

INTERNAL AUDIT REPORT

Property and Inventory Audits of Selected Locations **2013-2014**



**To be presented to the:
Audit Committee
on
May 1, 2014**

**The School Board of Broward County, Florida
on
May 20, 2014**

**by
The Office of the Chief Auditor**



Broward County Public Schools

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Office of the Chief Auditor
Patrick Reilly, Chief Auditor
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April 22, 2014

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

Ladies and Gentlemen:

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

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

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

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

Our property audits indicated that twenty six (26) locations in the report complied with prescribed policies and procedures. There were two (2) 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

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PROPERTY AUDIT REPORT

AUTHORIZATION

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

SCOPE, OBJECTIVES AND METHODOLOGY

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

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

Compliance

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

Property Control Structure

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

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

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

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

Property Audit Exceptions

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

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

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

Unaccounted / Found Items

While conducting the audit, there are instances in which items are determined to be unaccounted for. When the Office of the Chief Auditor 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 **Accounting & Financial Reporting Department (AFRD)**. 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, the Office of the Chief Auditor issues a final audit report to the property custodian, identifying the final discrepancy list as well as outlining any material weaknesses associated with the location's inventory control. A copy of the final discrepancy report will be forwarded to AFRD in order to amend the property records as deemed appropriate. For any new/found tangible personal property listed on the final audit discrepancy report with a historical cost/estimated value of \$1,000 or more, the location must forward a **03290** Equipment Acquisition Form signed by the property custodian with invoices or supported estimated values authorizing AFRD to add these property items to the Master File of Capital Assets database.

Summary of Property and Inventory Review for Fiscal Year 2013-2014

The following report discloses the audits for twenty five (25) schools and three (3) department locations. These audits were finalized between March 6, 2014 and April 22, 2014. For this report, we noted that two (2) locations had audit exceptions. A summary of this report notes that:

- For the 28 locations, 26,985 items were listed in the property records at a historical cost of \$39,240,211.
- For the 28 locations included in this report, a total of 61 items could not be accounted for with a historical cost of \$106,501.

SECTION I: Summary
Property and Inventory Audits Performed

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

The following table presents a summary of the property and inventory audits that were finalized during the period **March 6, 2014 and April 22, 2014**. For any location that received an exception, we have included a detailed listing of the items that were unaccounted for and the administration's response.

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	Page No.
Dept	9516 Broward Education Foundation	16	\$26,759	0	0	No Exception	
Dept	9518 Old Dillard Museum	23	\$68,939	0	0	No Exception	
Dept	9817 ESOL	147	\$266,902	0	0	No Exception	
School	0021 Pompano Beach Middle	1,018	\$1,807,785	0	0	No Exception	
School	0041 North Side Elementary	456	\$481,135	3	\$12,036	Exception	8-13
School	0391 Deerfield Park Elementary	635	\$902,575	8	\$11,372	Exception	14-18
School	0901 Cresthaven Elementary	489	\$715,126	0	0	No Exception	
School	0931 Peters Elementary	476	\$728,262	2	\$2,711	No Exception	
School	0971 Boulevard Heights Elementary	592	\$827,680	1	\$1,299	No Exception	
School	1131 Palmview Elementary	523	\$729,171	0	0	No Exception	
Sub Total This Page		4,375	\$6,554,334	14	\$27,418	2 Exception 8 No Exception	

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	Page No.
School	1151 Coral Springs High	2,011	\$2,964,845	4	\$12,667	No Exception	
School	1171 Sunshine Elementary	689	\$1,195,553	0	0	No Exception	
School	1191 North Fork Elementary	517	\$803,037	2	\$2,499	No Exception	
School	1271 Nova Eisenhower Elementary	613	\$900,548	0	0	No Exception	
School	1321 Sheridan Park Elementary	626	\$870,199	0	0	No Exception	
School	1671 Robert Markham Elementary	581	\$837,059	0	0	No Exception	
School	1681 Coconut Creek High	1,490	\$2,659,149	5	\$8,658	No Exception	
School	1901 Piper High	2,153	\$3,293,923	8	\$16,516	No Exception	
School	2351 South Plantation High	1,674	\$2,330,100	0	0	No Exception	
School	2741 Maplewood Elementary	551	\$831,559	3	\$3,970	No Exception	
School	2751 Taravella High	2,031	\$2,807,808	6	\$8,810	No Exception	
School	2891 Riverglades Elementary	552	\$700,976	4	\$5,040	No Exception	
School	3391 Charles W. Flanagan High	2,176	\$2,716,452	3	\$5,060	No Exception	
Sub Total This Page		15,664	\$22,911,208	35	\$63,220	13 No Exception	

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	Page No.
School	3861 Coral Glades High	2,150	\$3,246,646	7	\$9,232	No Exception	
School	3941 Community School North	1,264	\$1,115,256	1	\$1,100	No Exception	
School	3951 Community School South	834	\$899,459	3	\$4,365	No Exception	
School	3962 Discovery Elementary	576	\$821,675	0	0	No Exception	
School	3971 West Broward High	2,122	\$3,691,633	1	\$1,166	No Exception	
Sub Total This Page		6,946	\$9,774,669	12	\$15,863	5 No Exception	
Sub Total Page 4		4,375	\$6,554,334	14	\$27,418	2 Exception 8 No Exception	
Sub Total Page 5		15,664	\$22,911,208	35	\$63,220	13 No Exception	
TOTAL		26,985	\$39,240,211	61	\$106,501	26 No Exception 2 Exception	

Audits Performed by:

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

Audits Processed by:

Gail Mouzon-Williams

Audits Managed by:

Mark Magli

SECTION II:
Locations-All Items Accounted for

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

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

LOCATION NAME

9516 Broward Education Foundation

9518 Old Dillard Museum

9817 ESOL

0021 Pompano Beach Middle

0901 Cresthaven Elementary

1131 Palmview Elementary

1171 Sunshine Elementary

1271 Nova Eisenhower Elementary

1321 Sheridan Park Elementary

1671 Robert Markham Elementary

2351 South Plantation High

3962 Discovery Elementary

SECTION III:
Locations with Exceptions

School Name: **North Side Elementary 0041**

Principal's Name: **Ms. Camille LaChance**

Address: **5402 NW 36th Avenue
Fort Lauderdale, Florida 33309**

Total Number of Items in Inventory:	456
Total Dollar Cost of Items in Inventory:	\$481,135
Total Number of Items Unaccounted for:	3
Total Dollar Cost of Items Unaccounted for:	\$12,036
Total Net Value of Items Unaccounted for:	0

The expectations for monitoring and safeguarding District assets are defined by Business Practice Bulletin O-100. Policies, procedures and best practices should be reviewed with all staff to ensure proper compliance and systemic efficiency.

Procedures relating to the recording and execution of the removal of unusable obsolete equipment should be strengthened. The Property Custodian must certify the accuracy of documentation prior to the request for removal by the approved District agency (B-stock Warehouse). The Office of the Chief Auditor advises site administrators to avoid creating surplus "piles" whenever possible to prevent unmonitored removal or unrecorded addition of property to the designated pick up area.

Some items were represented on documentation as retired, but were found at the location during this physical inventory. Items that are documented for removal from the Master File of Assets (PROP) are extremely vulnerable to theft and misuse. Ms. LaChance has certified that those items will be requested for removal by the appropriate department as a resubmission following the conclusion of this audit.

SURPLUS OF TANGIBLE PERSONAL PROPERTY per Business Practice Bulletin O-100

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

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

The 3290a Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplus. The 3290a Surplus/Transfer Declaration Form

(North Side continued)

must then be signed and dated by the property custodian and adequate explanation/documentation provided for surplussing the tangible personal property.

The location should make a copy of the 3290a Surplus/Transfer Declaration Form(s) for their record and forward the original to the Manager, Material Logistics at the Warehouse. The Warehouse will arrange to pick-up the tangible personal property designated for surplus from the applicable location. A work order document will be provided to the property custodian at each location to certify removal activity.

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

Accounting & Financial Reporting Department - Capital Assets will send an email confirmation to the property custodian upon receipt of the form and documentation. Accounting & Financial Reporting Department - Capital Assets will process the 3290a Surplus/Transfer Declaration Form and remove the property records from the location's property inventory.

Within five business days of receiving notification, the 3290a Surplus/Transfer Declaration Form will be processed by Accounting & Financial Reporting Department- Capital Assets and locations will be contacted for any additional information. The property custodian should verify that the property records have been removed from the property inventory by requesting a PNI 811 from ETS Production or by monitoring the Optispool 954 Reports.

The location should maintain copies of all pertinent documentation for their files to facilitate any necessary reconciliation during subsequent property and inventory audits.

MONITORING PROPERTY RECORDS

Optispool PNI 811 & PNI 954 Reports, provided by Information & Technology (IT), should be reviewed routinely to ensure that record modifications, additions and amendments are executed in the Master File of Assets effectively.

(North Side continued)

CONDUCTING SEMI-ANNUAL INVENTORIES per Business Practice Bulletin O-100

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools/departments to ensure an accurate physical accounting of designated assets by the staff.

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

The location will request an electronic copy of its PNI 811 report from ETS Production or actively monitor the Optispool PNI 954A Report.

Appropriate staff will physically verify that each property item listed on the PNI 811 report is accounted for on premises or there is a current Property Pass executed for tangible personal property assigned to individuals. Locations shall surplus tangible personal property twice per year in accordance with conducting self-inventories.

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. The Principal and involved staff should maintain access to these items at all times.

**The Office of the Chief Auditor
Property Division
2013-14**

Items not accounted for:

North Side Elementary 0041

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1	02-17495	COMPUTER, DELL GX240D	\$ 1,042.00
2	02-17516	COMPUTER, DELL GX240D	\$ 1,042.00
3	01-15725	PROJECTOR, PROXIMA AV932	\$ 9,952.18

Total Historical Cost of Property unaccounted for as of March 7, 2014	\$ 12,036.18
[1]Total Accumulated Depreciation as of March 7, 2014	\$ 12,036.18
Net Value of Property considered to be unaccounted for as of March 7, 2014	\$ -

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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

Telephone: 754-321-3838

Facsimile: 754-321-3886

March 20, 2014

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

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

SUBJECT: PROPERTY AND INVENTORY AUDIT RESPONSE
NORTH SIDE ELEMENTARY SCHOOL

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

If additional information is needed, please let me know.

DKB/FB:saw

cc: Dr. Fabian Cone, Director, Office of School Performance and Accountability
Mark Magli, Office of the Chief Auditor
Camille LaChance, Principal, North Side Elementary School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

NORTH SIDE ELEMENTARY
CAMILLE A. LACHANCE, PRINCIPAL
120 NORTHEAST 11TH STREET
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Superintendent of Schools

March 12, 2014

To: Desmond Blackburn
Chief School Performance and Accountability Officer

From: Camille LaChance
Principal, North Side Elementary

Re: Property and Inventory Audit Response

Findings below are from a thorough review of the audit details for items not located, comparison to FRI reports and property passes, as well as a school wide physical search for all items listed as missing on line # 1 through # 3. The following items addressed are:

- # 1 and 2 – BPI # 02-17495 and 02-17516 Computer, Dell GX240D have not been located by teachers and reported to Ft. Lauderdale Police Department, case #14-021788.
- # 3 – BPI # 01-15725 Projector, Proxima AV932 salvaged but wrong projector was placed in surplus. The other projector is located in the cafeteria for salvage to B-stock.

Procedures for accurate property inventory are implemented at North Side Elementary and the Principal will monitor implementation of procedures with Property Inventory Team of such following items:

- All systems and procedures outlined in the attached Best Practice Bulletin 0-100 for Property and Inventory Control are followed. North Side Elementary shall surplus tangible personal property twice per year in accordance with their self-inventories conducted semi-annually.
- Property Team will monitor property records quarterly and Ms. Doe, Micro-Computer Tech will review Optispool PNI 811 & PNI 954 Reports as needed. Team members are cross-trained to fulfill different roles and responsibilities on team.
- On February 18, 2014 Property Inventory Team consisting of a new Assistant Principal, new Micro-Computer Tech and new Head Facilities Serviceperson were reminded of salvage procedures. Technology equipment must remain in designated rooms. If equipment is salvaged to B-stock, all surplus equipment is moved to the centralized location behind the stage in the cafeteria. Once 3290A form are signed by Principal, submit to B-stock through the pony. After B-stock generates transfer tickets and deliver boxes, Mr. Harrigan, Assistant Principal and Pamela Doe, Micro Computer-Technician will verify serial numbers and equipment deposited into the boxes with the assistance of Elvis Miller, Head Facilities Serviceperson. Once boxes are filled and ready for pickup, contact Kent Jerding at 954-684-8406 or kent.jerding@browardschools.com. After the transfer is completed, Mr. Jerding will submit completed transfer forms to Capital Assets for processing. Ms. Doe will review Optispool report for accurate property inventory. All discrepancies will be revised immediately.
- On Friday, March 7, 2014 all retired equipment was salvaged and removed from campus by B-stock Central Warehouse.

Thank you for your advice and patience.

School Name: Deerfield Park Elementary 0391
Principal's Name: Ms. Jocelyn Reid

Address: 650 SW 3rd Avenue
Deerfield Beach, Florida 33441

Total Number of Items in Inventory:	635
Total Dollar Cost of Items in Inventory:	\$902,575
Total Number of Items Unaccounted for:	*8
Total Dollar Cost of Items Unaccounted for:	\$11,372
Total Net Value of Items Unaccounted for:	\$0

REPORTING THEFT OR VANDALISM per Business Practice Bulletin O-100

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

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

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

*Police Report 10-1311-001966 was filed with the Broward Sheriff's Office to identify eight (8) "missing items" on November 13, 2013 as a result of the current property audit conducted by the Office of the Chief Auditor. Burglary activity detected during the summer (2013 DR 13-10-0095) may have been associated with the unaccounted for equipment, but was not identified as missing at that time.

It is recommended that the process for securing equipment during periods of inactivity or non-operation be strengthened by the administration. All staff should be made aware of the District's and Principal's expectations for adequately

(Deerfield Park Elementary continued)

monitoring and protecting equipment. A Property Team should be developed to provide additional awareness of campus activities and the associated risks of theft during hours of reduced or interrupted oversight. The tangible personal property purchases with a unit value of less than \$1,000 should be safeguarded and tracked at the location as well. All tangible personal property, especially high risk items such as lower valued (<\$1,000) laptop computers, iPads, cameras, LCD Projectors, custodial equipment, and musical instruments should be allocated and protected with fidelity.

CONDUCTING SEMI-ANNUAL INVENTORIES per Business Practice Bulletin O-100

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools/departments to ensure an accurate physical accounting of designated assets by the staff.

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

The location will request an electronic copy of its PNI 811 report from ETS Production or actively monitor the Optispool PNI 954A Report.

Appropriate staff will physically verify that each property item listed on the PNI 811 report is accounted for on premises or there is a current Property Pass executed for tangible personal property assigned to individuals. Locations shall surplus tangible personal property twice per year in accordance with conducting self-inventories.

**The Office of the Chief Auditor
Property Division
2013-14**

Items not accounted for:

Deerfield Park Elementary 0391

	BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1	06-80165	APPLE, IBOOK 12", G4	\$ 1,354.64
2	06-80113	APPLE, IBOOK 12", G4	\$ 1,354.64
3	06-80109	APPLE, IBOOK 12", G4	\$ 1,354.64
4	05LA03527	Apple-Refresh Laptop	\$ 1,395.62
5	05-44939	APPLE IBOOK G4 W/CD-RW/DVD/14.1"DISPLAY8	\$ 1,721.50
6	05-44938	APPLE IBOOK G4 W/CD-RW/DVD/14.1"DISPLAY8	\$ 1,721.50
7	04-82721	APPLE IBOOK 12.1	\$ 1,234.60
8	04-82720	APPLE IBOOK 12.1	\$ 1,234.60

Total Historical Cost of Property unaccounted for as of February 24, 2014 \$ 11,371.74

[1]Total Accumulated Depreciation as of February 24, 2014 \$ 11,371.74

Net Value of Property considered to be unaccounted for as of February 24, 2014 \$ -

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

Telephone: (754) 321-3838

Facsimile: (754) 321-3886

Date March 5, 2014

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

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

SUBJECT: **AUDIT REPORT ON PROPERTY INVENTORY
RESPONSE – DEERFIELD PARK ELEMENTARY SCHOOL**

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

If additional information is needed, please let me know.

DKB/IC:bc

cc: Irene Cejka, Director, Office of School Performance and Accountability
Jocelyn Reid, Principal, Deerfield Park Elementary School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

DEERFIELD PARK ELEMENTARY

Jocelyn Reid, Principal
Donna Rucker, Asst. Principal
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Superintendent of Schools

March 3, 2014

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

From: Jocelyn Reid, Principal *JR*

RE: 2013-2014 DEERFIELD PARK ELEMENTARY AUDIT

During the audit that was conducted at our school on October 13, 2013 there were 8 items listed that were not accounted for, as of the Final Audit Report FY 2013-2014. Please see our corrective action plan below to ensure future safeguard of Districts Assets.

- A meeting was held with our school based Technology Team to share the findings of the audit, as well as establish a plan to ensure joint accountability in the inventory process. In the absence of a Technology Specialist Position, our Assistant Principal currently serves as our school based Technology Lead Liaison. The rest of the team is comprised of the principal, team leaders, and the Head Custodian.
- The Technology Team will conduct inventories (at least three times a year) to verify the location of technology and ensure that property records are accurately maintained and updated. The Technology Lead will download and monitor PNI 811 reports on a bi-monthly basis. Inventory Room Checklists will be updated and/or placed in classrooms to verify technology equipment located in the room.
- A staff memo was distributed to all employees to reiterate important protocols as it relates to technology in their assigned area. Staff members should not remove equipment from an assigned room, and they should inform Administration immediately if a technology item is lost, stolen, or damaged.
- Administration and the Technology Lead (Assistant Principal) will follow District protocol per Business Practice Bulletin O-100, as it relates to reporting theft or vandalism. In the event of theft or vandalism, the property custodian will report the loss to the Special Investigative Unit and the local authorities at the time of the incident.
- Technology items (laptops, LCD Projectors, iPads, etc) will be secured during hours of non-operation, and protected with fidelity.

By implementing the corrective action plan, monitoring the plan with fidelity, and creating a culture of joint responsibility, we will safeguard our technology assets. Please let me know if any additional information is required.