INTERNAL AUDIT REPORT

Property and Inventory Audit of Selected Locations 2026 - 2027

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BROWARD
County Public Schools

To be presented to the:

Audit Committee on
August 13, 2026

and

The School Board of Broward County, Florida on
September 15, 2026

by

The Office of the Chief Auditor

Sarah Leonardi, Chair
Dr. Jeff Holness, Vice Chair

Lori Alhadeff
Maura McCarthy Bulman
Adam Cervera, Esq.
Debra Hixon
Nora Rupert
Rebecca Thompson
Dr. Allen Zeman

Dr. Howard Hepburn
Superintendent of Schools

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County Public Schools

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Superintendent of Schools

August 6, 2026

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 the Property and Inventory Controls for thirteen (13) locations, pursuant to Florida Statute 274, Florida Administrative Code 69I-73, and Business Practice Bulletin O-100.

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

Our responsibility is to perform audits in accordance with generally accepted government auditing standards and to provide recommendations that 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 six (6) locations audited complied with prescribed laws, codes, policies, and procedures. At seven (7) of the locations audited, exceptions were identified relating to unaccounted equipment and material internal control deficiencies.

Audit findings represent 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.

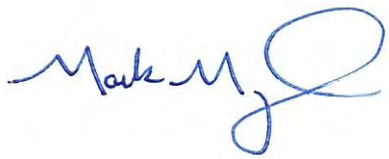
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Audit findings result from significant internal control weaknesses and unaccounted-for property that meet or exceed the following materiality thresholds, based on either the asset's historical purchase value or the severity of internal control deficiencies (quantity):

- Monetary (based on historical cost per item):
  - $2,500 or more for Standard property items
  - $1,500 or more for SMART Bond assets
- Internal control deficiency (quantity-based):
  - 10 or more unaccounted-for property items, regardless of individual cost or net book value

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,



Mark Magli
Chief Auditor
Office of the Chief Auditor

Audits Performed by:
Aleah Davis
Domingo Fung
Keith Hernandez
Matthew Ruiz
Cenniel Washington III

Audits Reviewed by:
Laura Wright

Audits Managed by:
Merlin Butler

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2021 Glades Middle 26-31
2891 Riverglades Elementary 32-37
3081 Silver Ridge Elementary 38-44
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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, property custodians, and other stakeholders with unbiased, timely, and relevant information for promoting accountability and improving internal controls.

We conducted these compliance audits 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 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 current laws, rules, and district policies and procedures.
- Physically verified selected property to ensure accurate accountability.
- Examined documentation supporting recorded property to confirm proper transfers, surplus procedures, and temporary removal of property by staff members.
- Reviewed the purchasing system to ensure all purchased property is appropriately recorded on property records.
- Prepared and submitted findings, discrepancies, and recommendations requiring management response. Management responses are detailed in Section III of this report.

Authority

The audits were conducted in accordance with Generally Accepted Government Auditing Standards ("Yellow Book") and School Board Policy 1700. The audit criteria referenced Section 274 of the Florida Statutes, Rules 69I-73 and 69I-71 of the Florida Administrative Code, as well as the Broward County Public Schools ("District") Business Practice Bulletin ("BPB") O-100.

Summary

A total of thirteen (13) internal audits of tangible personal property were conducted, with each district location representing a separate audit engagement. The audits were performed to assess compliance with applicable property and inventory control requirements. All thirteen (13) of these locations had property items that were unaccounted for. At seven (7) of the locations audited, exceptions were identified relating to unaccounted equipment and material internal control deficiencies. For the thirteen (13) locations audited, 5,482 property items were sampled, with a combined historical purchase value of $9,067,181.25. Two hundred (200) of these items were unaccounted for, representing a combined historical value of $227,808.22 and with a current net book value of $32,487.99.

SECTION I:

Property and Inventory Audits Performed

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

The following table summarizes the audits that were performed. For any location that received an exception, we included a detailed listing of the items that were unaccounted for and the administration's response.

Area	Name	Sample Total	Historical Cost	Items Unaccounted For (IUF)	Historical Cost (IUF)	Net Book Value	No Exception / Exception	Page No.
School	0021 Pompano Beach Middle	582	$851,863.91	67	$78,609.69	$25,596.92	Exception	6-12
School	0251 Sunrise Middle	366	$517,706.54	2	$502.00	$65.58	No Exception	
School	0881 New River Middle	594	$708,286.58	8	$6,806.74	$0.00	No Exception	
School	0921 Stephen Foster Elementary	140	$279,621.30	3	$3,435.67	$0.00	No Exception	
School	1321 Sheridan Park Elementary	155	$391,601.13	1	$3,152.60	$0.00	Exception	13-17
School	1661 Hollywood Hills High	1,072	$1,285,116.00	49	$56,636.97	$5,963.12	Exception	18-25
School	1811 Sheridan Hills Elementary	239	$449,448.73	8	$9,422.50	$0.00	No Exception	
School	2021 Glades Middle	740	$1,024,160.85	21	$15,572.84	$454.82	Exception	26-31
School	2871 Sea Castle Elementary	203	$311,058.62	3	$4,339.93	$0.00	No Exception	
Subtotal		4,091	$5,818,863.66	162	$178,478.94	$32,080.44	**5 No Exceptions 4 Exceptions**	

Area	Name	Sample Total	Historical Cost	Items Unaccounted For (IUF)	Historical Cost (IUF)	Net Book Value	No Exception/ Exception	Page No.
School	2891 Riverglades Elementary	285	$491,031.05	8	$11,480.83	$81.65	Exception	32-37
School	3081 Silver Ridge Elementary	235	$435,372.63	21	$26,271.36	$61.00	Exception	38-44
School	3331 Silver Trail Middle	570	$726,846.26	2	$1,774.17	$0.00	No Exception	
Dept.	9615 Administrative Support	301	$1,595,067.65	7	$9,802.92	$264.90	Exception	45-49
Subtotal-This page		1,391	$3,248,317.59	38	$49,329.28	$407.55	**1 No Exception 3 Exceptions**	
Subtotal (Pg 3)		4,091	$5,818,863.66	162	$178,478.94	$32,080.44	**5 No Exceptions 4 Exceptions**	
Total		5,482	$9,067,181.25	200	$227,808.22	$32,487.99	**6 No Exceptions 7 Exceptions**	

SECTION II:

Property and Inventory Audit with No Exception

The property audits conducted at the following locations did not result in any exceptions.

LOCATION NAME

0251 Sunrise Middle

0881 New River Middle

0921 Stephen Foster Elementary

1811 Sheridan Hills Elementary

2871 Sea Castle Elementary

3331 Silver Trail Middle

SECTION III:

Property and Inventory Audits with Exceptions

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

Property & Inventory Department
2026-2027
Pompano Beach Middle (0021)

Unaccounted For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	04-06031	TELEVISION RECV/MONITOR 32"ZENITH	32132310294	$1,088.00	$0.00
2	04-16235	PRINTER LEXMARK T630N B/W LASER	991G4XP	$1,208.00	$0.00
3	04-84010	APPLE, 23" CINEMA HD	CY4150TMLFA	$1,799.00	$0.00
4	09-00979	DELL WS3400 W/20" FLAT PANEL	FZXQGG1	$1,506.00	$0.00
5	10-01051	PRINTER, LEXMARK T652DN B/W DUPLEX LASER	793H2RB	$1,248.00	$0.00
6	14-04605	LAPTOP CART - BLACK BOX CART 30 UNIT	14045953732	$1,339.00	$0.00
7	17-03466	RECORDEX SIMPLICITY TOUCH 70IN BOARD	ST-700-008712	$4,498.00	$0.00
8	18-01155	4X 3MP, OUTDOOR MULTISENSOR CAMERA, 2.8-	111705305877	$1,827.50	$304.58
9	20-00716	YAM-VCC3 SOFA - 75X34X32	OMISSION	$1,652.14	$1,149.60
10	20-00717	YAM-VCC3 SOFA - 75X34X32	OMISSION	$1,652.14	$1,149.60
11	20-00719	LV367372MG MULTI-MEDIA TABLE	OMISSION	$1,271.72	$884.89
12	20-00720	LV367372MG MULTI-MEDIA TABLE	OMISSION	$1,271.72	$884.89
13	20-01128	VTAMRD TABLE-ACTIVE MEDIA ROUND	OMISSION	$2,790.61	$1,965.05
14	21-12021	LENOVO 300E (1B CELERON TOUCH)	P209QSD6	$237.50	$0.00
15	21-12076	LENOVO 300E (1B CELERON TOUCH)	P209QS2Y	$237.50	$0.00
16	21-12142	LENOVO 300E (1B CELERON TOUCH)	P207YX4Q	$237.50	$0.00
17	21-12149	LENOVO 300E (1B CELERON TOUCH)	P209QSJY	$237.50	$0.00
18	21-38238	COLLABORATION KIT, POLYCOM STUDIO	8G2037575614F9	$865.70	$0.00
19	21-38289	COLLABORATION KIT, POLYCOM STUDIO	8G2037576EC8F9	$865.70	$0.00
20	21-39976	5719835 VIDEOWALL BUNDLE-TV	OMISSION	$4,039.53	$1,111.61
21	21-68594	LENOVO 300E 2ND GEN (AMD) TOUCH	R9127AL9	$264.50	$22.04
22	21-68680	LENOVO 300E 2ND GEN (AMD) TOUCH	R9127AHN	$264.50	$22.04
23	22-00059	SOSS-2-LP - OPENEST FEATHER SOFA	OMISSION	$2,800.78	$2,182.27
24	22-00142	2G2BT-53583 - 2G2BT HMU PRESENTATION STA	OMISSION	$2,222.63	$1,731.81
25	22-00151	FLEX-31896 - 2 STEP INSIDE CORNER	OMISSION	$2,516.42	$1,960.71
26	22-00152	FLEX-31896 - 2 STEP INSIDE CORNER	OMISSION	$2,516.42	$1,960.71
27	22-00153	FLEX-31968 - 2 STEP OUTSIDE CORNER	OMISSION	$2,556.70	$1,992.10
28	22-00154	FLEX-31968 - 2 STEP OUTSIDE CORNER	OMISSION	$2,556.70	$1,992.10
29	22-00155	FLEX- 32040 - 2 STEP UNIT	OMISSION	$1,945.57	$1,515.92
30	22-00156	FLEX- 32040 - 2 STEP UNIT	OMISSION	$1,945.57	$1,515.92
31	22-00157	FLEX- 32040 - 2 STEP UNIT	OMISSION	$1,945.57	$1,515.92
32	22-08436	LENOVO 300E (1B CELERON TOUCH)	R913ZHN2	$237.50	$39.58
33	22-08438	LENOVO 300E (1B CELERON TOUCH)	R913ZH1W	$237.50	$39.58
34	22-08578	VTSC3050L VERB TEACHING STATION	OMISSION	$1,062.43	$841.10
35	23-05998	LAPTOP, THINKPAD 11E 5TH GEN	R914QHGE	$284.50	$113.80
36	23-08969	6391349 SHURE WIRELESS MICROPHONE	OMISSION	$1,330.74	$554.47
			Subtotal	**$54,560.79**	**$25,450.29**

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
37	83-10052	MACHINE, COMMERCIAL WASHER	815-89-02812	$3,850.00	$0.00
38	95-47254	LADDER WALTER BREWER STUDIO PORT	00210006	$1,060.20	$0.00
39	99-09616	WASHER, PRESSURE LANDA MVP4-35325E	P0599-19484	$3,122.50	$0.00
40	A96-35259	TUNNEL WIND AIRTECH COMPUTER INTERFACE	1626	$2,095.00	$0.00
			Subtotal-This page	**$10,127.70**	**$0.00**
			Subtotal (Pg 6)	**$54,560.79**	**$25,450.29**
			Total (Non-Smart Assets)	**$64,688.49**	**$25,450.29**

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S17010406	STACKING GUEST CHAIR	00210183	$114.30	$9.53
2	S17010409	STACKING GUEST CHAIR	00210186	$114.30	$9.53
3	S17010410	STACKING GUEST CHAIR	00210187	$114.30	$9.53
4	S17010415	STACKING GUEST CHAIR	00210192	$114.30	$9.53
5	S17010420	STACKING GUEST CHAIR	00210197	$114.30	$9.53
6	S17010421	STACKING GUEST CHAIR	00210198	$114.30	$9.53
7	S17010423	STACKING GUEST CHAIR	00210200	$114.30	$9.53
8	S17010433	STACKING GUEST CHAIR	00210210	$114.30	$9.53
9	S17010467	STACKING GUEST CHAIR	00210244	$114.30	$9.53
10	S17010470	STACKING GUEST CHAIR	00210247	$114.30	$9.53
11	S17010562	EXECUTIVE HIGH BACK CHAIR	00210338	$205.30	$17.11
12	S17010564	EXECUTIVE HIGH BACK CHAIR	00210340	$205.30	$17.11
13	S17010565	EXECUTIVE HIGH BACK CHAIR	00210341	$205.30	$17.11
14	S17013492	HP 1500 W POE+ ZL POWER SUPPLY	OMISSION	$8,059.30	$0.00
15	S17043688	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01HQ0D	$264.00	$0.00
16	S17043722	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FFUT	$264.00	$0.00
17	S17043730	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FEH8	$264.00	$0.00
18	S17043733	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FEDY	$264.00	$0.00
19	S17043744	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FEZQ	$264.00	$0.00
20	S17043749	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FEHU	$264.00	$0.00
21	S17043750	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FEHS	$264.00	$0.00
22	S17043789	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FFYQ	$264.00	$0.00
23	S17043797	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01HPW1	$264.00	$0.00
24	S17043836	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FF0E	$264.00	$0.00
25	S17043846	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FEN7	$264.00	$0.00
26	S17043861	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FF31	$264.00	$0.00
27	S17043960	LENOVO YOGA 260 (I7 PROCESSOR) LAPTOP	MP15YRVZ	$935.00	$0.00
			Total (Smart Assets)	**$13,921.20**	**$146.63**

Summary			
Category	Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS	40	$64,688.49	$25,450.29
SMART ASSETS	27	$13,921.20	$146.63
Total	**67**	**$78,609.69**	**$25,596.92**

Location:	**Pompano Beach Middle (0021)**
Custodian:	**Lisa Livingston, Principal**
Address:	**310 NE 6th Street Pompano Beach FL, 33060**

Total Number of Items in Sample: 582
Total Dollar Cost of Items in Sample: $851,863.91
Total Number of Items Unaccounted for: 67
Total Dollar Cost of Items Unaccounted for: $78,609.69
Total Net Book Value of Items Unaccounted for: $25,596.92

As a result of the property and inventory audit conducted at Pompano Beach Middle, it was determined that some internal controls over inventory and the management of tangible personal property were not compliant with the District's policies and procedures.

The school's property custodian is responsible for the safekeeping and proper use of property at their assigned location, in accordance with Section 274.03, F.S., Florida Administrative Code and Business Practice Bulletin O-100.

Unaccounted-for Property

During a test-based audit of property and inventory at Pompano Beach Middle, sixty-seven (67) items were unaccounted for. The property custodian was unable to locate these assets and did not provide any of the district's required supporting documentation to reconcile the missing items or substantiate their final disposition. The lack of adequate documentation, effective controls over the safeguarding of equipment, and accountability of tangible personal property increases the risk of assets becoming lost, stolen, or reported inaccurately.

During the review of the school's inventory records, one hundred eighty-six (186) property records were identified as having discrepancies due to missing manufacturer serial numbers. The asset serial numbers were listed as "NONE"[1] or "OMISSION."[2] These discrepancies should have been identified and corrected by the school during its inventory reconciliation processes.

[1] "NONE" is what's entered in SAP during online receiving in the event that an item does not physically possess a manufacturer's serial number. Documentation should be maintained for future reconciliation and application of a District assigned serial number for tracking.
[2] "OMISSION" is populated in SAP when the receiving requirements are not followed, and the serial number field is left blank in during online receiving.

(Pompano Beach Middle continued

Supporting invoices were required to properly identify the assets and correct the property records. Based on the invoices provided, the Office of the Chief Auditor ("OCA") was able to identify, verify, and request corrections for one hundred sixty-eight (168) of the one hundred eighty-six (186) property records. However, the property custodian did not provide the required invoices to verify and correct the remaining eighteen (18) assets. As a result, these assets could not be positively identified or located by the school and remain unaccounted for in the sixty-seven (67) total unaccounted-for assets identified during the audit.

BPB O-100 Section A states, "*When tangible personal property is received on-line, the individual must process the goods receipt for each item separately and record the unique serial number for each property item within the system. When receiving items online that do not have a manufacturer assigned serial number, the word "NONE" should be utilized. The Accounting & Financial Reporting Department -Capital Assets assigns a District assigned serial number (for items without manufacturer's serial number) when the site's inventory coordinator emails the PNI report for items with serial number "NONE" to the Accounting & Financial Reporting Department -Capital Assets Department."*

Business Practice Bulletin ("BPB") O-100 Section H states, "*All locations must take appropriate measures to ensure the safekeeping of all tangible personal property. This includes securing all high-theft equipment during hours of non-operation."*

Conducting Semi-Annual Inventories

A review of the location's semi-annual inventory forms submitted through BCPS Central[3] indicated that, for Fiscal Year 2024–2025, the school reported that both required semi-annual inventories were completed and submitted with no unaccounted-for tangible personal property reported. However, as noted, sixty-seven (67) property items were not located during the audit.

The inability to locate these assets, despite completion of the required semi-annual inventories, indicated that inventory reconciliation procedures were either not performed effectively or that identified discrepancies were not adequately investigated and resolved. Effective inventory reconciliations are essential to ensuring the accuracy of property records and the timely identification of missing, misplaced, or improperly recorded assets.

As a result, the location demonstrated deficiencies in its controls over the safeguarding and accountability of tangible personal property.

[3] BCPS Central is maintained by Application Services Division of the Information Technology Department.

(Pompano Beach Middle continued

Recommendations

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools/departments to ensure staff maintains an accurate physical accounting of designated assets. Additionally, the OCA recommends the following oversight and monitoring measures to the property custodian:

- Establish internal controls to improve accountability and the safeguarding of the District's assets.
- Review BPB O-100 Procedures for Property and Inventory Control with the designated property team members and all other related staff to ensure compliance with all applicable policies and procedures.
- Implement internal control procedures that include periodic review and reconciliation of asset records, at a minimum, during semi-annual inventories conducted in accordance with District policies and procedures for property control, as prescribed in BPB O-100.
- Submit all reconciled asset records to "Capital Asset" for processing upon completion of the reconciliation of asset records.
- Assemble a property and inventory team and provide all staff with the inventory management procedures and expectations as implemented by the property custodian.
- Enroll designated property team members to participate in the Information Technology Department's *Inventory Process & Tips* training.
- Continue school efforts to locate the remaining unaccounted-for items and report any asset recoveries to Accounting and Financial Reporting-Capital Assets immediately.

Established 1975
BROWARD
County Public Schools

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Superintendent of Schools

July 30, 2026

To: Mark Magli, Chief Auditor
Office of the Chief Auditor

From: Lisa Livingston, Principal
Pompano Beach Middle School

Via: Alan Strauss, North Regional Superintendent
Office of the North Regional Superintendent

Subject: **CORRECTIVE ACTION PLAN FOR 0021 POMPANO BEACH MIDDLE SCHOOL**

1. Addressing Discrepancies on the Audit Checklist and Correcting the Inventory Report
The discrepancies identified on the audit checklist will be addressed as follows:

a) When a newly appointed Technology Specialist is hired, they will submit a 3290A form to remove the missing items from the school's PNI Capital Assets. The administrator supervising technology and the principal will meet with the Technology Specialist to ensure the status of completion.

b) The Technology Specialist will conduct quarterly inventory assessments and review the results of this assessment with the administrator supervising technology and the principal.

c) Each month, the Technology Specialist will monitor the PNI report and follow up with administrator supervising technology and the principal to ensure all updates have been completed and the PNI report is accurate.

d) Each month, the Technology Specialist and the administrator supervising technology will be responsible for reviewing and approving the corrected inventory report.

2. Plan to Mitigate Future Discrepancies

The following actions will be implemented to prevent future discrepancies:

a) The Technology Specialist will ensure all technology items are labeled with the school's name, serial number barcode, and accurate description. Each month, the Technology Specialist and the administrator supervising technology will conduct random checks to ensure technology is labeled correctly.

b) The Technology Specialist will attend all monthly/District Technology Specialist meetings to ensure professional learning and development is continuous.

c) To enhance accountability, all movements of technology equipment within the campus will go through the Technology Specialist. All staff will be trained in all new protocols and procedures during the pre-planning week of each school year and will be required to sign off on the training.

3. Additional Pertinent Information

The following additional actions or considerations may be relevant to the Corrective Action Plan:

e) The newly appointed Technology Specialist will work with District Technology Specialists and the District IT Department to support the expected learning curve in the position and promote continuous learning.

f) The Head Facilities Serviceperson, Bookkeeper, and Technology Specialist will collaborate on receiving new technology items to ensure all packing slips are accounted for, received items are labeled with school name, serial number barcode, and accurate description.

g) Prior to the close of each school year, the administrator supervising technology and the principal will meet with the Technology Specialist to assess PNI and to ensure arrangements are made for BSTOCK items for the summer months.

The point of contact for this Corrective Action Plan is Lisa Livington, Principal.

Lisa Livington, Principal

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

Property & Inventory Department
2026-2027
Sheridan Park Elementary (1321)

Unaccounted For Tangible Personal Property

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S16051128	HP 20 PORT COPPER /2 PORT SFPZL MODULE	SG5377T04M	$3,152.60	$0.00
			Total	**$3,152.60**	**$0.00**

*All unaccounted SMART Bond assets valued at $1,500 or more are reported.

Location: **Sheridan Park Elementary (1321)**
Custodian: **Jacqueline Carro, Principal**
Address: **2310 N 70th Terrace Hollywood, FL 33024**

Total Number of Items in Sample: 155
Total Dollar Cost of Items in Sample: $391,601.13
Total Number of Items Unaccounted for: 1
Total Dollar Cost of Items Unaccounted for: $3,152.60
Total Net Book Value of Items Unaccounted for: $0.00

As a result of the property and inventory audit conducted at Sheridan Park Elementary, it was determined that some internal controls over inventory and the management of tangible personal property were not compliant with the District's policies and procedures.

The school's property custodian (school principal) is responsible for the safekeeping and proper use of property at their assigned location, in accordance with Section 274.03, F.S., Florida Administrative Code and Business Practice Bulletin O-100.

Unaccounted-for Property

During the test-based audit of property and inventory at Sheridan Park Elementary, one (1) SMART Bond asset, with a historical cost exceeding the established monetary reporting threshold of $1,500, remained unaccounted for. The property custodian was unable to locate the asset. As a result, the asset cannot be reconciled and remains unaccounted for.

ITEM REPLACEMENT

The school told the OCA that they suspected the HP SWITCH was replaced, but the replacement was not properly documented. When an item is traded or exchanged, a memorandum on the vendor's official letterhead or a replacement invoice detailing both the previous serial number and the new serial number must be submitted to Accounting & Financial Reporting - Capital Assets to amend the asset record information accordingly.

The lack of adequate documentation, effective controls over the safeguarding of equipment, and accountability of tangible personal property increases the risk of assets becoming lost, stolen, or reported inaccurately.

BPB O-100 Section H states, "*All locations must take appropriate measures to ensure the safekeeping of all tangible personal property. This includes securing all high-theft equipment during hours of non-operation.***"**

(Sheridan Park Elementary continued)

Conducting Semi-Annual Inventories

A review of the location's semi-annual inventory forms submitted through BCPS Central indicated that, for Fiscal Year 2024–2025, the school reported that both required semi-annual inventories were completed and submitted.

The inability to locate these assets, despite completion of the required semi-annual inventories, indicated that inventory reconciliation procedures were either not performed effectively or that identified discrepancies were not adequately investigated and resolved. Effective inventory reconciliations are essential to ensuring the accuracy of property records and the timely identification of missing, misplaced, or improperly recorded assets.

Recommendations

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools/departments to ensure staff maintains an accurate physical accounting of designated assets. Additionally, the OCA recommends the following oversight and monitoring measures to the property custodian:

- Establish internal controls to improve accountability and the safeguarding of the District's assets.
- Review BPB O-100 Procedures for Property and Inventory Control with the designated property team members and all other related staff to ensure compliance with all applicable policies and procedures.
- Implement internal control procedures that include periodic review and reconciliation of asset records, at a minimum, during semi-annual inventories conducted in accordance with District policies and procedures for property control, as prescribed in BPB O-100.
- Submit all reconciled asset records to "Capital Asset" for processing upon completion of the reconciliation of asset records.
- Assemble a property and inventory team and provide all staff with the inventory management procedures and expectations as implemented by the property custodian.
- Enroll designated property team members to participate in the Information Technology Department's *Inventory Process & Tips* training.
- Continue school efforts to locate the remaining unaccounted-for items and report any asset recoveries to Accounting and Financial Reporting-Capital Assets immediately.

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BROWARD
County Public Schools

JACQUELINE CARRO, PRINCIPAL
SHERIDAN PARK ELEMENTARY

PHONE: 754-323-7350 **FAX:** 754-323-7370 **EMAIL:** Jacqueline.carro@browardschools.com

July 15, 2026

TO: Mark Magli, Chief Auditor
Office of the Chief Auditor

FROM: Jacqueline Carro, Principal
Sheridan Park Elementary

VIA: Dr. Jermaine V. Fleming, Regional Superintendent
South Regional Office

SUBJECT: **CORRECTIVE ACTION PLAN FOR 1321, SHERIDAN PARK ELEMENTARY**

1. Summary of Unaccounted For Assets

	Inventory Number	Description	Asset Class	Unit Cost	Serial Number	GR Number	Acquired Date	Room Number
					1321			
1	S1605112S	HP 20 PORT COPPER /2 PORT	044B	3,152.60	SG5377T04M	597614	02/16/16	

2. Background information:

The property and inventory audit for Sheridan Park took place on December 8, 2025. At the Exit meeting on December 11, 2025, there were no unaccounted for items. This was documented by the auditor on the Exit Meeting Preliminary Results. On June 24, 2026, more than 6 months after the exit meeting, I was notified that the paperwork provided for the above asset was not sufficient.

3. Explanation of Asset Status and Efforts to Locate the Asset

The following is a narrative outlining what is believed to have happened to the asset and the actions taken to locate the missing/lost asset.

This item was installed in the network rack. It is an internal component that was replaced by JDL as is indicated by the "Return Merchandise Authorization" that was created on 7/8/16 and modified by SBBC on 1/3/19. The serial number for the item that replaced it is 5G2077T05W. Efforts were made to locate a 3290 that should have been completed at the time of removal. Although we cannot locate the 3290, there is documentation that the part was replaced.

4. **Preventive Measures**
   The following procedural changes have been implemented to prevent any future asset loss:

Inventory Checks:
All items will be physically verified during the semi-annual inventory checks, including items that are located within the network racks. After the checks, the Technology Support Specialist will meet with the principal to discuss any discrepancies. Those discrepancies will be immediately recorded in the semi-annual inventory on BCPS Central and efforts will be made at that time to correct any errors or discrepancies.

Communication:
- Additionally, all orders containing assets that are required for inclusion on the PNI report will be communicated to the Technology Support Specialist by the Office Manager or Exceptional Student Education Specialist to ensure proper awareness and tracking of ordered items. Additional serial numbers added will be verified by the Technology Support Specialist during the semi-annual inventory checks.
- Regular communication and quarterly meetings will be held between the Technology Support Specialist and the Principal to discuss any changes or issues related to the inventory process.

Training:
- The Technology Support Specialist will continue to attend the required trainings applicable to maintaining accurate asset management and relay any new information to the Principal and the In-House Inventory team.

Property Checks:
- By the end of 2026, a thorough inventory check based on the most recent PNI report will be conducted to ensure the PNI is 100% accurate and that the binder has all necessary documentation signed. We will also initiate the process to B-Stock any obsolete items on campus.

Verification:
- Upon receipt of orders, the Office Manager and the Technology Support Specialist will cross-verify serial numbers on the items and packing slips to ensure accuracy. The Office Manager will ensure serial numbers are correctly entered into the database to avoid having "omission" items on the PNI. Any omissions currently on the PNI will be corrected and verified no later than December of 2026.

5. **Record Retention:**
A copy of this letter will be kept at the school and in the inventory binder for record-keeping and auditing purposes.

6. The point of contact for this CAP is Jacqueline Carro, Principal.

Jacqueline Carro, Principal

Dr. Jermaine V. Fleming, Regional Superintendent

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

Property & Inventory Department
2026-2027
Hollywood Hills High (1661)

Unaccounted For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	02-15466	MACHINE, SEWING JANOME	144103782	$2,899.00	$0.00
2	05LL02076	LEXMARK REFRESH PRINTER T640	79014BD	$1,099.66	$0.00
3	15-01872	LENOVO THINPAD-ADMIN DOCKING SOLUTION	R90A33ZL	$1,588.48	$0.00
4	21-33224	LENOVO THINKPAD L13 I3 (1D I3 TOUCH)	R90XFGFK	$463.50	$0.00
5	21-33287	LENOVO THINKPAD L13 I3 (1D I3 TOUCH)	R90Z5BGH	$463.50	$0.00
6	21-33311	LENOVO THINKPAD L13 I3 (1D I3 TOUCH)	R90Z5BBX	$463.50	$0.00
7	21-33322	LENOVO THINKPAD L13 I3 (1D I3 TOUCH)	R90Z5BEQ	$463.50	$0.00
8	21-33369	LENOVO THINKPAD L13 I3 (1D I3 TOUCH)	R90Z5BFN	$463.50	$0.00
9	21-33438	LENOVO THINKPAD L13 I5 (1F I5 TOUCH)	R90Z4W7Q	$622.50	$0.00
10	21-57400	LENOVO 300E 2ND GEN (AMD) TOUCH	R910WCA0	$264.50	$13.23
11	21-57556	LENOVO 300E 2ND GEN (AMD) TOUCH	R910ZKC4	$264.50	$13.23
12	21-57576	LENOVO 300E 2ND GEN (AMD) TOUCH	R910ZKBJ	$264.50	$13.23
13	22-24733	LENOVO 300E (1B CELERON TOUCH)	R91425KM	$237.50	$43.54
14	22-24752	LENOVO 300E (1B CELERON TOUCH)	R91425T2	$237.50	$43.54
15	22-24775	LENOVO 300E (1B CELERON TOUCH)	R91425Z3	$237.50	$43.54
16	22-24812	LENOVO 300E (1B CELERON TOUCH)	R9142626	$237.50	$43.54
17	22-24836	LENOVO 300E (1B CELERON TOUCH)	R914266J	$237.50	$43.54
18	22-24918	LENOVO 300E (1B CELERON TOUCH)	R914275P	$237.50	$43.54
19	22-24957	LENOVO 300E (1B CELERON TOUCH)	R91427AZ	$237.50	$43.54
20	22-40449	LENOVO THINKPAD P15 GEN 1	PF38N8ML	$2,408.50	$521.84
21	22-42343	LAPTOP, LATITUDE 3190 2-IN-1	BY9L5G3	$276.05	$59.81
22	22-45854	LAPTOP, DELL LATITUDE 3420	6Q1NRG3	$590.50	$127.94
23	22-55337	#HXRNX100 CAMCORDER	OMISSION	$1,499.00	$749.50
24	22-55338	#HXRNX100 CAMCORDER	OMISSION	$1,499.00	$749.50
25	24-14379	LENOVO 13W YOGA G2, AMD	PW090ZYF	$463.50	$324.45
26	24-14431	LENOVO 13W YOGA G2, AMD	PW091698	$463.50	$324.45
27	25-09463	XA75 4K 1 CMOS CAMCORDER	OMISSION	$2,775.00	$2,576.78
28	94-19895	SAXOPHONE YAMAHA TENOR YTS-62	030023	$1,640.00	$0.00
29	94-19903	SOUSAPHONE YAMAHA YSH 411	100172	$3,199.00	$0.00
30	94-19905	SOUSAPHONE YAMAHA YSH 411	100103	$3,199.00	$0.00
31	94-28361	MARIMBA FOUR OCTAVES WITH COVER AND BAR 2	AV1301	$2,565.00	$0.00
32	96-18257	VACUUM BILLYGOAT INDUSTRIAL SELF-PROPELLED	011796059	$2,628.80	$0.00
33	96-31702	OBOE, OLDS WOOD BLACK	ZRL50251	$2,164.00	$0.00
34	A10-81708	ACTIVEXPRESSIONS, 32 PCS	16610032	$1,039.00	$0.00
			Total (Non-Smart Assets)	**$37,392.99**	**$5,778.74**

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S17014819	YAMAHA-PICCOLO PERFORMING	141396	$1,774.13	$0.00
2	S17014821	CONN-TROMBONE PERFORMING	458051	$1,843.65	$0.00
3	S17014836	CONN-FRENCH HORN DLB	457074	$3,135.15	$0.00
4	S17019829	LENOVO M700 SFF DESKTOP	MJ04JK9N	$634.00	$0.00
5	S17019853	LENOVO YOGA 260 (I3 PROCESSOR) LAPTOP	MP14E3X8	$899.00	$0.00
6	S17019897	LENOVO YOGA 260 (I3 PROCESSOR) LAPTOP	MP14DLMV	$899.00	$0.00
7	S17019918	LENOVO YOGA 260 (I3 PROCESSOR) LAPTOP	MP14QF50	$899.00	$0.00
8	S17019937	LENOVO YOGA 260 (I7 PROCESSOR) LAPTOP	MP14DL34	$935.00	$0.00
9	S17047146	KING-TUBA MARCHING	453749	$5,760.72	$0.00
10	S18-01450	TRUMPET	432364	$712.25	$0.00
11	S18-07617	RADIO, TWO WAY UHF 16 CHANNEL NON DISPLY	446TTR8287	$341.80	$0.00
12	S18-14530	HD ELITE DIP HANDLES - POWER RACK/MULTI	HDLDIPPRMR1217A005	$291.65	$65.62
13	S18-14540	HD ELITE RACK CONNECTOR - SQUARE - CUSTO	HDLRC-SQ1217A008	$300.25	$67.56
14	S18-14575	SMALL STORAGE RACK FOR BOSU RACK FOR BOS	NONE	$227.53	$51.20
15	S19-06621	ATW-3141BD-WIRELESS SYSTEM-AUDIO TECHNIC	NONE	$590.85	$0.00
			Total (Smart Assets)	**$19,243.98**	**$184.38**

Summary			
Category	Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS	34	$37,392.99	$5,778.74
SMART ASSETS	15	$19,243.98	$184.38
Total	**49**	**$56,636.97**	**$5,963.12**

Location: **Hollywood Hills High (1661)**
Custodian: **Daniel Most, Principal**
Address: **5400 Stirling Road Hollywood, FL 33021**

Total Number of Items in Sample: 1,072
Total Dollar Cost of Items in Sample: $1,285,116.00
Total Number of Items Unaccounted for: 49
Total Dollar Cost of Items Unaccounted for: $56,636.97
Total Net Book Value of Items Unaccounted for: $5,963.12

As a result of the property and inventory audit conducted at Hollywood Hills High, it was determined that some internal controls over inventory and the management of tangible personal property were not compliant with the District's policies and procedures.

The school's property custodian (school principal) is responsible for the safekeeping and proper use of property at their assigned location, in accordance with Section 274.03, F.S., Florida Administrative Code and Business Practice Bulletin O-100.

Unaccounted-for Property

During a test-based audit of property and inventory at Hollywood Hills High, forty-nine (49) property items remained unaccounted for. The property custodian was unable to locate the forty-nine remaining assets and did not provide any of the district's required supporting documentation to reconcile the missing items or substantiate their final disposition. The lack of adequate documentation, effective controls over the safeguarding of equipment, and accountability of tangible personal property increases the risk of assets becoming lost, stolen, or reported inaccurately.

During the review of the school's inventory records, one hundred ninety-nine (199) property records were identified with discrepancies due to missing manufacturer serial numbers. The asset serial numbers were listed as "NONE" or "OMISSION." These discrepancies should have been identified and corrected by the school through its inventory reconciliation processes. Supporting invoices were required to properly identify the assets and correct the property records. Based on the invoices provided, the OCA was able to identify, verify, and request corrections for one hundred ninety-four (194) of the one hundred ninety-nine (199) property records. However, the property custodian did not provide the required invoices for the remaining five (5) assets. As a result, these assets could not be positively identified or located by the school and remain

unaccounted for in the forty-nine (49) total unaccounted-for assets identified during the audit.

BPB O-100 Section A states, "*When tangible personal property is received on-line, the individual must process the goods receipt for each item separately and record the unique serial number for each property item within the system. When receiving items online that do not have a manufacturer assigned serial number, the word "NONE" should be utilized. The Accounting & Financial Reporting Department -Capital Assets assigns a District assigned serial number (for items without manufacturer's serial number) when the site's inventory coordinator emails the PNI report for items with serial number "NONE" to the Accounting & Financial Reporting Department -Capital Assets Department."*

BPB O-100 Section H states, "*All locations must take appropriate measures to ensure the safekeeping of all tangible personal property. This includes securing all high-theft equipment during hours of non-operation."*

Conducting Semi-Annual Inventories

A review of the location's semi-annual inventory forms submitted through BCPS Central indicated that, for Fiscal Year 2025–2026, the school reported both required semi-annual inventories were completed and submitted with no unaccounted-for tangible personal property reported. However, as noted, forty-nine (49) property items were not located during the audit.

The inability to locate these assets, despite completion of the required semi-annual inventories, indicated that inventory reconciliation procedures were either not performed effectively or that identified discrepancies were not adequately investigated and resolved. Effective inventory reconciliations are essential to ensuring the accuracy of property records and the timely identification of missing, misplaced, or improperly recorded assets.

As a result, the location demonstrated deficiencies in its controls over the safeguarding and accountability of tangible personal property.

Recommendations

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools/departments to ensure staff maintains an accurate physical accounting of designated assets. Additionally, the OCA recommends the following oversight and monitoring measures to the property custodian:

(Hollywood Hills High continued)

- Establish internal controls to improve accountability and the safeguarding of the District's assets.
- Review BPB O-100 Procedures for Property and Inventory Control with the designated property team members and all other related staff to ensure compliance with all applicable policies and procedures.
- Implement internal control procedures that include periodic review and reconciliation of asset records, at a minimum, during semi-annual inventories conducted in accordance with District policies and procedures for property control, as prescribed in BPB O-100.
- Submit all reconciled asset records to "Capital Asset" for processing upon completion of the reconciliation of asset records.
- Assemble a property and inventory team and provide all staff with the inventory management procedures and expectations as implemented by the property custodian.
- Enroll designated property team members to participate in the Information Technology Department's *Inventory Process & Tips* training.
- Continue school efforts to locate the remaining unaccounted-for items and report any asset recoveries to Accounting and Financial Reporting-Capital Assets immediately.

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BROWARD
County Public Schools

DANIEL MOST, PRINCIPAL
HOLLYWOOD HILLS HIGH SCHOOL

PHONE: 754-323-1050 **FAX:** 754-323-1170 **EMAIL:** daniel.most@browardschools.com

July 22, 2026

TO: Mark Magli, Chief Auditor
Office of the Chief Auditor

FROM: Daniel Most, Principal
Hollywood Hills High School

VIA: Dr. Jermaine V. Fleming, Regional Superintendent
South Regional Office

SUBJECT: **CORRECTIVE ACTION PLAN FOR HOLLYWOOD HILLS HIGH SCHOOL PNI**

Hollywood Hills High School
Management Response and Corrective Action Plan
School Inventory Management and Control – July 2026

Inventory Management Team:
Daniel Most, Principal; Darien L. Armstrong, Technology Support Specialist II; Sara Pierce-Assistant Principal; James Hesterman, Athletic Director, Jorge Acin, Band Director; James Elliott, Head Facilities Serviceperson; Edward Pino, CTE Advisor; Nelly Duplessis, Media Specialist

1. Purpose:
The purpose of this Management Response and Corrective Action Plan is to address inventory discrepancies identified during the recent property and inventory review and to strengthen internal controls for safeguarding school-based technology and other tangible personal property. This plan outlines corrective actions, assigned responsibilities, and monitoring procedures to ensure compliance with district property accountability requirements and audit standards.

2. Identified Issues:

- Incomplete or outdated asset records (missing serial numbers, incorrect locations, or improper categorization). Incomplete Under 1,000 Database.
- Delays in processing transfers, disposals, or surplus documentation.

- Limited periodic reconciliation between physical inventory and the inventory system. Spot checks versus complete inventory
- Inconsistent documentation retention for inventory-related transactions.
- Items delivered to B-Stock but still on PNI report.

3. Root Cause Analysis:

- High volume of device movement (student deployment, staff reassignment, repairs, and replacements).
- Manual tracking processes not consistently updated in real time and across Micro Techs.
- Limited secondary review prior to inventory submission or audit. (Spot Checks versus entire PNI review)
- Insufficient standardized checklist for year-round inventory maintenance. (Departmental Breakdown)

4. Corrective Actions

A. Inventory Records Reconciliation

- Perform a full reconciliation of all technology assets against the official PNI in SAP. The Inventory Team will check all departmental areas to verify items and Dept. Leaders re-verifying inventory listings

• Verify and update serial numbers, asset tags, room/location assignments, and custodian information.

- Remove assets below capitalization thresholds or properly document disposals in accordance with district procedures.
- Complete secondary school inventory (items under 1,000 and not on PNI), by the end of the current school year. Cross-referencing with the PNI and updating the under 1,000 database. Identifying lost/stolen items for proper processing and removal.
- Full completion of Cart and computer locations over the summer- scanning all laptops and carts and assigning to teachers/rooms
- Updated process for issuing property passes for departments (CTACE, Athletics, Band) – All property distributions will be overseen by the Technology Support Specialist and AP.

B. Transfer and Disposal Documentation

- Ensure all asset transfers are supported by approved transfer forms and logged promptly.
- Confirm assets pending disposal or surplus are documented and tracked until final removal from inventory. Currently preparing 3290 forms for B-stock removal. Updating departmental lists with a focus on CTACE and Band inventory items based on surplus needs.

- Maintain digital copies of all supporting documents in a centralized, secure Sharepoint folder.

C. Internal Controls and Oversight

- Implement a quarterly internal inventory focusing on high-risk or high-value items. Inventory team and Department Heads will conduct quarterly inventory reviews for their areas.
- Introduce a secondary review by administration prior to annual inventory submission. Quarterly walk with administration
- Maintain alignment with principal property custodian responsibilities as outlined in district policy. Responsible Party: Principal / Designee Status: Planned
- Increase Inventory Team meetings from each semester to quarterly

D. Standardized Inventory Procedures

- Develop and use a standard inventory checklist for:
- New asset intake
- Transfers between locations
- Repairs and replacements
- Asset retirement or disposal
- Completed Property Passes for all loaned out assets
- Ensure procedures are consistently applied throughout the school year.
- Updated deployment process: All items delivered to campus will be verified by the Tech and properly inventoried prior to releasing resources to departments/teachers

5. Monitoring and Follow-Up

- Inventory records will be reviewed monthly for accuracy and completeness.
- Quarterly internal reviews will be documented and retained for audit reference.
- Any discrepancies identified will be corrected immediately and reported to administration.
- Compliance will be evaluated during subsequent district or auditor-led property audits.
- Work Orders, 3290 transfers and surplus documents will be uploaded to school SharePoint site, for quick access and a backup to original documents.

6. Expected Outcome Implementation of this Corrective Action Plan will:

- Improve accuracy and reliability of inventory records.
- Strengthen accountability and internal controls.
- Reduce future audit findings related to inventory discrepancies.
- Ensure ongoing compliance with district property and inventory control requirements.

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

Property & Inventory Department
2026-2027
Glades Middle (2021)

Unaccounted For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	05LA15316	APPLE-REFRESH LAPTOP	4H5300D2SEB	$1,395.62	$0.00
2	21-36280	COLLABORATION KIT, POLYCOM STUDIO	8G2037575074F9	$865.70	$0.00
3	22-07083	LENOVO 300E 2ND GEN (AMD) TOUCH	R913DZM3	$264.50	$22.04
4	22-29011	LENOVO 300E (1B CELERON TOUCH)	R914E45X	$237.50	$35.62
5	22-46033	LAPTOP, DELL LATITUDE 3420	D84NRG3	$590.50	$98.42
6	23-04407	LAPTOP, THINKPAD 11E 5TH GEN	R914Q57X	$284.50	$99.58
7	23-04430	LAPTOP, THINKPAD 11E 5TH GEN	R914QW8X	$284.50	$99.58
8	23-04583	LAPTOP, THINKPAD 11E 5TH GEN	R914PYDA	$284.50	$99.58
9	R07-84218	SWITCH, HP PROCURVE 5406ZL	SG719SU04E	$6,158.24	$0.00
			Total (Non-Smart Assets)	**$10,365.56**	**$454.82**

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S17047377	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01N3RA	$264.00	$0.00
2	S17047445	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01P67U	$264.00	$0.00
3	S17047729	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01P6KB	$264.00	$0.00
4	S17047941	LENOVO YOGA 260 (I3 PROCESSOR) LAPTOP	MP15Z8J3	$899.00	$0.00
5	S17052501	FLUTE TRAINING	NONE	$540.28	$0.00
6	S17055603	FLUTE PERFORMING	206428	$1,695.00	$0.00
7	S18-08423	LENOVO N22 LAPTOP	YD02K0MN	$213.50	$0.00
8	S18-08437	LENOVO N22 LAPTOP	YD02K0RL	$213.50	$0.00
9	S18-08483	LENOVO N22 LAPTOP	YD02K14P	$213.50	$0.00
10	S18-08501	LENOVO N22 LAPTOP	YD02K1EF	$213.50	$0.00
11	S18-08528	LENOVO N22 LAPTOP	YD02K1PD	$213.50	$0.00
12	S18-08547	LENOVO N22 LAPTOP	YD02K1R6	$213.50	$0.00
			Total (Smart Assets)	**$5,207.28**	**$0.00**

Summary

Category	Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS	9	$10,365.56	$454.82
SMART ASSETS	12	$5,207.28	$0.00
Total	**21**	**$15,572.84**	**$454.82**

Location: **Glades Middle (2021)**
Custodian: **Daniela Fatout, Principal**
Address: **16700 SW 48th Court Miramar, FL 33027**

Total Number of Items in Sample: 740
Total Dollar Cost of Items in Sample: $1,024,160.85
Total Number of Items Unaccounted for: 21
Total Dollar Cost of Items Unaccounted for: $15,572.84
Total Net Book Value of Items Unaccounted for: $454.82

As a result of the property and inventory audit conducted at Glades Middle, it was determined that some internal controls over inventory and the management of tangible personal property were not compliant with the District's policies and procedures.

The school's property custodian (school principal) is responsible for the safekeeping and proper use of property at their assigned location, in accordance with Section 274.03, F.S., Florida Administrative Code and Business Practice Bulletin O-100.

Unaccounted-for Property

During a test-based audit of property and inventory at Glades Middle, twenty-one (21) property items remained unaccounted for after the property custodian provided physical locations and supporting documentation for other assets as part of the audit response.

One (1) of the twenty-one (21) unaccounted for assets has the serial number recorded as "NONE." Despite the vendor invoice listing the correct manufacturer serial number, the principal could not locate the item. The failure to accurately record the manufacturer serial number during the online receiving process increases the risk that the asset cannot be accurately identified or properly tracked, reducing accountability and increasing the risk of loss or theft.

The property custodian was also unable to provide any of the district's required supporting documentation to reconcile the missing items or substantiate their final disposition. The lack of adequate documentation, effective controls over the safeguarding of equipment, and accountability of tangible personal property increases the risk of assets becoming lost, stolen, or reported inaccurately.

BPB O-100 Section A states, "*When tangible personal property is received on-line, the individual must process the goods receipt for each item separately and record the unique serial number for each property item within the system. When*

receiving items online that do not have a manufacturer assigned serial number, the word "NONE" should be utilized. The Accounting & Financial Reporting Department -Capital Assets assigns a District assigned serial number (for items without manufacturer's serial number) when the site's inventory coordinator emails the PNI report for items with serial number "NONE" to the Accounting & Financial Reporting Department -Capital Assets Department."

BPB O-100 Section H states, "*All locations must take appropriate measures to ensure the safekeeping of all tangible personal property. This includes securing all high-theft equipment during hours of non-operation."*

Conducting Semi-Annual Inventories

A review of the location's semi-annual inventory forms submitted through BCPS Central indicated that, for Fiscal Year 2024–2025, the school reported that both required semi-annual inventories were completed and submitted. However, as noted, twenty-one (21) property items were not located during the audit.

The inability to locate these assets, despite completion of the required semi-annual inventories, indicated that inventory reconciliation procedures were either not performed effectively or that identified discrepancies were not adequately investigated and resolved. Effective inventory reconciliations are essential to ensuring the accuracy of property records and the timely identification of missing, misplaced, or improperly recorded assets.

As a result, the location demonstrated deficiencies in its controls over the safeguarding and accountability of tangible personal property.

Recommendations

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools/departments to ensure staff maintains an accurate physical accounting of designated assets. Additionally, the OCA recommends the following oversight and monitoring measures to the property custodian:

- Establish internal controls to improve accountability and the safeguarding of the District's assets.
- Review BPB O-100 Procedures for Property and Inventory Control with the designated property team members and all other related staff to ensure compliance with all applicable policies and procedures.
- Implement internal control procedures that include periodic review and reconciliation of asset records, at a minimum, during semi-annual inventories conducted in accordance with District policies and procedures for property control, as prescribed in BPB O-100.

(Glades Middle continued)

- Submit all reconciled asset records to "Capital Asset" for processing upon completion of the reconciliation of asset records.
- Assemble a property and inventory team and provide all staff with the inventory management procedures and expectations as implemented by the property custodian.
- Enroll designated property team members to participate in the Information Technology Department's *Inventory Process & Tips* training.
- Continue school efforts to locate the remaining unaccounted-for items and report any asset recoveries to Accounting and Financial Reporting-Capital Assets immediately.

Established 1915
BROWARD County Public Schools

Daniela Fatout, Principal
Glades Middle School

PHONE: 754-323-4600 **FAX:** 754-323-4685 **EMAIL:** daniela.fatout@browardschools.com

July 23, 2026

TO: Mark Magli, Chief Auditor
Office of the Chief Auditor

FROM: Daniela Fatout, Principal *Daniela Fatout*
Glades Middle School

VIA: Dr. Jermaine Fleming, Regional Superintendent
South Regional Office

SUBJECT: **RESPONSE – PROPERTY AND INVENTORY CONTROL AUDIT RESULTS**

As Principal of Glades Middle School, I acknowledge the findings outlined in the Audit Result, which identified twenty-one (21) unaccounted-for assets and noted concerns regarding asset accountability and inventory verification processes.

It is important to note that Glades Middle School did not have a Technology Specialist assigned as of December 2025. This vacancy significantly impacted the school's capacity to monitor, reconcile, and track technology-related assets during the period reviewed. While responsibility for asset accountability remains with school administration, the absence of dedicated technical support contributed to challenges in conducting comprehensive asset verification and maintaining accurate inventory records.

School administration has reviewed the audit findings and has begun collaborating with staff to investigate the status of the identified assets and resolve inventory discrepancies. Departments and program managers have been directed to verify all assigned equipment, identify missing items, and ensure assets are physically located and properly documented. Any newly discovered discrepancies will be reported promptly through established District procedures.

To strengthen internal controls and prevent future inventory discrepancies, the following measures will be implemented:

1. Enhanced Inventory Verification Process

- Conduct quarterly internal spot-check inventories of high-value and portable assets, including laptops, technology equipment, musical instruments, and audiovisual equipment.

- Require department chairs, program managers, and asset custodians to physically verify assigned assets and certify their locations.
- Maintain supporting documentation for all inventory reviews and corrective actions.

2. Strengthened Accountability Procedures

- Establish a centralized asset tracking process that includes updated room locations, assigned custodians, and verification records.
- Require all employee transfers, resignations, retirements, and position changes to include an asset clearance review before separation is finalized.
- Ensure assets are documented whenever relocated from their primary operational area.

3. Improved Technology Asset Controls

- Technology Support Specialist will conduct a complete technology inventory reconciliation.
- Implement regular reviews of device deployment records, surplus equipment, and repair inventories.
- Establish procedures to immediately investigate any discrepancies identified during technology audits.

4. Semi-Annual Inventory Oversight

- Administration will conduct a formal review of all semi-annual inventory reports before certification to verify completeness and accuracy.
- Inventory counts will include physical verification of assets rather than sole reliance on existing inventory records.
- Any missing assets identified during the inventory process will be investigated immediately and reported to Capital Assets in accordance with District procedures.

5. Staff Training and Communication

- Provide annual training and reminders to staff regarding property accountability requirements, asset transfers, equipment security, and reporting responsibilities.
- Review expectations with department leaders and employees who are responsible for District-owned property.

6. Administrative Monitoring

- An administrative team member will continue to monitor inventory compliance and follow up on discrepancies throughout the year.
- Maintain an inventory action log documenting identified issues, investigations, resolutions, and reporting timelines.
- Review inventory status during leadership meetings to ensure accountability and timely follow-through.

Glades Middle School is committed to strengthening property accountability practices and ensuring compliance with District policies and procedures. Although the absence of a Technology Specialist during the audit period created operational challenges, school administration recognizes the importance of maintaining accurate inventory records and safeguarding District assets. The corrective actions and enhanced internal controls outlined above are designed to improve inventory accuracy, increase accountability, and significantly reduce the likelihood of future asset accountability issues or discrepancies.

Please contact me at 754-323-4645 if additional information is needed.

cc: Todd Lapace

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

Property & Inventory Department
2026-2027
Riverglades Elementary (2891)

Unaccounted For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	06-83944	COMPUTER, APPLE	G834646JQLP	$1,100.30	$0.00
2	11-05539	LAPTOP, APPLE MACBOOK	451230YNGST	$1,037.30	$0.00
3	14-02156	POSTER MAKER VARPM3600UP	VQPM36121008084	$3,995.00	$0.00
4	19-04605	POWERVAR UPS - 2000 UPS	1920002	$2,076.26	$0.00
			Total (Non-Smart Assets)	**$8,208.86**	**$0.00**

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S16030893	LENOVO THINKPAD YOGA 12	MP1093G4	$1,074.00	$0.00
2	S16030896	LENOVO THINKPAD YOGA 12	MP1094DQ	$1,074.00	$0.00
3	S17064053	VIOLIN 1/4 SIZE, TRAINING	NONE	$307.50	$0.00
4	S21-01695	LIEBERT 1500	1930010281AD09C	$816.47	$81.65
			Total (Smart Assets)	**$3,271.97**	**$81.65**

Summary			
Category	Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS	4	$8,208.86	$0.00
SMART ASSETS	4	$3,271.97	$81.65
Total	**8**	**$11,480.83**	**$81.65**

Location: **Riverglades Elementary (2891)**
Custodian: **Jo-Anne Misiewicz-Seltzer, Principal**
Address: **7400 Parkside Drive Parkland, FL 33067**

Total Number of Items in Sample: 285
Total Dollar Cost of Items in Sample: $491,031.05
Total Number of Items Unaccounted for: 8
Total Dollar Cost of Items Unaccounted for: $11,480.83
Total Net Book Value of Items Unaccounted for: $81.65

As a result of the property and inventory audit conducted at Riverglades Elementary, it was determined that some internal controls over inventory and the management of tangible personal property were not compliant with the District's policies and procedures.

The school's property custodian (school principal) is responsible for the safekeeping and proper use of property at their assigned location, in accordance with Section 274.03, F.S., Florida Administrative Code and Business Practice Bulletin O-100.

Unaccounted-for Property

During a test-based audit of property and inventory at Riverglades Elementary, eight (8) property items remained unaccounted for. One (1) of the eight (8) unaccounted for assets has the serial number recorded as "NONE." Despite the vendor invoice listing the correct manufacturer serial number, the principal could not locate the item. The failure to accurately record the manufacturer serial number during the online receiving process increases the risk that the asset cannot be accurately identified or properly tracked, reducing accountability and increasing the risk of loss or theft.

The property custodian was also unable to provide any of the district's required supporting documentation to reconcile the missing items or substantiate their final disposition. The lack of adequate documentation, effective controls over the safeguarding of equipment, and accountability of tangible personal property increases the risk of assets becoming lost, stolen, or reported inaccurately.

BPB O-100 Section A states, "*When tangible personal property is received on-line, the individual must process the goods receipt for each item separately and record the unique serial number for each property item within the system. When receiving items online that do not have a manufacturer assigned serial number, the word "NONE" should be utilized. The Accounting & Financial Reporting*

(Riverglades Elementary continued)

Department -Capital Assets assigns a District assigned serial number (for items without manufacturer's serial number) when the site's inventory coordinator emails the PNI report for items with serial number "NONE" to the Accounting & Financial Reporting Department -Capital Assets Department."

BPB O-100 Section H states, "*All locations must take appropriate measures to ensure the safekeeping of all tangible personal property. This includes securing all high-theft equipment during hours of non-operation."*

Conducting Semi-Annual Inventories

A review of the location's semi-annual inventory forms submitted through BCPS Central indicated that, for Fiscal Year 2024–2025, only one of the required semi-annual inventories was completed and submitted. As a result, the property custodian was unable to demonstrate that both required semi-annual inventories were conducted and certified.

The failure to complete and submit the required semi-annual inventory forms indicated that the property custodian did not comply with BPB O-100. Failing to comply with the property and inventory policies and procedures weakens accountability over District assets and increases the risk that employee errors, theft, or misuse of assets may go undetected. Additionally, semi-annual inventory reviews and reconciliations allow the school to promptly detect and resolve mistakes, discrepancies, or other asset record inconsistencies.

Recommendations

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools/departments to ensure staff maintains an accurate physical accounting of designated assets. Additionally, the OCA recommends the following oversight and monitoring measures to the property custodian:

- Establish internal controls to improve accountability and the safeguarding of the District's assets.
- Review BPB O-100 Procedures for Property and Inventory Control with the designated property team members and all other related staff to ensure compliance with all applicable policies and procedures.
- Implement internal control procedures that include periodic review and reconciliation of asset records, at a minimum, during semi-annual inventories conducted in accordance with District policies and procedures for property control, as prescribed in BPB O-100.
- Submit all reconciled asset records to "Capital Asset" for processing upon completion of the reconciliation of asset records.

(Riverglades Elementary continued)

- Assemble a property and inventory team and provide all staff with the inventory management procedures and expectations as implemented by the property custodian.
- Enroll designated property team members to participate in the Information Technology Department's *Inventory Process & Tips* training.
- Continue school efforts to locate the remaining unaccounted-for items and report any asset recoveries to Accounting and Financial Reporting-Capital Assets immediately.

Established 1915
BROWARD
County Public Schools

Jo-Anne Misiewicz – Seltzer, Principal
Riverglades Elementary School

PHONE: 754-322-8200 **FAX:** 754-322-8240 **EMAIL:** Joanne.Seltzer@browardschools.com

July 13, 2026

TO: Mark Magli, Chief Auditor
Office of the Chief Auditor

FROM: Jo-Anne Seltzer, Principal *JS*
Riverglades Elementary School

VIA: Mr. Alan Strauss, North Regional Superintendent *AS*
Office of the North Regional Superintendent

SUBJECT: **CORRECTIVE ACTION PLAN FOR 2891 RIVERGLADES ELEMENTARY**

1. Addressing Discrepancies on the Audit Checklist and Correcting the Inventory Report
The discrepancies identified on the audit checklist will be addressed as follows:

A. The newly appointed Technology Specialist is submitting a 3290A form to remove the missing items from the school's PNI to Capital Assets. The Technology Specialist will also email Capital Assets to correct the erroneous or missing serials numbers from the PNI report. The Principal will meet with the Technology Specialist bi-weekly to ensure the status on completion.
B. Technology Specialist will conduct quarterly inventory and review with Principal.
C. The Technology Specialist will monitor the PNI report and follow up with administration to ensure all updates have been completed and the PNI report is accurate on a monthly basis.
D. The Technology Specialist and administration will be responsible for reviewing and approving the corrected inventory report each month.

2. Plan to Mitigate Future Discrepancies
The following actions will be implemented to prevent future discrepancies:

A. The Technology Specialist will ensure all technology items are labeled with the school name, serial number barcode, and accurate description. Administration will do spot checks monthly to ensure technology is labeled correctly.
B. The Technology Specialist will attend all monthly Technology Specialist meetings.

C. All movement of technology will go through the Technology Specialist. All staff will be trained on all new protocols and procedures during the pre-planning week and will be required to sign-off on the training.

3. Additional Pertinent Information

The following additional actions or considerations may be relevant to the Corrective Action Plan:

A. Administration will conduct spot checks to ensure technology is accounted for and proper protocols are being followed on a monthly basis.
B. The Bookkeeper and the Technology Specialist will collaborate when receiving new technology items to ensure they are properly labeled with school name, serial number barcode, and accurate description when received at the school.
C. Documentation supporting the movement of technology inventory throughout the campus was not consistently maintained, resulting in discrepancies between inventory records and item locations. The previous Micro-Tech had documented performance concerns related to not following established inventory processes and procedures, which ultimately resulted in the separation of his employment. For example, the poster maker listed above was marked broken by the Micro-Tech and left for custodians to dispose of the equipment rather than having it B-stocked. The new Technology Specialist has been working diligently to rectify the issues.

4. The point of contact for the corrective action plan is Jo-Anne Seltzer, Principal.

Jo-Anne Seltzer
Principal Signature

cc: Merideth Weiss-Schnur, Director, Office of the North Regional Superintendent
Merlin Butler, Manager, Property & Inventory Control Audits, Office of Chief Auditor

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

Property & Inventory Department
2026-2027
Silver Ridge Elementary (3081)

Unaccounted For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	05-39846	PRINTER, LEXMARK T630N B/W LASER	99227HV	$1,208.00	$0.00
2	07-82163	BOARD PROMETHEAN	5441924103	$1,477.00	$0.00
3	08-81493	BOARD, PROMETHEAN ACTIVBOARD 78"	0702222047	$1,177.00	$0.00
4	08-81506	BOARD, PROMETHEAN ACTIVBOARD 78"	0750814357	$1,056.60	$0.00
5	09-12820	BOARD, PROMETHEAN ACTIVBOARD 78"	0816056239	$1,477.00	$0.00
6	15-03750	LEXMARK MX410DE PRINTER	701544LM0KB10	$1,038.00	$0.00
7	18-00829	RECORDEX SIMPLICITYTOUCH 70IN HD INTERAC	ST-700UZ-014081	$4,498.00	$0.00
8	19-03055	RADIO, MOTOROLA XPR 3300E UHF	446TUZF844	$337.50	$32.14
9	21-39091	COLLABORATION KIT, POLYCOM STUDIO	8G2037575BCAF9	$865.71	$28.86
10	R14-80660	PRINTER, LEXMARK MX710DE	7463369903F4P	$2,299.00	$0.00
11	R19-80112	DREMEL, 3D PRINTER	809049181	$1,169.10	$0.00
			Total (Non-Smart Assets)	**$16,602.91**	**$61.00**

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S16006044	LENOVO THINKCENTRE M93Z TOUCH 23	MJ02WCV7	$1,255.00	$0.00
2	S16017002	LENOVO THINKPAD X250 TOUCH	PC06WW50	$983.00	$0.00
3	S16017011	LENOVO THINKPAD X250 TOUCH	PC06WW4D	$983.00	$0.00
4	S16017030	LENOVO THINKPAD X250 TOUCH	PC06WW4B	$983.00	$0.00
5	S16017034	LENOVO THINKPAD X250 TOUCH	PC06WW4X	$983.00	$0.00
6	S16017057	LENOVO THINKPAD X250 TOUCH	PC06WW4W	$983.00	$0.00
7	S16017062	LENOVO THINKPAD X250 TOUCH	PC06WW3L	$983.00	$0.00
8	S16017064	LENOVO THINKPAD X250 TOUCH	PC06WW43	$983.00	$0.00
9	S16017069	LENOVO THINKPAD X250 TOUCH	PC06WW3N	$983.00	$0.00
10	S17064875	PIANO, DIGITAL ELECTRONIC 88 KEYS	UBWY03959	$549.45	$0.00
			Total (Smart Assets)	**$9,668.45**	**$0.00**

Summary			
Category	Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS	11	$16,602.91	$61.00
SMART ASSETS	10	$9,668.45	$0.00
Total	**21**	**$26,271.36**	**$61.00**

Location: **Silver Ridge Elementary (3081)**
Custodian: **John Vetter, Principal**
Address: **9100 SW 36th Street Davie, FL 33328**

Total Number of Items in Sample: 235
Total Dollar Cost of Items in Sample: $435,372.63
Total Number of Items Unaccounted for: 21
Total Dollar Cost of Items Unaccounted for: $26,271.36
Total Net Book Value of Items Unaccounted for: $61.00

As a result of the property and inventory audit conducted at Silver Ridge Elementary, it was determined that some internal controls over inventory and the management of tangible personal property were not compliant with the District's policies and procedures.

The school's property custodian (school principal) is responsible for the safekeeping and proper use of property at their assigned location, in accordance with Section 274.03, F.S., Florida Administrative Code and Business Practice Bulletin O-100.

Unaccounted-for Property

During a test-based audit of property and inventory at Silver Ridge Elementary, twenty-one (21) property items remained unaccounted for. The property custodian was unable to locate these assets and did not provide any of the district's required supporting documentation to reconcile the missing items or substantiate their final disposition. The lack of adequate documentation, effective controls over the safeguarding of equipment, and accountability of tangible personal property increases the risk of assets becoming lost, stolen, or reported inaccurately.

BPB O-100 Section H states, "*All locations must take appropriate measures to ensure the safekeeping of all tangible personal property. This includes securing all high-theft equipment during hours of non-operation.***"**

Conducting Semi-Annual Inventories

A review of the location's semi-annual inventory forms submitted through BCPS Central indicated that, for Fiscal Year 2024–2025, the school reported that both required semi-annual inventories were completed and submitted with no unaccounted-for tangible personal property reported. However, as noted, twenty-one (21) property items were not located during the audit.

(Silver Ridge Elementary continued

The inability to locate these assets, despite completion of the required semi-annual inventories, indicated that inventory reconciliation procedures were either not performed effectively or that identified discrepancies were not adequately investigated and resolved. Effective inventory reconciliations are essential to ensuring the accuracy of property records and the timely identification of missing, misplaced, or improperly recorded assets.

As a result, the location demonstrated deficiencies in its controls over the safeguarding and accountability of tangible personal property.

Recommendations

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools/departments to ensure staff maintains an accurate physical accounting of designated assets. Additionally, the OCA recommends the following oversight and monitoring measures to the property custodian:

- Establish internal controls to improve accountability and the safeguarding of the District's assets.
- Review BPB O-100 Procedures for Property and Inventory Control with the designated property team members and all other related staff to ensure compliance with all applicable policies and procedures.
- Implement internal control procedures that include periodic review and reconciliation of asset records, at a minimum, during semi-annual inventories conducted in accordance with District policies and procedures for property control, as prescribed in BPB O-100.
- Submit all reconciled asset records to "Capital Asset" for processing upon completion of the reconciliation of asset records.
- Assemble a property and inventory team and provide all staff with the inventory management procedures and expectations as implemented by the property custodian.
- Enroll designated property team members to participate in the Information Technology Department's *Inventory Process & Tips* training.
- Continue school efforts to locate the remaining unaccounted-for items and report any asset recoveries to Accounting and Financial Reporting-Capital Assets immediately.

BROWARD County Public Schools

Silver Ridge Elementary School
Mr. John Vetter, Principal
Ms. Cristina Deatherage, Assistant Principal
9100 SW 36th Street Davie, FL 33328
Phone: 754-323-7500
https://www.browardschools.com/silverridge

The School Board of Broward County, Florida

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Dr. Howard Hepburn
Superintendent of Schools

07/13/2026

To: Merlin Butler, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

From: John Vetter, Principal
Silver Ridge Elementary School

Via: Ted Toomer, Ed.D., Central Regional Superintendent
Office of the Central Regional Superintendent

Corrective Action Response – Property Compliance Audit Findings
Location 3081 – Silver Ridge Elementary

Principal and custodian of inventory: John R. Vetter

Following review of the findings contained in 5.0 AUDIT QUESTIONNAIRE 3081, Silver Ridge Elementary acknowledges the non-compliant findings related to property accountability, inventory record accuracy, and property purchases. Administration and the School Inventory Committee have developed and implemented enhanced internal controls to strengthen asset accountability and ensure compliance with District property management procedures.

Finding #2 – Accountability of Attractive Items and SMART Property
Corrective Action Plan

Administration and the School Inventory Committee have implemented the following measures to strengthen property accountability and reduce the risk of future losses:

1. **Increased Random Inventory Spot Checks**
   - In addition to the required semi-annual inventories, administration and members of the Inventory Committee will conduct quarterly random spot checks of high-risk and frequently moved equipment, including laptops, printers, interactive boards, radios, collaboration kits, and other attractive items.
   - Spot-check results will be documented and compared against the school's inventory records to identify discrepancies in a timely manner.
2. **Property Location Verification Process**
   - A new property verification procedure has been established for equipment that is moved from its assigned location.
   - Staff members relocating inventory-controlled equipment will be required to notify administration or the inventory designee so that room assignments can be verified, and inventory records updated when necessary.
   - Administration and Inventory Committee members will periodically verify that inventory items are located in their designated rooms and that any changes have been properly documented.
3. **Enhanced Staff Awareness and Accountability**
   - Annual refresher training will be provided to staff regarding property accountability procedures, including the proper use of property passes, check-out procedures, and reporting requirements when equipment is relocated.
   - Staff will be reminded of their responsibilities for safeguarding district-owned property and reporting missing items immediately.
4. **Closer Monitoring of Semi-Annual Inventories**
   - Administration will actively participate in the review of semi-annual inventory results to ensure discrepancies are investigated promptly and reported to Capital Assets as required.

These measures are intended to strengthen internal controls, improve asset accountability, and mitigate the risk of future inventory losses.

Finding #4 – Accuracy of Inventory Records and Serial Numbers
Corrective Action Plan
To ensure inventory information remains accurate and current, Silver Ridge Elementary will implement the following procedures:

1. **Annual Verification of Serial Numbers and Asset Information**
   - During each semi-annual inventory and annual property review, administration and Inventory Committee members will verify serial numbers, descriptions, and room locations against the inventory report.
2. **Verification Following Equipment Replacement or Movement**
   - When technology devices or network equipment are replaced, administration will verify that updated serial numbers have been recorded correctly on inventory records.
   - Any discrepancies identified will be reported promptly to Capital Assets for correction.
3. **Inventory Committee Review Process**
   - Inventory Committee members will conduct periodic reviews of inventory records and supporting documentation to ensure that inventory information remains accurate and current.
4. **Staff Training**
   - Staff responsible for inventory management will receive refresher training on property reporting requirements and procedures for documenting equipment replacements and location changes.

These controls will improve the accuracy of inventory records and reduce the risk of reporting errors.

Finding #5 – Property Purchase Not Recorded on Inventory Report
Corrective Action Plan
Administration has reviewed the circumstances related to the pressure washer purchase and recognizes the importance of proper coding and inventory tracking for all eligible property purchases.
To prevent future occurrences:

1. **Pre-Purchase Verification**
   - The bookkeeper and administration will review purchase requisitions for equipment purchases meeting inventory thresholds to ensure the appropriate General Ledger (G/L) account is selected before processing.

2. **Monthly Review of Property Purchases**

- Administration and the Inventory Committee will conduct periodic reviews of equipment purchases to verify that qualifying property has been recorded on inventory reports and assigned the correct inventory classification.

3. **Documentation and Compliance Monitoring**
   - Administration and the Inventory Committee will perform random audits of purchasing and inventory documentation to ensure compliance with District guidelines and property reporting requirements.
4. **Spot Checks of Disposal and Transfer Documentation**
   - Administration and Inventory Committee members will routinely spot-check all required documentation associated with:
     - B-Stock removals
     - Property transfers (Form 3290A)
     - Equipment disposals
     - Beyond Economical Repair (BER) documentation
     - Inventory removals from school records
   - Any discrepancies will be addressed immediately and corrected prior to submission to Capital Assets.
5. **Staff Training**
   - Purchasing and inventory personnel will receive additional training regarding inventory thresholds, correct G/L account usage, and required property documentation procedures.

These actions will strengthen inventory controls, improve the accuracy of property records, and ensure compliance with District asset management requirements.

Summary Statement
Silver Ridge Elementary is committed to maintaining accurate property records and safeguarding District assets. Administration and the Inventory Committee have developed enhanced monitoring procedures including increased random inventory checks, verification of room assignments for relocated equipment, routine reviews of inventory documentation, and spot-checks of all required B-Stock, transfer, disposal, and inventory removal paperwork. These corrective actions are designed to strengthen internal controls, improve accountability, and ensure full compliance with Broward County Public Schools property management requirements.

Should you need further information or have any questions, **please contact me at 754-323-7520**

JV: yr

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

Property & Inventory Department
2026-2027
Administrative Support Center (9615)

Unaccounted For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	16-03190	APC SMART UPS 2200	AS1543331881	$1,115.31	$0.00
2	17-00082	SERVER, POWEREDGE R220	7GNCHB2	$1,868.33	$0.00
3	19-71579	RADIO, XPR5550E	871TVBV926	$1,353.47	$132.45
4	19-71693	RADIO, XPR5550E	871TVD4836	$1,353.47	$132.45
5	R17-81245	ICE O-MATIC ICE MACHINE	0821280010697	$2,980.00	$0.00
			Total (Non-Smart Assets)	**$8,670.58**	**$264.90**

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S17017784	AP230, INDOOR PLENUM	2301605180449	$566.17	$0.00
2	S17017803	AP230, INDOOR PLENUM	2301605180622	$566.17	$0.00
			Total (Smart Assets)	**$1,132.34**	**$0.00**

Summary			
Category	Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS	5	$8,670.58	$264.90
SMART ASSETS	2	$1,132.34	$0.00
Total	**7**	**$9,802.92**	**$264.90**

Location: **Administrative Support Center (9615)**
Custodian: **Mark Dorsett, Chief**
Address: **600 SE 3RD Ave Fort Lauderdale, FL 33301**

Total Number of Items in Sample: 301
Total Dollar Cost of Items in Sample: $1,595,067.65
Total Number of Items Unaccounted for: 7
Total Dollar Cost of Items Unaccounted for: $9,802.92
Total Net Book Value of Items Unaccounted for: $264.90

As a result of the property and inventory audit conducted at Administrative Support, it was determined that some internal controls over inventory and the management of tangible personal property were not compliant with the District's policies and procedures.

The location's property custodian (location Administrator) is responsible for the safekeeping and proper use of property at their assigned location, in accordance with Section 274.03, F.S., Florida Administrative Code and Business Practice Bulletin O-100.

Unaccounted-for Property

During a test-based audit of property and inventory at Administrative Support, seven (7) property items remained unaccounted for. The property custodian was unable to locate the seven remaining assets and did not provide any of the district's required supporting documentation to reconcile the missing items or substantiate their final disposition. The lack of adequate documentation, effective controls over the safeguarding of equipment, and accountability of tangible personal property increases the risk of assets becoming lost, stolen, or reported inaccurately.

BPB O-100 Section H states, "*All locations must take appropriate measures to ensure the safekeeping of all tangible personal property. This includes securing all high-theft equipment during hours of non-operation.*"

Conducting Semi-Annual Inventories

The property custodian was unable to demonstrate that the required semi-annual inventories were conducted and certified. The failure to complete the required semi-annual inventory indicated that the property custodian did not comply with BPB O-100. Failing to comply with the property and inventory policies and procedures weakens accountability over District assets and increases the risk that employee errors, theft, or misuse of assets may go undetected. Additionally, semi-

annual inventory review and reconciliation allow the location to promptly detect and resolve mistakes, discrepancies, or other asset record inconsistencies.

Recommendations

The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools/departments to ensure staff maintains an accurate physical accounting of designated assets. Additionally, the OCA recommends the following oversight and monitoring measures to the property custodian:

- Establish internal controls to improve accountability and the safeguarding of the District's assets.
- Review BPB O-100 Procedures for Property and Inventory Control with the designated property team members and all other related staff to ensure compliance with all applicable policies and procedures.
- Implement internal control procedures that include periodic review and reconciliation of asset records, at a minimum, during semi-annual inventories conducted in accordance with District policies and procedures for property control, as prescribed in BPB O-100.
- Submit all reconciled asset records to "Capital Asset" for processing upon completion of the reconciliation of asset records.
- Assemble a property and inventory team and provide all staff with the inventory management procedures and expectations as implemented by the property custodian.
- Enroll designated property team members to participate in the Information Technology Department's *Inventory Process & Tips* training.
- Continue school efforts to locate the remaining unaccounted-for items and report any asset recoveries to Accounting and Financial Reporting-Capital Assets immediately.

MARK D. DORSETT
CHIEF OPERATIONS OFFICER – *Task Assigned*

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June 24, 2026

TO: Merlin Butler, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

FROM: Mark D. Dorsett
Chief Operations Officer -*Task Assigned*

SUBJECT: **LOCATION 9615 AUDIT MANAGEMENT RESPONSE**

Physical Plant Operations' response to the audit conducted for Location 9615 from January 22 through February 13, 2026, is provided below.

Finding Response: Unaccounted-for Property
Physical Plant Operations (PPO) acknowledges the findings and recommendations and confirms that inventory controls are in place. These controls include monthly PNI 811 report reviews and semi-annual physical inventories conducted in April and October. Inventory records are reconciled, reviewed, and retained in SharePoint.

Because Location 9615 was recently transferred to PPO, management will ensure the location follows established inventory procedures and SOPs. Missing assets, relocations, transfers, or discrepancies will be investigated and reported to Capital Assets, as appropriate.

Discussion Response: Semi-annual Inventory
PPO acknowledges the findings and recommendations and confirms that semi-annual physical inventories are conducted each April and October in accordance with PPO's Standard Operating Procedures. Inventory is reconciled to the PNI 811 report, reviewed for accuracy and completeness, documented, and retained in SharePoint.

Management will incorporate the newly transferred Location 9615 into existing inventory control and review procedures. Missing assets, relocations, transfers, or discrepancies will be investigated and reported to Capital Assets, as appropriate.

PPO also notes that four of the seven unaccounted-for assets are technology-related and managed by the Information Technology (IT) Division. PPO will recommend that IT strengthen check-in procedures at all PPO locations when performing equipment repairs, replacements, or installations.

MDD:alj