABILITY DEPARTMENT**  
**Veda F. Hudge, Director**

**Phone: 754-321-1890**

**Fax: 754-321-1899**

November 8, 2010

**TO:** Joanne W. Harrison, Ed.D., Deputy Superintendent  
Educational Programs & Student Support

**FROM:** Veda F. Hudge, <sup>CPK</sup>Director  
Accountability Department

**SUBJECT: AUDIT RESPONSE ON PROPERTY INVENTORY-FISCAL YEAR 2011**

A Property and Inventory Audit was conducted during the months of September and October for the Accountability Department (location # 9852). The Final Audit Report identified three items missing from the Accountability Department. The equipment listed below has been accounted for as follows:

1. Apple MacBook (serial number W894701MA4W / BPI Number 10-03121)
  - Laptop was stolen
  - Laptop has been reported stolen to the Fort Lauderdale Police Department and report has been provided to the Auditor and Capital Assets (see report attached).
2. Dell, D430 Laptop (serial number 4M54LH1/ BPI Number 09-06966)
  - Laptop was stolen from employee's car prior to the merger between Dropout Prevention and the Accountability. During the initial audit following the merger, the audit specialist indicated that the police report was fine and that there were no audit exceptions. This audit occurred on the first day after the departments were merged and prior to the physical move of Dropout Prevention staff to the 13<sup>th</sup> floor of the K. C. Wright Center.
  - The initial police report that was filed did not reflect the serial number; as a result, the police report provided to Auditor during the fall 2010 audit was not accepted because the serial number was omitted from police report.
  - Police report has since been amended and provided to the Auditor and Capital Assets (copy attached).
3. Apple IBook G4 (serial number 0523103 / BPI Number 05-23103)
  - Stolen laptop
  - Police report has been filed with the Fort Lauderdale Police Department and report has been provided to the Auditor and Capital Assets (see report attached).

November 8 2010

**AUDIT RESPONSE ON PROPERTY INVENTORY-FISCAL YEAR 2011**

Page Two

To ensure future safeguard of District Assets the following corrective actions are being implemented:

1. The locked cabinet where the laptops are stored has been moved to an interior cubicle. In addition, the lock for this cabinet has been changed and the Director has the only key.
2. Quarterly "hands on" inventories will be conducted by the Department TLC. If errors are identified, the proper support paperwork will be forwarded to Financial Reporting Capital Assets (FRCA) for record modification.
3. The Department TLC will utilize the database provided by the Inventory Audit Specialist to ensure to cross-reference the department's inventory.
4. All staff has been made aware of the best practices for securing equipment and preventing theft as well as the need for immediate notification of the local policy agency as well as the School Board of Broward County Special Investigative Unit (SIU) should a theft occur.

We are confident that with these improved procedures our department will be able to maintain an accurate inventory. If you have any further questions regarding this issue please call me at 754-321-1890.

VH:cb

Attachments

**Department Name: Administrative Site Operations 9615**

**Manager Name: Mr. Israel Canales**

**Address: 600 SE 3<sup>rd</sup> Avenue  
Fort Lauderdale, Florida 33301**

Total Number of Items in Inventory:	162
Total Dollar Cost of Items in Inventory:	\$1,469,893
Total Number of Items Unaccounted for:	62
Total Dollar Cost of Items Unaccounted for:	\$170,680
Total Net Value of Items Unaccounted for:	\$75,804

Audit Start Date: 3/11/10

Audit Committee 5/1/08	Admin Site Operations	Items unaccounted (U/A) for:	21 Total Assets U/A	\$59,786 Historical Value of Assets U/A	Exception
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The original list of unaccounted for equipment, 97 items valued at a \$628,344, was reduced as a result of the coordinated efforts of the Property Audit Supervisor, Mr. Canales and various support departments following the receipt of Administrative Site Operation's official property audit response by the Office of the Chief Auditor. As such, the final list of items has been amended to reflect the reconciliation of those items for inclusion in this audit report (35 assets). Additional requests for vendor and district support record information has still not been received.

**REPEAT:**

Administrative Site Operations' staff has not effectively implemented a process for monitoring equipment and asset records in accordance with the corrective action plan submitted as a result of the previous audit. The Property Audit Supervisor met with department staff as a result of the previous audit.

Many of the items classified as unaccounted for are due in part to the inability of department staff to provide itemized vendor support documents complete with individual manufacturer serial numbers as requested by the Office of the Chief Auditor at the start of the audit (9 months). Serial numbers are used as the primary reference in determining physical delivery, installation and potential warranty coverage. In some instances, bundled or lot purchases related to system surveillance equipment (08-08380) and ELECTRICAL SERV/GR#5 ALT 2004-02-FC-see KCW Generator (07-05327) have precluded the Office of the Chief Auditor from determining the detailed values of the individual components. As such, the reported values may be overstated in the Master File of Assets record. These items are not missing, but rather improperly defined. Record modification is needed and pending.

Several devices were installed by third party vendors contracted by the Educational Technology Services (ETS) to support network and phone communication in the buildings operated by Mr. Canales' staff which remain unaccounted for. Mr. Canales requested a meeting with Ms. Angela Coluzzi and Mr. Chuck Stanley, ETS Directors, to determine a strategy for adequately identifying and subsequently transferring the components to alternate locations within the District. The Property Audit Supervisor attended the meeting and requested vendor support documentation establishing the individual components by manufacturer's serial numbers and the



### **(Administrative Site Operations continued)**

associated installation work orders. In addition, an inquiry was made to ETS staff to determine how the purchase warranty terms and service agreements were tracked to determine feasibility of cost without tracking physical installation and adequately receiving the equipment with clearly identifiable manufacturer serial number information.

#### **Business Practice O-100-Purchasing Capital Asset Items**

*1) All non-consumable equipment items with a unit value of \$1,000 or greater must be ordered through the District's Purchasing system utilizing appropriate coding. 2) When ordering capital asset equipment, locations are prohibited from purchasing items in "lots", "bundles", or "attached lists". 3) When capital asset items are received on-line, the individual must process the goods receipt for each item separately and record the unique serial number for each asset item within the system.*

#### **Self Inventories**

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools and departments to ensure an accurate physical accounting of site designated assets by the staff. The Property Team's responsibilities should be made clear to involved staff in order for deadlines and objectives for monitoring to be met. All staff should be made aware of the best practices for securing equipment and preventing theft. Equipment should be designated to individual staff members who are requested to oversee the equipment and immediately report theft to the appropriate administration in a timely manner. Additionally, items that are not utilized on a day-to-day basis should be stored in a secured location with a directive that the appropriate staff is expected to physically verify this equipment on a regular basis. Errors should be identified and corrected by the designated school/department staff accordingly. When errors are identified, the proper support paperwork should be forwarded to Financial Reporting Capital Assets (FRCA) for record modification.

Tom Lindner, Acting Deputy Superintendent of Facilities and Construction Management and Chris Akagbosu, Director of Growth Management, have initialed/approved the comments submitted by Mr. Canales as a response to the property audit findings and remaining list of unaccounted for items.

Audit Start Date:  
3/11/10

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

**The Office of the Chief Auditor**

**Property Division**

**2010-11**

**Items not accounted for : Administrative Site Operations 9615**  
(REPEAT 5/1/08)

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
1	09-12145	DELL OPTIPLEX(BASIC)760 W/17" FLAT PANEL	\$ 1,042.00
2	08-09586	PRINTER, LEXMARK T640N B/W LASER 2 DRAWE	\$ 1,334.00
3	08-06270	HP PROCURVE SWITCH XL	\$ 2,124.15
4	08-04487	APLE MACBOOK PRO 2.2GHZ 15" DISPLAY	\$ 2,534.00
5	08-03321	RADIO TELEPHONES (INCLUDING CELL TYPE FO	\$ 2,070.14
6	08-01110	PLATINUM WEATHERBUG PACKAGE	\$ 12,650.00
7	08-80354	HP PROCURVE 5412Z1-96P	\$ 3,079.12
8	08-80355	HP PROCURVE 5412Z1-20P	\$ 3,079.12
9	08-80356	HP PROCURVE 5400Z1-24P	\$ 3,079.12
10	08-80357	HP PROCURVE 5400Z1-24P	\$ 3,079.12
11	08-80358	HP PROCURVE 5400Z1-24P	\$ 3,079.12
12	08-80359	HP PROCURVE 5400Z1-24P	\$ 3,079.12
13	08-80360	HP PROCURVE 5400Z1-GBIC	\$ 3,783.12
14	08-80361	APC SMART 2200VA RACK	\$ 1,113.00
15	08-80362	APC SMART 2200VA RACK	\$ 1,113.00
16	07-81958	HP SWITCH X1 MINI-GBIC	\$ 1,143.12
17	07-81957	HP SWITCH X1 MINI-GBIC	\$ 1,143.12
18	07-81956	HP SWITCH X1 MINI-GBIC	\$ 1,143.12
19	07-81955	HP SWITCH X1 MINI-GBIC	\$ 1,143.12
20	07-81954	HP SWITCH X 124-PORT	\$ 2,093.52
21	07-81953	HP SWITCH X 124-PORT	\$ 2,093.52
22	07-81952	HP SWITCH X 124-PORT	\$ 2,093.52
23	07-81951	HP SWITCH X 124-PORT	\$ 2,093.52
24	07-81950	HP SWITCH X 124-PORT	\$ 2,093.52
25	07-81949	HP SWITCH X124-PORT	\$ 2,093.52
26	07-81076	42" PLASMA W/CART	\$ 3,577.50
27	07-81075	TANDBERG 880 (SOFTWARE FOR 07-81073)	\$ 1,108.00
28	07-81074	TANDBERG 880 (SOFTWARE FOR 07-81073)	\$ 1,108.00
29	07-81073	TANBERG 880 MXP	\$ 5,441.55
30	07-80212	HP PROCURVE 5300 24 MODULE	\$ 2,093.52
31	07-80211	HP PROCURVE 5300 24 MODULE	\$ 2,093.52
32	07-80210	HP PROCURVE 5300 24 MODULE	\$ 2,093.52
33	07-80209	HP PROCURVE 5300 PORT MODULE	\$ 2,093.52
34	07-80191	PROCURVE 5300 14-MODULE	\$ 2,093.52
35	07-80190	PROCURVE 5300 14-MODULE	\$ 2,093.52

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

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

Audit Start Date:  
3/11/10

**The Office of the Chief Auditor  
Property Division  
2010-11**

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
36	07-80189	PROCURVE 5300 14-MODULE	\$ 2,093.52
37	07-80188	PROCURVE 5300 14-MODULE	\$ 2,093.52
38	07-80187	PROCURVE 5300 14-MODULE	\$ 2,093.52
39	07-80186	PROCURVE 5300 14-MODULE	\$ 2,093.52
40	07-11918*	GENIE AWP 30	\$ 7,540.00
41	07-10449	TANDBERG 150	\$ 1,271.90
42	07-07045	HP PROCURVE 2650 SWITCH	\$ 1,229.00
43	07-04459	SBX W/4 ANALOG PORTS	\$ 2,689.96
44	07-01094	DELL,DESKTOP, P4 TOWER W/19"FLAT PANEL	\$ 1,147.00
45	07-00634	XSERVE G5 2.3GHZ DP	\$ 10,127.00
46	07-00223	NETWORK COMPONENTS	\$ 5,603.00
47	06-08445	COMPUTER, DELL GX520	\$ 1,098.00
48	06-05879	TELEPHONE SYSTEMS	\$ 2,057.60
49	05-52993	APPLE,DESKTOP, IMAC G5 W/17"	\$ 1,849.00
50	05-51536	PRINTER, LEXMARK T630N B/W LASER 2 DRAWE	\$ 1,394.00
51	05-37649	MATERIAL HANDLING EQUIPMENT	\$ 1,700.00
52	05-35637	MOTOROLA XTS2500 PORTABLE RADIO	\$ 1,963.00
53	05-35652	MOTOROLA XTS2500 PORTABLE RADIO	\$ 1,963.00
54	04-17770	DELL DESKTOP P4 TOWER W/17"FLAT PANEL/DV	\$ 1,399.00
55	04-13917	CCTV SURVEILLANCE SYSTEM	\$ 15,298.00
56	03-16652	APPLE, DESKTOP, EMAC G4 W/17" FLAT	\$ 1,290.25
57	03-80564	COMPUTER, DELL OPTIPLEX 15" FLAT SCREEN	\$ 1,447.00
58	02-05016	COMPUTER, DELL GX150	\$ 1,323.00
59	97-28800	PRINTER, LASERWRITER 16/600 PS, M2471LL	\$ 2,116.00
60	95-34858	COMPUTER MAC POWER 6100/66AV	\$ 2,812.00
61	90-14817	COPIER XEROX ZOOM 5018 W/2 TRAY FEEDER/S	\$ 5,265.00
62	89-18240	COPIER SAVIN MODEL 7300	\$ 2,555.00

<b>Total Historical Cost of Property unaccounted for as of October 18, 2010</b>	<b>\$ 170,679.69</b>
<b>[1]Total Accumulated Depreciation as of October 18, 2010</b>	<b>\$ 94,876.18</b>
<b>Net Value of Property considered to be unaccounted for as of October 18, 2010</b>	<b>\$ 75,803.51</b>

\*Transfer paperwork pending (Facilities Support Services)

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

**The School Board of Broward County, FL  
Administrative Sites  
Israel Canales, Manager  
(754) 321-1801**

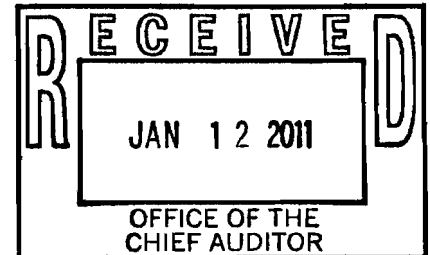
January 10, 2011

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

FROM: Israel Canales, Manager   
Administrative Sites

VIA: Thomas Lindner, Acting Deputy Superintendent  
Facilities and Construction Management 

Chris Akagbosu, Director   
Growth Management Department



SUBJECT: **AUDIT REPORT ON PROPERTY INVENTORY, FISCAL YEAR 2010/11**

The Property Inventory Audit of the Facilities Department Administrative Site Operations Department (#9615) has been reviewed. As a result of this audit, I have assigned a staff member to construct a current inventory database for local tracking of items that have been ordered and receipted for by Cost Center #9615. In addition, we will prepare necessary documentation to have worthless and wholly depreciated equipment that could not be located removed from the inventory list.

Of greater concern is the approximately \$147,000 of Information Technology equipment that was arbitrarily assigned to Cost Center #9615 without any acknowledgement of management staff. With the assistance of Information Technology Department staff, I have initiated steps to attempt to physically locate this equipment, which neither my staff, nor I, operate, maintain, install, fund or otherwise support in any manner. Once located, we will attempt to determine how best to appropriately assign this equipment for future reference and ensure that it is placed on the appropriate inventory list. I would also like to volunteer to participate in any efforts to establish more effective procedures to ensure more accurate assignment and tracking of District assets, as the current system, as demonstrated by this audit, is clearly weak. Furthermore, a meeting has been scheduled for January 13, 2011, with Melissa Grimm and staff to start discussions on a better procedure regarding their tracking of items. We intend, at some point, to meet with your staff to share the conclusions of the meeting with ERP.

In closing, we would hope that the Chief Auditor's staff would be involved in assisting the District in establishing more effective procedures to ensure that assets can be easily identified, located and tracked, saving ALL staff time, effort and ultimately, dollars, in the current resource constrained fiscal climate. In addition, the resulting audit reports will provide a more accurate representation of the reality involving missing and retired assets.

Should you need any additional information, please contact me at 754-321-1801.

IC/br

*The School Board of Broward County, Florida*

*Office of the Chief Auditor*

*Patrick Reilly, Chief Auditor*

DATE: January 12, 2011

TO: Thomas Lindner, Acting Deputy Superintendent  
Facilities & Construction Management

FROM: Patrick O. Reilly, Chief Auditor *PR*  
Office of the Chief Auditor

**SUBJECT: Audit Report on Property Inventory/Administrative Sites**

Regarding your revised audit response dated January 10, 2011, pertaining to the audit findings identified in your Property and Inventory Audit, I would like to make the following points to assist you in moving forward to correct these audit findings:

First, you state that you will “assign a staff member to construct a current inventory database . . .” A property tracking database was provided to you during this audit, as well as the prior audit in May, 2008. At any point, you can download a PNI 811 to obtain your latest inventory. Also, there is a Business Practice Bulletin O-100 - Procedures for Property and Inventory Control that should guide you with all aspects of property management through the asset’s life cycle. District staff has worked extensively to provide best practice suggestions and support for monitoring and tracking equipment in accordance with Business Practice Bulletin O-100. In addition, District staff has developed an enhanced communication process to advise locations about changes to their inventories entitled PNI Reports on Optispool Web. It should be noted that a PNI 811 Asset Report has been available to all locations and administrators since 2001. The original Property Management Audit Utility Database was constructed by our Office in cooperation with a representative from ETS at that time.

Regarding “worthless and wholly depreciated equipment”, there have always been procedures for handling obsolete and surplus equipment. With the current budgetary conditions, the fact that property items are fully or partially depreciated does not mean that such items are not subject to potential theft or misuse and does not relieve staff of its responsibility to exercise due care in safeguarding such property. It is our obligation to maximize use and efficiency as it relates to District purchased assets.

Your comments about “assets arbitrarily assigned to your cost center without any acknowledgement of management staff”, is an issue; however, property custodians are required to periodically review their records (PNI 811). In addition, you are able to use

PNI Reports on Optispool Web to determine any additions or deletions added to your record, in addition to the PNI 811 report.

You stated "I would also like to volunteer to participate in any efforts to establish more effective procedures to ensure more accurate assignment and tracking of District assets." Procedures and policies have been established and recently codified by the Executive Leadership Team in the Business Practice Bulletin O-100. You also stated "you would hope that the Chief Auditor's staff would be involved in assisting the District in establishing more effective procedures to ensure that assets can be easily identified, located and tracked, saving ALL staff time, effort and ultimately, dollars, in the current resource constrained fiscal climate." As you are personally aware, we have provided training, a database, best practices, support, and other assistance, although these are not audit functions. It is the responsibility of management to establish procedures, not the responsibility of the Chief Auditor. It is also the administration's responsibility to implement recommendations, to maintain an internal control environment conducive to the safeguarding of District assets, to preserve the District's resources, and to comply with applicable laws, regulations and School Board policies.

Lastly, your comment stating "resulting audit reports will provide a more accurate representation of the reality involving missing and retired assets." Our reports are intended to present management, the Audit Committee and the School Board with the results of the physical inventory and reconciliation with the property and inventory records for each location. Our reports provide a summary of material control weaknesses that identify unaccounted for items and provide management with recommendations to strengthen procedures to safeguard District assets.

If you have any questions, please contact me.

Cc: James F. Notter  
Israel Canales  
Chris Akagbosu  
Mark Magli  
Audit Committee Members

PR/pm

2010-11/#1746

**Department Name:** Deputy Superintendent-Curriculum 9801  
**Director Name:** Dr. Leontine Butler (As of June 16, 2010)  
Dr. Earlean Smiley, Former (Retired)

**Address:** 600 SE 3<sup>rd</sup> Avenue  
Fort Lauderdale, Florida 33301

Total Number of Items in Inventory: 21  
Total Dollar Cost of Items in Inventory: \$41,952  
Total Number of Items Unaccounted for: 1  
Total Dollar Cost of Items Unaccounted for: \$2,448  
Total Net Value of Items Unaccounted for: \$0

Audit Committee 12/10/09	Deputy Superintendent- Curriculum	Items unaccounted (U/A) for:	3 Total Assets U/A	\$9,181 Historical Value of Assets U/A	Exception
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Audit Start Date: 8/23/10

### **Self Inventories/Record Monitoring**

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools and departments to ensure an accurate physical accounting of site designated assets by the staff. The Property Team's responsibilities should be made clear to involved staff in order for deadlines and objectives for monitoring to be met.

*All staff* should be made aware of the best practices for securing equipment and preventing theft. Appropriate staff should physically verify that each equipment item listed on the PNI 811 report is accounted for on premises or there is a current property pass executed for equipment assigned to individuals. Quarterly inventories and asset record download reviews were established as procedural standards established by Dr. Smiley as a result of the previous property audit. Errors should be identified and corrected accordingly by the designated department staff. When errors are identified, proper support paperwork should be directed to Financial Reporting Capital Assets (FRCA) for record amendment.

### **Surplus / Transfer of Equipment**

*All assets* are to be documented at the time of retirement utilizing the prescribed School Board approved 3290 Surplus Declaration Form. Principals/Directors are responsible for ensuring efficient and accurate surplus activity. It is suggested that surplus materials be segregated and recorded prior to request for removal. Removal Acknowledgements (B-stock Transfer Form) should also be retained for audit purposes. The processing of transferred equipment must also be confirmed through asset record review (PNI 811) following the request for changes by the site administrator. No items should be given to District staff without completing the appropriate transfer, surplus or property pass documentation. Work order documentation for temporary removal should include all District assigned and manufacturer tracking information (Serial #, BPI, Model, etc.).

Dr. Butler has reviewed the concerns identified during this property audit and has implemented new monitoring strategies for maintaining efficient and accurate monitoring practices in her newly appointed division.

Audit Start Date:  
8/23/10

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2010-11**

Items not accounted for : **Deputy Superintendent-Curriculum 9801**  
(REPEAT 12/10/09)

1	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
	95-30413	Station, Mobile/Base Motorola	\$ 2,448.00

Total Historical Cost of Property unaccounted for as of October 28, 2010	\$	2,448.00
[1]Total Accumulated Depreciation as of October 28, 2010	\$	2,448.00
Net Value of Property considered to be unaccounted for as of October 28, 2010	\$	-

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



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
OFFICE OF THE DEPUTY SUPERINTENDENT  
CURRICULUM

November 17, 2010

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

FROM: Leontine J. Butler, Ed.D., Deputy Superintendent  
Curriculum

SUBJECT: **CURRICULUM AUDIT FINDINGS – FISCAL YEAR 2010-2011**

This memorandum is being written to advise you that the Curriculum Division staff has carefully reviewed the Curriculum Audit findings for fiscal year 2010-2011.

The office of Curriculum will follow your suggestion of “hands on all” items to ensure accurate physical accounting of site assets by staff. All staff will be made aware of the best practices for securing equipment and preventing theft. The PNI 811 report will be obtained and equipment checked and verified for accuracy. Any errors will be directed to Financial Reporting Capital Assets for record correction.

In the future and at the time of staff retirement, School Board approved form #3290 Surplus Declaration form will be used to document assets if necessary. B-Stock transfer forms will also be retained in the department for audit purposes. The PNI 811 report will again be obtained and checked for accuracy.

If you have any questions or suggestions, please contact Leontine J. Butler, Deputy Superintendent at 754-321-2110.

LJB/jcc

cc: Mark Magli, Supervisor, Property & Inventory

**Department Name: Innovative Programs 9812**

**Director Name: Ms. Leona Miracola**

**Address: 600 SE 3<sup>rd</sup> Avenue  
Fort Lauderdale, Florida 33301**

Total Number of Items in Inventory:	74
Total Dollar Cost of Items in Inventory:	\$164,323
Total Number of Items Unaccounted for:	1
Total Dollar Cost of Items Unaccounted for:	\$2,167
Total Net Value of Items Unaccounted for:	\$0

Audit Start Date: 8/20/10

### **Self Inventories/Record Monitoring**

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools and departments to ensure an accurate physical accounting of site designated assets by the staff. The Property Team's responsibilities should be made clear to involved staff in order for deadlines and objectives for monitoring to be met. All staff should be made aware of the best practices for securing equipment and preventing theft. Appropriate staff should physically verify that each equipment item listed on the PNI 811 report is accounted for on premises or there is a current property pass executed for equipment assigned to individuals. Quarterly inventories and asset record download reviews were established as procedural standards established by the Deputy Superintendent-Student Support Services. Errors should be identified and corrected accordingly by the designated school staff. When errors are identified, proper support paperwork should be directed to Financial Reporting Capital Assets (FRCA) for record amendment.

### **Surplus / Transfer of Equipment**

All recorded assets are to be documented at the time of retirement utilizing the prescribed School Board approved 3290 Surplus Declaration Form. Principals/Directors are responsible for ensuring efficient and accurate surplus activity. It is suggested that surplus materials be segregated and recorded prior to request for removal. Removal Acknowledgements (B-stock Transfer Form) should also be retained for audit purposes. The processing of transferred equipment must also be confirmed through asset record review (PNI 811) following the request for changes by the site administrator. The location should maintain copies of all pertinent documentation for their files to facilitate any necessary reconciliation during subsequent inventory audits.

Ms. Miracola has submitted a plan for ensuring the accuracy of future surplus activity and monitoring of equipment at Innovative Programs. Dr. Harrison, Deputy Superintendent-Educational Programs and Student Support, has reviewed the response and will oversee the implementation of the corrective action plan.

Audit Start Date:  
8/20/10

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2010-11**

**Items not accounted for : Innovative Programs 9812**

<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
1 01-23258	Printer, Lexmark Optra T616	\$ 2,167.00

**Total Historical Cost of Property unaccounted for as of October 5, 2010 \$ 2,167.00**

**[1]Total Accumulated Depreciation as of October 5, 2010 \$ 2,167.00**

**Net Value of Property considered to be unaccounted for as of October 5, 2010**

<b>\$ -</b>
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*[1] Based upon class life used by the Financial Reporting Department*

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**JOANNE W. HARRISON, Ed.D., DEPUTY SUPERINTENDENT**  
**EDUCATIONAL PROGRAMS & STUDENT SUPPORT**

**Telephone: (754) 321-2100**

**Facsimile: (754) 321-2396**

Signatures on file

October 18, 2010

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

FROM: Joanne W. Harrison, Ed.D.  
Deputy Superintendent

SUBJECT: **INVENTORY AUDIT RESPONSES**

The Educational Programs and Student Support Division have reviewed the inventory audit response for Innovative Programs Department. The Educational Programs & Student Support Division has implemented the following monitoring strategies to strengthen the Innovative Programs Department business management competencies and prevent recurrence of audit exceptions. The Director of Innovative Programs Department will provide the following assistance:

- The Deputy Superintendent met with the Executive Director of Educational Programs and the Director of Innovative Programs Department to review the audits and strategies to eliminate audit findings.
- The Deputy Superintendent met with Innovative Programs Department staff to ensure the effective transition to the new procedures.
- The Innovative Programs Department will conduct monthly inventories and reviews with to the Executive Director the implementation status of the new monitoring system.
- The Innovative Programs Department meet with the audit staff to ensure new processes are in place.

JWH:cg

cc: Leslie Brown, Executive Director, Educational Programs  
Leona Miracola, Department Director,

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


**LEONA MIRACOLA  
DIRECTOR**


**Telephone: (754) 321-2380**

**Facsimile: (754) 321-2718**

October 19, 2010

**TO:** Joanne W. Harrison, Ed.D., Deputy Superintendent  
Educational Programs & Student Support

**FROM:** Leona Miracola, Director   
Innovative Programs

**VIA:** Leslie Brown, Executive Director   
Educational Programs

**SUBJECT: AUDIT REPORT ON PROPERTY INVENTORY -  
FISCAL YEAR 2010-2011**

The Innovative Programs Department has researched the status of the Lexmark Optra T616 printer and believes that it was transferred on 12/08/09 to B-Stock, along with four other printers received from the NCLB/Reassignment Department. However, the property was not documented on Transfer #9939. We requested staff at B-Stock to review their paperwork regarding this printer, but as of date, it has not been identified in their records or at the location. The equipment was not recorded properly in the transfer to B-Stock during the time that we merged the Reassignment/NCLB Department with Innovative Programs.

Our department conducts a quarterly inventory review of all property and will continue this process. In addition, our department staff and I will follow the outlined self-recording monitoring requirements and ensure that we utilize the surplus/transfer of equipment processes. In addition, we intend to take the following corrective action measures to ensure that all items are accounted for and documented.

1. Continue the quarterly inventory review of all property
2. Ensure property passes are current for all issued inventory
3. Review all paperwork related to inventory reports and surplus/transfer information

Should you have any questions, please feel free to contact me at **754-321-2380**.

LM:dvN

Attachments

**Department Name: Material Logistics 9613**  
**Manager Name: Mr. Brian Little**

**Address: 4200 NW 10<sup>th</sup> Avenue**  
**Oakland Park, Florida 33309**

Total Number of Items in Inventory: 237  
Total Dollar Cost of Items in Inventory: \$679,783  
Total Number of Items Unaccounted for: 15  
Total Dollar Cost of Items Unaccounted for: \$28,684  
Total Net Value of Items Unaccounted for: \$1,294

Audit Committee 5/14/09	Material Logistics	<b>Items unaccounted (U/A) for:</b>	65 Total Assets U/A	\$122,797 Historical Value of Assets U/A	<b>Exception</b>
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Audit Start Date: 8/20/10

### **Self Inventories**

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools and departments to ensure an accurate physical accounting of site designated assets by the staff. The Property Team's responsibilities should be made clear to involved staff in order for deadlines and objectives for monitoring to be met. All staff should be made aware of the best practices for securing equipment and preventing theft. Equipment should be designated to individual staff members who are requested to oversee the equipment and immediately report theft to the appropriate administration in a timely manner. Additionally, items that are not utilized on a day-to-day basis should be stored in a secured location with a directive that the appropriate staff is expected to physically verify this equipment on a regular basis. The Deputy Superintendent-Operations, Donnie Carter, has established protocols for the review and reconciliation of all asset records on a quarterly basis. Errors should be identified and corrected by the designated school staff accordingly. When errors are identified, the proper support paperwork should be forwarded to Financial Reporting Capital Assets (FRCA) for record modification.

### **Monitoring Property Records**

Failure to properly monitor records and accurately report manufacturer serial numbers at the time of purchase were identified as systemic deficiencies. As a result, the Office of the Chief Auditor obtained some vendor invoices identifying the items' serial numbers and will submit the corrections for realignment as a result of the processing of this property audit report by Financial Reporting Capital Assets (FRCA). The Inventory Audit Specialist has reviewed the areas of concern with Mr. Little and the involved staff.

Eighty eight (88) assets require record information corrections for discrepancies identified during the property audit. Most of those discrepancies were attributed to an issue created prior to the last audit involving KRONOS Time Devices. The department must follow up on all errors or questions related to the accuracy of the information associated with the site's asset roster. In addition, forty eight (48) items were located at the location that did not appear in the Master File

**(Material Logistics continued)**

of Assets records. The department must provide that information to FRCA to have the equipment added in alignment with the state requirements for recording and monitoring fixed assets (>\$999). In some cases, the historical cost may be below the value of assets captured by FRCA for tracking, but should still be maintained in the location's local tracking database and secured accordingly.

Mr. Brian Little, Manager, has reviewed the list of items identified as unaccounted for as a result of the physical property audit performed at the Material Logistics Department. As a result, Mr. Little has delineated a plan for improving site competencies in the area of property management. Mr. Jeffrey Moquin, Executive Director-Support Operations, has reviewed the findings summarized as a result of the property audit and has identified site based initiatives improving property management and record monitoring at Material Logistics in the future.

Audit Start Date:  
9/30/10

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2010-11**

**Items not accounted for : Material Logistics 9613**  
(REPEAT 5/14/09)

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
1	05-40903	DEFIBRILLATOR, AUTOMATIC EXTERNAL	\$ 1,795.00
2	03-17974	COPIER, CANON IR2000	\$ 1,322.00
3	03-11094	COMPUTER, DEL; GX240D	\$ 1,366.00
4	03-11096	COMPUTER, DELL GX240D	\$ 1,366.00
5	03-11097	COMPUTER, DELL GX240D	\$ 1,366.00
6	03-11100	COMPUTER, DELL GX240D	\$ 1,366.00
7	02-16682	PRINTER, LEXMARK T520N	\$ 1,258.00
8	02-09461	COMPUTER, DELL GX 240D	\$ 1,343.25
9	02-09487	COMPUTER, DELL GX 240D	\$ 1,343.25
10	00-01667	COMPUTER, DELL GX1/M	\$ 1,659.00
11	98-08730	COMPUTER, TANDY MULTIMEDIA	\$ 1,722.83
12	98-08734	COMPUTER, TANDY MULTIMEDIA	\$ 1,722.83
13	98-04405	JACK, PALLET YALE	\$ 6,076.00
14	94-10138	SCALE ACCOUNTING/POSTAL PITNEY BOWES 861	\$ 3,495.00
15	93-23689	MACHINE MAILING W/CONSOLE PITNEY BOWES 6	\$ 1,483.00

<b>Total Historical Cost of Property unaccounted for as of October 18, 2010</b>	<b>\$ 28,684.16</b>
<b>[1]Total Accumulated Depreciation as of October 18, 2010</b>	<b>\$ 27,390.06</b>
<b>Net Value of Property considered to be unaccounted for as of October 18, 2010</b>	<b>\$ 1,294.10</b>

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



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


**JEFFREY S. MOQUIN  
EXECUTIVE DIRECTOR, SUPPORT OPERATIONS**

**TELEPHONE: 754 321-2650**

**FAX: 754 321-2654**

December 1, 2010

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

FROM: Jeffrey S. Moquin   
Executive Director, Support Operations

**SUBJECT: PROPERTY AUDIT REPORT - MATERIAL LOGISTICS**

Please be advised that I have reviewed the attached response regarding the recent inventory audit conducted for the Material Logistics Department. Mr. Waremburg discussed the circumstances regarding the department's inability to locate various equipment items with the Manager, Materials Logistics. It appears the majority of the unaccounted items were related to consolidation of inventories by Financial Reporting as they addressed old and outdated location numbers, or the department's inability to produce documentation supporting the surplus of these items. As I have previously stated, I recognize these explanations do not excuse the responsibility of the property custodian to account for asset items in accordance with policy and procedure. These issues should have been discovered and appropriately addressed through the periodic self-inventories mandated by the Chief Operations Officer for the entire Operations Division.

I am confident the additional measures outlined within the response, combined with the guidance within the newly developed standard practice bulletin, will prevent recurrence of similar audit exceptions. All of the directors within Support Operations have been advised of the newly developed standard practice bulletin and their responsibility as a property custodian.

JSM/jsm

Attachment

cc: Donnie Carter, Chief Operations Officer  
Robert Waremburg, Director, Supply Management and Logistics  
Brian Little, Manager, Materials Logistics  
Mark Magli, Property Audit Supervisor

*The School Board of Broward County, Florida*

**Materials Logistics**

3800 N. W. 10<sup>th</sup> Avenue, Oakland Park, FL 33309

October 26, 2010

TO: Jeffrey Moquin, Executive Director, Support Operations

FROM: Brian E. Little, Manager

RE: AUDIT REPORT ON PROPERTY INVENTORY – FISCAL YEAR  
2009-2010 MATERIALS LOGISTICS 9613

**MATERIALS LOGISTICS**

Total items:	100	
Total items accounted for:	87	\$658,970.23
Total items unaccounted for:	13	\$ 20,813.16

**Items unaccounted for:**

- 98-08730 Computer, Tandy Multimedia – from PPO Stockroom, never reconciled when Central Warehouse was separated from Stockroom 2005.
- 98-08734 Computer, Tandy Multimedia – from PPO Stockroom, never reconciled when Central Warehouse was separated from Stockroom 2005.
- 00-01667 Computer, Dell GX/1M – added to 9613 PNI811 Sept 2009 with no notice to the department or documentation provided.
- 02-09461 Computer, Dell GX240D – added to 9613 PNI811 Sept 2009 with no notice to the department or documentation provided. Last PNI811 location this item Dillard HS.
- 02-09487 Computer, Dell GX240D – added to 9613 PNI811 Sept 2009 with no notice to the department or documentation provided. Last PNI811 location this item Dillard HS.
- 02-16682 Printer, Lexmark T520N – surplus in 2008, documentation not found.
- 03-11094 Computer, Dell GX240D – surplus in 2008, documentation not found.
- 03-11096 Computer, Dell GX240D – surplus in 2008, documentation not found.
- 03-11097 Computer, Dell GX240D – surplus in 2008, documentation not found.
- 03-11100 Computer, Dell GX240D – surplus in 2008, documentation not found.
- 03-17974 Computer, Dell GX240D – surplus in 2008, documentation not found.
- 93-23689 Machine, Mailing W/console Pitney Bowes – added to 9613 PNI811 May 2010. This item was not transferred to 9613 PNI811 when Pony merged with Materials Logistics in 2005.
- 93-10138 Machine, Scale Acct/Postal Pitney Bowes – added to 9613 PNI811 May 2010. This item was not transferred to 9613 when Pony merged with Materials Logistics in 2005.

**Brian E. Little, Manager, Materials Logistics**  
Phone: 754-321-4724 Fax: 754-321-4775

*The School Board of Broward County, Florida*

**Materials Logistics**

3800 N. W. 10<sup>th</sup> Avenue, Oakland Park, FL 33309

Two items list on the Audit Report as unaccounted for:

- 05-40903 Automatic External Defibrillator is not located in the department but is listed on the PNI811. AED s/n 33634305 is in the department but is listed on the PPO PNI811.
- 98-04405, forklift, is located in the Central Warehouse but was missed in the walk-through audit.

The Stockroom was a part of the Central Warehouse in 2005, and there was a large amount of co-mingling of resources. When the Stockroom was removed from 9613 and added to PPO there was no reassignment of assets which remained in the Stockroom.

**CORRECTIVE ACTION PLAN:**

The department has reviewed the PNI811 quarterly over the last five years. Errors in the report have been identified, reported to Financial Reporting, and corrected. The review of the PNI811 focused on recent BPI numbers and not those from many years ago added recently to the report.

- The PNI 811 report will be reviewed bi-monthly by the manager, **line-by-line**, to ensure tracking accountability and accuracy of the report.
- Materials Logistics will continue to implement the quarterly Check-List internal on-site department review throughout the year.
- The B-Stock Warehouse is a department of Materials Logistics. Items surplusd by District sites have been refurbished for use in the department to eliminate the need to purchase new equipment. These items will be cross checked against the District PNI811 data base and a 3290A/transfer ticket generated to add these items to the 9613 asset list.

**Brian E. Little, Manager, Materials Logistics**  
**Phone: 754-321-4724 Fax: 754-321-4775**

*The School Board of Broward County, Florida*

**Materials Logistics**

3800 N. W. 10<sup>th</sup> Avenue, Oakland Park, FL 33309

Cc: Robert Waremburg, Director, Supply Management and Logistics  
Mark Magli, Office of the Chief Auditor

Attachments: 01

**Brian E. Little, Manager, Materials Logistics**  
Phone: 754-321-4724 Fax: 754-321-4775

**Department Name:** Public Relations & Governmental Affairs 9903  
**Coordinator Name (s):** Mr. Charles Webster  
Ms. Nadine Drew

**Address:** 600 SE 3<sup>rd</sup> Avenue  
Fort Lauderdale, Florida 33301

Total Number of Items in Inventory:	46
Total Dollar Cost of Items in Inventory:	\$94,643
Total Number of Items Unaccounted for:	2
Total Dollar Cost of Items Unaccounted for:	\$6,190
Total Net Value of Items Unaccounted for:	\$0

Audit Start Date: 8/18/10

### **Property Passes**

*“Upon approval of the custodian of property, employees / students may remove equipment from a School Board location....”* (SBBC Policy 3204) The SBBC approved property passes must be updated on a yearly basis. Some assets were allocated to the staff without generating the required Property Pass documentation. The documentation has been corrected as a result of the audit. Those items have been physically verified in accordance with the standards for reconciliation established by the Office of the Chief Auditor (OCA).

### **Property Team**

Functional back up roles should be developed to increase efficiency related to centralized archiving of support documentation utilizing a Property Binder and local tracking database. It should be noted that the sharing of oversight responsibilities can foster an improved level of compliance, awareness and adherence to school/department policies related to property control.

### **Loss Reporting**

Police Reports should be executed to provide record of an incident of theft or vandalism that has been identified by school/department staff. The local police agency or School Resource Officer as well as the School Board of Broward County Special Investigative Unit (SIU) should be contacted to investigate the crime. Reporting of theft activity to the local police agency must include the manufacturer’s serial number information for subsequent entry into the police teletype (NCIC/FCIC) stolen property database. In addition, an SIU Immediate Notification Form and SBBC approved Tangible Loss Report must be completed. These items should be forwarded to the Financial Reporting Capital Assets Division for record amendment and proper archiving at the time of incident. ***All staff*** should be made aware of best practices for securing equipment and prevention of theft.

### **Surplus Activity**

Directors/Principals are responsible for ensuring efficient and accurate surplus activity. The property custodian should verify that the capital asset records have been removed from the capital inventory by requesting a PNI 811 from ETS Production. The location should maintain copies of all pertinent documentation for their files to facilitate any necessary reconciliation during subsequent inventory audits.

**(Public Relations & Governmental Affairs continued)**

Mr. Webster has reviewed the property audit findings with staff and subsequently implemented a comprehensive system for securing equipment and managing property within the Public Relations and Governmental Affairs Department.

Audit Start Date:  
8/18/10

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2010-11**

Items not accounted for : **Public Relations & Government Affairs 9903**

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
1	04-08341	COMPUTER, LAPTOP POWERBOOK	\$ 3,527.00
2	97-71479	SYSTEM, EDITING VHS PANASONIC	\$ 2,662.52

<b>Total Historical Cost of Property unaccounted for as of November 4, 2010</b>	<b>\$ 6,189.52</b>
<b>[1]Total Accumulated Depreciation as of November 4, 2010</b>	<b>\$ 6,189.52</b>
<b>Net Value of Property considered to be unaccounted for as of November 4, 2010</b>	<b>\$ -</b>

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

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
PUBLIC RELATIONS & GOVERNMENTAL AFFAIRS**


*"Excellence and Integrity in Communications"*

**PHONE: 754-321-2300**

**FAX: 754-321-2318**

November 10, 2010

TO: James F. Notter  
Superintendent of Schools

FROM: Charles Webster, Coordinator   
Public Relations & Governmental Affairs

SUBJECT: **AUDIT REPORT ON PROPERTY INVENTORY – FISCAL YEAR 2010-2011**

Regarding the two items that were not accounted for during the audit, one item, the laptop computer, was reported stolen during the burglary of a staff member's home. The second item, editing equipment, was transferred to BECON, however, the appropriate paperwork cannot be located. Documents addressing these lost items have been submitted to SIU and Capital Assets (copies attached).

The issues identified in the audit are valid, and have been addressed as noted below:

**Property Passes:** There was some confusion regarding the execution of property passes for the current school year caused by the change in Departmental management. This item has been corrected and current property passes have been properly executed and are on file. The equipment has also been physically verified by the auditor as noted in the report.

**Loss Reporting:** Proper procedure has been articulated, and will be followed in future. The required reports and documents have been obtained and submitted to the appropriate entities, as noted above.

**Surplus Activity:** Proper procedure has been articulated and noted. Public Relations & Governmental Affairs will follow the guidelines issued by the Office of the Chief Auditor regarding surplus activity.

**Property Team:** A Property Team has been formed to manage property assigned to Public Relations and Governmental Affairs. Deborah Sparbeck will serve as the Department Coordinator responsible for tracking physical inventory and maintenance of records. Requel Bell will be her back-up. Charles Webster will provide managerial/administrative oversight, and Nadine Drew will provide back-up.

**Plan of Action:**

- The Department Coordinator will ensure the accuracy of the current inventory listing.
- The Department Coordinator will develop and maintain the Departmental inventory database.
- The Department Coordinator will post in each work location the assigned inventory listing for that space.
- The Department Coordinator will assemble and maintain a Property Binder containing all pertinent inventory documentation for the Department.
- The Department Coordinator will request PNI811 reports quarterly.
- The Department Coordinator will conduct quarterly inventory reviews for the approval of the Departmental Administrative Lead.

CPW:ds

c: Mark Magli, Auditor III, Property & Inventory



**Department Name: Supply Management & Logistics 9707**  
**Director Name: Mr. Robert Waremburg**

**Address: 7720 West Oakland Park Boulevard**  
**Sunrise, Florida 33351**

Total Number of Items in Inventory:	95
Total Dollar Cost of Items in Inventory:	\$182,854
Total Number of Items Unaccounted for:	2
Total Dollar Cost of Items Unaccounted for:	\$3,401
Total Net Value of Items Unaccounted for:	\$0

Audit Start Date: 8/20/10

### **Self Inventories/Record Monitoring**

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools and departments to ensure an accurate physical accounting of site designated assets by the staff. The Property Team's responsibilities should be made clear to involved staff in order for deadlines and objectives for monitoring to be met. Quarterly inventories and asset record download reviews were established as procedural standards by the Deputy Superintendent-Operations, Donnie Carter. Errors should be identified and corrected accordingly by the designated department staff. As such, support paperwork should be directed to Financial Reporting Capital Assets (FRCA) for record amendment.

### **Property Team**

Functional back up roles should be developed to increase efficiency related to centralized archiving of support documentation utilizing a Property Binder and local tracking database. It should be noted that the sharing of oversight responsibilities can foster an improved level of compliance, awareness and adherence to school/department policies related to property control.

### **Surplus / Transfer of Equipment**

All recorded assets are to be documented at the time of retirement utilizing the prescribed School Board approved 3290 Surplus Declaration Form. Principals/Directors are responsible for ensuring efficient and accurate surplus activity. It is suggested that surplus materials be segregated and recorded prior to request for removal. Removal Acknowledgements (B-stock Transfer Form) should also be retained for audit purposes. The processing of transferred equipment must also be confirmed through asset record review (PNI 811) following the request for changes by the site administrator.

Mr. Waremburg has reviewed the list of items that remain unaccounted for as a result of the physical inventory performed at the Supply Management & Logistics department. Errors were identified during the audit; however support information could not be provided to reconcile two items added to the site's asset roster without their knowledge. Mr. Jeffrey Moquin, Executive Director-Support Operations, has reviewed the findings summarized as a result of the property audit and has identified site based initiatives improving property management and record monitoring at Supply Management & Logistics in the future.

Audit Start Date:  
8/20/10

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**  
**The Office of the Chief Auditor**  
**Property Division**  
**2010-11**

Items not accounted for : **Supply Management & Logistics 9707**

	<b>BPI NUMBER</b>	<b>ITEM DESCRIPTION</b>	<b>HISTORICAL COST</b>
1	00-01682	COMPUTER, DELL GX1/M	\$ 1,659.00
2	84-17233	MACHINE MAIL MODEL 5460	\$ 1,742.00

<b>Total Historical Cost of Property unaccounted for as of October 18, 2010</b>	<b>\$ 3,401.00</b>
<b>[1]Total Accumulated Depreciation as of October 18, 2010</b>	<b>\$ 3,401.00</b>
<b>Net Value of Property considered to be unaccounted for as of October 18, 2010</b>	<b>\$ -</b>

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

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

**JEFFREY S. MOQUIN  
EXECUTIVE DIRECTOR, SUPPORT OPERATIONS**

**TELEPHONE: 754 321-2650**

**FAX: 754 321-2654**

November 30, 2010

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

FROM: Jeffrey S. Moquin   
Executive Director, Support Operations

SUBJECT: **PROPERTY AUDIT REPORT – SUPPLY MANAGEMENT**

Please be advised that I have reviewed the attached response regarding the recent inventory audit conducted for the Supply Management & Logistics Department. Mr. Waremburg and I have discussed the circumstances regarding the department's inability to locate two equipment items. While I am sensitive to the reasoning outlined within the director's response, I fully recognize it is inconsequential to the process. The equipment items added to this location's inventory should have been discovered and appropriately addressed through the periodic self-inventories mandated by the Chief Operations Officer for the entire Operations Division.

I am confident the additional measures outlined within the response, combined with the guidance within the newly developed standard practice bulletin, will prevent recurrence of similar audit exceptions. In this specific situation, the department would have received the communication advising of the update to the Master File and been prompted to review the OptiSpool file for changes impacting their specific location number.

All of the directors within Support Operations have been advised of the newly developed standard practice bulletin and their responsibility as a property custodian.

JSM/jsm

Attachment

cc: Donnie Carter, Chief Operations Officer  
Robert Waremburg, Director, Supply Management and Logistics  
Mark Magli, Property Audit Supervisor

211/22/10

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
SUPPLY MANAGEMENT & LOGISTICS**

**Robert N. Waremburg, CPPO  
Director, Supply Management & Logistics**

**Telephone: 754-321-0508**

**Fax: 754-321-0936**

November 19, 2010

To: Jeffrey S. Moquin, Executive Director, Support Operations

From: Robert N. Waremburg, Director, Supply Management and Logistics



**SUBJECT: AUDIT REPORT ON PROPERTY INVENTORY – FISCAL YEAR 2010-11**

The audit report for Supply Management and Logistics Department number 9707 contained two findings for missing items. The items missing were as follows:

BPI Number	Item Description	Historical Costs	Net Book Value
00-01682	Computer, Dell GX1/M	\$1,659.00	\$ 0.00
84-17233	Machine, Mail Model 5460	\$1,742.00	\$ 0.00

When reviewing the previous audit conducted January 2009, these two items were not part of the 9707 location inventory and therefore were not identified as missing. I contacted the Financial Reporting Department and found these items were added without my knowledge to location 9707 on 7/30/09 and 8/12/09 respectively.

Although these items were added to my PNI reports during the year, the items were missed when the quarterly self-inventory checks were performed. When taking the self-check inventory, staff mistakenly marked finding the equipment by confusing it with other non-asset equipment in the office. The process which led to this mistake has been corrected. In the future, the quarterly self-checks will be conducted by two staff members working together as a team with the requirement of each item on the list must be touched and the serial number and BPI number will be verified.

The lost equipment was previously assigned to the Pony operations. This location area was closed but at some point it was discovered to still have equipment on the records. Historically, this area reported as a direct link to the Director of Supply Management and Logistics, which might explain why the Financial Reporting Office modified the records to place the equipment on the list for Supply Management and Logistics. The Pony operations area was eliminated years ago, and all personnel and equipment have been placed directly under the Manager of Material Logistics who reports to the Director of Supply Management and Logistics. The Pony area was re-checked for the equipment. It is most likely the equipment was removed from service years ago and the paperwork was not properly completed. I am attaching a completed 3290A form identifying these two items as lost and will have the items removed if not found within one year.

RW/pg  
Attachments  
Cc. Brian Little.

### Submit Surplus / Transfer Form to B-stock

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

☐ YES ☒ NO

Receiving Location #: 9613  
Location Name: B-Stock  
Contact Name: Steve Kusak  
Phone #: 754-321-2850

[illegible]

Robert N. Warming  
Principal / Director (per Policy 3204)

Date: 11 / 19 / 10

Released by: **ROBERT WAREMBURG**

Date: 11 / 19 / 10

Please Print Name, Title

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Principal / Director (per Policy 3204)

Date: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Please Print Name, Title



## PROPERTY AUDIT DIVISION

GO TO

<http://www.broward.k12.fl.us/auditdept/>

THEN

(see Property Audits / Reports)

### OFFICE OF THE CHIEF AUDITOR

Patrick Reilly, Chief Auditor

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#### AUDIT COMMITTEE MEETING

May 6, 2010 ([Reports](#))

June 24, 2010 ([Reports](#))

#### FRAUD HOTLINE

754.321.8325

#### CONTACT INFORMATION

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➔ 1. PRIOR AUDIT FINDINGS W/ AUDIT RESPONSES

2. "THE PROGRAM"

Best Practice Suggestions for Monitoring Equipment