

INTERNAL AUDIT REPORT

**Property and Inventory Audit of Selected Locations
2024 - 2025**



To be presented to the:

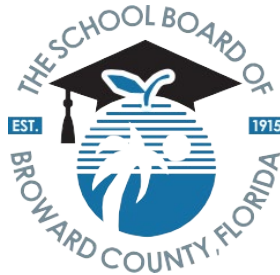
**Audit Committee on
February 13, 2025**

and

**The School Board of Broward County, Florida on
March 11, 2025**

by

The Office of the Chief Auditor



Debra Hixon, Chair
Sarah Leonardi, Vice Chair

Lori Alhadeff
Maura Mc Carthy Bulman
Brenda Fam, Esq.
Dr. Jeff Holness
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Superintendent of Schools

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

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Dr. Howard Hepburn
Superintendent of School

February 12, 2025

Members of the School Board of Broward County, Florida

Members of the Audit Committee of the School Board of Broward County, Florida

Dr. Howard Hepburn, Superintendent of Schools

Ladies and Gentlemen:

We have performed a review of Property and Inventory Control of 24 Locations, pursuant to Florida Statute 274, Florida Administrative Code 69I-73, and Business Practice Bulletin O-100.

Each Custodian (Department Director/ School Principal) is responsible for the safekeeping and proper use of the property entrusted to his or her care, are required to implement corrective actions, and comply with applicable laws, regulations, and School Board policies.

Our responsibility is to perform audits under generally accepted government auditing standards, as well as provide recommendations to improve operations, strengthen internal controls, and ensure compliance.

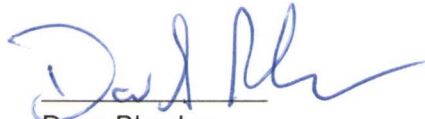
We have reviewed, on a test basis, the property and inventory records disclosed from District accounts and determined that 16 of 24 Locations audited did not comply with prescribed laws, codes, policies, and procedures.

Audit Findings are issues that may involve a deficiency in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or instances of fraud. Elements of a finding generally include criteria, condition, cause, and effect or potential effect, and relevant recommendations.

Audit Findings result from unaccounted-for property and/or significant weaknesses in internal controls. Audit Findings are listed in Section II of this report with recommendations to correct them.

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

Sincerely,



Dave Rhodes
Chief Auditor

Certified by:
Dave Rhodes

Managed by/2nd Level Reviewer:
Gabriel Carvajal

1st Level Reviewer:
Laura Wright

Audits Performed by:
Merlin Butler
Tavicia James
Matthew Ruiz
Domingo Fung
Keith Hernandez

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AUTHORIZATION

The Office of the Chief Auditor has audited the inventory records and the physical verification of Tangible Personal Property for the Locations listed in Section I and II of this report in accordance with generally accepted government auditing standards, School Board Policy 1700, and the current Audit Plan.

SCOPE, OBJECTIVES, AND METHODOLOGY

The Office of the Chief Auditor conducts compliance audits, on a test basis, of selected schools and departments to provide the School Board, Custodians, and other stakeholders with unbiased, timely, and relevant information for promoting accountability and improving internal controls.

We conducted these compliance audits between July 2024 through November 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We performed our audits with the objectives of:

- evaluating compliance by the Location with current laws, rules, and district policies and procedures,
- examining internal controls established by the Location,
- detecting indicators of fraud, waste, and abuse.

In conducting our test-based audit, we:

- reviewed the current laws, rules, and district policies and procedures,
- performed physically verification of selected property to determine accurate accountability,
- examined documentation supporting the property represented on the property records to determine proper transfers, surplus of property, and temporary removal of property from primary location by staff members,
- reviewed the purchasing system to determine if any property that may have been purchased is recorded on the property records,
- prepared and submitted for management response the findings and/or discrepancies and recommendations which require Corrective Action Plans. Corrective Action Plans are included in this report under Section III.

The table below represents a summary of Property and Inventory Control Audits performed for **Fiscal Year 2024 - 2025**. To date, a grand total of **57 Locations** have been audited for the fiscal year. Appendix A provides a detailed analysis.

Type	Total Assets	Sample Size ¹	Sample Size Total Unit Cost ²	Total UA ³	Total Unit Cost of UA ⁴	Financial Impact ⁵
Elementary School	25,401	4,667	\$7,148,531.15	162	\$202,262.81	\$2,557.67
Non-Traditional School	6,506	1,757	\$11,411,047.61	25	\$31,721.21	\$2,224.46
Department	3,517	2,447	\$27,535,881.38	29	\$54,655.60	\$1,217.06
Grand Total	35,424	8,871	\$46,095,460.14	216	\$288,639.62	\$5,999.19

¹"Sample Size" means the number of assets extracted from an individual Inventory Report used to conduct physical accountability. These assets account for 100% of assets with a Unit Cost of \$5K and above and ~18% of assets with a Unit Cost below \$5K.

²"Sample Size Total Unit Cost" means the total Unit Cost of assets of the Sample Size.

³"Total UA" means the number of unaccounted-for assets from the Sample Size.

⁴"Total Unit Cost of UA" means the total Unit Cost of unaccounted-for assets within the Sample Size.

⁵"Financial Impact" means the total current book value of all unaccounted-for assets, based on current depreciation rates.

SECTION I:
Audit Reports with No Findings

Audit Reports with No Findings

The following table represents a summary of audits with no findings for this report.

#	Type	Location	Sample Size	Sample Size Total Unit Cost
1	Elementary School	0221 Croissant Park ES	185	\$164,438.82
2	Elementary School	0331 Collins ES	97	\$154,433.14
3	Elementary School	0891 Sanders Park ES	128	\$190,496.50
4	Elementary School	1761 Hollywood Park ES	109	\$190,141.14
5	Elementary School	2641 Central Park ES	106	\$230,597.22
6	Elementary School	2661 Pembroke Lakes ES	203	\$342,814.35
7	Elementary School	2851 Griffin ES	145	\$233,998.52
8	Elementary School	3531 Fox Trail ES	194	\$384,776.84
		Grand Total:	1,167	\$1,891,696.53

SECTION II:
Audit Reports with Findings

Audit Reports with Findings

The following table represents a summary of audits with findings for this report.

#	Type	Location	Sample Size ¹	Sample Size Total Unit Cost ²	Total UA ³	Total Unit Cost of UA ⁴	Financial Impact ⁵	Page
1	Elementary	0201 Bennett ES	185	\$164,438.82	3	\$454.82	\$0.00	12
2	Elementary	0491 Harbordale ES	184	\$265,485.50	2	\$825.00	\$0.00	13
3	Elementary	0511 Watkins ES	169	\$201,687.43	27	\$35,868.97	\$1,029.33	14
4	Elementary	0521 North Andrews Gardens ES	202	\$268,537.53	8	\$4,875.97	\$57.00	16
5	Elementary	0531 Miramar ES	220	\$214,754.73	7	\$6,160.66	\$309.93	18
6	Elementary	0571 Tedder ES	163	\$393,321.31	2	\$3,168.99	\$0.00	20
7	Elementary	0611 Sunland Park Academy	154	\$230,241.95	2	\$1,919.00	\$0.00	21
8	Elementary	0641 Bayview ES	198	\$216,389.93	2	\$357.00	\$0.00	22
9	Elementary	0811 Broadview ES	100	\$206,134.39	3	\$5,235.81	\$0.00	24
10	Elementary	0841 McNab ES	188	\$205,936.87	3	\$1,568.99	\$0.00	26
11	Elementary	1191 North Fork ES	211	\$313,263.61	6	\$3,754.72	\$503.50	28
12	Elementary	1641 Fairway ES	189	\$166,122.14	1	\$212.50	\$0.00	30
13	Elementary	2071 Pasadena Lakes ES	114	\$242,498.14	1	\$730.85	\$0.00	31
14	Elementary	3741 Coconut Palm ES	189	\$334,677.79	2	\$941.99	\$0.00	32
15	Elementary	3821 Liberty ES	115	\$315,429.22	1	\$1,079.10	\$0.00	34
16	Department	9788 Innovative Learning	155	\$332,789.80	3	\$4,148.50	\$0.00	35
		Grand Total	2,736	\$4,071,709.16	73	\$71,302.87	\$1,899.76	

¹"Sample Size" means the number of assets extracted from an individual Inventory Report used to conduct physical accountability. These assets account for 100% of assets with a Unit Cost of \$5K and above and ~18% of assets with a Unit Cost below \$5K.

²"Sample Size Total Unit Cost" means the total Unit Cost of assets of the Sample Size.

³"Total UA" means the number of unaccounted-for assets from the Sample Size.

⁴"Total Unit Cost of UA" means the total Unit Cost of unaccounted-for assets within the Sample Size.

⁵"Financial Impact" means the total current book value of all unaccounted-for assets, based on current depreciation rates. Depreciation is a practice used to spread the cost of property over a period of time for tax and accounting purposes.

Location Audited: 0201 Bennett Elementary School
 Custodian: Danielle Smith, Principal
 Address: 1755 NE 14th St, Fort Lauderdale, FL 33304

Sample Size: 185
Sample Size Value: \$164,438.82
Total Unaccounted: 3
Value Unaccounted: \$454.82
Financial Impact: \$0.00

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulletin O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 3 assets were unaccounted-for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
1	S18-05255	Violin 3/4 Size, Training with Case	OMISSION	\$212.50	\$0.00
2	S19-07661	Guitar, Acoustic Half Size with case	NONE	\$121.16	\$0.00
3	S19-07662	Guitar, Acoustic Half Size with case	NONE	\$121.16	\$0.00
				\$454.82	\$0.00

The factors which may have contributed to these assets being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories,
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property,

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control for the safekeeping and proper use of property to mitigate the loss of assets.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.

Custodian’s Summarized Response:

Three items remain missing after a thorough campus search, and a 03290 form and memo will be submitted to Capital Assets for their removal from future inventory. To improve tracking, a semi-annual inventory of music equipment will be implemented.

Custodian’s Corrective Action Plan/Response: See page 37

Location Audited: 0491 Harbordale Elementary School
 Custodian: Jennifer Woertz-Kashdin, Principal
 Address: 900 SE 15th St, Fort Lauderdale, FL 33316

Sample Size: 184
Sample Size Value: \$265,485.50
Total Unaccounted: 2
Value Unaccounted: \$825.00
Financial Impact: \$0.00

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulletin O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 2 assets were unaccounted-for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
1	S16030761	LENOVO THINKPAD 11E - NONTOUCH	LR04HEJC	\$447.00	\$0.00
2	S18-18961	MCS1450MA-SNARE DRUM, 5.5X14 WITH CASE	NONE	\$378.00	\$0.00
				\$825.00	\$0.00

Factors which may have contributed to these assets being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories,
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property,

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control for the safekeeping and proper use of property to mitigate the loss of assets.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.

Custodian’s Summarized Response:

To improve asset accountability, quarterly inventory team meetings, updated standard operating procedures, and best practices reviews will be implemented. A memo to Capital Assets will address two unaccounted items, with details currently being gathered.

Custodian’s Corrective Action Plan: See page 38

Location Audited: 0511 Watkins Elementary School
 Custodian: Lori Mendez, Principal
 Address: 3520 SW 52nd Ave, Pembroke Park, FL 33023

Sample Size: 169
Sample Size Value: \$201,687.43
Total Unaccounted: 27
Value Unaccounted: \$35,868.97
Financial Impact: \$1,029.33

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulletin O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 27 assets were unaccounted-for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
1	04-04804	BURNISHER, FLOOR CLARKE PROPANE	BG1697	\$4,064.55	\$0.00
2	05-86446	PROMETHEAN BOARD AB78	5219943071	\$1,793.30	\$0.00
3	05LD01725	DELL-REFRESH LAPTOP	8SJKK81	\$1,418.35	\$0.00
4	06-09844	STRIPPER, FLOOR PROPANE POWER WINDSOR	0506-31636	\$6,375.47	\$0.00
5	19-03093	RADIO, MOTOROLA XPR 3300E UHF	446TUZF924	\$337.50	\$72.33
6	21-22245	THINKPAD L14 GEN1 20U2S0NF00	PF1SS83F	\$478.50	\$95.70
7	21-22301	THINKPAD L14 GEN1 20U2S0NF00	PF1SS9XP	\$478.50	\$95.70
8	21-22419	THINKPAD L14 GEN1 20U2S0NF00	PF1SSCX9	\$478.50	\$95.70
9	21-22495	THINKPAD L14 GEN1 20U2S0NF00	PF1SSF0N	\$478.50	\$95.70
10	21-22773	THINKPAD L14 GEN1 20U2S0NF00	PF1SSNYS	\$478.50	\$95.70
11	21-22882	THINKPAD L14 GEN1 20U2S0NF00	PF1SSRFY	\$478.50	\$95.70
12	21-23892	THINKPAD L14 GEN1 20U2S0NF00	PF1SV1RL	\$478.50	\$95.70
13	21-24905	THINKPAD L14 GEN1 20U2S0NF00	PF1SWZ0L	\$478.50	\$95.70
14	21-30136	THINKPAD L14 GEN1 20U2S0NF00	PF1TD55Z	\$478.50	\$95.70
15	21-30207	THINKPAD L14 GEN1 20U2S0NF00	PF1TD72G	\$478.50	\$95.70
16	96-50208	LAMINATOR 25" TABLE TOP GBC 4250 25"	1H06113	\$1,195.00	\$0.00
17	R95-46750	CAMCORDER PORTABLE S-VHS 1-CCD	G3HT00215	\$1,810.55	\$0.00
18	R96-47599	PLAYER, S-VHS PANASONIC AG-7650	K3TC00144	\$4,423.25	\$0.00
19	S16061704	LENOVO THINKPAD YOGA 12	MP114NBU	\$1,074.00	\$0.00
20	S16061705	LENOVO THINKPAD YOGA 12	MP10CUGS	\$1,074.00	\$0.00
21	S16061706	LENOVO THINKPAD YOGA 12	MP10CUGW	\$1,074.00	\$0.00
22	S16061716	LENOVO THINKPAD YOGA 12	MP10CUGT	\$1,074.00	\$0.00
23	S16061718	LENOVO THINKPAD YOGA 12	MP114NCR	\$1,074.00	\$0.00
24	S16061719	LENOVO THINKPAD YOGA 12	MP10CUGW	\$1,074.00	\$0.00
25	S16061720	LENOVO THINKPAD YOGA 12	MP114NCT	\$1,074.00	\$0.00
26	S16061723	LENOVO THINKPAD YOGA 12	MP10CUG8	\$1,074.00	\$0.00
27	S16061724	LENOVO THINKPAD YOGA 12	MP114NC7	\$1,074.00	\$0.00
				\$35,868.97	\$1,029.33

Factors which may have contributed to these assets being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories,
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property,

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control for the safekeeping and proper use of property to mitigate the loss of assets.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.

Custodian's Summarized Response:

An audit revealed one asset at the repair warehouse without proper paperwork and 26 unaccounted items. A search will be conducted, and if items remain missing, a detailed memo will be submitted to Capital Assets with follow-up on any additional requirements.

Custodian's Corrective Action Plan: See page 39

Location Audited: 0521 North Andrews Gardens Elementary School
 Custodian: Catrice Duhart, Principal
 Address: 345 NE 56th St, Fort Lauderdale, FL 33334

Sample Size: 202
Sample Size Value: \$268,537.53
Total Unaccounted: 8
Value Unaccounted: \$4,875.97
Financial Impact: \$57.10

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulletin O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 8 assets were unaccounted-for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
1	15-05500	YAMAHA YCS200AD ALTO SAX	L88405	\$1,101.60	\$0.00
2	18-00499	KRONOS INTOUCH 9100 H4	00JC649304	\$1,695.50	\$0.00
3	S17006547	LENOVO YOGA 260 (I3 PROCESSOR) LAPTOP	MP10D73N	\$899.00	\$0.00
4	S18-02012	VN45044-VIOLIN 4/4	OMISSION	\$212.50	\$0.00
5	S18-02013	VN45044-VIOLIN 4/4	OMISSION	\$212.50	\$0.00
6	S18-16134	VL80ST12-VIOLIN 1/2	14703453	\$307.50	\$0.00
7	S18-16138	VL80ST12-VIOLIN 1/2	14703458	\$307.50	\$0.00
8	S19-06600	DFIHUB-TRANSMITTER -D-FI	OMISSION	\$139.87	\$57.10
				\$4,875.97	\$57.10

Factors which may have contributed to these assets being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories.
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property.

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control for the safekeeping and proper use of property to mitigate the loss of assets.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.

Custodian's Summarized Response:

Inventory management will be improved with assigned team members, quarterly checks, and monthly reconciliation meetings led by the Micro Tech. Visual and Performing Arts teachers will manage their department's equipment, and Band/Orchestra directors will track instruments. Unannounced spot checks will address missing items, and discrepancies are being resolved with Capital Assets, including efforts to locate eight unaccounted-for items.

Custodian's Corrective Action Plan: See page 41

Location Audited: 0531 Miramar Elementary School
 Custodian: Joanne Schlissel, Principal
 Address: 6831 SW 26th St, Miramar, FL 33023

Sample Size: 220
Sample Size Value: \$214,754.73
Total Unaccounted: 7
Value Unaccounted: \$6,160.66
Financial Impact: \$309.93

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulletin O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 7 assets were unaccounted-for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
1	03-16913	PROJECTOR ULTRAPORTABLE, LOW END EPSON	EXN0320675K	\$1,598.00	\$0.00
2	08-05215	MACBOOK 13/2.0/2X512/80 COMBO APPLE	W8738EXEZ5V	\$1,489.00	\$0.00
3	08-05218	MACBOOK 13/2.0/2X512/80 COMBO APPLE	W8738EZ3Z5V	\$1,489.00	\$0.00
4	19-03792	Radio, Motorola XPR 3300e UHF	446TVBG244	\$337.50	\$76.34
5	21-09939	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90YM4BK	\$622.50	\$124.50
6	21-27792	ThinkPad L14 Gen1 20U2S0NE00	PF1T71KJ	\$503.50	\$109.09
7	S18-00243	ACUOSTIC GUITAR WITH CASE	05310038	\$121.16	\$0.00
				\$6,160.66	\$309.93

Factors which may have contributed to these assets being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories.
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property.
- not properly updating Property Passes annually.

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control for the safekeeping and proper use of property to mitigate the loss of assets.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.

Custodian's Summarized Response:

Seven assets were not found at the location. A thorough search will be conducted, and if still missing, a detailed memo will be submitted to Capital Assets with follow-up on additional requirements.

Custodian's Corrective Action Plan: See page 42

Location Audited: 0571 Tedder Elementary School
 Custodian: Denise Lawrence, Principal
 Address: 4157 NE 1st Terrace, Pompano Beach, FL 33064

Sample Size: 163
Sample Size Value: \$393,321.31
Total Unaccounted: 2
Value Unaccounted: \$3,168.99
Financial Impact: \$0.00

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulletin O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 2 assets were unaccounted-for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
1	07-81085	DEVICE, DYNAVOX MINIMO COMM	MN2003070	\$2,669.00	\$0.00
2	S17054081	PEAVY AMPLIFYER KB4	0DBHB280394	\$499.99	\$0.00
				\$3,168.99	\$0.00

Factors which may have contributed to these assets being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories,
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property,

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control for the safekeeping and proper use of property to mitigate the loss of assets.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.

Custodian’s Summarized Response:

A Property and Inventory Team will conduct quarterly checks on school assets, verifying new acquisitions and forwarding them to Accounting and Capital Assets as per district guidelines. The team will maintain regular inventory updates, perform continuous checks, and manage the surplus of obsolete or damaged equipment, ensuring proper documentation with the 3290A Surplus Declaration Transfer form.

Custodian’s Corrective Action Plan: See page 44

Location Audited: 0611 Sunland Park Academy
 Custodian: Nikia Ragin, Principal
 Address: 919 NW 13th Terrace, Fort Lauderdale, FL 33311

Sample Size: 154
Sample Size Value: \$230,241.95
Total Unaccounted: 2
Value Unaccounted: \$1,919.00
Financial Impact: \$0.00

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulletin O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 2 assets were unaccounted-for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
1	R09-83314	SMART BOARD	SB56050227	\$1,399.00	\$0.00
2	S17046274	ELMO TT DOCUMENT CAMERA, 1080P, 30FPS, H	1353531	\$520.00	\$0.00
				\$1,919.00	\$0.00

Factors that may have contributed to this asset being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories.
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property.

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control for the safekeeping and proper use of property to mitigate the loss of assets.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.

Custodian’s Summarized Response:

Two assets (R09-83314 and S17046274) were mistakenly included in the 2017 surplus pick-up without documentation due to a prior administration's oversight. Going forward, surplus items will be clearly identified and separated to prevent accidental removal of assets.

Custodian’s Corrective Action Plan: See page 47

Location Audited: 0641 Bayview Elementary School
 Custodian: Michael Breslaw, Principal
 Address: 1175 Middle River Dr, Fort Lauderdale, FL 33304

Sample Size: 198
Sample Size Value: \$216,389.93
Total Unaccounted: 2
Value Unaccounted: \$357.00
Financial Impact: \$0.00

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulleting O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 2 assets were unaccounted-for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
1	S18-10326	DU200B-C Bruno-Ukulele Baritone w/Case	OMISSION	\$178.50	\$0.00
2	S18-10327	DU200B-C Bruno-Ukulele Baritone w/Case	OMISSION	\$178.50	\$0.00
				\$357.00	\$0.00

These assets were part of Purchase Order 4217000540. The invoice states a quantity of (50) were shipped and delivered. The invoice was submitted to Capital Assets on 5 March 2018 to approve the receipt of the (50) assets and place on the Inventory Report.

The factors which may have contributed to these assets being unaccounted-for are:

- receiving procedures not performed properly at the time of receipt,
- not properly conducting and documenting the performance of semi-annual inventories,
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property.

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control for the receiving of purchased property coordinating with the bookkeeper/budgetkeeper.
- establish an internal control for the safekeeping and proper use of property to mitigate the loss of assets.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.

Custodian's Summarized Response:

Two ukuleles (S18-10326 and S18-10327) are unaccounted for due to a discrepancy in a shipment from Kala Brand Music. The packing slip indicated 50 ukuleles, but only 48 were received, along with 11 cases, and the missing items have been submitted to Capital Assets for further review.

Custodian's Corrective Action Plan: See page 48

Location Audited: 0811 Broadview Elementary School
 Custodian: Josh Kisten, Principal
 Address: 1800 SW 62nd Ave, North Lauderdale, FL 33068

Sample Size: 100
Sample Size Value: \$206,134.39
Total Unaccounted: 3
Value Unaccounted: \$5,235.81
Financial Impact: \$0.00

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulletin O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 3 assets were unaccounted-for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
1	07-34423	CLUB CAR DSE 48V I.O.	AQ0412375134	\$3,021.50	\$0.00
2	R09-83157	SERVER, APPLE XSERVE	QP5300KZSLX	\$1,099.00	\$0.00
3	S16006338	APC SMART UPS 2200	AS1528133223	\$1,115.31	\$0.00
				\$5,235.81	\$0.00

The factors which may have contributed to these assets being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories,
- weakened internal control procedures for the safekeeping, control, and proper use property resulting in loss.

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control to conduct and document the performance of semi-annual inventories.
- establish an internal control for the safekeeping, control, and proper use property to mitigate the loss of assets.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.

Custodian’s Summarized Response:

Three items are unaccounted for:

1. **Inventory #07-34423 (Golf Cart)** – The cart was picked up by Advantage Golf Cars in August 2014 but was never repaired due to high costs. The company disposed of it after the former principal did not approve a PO for its return.
2. **Inventory #R09-83157 (Apple XServe Server)** – A search revealed a 3290A form signed in 2012 for the item to be sent to B-Stock, but B-Stock has no record of

receiving it.

3. **Inventory #S16006338 (APC Smart UPS 2200)** – After searching, it was determined that the item was replaced by a vendor and removed from the premises, but the vendor details are unknown.

The Technology Support Specialist is working with Capital Assets to resolve these discrepancies.

Custodian's Corrective Action Plan: See page 53

Location Audited: 0841 McNab Elementary School
 Custodian: Dorys Palacio, Principal
 Address: 1350 SE 9th Ave, Pompano Beach, FL 33060

Sample Size: 188
Sample Size Value: \$205,936.87
Total Unaccounted: 3
Value Unaccounted: \$1,568.99
Financial Impact: \$0.00

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulletin O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 3 assets were unaccounted-for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
1	09-82002	WHITEBOARD INTERACTIVE SMARTBOARD	SB680R2600386	\$1,012.00	\$0.00
2	S18-00388	AMPLIFYER, BASS	OMISSION	\$349.99	\$0.00
3	S18-12718	TAG19-Orff Glockenspiel Alto/Tenor	NONE	\$207.00	\$0.00
				\$1,568.99	\$0.00

The factors which may have contributed to these assets being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories.
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property.

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control for the safekeeping and proper use of property to mitigate the loss of assets.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.

Custodian’s Summarized Response:

Three items are missing:

1. **Whiteboard Interactive Smartboard (#SB680R2600386)** – It was mistakenly placed on a pallet by the custodian during the surplusing process. Steps are being taken to prevent future errors.
2. **Bass Amplifier (Inventory #S18-00388)** – It is believed that a teacher, unaware it was school property, mistakenly took it when moving out of state. Attempts to contact the teacher have been unsuccessful.

3. **Glockenspiel Alt/Tenor (Inventory #S18-12718)** – The instrument may have been misplaced by students, and its location is currently unknown.

McNab Elementary takes proactive measures to secure and label equipment and musical instruments. Additional recommendations from the Property and Inventory Team aim to further improve efficiency.

Custodian's Corrective Action Plan: See page 55

Location Audited: 1191 North Fork Elementary School
 Custodian: Gretchen Atkins-Brown, Principal
 Address: 1175 Middle River Dr, Fort Lauderdale, FL 33304

Sample Size: 211
Sample Size Value: \$313,263.61
Total Unaccounted: 6
Value Unaccounted: \$3,754.72
Financial Impact: \$503.50

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulletin O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 6 assets were unaccounted-for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
1	21-21754	THINKPAD L14 GEN1 20U2S0NE00	PF1AMYGZ	\$503.50	\$100.70
2	21-21823	THINKPAD L14 GEN1 20U2S0NE00	PF1AN4X1	\$503.50	\$100.70
3	21-22563	THINKPAD L14 GEN1 20U2S0NE00	PF1SSGAW	\$503.50	\$100.70
4	21-23312	THINKPAD L14 GEN1 20U2S0NE00	PF1ST69P	\$503.50	\$100.70
5	21-24071	THINKPAD L14 GEN1 20U2S0NE00	PF1SV9D7	\$503.50	\$100.70
6	99-00416	TELEVISION, RECEIVER/MONITOR 32, ZENITH	821-62150133	\$1,237.22	\$0.00
				\$3,754.72	\$503.50

The factors which may have contributed to these assets being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories,
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property,

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control for the safekeeping and proper use of property to mitigate the loss of assets.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.

Custodian's Summarized Response:

6 assets are unaccounted for, including ThinkPad laptops and a Zenith television. The laptops were missing during the inventory completed after the new principal was appointed, but proper documentation for removal was not completed, while the television was picked up from B-Stock and the 3290 form submitted to Capital Assets.

Action Plan:

- **Inventory Control Procedures:** Develop SOPs for tracking, adding, transferring, and retiring assets, with tagging protocols for easy identification, to be completed by December 2024.
- **Asset Management Software:** Implement a digital system for centralized inventory tracking, with staff training, to be completed by January 2025.

Custodian's Corrective Action Plan: See page 56

Location Audited: 1641 Fairway Elementary School
 Custodian: Katherine Good, Principal
 Address: 7850 Fairway Blvd, Miramar, FL 33023

Sample Size: 189
Sample Size Value: \$166,122.14
Total Unaccounted: 1
Value Unaccounted: \$212.50
Financial Impact: \$0.00

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulletin O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 1 asset was unaccounted-for at this Location.

Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
S18-12879	VN45014-VIOLIN 1/4 SIZE, TRAINING WITH C	NONE	\$212.50	\$0.00
			\$212.50	\$0.00

The factors which may have contributed to these assets being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories,
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property,

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control for the safekeeping and proper use of property to mitigate the loss of assets.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.

Custodian’s Summarized Response:

During the inventory audit at Fairway ES, a 1/4 size violin (BPI# S1B-12879) was found missing despite thorough searching of the music room and campus. A lost/missing report was filed with the Miramar Police Department, along with an SIU report and a 3290 Tangible Property Loss document, all of which are ready to be submitted to Capital Assets.

Custodian’s Corrective Action Plan: See page 58

Location Audited: 2071 Pasadena Lakes Elementary School
 Custodian: Janet Williams, Principal
 Address: 8801 Pasadena Blvd, Pembroke Pines, FL 33024

Sample Size: 114
Sample Size Value: \$242,498.14
Total Unaccounted: 1
Value Unaccounted: \$730.85
Financial Impact: \$0.00

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulletin O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 1 asset was unaccounted-for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
1	S17055669	APC SMART UPS 1500	AS1706241456	\$730.85	\$0.00
				\$730.85	\$0.00

The factors which may have contributed to these assets being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories,
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property.

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control for the safekeeping and proper use of property to mitigate the loss of assets.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.

Custodian’s Summarized Response:

During the audit, it was found that an item, listed as unaccounted for, was processed through B-Stock in May 2024, but no 3290A form was received from the Network Installers. The item was still listed on the PNI as of October 2024, and B-Stock has since delivered it to a third-party vendor.

Action Plan: Moving forward, B-Stock or the installers should ensure the 3290A form is provided for any removed or exchanged items. The school should not be held accountable for items removed after hours without proper documentation, as this issue has affected other schools as well.

Custodian’s Corrective Action Plan: See page 59

Location Audited: 3741 Coconut Palm Elementary School
 Custodian: Juan Alejo, Principal
 Address: 13601 Monarch Lakes Blvd, Miramar, FL 33027

Sample Size: 189
Sample Size Value: \$334,677.79
Total Unaccounted: 2
Value Unaccounted: \$941.99
Financial Impact: \$0.00

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulletin O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 4 assets were unaccounted-for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
1	S18-12405	C546-GUITAR, ACOUSTIC HALF SIZE	NONE	\$107.99	\$0.00
2	S19-08840	LENOVO THINKPAD L480 (I3-8130U) BUNDLE	PF1P46V3	\$834.00	\$0.00
				\$941.99	\$0.00

The factors which may have contributed to these assets being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories.
- weakened internal controls to prevent the removal of assets from the primary operation area.
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property.
- not properly obtaining and/or maintaining disposal documentation.

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control to ensure semi-annual inventories are conducted.
- establish an internal control for the safekeeping and proper use of property to mitigate the loss of assets.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.
- establish an internal control to properly maintain disposal documentation.

Custodian's Summarized Response:

The Unaccounted Items Mitigation Plan focuses on ensuring compliance with Business Practice Bulletin 0-100 and improving communication among the principal, inventory teams, and stakeholders such as SROs, custodians, and B-Stock. Periodic inventory update meetings will be held to assess and adjust inventory as needed, while maintaining an up-to-date File Maker database with detailed transaction logs and relevant printed documentation. Additionally, semi-annual inventory reports will continue to be run and reported.

Custodian's Corrective Action Plan: See page 61

Location Audited: 3821 Liberty Elementary School
 Custodian: Vicki Flournoy, Principal
 Address: 2450 Banks Rd, Margate, FL 33063

Sample Size: 115
Sample Size Value: \$315,429.22
Total Unaccounted: 1
Value Unaccounted: \$1,079.10
Financial Impact: \$0.00

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulletin O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 1 asset was unaccounted-for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
1	13-04582	HP PROCURVE 2915-8G-POE SWITCH	CN32B0305T	\$1,079.10	\$0.00
				\$1,079.10	\$0.00

The factors which may have contributed to these assets being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories.
- weakened internal controls to prevent the removal of assets from the primary operation area.
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property.

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control to ensure semi-annual inventories are conducted.
- establish an internal control for the safekeeping and proper use of property to mitigate the loss of assets.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.

Custodian’s Summarized Response:

To address the unaccounted-for item, a 3290 form has been submitted to Capital Assets. The item was B-stocked, and the networking department has recently provided the 3290 form for processing. Moving forward, all forms from third-party companies performing upgrades or work at the school will be requested and properly documented to prevent future asset accountability issues.

Custodian’s Corrective Action Plan: See page 89

Location Audited: 9788 Innovative Learning
 Custodian: Sherri Wilson, Director
 Address: 600 SE Third Avenue, Fort Lauderdale, Florida 33301

Sample Size: 155
Sample Size Value: \$332,789.80
Total Unaccounted: 3
Value Unaccounted: \$4,148.50
Financial Impact: \$0.00

Finding: Unaccounted-For Property

Pursuant to Florida Statute 274.03 and Florida Administrative Code (F.A.C.) 69I-73.006, and Business Practice Bulletin O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them and report any unaccounted-for property. As a result of the test-based audit, it was determined that 3 assets were unaccounted-for at this Location.

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
1	10-03031	APPLE MACBOOK 2.0 GHZ 13.3 DISPLAY	W8947010A4W	\$1,553.00	\$0.00
2	13-04742	APPLE IMAC INTEL W/21.5" LED-BACKLIT GLS	D25KF0S6FFYV	\$1,320.00	\$0.00
3	15-00728	LENOVO THINKPAD YOGA I5	MP05YRVA	\$1,275.50	\$0.00
				\$4,148.50	\$0.00

The factors which may have contributed to these assets being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories,
- not executing proper Property Passes for assets,
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property.

Recommendation: The Office of the Chief Auditor recommends the following:

- establish an internal control for the safekeeping and proper use of property to mitigate the loss of assets.
- execute Property Passes for assets which are in different areas.
- establish an internal control to prevent or mitigate the improper removal of assets from the primary operation area.

Summary of Custodian’s Response:

Conducted a thorough search for asset but unable to locate. A memo will be submitted to Capital Assets to remove items from inventory list.

Custodian’s Corrective Action Plan: See page 90

SECTION III:
Corrective Action Plans/Response



Bennett Elementary School

Danielle Smith, Principal
Dr. Jessika Timmons, Assistant Principal

1755 NE 14th St, Fort Lauderdale, FL 33304
T: 754-322-5450 | F: 754-322-5490
www.browardschools.com/bennett

October 24, 2024

To: Gabriel Carvajal, Manager, Property & Inventory Control Audits
Office of Chief Auditor

From: Danielle Smith, Principal
Bennett Elementary School

Subject: **CORRECTIVE ACTION PLAN FOR BENNETT ELEMENTARY**

Below is a detailed Corrective Action Plan (CAP) to correct the 3 findings and the inventory Report Discrepancies identified during the Bennett Elementary Property and Inventory Control Audit.

The following three items were unaccounted for during the audit.

S18-05255	Violin 3/4 Size, Training with Case	OMISSION	\$212.50	\$0.00
S19-07661	Guitar, Acoustic Half Size with case	NONE	\$121.16	\$0.00
S19-07662	Guitar, Acoustic Half Size with case	NONE	\$121.16	\$0.00

These three items were not found in the storage closet during the audit and are still missing after a thorough search on the school campus. A 03290 form (Tangible Property Loss/Equipment Acquisition Form) will be filled out and a memo will be sent to capital assets as part of the CAP to allow for these items to be removed from the future inventory list. To ensure that all current items will be accounted for, a semi-annual inventory will be conducted on the music equipment.

During the audit, there was a discrepancy with 101 items. This was due to missing serial numbers. This has been addressed and the serial numbers for these items have been submitted to capital assets. As part of the CAP, the Semi-annual inventory review will include that all reports are reviewed to ensure procedures are taken place to mitigate these happenings occurring in the future. A meeting will take place with administration to review Semi-Annual Review findings.

The point of contact at Bennett Elementary for the CAP plan is Alexander Nevot.



**JENNIFER KASHDIN, PRINCIPAL
HARBORDALE ELEMENTARY**

PHONE: 754-323-6050

EMAIL: jennifer.kashdin@browardschools.com

October 24, 2024

To: Gabriel Carvajal, Manager, P&I Control Audits
Office of the Chief Auditor

From: Jennifer Kashdin, Principal
Harbordale Elementary

Subject: CORRECTIVE ACTION PLAN FOR 0491 HARBORDALE ELEMENTARY

Below is the Corrective Action Plan (CAP) to correct any findings and discrepancies identified during Harbordale's property and inventory control audit.

To mitigate any future asset accountability issues, we plan on strengthening internal controls by holding quarterly meetings with the entire inventory team, developing documentation outlining standard operating procedures, and reviewing best practices with inventory team members.

Capital Assets shall receive a memo outlining the details regarding the two unaccounted assets, along with a request to remove them from the inventory record. We are still in the process of gathering information to provide in the memo.

An 03290 Equipment Acquisition form for **Attention Item 1** of the Audit Checklist has been received by Capital Assets on 10/24/24 and is currently being processed. As of 10/18/24, IT has been contacted to determine the location of **Attention Item 2**. Once the location of Attention Item 2 is confirmed, a 3290A form will be generated and submitted to transfer the asset to the appropriate school. Serial number discrepancies and corrections provided by the audit team will be submitted to capital assets along with supporting documentation no later than 10/31/24.

The point of contact for this CAP is Robert Biggs, Technology Support Specialist, Inventory Liaison, and Database Manager. Follow-ups will be conducted by the Inventory Liaison with relevant parties on a weekly basis and documented in the semi-annual audit notes.

Jennifer Kashdin



Established 1913

BROWARD

County Public Schools

Watkins Elementary

Lori A. Mendez, Principal

3520 SW 52nd Avenue

Pembroke Park, FL 33023

754-323-7800

www.browardschools.com/watkins

October 28, 2024

To: Gabriel Carvajal, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

From: Lori A. Mendez, Principal
Watkins Elementary

Subject: **CORRECTIVE ACTION PLAN FOR 0511 Watkins Elementary**

Below is a detailed Corrective Action Plan (CAP) to correct any findings and/or discrepancies identified during this locations Property and Inventory Control Audit.

Discrepancy: Asset was not on hand during the audit.

- Follow up with repair warehouse, where the equipment is located, for proper paperwork with serial number accounting properly for the equipment.

Discrepancy: 26 items are unaccounted for.

- Conduct a thorough search for the unaccounted assets. If assets cannot be found, submit a memo request to Capital Assets capturing the 5-W's ("who, what, where, when, why") of how the assets may have become missing and request to remove from the inventory.
- Follow up with Capital Assets for any additional requirements

Attention Item 1: PowerEdge R360 – Serial #CSJJ724 is not listed on the inventory report, but is physically located at 0511 Watkins Elementary.

- Completed 03290 Equipment Acquisition form and submitted to Capital Assets to be added to inventory for 0511 Watkins Elementary.

Attention Item 2: PowerEdge R360 – Inventory #24-17042 Serial #7G9D724 is on the inventory but not physically located at 0511 Watkins Elementary

- Contacted the IT Department to determine the location of this item.

Discrepancy: No non-asset database was provided.

- *Technology Support Specialist I will work with the Assistant Principal to keep a separate file listing all of the non-assets located on campus. We will locate these items as part of our semi-annual inventory for safeguarding from loss or theft.*

Discrepancy: 14 assets were found with serial number discrepancies.

- *Serial numbers were added to the 14 items listed. A request was submitted to Capital Assets to update.*

Discrepancy: Three assets on the sample had property passes from 2016 and are therefore unaccounted for.

- *Property passes will be updated yearly and kept in a binder with the Technology Support Specialist I.*
- *We will locate and physically account for assets and complete a new property pass for each yearly.*

Discrepancy: Semi-annual inventory form has been conducted and signed, however fixing of discrepancies was not performed.

- *During each semester of the semi-annual inventory we will conduct 100% of all assets to ensure proper accountability. Report any missing, lost, stolen, and/or discrepancies in BCPS central and submit a memorandum to Capital Assets to update the asset records.*

Discrepancy: Multiple assets were reported as being sent to surplus, but no paperwork provided.

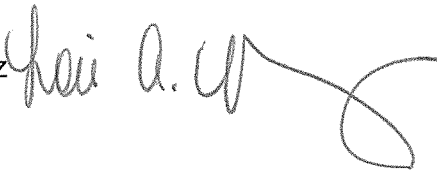
- *Reviewed the proper procedure and forms that need to be submitted when items are sent to B-stock or out for repair.*

Discrepancy: Twelve items that have already been submitted for surplus are still listed on the inventory report.

- *Completed the 3290 surplus form stamped by Capital Assets on 4/19/24, added the BPI number and resubmitted.*

The point of contact for this CAP is Lori A. Mendez, Principal, Watkins Elementary

Lori A. Mendez
Principal



**GABRIEL CARVAJAL, MANAGER, P&I CONTROL AUDITS
OFFICE OF THE CHIEF AUDITOR**

PHONE: 754-321-2411

EMAIL: gabriel.carvajal@browardschools.com

October 24, 2024

To: Gabriel Carvajal, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

From: Catrice D. Duhart, Principal
North Andrews Gardens Elementary School

Subject: CORRECTIVE ACTION PLAN FOR 0521 North Andrews Gardens Elementary

Below is a detailed Corrective Action Plan (CAP) to correct any findings and/or discrepancies identified during this locations Property and Inventory Control Audit.

2. Provide a detailed, but brief, description of the steps that will be taken by the Custodian to:

a. Create a stronger inventory team

- One technology/inventory team member per grade level will be chosen.
- Every Visual and Performing Arts (VPAT) teacher will be responsible for the entire VPAT building's equipment. There are 5 individuals in that department and all will be responsible for the inventory.
- Two quarterly inventory checks performed by tech team members from each grade level team and certified by the Micro Tech.
- Quarterly PNI pulls will be conducted by the Micro Tech to reconcile all items listed.
- Property passes for instruments will be kept in a binder and maintained by Band and Orchestra directors. A copy of said binder will be submitted to Ms. Johnston, AP.
- Due to the number of missing instruments, two tech team members will be assigned to spot check inventory unannounced.
- Micro Tech will host alternating monthly meetings on reconciliation and best practices.

b. In an effort to address discrepancies and have the inventory report corrected, the micro tech emailed Capital Assets to make the necessary updates needed to rename descriptions and change serial numbers. We will continue to look for the additional 8 items that are unaccounted for.

3. The point of contact for this CAP is Caleb Marc, Micro Tech or Clarice Johnston, Assistant Principal. If necessary, please reach out at (754)-322-7300.



Catrice D. Duhart, Principal



Miramar Elementary
Joanne Schlissel, Principal
6831 SW 26th St
Miramar, FL 33023
(754) 323-6550

www.browardschools.com/miramarelem

PHONE: 754-323-6550

EMAIL: joanne.schlissel@browardschools.com

September 18th, 2024

To: Gabriel Carvajal, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

From: Joanne Schlissel, Principal, Miramar Elementary



Subject: **CORRECTIVE ACTION PLAN FOR 0531 Miramar Elementary School**

Discrepancy: 7 assets were not physically accounted- for at the Location.

Conduct a thorough search for assets. If assets cannot be found, submit a memo request to Capital Assets capturing the 5-W's ("who, what, where, when, why") of how the assets may have become missing and request to remove from inventory record.

Follow up with Capital Assets for any potential additional requirements.

Discrepancy 1: 62 assets did not have the appropriate Manufacturer's or District Assigned serial numbers listed on the inventory report.

Discrepancy 2: 10 assets descriptions are erroneous.

Submit a request to Capital Assets to update assets serial numbers with appropriate Manufacturer's or District Assigned serial number and to update the asset descriptions.

Discrepancy: The Property Passes were not filled out with a BPI number and were not signed properly by the custodian. Additionally, some passes were missing serial numbers.

Property Passes must be filled out properly and signed by both the administrators and the staff member. The BPI number and serial numbers must be listed correctly. PP book checked quarterly.

Discrepancy: A police report was created for the asset listed below, however, does not have an SIU report.

Request an SIU report be furnished. Include the incident which occurred and the assets description and serial number.

Discrepancy: The appropriate forms for the below asset were not submitted to Capital Assets for record amendment.

Provide Capital Assets with a 03290 Tangible Property Loss form, Police Report, and SIU Report so the asset is marked as missing on the inventory report.

The point of contact for this CAP is Joanne Schlissel Principal at Miramar Elementary.



Joanne Schlissel



Denise Lawrence, Principal
Tedder Elementary School
4157 NE 1st Terrace, Deerfield Beach, FL 33064

PHONE: 754-322-8650

EMAIL: denise.lawrence@browardschools.com

October 30, 2024

To: Gabriel Carvajal, Manager, Property & Inventory Control Audits
 Office of the Chief Auditor

From: Denise Lawrence, Principal *DL*
 Tedder Elementary School

Subject: **CORRECTIVE ACTION PLAN FOR 0571**

I am providing my Corrective Action Plan for the Property and Inventory Control Audit that was completed on September 25, 2024.

As a result of the audit conducted, it was determined that (2) assets were unaccounted-for at this Location. According to Florida Statute 274, Florida Administrative Code (F.A.C.) 69I-73, and the Business Practice Bulletin (BPB) O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them.

Finding: Unaccounted For Property

Inventory Number	Description	Serial Number	Unit Cost	Financial Impact
07-81085	DEVICE, DYNAVOX MINIMO COMM	MN2003070	\$2,669.00	\$0.00
S17054081	PEAVY AMPLIFYER KB4	0DBHB280394	\$499.99	\$0.00
TOTAL			\$3,168.99	\$0.00

The factors which may have contributed to these assets being unaccounted-for are:

- not properly conducting and documenting the performance of semi-annual inventories, before the 2022-2023 school year.
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property, before the 2022-2023 school year
- unaccounted items are respectively 7 and 17 years in age based on the year of acquisition
- current Principal was appointed to the school in August 2022.

Finding: Discrepancies For Property

Inventory Number	Description	Serial Number	Unit Cost	Discrepancy	Discrepancy Correction
22-55321	Perfecta 2400Pro Plus Printer Package	OMISSION	4,614.00	Serial num	CN1BN3M0C4078G
23-00154	27" GBC HEAT ROLL LAMINATOR	OMISSION	1,416.25	Serial num	TH2206700102
24-07558	PROMETHEAN ACTIVEPANEL 75" STD BNDL	OMISSION	2,935.00	Serial num	9A752NB48VB82A0045
24-07559	PROMETHEAN ACTIVEPANEL 75" STD BNDL	OMISSION	2,935.00	Serial num	9A752NB48VB82A0039
24-07560	PROMETHEAN ACTIVEPANEL 75" STD BNDL	OMISSION	2,935.00	Serial num	9A752NB48VB82A0031
24-16915	ID System Part # 00-12	OMISSION	4,565.07	Serial num	10001289470
24-17144	PowerEdge R360	7SJJ724	2,605.64	Serial num	2SJJ724
R08-83510	Stander, Supine 71 (3290 completed 10/11/24 and the delivery was only completed during the 2024 summer transfer to Monarch High School)	E43020071107A E	3,690.00	Action Required	Transfer to 3541
R13-81152	HP PROCURVE 3500YL-48G-PWR SWITCH 48 PORTS	SG015TH00L	6,479.00	Serial num	SG6AGYX128
S17038114	ARUBA 24-PORT 10/100/1000 COPPER POE+ V3	SG68GPB3W1	2,474.31	Serial num	SG95GPB4NY
S18-05592	TRBX174 BL w/ EB-HC Case-Bass Guitar Ful	05710120	204.07	Serial num	HNL163336
S19-08067	SSMEDIUM-Sound System, complete PA w.spe	SEE INVOICE#33016 1	6,278.01	Serial num	60171553

As a result of the audit conducted, it was determined that (12) assets were identified as discrepancies for at this Location. According to Florida Statute 274, Florida Administrative Code (F.A.C.) 69I-73, and the Business Practice Bulletin (BPB) O-100, it is the responsibility of the Custodian to maintain supervision and control of the property delegated to them.

The factors which may have contributed to these assets being discrepancies are:

The Stander, Supine 71 was discovered to have been transferred to Monarch High on 6/21/24 without the 3290A Surplus Declaration Form. The property was signed as delivered by a staff member. Once discovered, multiple attempts were initiated to obtain the proper signature. On

10/11/24, I was able to confirm the item's receipt and the receiving Principal completed the 3290A Form which was immediately forwarded to Accounting and Financial Reporting Department Capital Assets. The item was determined to be surplused and processed to be deleted from the school's PNI report.

The remaining (11) items were determined not forwarded to Accounting and Financial Reporting Department Capital Assets for serial number updates upon their acquisition at the school.

- not properly conducting and documenting the performance of semi-annual inventories
- weakened internal control procedures resulting in loss of the safekeeping and proper use of property
- items will be researched against the packing invoice to identify the missing serial numbers
- missing serial numbers have been identified and forwarded to Accounting and Financial Reporting Department Capital Assets to incorporate in the school's PNI report.

After reviewing the Audit Report, the following corrective action has been put in place to ensure that there are safeguards of district/school assets and no future property and inventory exceptions occur:

- Establish a Property and Inventory Team to conduct quarterly checks of school's Property and Inventory.
- Acquisitions of new property will be checked and verified and forwarded to Accounting and Financial Reporting Department Capital Assets in a timely manner as outline in the district's Business Practice Bulletin 0-100
- Principal reviewed the district's Business Practice Bulletin 0-100, Procedure for Property and Inventory Control with designated Property Team Members
- Quarterly inventory updates, PNI updates, continuous checks and balances within the inventory process and B-stock updates, and procedure for surplusing obsolete and/or damaged equipment in order to remove records from the property inventory.
- Quarterly property and inventory checks will be conducted on the property database.
- Review of proper surplusing processes was discussed with the Micro Tech and Property Team to ensure that all equipment deemed salvageable is accurately documented on a 3290A Surplus Declaration Transfer form and removed from our school.

Please know that I take my role as custodian of our Property and Inventory very seriously. I take full responsibility for the accurate account of inventory and security of all district assets. I am confident that the corrective action plan in place will ensure compliance with School Board policies, procedures, and Standard Practice Bulletin.

Mrs. Denise Lawrence (CAP)
Principal

**GABRIEL CARVAJAL, MANAGER, P&I CONTROL AUDITS
OFFICE OF THE CHIEF AUDITOR**

PHONE: 754-321-2411

EMAIL: gabriel.carvajal@browardschools.com

November 20, 2024

To: Gabriel Carvajal, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

From: Nikia McDowell, Principal, Sunland Park Academy

Subject: **CORRECTIVE ACTION PLAN FOR 0611 Sunland Park Academy**

Below is a detailed Corrective Action Plan (CAP) to correct any findings and/or discrepancies identified during this locations Property and Inventory Control Audit.

1. Unaccounted-for assets:

- Items R09-83314 and S17046274, were both mistakenly included in the 2017 surplus pick-up, without documentation. This error occurred under a different administration that did not have a Technology Support Specialist at the time.
- Future plan: Surplus items will be thoroughly identified and separated from other asset items until they are removed form campus to avoid any unintended removal of assets.

2. Discrepancies on Audit Checklist:

- As of November 6th 2024, the following items have been removed from 0611 PNI811 Report:03-22215, 03-81432, 03-81434, 04-01044, 04-08267, 04-08268, 05-44857, 05-51225, 05-51234, 05-51237, 08-11991, 08-11997, 99-82126, R06-85126, R09-83315.
- As of November 6th 2024, the serial numbers for the following items have been corrected on the 0611 PNI811 Report: 25-00245 and 24-17080.
- We are currently awaiting invoices for the following SMART Music items: S17050414, S17050415, S17050416, S17050417, S17050418, S17050419, S17050420, S18-05637, and S19-01719.
- On November 4th 2024, Capital Asset received the correct surplus documentation for the following items: 08LA00809, R04-86074, and R06-85136. We are currently waiting for the items to be removed off the 0611 PNI811 Report.

3. The point of contact for this CAP is Nikia McDowell, Principal, Sunland Park Academy

Thank you,



Nikia McDowell, Principal



**Michael Breslaw, Principal,
Bayview Elementary School**

PHONE: 754-322-5400

EMAIL: michael.breslaw@browardschools.com

November 1, 2024

To: Gabriel Carvajal, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

From: Mr. Michael Breslaw, Principal 
Bayview Elementary School

Subject: **CORRECTIVE ACTION PLAN FOR 0641 Bayview Elementary**

1. Below is a detailed Corrective Action Plan (CAP) to correct any findings and/or discrepancies identified during this locations Property and Inventory Control Audit.

2. Provide a detailed, but brief, description of the steps that will be taken by the Custodian to:

a. 2 Findings:

S18-10326 DU200B-C Bruno-Ukulele Baritone w/Case \$178.50

S18-10327 DU200B-C Bruno-Ukulele Baritone w/Case \$178.50

Submitted to Capital Assets AFRD 7TH FLOOR KCW:

Packing Slip from Kala Brand Music, 2.1 0641 Unaccounted For Excel Sheet.

Explanation of Findings:

Packing Slip from Kala Brand Music shows Total Cartons shipped = 11.

We received 8 (eight) cartons with 6 (six) Ukulele's in each - totaling 48 Ukulele's.

We also received 3 (three) cartons of Ukulele Cases – totaling 11 cartons.

Received Qty. 48 DU200B-C Bruno-Ukulele Baritone w/Case received, not Qty. 50

DU200B-C Bruno-Ukulele Baritone w/Case.

b. 98 Inventory Report Discrepancies:

04-85372, Switch, HP Procurve 3500, SG3153D050

Submitted the 3290 Surplus Form along with the Exchange documents from Metrology dated on 06/30/2020, 07/12/2021, and 08/05/2024 to Capital Assets for removal from PNI811.

18-03523, Server, PowerEdge R530, 45CQ9N2.

Submitted Dell Packing Slip with correct Serial Number to Capital Assets to have changed on the PNI811.

19-03607, Radio, Motorola XPR 3300e UHF, 446TVB7170.

Submitted the SIU Report, Tangible Property Loss (03290), and Incident Report Case# 342409169154-1 to Capital Assets for location change to Loss Item in PNI811.

21-36304, COLLABORATION KIT, POLYCOM STUDIO, 8G2037574D08F9 .

21-36305, COLLABORATION KIT, POLYCOM STUDIO, 8G2037575F7AF9

21-36310, COLLABORATION KIT, POLYCOM STUDIO, 8G20375749FAF9

21-36311, COLLABORATION KIT, POLYCOM STUDIO, 8G2037575FEAF9

21-36316, COLLABORATION KIT, POLYCOM STUDIO, 8G20375775C4F9

21-36317, COLLABORATION KIT, POLYCOM STUDIO, 8G20375775ACF9

21-36322, COLLABORATION KIT, POLYCOM STUDIO, 8G2037574D16F9

21-36323, COLLABORATION KIT, POLYCOM STUDIO, 8G2037574982F9

21-36339, COLLABORATION KIT, POLYCOM STUDIO, 8G203757593EF9

21-36340, COLLABORATION KIT, POLYCOM STUDIO, 8G2037576718F9

21-36342, COLLABORATION KIT, POLYCOM STUDIO, 8G2037574BF6F9

21-36343, COLLABORATION KIT, POLYCOM STUDIO, 8G203757671EF9

21-36566, COLLABORATION KIT, POLYCOM STUDIO, 8G2037575C08F9

21-36567, COLLABORATION KIT, POLYCOM STUDIO, 8G2037575FECF9

Submitted to Capital Assets the 3290 Transfer form, dated 10/2/24, to Transfer from Location 0641 to 3321 on PNI811.

21-36318, COLLABORATION KIT, POLYCOM STUDIO, 8G20375754B0F9

Submitted to Capital Assets the 3290 Transfer form, dated 10/2/24, to Transfer from Location 0641 to 0491 on PNI811.

24-17160, PowerEdge R360, 9TJJ724

Submitted Packing Slip with correct Serial Number to Capital Assets to have changed on the PNI811.

S17050564, APC SMART UPS 1500, AS1644141414

Submitted the 3290 Surplus form dated 12/11/20 and stamped by Capital Assets on 10/4/24 and the Assets Control Database for Technology showing Status BStock.

S19-00204, Perfecta 2400 Full Color Poster Design S, VQCN7C51M0BY

Submitted to Capital Assets Packing Slip showing Correct Serial Number for Perfecta 2400 Poster Design, VQCN7C51M0BY.

S21-01736, Liebert 1500, 1928110249AD08C

Submitted to Capital Assets, UPS Rack Switch Document, to remove duplicate serial number and add correct serial number for Libert 1500, 1928110249AD08C.

Submitted to Capital Assets Excel Spread Sheet with Auditor Created Serial Numbers for SMART Music Items with None or Omission for Serial Number.

- S17017707, Pearl-Timbales Stainless Steel, 06410078
- S17031228, MAJESTIC CONCERT BELLS, 06410079
- S17031233, MAJESTIC-SNARE DRUM 5.5-INCH, 06410080
- S17031234, MAJESTIC-BASS DRUM 28-INCH W. STAND, 06410081
- S17031242, MAJESTIC-SNARE DRUM STAND, 06410082
- S17038438, STAGG-GUITAR 4/4 SIZE, 14014C5425
- S17046278, MAJESTIC-CONCERT BELL STAND, 06410084
- S17058864, SONAR-ORFF BASS METALLOPHONE, 06410089
- S17058865, SONAR-ORFF BASS METALLOPHONE, 06410090
- S17058866, SONAR-ORFF BASS XYLOPHONE, 06410091
- S18-00253, SONAR-ORFF CONTRA BASS C, 06410014
- S18-00254, SONAR-ORFF CONTRA BASS D, 06410015
- S18-00255, SONAR-ORFF CONTRA BASS E, 06410016
- S18-00256, SONAR-ORFF METALLOPHONE SOPR, 06410017
- S18-00257, SONAR-ORFF METALLOPHONE SOPR, 06410018
- S18-00258, SONAR-ORFF XYLOPHONE A/T, 06410019
- S18-00259, SONAR-ORFF XYLOPHONE SOPR, 06410020
- S18-01293, WPW1070-KAMAN-STEEL DRUM 23X6.25, 06410021
- S18-05640, TWT18M-Kaman-Tongue/Slit Drum, 06410022
- S18-05641, TAKM10-Sonar-Orff Metallophone A/T, 06410023
- S18-09354, SG19-Sonar-Orff Glockenspiel Soprano, 06410085
- S18-10274, TAG19-Sonar-Orff Glockenspiel A/T, 06410024
- S18-10275, NKS60P-Sonar-Orff Contra Bass F, 06410025
- S18-10276, NKS60PG-Sonar-Orff Contra Bass G, 06410026
- S18-10277, NKS60PA-Sonar-Orff Contra Bass A, 06410027
- S18-10278, DU200B-C Bruno-Ukulele Baritone w/Case, 06410028
- S18-10279, DU200B-C Bruno-Ukulele Baritone w/Case, 06410029
- S18-10280, DU200B-C Bruno-Ukulele Baritone w/Case, 06410030
- S18-10281, DU200B-C Bruno-Ukulele Baritone w/Case, 06410031
- S18-10282, DU200B-C Bruno-Ukulele Baritone w/Case, 06410032
- S18-10283, DU200B-C Bruno-Ukulele Baritone w/Case, 06410033
- S18-10284, DU200B-C Bruno-Ukulele Baritone w/Case, 06410034
- S18-10285, DU200B-C Bruno-Ukulele Baritone w/Case, 06410035
- S18-10286, DU200B-C Bruno-Ukulele Baritone w/Case, 06410036
- S18-10287, DU200B-C Bruno-Ukulele Baritone w/Case, 06410037
- S18-10288, DU200B-C Bruno-Ukulele Baritone w/Case, 06410038



S18-10289, DU200B-C Bruno-Ukulele Baritone w/Case, 06410039
S18-10290, DU200B-C Bruno-Ukulele Baritone w/Case, 06410040
S18-10291, DU200B-C Bruno-Ukulele Baritone w/Case, 06410041
S18-10292, DU200B-C Bruno-Ukulele Baritone w/Case, 06410042
S18-10293, DU200B-C Bruno-Ukulele Baritone w/Case, 06410043
S18-10294, DU200B-C Bruno-Ukulele Baritone w/Case, 06410044
S18-10295, DU200B-C Bruno-Ukulele Baritone w/Case, 06410045
S18-10296, DU200B-C Bruno-Ukulele Baritone w/Case, 06410046
S18-10297, DU200B-C Bruno-Ukulele Baritone w/Case, 06410047
S18-10298, DU200B-C Bruno-Ukulele Baritone w/Case, 06410048
S18-10299, DU200B-C Bruno-Ukulele Baritone w/Case, 06410049
S18-10300, DU200B-C Bruno-Ukulele Baritone w/Case, 06410050
S18-10301, DU200B-C Bruno-Ukulele Baritone w/Case, 06410051
S18-10302, DU200B-C Bruno-Ukulele Baritone w/Case, 06410052
S18-10303, DU200B-C Bruno-Ukulele Baritone w/Case, 06410053
S18-10304, DU200B-C Bruno-Ukulele Baritone w/Case, 06410054
S18-10305, DU200B-C Bruno-Ukulele Baritone w/Case, 06410055
S18-10306, DU200B-C Bruno-Ukulele Baritone w/Case, 06410056
S18-10307, DU200B-C Bruno-Ukulele Baritone w/Case, 06410057
S18-10308, DU200B-C Bruno-Ukulele Baritone w/Case, 06410058
S18-10309, DU200B-C Bruno-Ukulele Baritone w/Case, 06410059
S18-10310, DU200B-C Bruno-Ukulele Baritone w/Case, 06410060
S18-10311, DU200B-C Bruno-Ukulele Baritone w/Case, 06410061
S18-10312, DU200B-C Bruno-Ukulele Baritone w/Case, 06410062
S18-10313, DU200B-C Bruno-Ukulele Baritone w/Case, 06410063
S18-10314, DU200B-C Bruno-Ukulele Baritone w/Case, 06410064
S18-10315, DU200B-C Bruno-Ukulele Baritone w/Case, 06410065
S18-10316, DU200B-C Bruno-Ukulele Baritone w/Case, 06410066
S18-10317, DU200B-C Bruno-Ukulele Baritone w/Case, 06410067
S18-10318, DU200B-C Bruno-Ukulele Baritone w/Case, 06410068
S18-10319, DU200B-C Bruno-Ukulele Baritone w/Case, 06410069
S18-10320, DU200B-C Bruno-Ukulele Baritone w/Case, 06410070
S18-10321, DU200B-C Bruno-Ukulele Baritone w/Case, 06410071
S18-10322, DU200B-C Bruno-Ukulele Baritone w/Case, 06410072
S18-10323, DU200B-C Bruno-Ukulele Baritone w/Case, 06410073
S18-10324, DU200B-C Bruno-Ukulele Baritone w/Case, 06410074
S18-10325, DU200B-C Bruno-Ukulele Baritone w/Case, 06410075
S18-10329, DU200B-C Bruno-Ukulele Baritone w/Case, 06410086
S19-00195, SLBTGPX555-Portable Sound System, 8806980
S19-00196, SMHCECL99BT-Portable Sound System, 8216893



3. The point of contact for this CAP is Michael Breslaw.

Michael Breslaw, Principal

Broadview Elementary

Dr. Josh Kisten, Principal

1800 SW 62nd Avenue

North Lauderdale, FL 33068

phone: 754-322-5500 • fax: 754-322-5540

browardschools.com/broadview

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

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November 7, 2024

To: Gabriel Carvajal, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

From: Dr. Josh Kisten, Principal
Broadview Elementary

Subject: **CORRECTIVE ACTION PLAN FOR 0811-BROADVIEW ELEMENTARY**

Below is a detailed Corrective Action Plan (CAP) to correct any findings and/or discrepancies identified during the Property and Inventory Control Audit.

UNACCOUNTED-FOR ASSETS

Inventory #07-34423 - CLUB CAR DSE 48V I.O.

The golf cart was picked up by Advantage Golf Cars, Inc. in August 2014 during when the former school Administration was in place. It is determined from researching this item, that the cost to repair the cart was more than the value of the cart, so the repairs were never made. When contact was made with the company by the present school Administration, the company stated that a PO to return the cart back to the school was never approved by the former principal. As a result, the company disposed of the cart due to no resolution.

Inventory #R09-83157 – SERVER, APPLE XSERVE

A thorough search of the campus was done. Our research found a 3290A, signed in June 2012 by the former Principal, for the item to be picked up by B-Stock. Our Technology Support Specialist made a trip to B-Stock on 10/29/2024 to see if there was any record of receiving the item. Our TSS was informed that the item was not in their possession, and a receipt was not on file.

Inventory #S16006338 – APC SMART UPS 2200

After a thorough search to find the asset, it was determined that the item was replaced and removed from the premises by the vendor. Our Technology Support Specialist attempted to find out when it occurred and the name of the vendor but was unsuccessful.

Our Technology Support Specialist is in contact with Mr. Simon, Capital Assets, regarding the next steps to rectifying the missing items on the PNI.

DISCREPANCIES

40 assets did not have the appropriate Manufacturer’s or district Assigned serial numbers listed on the District’s Master File.

Our Technology Support Specialist has submitted a request to Capital Assets to update the District’s Master file with the correct serial numbers. He will follow up with Capital Assets to ensure that the corrections have been completed.

Inventory #S23-02030 – PROMETHEAN ACTIVPANEL 9 PREM 75”

The asset was mistakenly delivered to our location by the shipping company. A 3290A was submitted to have it transferred to the correct location. We are in receipt of the completed 3290A with the receiving location’s Administrator signature. Our Technology Support Specialist will follow up with Capital Assets to ensure the asset has been removed from our inventory.

Inventory #S16037536 – LENOVO THINKPAD X250 NON-TOUCH

Inventory #S16037539 - LENOVO THINKPAD X250 NON-TOUCH

The assets were surplussed on 3/19/2024. The 3290A was submitted without the inventory numbers. Our Technology Support Specialist will submit a corrected 3290A with the inventory numbers to Capital Assets and follow up to have the items removed from our inventory.

Inventory #S16008426 – APC SMART UPS 1500

Inventory #S16008427 - APC SMART UPS 1500

The assets were surplussed on 3/19/2024. Our Technology Support Specialist will follow up with Capital Assets to have the items removed from our inventory.

Moving forward, we are putting additional checks and balances in place to assure that this does not occur in future audits and inventories. We will ensure that any newly procured items are listed on our inventory with the appropriate serial numbers by reviewing the PNI periodically. We will also develop a system to keep track of items that have been surplussed and follow up after the 3290A has been submitted to ensure that the items have been removed from our inventory.

The point of contact for this CAP is Dr. Josh Kisten, Principal, at 754-322-5500.



DR. JOSH KISTEN

September 24, 2024

TO: Gabriel Carvajal, Manager, Property and Inventory Control Audits
Office of the Chief Auditor

FROM: Dorys Palacio, Principal, McNab Elementary School



SUBJECT: CORRECTIVE ACTION PLAN FOR 0841 AT MCNAB ELEMENTARY SCHOOL

Below is a detailed Corrective Action Plan (CAP) to correct any findings and/or discrepancies identified during this locations Property and Inventory Control Audit.

I have reviewed the property and inventory audit for McNab Elementary School for 2023/2024 school year reflecting a total of (3) items that were unaccounted for.

- **Missing Item:** Whiteboard Interactive Smartboard – Serial #SB680R2600386, cost \$1,012.00. After investigating the concern of the Whiteboard missing, this administration concluded that the Whiteboard in question was mistakenly placed on a pallet by the custodian after the surplusing of these items. This was an unintentional oversight, and we are taking steps to ensure that such errors do not happen again in the future.
- **Missing Item:** Amplifyer, Bass – Inventory # S18-00388, cost \$349.00. After reviewing the history of this item, it is believed that a teacher that moved to a different state, mistakenly took the amplifier thinking it was her personal property unaware that it was part of our inventory. We have attempted to reach out to the teacher but have not been successful in reaching her.
- **Missing Item:** Glockenspiel Alt/Tenor – Inventory #S18-12718, cost \$207.00. These instruments are often used by students, and it is a possibility that it has been misplaced to a location that we are unaware of.
- **PNI 811** – All discrepancies have been corrected with the Accounting and Financial Reporting Department.

McNab Elementary school is very active in securing of equipment and musical instruments and the labeling of equipment. It is my belief that these safeguards, along with additional recommendations generated by our Property and Inventory Team will create a more efficient system. If you have any questions or concerns, please feel free to contact me at any time.

**GRETCHEN ATKINS-BROWN, PRINCIPAL
NORTH FORK ELEMENTARY**

PHONE: 754-322-7350

EMAIL: Gretchen.atkins-brown@browardschools.com

November 8, 2024

To: Gabriel Carvajal, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

From: Gretchen Atkins-Brown, Principal 
North Fork Elementary

Subject: CORRECTIVE ACTION PLAN FOR 1191 NORTH FORK ELEMENTARY

Below is a detailed Corrective Action Plan (CAP) to correct any findings and/or discrepancies identified during North Fork Elementary's Property and Inventory Control Audit.

1. Current Inventory Reconciliation and Discrepancies

- Identify discrepancies and categorize them as missing, surplus, or improperly classified.
- Submit a request to Capital Assets to update serial number discrepancies.
- Conduct a full physical inventory audit to reconcile all assets recorded on the Property and Inventory (PNI) list.
- Compare physical assets with the current PNI records, focusing on high-value or frequently utilized items.

Responsibility: Inventory Team, with oversight by designated staff.

Completion Date: December 2024 - January 2025

2. Transferring Tangible Personal Property and Assignment of Tangible Personal Property to Staff

- Ensure that Forms 3290A are filled out completely before requesting and/or submitting to Capital Assets.
- 3290A will be resubmitted for LENOVO THINKPAD L13 YOGA i7-R90zIZT6.
- Ensure that Property Passes are valid and properly filled out.
- The report listed 11 surplus assets in the sample that had not been submitted to Capital Assets for removal. The 3290 was submitted on September 27, 2024, for 7 televisions.

Responsibility: Tech support specialist and Custodial

Completion Date: Ongoing

3. Conducting Semi-Annual Inventories

- Tech Support Specialist will complete Semi-Annual Inventory and report any missing, lost, stolen, and/or discrepancies in BCPS Central and submit a memorandum to Capital Assets to update the asset records.

Responsibility: Tech support specialist and Custodial

Completion Date: Ongoing

4. Discrepancies: Unaccounted for Assets (9)

- SMART TABLE INTERACTIVE LNG TBLE(s) ST230I-M2-005686, ST230I-M2-005679, ST230I-M2-005683 (3290 forms was recently submitted to Capital Assets for removal and this is due to incomplete paperwork from 5/16/22).
- THINKPAD L14 GEN1, PF1AMYGZ, PF1AN4X1, PF1SSGAW, PF1ST69P, PF1SV9D7. (Laptops were missing at the time of the inventory completed after the principal was appointed in Fall 2022, however, the proper documentation to remove the items from the PNI was not completed).
- TELEVISION, RECEIVER/MONITOR 32, ZENITH 821-62150133 (Item was picked-up from B-stock and the 3290 has been submitted to Capital Assets).

Action Plan:

Establish Inventory Control Procedures

- Develop and document r procedures for inventory control, tracking, and reporting.
- Create standard operating procedures (SOPs) for adding, transferring, or retiring assets.
- Implement tagging and labeling protocols for all assets to ensure easy identification and tracking.

Responsibility: Tech Support Specialist

Completion Date: December 2024

Implement Asset Management Software

- Introduce a digital asset management system to centralize inventory data and provide real-time updates.
- Software should support asset tagging, lifecycle tracking, and audit history.
- Conduct training sessions for staff responsible for inventory management.

Responsibility: Tech Support Specialist

Completion Date: January 2025

The point of contact for this CAP is Gretchen Atkins-Brown

Kathy Good, Principal at Fairway Elementary School

PHONE: 754-323-5650

EMAIL: kathy.good@browardschools.com

October 29th 2024

To: Gabriel Carvajal, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

From: Katherine Good / Jan Horvath
Fairway ES / 1641

Subject: CORRECTIVE ACTION PLAN FOR 1641 Fairway ES

1. Below is a detailed Corrective Action Plan (CAP) to correct any findings and/or discrepancies identified during this locations Property and Inventory Control Audit.

2. An outcome of the inventory audit at Fairway ES was one 1/4 size violin missing (BPI# S18-12879). We put maximum effort into locating the instrument in the music room and throughout our campus with no result. We filed a lost/missing report with Miramar Police Department, filed SIU report and the 3290 Tangible property loss document. All these documents are ready to be sent to Capital Assets.

The secondary database of non-asset items under 1000\$ outside the SMART bond will be updated and maintained with higher frequency to accurately track these items.

Property passes not having Inventory Numbers (BPI): Steps to update our database has been taken and every property pass has been updated with the proper Inventory number in our database. From now on we will be issuing property passes with all the required information properly filled.

Assets with no serial # or omission: The musical instruments on our PNI have been assigned serial numbers during the inventory audit at our location, this documentation will be sent to Capital Assets. For the other non-musical assets, we collected supporting documents e.g. purchase orders and photo documentation of the items to show the serial numbers. All the documentation will be sent to Capital Assets to make correction in the omissions and assign proper serial numbers to the items on our PNI database.

Asset 01-22342, Smartboard 560 has been properly B-stocked, however the Capital Assets did not remove this item from our PNI list in error. A request to make correction has been sent via email, also the B-stock paper documentation will be resubmitted to Capital Assets.

3. The point of contact:

Kathy Good



Jan Horvath



November 13, 2024

To: Gabriel Carvajal, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

From: Janet Williams 
Principal – Pasadena Lakes ES

Subject: **CORRECTIVE ACTION PLAN FOR 2071 Pasadena Lakes ES**

1. Below is a detailed Corrective Action Plan (CAP) to correct any findings and/or discrepancies identified during this locations Property and Inventory Control Audit.
2. Auditors conducting our audit stated that he had access to the B-Stock pickup database. According to that file, the item showing not accounted for was picked up/processed sometime May 2024 through B-Stock.

WE, however, did NOT receive a 3290a form from the Network Installers that exchanged this piece of equipment from the CC Closet in fish #305. The item was still showing on our PNI811 at the time of the audit on October 21, 2024.

3. We have contacted B-Stock, but they have already delivered the item to a third party vendor.
4. Action plan moving forward should include the installers or B-Stock should leave the 3290a form for any items being removed or exchanged moving forward. When they arrive after hours, we are not aware of their time or date and therefore are unable to require them the 3290aform prior to leaving campus. The school should not be held responsible or accountable for this department. Additionally, we are not the only school that this has happened to.



PASADENA LAKES ELEMENTARY
JANET C. WILLIAMS
PRINCIPAL

PHONE: 754-323-6900 **FAX:** 754-323-6940 **EMAIL:** browardschools.com/pasadenalakes

5. We take pride in not having any audit exceptions for the past ten years or more.
6. The point of contact for this CAP is Dawn Michaud our Micro-Tech/Technology Specialist or Administration at 754-323-6900.



**JUAN C. ALEJO, PRINCIPAL
COCONUT PALM ELEMENTARY**

PHONE: 754-323-5050

EMAIL: juan.alejo@browardschools.com

December 10, 2024

To: Gabriel Carvajal, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

From: Juan C. Alejo, Principal
Coconut Palm Elementary School

Via: Alan Strauss

Subject: CORRECTIVE ACTION PLAN FOR 3741 COCONUT PALM ELEMENTARY

Below are the steps that will be taken to correct any findings and/or discrepancies identified during this locations Property and Inventory Control Audit.

UNNACOUNTED ITEMS

#	Inventory Number	Description	Serial Number	Unit Cost	Financial Impact	Replacement Value
1	01-81105	AIM KILN	AC11793	\$1,800.00	\$0.00	N/A. Item physically B-Stocked but not deactivated in SAP due to incorrect entries in 3290 Surplus Form. See Correction Actions Table below.
2	08LA03692	Apple MacBook 2.4 GHz; 2 GB RAM	WQ8125J90P1	\$2,769.81	\$0.00	N/A. Item physically B-Stocked but not deactivated in SAP due to incorrect Inventory Number in 3290 Surplus Form. See Correction Actions Table below.
3	S18-12405	C546-Guitar, Acoustic Half Size	NONE	\$107.99	\$0.00	\$114.99
4	S19-08840	LENOVO THINKPAD L480	PF1P46V3	\$834.00	\$0.00	\$816.99
			TOTAL	\$5,511.80	\$0.00	

Correction actions planned for items # 1 and 2 in Unaccounted Items Table.

#	Inventory Number	Description	Serial Number	Correction Action
1	01-81105	AIM KILN	AC11793	Accounting and & Financial Reporting Department recommends creating a new document package with the original 3290 Form showing the name of the person that released the item, entry the new document date, initial it, provide original B-Stock Transfer Form and send everything to Capital Assets in the pony. See "BPI# 01-81105_Correction Guidance.pdf" file attached.
2	08LA03692	Apple MacBook 2.4 GHz; 2 GB RAM	WQ8125J90P1	Accounting and & Financial Reporting Department recommends creating a new document package including a new 3290 Surplus Form with Principal signature, attached the original 3290 with the incorrect Inventory Number along with the B-Stock Transfer Form and copy of the consultation email. Send the package to Capital Assets in the pony. See "BPI# 08LA03692_Corrections Guidance.pdf" file attached.

Correction actions planned for items # 3 and 4 2 in Unaccounted Items Table.

Inventory numbers: S18-12405 and S19-08840.

1. Submit SIU Immediate Notification Report. Our Inventory Audit Specialist informed us no Police Report is needed to file.
2. Submit Form #03290 – Tangible Property Loss to Capital Assets.

Unaccounted Items Mitigation Plan

1. Keep compliance of the Business Practice Bulletin O-100.
2. Promote and improve the communication with our school Principal, inventory teams and stakeholders involved. ie. SRO for any stolen devices, school custodians for item tracking when moved to another location or transferred out, B-Stock, etc.
3. Hold periodic inventory update meetings with inventory teams and stakeholders and determine any potential inventory adjustments needed.
4. Keep an up-to-date inventory File Maker database with a detail log of all items transactions. Maintain all pertinent printed documentation as well.

5. Continue running and reporting semi-annual inventory reports.

DISCREPANCY ITEMS

The following are the correction actions to address our School Discrepancy Report (Attached).

#	Inventory Number	Description	Serial Number	Discrepancy Correction	Correction Action
1	02-024323	PROJECTOR, LCD, NEC VT	16004485F	Resubmit the Surplus Form 290, dated 8/8/24, along with Bill of Lading 0049331 and PO# 281741 to Capital Assets for the removal of BPI 02-02433.	Requested item deactivation to Capital Assets on 11/18/2024. Capital Assets replied that the discrepancy will be processed upon reception of the official audit report from the Office of the Chief Auditor. See "Discrepancy Items.pdf" file attached.
2	21-04226	LENOVO L390 YOGA (11 i7 LIGHTWEIGHT)		Transfer form 3290 from 3741 to 3531 dated 10/31/24.	Received 3290 Form with both Principals signatures on 11/13/2024. Receiving school will pony the form to Capital Assets for processing. See "Discrepancy Items.pdf" file attached.
3	Multiple	Multiple Items	NONE or OMISSION	Change 53 items' serial numbers marked as NONE or OMISSION to the item manufacturing serial numbers listed in the Discrepancy Report.	Requested serial number modifications to Capital Assets on 11/18/2024. Capital Assets replied that listed discrepancies will be processed upon reception of the official audit report from the Office of the Chief Auditor. See "Discrepancy Items.pdf" file attached.

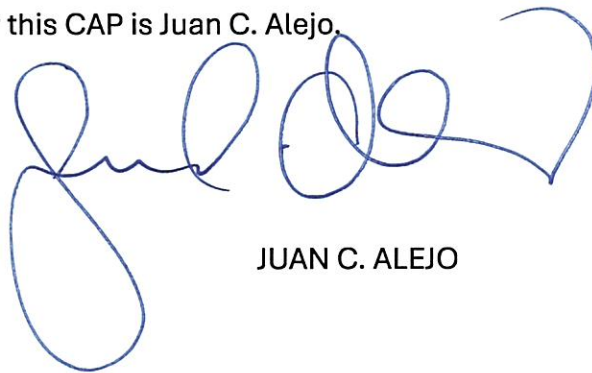
Discrepancy Items Mitigation Plan

1. Keep compliance with the Business Practice Bulletin O-100.
2. Promote and maintain close communication with the school Principal, school inventory teams, District IT teams, vendors and any other stakeholder involved to address any potential or existing item discrepancies.

Discrepancy Items Mitigation Plan (Cont)

3. Report item discrepancies to the Financial & Accounting Department and coordinate with them to solve them in a timely manner.
4. Keep an up-to-date inventory File Maker database with a detail log of all items transactions. Maintain all pertinent printed documentation as well.

The point of contact for this CAP is Juan C. Alejo.



JUAN C. ALEJO



Outlook

Re: Surplus Discrepancy Found

From Broward County Public Schools Capital Assets <BCPSCapitalAssets@browardschools.com>**Date** Thu 2024-12-05 1:31 PM**To** Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>**Cc** Juan C. Alejo <juan.alejo@browardschools.com>; Nizaliz E. Coley <nizaliz.coley@browardschools.com>; Anthony E. Simon <anthony.simon@browardschools.com>; Meena S. Tharayil <meena.tharayil@browardschools.com>; Joseph M. Douglas <joseph.douglas@browardschools.com>

Hi Ruben,

Fill in the name of the person who released the asset at released by:, change the date, initial the change, attach the B-Stock Transfer form and send the originals in the pony to Capital Assets.

Regards,

*Joseph Douglas
Accounting Specialist II/Capital Assets
Accounting & Financial Reporting Department
Broward County Public Schools
600 SE 3rd Avenue
Ft. Lauderdale
Office: (754) 321-2251
Fax: (754) 321-2744
Joseph.Douglas@browardschools.com*

"The greatest glory in living lies not in never falling, but in rising every time we fall."

From: Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>**Sent:** Thursday, December 5, 2024 1:05 PM**To:** Broward County Public Schools Capital Assets <BCPSCapitalAssets@browardschools.com>**Cc:** Juan C. Alejo <juan.alejo@browardschools.com>; Nizaliz E. Coley <nizaliz.coley@browardschools.com>**Subject:** Fw: Surplus Discrepancy Found

Hi Joseph,

Bothering you again... this time with a different item in my list of unaccounted items. This item was physically removed from our location in early 2019. The original 3290 Surplus Form sent was filled up incorrectly, so it was never processed for that reason.

BPI: 01-81105

Serial Number: AC11793

Asset Description: AIM KILN

Please read Ken Jerding's message below. I highlighted the rationale for not deactivating the asset and the instructions he provided to process the 3290 Form correctly. Find attached the original 3290 for and B-Stock Transfer doc with my notes highlighted in yellow.

Also, please let me know if Ken's instructions for reprocessing the form are correct, or if you want me to follow a different procedure.

Thanks once again!

Ruben Moroyoqui
Technology Support Specialist I
Coconut Palm Elementary
754-323-5078



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From: Donna C. Haynes <donna.haynes@browardschools.com>
Sent: Thursday, December 5, 2024 10:01 AM
To: Juan C. Alejo <juan.alejo@browardschools.com>
Cc: Chantal Y. Graziani-Bandoni <chantal.bandoni@browardschools.com>; Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>
Subject: FW: Surplus Discrepancy Found

Donna Haynes-DeGraaf, MFA
Art Curriculum Supervisor, K-12
754-321-1862
Department of Applied Learning

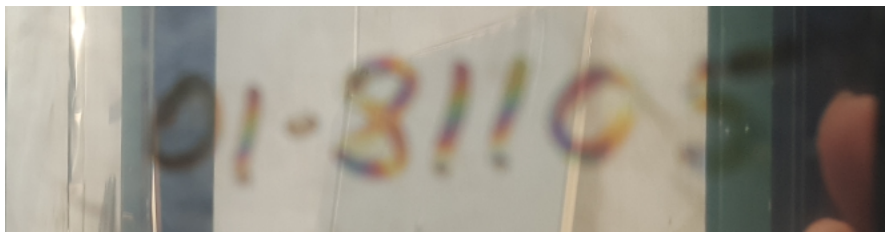
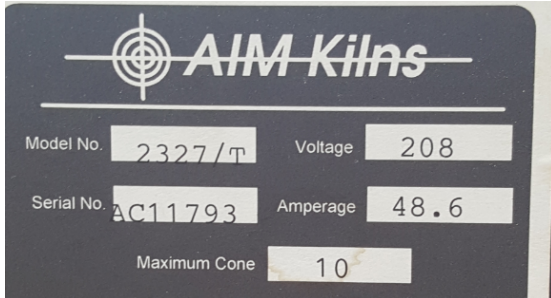
Please visit our [Visual Arts SharePoint](#)



From: "Kent M. Jerding" <kent.jerding@browardschools.com>
Date: Monday, May 18, 2020 at 9:30 AM
To: Teresa Thelmas <terri.thelmas@browardschools.com>
Cc: "Aliksandr F. Barsukevich" <aliksandr.barsukevich@browardschools.com>, Broward County Public Schools Capital Assets <BCPSCapitalAssets@browardschools.com>, "Donna C. Haynes" <donna.haynes@browardschools.com>
Subject: Surplus Discrepancy Found

Good Morning,

I have been checking items in auction area to verify removal from inventory to release for auction. The kiln listed below was removed from Coconut Palm El on 3/8/2019 under transfer ticket# 31384 attached. This kiln is still showing on inventory location 3741 Coconut Palm Elementary. The submitted 3290A form (page 2 in attachment) was not correctly completed. There is no BPI listed on form, and both boxes "Surplus" & "Transfer" are checked. In addition, Coconut Palm is listed as Issuing Location & Receiving Location. A new 3290A form will need to be generated with correct information, and original 3290A form, and a copy of transfer ticket 31384 will be required to be sent to Capital Assets to have this surplus kiln removed from inventory. Please scan and reply to this email with a copy of corrected form for record. Please reply to this email if you have any questions.



Group description	Cell Content
Main Asset Number	100000000018
Asset Subnumber	0
Inventory number	01-81105
Asset location	3741
Asset Class	010A
Asset description	AIM KILN
Asset main number text	AIM KILN
Asset capitalization date	04/27/2001
Serial number	AC11793
Original acquisition value	1,800.00
Funding Type	0

Thank You,
 Kent Jerding

Surplused Furniture Facilitator
Procurement & Warehousing Services/B-Stock
Hours: 6:00 a.m. - 2:00 p.m.
6501 NW 15th Ave.
Ft. Lauderdale, FL 33309
P: 754-321-2850 C: 954-684-8406

Email all Surplus requests/questions directly to BCPSBSTOCK@browardschools.com

Appointments are Required to view available surplus for Re-Issue

Kent.jerding@browardschools.com

Link to Surplus Exchange Sharepoint:

<https://browardcountyschools.sharepoint.com/sites/Intranet/PUR/Lists/Surplus%20Exchange/AllItems.aspx>

Link to Surplus Auction Site:

<https://www.publicsurplus.com/>



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Succeed in Tomorrow's World**

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Outlook

Re: Property and Inventory Control Audit - 3741 Coconut Palm Elementary School

From Broward County Public Schools Capital Assets <BCPSCapitalAssets@browardschools.com>**Date** Thu 2024-12-05 9:48 AM**To** Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>**Cc** Juan C. Alejo <juan.alejo@browardschools.com>; Nizaliz E. Coley <nizaliz.coley@browardschools.com>; Domingo A. Fung <domingo.fung@browardschools.com>; Laura Wright <laura.wright2@browardschools.com>; Cenniel Washington Iii <cenniel.washingtoniii@browardschools.com>; Anthony E. Simon <anthony.simon@browardschools.com>; Meena S. Tharayil <meena.tharayil@browardschools.com>; Joseph M. Douglas <joseph.douglas@browardschools.com>

Hi Ruben,

Per our conversation, please make the correction on a new 3290 form, attach the original 3290 form with the incorrect BPI number, the B-Stock Transfer form, a copy of your email, and send the documents to Capital Assets in the pony.

Regards,

Joseph Douglas
Accounting Specialist II/Capital Assets
Accounting & Financial Reporting Department
Broward County Public Schools
600 SE 3rd Avenue
Ft. Lauderdale
Office: (754) 321-2251
Fax: (754) 321-2744
Joseph.Douglas@browardschools.com

"The greatest glory in living lies not in never falling, but in rising every time we fall."

From: Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>**Sent:** Thursday, December 5, 2024 8:56 AM**To:** Broward County Public Schools Capital Assets <BCPSCapitalAssets@browardschools.com>**Cc:** Juan C. Alejo <juan.alejo@browardschools.com>; Nizaliz E. Coley <nizaliz.coley@browardschools.com>; Domingo A. Fung <domingo.fung@browardschools.com>; Laura Wright <laura.wright2@browardschools.com>; Cenniel Washington Iii <cenniel.washingtoniii@browardschools.com>**Subject:** Fw: Property and Inventory Control Audit - 3741 Coconut Palm Elementary School

Good morning!

I'm in the process of completing our Corrective Action Plan for the recent audit held at our school. I'd like to ask for your help on a particular item marked as unaccounted for. See attached file.

Item S/N: WQ8125J90P1 was physically BStocked from our location back on 2019 but never deactivated in SAP. I suspect that happened because there was a typo error on the 3290 Form sent for this item. The BPI # entered was 08LA03693, instead of 08LA03692. See attached file, page 13.

What are your recommendations/steps to follow to deactivate this item? I need to outline that on the Corrective Plan and submit it to my Principal for his review and approval signature tomorrow Friday.

Thanks once again for all your assistance!

Ruben Moroyoqui
Technology Support Specialist I
Coconut Palm Elementary
754-323-5078



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From: Domingo A. Fung <domingo.fung@browardschools.com>

Sent: Thursday, December 5, 2024 7:55 AM

To: Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>; Laura Wright <laura.wright2@browardschools.com>; Cenniel Washington Iii <cenniel.washingtoniii@browardschools.com>

Cc: Juan C. Alejo <juan.alejo@browardschools.com>; Nizaliz E. Coley <nizaliz.coley@browardschools.com>

Subject: Re: Property and Inventory Control Audit - 3741 Coconut Palm Elementary School

Good morning Mr. Moroyoqui,

I recommend you contact Capital Assets to get guidance on the matter of the Apple MacBook.

In regard to the kiln, guitar and laptop, a police report is not needed just an incident report from SIU.

Respectfully,

Domingo Fung
Inventory Audit Specialist
Office of the Chief Auditor | Broward County Public Schools
600 Southeast 3rd Ave
Fort Lauderdale, FL 33301
O: (754) 321-2420 F: (754) 321-2719
domingo.fung@browardschools.com
Browardschools.com/audit
Fraud Hotline: (754) 321-2579



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From: Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>

Sent: Tuesday, December 3, 2024 12:48

To: Domingo A. Fung <domingo.fung@browardschools.com>; Laura Wright <laura.wright2@browardschools.com>; Cenniel Washington Iii <cenniel.washingtoniii@browardschools.com>

Cc: Juan C. Alejo <juan.alejo@browardschools.com>; Nizaliz E. Coley <nizaliz.coley@browardschools.com>

Subject: Fw: Property and Inventory Control Audit - 3741 Coconut Palm Elementary School

Hi Mr. Fung, et al. I hope you all are well today.

I'm working on the Corrective Acton Plan Mr. Carvajal requested, I'd like to ask you a couple of questions.

We have an Apple Macbook on the unaccounted-for list that was actually BStocked under the wrong BPI. I think we talked about this item during the audit.

There was a typo on the 3290 Surplus file submitted to Capital Assets. The BPI# entered was 08LA03693 for S/N: WQ8125J90P1, instead of BPI# 08LA03692 for the same S/N. See attached "Surplus_31927_Apple MacBook.pdf" file, page 13.

My question is: Do I need to submit any additional documents to the 3290 Form showing the discrepancy?

As for the Kiln, the guitar and the Lenovo laptop still not found, can you please confirm the exact paperwork I need to submit? I talked to our SRO this morning and suggested me to double check whether we need to file a police report along with the SIU file.

Thanks!

Ruben Moroyoqui
Technology Support Specialist I
Coconut Palm Elementary
754-323-5078



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From: Gabriel Carvajal <gabriel.carvajal@browardschools.com>
Sent: Friday, November 22, 2024 1:54 PM
To: Juan C. Alejo <juan.alejo@browardschools.com>; Nizaliz E. Coley <nizaliz.coley@browardschools.com>; Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>
Cc: BCPS Property & Inventory Audits <OCAPropertyAudits@browardschools.com>; Domingo A. Fung <domingo.fung@browardschools.com>; Laura Wright <laura.wright2@browardschools.com>; Cenniel Washington Iii <cenniel.washingtoniii@browardschools.com>
Subject: RE: Property and Inventory Control Audit - 3741 Coconut Palm Elementary School

Good afternoon Ma'am and Gentlemen,

My team and I thank you and your Team for your time and professionalism during the audit of your School.

Please find attached the Audit Checklist, unaccounted-for list, discrepancy list, and the Audit Results Letter, dated **22 November 2024**.
Please file for your records.

The Custodian (Director/Principal) is required to submit a Corrective Action Plan (CAP) within (10) business days of receipt of the Audit Results Letter.
The Corrective Action Plan (CAP) **must pass through your Regional Superintendent**.
Attached is a template of the Corrective Action Plan (CAP). Items highlighted in yellow to be adjusted to reflect your School.

The CAP should capture the following:

- address unaccounted-for assets, if any, and what the plan will be to mitigate future asset accountability issues.
- **Research the cost of missing items at its current value and list its cost in the "Replacement Value" column.**
- address all discrepancies on the Audit Checklist, how the Inventory Report will be corrected, and how discrepancies will be mitigated.
- any other pertinent information may be included in the CAP.

The CAP is due in (10) business days, **13 December 2024**.

Please let me know if you have any questions.
Thank you.

Respectfully,

Gabriel Carvajal
Manager, Property and Inventory Control Audits
Office of the Chief Auditor | Broward County Public Schools
754-321-2411

From: Gabriel Carvajal
Sent: Friday, October 18, 2024 1:29 PM
To: Juan C. Alejo <juan.alejo@browardschools.com>; Nizaliz E. Coley <nizaliz.coley@browardschools.com>; Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>
Cc: BCPS Property & Inventory Audits <OCAPropertyAudits@browardschools.com>; Domingo A. Fung <domingo.fung@browardschools.com>; Laura Wright <laura.wright2@browardschools.com>; Cenniel Washington Iii <cenniel.washingtoniii@browardschools.com>

Subject: Property and Inventory Control Audit - 3741 Coconut Palm Elementary School

Importance: High

Good afternoon Ma'am and Gentlemen,

3741 Coconut Palm Elementary School has been designated to be audited on Property and Inventory Control.

The Audit Team will be on deck on **Tuesday, 12 November at 7:30am.**

The intent is to complete the audit by **Friday, 15 November.**

Contact will be made the week prior to the arrival.

We request a private workspace to work from.

An in-brief will be provided to the Custodian (Director/Principal) and with whomever may have an invested interest in Tangible Personal Property at this Location.

Attached you will find the list of the sampled assets which will require physical verification. Your Location's property binder will be audited for documents which may consist of, but not limited to, 3290A Transfer Forms and Property Passes.

Please review the attached Audit Checklist and familiarize yourself with its contents. This is how your Location will be tested for compliance.

The following is the criteria used to conduct the audit:

Florida Statute 274

Florida Administrative Code 69I-73

Business Practice Bulletin O-100

An **Exit Meeting** with the Custodian (Director/Principal) will be scheduled at the end to discuss the results of the audit and any potential requirements from the Custodian (Director/Principal). Please note, unaccounted for property and significant material weaknesses will be reported to the School Board.

We look forward to meeting and working with you.

Please let me know if you have any questions.

Thank you.

Respectfully,

Gabriel Carvajal

Manager, Property and Inventory Control Audits

Office of the Chief Auditor | Broward County Public Schools

754-321-2411

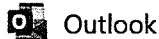
BROWARD COUNTY PUBLIC SCHOOLS
OFFICE OF THE CHIEF AUDITOR
SCHOOL / DEPARTMENT DISCREPANCY REPORT

Total Discrepancies: **56**

Inventory Number	Description	Unit Cost	Serial Number	Stolen/ Missing	Discrepancy w/ Support Docs	Discrepancy Correction
3741						
1	02-02433	PROJECTOR, LCD NEC VT	3,700.00	16004485F	Remove-S	<input checked="" type="checkbox"/> Resubmit the Surplus Form 3290, dated 8/8/24, along with
2	14-04573	EPSON 485 PROJECTOR	1,163.00	QUXF410010L	Serial num	<input type="checkbox"/> QUXF410018L
3	21-04226	LENOVO L390 YOGA (1i i7	864.50	R90XSD9J	Process	<input type="checkbox"/> Transfer form 3290 from 3741 to 3531 <i>Fox Trail</i>
4	23-00698	Kit includes: SE-1200MU and	8,339.45	OMISSION	Serial num	<input type="checkbox"/> 00720451
5	23-00699	CANON PROFESSIONAL SDI	1,690.00	OMISSION	Serial num	<input type="checkbox"/> 392299710183
6	23-00700	CANON PROFESSIONAL SDI	1,690.00	OMISSION	Serial num	<input type="checkbox"/> 392299710182
7	S17066492	BLACK W/ EG-HC CASE-	256.82	37410045	Serial num	<input type="checkbox"/> HMM283025
8	S17066494	CELLO 3/4 SIZE, TRAINING	632.21	37410025	Serial num	<input type="checkbox"/> D025377
9	S17066495	CELLO 3/4 SIZE, TRAINING	632.21	37410026	Serial num	<input type="checkbox"/> D025372
10	S18-01246	GM2F56WGG-DRUM SET	650.00	OMISSION	Serial num	<input type="checkbox"/> 37410049
11	S18-01686	SG19-ORFF GLOCKENSPIEL	198.00	NONE	Serial num	<input type="checkbox"/> 37410050
12	S18-01687	SKX10-ORFF XYLOPHONE	553.50	NONE	Serial num	<input type="checkbox"/> 37410051
13	S18-01688	SKX10-ORFF XYLOPHONE	553.50	NONE	Serial num	<input type="checkbox"/> 37410052
14	S18-01689	TAG19-ORFF GLOCKENSPIEL	207.00	NONE	Serial num	<input type="checkbox"/> 37410053
15	S18-01690	TAKX10-ORFF XYLOPHONE	810.00	NONE	Serial num	<input type="checkbox"/> 37410054
16	S18-06962	3608100-Amplifyer, Guitar	600.00	OMISSION	Serial num	<input type="checkbox"/> 0JBFI210327
17	S18-09040	LP646NYDW-Conga SET (2)	333.99	OMISSION	Serial num	<input type="checkbox"/> 37410056
18	S18-12392	C546-Guitar, Acoustic Half Size	107.99	NONE	Serial num	<input type="checkbox"/> HMZ285080
19	S18-12393	C546-Guitar, Acoustic Half Size	107.99	NONE	Serial num	<input type="checkbox"/> HNZ285093
20	S18-12394	C546-Guitar, Acoustic Half Size	107.99	NONE	Serial num	<input type="checkbox"/> HMZ285071
21	S18-12395	C546-Guitar, Acoustic Half Size	107.99	NONE	Serial num	<input type="checkbox"/> HMZ285095
22	S18-12396	C546-Guitar, Acoustic Half Size	107.99	NONE	Serial num	<input type="checkbox"/> HMZ285100
23	S18-12397	C546-Guitar, Acoustic Half Size	107.99	NONE	Serial num	<input type="checkbox"/> HNZ165160
24	S18-12398	C546-Guitar, Acoustic Half Size	107.99	NONE	Serial num	<input type="checkbox"/> HMZ285081
25	S18-12399	C546-Guitar, Acoustic Half Size	107.99	NONE	Serial num	<input type="checkbox"/> HMZ285017
26	S18-12400	C546-Guitar, Acoustic Half Size	107.99	NONE	Serial num	<input type="checkbox"/> HMZ215328
27	S18-12401	C546-Guitar, Acoustic Half Size	107.99	NONE	Serial num	<input type="checkbox"/> HMZ285002
28	S18-12402	C546-Guitar, Acoustic Half Size	107.99	NONE	Serial num	<input type="checkbox"/> HMZ285016

74

Inventory Number	Description	Unit Cost	Serial Number	Stolen/ Missing	Discrepancy w/ Support Docs	Discrepancy Correction
29	S18-12403	C546-Guitar, Acoustic Half Size	107.99	NONE	Serial num	<input type="checkbox"/> HMZ215327
30	S18-12404	C546-Guitar, Acoustic Half Size	107.99	NONE	Serial num	<input type="checkbox"/> HMZ285009
31	S18-12405	C546-Guitar, Acoustic Half Size	107.99	NONE	Serial num	<input type="checkbox"/>
32	S18-12406	MX153TOTQG-Earset	189.00	NONE	Serial num	<input type="checkbox"/> 37410057
33	S18-12407	MX153TOTQG-Earset	189.00	NONE	Serial num	<input type="checkbox"/> 37410058
34	S18-12408	MX153TOTQG-Earset	189.00	NONE	Serial num	<input type="checkbox"/> 37410059
35	S18-12409	MX153TOTQG-Earset	189.00	NONE	Serial num	<input type="checkbox"/> 37410060
36	S18-12410	MX150BOTQG-Lavalier	189.00	NONE	Serial num	<input type="checkbox"/> 37410061
37	S18-12411	MX150BOTQG-Lavalier	189.00	NONE	Serial num	<input type="checkbox"/> 37410062
38	S18-12412	MX150BOTQG-Lavalier	189.00	NONE	Serial num	<input type="checkbox"/> 37410063
39	S18-12413	MX150BOTQG-Lavalier	189.00	NONE	Serial num	<input type="checkbox"/> 37410064
40	S18-12414	QLXD14-Bodypack System	876.00	NONE	Serial num	<input type="checkbox"/> 2QH0806927
41	S18-12415	QLXD14-Bodypack System	876.00	NONE	Serial num	<input type="checkbox"/> 2QH0807025
42	S18-12416	QLXD14-Bodypack System	876.00	NONE	Serial num	<input type="checkbox"/> 2QH0806974
43	S18-12417	QLXD14-Bodypack System	876.00	NONE	Serial num	<input type="checkbox"/> 2QH0806977
44	S18-12418	QLXD14-Bodypack System	876.00	NONE	Serial num	<input type="checkbox"/> 2QH0807033
45	S18-12419	QLXD14-Bodypack System	876.00	NONE	Serial num	<input type="checkbox"/> 2QH0807005
46	S18-12420	QLXD14-Bodypack System	876.00	NONE	Serial num	<input type="checkbox"/> 2QG3185339
47	S18-12421	QLXD14-Bodypack System	876.00	NONE	Serial num	<input type="checkbox"/> 2QG3185334
48	S18-12422	QLXD2SM58-Transmitter for	329.00	NONE	Serial num	<input type="checkbox"/> 2QH1628334
49	S18-12423	QLXD2SM58-Transmitter for	329.00	NONE	Serial num	<input type="checkbox"/> 2QH1620241
50	S18-12428	SBC800US-8 bay Shure Battery	521.00	NONE	Serial num	<input type="checkbox"/> 1722M0126
51	S18-12429	SBC800US-8 bay Shure Battery	521.00	NONE	Serial num	<input type="checkbox"/> 1722M0204
52	S18-12446	PGXD24SM58-PGXD Handheld	345.00	NONE	Serial num	<input type="checkbox"/> 3QG0991423
53	S18-12448	GCXP12X16WX20-Combo	594.00	NONE	Serial num	<input type="checkbox"/> 37410073
54	S18-12450	PCC160-Microphone, Pro	324.00	NONE	Serial num	<input type="checkbox"/> SI2643-017446
55	S19-08236	220164-KILN-KM1027-208V	2,863.12	NONE	Serial num	<input type="checkbox"/> 008857
56	S19-08240	Chief Large Fusion Manual	575.00	NONE	Serial num	<input type="checkbox"/> 37410075



Re: Surplus Resubmit and Discrepancies.

From Broward County Public Schools Capital Assets <BCPSCapitalAssets@browardschools.com>

Date Mon 2024-11-18 2:21 PM

To Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>

Cc Juan C. Alejo <juan.alejo@browardschools.com>; Domingo A. Fung <domingo.fung@browardschools.com>; Laura Wright <laura.wright2@browardschools.com>; Cenniel Washington Iii <cenniel.washingtoniii@browardschools.com>; Anthony E. Simon <anthony.simon@browardschools.com>; Meena S. Tharayil <meena.tharayil@browardschools.com>; Joseph M. Douglas <joseph.douglas@browardschools.com>

Hi Ruben,

Your serial number discrepancies will be processed when we receive the official audit report from the OCA.

Kind regards,



Joseph Douglas
Accounting Specialist II/Capital Assets
Accounting & Financial Reporting Department
Broward County Public Schools
600 SE 3rd Avenue
Ft. Lauderdale
Office: (754) 321-2251
Fax: (754) 321-2744
Joseph.Douglas@browardschools.com

"The greatest glory in living lies not in never falling, but in rising every time we fall."

From: Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>

Sent: Monday, November 18, 2024 1:16 PM

To: Broward County Public Schools Capital Assets <BCPSCapitalAssets@browardschools.com>

Cc: Juan C. Alejo <juan.alejo@browardschools.com>; Domingo A. Fung <domingo.fung@browardschools.com>; Laura Wright <laura.wright2@browardschools.com>; Cenniel Washington Iii <cenniel.washingtoniii@browardschools.com>

Subject: Surplus Resubmit and Discrepancies.

Good afternoon!

Following the results of our audit last week, we have a list of items we kindly need your assistance with to make the requested corrections. Find attached our Discrepancy Report.

1. Please complete surplus of Inventory Number 02-02433, PROJECTOR LCD NEC VT, from attached Surplus 3290 form submitted on August 08. It's the last item on page 21. Also attached the BOL.
Please email me a stamped copy of the surplus form for my records.
2. Please substitute existing serial numbers with serial numbers shown in the Discrepancy Correction column for the 54 items that read the "Serial num" value in column Discrepancy w/Support Docs.

Let me know if you need any additional information or have comments/questions.

Thanks!

Ruben Moroyoqui
Technology Support Specialist I
Coconut Palm Elementary
754-323-5078



The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, genetic information, marital status, national origin, race, religion, sex or sexual orientation. The School Board also provides equal access to the Boy Scouts and other designated youth groups. Individuals who wish to file a discrimination and/or harassment complaint may call the Director, Equal Educational Opportunities/ADA Compliance Department & District's Equity Coordinator/Title IX Coordinator at 754-321-2150 or email eeo@browardschools.com.

Box # 0049331

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

21 OF 21 PAGES

*SURPLUS (Principal / Director authorization signature required)

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

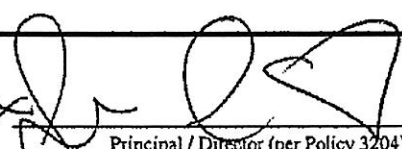
Submit Surplus / Transfer Form to B-stock

Removal Assistance Required YES NO

Issuing Location #: 3741
Location Name: Coconut Palm Elementary
Contact Name: Ruben Moroyoqui
Phone #: 754-323-5078

Receiving Location #: Surplus
Location Name: Regency Technologies
Contact Name: Chris Kirby
Phone #: 678-482-6272

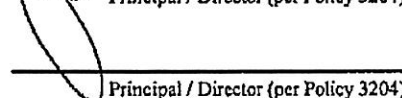
BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
04-85460	SG941TF0GW		Switch, HP Procurve 3500	X	
15-02539	SG3467V04M		HP 24-PORT SFP V2 MODULE	X	
15-02540	SG46DXT220		HP E5405-44G-POE/4G-SFP V2 ZL SWITCH WI	X	
11-06035	C02FMMCN2H2G		Computer, APPLE MACBOOK PRO 10.6 13inch	X	
02-02433	16004485F		PROJECTOR, LCD NEC VT 540K	X	
BLANK SPACE				X	
BLANK SPACE				X	
BLANK SPACE				X	
BLANK SPACE				X	
BLANK SPACE				X	
BLANK SPACE				X	
BLANK SPACE				X	
BLANK SPACE				X	
BLANK SPACE				X	

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

Date: 8/8/24

Released by: Juan C. Alejo, Principal.
Please Print Name, Title

Date: 8/8/24

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

Date: 8/8/24

Item(s) Delivered by: Ruben Moroyoqui, Tech Support Specialist I.
Please Print Name, Title

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

BOL # 0049331

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

1 OF 21 PAGES

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

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required YES NO

Issuing Location #: 3741

Location Name: Coconut Palm Elementary

Contact Name: Ruben Moroyoqui

Phone #: 754-323-5078

Receiving Location #: Surplus

Location Name: Regency Technologies

Contact Name: Chris Kirby

Phone #: 678-482-6272

RECEIVED
 ACCOUNTING DEPARTMENT
 RECEIVING ELEMENTARY
 AUG 19 11:01 AM
 1

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
09-01028	DN1QGG1		DELL WS3400 W/20" FLAT PANEL	X	
08-82896	2YRMXD1		COMPUTER, DELL 390	X	
09-06361	D970JHI		DELL OPTIPLEX 755 W/17" FLAT PANEL CDRW/DVD	X	
S16000288	LR043P3T		LENOVO THINKPAD 11E TOUCH	X	
S16000287	LR043P5Y		LENOVO THINKPAD 11E TOUCH	X	
S16000132	LR0436MC		LENOVO THINKPAD 11E TOUCH	X	
S16000553	LR0436LY		LENOVO THINKPAD 11E TOUCH	X	
S16000554	LR0436LR		LENOVO THINKPAD 11E TOUCH	X	
S16000574	LR0436LQ		LENOVO THINKPAD 11E TOUCH	X	
S16000570	LR0436LT		LENOVO THINKPAD 11E TOUCH	X	
S16000110	LR0436LX		LENOVO THINKPAD 11E TOUCH	X	
S16000241	LR0436M5		LENOVO THINKPAD 11E TOUCH	X	
S16000325	LR043DX7		LENOVO THINKPAD 11E TOUCH	X	
S16000291	LR043DVC		LENOVO THINKPAD 11E TOUCH	X	

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

Date: 8/8/24

Released by: Juan C. Alejo, Principal.
Please Print Name, Title

Date: 8/8/24

Receipt of Transfer Acknowledged by: [Signature]
Principal / Director (per Policy 3204)

Date: 8/8/24

Item(s) Delivered by: Ruben Moroyoqui, Tech Support Specialist I.
Please Print Name, Title

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



Regency Technologies
Bill of Lading



Order No 0049331 Rev. Code OUR
 Ref No PO285415 Commodity
 -Early Date/Time-- -Late Date/Time-- Order date 07/10/2024 0000
 Pickup 08/09/2024 0000 BOL
 Delivery 08/09/2024 0000 Trailer

-----Shipper----- -----Consignee-----

SFOFL016 SCHOOL BOARD OF BROWARD COUNTY RBRFL001 Regency Brooksville
 6501 NORTHWEST 15TH AVE 2005 BROAD ST
 FORT LAUDERDALE, FL 33309 BROOKSVILLE, FL 34604

754-321-2850 Amber Gramatikos 440-287-7431

Load Information

Pallets Shipper SFOFL016 Bill Miles 267.0
 Consignee RBRFL001 Weight
 Min Weight

Bill To Regency Technologies Billing must reference Order #0049331
 4550 Darrow Road
 Stow, OH 44224
 email: freightaccounting@regencytechnologies.com

Dispatch Information

Delivered at BROOKSVILLE, FL Tractor Trailer
 E.T.A. Driver

Stop Detail

Type	Code	Name	City	State	Date/Time	Load/Unload
PU	SFOFL016	SCHOOL BOARD O FORT LAUDERDALE	FORT LAUDERDALE	FL	08/09/2024 0000	No driver loading or unload
	DC	PO# - 281741 - 5 Pallets PO# - 285415 - 2 Pallets PO# - 284443 - 5 Pallets & 15 Carts PO# - 286351 - 1 Pallet PO# - 285418 - 5 Pallets & 10 Carts Total - 18 Pallets & 25 Carts				
SO	RBRFL001	Regency Brooksvill	BROOKSVILLE	FL	08/09/2024 0000	No driver loading or unload

Signatures (Shipment Received in Full Except as Noted)

Received, subject to individually determined rates or contracts that have been agreed upon in writing between the carrier and shipper, if applicable, otherwise to the rates, classifications and rules that have been established by the carrier and are available to the shipper, on request, and to all applicable state and federal regulations.

Carrier Name: Iron Mountain Driver Name: LARRY HEDLER
 Driver Signature: [Signature]
 Shipper Signature: [Signature]
 Consignee Signature: _____

2024 AUG 16 AM 10:31
 RECEIVED
 ACCOUNTING & FINANCIAL
 REPORTING DEPARTMENT



Re: 3741 Surplus/Transfer Report Receipt Form

From Joseph M. Douglas <joseph.douglas@browardschools.com>
Date Mon 2024-11-18 2:33 PM
To Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>
Cc Juan C. Alejo <juan.alejo@browardschools.com>; Domingo A. Fung <domingo.fung@browardschools.com>; Laura Wright <laura.wright2@browardschools.com>; Cenniel Washington Iii <cenniel.washingtoniii@browardschools.com>; Meena S. Tharayil <meena.tharayil@browardschools.com>; Anthony E. Simon <anthony.simon@browardschools.com>; Broward County Public Schools Capital Assets <BCPSCapitalAssets@browardschools.com>

You're welcome.

FYI, the asset bearing serial number 02-02433 wasn't processed because it wasn't on the Excel spreadsheet you sent me in the email thread.



Joseph Douglas
Accounting Specialist II/Capital Assets
Accounting & Financial Reporting Department
Broward County Public Schools
600 SE 3rd Avenue
Ft. Lauderdale
Office: (754) 321-2251
Fax: (754) 321-2744
Joseph.Douglas@browardschools.com

"The greatest glory in living lies not in never falling, but in rising every time we fall."

From: Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>
Sent: Monday, November 18, 2024 2:20 PM
To: Joseph M. Douglas <joseph.douglas@browardschools.com>
Cc: Juan C. Alejo <juan.alejo@browardschools.com>; Juan C. Alejo <juan.alejo@browardschools.com>; Domingo A. Fung <domingo.fung@browardschools.com>; Laura Wright <laura.wright2@browardschools.com>; Cenniel Washington Iii <cenniel.washingtoniii@browardschools.com>; Meena S. Tharayil <meena.tharayil@browardschools.com>; Anthony E. Simon <anthony.simon@browardschools.com>; Broward County Public Schools Capital Assets <BCPSCapitalAssets@browardschools.com>
Subject: Re: 3741 Surplus/Transfer Report Receipt Form

Hi Joseph,

I'm sorry I overlooked your email on 08/19.
Thanks again for sending the form.

Ruben Moroyoqui
Technology Support Specialist I
Coconut Palm Elementary
754-323-5078



The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, genetic information, marital status, national origin, race, religion, sex or sexual orientation. The School Board also provides equal access to the Boy Scouts and other designated youth groups. Individuals who wish to file a discrimination and/or harassment complaint may call the Director, Equal Educational Opportunities/ADA Compliance Department & District's Equity Coordinator/Title IX Coordinator at 754-321-2150 or email eeo@browardschools.com.

From: Joseph M. Douglas <joseph.douglas@browardschools.com>
Sent: Monday, November 18, 2024 2:15 PM
To: Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>
Cc: Juan C. Alejo <juan.alejo@browardschools.com>; Juan C. Alejo <juan.alejo@browardschools.com>; Domingo A. Fung <domingo.fung@browardschools.com>; Laura Wright <laura.wright2@browardschools.com>; Cenniel Washington Iii <cenniel.washingtoniii@browardschools.com>; Meena S. Tharayil <meena.tharayil@browardschools.com>; Anthony E. Simon <anthony.simon@browardschools.com>; Broward County Public Schools Capital Assets <BCPSCapitalAssets@browardschools.com>
Subject: Fw: 3741 Surplus/Transfer Report Receipt Form

Hi Ruben,

Per your request, please see the attached confirmation email that was sent to you on 08-19-2024.

Regards,



*Joseph Douglas
Accounting Specialist II/Capital Assets
Accounting & Financial Reporting Department
Broward County Public Schools
600 SE 3rd Avenue
Ft. Lauderdale
Office: (754) 321-2251
Fax: (754) 321-2744
Joseph.Douglas@browardschools.com*

"The greatest glory in living lies not in never falling, but in rising every time we fall."

From: Joseph M. Douglas <joseph.douglas@browardschools.com>
Sent: Monday, August 19, 2024 10:20 AM
To: Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>
Cc: Juan C. Alejo <juan.alejo@browardschools.com>; Richard G. Fulcher <richard.fulcher@browardschools.com>; Meena S.

Tharayil <meena.tharayil@browardschools.com>; Broward County Public Schools Capital Assets
<BCPSCapitalAssets@browardschools.com>

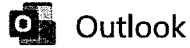
Subject: 3741 Surplus/Transfer Report Receipt Form

The attached PDF file confirms receipt of your Surplus/Transfer Form by the Accounting and Financial Reporting Department. These items are currently being processed by the Capital Assets team. If we have any inquiries regarding these documents, you will be contacted soon.

*If your location is currently under audit, this form will be processed once Capital Assets is notified by the Office of the Chief Auditor that the audit is completed.

Joseph Douglas
Accounting Specialist II/Capital Assets
Accounting & Financial Reporting Department
Broward County Public Schools
600 SE 3rd Avenue
Ft. Lauderdale
Office: (754) 321-2251
Fax: (754) 321-2744
Joseph.Douglas@browardschools.com

"THE GREATEST GLORY IN LIVING LIES NOT IN NEVER FALLING, BUT IN RISING EVERY TIME WE FALL."



Re: 3290a Form Fox Trail Elementary

From Teri L. Wallace <teri.wallace@browardschools.com>
Date Thu 2024-12-05 2:55 PM
To Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>
Cc Juan C. Alejo <juan.alejo@browardschools.com>; Stephanie L. Reyes <stephaniereyes@browardschools.com>

Will do

Teri Wallace
Technology Support Specialist II
Fox Trail Elementary School

Broward County Public Schools
1250 S. Nob Hill Road
Davie, FL 33324
P: 754-323-5800 F: 754-323-5840
Teri.Wallace@browardschools.com
<https://www.browardschools.com/foxtrail>

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

The School Board of Broward County, Florida expressly prohibits bullying, including cyberbullying, by or towards any student or employee. See Policy 5.9: Anti-Bullying for additional information.

From: Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>
Sent: Thursday, December 5, 2024 2:54 PM
To: Teri L. Wallace <teri.wallace@browardschools.com>
Cc: Juan C. Alejo <juan.alejo@browardschools.com>; Stephanie L. Reyes <stephaniereyes@browardschools.com>
Subject: Re: 3290a Form Fox Trail Elementary

There you go. Would you please send it in the pony? They won't make the transfer otherwise... That's an audit item I need to complete.
Thanks!

Ruben Moroyoqui
Technology Support Specialist I

Coconut Palm Elementary
754-323-5078



The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, genetic information, marital status, national origin, race, religion, sex or sexual orientation. The School Board also provides equal access to the Boy Scouts and other designated youth groups. Individuals who wish to file a discrimination and/or harassment complaint may call the Director, Equal Educational Opportunities/ADA Compliance Department & District's Equity Coordinator/Title IX Coordinator at 754-321-2150 or email eeo@browardschools.com.

From: Teri L. Wallace <teri.wallace@browardschools.com>
Sent: Thursday, December 5, 2024 2:44 PM
To: Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>
Cc: Juan C. Alejo <juan.alejo@browardschools.com>; Stephanie L. Reyes <stephaniereyes@browardschools.com>
Subject: Re: 3290a Form Fox Trail Elementary

Nope i have never sent the original.

Get [Outlook for iOS](#)

From: Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>
Sent: Thursday, December 5, 2024 2:40:11 PM
To: Teri L. Wallace <teri.wallace@browardschools.com>
Cc: Juan C. Alejo <juan.alejo@browardschools.com>; Stephanie L. Reyes <stephaniereyes@browardschools.com>
Subject: Re: 3290a Form Fox Trail Elementary

Did you also send the form in the pony to CA? I think they won't process forms received via email, only originals received via pony.
Please let me know.
Thanks!

Ruben Moroyoqui
Technology Support Specialist I
Coconut Palm Elementary
754-323-5078



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From: Teri L. Wallace <teri.wallace@browardschools.com>
Sent: Thursday, December 5, 2024 2:33 PM
To: Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>

Cc: Juan C. Alejo <juan.alejo@browardschools.com>; Stephanie L. Reyes <stephaniereyes@browardschools.com>
Subject: Re: 3290a Form Fox Trail Elementary

I have not. I wasn't expecting to receive anything. Maybe try sending it requesting that.

Get [Outlook for iOS](#)

From: Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>
Sent: Thursday, December 5, 2024 2:26:52 PM
To: Teri L. Wallace <teri.wallace@browardschools.com>
Cc: Juan C. Alejo <juan.alejo@browardschools.com>; Stephanie L. Reyes <stephaniereyes@browardschools.com>
Subject: Re: 3290a Form Fox Trail Elementary

Hi Teri, hope you're doing fine!

Quick question for you. I wonder if you've received the date stamped copy yet.
If so, would you mind sending a copy to me? I need to forward it to the Audit Office.

Thanks!

Ruben Moroyoqui
Technology Support Specialist I
Coconut Palm Elementary
754-323-5078



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From: Teri L. Wallace <teri.wallace@browardschools.com>
Sent: Wednesday, November 13, 2024 8:34 AM
To: Broward County Public Schools Capital Assets <BCPSCapitalAssets@browardschools.com>; Ruben R. Moroyoqui <ruben.moroyoqui@browardschools.com>; Juan C. Alejo <juan.alejo@browardschools.com>; Stephanie L. Reyes <stephaniereyes@browardschools.com>
Subject: 3290a Form Fox Trail Elementary

Please process the attached 3290A form.

Thanks

Teri Wallace
Technology Support Specialist II
Fox Trail Elementary School

Broward County Public Schools
1250 S. Nob Hill Road
Davie, FL 33324
P: 754-323-5800 F: 754-323-5840
Teri.Wallace@browardschools.com
<https://www.browardschools.com/foxtrail>

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

The School Board of Broward County, Florida expressly prohibits bullying, including cyberbullying, by or towards any student or employee. See Policy 5.9: Anti-Bullying for additional information.



**Vicki Flourney, Principal
Liberty Elementary**

PHONE: 754-322-6750

EMAIL: vicki.flourney@browardschools.com

November 25, 2024

To: Gabriel Carvajal, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

From: Vicki Flourney, Principal
Liberty Elementary

Via: Dr. Jermaine Fleming, Regional Superintendent North Regional Office

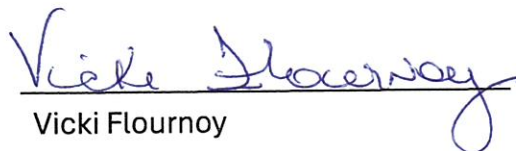
Subject: **CORRECTIVE ACTION PLAN FOR 3821 Liberty Elementary**

Below is a detailed Corrective Action Plan (CAP) to correct any findings and/or discrepancies identified during this locations Property and Inventory Control Audit.

To correct the single unaccounted-for item, a 3290 form has been submitted to Capital Assets. The item in question was B-stocked and our location recently received the 3290 form from the networking department to be submitted and processed by Capital Assets. To mitigate future asset accountability issues, we will ensure that all forms from third-party companies performing upgrades and work at our school location are requested and documented.

The discrepancies on the Audit Checklist involved items that were missing serial numbers, such as musical equipment or items purchased in the past couple of months. In this audit, serial numbers were assigned to the items, and they have submitted to Capital Assets for processing. To mitigate these discrepancies, we will address the issue by conducting both of our Semi-Annual inventories for this calendar year, specifically looking for items that do not have serial numbers listed.

The point of contact for this CAP is Jermaine N H. James. Thank you.


Vicki Flourney



**DR. SHERRI N. WILSON, DIRECTOR
INNOVATIVE LEARNING**

PHONE: 754-321-2640 **FAX:** 754-321-2766 **EMAIL:** nicole.s.wilson@browardschools.com

November 13, 2024

To: Gabriel Carvajal, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

From: Dr. Sherri N. Wilson, Director *SNW*
Innovative Learning

Subject: **CORRECTIVE ACTION PLAN FOR 9788 INNOVATIVE LEARNING (REVISED)**

Below is a detailed Corrective Action Plan (CAP) to correct any findings and/or discrepancies identified during Innovative Learning’s Property and Inventory Control Audit.

FLORIDA STATUTE AND FLORIDA ADMINISTRATIVE CODE CRITERIA

2. Is property with a unit cost between \$1,000.00 and \$4,999.99 (attractive items) accounted for and recorded on the inventory report (Ref F.A.C. 69I-73.002, F.A.C. 69I-73.003)?

Answer: No.

Discrepancy: There are 6 assets unaccounted for.

Recommendation: Conduct a thorough search to find the assets. If assets are not found after a thorough search, submit a memo request to Capital Assets capturing the 5-W’s (“who, what, when, where, and why”) of how the asset may have become missing and request to remove from inventory record.

(CAP) There has been an update to the findings as of the date of the Audit Results Letter dated 10/22/2024. There are currently 3 assets unaccounted for. Please see the list below. A memo will be submitted to Capital Assets with the recommendation of the audit committee. Included in this list are the found items and details for each item. All back up documents are attached to this memo.

Inventory Number	DESCRIPTION	SERIAL NUMBER	UPDATED FINDINGS
18-04220	CS-KIT-K-9 CISCO SPARK ROOM KIT	F0C2211N06	The item was located at Planation High School. Pictures were taken and property pass issued (Attached). Both were sent to Auditor 10/29/2024. Email confirmation receipt attached. Pictures, Property Pass, and invoice are attached.

22-08104	LENOVO THINKPADL13 I7 (1HI7 TOUCH)	R913QGJM	The item was located and returned to our inventory. Pictures were sent to Auditor 11/1/2024. Pictures and email confirmation are attached.
R14-80682	Dell Optiplex W/24 in FLAT	514VF11	The item was B-Stock/Surplus 8/23/2018. 3290A forms and Capital Asset letter are attached. Email confirmation from auditor is attached.
10-03031	Apple Macbook 2.0 GHZ 13.3	W8947010A4W	An extensive search was conducted. The item could not be located.
13-04742	Apple IMAC Intel W/21.5	D25KF0S6FFYV	An extensive search was conducted. The item could not be located
15-00728	Lenovo Thinkpad Yoga 15	MP05YRVA	An extensive search was conducted. The item could not be located

4. Is the Custodian ensuring the minimum required information is properly listed on the inventory report (example, description and/or serial number) (Ref FS 274.02, F.A.C. 69I-73.003, BP Bulletin O-100, paragraph A, subsection 5 and paragraph A.1, subsection 3)?

Answer: No.

Discrepancy: One asset did not have a District Assigned serial number listed on the District's Master File. See attached Discrepancy Report.

INVENTORY NUMBER	DESCRIPTION	SERIAL NUMBER
R19-80673	ELV8-SIT TO DTAND HEIGHT COLLAB TABLE	None

Recommendation: Submit a request to Capital Assets to update asset serial number with District Assigned serial number.

(CAP) We will submit a request to Capital Assets to update serial number with District assigned number.

ASSIGNMENT OF TANGIBLE PERSONAL PROPERTY TO STAFF

1. Are property passes issued to staff members and students properly filled out (Ref. FS 274.03; BP Bulletin O-100, para. C.1 & para. C.2)?

Answer: No.

Discrepancy: Property Passes were not executed for items located at different locations.

Recommendation: Execute Property Passes for items which are located at different locations to maintain accountability. All Property Passes are only valid for 1 year.



(CAP)There was only one item without a property pass located at Plantation High School.

18-04220	CS-KIT-K-9 CISCO SPARK ROOM KIT
----------	---------------------------------

An original property pass was assigned. It was not located, and a new one was assigned. There were no other items with missing property passes.

CONDUCTING SEMI-ANNUAL INVENTORIES

1.Is the Custodian conducting semi-annual inventories to ensure the district’s property records are accurately maintained and submitting the Semi-Annual Inventory Form (or through BCPS Central, OPSA) after completing the self-inventory (Ref. FS 274.02, F.A.C. 69I-73.002; F.A.C. 69I73.003; F.A.C. 69I-73.004; F.A.C. 69I-73.005; F.A.C. 69I-73.006; BP Bulletin O-100, para. D)?

Answer: No.

Discrepancy: Semiannual inventories are not being conducted.

Recommendation: Establish an internal control to document when semi-annual inventories are conducted, including any potential inventory errors that may have been found. Additionally, document the date and Custodian signature for each inventory. Report any discrepancies or missing assets to Capital Assets at that time.

(CAP) The Department of Innovative Learning does have in place an internal control. We will be conducting semiannual property inventories.

If you have any question, please contact, **Dr. Sherri N. Wilson at 754-321-2640** or via email at nicole.s.wilson@browardschools.com.

Attachments
GC/SW/MR:mb

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From: Matthew A. Ruiz <matthew.ruiz@browardschools.com>
Sent: Thursday, October 17, 2024 11:55 AM
To: Maureen Brodie <maureen.brodie@browardschools.com>
Cc: Sherri N. Wilson <nicole.s.wilson@browardschools.com>; Cherise Gonzalez Brown <Cherise.GonzalezBrown@browardschools.com>; Kevin B. Williams <kevin.williams@browardschools.com>; Gabriel Carvajal <gabriel.carvajal@browardschools.com>
Subject: Re: Found Inventory Innovative Learning

Good morning Maureen,

Attached is the updated unaccounted for list. The Exit meeting letter works as a snapshot of when the exit meeting took place, all revisions to your unaccounted for assets will be noted in the Audit Results Letter.

Best Regards,

Matthew Ruiz

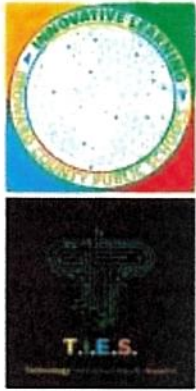
Inventory Audit Specialist
Office of the Chief Auditor
600 SE 3rd Ave
Ft. Lauderdale, FL 33301
P: 754-321-2412

From: Maureen Brodie <maureen.brodie@browardschools.com>
Sent: Thursday, October 17, 2024 10:41 AM
To: Matthew A. Ruiz <matthew.ruiz@browardschools.com>
Cc: Sherri N. Wilson <nicole.s.wilson@browardschools.com>; Cherise Gonzalez Brown <Cherise.GonzalezBrown@browardschools.com>; Kevin B. Williams <kevin.williams@browardschools.com>
Subject: Found Inventory Innovative Learning

Good Morning Matthew,

Attached are the photos and property passes for 7 items on the unaccounted inventory report. Will you be sending the updated list and a revised exit meeting letter to reflect the found items?


Thank you so much.

**Maureen Brodie**

Department Secretary, Confidential
 Innovative Learning Department
 K.C. Wright Administrative Building
 600 S.E. Third Avenue
 Fort Lauderdale, Florida 33301
 Office: 754-321-2640

OCTOBER 19 AT FORT LAUDERDALE HIGH SCHOOL

T.I.E.S. EXPO

Maureen Brodie, Department Secretary, Confidential 

Innovative Learning

KCW-5th Floor

600 SE 3rd Avenue

Fort Lauderdale, 33301

p 754-321-2640 f 754-321-2766

<http://innovativelearning.browardschools.com>



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From: Matthew A. Ruiz <matthew.ruiz@browardschools.com>

Sent: Tuesday, October 29, 2024 11:08 AM

To: Maureen Brodie <maureen.brodie@browardschools.com>

Cc: Sherri N. Wilson <nicole.s.wilson@browardschools.com>; Cherise Gonzalez Brown <Cherise.GonzalezBrown@browardschools.com>; Kevin B. Williams <kevin.williams@browardschools.com>; Gabriel Carvajal <gabriel.carvajal@browardschools.com>

Subject: Re: Found Inventory Innovative Learning

Good morning Ms. Brodie,

I have recieved the email, also please add both of these attachments to your CAP as well and for any other found assets.

Thank you!

Matthew Ruiz



Re: Found Inventory Innovative Learning

From Matthew A. Ruiz <matthew.ruiz@browardschools.com>

Date Wed 10/30/2024 1:21 PM

To Maureen Brodie <maureen.brodie@browardschools.com>

Cc Sherri N. Wilson <nicole.s.wilson@browardschools.com>; Cherise Gonzalez Brown <Cherise.GonzalezBrown@browardschools.com>; Kevin B. Williams <kevin.williams@browardschools.com>; Gabriel Carvajal <gabriel.carvajal@browardschools.com>

 1 attachments (827 KB)

S 11-8-18 9788.pdf;

Good Afternoon Ms. Brodie

Thank you! I have received both emails regarding the found assets. I have also attached supporting documents for the dell optiplex BPI #: R14-80682.

Best Regards,

Matthew Ruiz

Inventory Audit Specialist

Office of the Chief Auditor

600 SE 3rd Ave

Ft. Lauderdale, FL 33301

P: 754-321-2412

From: Maureen Brodie <maureen.brodie@browardschools.com>

Sent: Wednesday, October 30, 2024 12:29 PM

To: Matthew A. Ruiz <matthew.ruiz@browardschools.com>

Cc: Sherri N. Wilson <nicole.s.wilson@browardschools.com>; Cherise Gonzalez Brown <Cherise.GonzalezBrown@browardschools.com>; Kevin B. Williams <kevin.williams@browardschools.com>; Gabriel Carvajal <gabriel.carvajal@browardschools.com>

Subject: Re: Found Inventory Innovative Learning

Hello Matthew,

We have located the laptop (R913QGM) This item is in our inventory. No property pass has been issued. We will include this item on the Corrective Plan.

Thanks so much!

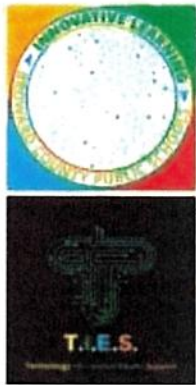
Inventory Audit Specialist
 Office of the Chief Auditor
 600 SE 3rd Ave
 Ft. Lauderdale, FL 33301
 P: 754-321-2412

From: Maureen Brodie <maureen.brodie@browardschools.com>
Sent: Tuesday, October 29, 2024 10:33 AM
To: Matthew A. Ruiz <matthew.ruiz@browardschools.com>
Cc: Sherri N. Wilson <nicole.s.wilson@browardschools.com>; Cherise Gonzalez Brown <Cherise.GonzalezBrown@browardschools.com>; Kevin B. Williams <kevin.williams@browardschools.com>; Gabriel Carvajal <gabriel.carvajal@browardschools.com>
Subject: Re: Found Inventory Innovative Learning

Good Morning Matthew,

Please see the found Cisco kit documents attached.(Photo and Property Pass). Please update our unaccounted-for list.

Thank you!



Maureen Brodie
 Department Secretary, Confidential
 Innovative Learning Department
 K.C. Wright Administrative Building
 600 S.E. Third Avenue
 Fort Lauderdale, Florida 33301
 Office: 754-321-2640

OCTOBER 19 AT FORT LAUDERDALE HIGH SCHOOL
T.I.E.S. EXPO

Maureen Brodie, Department Secretary, Confidential 

Innovative Learning

KCW-5th Floor

600 SE 3rd Avenue

Fort Lauderdale, 33301

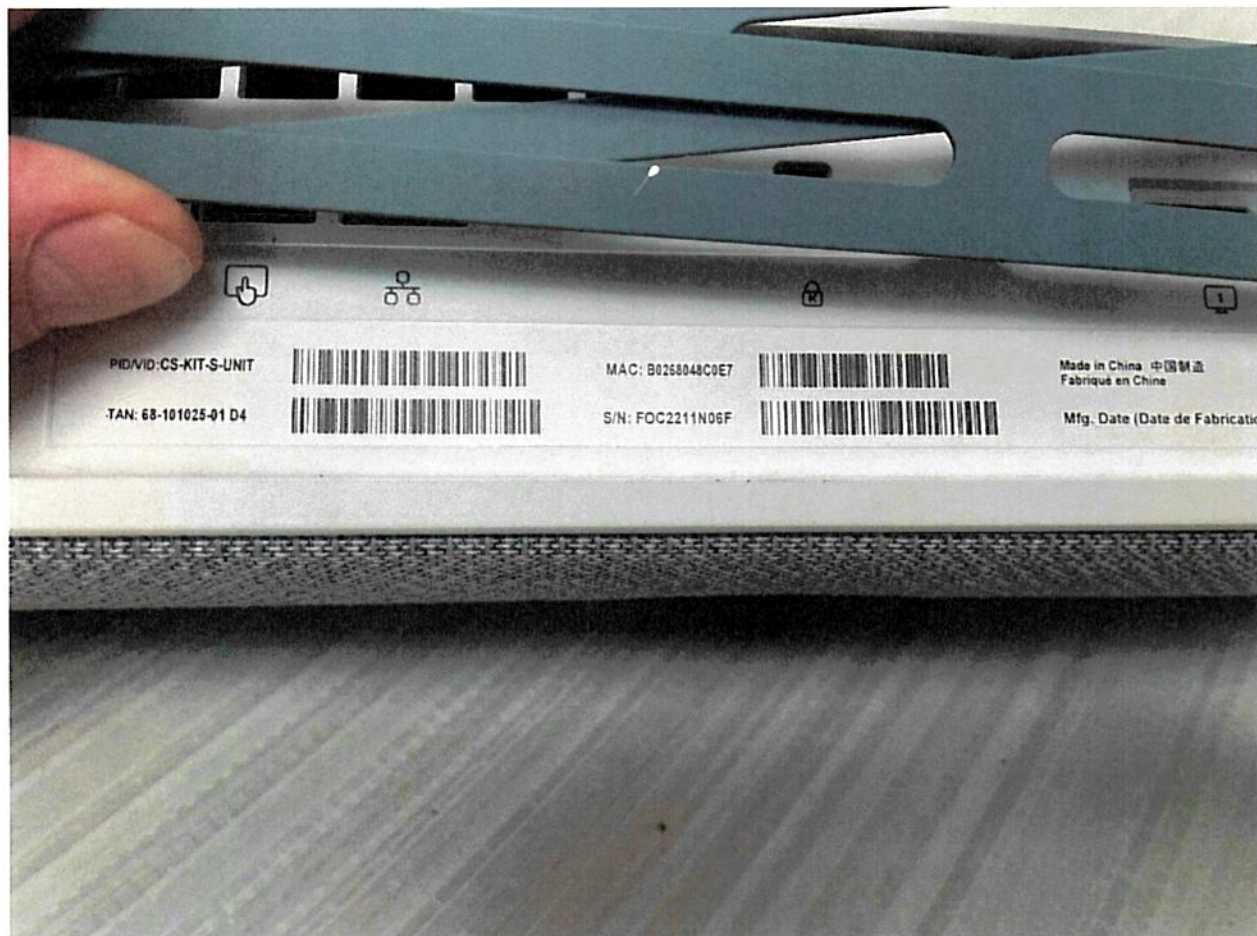
p 754-321-2640 f 754-321-2766

<http://innovativelearning.browardschools.com>



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

Inventory # 18-04220



Inventory Number - 18-04220



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
PROPERTY PASS

Jeanne Walton
 EMPLOYEE/STUDENT NAME (Circle one)

10/29/25
 DATE

1451 Plantation High
 LOCATION NO./NAME

The above-named person is authorized to remove from the location above, subject to the conditions established in Board Policy #5306, the tangible personal property described below.

Cisco Spark Room kit
 PROPERTY DESCRIPTION

18-04220
 BPI #


FOC2211N06F
 SERIAL NUMBER

By signing below the borrower agrees to the following stipulations:

- a. The property remains the property of The School Board of Broward County, Florida, and must be returned by the expected return date indicated below in good condition.
- b. The property shall be used only in connection with borrower's employment/study assignments.
- c. The borrower shall ensure the safety of the property while it is in his possession.
- d. The borrower has read, and understands, the provisions of Board Policy #5306
- e. In case of loss or damage, the borrower shall adequately compensate The School Board of Broward County, Florida. **(Not applicable to computer borrowing by District staff.)**

6/30/25
 EXPECTED RETURN DATE
 (No later than end of fiscal year)

Jeanne Walton
 EMPLOYEE/PARENT/GUARDIAN SIGNATURE
 (Circle one)


 SIGNATURE OF AUTHORIZING PRINCIPAL/SUPERVISOR

The return of the above-described property in good condition is hereby acknowledged.

 DATE PROPERTY RETURNED

 SIGNATURE (PRINCIPAL/DIRECTOR/SUPERVISOR)

Inventory # 22-08104

Serial Number Type Number
R9-13QGJM 20R4-S68S00



Made in China 2021/08




THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

**DARYL DIAMOND
DIRECTOR, INNOVATIVE LEARNING**

Phone: 754-321-2640

November 7, 2018

TO: Brinda Weaver-Ingram
Accounting & Financial Reporting (Capital Assets)

FROM: Daryl Diamond 
Director
Innovative Learning

SUBJECT: #9788 SURPLUS DECLARATION/TRANSFER REPORT/NOTICE OF RETURN

This memo is in response to the attached Surplus Declaration Form Notice of Return dated 10/29/18.

- 10-03017 – Asset does not exist in the Asset Master File: Original Equipment Acquisition Form should be submitted to Capital Assets to add the asset to the Master File. Cannot be located-Please correct BPI number or remove from 3290A form. Removed from 3290A form.
- 11-02319 – Serial # does not match the Asset Master File. Corrected Serial #W8038B5MAGU on 3290A.
- R14-80682 – Item has remaining useful life. Written explanation required for disposal of asset.
Dell Optiplex w/24" Flat Panel is unable to be updated to Windows 10 due to RAM limitations.

Please do not hesitate to contact me, if you have any questions.

Thanks.

DD:cc

Attachment

C: Harold Dugue

B-Stock Transfer

Date Created: 10/18/2018

Date Closed:

Transfer # 30983

Number of 3290A Attachments: 5

Cafeteria #

Number of Other Attachments:

Issuing Location 9788
Innovative Learning and Arts
600 SE 3rd Avenue 5th Floor
Fort Lauderdale, FL 33301
Phone/Fax: (754)321-2620 / () -

Receiving Location: 9613B
B-Stock Warehouse
6501 NW 15th Ave
Fort Lauderdale, FL 33309
Phone/Fax: (754)321-2850 / (754)321-2886

Contact: Cindy Chaulsett

Contact: B-Stock

Check if unable to complete Reason:

Line #	BPI #	Serial #	Qty	Item Description	Status
1			21	Asset Surplus Technology-See Attached 3290A Form	Inc

~~CONFIDENTIAL~~
10/19/18 *ko.*

Requested By PRINT NAME: Cindy Chaulsett

Released By PRINT NAME: CINDY CHAULSETT

Date: 10/19/18

Received By PRINT NAME: KENT JERDING

Date: 10/19/18

Delivered By PRINT NAME: MIKE DALRYMPLE

Originator: Kent Jerding

Written changes to this form MUST be initialed by school administrator

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

KCW Surplus removal request

BCPS BSTOCK

Thu 10/18/2018 1:00 PM

To: KCW - Loading Dock <kcw.loadingdock@browardschools.com>;

Cc: Cindy L. Chaulsett <cindy.chaulsett@browardschools.com>;

1 attachments (1 MB)

image2018-10-18-035841.pdf;

Good Morning,

B-Stock is in receipt of 3290A form (in attachment) for surplus removal. KCW Loading Dock staff will pickup the surplus items from your department. You will be contact person for Loading Dock staff. Verify the assets when staff is removing. Once removed, KCW Loading Dock will contact B-Stock that surplus is ready for pickup from loading dock. B-Stock staff will verify the assets as boxes are loaded for removal. B-Stock staff will sign B-Stock transfer ticket# 30983 (in attachment) at that time. Once completed, B-Stock will email you a signed copy of transfer ticket for your record. Please reply to this email if you have any questions.

Thank You,



B-Stock Warehousing Services

6501 NW 15th Avenue
Fort Lauderdale, FL 33309
P: 754-321-2850

BCPSBSTOCK@browardschools.com



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

The School Board of Broward County, Florida expressly prohibits bullying, including cyberbullying, by or towards any student or employee. See Policy 5.9: Anti-Bullying for additional information.

From: Lexmark_MFP@browardschools.com <Lexmark_MFP@browardschools.com>

Sent: Thursday, October 18, 2018 7:58 AM

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

T# 36983

*SURPLUS (Principal / Director authorization signature required)

2018 OCT 26 AM 9:18

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

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required YES NO

Issuing Location #: 9788
 Location Name: Innovative Learning
 Contact Name: Daryl Diamond
 Phone #: 754 321 2620

Receiving Location #: _____
 Location Name: B-STOCK/SURPLUS
 Contact Name: _____
 Phone #: _____

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Observed	Released
11-02319	W803B5MAGU <u>W8038B5MAG-U</u>		APPLE MACBOOK PRO 2.53 GHZ 15" DISPLAY	X	
10-03026	W894700HA4W ✓		MACBOOK PRO 13"	X	
13-03596	CO2JJDCGDV33 ✓		APPLE MACBOOK PRO 15"	X	
09-01018	CS3QGG1 ✓		DELL TOWER	X	

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

Date: 9/27/18 Released by: CINDY CHAULSETT Date: 8/23/18
 Please Print Name, Title
DEPT. SEC.

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

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

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

106

RECEIVED
 ACCOUNTING & FINANCIAL
 BROWARD COUNTY, FLORIDA
 2018 NOV - 8 AM 11:30

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

*SURPLUS (Principal / Director authorization signature required)

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

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required YES NO

Issuing Location #: 9788
Location Name: Innovative Learning
Contact Name: Daryl Diamond
Phone #: 754 321 2620

Receiving Location #: _____
Location Name: B-STOCK/SURPLUS
Contact Name: _____
Phone #: _____

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
09-01071	W88260NLYJX ✓		MACBOOK PRO 15" CUSTOME CONFIGURATION	X	
10-03029	W894700WA4W ✓		MACBOOK PRO 13"	X	
10-03034	W8947016A4W ✓		MACBOOK PRO 13"	X	
10-03037	W894701FA4W ✓		MACBOOK PRO 13"	X	
10-03035	W894701CA4W ✓		MacBook Pro 13"	X	
10-81340	C02G14JDF8V ✓		COMPUTER, APPLE MACBOOK 2.53 GHZ 15"	X	
08-13693	W8809290YJK ✓		APPLE, MACBOOK PRO 15" DISPLAY	X	

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

Date: 8/23/18 Released by: CINDY CHAULSETT Date: 8/23/18
9/27/18
Please Print Name, Title
DEPT. SEC.

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

Date: ___ / ___ / ___

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

Date: ___ / ___ / ___

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

*SURPLUS (Principal / Director authorization signature required)

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

Submit Surplus / Transfer Form to B-stock

Removal Assistance Required YES NO

Issuing Location #: 9788
 Location Name: Innovative Learning
 Contact Name: Daryl Diamond
 Phone #: 754 321 2620

Receiving Location #: _____
 Location Name: B-STOCK/SURPLUS
 Contact Name: _____
 Phone #: _____

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
13-04750	FCLLCX1 ✓		DELL OPTIPLEX 7010	X	
12-02222	B596ZQI ✓		Dell Optiplex 790 4GB w/24" Flat	X	
08-06924	HW8J3FI ✓		Dell Desktop WS39 W/20" Flatpanel	X	
R14-80682	514VF11 ✓		Dell Optiplex W/24" Flat Panel	X	
11-03777	QP1130BKDAS ✓		Apple IMAC PRO INTEL	X	
10-03039	W8938003A4W ✓		MACBOOK PRO 13"	X	
09-12602	7N4YSJ1 ✓		OPTIPLEX 760	X	

Equipment Transfer / Surplus Approved by: Mary M...
 Principal / Director (per Policy 3204)

Date: 8/23/18
9/27/18

Released by: CINDY CHAULSETT Date: 8/23/18
 Please Print Name, Title
DEPT. SEC.

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

Date: ___/___/___

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

Date: ___/___/___

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

JP 11/9/2018

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

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

Submit Surplus / Transfer Form to B-Stock

B-Stock Transfer #: _____

Issuing Location #: IL/9788
 Location Name: Innovative Learning
 Contact Name: _____
 Phone #: _____

Receiving Location #: _____
 Location Name: B-STOCK/SURPLUS
 Contact Name: _____
 Phone #: _____

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete	Broken
11-02392	W80434FEAGU ✓		Apple MacBook Pro 2.53	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Date: 8/23/18
9/27/18

Released by: CINDY CHAWLSETT
 Please Print Name, Title
DEPT. SEC.

Date: 8/23/18

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

Date: 1/1

Transfer Delivered by: _____
 Please Print Name, Title

Date: 1/1

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

5 of 5 pages

*SURPLUS (Principal / Director authorization signature required)

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

Transfer Assistance Required: YES NO

Submit Surplus / Transfer Form to B-Stock

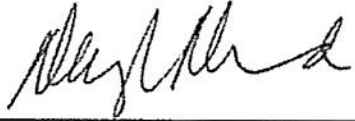
B-Stock Transfer #: _____

Issuing Location #: 9788
 Location Name: Innovative Learning
 Contact Name: Daryl Diamond
 Phone #: 7543212620

Receiving Location #: _____
 Location Name: B-STOCK/SURPLUS
 Contact Name: _____
 Phone #: _____

BPI Number <i>Refer to Asset Record download as needed</i>	Serial Number	Model Number	Equipment Description	Obsolete Broken
04-18528	G841410NQS ✓		Apple Desktop 17"	<input checked="" type="checkbox"/> <input type="checkbox"/>

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

Date: 8, 23, 18
9/27/18

Released by: CINDY CHAULSETT Date: 8/23/18
 Please Print Name, Title
DEPT. SEC.

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

Date: 1 1

Transfer Delivered by: _____
 Please Print Name, Title

Date: 1 1

REMIT PAYMENT TO:

INVOICE

ACH INFORMATION: THE NORTHERN TRUST
50 SOUTH LASALLE STREET
CHICAGO, IL 60675

E-mail Remittance To: gachremittance@cdw.com
ROUTING NO.: 071000152
ACCOUNT NAME: CDW GOVERNMENT
ACCOUNT NO.: 91057



CDW Government
75 Remittance Drive, Suite 1515
Chicago, IL 60675-1515



RETURN SERVICE REQUESTED

INVOICE NUMBER	INVOICE DATE	CUSTOMER NUMBER
MRB4325	05/09/18	3197403
SUBTOTAL	SHIPPING	SALES TAX
\$22,490.00	\$0.00	\$0.00
DUE DATE		AMOUNT DUE
06/08/18		\$22,490.00

SCHOOL BOARD OF BROWARD COUNTY
ACCTS PAYABLE
600 SE 3RD AVE 7TH FL
FORT LAUDERDALE FL 33301-3125

CDW Government
75 Remittance Drive
Suite 1515
Chicago, IL 60675-1515

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

INVOICE DATE	INVOICE NUMBER	PAYMENT TERMS			DUE DATE	
05/09/18	MRB4325	Net 30 Days			06/08/18	
ORDER DATE	SHIP VIA	PURCHASE ORDER NUMBER			CUSTOMER NUMBER	
05/03/18	DROP SHIP-GROUND	4518025747			3197403	
ITEM NUMBER	DESCRIPTION	QTY ORD	QTY SHIP	QTY B/O	UNIT PRICE	TOTAL
4621687	CISCO ROOM KIT INT MIC SPK Manufacturer Part Number: CS-KIT-K9 TAX: FORT LAUDERDALE, FL .0000 .00 Hardware Serial Numbers: FOC2211N077 - Property Pass to Lauderdale Lakes MS FOC2211N0BY - Property Pass to Parkway MS FOC2211N011 - Property Pass to Lauderdale Paul Turner ES FOC2211N0DQ - Property Pass to Park Lakes ES FOC2211N06F - Property Pass to Gifted Academy @ Plantation HS Inventory # 18-04220	5	5	0	4,498.00	22,490.00

APPROVED BY: *[Signature]*
Date: 6/7/18

GO GREEN!
CDW is happy to announce that paperless billing is now available! If you would like to start receiving your invoices as an emailed PDF, please email CDW at paperlessbilling@cdw.com. Please include your Customer number or an Invoice number in your email for faster processing.
REDUCE PROCESSING COSTS AND ELIMINATE THE HASSLE OF PAPER CHECKS!
Begin transmitting your payments electronically via ACH using CDW's bank and remittance information located at the top of the attached payment coupon. Email credit@cdw.com with any questions.

ACCOUNT MANAGER ANTHONY MARTINEZ 312-705-9041 anthmar@cdw.com	SHIPPING ADDRESS: INNOVATIVE LEARNING DR. DARYL DIAMOND 600 SE 3RD AVE FL 13 FORT LAUDERDALE FL 33301-3125	SUBTOTAL	\$22,490.00
SALES ORDER NUMBER JTDB205		SHIPPING	\$0.00
		SALES TAX	\$0.00
		AMOUNT DUE	\$22,490.00

Cage Code Number 1KH72
DUNS Number 02-615-7235

ISO 9001 and ISO 14001 Certified
CDW GOVERNMENT FEIN 36-4230110

HAVE QUESTIONS ABOUT YOUR ACCOUNT?
PLEASE EMAIL US AT credit@cdw.com
VISIT US ON THE INTERNET AT www.cdw.com



Appendices

Appendix A
Expanded Summary of Audits Performed

To date, a grand total of 57 audits have been performed for Fiscal Year 2024 -2025.

Type	Location	Total Assets	Sample Size	Sample Size Total Unit Cost	Total UA	Total Unit Cost of UA	Financial Impact
Elementary School	0201 Bennett ES	558	185	\$ 164,438.82	3	\$ 454.82	\$ -
	0221 Croissant Park ES	615	152	\$ 149,980.35	0	\$ -	\$ -
	0331 Collins ES	492	97	\$ 154,433.14	0	\$ -	\$ -
	0491 Harbordale ES	859	184	\$ 265,485.50	2	\$ 825.00	\$ -
	0511 Watkins ES	969	169	\$ 201,687.43	27	\$ 35,868.97	\$ 1,029.33
	0521 North Andrews Gardens ES	1,283	202	\$ 268,537.53	8	\$ 4,875.97	\$ 57.00
	0531 Miramar ES	1,090	220	\$ 214,754.73	7	\$ 6,160.66	\$ 309.93
	0571 Tedder ES	1,155	163	\$ 393,321.31	2	\$ 3,168.99	\$ -
	0611 Sunland Park Academy	1,215	154	\$ 230,241.95	2	\$ 1,919.00	\$ -
	0641 Bayview ES	829	198	\$ 216,389.93	2	\$ 357.00	\$ -
	0811 Broadview ES	779	100	\$ 206,134.39	3	\$ 5,235.81	\$ -
	0841 McNab ES	886	188	\$ 205,936.87	3	\$ 1,568.99	\$ -
	0891 Sanders Park ES	588	128	\$ 190,496.50	0	\$ -	\$ -
	1191 North Fork ES	790	211	\$ 313,263.61	6	\$ 3,754.72	\$ 503.50
	1641 Fairway ES	1,085	189	\$ 166,122.14	1	\$ 212.50	\$ -
	1761 Hollywood Park ES	513	109	\$ 190,141.14	0	\$ -	\$ -
	1851 Royal Palm ES	934	162	\$ 304,427.82	9	\$ 10,011.33	\$ -
	2071 Pasadena Lakes ES	603	114	\$ 242,498.14	1	\$ 730.85	\$ -
	2511 Atlantic West ES	1,061	202	\$ 286,434.83	66	\$ 108,298.28	\$ -
	2641 Central Park ES	1,059	106	\$ 230,597.22	0	\$ -	\$ -
	2661 Pembroke Lakes ES	997	203	\$ 342,814.35	0	\$ -	\$ -
	2691 Morrow ES	846	171	\$ 211,248.72	1	\$ 337.22	\$ -
	2851 Griffin ES	820	145	\$ 233,998.52	0	\$ -	\$ -
	3041 Coral Park ES	797	140	\$ 197,530.50	4	\$ 1,888.00	\$ -
	3221 Charles Drew ES	592	125	\$ 199,634.79	10	\$ 10,003.80	\$ 657.91
	3401 Sawgrass ES	953	152	\$ 333,097.07	0	\$ -	\$ -
	3531 Fox Trail ES	1,216	194	\$ 384,776.84	0	\$ -	\$ -
	3741 Coconut Palm ES	797	189	\$ 334,677.79	2	\$ 941.99	\$ -
	3821 Liberty ES	1,020	115	\$ 315,429.22	1	\$ 1,079.10	\$ -
	Elementary School Total		25,401	4,667	\$ 7,148,531.15	160	\$ 197,693.00

Non-Traditional School	1051 Sheridan Technical College	2,986	755	\$ 4,929,205.94	0	\$ -	\$ -
	2221 Atlantic Technical College	3,120	857	\$ 4,955,711.36	18	\$ 19,251.04	\$ 1,395.89
	2771 McFatter - Broward Fire Academy	400	145	\$ 1,526,130.31	7	\$ 12,470.17	\$ 828.57
Non-Traditional School Total		6,506	1,757	\$ 11,411,047.61	25	\$ 31,721.21	\$ 2,224.46
Department	9502 General Counsel	39	39	\$ 58,709.84	0	\$ -	\$ -
	9516 Broward Education Foundation	18	18	\$ 44,345.32	0	\$ -	\$ -
	9533 Athletics	7	7	\$ 53,041.94	0	\$ -	\$ -
	9535 Student Activities	26	26	\$ 95,489.00	0	\$ -	\$ -
	9601 Chief Facilities Officer	2	2	\$ 24,336.00	0	\$ -	\$ -
	9604 Physical Plant Operations	694	319	\$ 6,048,013.82	9	\$ 19,604.50	\$ -
	9606 Facility Planning	37	37	\$ 137,629.00	0	\$ -	\$ -
	9607 Facilities Support Services	101	101	\$ 406,577.09	10	\$ 13,475.90	\$ -
	9608 Custodial Grounds	449	283	\$ 6,208,226.02	2	\$ 4,582.00	\$ -
	9610 Physical Plant Operations Zone 1	244	244	\$ 2,499,904.77	3	\$ 6,272.85	\$ 1,217.06
	9620 Physical Plant Operations Zone 2	187	187	\$ 2,226,608.01	0	\$ -	\$ -
	9624 Environmental Health & Safety	91	91	\$ 400,541.71	0	\$ -	\$ -
	9630 Physical Plant Operations Zone 3	218	218	\$ 2,786,423.28	0	\$ -	\$ -
	9675 Athletics & Student Activities	22	22	\$ 43,950.03	0	\$ -	\$ -
	9703 Budget	99	99	\$ 147,589.50	1	\$ 1,571.85	\$ -
	9711 Risk Management	34	34	\$ 71,426.98	0	\$ -	\$ -
	9714 Workers' Compensation	17	17	\$ 26,004.74	0	\$ -	\$ -
	9788 Innovative Learning	155	155	\$ 332,789.80	3	\$ 4,148.50	\$ -
	9801 Family and Community Engagement	6	6	\$ 9,837.50	0	\$ -	\$ -
	9818 Psychological Services - ESE	48	47	\$ 41,955.22	0	\$ -	\$ -
	9863 Research, Evaluation, & Accountability	52	52	\$ 155,876.79	0	\$ -	\$ -
	9870 BECON	903	375	\$ 5,525,745.36	1	\$ 5,000.00	\$ -
	9903 Chief Comm & Legislative Affairs Officer	29	29	\$ 59,147.46	0	\$ -	\$ -
	9904 Marketing & Strategic Comm	16	16	\$ 19,523.25	0	\$ -	\$ -
	9906 Printing Services	23	23	\$ 112,188.95	0	\$ -	\$ -
	Department Total		3,517	2,447	\$ 27,535,881.38	29	\$ 54,655.60
Grand Total		35,424	8,871	\$ 46,095,460.14	214	\$ 284,069.81	\$ 5,999.19

For more information, please contact:
Dave Rhodes, Chief Auditor
Phone: 754-321-2400



EXECUTIVE SUMMARY

Property and Inventory Control Audits of Selected Locations

Board Meeting Date: March 11, 2025

Requested Action

Receive the Internal Audit Report – Property and Inventory Audits of Selected Locations

District-zone Impact: District-Wide

Impact if the Board Voted Yes or No

If the Board votes “Yes”: The District will comply with Florida statutes, administrative rules, School Board policies, and procedures.

If the Board votes “No”: The District will not comply with Florida statutes, administrative rules, School Board policies and procedures.

Background/History

The Office of the Chief Auditor performed these Property and Inventory Audits of Selected Locations, pursuant to Florida Statute 274, Florida Administrative Code 69I-73, and Business Practice Bulletin O-100.

Summary/Explanation

This report consists of (24) audited Locations. (8) of these Locations complied with appropriate controls resulting in no findings, which promoted compliance with Florida Statute, Administrative Code, and School Board's policies and procedures. (16) of these Locations resulted with findings.

#	Location	Finding	Total UA ¹	Total Unit Cost of UA ²	Financial Impact ³	Internal Control Risk
1	0201 Bennett ES	Unaccounted for Assets	3	\$454.82	\$0.00	Low
2	0491 Harbordale ES	Unaccounted for Assets	2	\$825.00	\$0.00	Low
3	0511 Watkins ES	Unaccounted for Assets	27	\$35,868.97	\$1,029.33	High
4	0521 North Andrews Gardens ES	Unaccounted for Assets	8	\$4,875.97	\$57.00	Low
5	0531 Miramar ES	Unaccounted for Assets	7	\$6,160.66	\$309.93	Low
6	0571 Tedder ES	Unaccounted for Assets	2	\$3,168.99	\$0.00	Low
7	0611 Sunland Park Academy	Unaccounted for Assets	2	\$1,919.00	\$0.00	Low
8	0641 Bayview ES	Unaccounted for Assets	2	\$357.00	\$0.00	Low
9	0811 Broadview ES	Unaccounted for Assets	3	\$5,235.81	\$0.00	Low
10	0841 McNab ES	Unaccounted for Assets	3	\$1,568.99	\$0.00	Low
11	1191 North Fork ES	Unaccounted for Assets	6	\$3,754.72	\$503.50	Low
12	1641 Fairway ES	Unaccounted for Assets	1	\$212.50	\$0.00	Low
13	2071 Pasadena Lakes ES	Unaccounted for Assets	1	\$730.85	\$0.00	Low
14	3741 Coconut Palm ES	Unaccounted for Assets	2	\$941.99	\$0.00	Low
15	3821 Liberty ES	Unaccounted for Assets	1	\$1,079.10	\$0.00	Low
16	9788 Innovative Learning	Unaccounted for Assets	3	\$4,148.50	\$0.00	Low
Grand Total:			73	\$71,302.87	\$1,899.76	

The Audit Committee reviewed and approved the transmission of this report to the School Board at the February 13, 2025 Audit Committee meeting.

Alignment to 2027 Goals and Guardrails

This item aligns with school-focused outcomes through Guardrail 4; Accountability, which includes expectations, evaluation, transparency, and continuous improvement.

Measurable Outcome(s)/Return on Investment/Item Justification

Honor commitments, deliverables, time limits and ensure closure of the observations. District staff should follow all applicable processes, procedures, and practices, and ensure follow up for closure of the observations noted.

Financial Impact

A total of 73 unaccounted-for assets represent a negative financial impact of \$1,899.76 to the District. This dollar value is based on current depreciation rates.

The source of funds to perform this audit was 100% of the general fund budget allocation of the Office of the Chief Auditor.

¹Total UA” means the number of unaccounted-for assets from the Sample Size.

²Total Unit Cost of UA” means the total Unit Cost of unaccounted-for assets within the Sample Size.

³Financial Impact” means the total current book value of all unaccounted-for assets, based on current depreciation rates. Depreciation is a practice used to spread the cost of property over a period of time for tax and accounting purposes.