

INTERNAL AUDIT REPORT

**Property and Inventory Audit of Selected Locations
2026 - 2027**



To be presented to the:

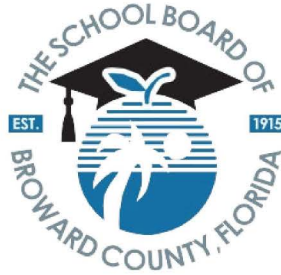
**Audit Committee on
October 1, 2026**

and

**The School Board of Broward County, Florida on
November 10, 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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browardschools.com

Office of the Chief Auditor

Mark Magli, Chief Auditor

600 Southeast Third Avenue

Fort Lauderdale, Florida 33301

phone: 754-321-2400 • fax: 754-321-2719

mark.magli@browardschools.com

www.browardschools.com/audit

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

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Dr. Howard Hepburn
Superintendent of Schools

September 23, 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 eleven (11) 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 and is responsible for implementing corrective actions and complying 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 four (4) 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.

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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Locations with Exceptions (Management responses included)

0211 Stranahan High.....	6-17
0241 McArthur High.....	18-22
0481 McNicol Middle.....	23-28
2971 Silver Lakes Middle.....	29-34
3151 Tequesta Trace Middle.....	35-40
3541 Monarch High.....	41-50
6501 Henry D. Perry Education Center.....	51-58

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 eleven (11) 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. Ten (10) of the eleven (11) 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 eleven (11) locations audited, 7,904 property items were sampled, with a combined historical purchase value of \$11,304,438.24. Three hundred thirty-two (332) of these items were unaccounted for, representing a combined historical value of \$614,403.23 and with a current net book value of \$40,319.70.

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	0211 Stranahan High	1,088	\$2,320,633.60	172	\$386,245.22	\$24,631.84	Exception	6-17
School	0241 McArthur High	1,549	\$1,706,621.05	18	\$11,364.77	\$665.64	Exception	18-22
School	0481 McNicol Middle	917	\$1,023,849.98	12	\$13,074.18	\$1,135.80	Exception	23-28
School	1391 Lauderhill 6-12	366	\$593,899.21	0	\$0.00	\$0.00	No Exception	
School	1631 Annabel C. Perry Pre K-8	280	\$281,575.28	3	\$2,566.91	\$249.93	No Exception	
School	1891 Seminole Middle	558	\$610,111.17	6	\$2,633.17	\$270.27	No Exception	
School	2971 Silver Lakes Middle	290	\$388,856.57	13	\$9,721.96	\$810.74	Exception	29-34
School	3151 Tequesta Trace Middle	437	\$603,201.58	10	\$11,937.80	\$1,410.02	Exception	35-40
School	3541 Monarch High	1,274	\$1,875,486.57	30	\$33,418.22	\$2,859.82	Exception	41-50
Subtotal		6,759	\$9,404,235.01	264	\$470,962.23	\$32,034.06	3 No Exceptions 6 Exceptions	

Area	Name	Sample Total	Historical Cost	Items Unaccounted For (IUF)	Historical Cost (IUF)	Net Book Value	No Exception/ Exception	Page No.
School	3871 Westglades Middle	565	\$698,589.05	2	\$3,446.08	\$878.72	No Exception	
Center	6501 H.D. Perry Education Center	580	\$1,201,614.18	66	\$139,994.92	\$7,406.92	Exception	51-58
Subtotal		1,145	\$1,900,203.23	68	\$143,441.00	\$8,285.64	1 No Exception 1 Exception	
Subtotal (Pg 3)		6,759	\$9,404,235.01	264	\$470,962.23	\$32,034.06	3 No Exceptions 6 Exceptions	
Total		7,904	\$11,304,438.24	332	\$614,403.23	\$40,319.70	4 No Exceptions 7 Exceptions	

SECTION II:

Property and Inventory Audit with No Exception

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

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

LOCATION NAME

1391 Lauderdale 6-12

1631 Annabel C. Perry Pre K-8

1891 Seminole Middle

3871 Westglades 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**

Stranahan High (0211)

Unaccounted For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	01-23373	COMPUTER, DELL GX 1/M	6M5QL01	\$1,319.00	\$0.00
2	03-20907	PRINTER, LEXMARK T520N	9910C3X	\$1,208.00	\$0.00
3	05-37869	PRINTER, LEXMARK T630N BLACK/WHITE LASER	99223N9	\$1,208.00	\$0.00
4	05-44332	STRIPPER, FLOOR WINDSOR LIGHTING 30"	041230300	\$6,375.47	\$0.00
5	05LA01911	APPLE-REFRESH LAPTOP	4H531FN5SEB	\$1,395.62	\$0.00
6	06-02670	DELL,DESKTOP, P4 TOWER W/19"	G390Z71	\$1,288.00	\$0.00
7	06-04299	PRINTER, LEXMARK T640N B/W LASER	7900HTC	\$1,198.00	\$0.00
8	06-82702	WRESTLING MATS	96750007	\$9,998.57	\$0.00
9	06-83650	POST, HUNTER DSP600 ALIGNMENT	FQ6113	\$11,130.00	\$0.00
10	07-01227	DELL,DESKTOP, PENTIUM 4 W/17" FLAT PANEL	3XZWK91	\$1,098.00	\$0.00
11	08-03360	DELL DESKTOP 745 W/17" FLAT PANEL/CD-RW/DVD	8Q7QHD1	\$1,006.00	\$0.00
12	08-06601	DVD CD SUPER COPY	00369001967	\$1,939.00	\$0.00
13	08-09787	DELL OPTIPLEX 745 DT, CORE E4300	99RJZD1	\$1,068.00	\$0.00
14	08-81116	MEINL WESTON TUBA W/CASE	8422	\$7,091.00	\$0.00
15	08-81117	MEINL WESTON EUPHONIUM	063549	\$5,246.50	\$0.00
16	08-81118	MEINL WESTON EUPHONIUM	070295	\$5,246.50	\$0.00
17	08-81540	CONN FRENCH HORN	647104	\$3,839.00	\$0.00
18	09-04434	DELL OPTIPLEX 755 W/17" FLAT PANEL CD/RW	8HKWCH1	\$1,042.00	\$0.00
19	09-06375	X-CHANGER, SNAP ON MFXHD35 FLUID	S032856	\$5,401.20	\$0.00
20	09-07246	LIFT, AMMEO VEHICLE SCISSOR	M65/10313	\$2,744.00	\$0.00
21	13-00102	DELL LATITUDE E6420 (225-0367)	FPW7DS1	\$1,153.13	\$0.00
22	13-01825	METRON 71 CHG TABLE - ITEM 081557644	1111612005	\$2,399.00	\$0.00
23	15-05337	ALTO SAX	L86928	\$1,101.60	\$0.00
24	15-05350	TENOR SAX TRAINING	E05993	\$1,389.96	\$0.00
25	15-05351	OBOE TRAINING	52024	\$1,436.40	\$0.00
26	15-05353	TROMBONE W F ATTACH PERFORMING	387817	\$1,838.62	\$0.00
27	15-05359	BASS CLARINET TRAINING	30340	\$1,872.72	\$0.00
28	15-05361	EUPHONIUM 4 VALVUE PERFORMING	381678	\$2,048.38	\$0.00
29	15-05364	ALTO SAX PERFORMING	E09630	\$2,439.72	\$0.00
30	15-05368	FRENCH HORN DOUBLE PERFORMING	378862	\$3,065.44	\$0.00
31	15-05371	SOUSAPHONE SP	386239	\$5,000.66	\$0.00
32	15-05372	SOUSAPHONE SP	388873	\$5,000.66	\$0.00
33	15-05373	SOUSAPHONE SP	388884	\$5,000.66	\$0.00
34	15-05374	SOUSAPHONE SP	388887	\$5,000.66	\$0.00

Non-Smart Assets

#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
35	15-05375	MARCHING FRENCH HORN	371790	\$1,557.60	\$0.00
36	15-05376	MARCHING FRENCH HORN	371762	\$1,557.60	\$0.00
37	15-05377	MARCHING FRENCH HORN	371766	\$1,557.60	\$0.00
38	15-05378	TUBA FULL SIZE 4 VALVE	508962	\$5,487.48	\$0.00
39	15-05379	TUBA FULL SIZE 4 VALVE ROTARY	21149	\$6,999.00	\$0.00
40	15-05380	TUBA FULL SIZE 4 VALVE ROTARY	21150	\$6,999.00	\$0.00
41	15-05381	BARITONE SAXOPHONE PERFORMING	39264	\$7,265.16	\$0.00
42	15-05385	MARCHING BARITONE	392918	\$2,656.80	\$0.00
43	15-05386	MARCHING BARITONE	385819	\$2,656.80	\$0.00
44	15-05387	OBOE PERFORMING	32300	\$3,600.00	\$0.00
45	15-05525	BASS CLARINET PERFORMING	04197	\$7,504.92	\$0.00
46	16-00272	EUPHONIUM 3 VALVE SILVER	511774	\$1,900.80	\$0.00
47	17-02278	CO 2 LASER	17462	\$7,995.00	\$0.00
48	17-03275	SPECTRA IV SE 36X OPTICAL FULL KIT	AEF-QWS3	\$3,675.83	\$551.38
49	18-03259	WRESTLING MAT	OMISSION	\$9,345.00	\$2,102.62
50	18-03728	4X 3MP, PENDANT MUTLISENSOR CAMERA, 2--8	111712879091	\$1,926.25	\$0.00
51	19-00025	EPSO-V11H741522 BRIGHTLINK 685WI	OMISSION	\$1,357.45	\$0.00
52	19-03872	RADIO, MOTOROLA XPR 3300E UHF	446TVBG497	\$337.50	\$16.07
53	20-00355	WAZER STANDUP	OMISSION	\$8,977.00	\$961.82
54	20-00877	325-05050B TRAINING MANNEQUIN NURSING	OMISSION	\$14,051.54	\$5,620.62
55	20-01609	SONY ALPHA A7S2 CAMERA	OMISSION	\$4,161.46	\$693.57
56	20-01611	SIGMA 1.4 DC LENS	OMISSION	\$1,117.00	\$186.17
57	20-01612	SONY 70-200MM LENS/FILTER	OMISSION	\$2,389.00	\$398.17
58	20-04286	LENOVO 100E (1A CELERON NON-TOUCH)	P207N78K	\$207.50	\$0.00
59	21-14658	LENOVO THINKPAD L13 I3 (1D I3 TOUCH)	R90YP2XY	\$463.50	\$0.00
60	21-14670	LENOVO THINKPAD L13 I3 (1D I3 TOUCH)	R90YP0HD	\$463.50	\$0.00
61	21-14680	LENOVO THINKPAD L13 I3 (1D I3 TOUCH)	R90YNYHL	\$463.50	\$0.00
62	21-14703	LENOVO THINKPAD L13 I3 (1D I3 TOUCH)	R90YP2WB	\$463.50	\$0.00
63	21-14709	LENOVO THINKPAD L13 I3 (1D I3 TOUCH)	R90YP1DN	\$463.50	\$0.00
64	21-14741	LENOVO THINKPAD L13 I3 (1D I3 TOUCH)	R90YP0MP	\$463.50	\$0.00
65	21-14812	LENOVO THINKPAD L13 I3 (1D I3 TOUCH)	R90YP0GJ	\$463.50	\$0.00
66	21-39505	COLLABORATION KIT, POLYCOM STUDIO	8G2037575C50F9	\$865.71	\$0.00
67	21-39774	COLLABORATION KIT, POLYCOM STUDIO	8G20385771E4F9	\$865.71	\$0.00
68	21-48945	LENOVO 300E 2ND GEN (AMD) TOUCH	R910WFKH	\$264.50	\$13.23
69	21-48956	LENOVO 300E 2ND GEN (AMD) TOUCH	R910WFMT	\$264.50	\$13.23
70	21-48980	LENOVO 300E 2ND GEN (AMD) TOUCH	R910WFR5	\$264.50	\$13.23
71	21-49100	LENOVO 300E 2ND GEN (AMD) TOUCH	R910WFNA	\$264.50	\$13.23
72	21-49138	LENOVO 300E 2ND GEN (AMD) TOUCH	R910WFNZ	\$264.50	\$13.23
73	22-45569	LAPTOP, DELL LATITUDE 3420	8G1NRG3	\$590.50	\$127.94
74	22-45585	LAPTOP, DELL LATITUDE 3420	221NRG3	\$590.50	\$127.94
75	23-01038	1371044 - GE MAC 1200 INTERPRETER	OMISSION	\$1,500.00	\$1,025.00
76	24-17277	PROMETHEAN ACTIVEPANEL 75" PREM BNDL	9B75EP103TB02A0008	\$3,665.00	\$2,575.94
77	25-08893	JUGS FOOTBALL PASSING MACHINE	NONE	\$6,105.00	\$5,799.75

Non-Smart Assets

#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
78	78-19048	MAT, WRESTLING (0211)	02110067	\$4,995.00	\$0.00
79	85-26853	OVEN, CONVECTION BLODGETT (0211)	0784G5021101	\$2,323.00	\$0.00
80	87-26795	SAXOPHONE SELMER BARITONE 156	946117	\$1,109.00	\$0.00
81	89-22502	PIANO KORG SCX 1D	003546	\$1,995.00	\$0.00
82	90-10816	PIANO, GRAND GABLE MODEL "D" W/ADJ BENC	166016	\$3,721.00	\$0.00
83	91-14248	MANIKIN CHRIS CLEAN AA6001 W/RECORDER	03360017	\$1,334.50	\$0.00
84	92-20435	SCOREBOARD CONTROL 1010 GREEN CARRY CASE	1007	\$5,479.03	\$0.00
85	93-12695	MAT, WRESTLING RESILITE RSP-5000	02110031	\$8,500.00	\$0.00
86	94-12863	HORN FRENCH HOLTON H379	640034	\$1,239.00	\$0.00
87	94-12864	SAXOPHONE TENOR YAMAHA YTS-62	030033	\$1,640.00	\$0.00
88	94-12868	SOUSAPHONE YAMAHA YSH411	100340	\$3,199.00	\$0.00
89	94-12870	SOUSAPHONE YAMAHA YSH411	100228	\$3,199.00	\$0.00
90	94-22216	TUBA YAMAHA 4BB321	101994	\$2,299.00	\$0.00
91	94-24274	MARIMBA MUSSER M300 FOUR OCTAVES W/COVER	AV1300	\$2,565.00	\$0.00
92	94-24275	XYLOPHONE MUSSER CONCERT 3 1/2 OCTAVES	BJ3977	\$1,280.00	\$0.00
93	95-46464	READER BAR CODE W/CCD SCANNER	SL079067	\$1,165.00	\$0.00
94	96-24116	PIANO, GRAND 5'8" YAMAHA W/ADJUST BENCH	5489964	\$9,950.00	\$0.00
95	96-47403	WORKSTATION KEYBOARD KORG X-3	609204	\$1,209.00	\$0.00
96	97-47260	SOUSAPHONE BBB	595844	\$3,629.21	\$0.00
97	97-90229	MACHINE, CHIN DIP CYBEX GALILEO	5595491P003949	\$2,396.00	\$0.00
98	99-05190	TESTER, PITSCO STRUCTURE	02392	\$1,295.00	\$0.00
99	99-07898	SEEKER 2 D, 54532	175S	\$2,495.00	\$0.00
100	99-22096	PACKAGE, MACHING CENTER DAVINCI 10"X12"	3998	\$11,540.00	\$0.00
101	R04-85641	COMPUTER, QUICK SILVER MAC G4	XB2100A1M8G	\$2,998.85	\$0.00
102	R14-80647	WELDER, MILLER MILLERMATIC 251	LH080650B	\$2,459.00	\$514.30
103	R94-10654	TUBA YAMAHA YBB321	101176	\$2,299.00	\$0.00
104	R94-13080	HORN HOLTON H379 FRENCH	640176	\$1,239.00	\$0.00
105	R95-22344	SYSTEM, WENGER INSTRUMENT CONDUTOR	02110066	\$1,043.00	\$0.00
106	R96-30082	WELDER SNAP-ON	95134678	\$1,399.95	\$0.00
107	R97-37015	SOUSAPHONE	595781	\$3,629.21	\$0.00
Total (Non-Smart Assets)				\$327,246.93	\$20,767.44

Smart Assets

#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S17000785	SONY KDL50W800C 50-INCH CLASS 3D LED TV	5019702	\$1,426.00	\$0.00
2	S17000939	LENOVO YOGA 260 (I3 PROCESSOR) LAPTOP	MP131WT2	\$899.00	\$0.00
3	S17004192	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068P22	\$264.00	\$0.00
4	S17004234	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068P7W	\$264.00	\$0.00
5	S17004279	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068P29	\$264.00	\$0.00
6	S17004343	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068XTN	\$264.00	\$0.00
7	S17004408	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068P25	\$264.00	\$0.00
8	S17004416	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068NT7	\$264.00	\$0.00

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
9	S17004433	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068PK5	\$264.00	\$0.00
10	S17004441	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068X0N	\$264.00	\$0.00
11	S17004444	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068X7B	\$264.00	\$0.00
12	S17004466	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068P0L	\$264.00	\$0.00
13	S17004486	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068X9L	\$264.00	\$0.00
14	S17004496	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068X8V	\$264.00	\$0.00
15	S17004507	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068XTZ	\$264.00	\$0.00
16	S17004508	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068P9W	\$264.00	\$0.00
17	S17004524	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068XFU	\$264.00	\$0.00
18	S17004530	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068NPA	\$264.00	\$0.00
19	S17004535	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068X77	\$264.00	\$0.00
20	S17004542	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068PVU	\$264.00	\$0.00
21	S17004592	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068X89	\$264.00	\$0.00
22	S17004655	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068PCZ	\$264.00	\$0.00
23	S17004657	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068XBK	\$264.00	\$0.00
24	S17004679	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068PKV	\$264.00	\$0.00
25	S17004689	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068WXZ	\$264.00	\$0.00
26	S17004694	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068Q54	\$264.00	\$0.00
27	S17004726	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068PKT	\$264.00	\$0.00
28	S17004745	LENOVO 11E YOGA (TOUCH) LAPTOP	LR068XG8	\$264.00	\$0.00
29	S17010674	AP230, INDOOR PLENUM RATED	2301605180606	\$566.17	\$0.00
30	S17010675	AP230, INDOOR PLENUM RATED	2301605180010	\$566.17	\$0.00
31	S17010676	AP230, INDOOR PLENUM RATED	2301605180174	\$566.17	\$0.00
32	S18-05138	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD02HNPX	\$232.50	\$0.00
33	S18-05141	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD02JGVY	\$232.50	\$0.00
34	S18-05146	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD02HNR0	\$232.50	\$0.00
35	S18-05147	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD02HNPQ3	\$232.50	\$0.00
36	S18-05262	SBP0F56W-DRUM SET 5 PIECE W. HARDWARE	SBP0F56W	\$760.00	\$0.00
37	S18-05263	PCH-MQLD-CASE, MARCHING TOM	NONE	\$140.16	\$0.00
38	S18-05267	YAS200AD-ALTO SAXOPHONE	M86184	\$955.80	\$0.00
39	S18-05272	YCL200AD-CLARINET	M86006	\$444.15	\$0.00
40	S18-05282	YPC32-PICCOLO	144042	\$658.83	\$0.00
41	S18-05284	YPC32-PICCOLO	144046	\$658.83	\$0.00
42	S18-05289	YFL200AD-FLUTE	K91798	\$424.35	\$0.00
43	S18-09992	MQT60234FWC-MARCHING QUINTS W/CASE	UHMP0502	\$1,303.68	\$0.00
44	S18-09993	2350WSP-SOUSAPHONE	498376	\$5,256.47	\$0.00
45	S18-09994	2350WSP-SOUSAPHONE	498378	\$5,256.47	\$0.00
46	S18-09995	2350WSP-SOUSAPHONE	498389	\$5,256.47	\$0.00
47	S18-09996	2350WSP-SOUSAPHONE	498367	\$5,256.47	\$0.00
48	S18-10007	SB20SP-MARCHING MELLOPHONE	488842	\$1,218.74	\$0.00
49	S18-10008	RMFCQ-CARRIER, MARCHING TOM	NONE	\$155.52	\$0.00
50	S18-10013	YTR200AD-TRUMPET	008026	\$554.85	\$0.00
51	S18-10016	YTR200AD-TRUMPET	008597	\$554.85	\$0.00

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
52	S18-10019	YTR200AD-TRUMPET	009103	\$554.85	\$0.00
53	S18-10020	YTR200AD-TRUMPET	009282	\$554.85	\$0.00
54	S18-10023	YTR200AD-TRUMPET	009370	\$554.85	\$0.00
55	S18-11530	CR5BT-STUDIO MONITORS W.CABLES	DBJN0010	\$209.00	\$0.00
56	S18-11620	1 1/4-IN X 2' X 2' OCEAN BLUE DROP ZONE FO	NONE	\$2,309.97	\$481.24
57	S18-11621	3/8-IN X 4' X 4' RUBBER BLACK WITH BLUE IN	NONE	\$8,760.00	\$1,825.00
58	S18-16109	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD03U9YX	\$242.50	\$0.00
59	S18-18825	RECTANGULAR REC DESK 24X27	NONE	\$1,161.50	\$721.10
60	S20-09560	SURROUND SOUND SPEAKER	NONE	\$174.43	\$0.00
61	S21-02075	TABLET	1XFRGW173	\$2,113.02	\$70.43
62	S22-01944	CORDED TRACK SAW	NONE	\$517.65	\$215.69
63	S22-02527	113008846 CANON 2727C002	38630-472076046953	\$449.00	\$197.78
64	S22-03351	PATIENT MONITORS	NONE	\$361.76	\$176.58
65	S22-03352	PATIENT MONITORS	NONE	\$361.76	\$176.58
Total (Smart Assets)				\$58,998.29	\$3,864.40
Summary					
Category			Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS			107	\$327,246.93	\$20,767.44
SMART ASSETS			65	\$58,998.29	\$3,864.40
Total			172	\$386,245.22	\$24,631.84

Location: Stranahan High (0211)
Custodian: Nichola Stephenson Gayle, Principal
Address: 1800 SW 5th Place, Fort Lauderdale, FL 33312

Total Number of Items in Sample: 1,088
Total Dollar Cost of Items in Sample: \$2,320,633.60
Total Number of Items Unaccounted for: 172
Total Dollar Cost of Items Unaccounted for: \$386,245.22
Total Net book Value of Items Unaccounted for: \$24,631.84

As a result of the property and inventory audit conducted at Stranahan 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 Stranahan High, one hundred seventy-two (172) items were unaccounted for. The location indicated that forty (40) of the unaccounted assets were laptops distributed during the COVID-19 period. However, no supporting documentation was provided to substantiate this claim. These assets remain unaccounted for.

The location also indicated that seventy (70) of the unaccounted items were removed from the school due to flooding and mold on April 12, 2023. However, a review of the flood pickup letter and supporting Surplus Form (Form 3290A) found that the seventy (70) items were not listed as having been removed from the school. Therefore, these items remain unaccounted for.

Additionally, the location indicated that three (3) of the unaccounted assets had been identified as missing in 2023. However, no supporting documentation was provided to substantiate this claim, nor was documentation provided to demonstrate that the asset records had been submitted to Accounting and Financial Reporting - Capital Assets for reconciliation and appropriate record updates. Therefore, these assets remain unaccounted for.

(Stranahan High continued)

The location further indicated that one (1) of the unaccounted assets was surplus during the summer of 2022 but was not properly documented on Form 3290A. Failure to complete the required District Form 3290A results in insufficient documentation to substantiate the asset's final disposition. This asset remains unaccounted for.

Finally, the location stated that fifty-eight (58) of the unaccounted assets were due to the age of the assets. The age of an asset does not negate the requirement for proper accountability. Therefore, these assets remain unaccounted for.

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.”*

Receiving Tangible Personal Property Online

During the review of the school's inventory records, four hundred twenty (420) 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.

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 four hundred two (402) of the four hundred twenty (420) property records. However, the property custodian did not provide the required invoices for 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 one hundred seventy-two (172) total unaccounted-for assets identified during the audit.

¹ “NONE” is what is entered in SAP during on-line 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 during on-line receiving.

(Stranahan High continued)

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.

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.”*

Conducting Semi-Annual Inventories

A review of the location's semi-annual inventory forms submitted through BCPS Central³ revealed that both required semi-annual inventories were completed and submitted. However, as noted, one hundred seventy-two (172) 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.

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

(Stranahan High continued)

- 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 Accounting and Financial Reporting - Capital Assets 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.

Stranahan High School
Nichola Stephenson Gayle, Principal
1800 S.W. 5th Place
Fort Lauderdale, FL 33312
phone: 754-323-2100 • fax: 754-323-2196
Nichola.Stephenson@browardschools.com
www.browardschools.com/stranahan



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Superintendent of Schools

July 27, 2026

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

From: Nichola Stephenson Gayle, Principal *NSG*
Stranahan High School

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

Subject: Property Audit Response for 0211 Stranahan High School

This response is submitted on behalf of Stranahan High School regarding the Property and Inventory Control Audit conducted from January 27 to February 11, 2026. The audit reviewed a sample of property records to assess compliance with established criteria and to identify any instances of noncompliance, significant deficiencies, or material weaknesses in internal controls.

The audit identified 172 unaccounted-for items and 411 discrepancies. Stranahan High School has reviewed the findings and supporting documentation. On January 12, 2026, and March 18, 2026, lists of COVID-era laptops that should have been removed from Stranahan's Property and Inventory records were submitted for review. On April 9, 2026, Stranahan's then-Microtech, Joseph Dosstter, submitted documentation to Capital Assets, including a letter supporting removal and an Excel file identifying the items to be removed. During the January 2026 audit, the auditor, Keith, stated that Ashley Acevedo, the auditor who conducted Stranahan's January 2023 5K audit, had not submitted the final paperwork to Capital Assets. Additionally, following the April 12, 2023, flood event, Stranahan was directed by PPO Director Sam Bays to remain out of impacted areas. West Construction was contracted as the outside vendor to clean affected areas and remove damaged items. Attached is a detailed list from West Construction identifying items disposed of as part of that process. Upon review of the unaccounted-for items, Stranahan has identified findings with which the school agrees and disagrees, as outlined in the table below.

Audit Finding	Response	Corrective Action Plan	Target Date
40 COVID-era laptops that should have been removed during the January 2023 5K audit	Disagree	Work with Capital Assets to review documentation and rectify the identified discrepancy items.	8/30/2026
70 unaccounted-for items, including band equipment, instruments, and other equipment impacted by excessive water intrusion and disposed of following the April 12, 2023 flood	Disagree	Work with Capital Assets to review supporting documentation and rectify the identified discrepancy items.	8/30/2026
3 items previously identified during the January 2023 5K audit	Disagree	Work with Capital Assets to verify prior audit documentation and rectify the identified discrepancy items.	8/30/2026
1 item surplused in summer 2022 and reported during the January 2023 5K audit; final paperwork was not submitted by the Microtech	Disagree	Work with Capital Assets to confirm surplus documentation and rectify the identified discrepancy item.	8/30/2026
58 items unaccounted for between 1984 and 2024	Acknowledge	Stranahan is unable to provide a full accounting for these items due to the age of the records; however, the school will strengthen internal controls moving forward.	8/30/2026



- In addition to the required semi-annual inventories, periodic spot checks of high-risk and frequently used equipment will be conducted to identify and address missing, lost, or stolen items in a timely manner.
- Training will be provided to all staff responsible for property and equipment to reinforce BCPS procedures related to accountability, proper handling, and required reporting protocols.
- We will ensure that all semi-annual inventories are conducted with fidelity, discrepancies are investigated promptly, and appropriate documentation is submitted to maintain accurate inventory records, including updates for additions, removals, or transfers.
- We will redefine the roles and responsibilities of the property and inventory team. Additionally, we will include/add our performing arts (band and drama) staff to the inventory team.
- We will review and revise our internal procedures for receiving and releasing items.
- Quarterly meetings will be held to review effective monitoring of paperwork (i.e. property passes, transfers/surpluses, acquisitions, etc.) and P&I protocols and procedures.
- Property and Inventory will be added as a standing item on faculty and administrative meeting agendas.
- Ensure asset records are complete and accurate (serial numbers/descriptions) by verifying physical items against inventory reports each review to correct discrepancies and meet BCPS requirements.
- All team members will review the Business Practice Bulletin O-100 and will be trained on Property and Inventory Controls to ensure compliance with policies and procedures (attend as a team).

If you have any questions, please feel free to contact me at 754-323-1200.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property & Inventory Department
2026-2027
McArthur High (0241)

Unaccounted For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	21-03841	LENOVO THINKPAD L390 (1D - I3 TOUCH)	R90Y30X3	\$463.50	\$0.00
2	21-26166	THINKPAD L14 GEN1 20U2S0NE00	PF1T0WES	\$503.50	\$0.00
3	21-28897	THINKPAD L14 GEN1 20U2S0NF00	PF1T990J	\$478.50	\$0.00
4	21-52479	LENOVO 300E 2ND GEN (AMD) TOUCH	R910X8W6	\$264.50	\$13.23
5	22-03162	LAPTOP, LATITUDE 3190 2-IN-1	82Y99C3	\$276.05	\$32.21
6	22-08360	MOBILE PRECISION 7550	G0VL6G3	\$2,400.00	\$360.00
7	22-44834	LAPTOP, DELL LATITUDE 3420	5QHPRG3	\$590.50	\$127.94
8	96-32234	GOAL, FOOTBALL/SOCCER COMBO 1 PC	02410092	\$1,362.50	\$0.00
9	A12-80915	LEXMARK X652DE MFP PRINTER	79G60X1	\$1,799.00	\$0.00
Total (Non-Smart Assets)				\$8,138.05	\$533.38

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S17015919	LENOVO YOGA 260 (I3 PROCESSOR) LAPTOP	MP15Z1K0	\$899.00	\$0.00
2	S17030107	YAMAHA-MIXER, 6 CHANNEL	YCVN01227	\$201.75	\$0.00
3	S17036914	LENOVO T460 LAPTOP	PC0G75Z9	\$859.00	\$0.00
4	S18-00082	AP230, INDOOR PLENUM RATED, 2 RADIO 3X3:	2301702060966	\$566.17	\$0.00
5	S19-04527	BATTLING ROPE - BLACK	02410346	\$104.08	\$29.48
6	S19-04528	BATTLING ROPE - BLACK	02410347	\$104.08	\$29.48
7	S19-04662	HAMMER DUMBBELL 65LB EACH,RUBBER,ROUND	02410481	\$129.32	\$36.65
8	S19-04663	HAMMER DUMBBELL 65LB EACH,RUBBER,ROUND	02410482	\$129.32	\$36.65
9	S20-11574	RRR12RT-AUDIO CART-KAMAN	02410733	\$234.00	\$0.00
Total (Smart Assets)				\$3,226.72	\$132.26
Summary					
Category			Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS			9	\$8,138.05	\$533.38
SMART ASSETS			9	\$3,226.72	\$132.26
Total			18	\$11,364.77	\$665.64

Location: McArthur High (0241)
Custodian: Mark Howard, Principal
Address: 6501 Hollywood Blvd, Hollywood, FL 33024

Total Number of Items in Sample: 1,549
Total Dollar Cost of Items in Sample: \$1,706,621.05
Total Number of Items Unaccounted for: 18
Total Dollar Cost of Items Unaccounted for: \$11,364.77
Total Net Book Value of Items Unaccounted for: \$665.64

As a result of the property and inventory audit conducted at McArthur 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 McArthur High, eighteen (18) 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.

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 revealed that both required semi-annual inventories were completed and submitted. However, as noted, eighteen (18) 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

(McArthur High continued)

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 Accounting and Financial Reporting - Capital Assets 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 Howard, Principal
McArthur High School**

PHONE: 754-323-1200

FAX: 754-323-1330

EMAIL: mark.howard@browardschools.com

DATE: August 27, 2026

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

From: Mark Howard, Principal
McArthur High School

Via: Dr. Jermaine Fleming
South Regional Superintendent

Subject: Property and Inventory Audit Response McArthur High School

This memorandum is in response to the Property and Inventory Control Audit that concluded on April 4, 2026, at McArthur High School. The audit conducted documented fifty (50) unaccounted items totaling \$27,494.27. As of today, August 27, 2026, we have reduced the unaccounted items to fifty (50), which were verified by the auditing staff. Of the fifty (50), thirty-three (33) are Covid-Era devices. The attachment highlights the devices that have been identified as Covid -Era devices on the unaccounted list. We will also request the removal of thirty-three (33) Covid-era devices, reducing the total number of unaccounted items to eighteen (17). We will continue to actively search for the remaining items.

We understand the seriousness of maintaining compliance with the property records. We will implement corrective actions to enhance our property and inventory process. To maintain the continuity of our property and inventory management, we will implement the following:

- Establish an internal control to properly physically account for property, reconcile against inventory report, and report any discrepancies to Accounting & Financial Reporting Department - Capital Assets.
- Establish an internal control for the safekeeping and proper use of property to prevent the loss of assets.
- Establish internal controls to prevent or mitigate the unauthorized or improper removal of property from its primary operational area.



- In addition to the required semi-annual inventories, periodic spot checks of high-risk and frequently used equipment will be conducted to identify and address missing, lost, or stolen items in a timely manner.
- Training will be provided to all staff responsible for property and equipment to reinforce BCPS procedures related to accountability, proper handling, and required reporting protocols.
- We will ensure that all semi-annual inventories are conducted with fidelity, discrepancies are investigated promptly, and appropriate documentation is submitted to maintain accurate inventory records, including updates for additions, removals, or transfers.
- We will redefine the roles and responsibilities of the property and inventory team. Additionally, we will include/add our performing arts (band and drama) staff to the inventory team.
- We will review and revise our internal procedures for receiving and releasing items.
- Quarterly meetings will be held to review effective monitoring of paperwork (i.e. property passes, transfers/surpluses, acquisitions, etc.) and P&I protocols and procedures.
- Property and Inventory will be added as a standing item on faculty and administrative meeting agendas.
- Ensure asset records are complete and accurate (serial numbers/descriptions) by verifying physical items against inventory reports each review to correct discrepancies and meet BCPS requirements.
- All team members will review the Business Practice Bulletin O-100 and will be trained on Property and Inventory Controls to ensure compliance with policies and procedures (attend as a team).

If you have any questions, please feel free to contact me at 754-323-1200.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Office of the Chief Auditor
Property & Inventory Department

2026-2027

McNicol Middle (0481)

Unaccounted For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	11-04459	DELL OPTIPLEX 780 W/24 FLAT PANEL	HH7CGQ1	\$1,307.38	\$0.00
2	12-80472	DELL LATITUDE E6420 COMPUTER	5JTL4R1	\$1,165.13	\$0.00
3	13-01458	DELL OPTIPLEX 790 W/24 FLAT PANEL	JZS2LS1	\$1,045.74	\$0.00
4	15-05312	LENOVO THINKPAD YOGA I3	MP07DPP5	\$1,106.50	\$0.00
5	19-03355	RADIO, MOTOROLA XPR 3300E UHF	446TUZL080	\$337.50	\$16.07
6	21-01158	LENOVO THINKPAD L390 (1F - I5 TOUCH)	R90XDQS0	\$622.50	\$0.00
7	21-37568	COLLABORATION KIT, POLYCOM STUDIO	8G2037574C66F9	\$865.70	\$0.00
8	22-09707	LENOVO 300E (1B CELERON TOUCH)	R9142S6L	\$237.50	\$39.58
9	25-06545	INFOVIEW DISPLAY BUNDLE WITH WALL MOUNT	270090207718	\$1,270.77	\$1,080.15
10	98-09691	MODULE, AUDIO BROADCASTING	8400027	\$2,340.00	\$0.00
Total (Non-Smart Assets)				\$10,298.72	\$1,135.80

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S20-11582	MUSIC ART LAB - 16 STATIONS	C02YR00AH7VF	\$1,387.73	\$0.00
2	S20-11589	MUSIC ART LAB - 16 STATIONS	C02YQ07EH7VF	\$1,387.73	\$0.00
Total (Smart Assets)				\$2,775.46	\$0.00
Summary					
Category			Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS			10	\$10,298.72	\$1,135.80
SMART ASSETS			2	\$2,775.46	\$0.00
Total			12	\$13,074.18	\$1,135.80

Location: McNicol Middle (0481)
Custodian: Deirdre Benka-Coker, Principal
Address: 1602 S 27th Avenue, Hollywood, FL 33020

Total Number of Items in Sample: 917
Total Dollar Cost of Items in Sample: \$1,023,849.98
Total Number of Items Unaccounted for: 12
Total Dollar Cost of Items Unaccounted for: \$13,074.18
Total Net Book Value of Items Unaccounted for: \$1,135.80

As a result of the property and inventory audit conducted at McNicol 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 McNicol Middle, twelve (12) property items remained unaccounted for. The property custodian was unable to locate the twelve (12) 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."*

Receiving Tangible Personal Property Online

During the review of the school's inventory records, one hundred (100) 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 during its inventory reconciliation processes. Supporting invoices were required to properly identify the assets and correct the property records. Based on the invoices

(McNicol Middle continued)

provided, the OCA was able to identify, verify, and request corrections for the one hundred (100) property records.

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.

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."*

Conducting Semi-Annual Inventories

A review of the location's semi-annual inventory forms submitted through BCPS Central revealed that both required semi-annual inventories were completed and submitted. However, as noted, twelve (12) 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.

(McNicol Middle continued)

- 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 Accounting and Financial Reporting - Capital Assets 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.

McNICOL MIDDLE SCHOOL

Deirdre Benka-Coker, Principal

1602 S. 27th Avenue

Hollywood, Florida 33020

phone: 754-323-3400 • fax: 754-323-3438

www.browardschools.com/mcnicol

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Superintendent of Schools

July 24, 2026

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

FROM: Deirdre Benka-Coker, Principal
McNicol Middle Magnet & STEM School

VIA: Jermaine Fleming, Regional Superintendent
Teaching and Learning, South Region

SUBJECT: **PROPERTY AUDIT RESPONSE LETTER FOR 0481 MCNICOL MIDDLE**

Ref: (a) Florida Statute, Chapter 274
(b) Florida Administrative Code 69I-71
(c) Florida Administrative Code 69I-73
(d) Business Practice Bulletin O-100, dated June 22, 2017

McNicol Middle School is committed to strengthening asset accountability and has implemented the following internal controls to ensure the safeguarding, proper use, and accurate tracking of District property.

- Conduct a quarterly physical inventory.
- Maintain updated room-by-room PNI inventory lists and reconcile inventory records with the District's Capital Asset reports quarterly.
- Establish a **quarterly inventory review process** in which the property and inventory team (department heads) verify inventories assigned to their areas. The administrative team will review all inventory documentation for accuracy, completeness, and unresolved discrepancies prior to the Principal's certification.
- Ensure all **BPI assets are accurately recorded on Form 3290** and verified during the inventory process.

- When equipment is declared surplus, verify that it has been removed from the District inventory. If the item remains on the inventory report, follow up with the **Accounting & Financial Reporting Department – Capital Assets** and continue to account for the asset during each semi-annual inventory until it has been officially removed from the inventory system.
- Require prior administrative approval for any District asset removed from campus and complete an asset clearance process for all separating or transferring employees.
- Conduct periodic administrative walkthroughs and random spot checks to verify asset locations.
- Follow the established procedure to remove obsolete inventory items, such as the "**Module, Audio Broad**" (dated 1998), from the inventory system, as neither school personnel nor the auditor could identify or locate the asset.

Any asset identified as missing during the inventory process will be **immediately investigated** by reviewing room inventories, property passes, transfer records, repair documentation, and staff assignments. If the asset cannot be located, the discrepancy will be promptly reported to the **Accounting & Financial Reporting Department – Capital Assets**, police report submitted, and any additional documentation of the investigation will be maintained.

Furthermore, I respectfully request consideration of an inventory management concern. The school is being held accountable for permanently installed equipment, such as **InfoView Display Bundles**, that are mounted near the ceiling, making inventory tags inaccessible for routine verification. I recommend that vendors provide schools with a detailed list of all installed equipment, including the asset number and exact location, at the time of installation.

These measures will strengthen internal controls, improve inventory accuracy, and reduce the likelihood of future discrepancies while ensuring continued compliance with Florida Statute 274.03.



Deirdre Benka-Coker,

Principal

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property & Inventory Department
2026-2027
Silver Lakes Middle (2971)

Unaccounted For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	08-03556	FACSIMILE MACHINES: T & G BUSINESS PRODUCTS	HFE44700006	\$1,152.25	\$0.00
2	09-11706	REF DOUBLE FACE CANOPY TOPS	29710029	\$1,091.75	\$153.13
3	15-02748	APPLE MACBOOK AIR 11 14/4GB	C02NKJ89G083	\$1,083.00	\$0.00
4	17-00361	PORTABLE PA SYSTEM	838124288C	\$1,050.00	\$0.00
5	19-01174	AVIGILON 4X 3MP, PENDANT MULTISENSOR CAMERA	111808286578	\$2,121.25	\$522.98
6	19-03704	RADIO, MOTOROLA XPR 3300E UHF	446TVBF081	\$337.50	\$0.00
7	20-02180	LENOVO THINKPAD L390 (1F - I5 TOUCH)	MJ0AH9WK	\$622.50	\$0.00
8	20-02198	LENOVO 300E (1B CELERON TOUCH)	P207MYBE	\$237.50	\$0.00
9	21-26386	THINKPAD L14 GEN1 20U2S0NF00	PF1T1TC1	\$478.50	\$0.00
10	21-39097	COLLABORATION KIT, POLYCOM STUDIO	8G2037574DA8F9	\$865.71	\$0.00
11	21-65562	LENOVO 300E 2ND GEN (AMD) TOUCH	R912470A	\$264.50	\$0.00
12	22-49048	LENOVO 300E (1B CELERON TOUCH)	R91426VR	\$237.50	\$35.63
Total (Non-Smart Assets)				\$9,541.96	\$711.74

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S24-02338	LENOVO THINKVISION T24i-30 23.8" MONITOR	SV5NZL828	\$180.00	\$99.00
Total (Smart Assets)				\$180.00	\$99.00
Summary					
Category			Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS			12	\$9,541.96	\$711.74
SMART ASSETS			1	\$180.00	\$99.00
Total			13	\$9,721.96	\$810.74

Location: Silver Lakes Middle (2971)
Custodian: Errol Evans, Principal
Address: 7600 Tam O'Shanter Blvd, North Lauderdale, FL 33068

Total Number of Items in Sample: 290
Total Dollar Cost of Items in Sample: \$388,856.57
Total Number of Items Unaccounted for: 13
Total Dollar Cost of Items Unaccounted for: \$9,721.96
Total Net Book Value of Items Unaccounted for: \$810.74

As a result of the property and inventory audit conducted at Silver Lakes 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 Silver Lakes Middle, thirteen (13) property items remained unaccounted for. The property custodian was unable to locate the thirteen (13) 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."*

During the review of the school's inventory records, thirty-nine (39) 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 during 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 the thirty-nine (39) property records.

(Silver Lakes Middle continued)

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.

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.”*

Conducting Semi-Annual Inventories

A review of the location's semi-annual inventory forms, submitted through BCPS Central, revealed that for Fiscal Year 2025–2026, only one of the required semi-annual inventories was completed and submitted.

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.

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.

(Silver Lakes Middle continued)

- 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 Accounting and Financial Reporting - Capital Assets 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.

Silver Lakes Middle School

Errol A. Evans, Principals

7600 Tam O'Shanter Blvd.

Noeth Lauderdale, Florida 33068

phone: 754-322-4600 • fax: 754-322-4685

errol.evans@browardschools.com

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Dr. Howard Hepburn
Superintendent of Schools

DATE: September 10, 2026

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

FROM: Errol A. Evans, Principal
Silver Lakes Middle School

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



SUBJECT: CORRECTIVE ACTION PLAN FOR 2971-SILVER LAKES MIDDLE SCHOOL

This memo is in response to the Property and Inventory Audit conducted at Silver Lakes Middle School for the 2026 school year. We are committed to correcting the findings of the audit report. As a result, the procedures listed below will be implemented for the current school year and beyond to ensure accurate Property and Inventory school wide. The principal will review and continue to work on Business Practice Bulletin 0-100 procedures for Property and Inventory Control and follow the plan of action below:

- The principal has directed the Property and Inventory Team to conduct quarterly inventory checks on all items schoolwide. Any discrepancies will be rectified as top priority with Capital Asset.
- The Property and Inventory Team will conduct spot checks and initial the property forms in each classroom. The Micro-Technician will be responsible for checking classrooms to ensure teachers are following the newly established processes.
- The front office staff will notify the Office Manager when new equipment arrives on campus. The packing slip/invoice will be given to the office manager to receive it online. A copy of the packing slip/invoice will be given to the Micro -Technician, who will store the items in his office storage space and label each item with school name, serial number, and equipment description prior to distributing to staff members.
- Staff members that require any items removed from a specific location to another location on campus grounds will first contact the Micro-Technician for permission. They will be required to sign

transfer forms so the Micro-Technician will have accurate location of all items on campus as well as documentation.

- The Principal has established an internal control process to properly physically account for property, reconcile against inventory report, and report any discrepancies to Accounting & Financial Reporting Department - Capital Assets.
- The Principal has established an internal control process for the safekeeping of property and inventory to prevent the loss of assets.
- The principal will ensure that the Property and Inventory Team led by the Assistant Principal in charge of P&I and the Micro-Technician conduct schoolwide quarterly inventory checks in accordance with applicable policies and procedures. Any missing items will be promptly investigated and reported to Capital Asset and discrepancies will be rectified immediately. If proof that items are stolen, the SRO, School Police (SIU) will be notified. All work orders, property passes, SIU reports, Police Reports of theft of Property will be reported in a timely manner to law enforcement with serial numbers, equipment description, BPI-numbers, and location of missing items. All reports will be secured in a binder in the Principal's office.
- The Principal will direct the Assistant Principal over Property and Inventory along with the Micro-Technician to review the PNI Report monthly.
- The principal will direct the Assistant Principal with responsibility for Property and Inventory and the Micro-Technician to validate any surplus items prior to scheduling a B-Stock pick-up all surplus forms will include BPI number, serial number, model number, and equipment description for items that will be surplus. The principal will review for accuracy and sign forms.

The principal will ensure that any required corrections to Capital Assets are promptly recorded. Additionally, the Auditor's recommendations have been incorporated into the procedures listed above to ensure compliance with the audit report findings. With these measures in place, the school will be better positioned to maintain accurate Property and Inventory records for future audit.

The point of contact for this Corrective Action Plan is Errol Evan, Principal, Silver Lakes Middle School.

Errol Evans

Principal

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property & Inventory Department
2026-2027
Tequesta Trace Middle (3151)

Unaccounted For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	11-04459	HP 2915-8G-POESWITCH	CN30B03161	\$1,079.10	\$0.00
2	12-80472	HP 2915-8G-POESWITCH	CN30B030MJ	\$1,079.10	\$0.00
3	13-01458	LAPTOP CART - EARTH WALK CART 30 USER	540979981A	\$1,339.00	\$0.00
4	15-05312	LENOVO 300E (1B CELERON TOUCH)	P208DF8W	\$237.50	\$0.00
5	19-03355	LENOVO 300E (1B CELERON TOUCH)	P208DF6Y	\$237.50	\$0.00
6	21-01158	LENOVO 300E (1B CELERON TOUCH)	R914264Q	\$237.50	\$39.58
7	21-37568	LAPTOP, DELL LATITUDE 3420	5YCGJG3	\$590.50	\$127.94
8	22-09707	#6C342 MASTER TOOL SET	OMISSION	\$1,331.60	\$729.21
9	25-06545	LAPTOP CART-EARTH WALK (30-USER)	OMISSION	\$1,339.00	\$513.29
10	98-09691	PRESS, GRAPHICS NATIONAL HAT HM2000	9205	\$4,467.00	\$0.00
Total				\$11,937.80	\$1,410.02

Location: Tequesta Trace Middle (3151)
Custodian: Robert Rivera, Principal
Address: 1800 Indian Trace, Weston, FL 33326

Total Number of Items in Sample: 437
Total Dollar Cost of Items in Sample: \$603,201.58
Total Number of Items Unaccounted for: 10
Total Dollar Cost of Items Unaccounted for: \$11,937.80
Total Net Book Value of Items Unaccounted for: \$1,410.02

As a result of the property and inventory audit conducted at Tequesta Trace 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 Tequesta Trace Middle, ten (10) property items remained unaccounted for. The property custodian was unable to locate the ten (10) 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."*

Receiving Tangible Personal Property Online

During the review of the school's inventory records, eighty-nine (89) 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 during its inventory reconciliation processes. Supporting invoices were required to properly identify the assets and correct the property records. Based on the invoices

(Tequesta Trace Middle continued)

provided, the OCA was able to identify, verify, and request corrections for eighty-seven (87) property records. However, the property custodian did not provide the required invoices for the remaining two (2) assets. As a result, these assets could not be positively identified or located by the school and remain unaccounted for in the ten (10) total unaccounted-for assets identified during the audit.

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.

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.”*

Conducting Semi-Annual Inventories

A review of the location's semi-annual inventory forms submitted through BCPS Central revealed that both required semi-annual inventories were completed and submitted. However, as noted, ten (10) 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:

(Tequesta Trace Middle 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 Accounting and Financial Reporting - Capital Assets 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.

**ROBERT RIVERA, PRINCIPAL
TEQUESTA TRACE MIDDLE SCHOOL**

PHONE: 754-323-4415

FAX: 754-323-4479

EMAIL: ROBERT.RIVERA@BROWARDSCHOOLS.COM

Date September 2, 2026

TO: Dr. Jermaine Fleming, Regional Superintendent
South Area
Merlin Butler, Manager, Property & Inventory Control Audits
Office of the Chief Auditor

FROM: Robert Rivera, Principal 
Tequesta Trace Middle School

SUBJECT: **MANAGEMENT RESPONSE TO PROPERTY AND INVENTORY CONTROL AUDIT
RESULTS FOR 3151 TEQUESTA TRACE MIDDLE**

Thank you for the opportunity to review and respond to the findings in audit findings. Tequesta Trace Middle School acknowledges the audit results and remains committed to strengthening inventory accountability procedures, improving internal controls, and ensuring the proper safeguarding of district property.

Upon receipt of the audit findings, school administration began a review of current inventory management practices. To address the findings and strengthen controls moving forward, the following corrective actions will be implemented:

1. A comprehensive physical inventory review will be conducted with administrative staff, the technology liaison, custodians of property, and department representatives to verify the location and status of all inventoried assets.
2. Inventory reports will be reviewed quarterly and reconciled on a recurring basis throughout the school year rather than solely during the semi-annual inventory process. Any discrepancies identified will be investigated promptly and reported to Capital Assets when appropriate.
3. Documentation procedures will be strengthened to ensure that equipment transfers, surplus requests, repairs, disposals, and changes in asset location are properly recorded and reflected in district inventory records.
4. A formal process will be maintained for reviewing deliveries and verifying that items received are accurate and consistent with the corresponding packing slips and purchase documentation.



**SUBJECT: MANAGEMENT RESPONSE TO PROPERTY AND INVENTORY CONTROL AUDIT
RESULTS FOR 3151 TEQUESTA TRACE MIDDLE**

PAGE: 2

5. The school's inventory coordinator and administrative team will establish quarterly spot checks of high-value and portable assets, including technology equipment, carts, and tools, to improve accountability and identify discrepancies earlier.
6. Prior to certification of future semi-annual inventories, an administrative review process will be implemented to verify the accuracy and completeness of inventory submissions and to ensure that any missing items are fully investigated.
7. Staff members responsible for district property will be reminded of their responsibilities regarding the safekeeping, proper use, and reporting requirements for assigned assets.

Tequesta Trace Middle School recognizes the importance of maintaining accurate property records and safeguarding district resources. We appreciate the recommendations provided by the Office of the Chief Auditor and are committed to implementing these corrective measures to improve inventory controls, increase accountability, and prevent similar findings in future audits.

If you have any questions, please contact Robert Rivera at 754-323-4415 or robert.rivera@browardschools.com.

RR:km

c: Dr. Jermaine Fleming
Merlin Butler

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property & Inventory Department
2026-2027
Monarch High (3541)

Unaccounted For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	03-82702	BESSON EUPH	894145	\$1,922.25	\$0.00
2	04-80269	MARCHING T'BONE KING	902899	\$1,015.00	\$0.00
3	05-47883	PRINTER, LEXMARK T630N B/W LASER	9923KCN	\$1,208.00	\$0.00
4	14-04707	NOVA CHAT NEX 7	7NXNC3346	\$3,595.50	\$0.00
5	16-02448	PELCO DD436 PTZ DOME DRIVE	15301-AEB-DK41	\$1,191.00	\$0.00
6	19-04624	LENOVO THINKSTATION P330, DESKTOP BUNDLE	MJ08P4A5	\$1,165.00	\$0.00
7	21-10832	LENOVO THINKPAD L390 (1D - I3 TOUCH)	R90YSKB0	\$463.50	\$0.00
8	21-10929	LENOVO THINKPAD L390 (1F - I5 TOUCH)	R90YM4F3	\$622.50	\$0.00
9	21-10936	LENOVO L390 YOGA (1I I7 LIGHTWEIGHT)	R90YX88Y	\$864.50	\$0.00
10	21-37396	COLLABORATION KIT, POLYCOM STUDIO	8G2037575BB0F9	\$865.70	\$0.00
11	21-37397	COLLABORATION KIT, POLYCOM STUDIO	8G2037574CA4F9	\$865.70	\$0.00
12	21-37404	COLLABORATION KIT, POLYCOM STUDIO	8G2037575346F9	\$865.70	\$0.00
13	21-37860	COLLABORATION KIT, POLYCOM STUDIO	8G2037573C82F9	\$865.70	\$0.00
14	21-37896	COLLABORATION KIT, POLYCOM STUDIO	8G2038576D78F9	\$865.70	\$0.00
15	21-37927	COLLABORATION KIT, POLYCOM STUDIO	8G2038576A20F9	\$865.70	\$0.00
16	22-46335	LAPTOP, DELL LATITUDE 3420	8W2NRG3	\$590.50	\$127.94
17	22-46356	LAPTOP, DELL LATITUDE 3420	8K4NRG3	\$590.50	\$127.94
18	22-52017	LENOVO 300E (1B CELERON TOUCH)	R9141MX9	\$237.50	\$59.38
19	22-52061	LENOVO 300E (1B CELERON TOUCH)	R9141N74	\$237.50	\$59.38
20	22-55490	1880305A ULTIMA 65 INSTALL BNDL	OMISSION	\$2,759.79	\$1,379.90
21	23-00141	EPET16650 EPSON PRINTER	OMISSION	\$1,260.19	\$399.06
22	24-11383	LENOVO 13W YOGA G2	PW08VS93	\$463.50	\$293.55
23	24-15931	LENOVO 13W YOGA G2, AMD	PW090BTS	\$463.50	\$324.45
24	R04-86093	CUTTER VINYL GRAPHTECH	3052108	\$1,745.00	\$0.00
Total (Non-Smart Assets)				\$25,589.43	\$2,771.60

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S16069713	HP 1500 W POEZL2 POWER SUPPLY NEW	OMISSION	\$805.93	\$0.00
2	S16069714	HP 1500 W POEZL2 POWER SUPPLY NEW	OMISSION	\$805.93	\$0.00
3	S16069751	HP 24-PORT SFP V2 ZL MODULE	SG6027V00K	\$2,859.27	\$0.00
4	S17002399	PEAVEY-AMPLIFYER GUITAR	OVBFF051314	\$349.99	\$0.00
5	S17002462	YAMAHA-TENOR SAXOPHONE PERFORMI	E30088	\$2,755.62	\$0.00
6	S19-08571	750VA-UPS FOR LIGHTING CONSOLE-APC	NONE	\$252.05	\$88.22
Total (Smart Assets)				\$7,828.79	\$88.22
Summary					
Category			Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS			24	\$25,589.43	\$2,771.60
SMART ASSETS			6	\$7,828.79	\$88.22
Total			30	\$33,418.22	\$2,859.82

Location: Monarch High (3541)
Custodian: James Cecil, Principal
Address: 5050 Wiles Road, Coconut Creek, FL 33073

Total Number of Items in Sample: 1,274
Total Dollar Cost of Items in Sample: \$1,875,486.57
Total Number of Items Unaccounted for: 30
Total Dollar Cost of Items Unaccounted for: \$33,418.22
Total Net Book Value of Items Unaccounted for: \$2,859.82

As a result of the property and inventory audit conducted at Monarch 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 Monarch High, thirty (30) property items remained unaccounted for after the property custodian provided physical locations and supporting documentation for other assets as part of the audit response.

The location indicated that two (2) unaccounted for laptops were improperly disposed of. However, the assets retained a net book value and had not been removed from the inventory records. Therefore, the required disposition documentation was not provided to substantiate their removal from the school's inventory.

BPB O-100 Section C states, *"The location must verify if there is any useful life or net book value for the surplussed Technology Property. A work order stating "Beyond Economical Repair" must be included when submitting the documents to Accounting & Financial Reporting Department."*

The location also indicated that three (3) unaccounted network equipment assets were listed with the District's Network Operations Center (NOC). A review of the NOC records found that one (1) asset was not listed as active network equipment, while the remaining two (2) assets could not be verified because their manufacturer serial numbers were recorded as "OMISSION." Therefore, the assets could not be adequately identified or substantiated.

(Monarch High continued)

The location further indicated that one (1) unaccounted asset represented a bundle of items that was difficult to identify. The location believed the purchase was for a laminator; however, the manufacturer serial number was not recorded at the time of receiving and was listed as "OMISSION." As a result, the asset could not be adequately identified or verified.

BPB O-100 Section A states, *"When ordering tangible personal property, locations are **prohibited** from purchasing items in **"lots", "bundles", or "attached lists"**. The acquisition of tangible personal property using P-Cards is also prohibited. In order to accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition, and the appropriate delivery address should be noted. The Procurement & Logistics Operations Department will reject all requisitions for tangible personal property not complying with appropriate guidelines."*

Finally, the location stated that police reports were filed for the remaining twenty-four (24) unaccounted assets because the items could not be located during the audit. The filing of police reports after assets could not be located during the audit does not substantiate the assets' disposition or resolve the inventory discrepancy. The inability to locate the assets during the audit indicates a deficiency in asset safeguarding and accountability. Therefore, the twenty-four (24) assets remain unaccounted for.

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."*

Receiving Tangible Personal Property Online

During the review of the school's inventory records, three hundred (300) 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 during 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 two hundred ninety-five (295) property records. The remaining five (5) assets could not be positively identified or located by the school and remain unaccounted for in the thirty (30) total unaccounted-for assets identified during the audit.

(Monarch High continued)

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.

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.”*

Conducting Semi-Annual Inventories

A review of the location's semi-annual inventory forms, submitted through BCPS Central, revealed that for Fiscal Year 2025–2026, both required semi-annual inventories were completed and submitted with no unaccounted-for tangible personal property reported. However, as noted, thirty (30) 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.

(Monarch High continued)

- 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 Accounting and Financial Reporting - Capital Assets 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.



Monarch High School
James Cecil
Principal

PHONE: 754-322-1400 **FAX:** 754-322-1517 **EMAIL:** james.cecil@browardschools.com

August 18, 2026

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

FROM: James Cecil, Principal
Monarch High School

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

SUBJECT: CORRECTIVE ACTION PLAN FOR 3541 MONARCH HIGH 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. The following items are part of the Wi-Fi or Security Camera System and listed on the NOC report, but not controlled by Monarch High School:

S16069751	HP 24-PORT SFP V2 ZL MODULE	SG6027V00K	On NOC Report
S16069714	HP 1500 W POEZL2 POWER SUPPLY NEW	OMISSION	On NOC Report
S16069713	HP 1500 W POEZL2 POWER SUPPLY NEW	OMISSION	On NOC Report
24-00854	Aruba 2930F 8G PoE+ 2SFP+ Swtch Aruba 29	CN29HKZ8L4	On NOC Report
23-14073	Aruba 2930F 8G PoE+ 2SFP+ Swtch Aruba 293	CN29HKZ4WX	Transferred to Douglas by district
16-02448	PELCO DD436 PTZ DOME DRIVE	15301-AEB-DK41	Police Report

- B. The following items were listed on the COVID Database with attached memo requesting their removal from our PNI dated 8/12/26:

21-10851	LENOVO THINKPAD L390 (1D - I3 TOUCH)	R90YSKFW
S16061352	LENOVO THINKPAD 11E- NONTOUCH	LR04KQQ1
S16061350	LENOVO THINKPAD 11E- NONTOUCH	LR04KR0M
S16061314	LENOVO THINKPAD 11E- NONTOUCH	LR04KR5Y

S16061207	LENOVO THINKPAD 11E- NONTouch	LR04KQZR
S16061186	LENOVO THINKPAD 11E- NONTouch	LR04KQV5
S16061175	LENOVO THINKPAD 11E- NONTouch	LR04KQW6
S16060938	LENOVO THINKPAD 11E- NONTouch	LR04KQTL
S16060860	LENOVO THINKPAD 11E- NONTouch	LR04KQTE
S16060745	LENOVO THINKPAD 11E- NONTouch	LR04KR56
21-10845	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSKCR
21-10775	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSKEX
21-10630	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSKFT
21-10623	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSKA0
21-10610	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSKE0
21-10607	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSK90
21-10578	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSK62
21-10569	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSK6C

- C. Item 19-04106 was transferred to Taravella and the corresponding 3290A was signed by both principals. The form was sent to Capital Assets via PONY. (See attached)
- D. Item 22-55490 is a bundle of items that is difficult to identify. We believe it is a laminator, but there is no serial number to verify. (See attached)
- E. Items 22-46356 and Item 22-46335 were surplussed in February 2026 and no longer on our campus. See attachment. Was found to still have a useful life after surplus. We cannot complete Beyond Economic Repair (BER) paperwork because it must be completed by Hardware Support Services

22-46356	Laptop, Dell Latitude 3420	8K4NRG3
22-46335	Laptop, Dell Latitude 3420	8W2NRG3

- F. I have submitted all missing items to the Coconut Creek Police Department as missing/stolen. See the attached report for the following items:

S19-08571	750VA-UPS for Lighting console-APC	NONE
S17002462	YAMAHA-TENOR SAXOPHONE PERFORMI	E30088
S17002399	PEAVEY-AMPLIFYER GUITAR	OVBFF051314
R04-86093	CUTTER VINYL GRAPHTECH	3052108
24-15931	Lenovo 13w Yoga G2, AMD	PW090BTS
24-11383	Lenovo 13w Yoga G2	PW08VS93
23-00141	EPET16650 EPSON PRINTER	OMISSION
22-52061	LENOVO 300E (1B CELERON TOUCH)	R9141N74
22-52017	LENOVO 300E (1B CELERON TOUCH)	R9141MX9
21-37927	COLLABORATION KIT, POLYCOM STUDIO	8G2038576A20F9
21-37896	COLLABORATION KIT, POLYCOM STUDIO	8G2038576D78F9
21-37860	COLLABORATION KIT, POLYCOM STUDIO	8G2037573C82F9
21-37404	COLLABORATION KIT, POLYCOM STUDIO	8G2037575346F9

21-37397	COLLABORATION KIT, POLYCOM STUDIO	8G2037574CA4F9
21-37396	COLLABORATION KIT, POLYCOM STUDIO	8G2037575BB0F9
21-10936	LENOVO L390 YOGA (1i i7 LIGHTWEIGHT)	R90YX88Y
21-10929	LENOVO THINKPAD L390 (1F - i5 TOUCH)	R90YM4F3
21-10845	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSKCR
21-10832	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSKB0
21-10775	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSKEX
21-10630	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSKFT
21-10623	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSKA0
21-10610	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSKE0
21-10607	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSK90
21-10578	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSK62
21-10569	LENOVO THINKPAD L390 (1D - i3 TOUCH)	R90YSK6C
19-04624	LENOVO THINKSTATION P330, DESKTOP BUNDLE	MJ08P4A5
16-02448	PELCO DD436 PTZ DOME DRIVE	15301-AEB-DK41
14-04707	NOVA CHAT NEX 7	7NXNC3346
05-47883	PRINTER, LEXMARK T630N B/W LASER	9923KCN
04-80269	MARCHING T'BONE KING	902899
03-82702	BESSON EUPH	894145

2. Plan to Mitigate Future Discrepancies

The following actions will be implemented to prevent future discrepancies:

- A. Assistant principal over inventory will strengthen our internal controls by conducting 2 periodic school-based mini audits per year for every staff member who is responsible for large amounts of assets listed on the PNI. These reviews will require employees to physically verify assigned items and certify that the items have been located on campus, or we have the appropriate paperwork for each.
- B. Technology Specialist will conduct quarterly inventory reviews with the principal. Monarch is instituting a Student Tech Team to provide more time for Technology Specialist to focus on inventory-related responsibilities.
- C. Assistant principal over inventory will ensure that each laptop cart has an Inventory Sheet signed by the staff member who is responsible for the cart. Administrators will spot check these carts as part of our Classroom Walkthrough Plan.

3. Additional Pertinent Information

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

- A. Principal will ensure that we have Inventory Team meetings each semester to provide updates to any staff member responsible for large amounts of assets. These meetings also include our office manager making sure that we are properly identifying and accounting for new items.
- B. Principal will hold monthly inventory meetings with assistant principal over inventory and Technology Specialist.
- C. Technology Specialist will attend all monthly Technology Specialist meetings.

4. The point of contact for this Corrective Action Plan is James Cecil, Principal

James Cecil

Principal, Monarch High School

cc: Teresa Hall, 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

Henry D. Perry Education Center (6501)

Unaccounted For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	07-08000	DELL DESKTOP P4 WS380 W/20"FLAT PANEL/DVD+/-	HD7VBC1	\$1,782.00	\$0.00
2	09-12099	CART, MEDIA SPECIALIST	05920011	\$3,131.02	\$0.00
3	09-12583	DELL OPTIPLEX760/17FLATPANEL	54W1BK1	\$959.59	\$0.00
4	09-12587	DELL OPTIPLEX760/17FLATPANEL	65W1BK1	\$959.59	\$0.00
5	09-12599	DELL OPTIPLEX760/17FLATPANEL	J5W1BK1	\$959.59	\$0.00
6	10-00151	DELL OPTIPLEX 760 / 17 FLAT PANEL	B5W1BK1	\$959.59	\$0.00
7	10-00154	DELL OPTIPLEX 760 / 17 FLAT PANEL	C5W1BK1	\$959.59	\$0.00
8	10-00157	DELL OPTIPLEX 760 / 17 FLAT PANEL	D5W1BK1	\$959.59	\$0.00
9	10-00189	DELL OPTIPLEX 760 / 17 FLAT PANEL	86W1BK1	\$959.59	\$0.00
10	10-00209	DELL OPTIPLEX 760 / 17 FLAT PANEL	G8W1BK1	\$959.59	\$0.00
11	10-00219	DELL OPTIPLEX 760 / 17 FLAT PANEL	49W1BK1	\$959.59	\$0.00
12	10-00221	DELL OPTIPLEX 760 / 17 FLAT PANEL	4CW1BK1	\$959.59	\$0.00
13	10-00223	DELL OPTIPLEX 760 / 17 FLAT PANEL	5BW1BK1	\$959.59	\$0.00
14	10-00229	DELL OPTIPLEX 760 / 17 FLAT PANEL	9BW1BK1	\$959.59	\$0.00
15	10-00243	DELL OPTIPLEX 760 / 17 FLAT PANEL	D9W1BK1	\$959.59	\$0.00
16	10-00248	DELL OPTIPLEX 760 / 17 FLAT PANEL	FCW1BK1	\$959.59	\$0.00
17	10-00249	DELL OPTIPLEX 760 / 17 FLAT PANEL	G9W1BK1	\$959.59	\$0.00
18	10-00251	DELL OPTIPLEX 760 / 17 FLAT PANEL	GCW1BK1	\$959.59	\$0.00
19	10-00258	DELL OPTIPLEX 760 / 17 FLAT PANEL	2BW1BK1	\$959.59	\$0.00
20	10-00285	DELL OPTIPLEX 760 / 17 FLAT PANEL	39V1BK1	\$959.59	\$0.00
21	10-00293	DELL OPTIPLEX 760 / 17 FLAT PANEL	69V1BK1	\$959.59	\$0.00
22	10-00294	DELL OPTIPLEX 760 / 17 FLAT PANEL	6BV1BK1	\$959.59	\$0.00
23	10-00295	DELL OPTIPLEX 760 / 17 FLAT PANEL	6CV1BK1	\$959.59	\$0.00
24	10-00296	DELL OPTIPLEX 760 / 17 FLAT PANEL	79V1BK1	\$959.59	\$0.00
25	11-03031	MODULE LAPTOP CART	19275	\$1,100.05	\$0.00
26	11-03073	CISCO WAVE 574 PROXY SERVER	MX203300JN	\$5,612.17	\$0.00
27	12-03314	DELL OPTIPLEX 790 W/24" FLAT PANEL	JGMRKS1	\$1,100.00	\$0.00
28	15-02068	CCTV FIELD EQUIPMENT	NDV16079	\$13,620.00	\$0.00
29	15-02069	HEADEND CONTROL SYSTEMS	NONE	\$33,025.00	\$0.00
30	16-01009	PRINTER LEXMARK MX611DE B/W LASER	701656HH05P4M	\$2,562.00	\$0.00
31	16-01017	PRINTER LEXMARK MX611DE B/W LASER	701656HH05P9D	\$2,562.00	\$0.00
32	16-02511	FARGO ID CARD PRINTER DUAL	B5490558	\$2,995.00	\$0.00
33	17-00116	RECORDEX SIMPLICITYTOUCH 70	ST-700-008435	\$4,410.00	\$0.00
34	17-00124	RECORDEX SIMPLICITYTOUCH 70"	ST-700-007266	\$4,410.00	\$0.00

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
35	18-03756	PRINTER LEXMARK CX510DE BUNDLE	752709946TH5B	\$2,016.50	\$0.00
36	19-03836	RADIO, MOTOROLA XPR 3300E UHF	446TVBG417	\$337.50	\$36.16
37	19-03860	RADIO, MOTOROLA XPR 3300E UHF	446TVBG475	\$337.50	\$36.16
38	19-03881	RADIO, MOTOROLA XPR 3300E UHF	446TV8G418	\$337.50	\$36.16
39	20-03182	LENOVO L390 YOGA (1I I7 LIGHTWEIGHT)	R90X141X	\$864.50	\$0.00
40	20-03183	LENOVO L390 YOGA (1I I7 LIGHTWEIGHT)	R90X141R	\$864.50	\$0.00
41	20-03185	LENOVO L390 YOGA (1I I7 LIGHTWEIGHT)	R90X141Y	\$864.50	\$0.00
42	20-05540	LENOVO THINKPAD L390 (1D - I3 TOUCH)	R90XFGVV	\$463.50	\$0.00
43	20-11804	LENOVO THINKPAD L390 (1D - I3 TOUCH)	R90XFALA	\$463.50	\$0.00
44	20-12071	LENOVO THINKPAD L390 (1D - I3 TOUCH)	R90XFA1P	\$463.50	\$0.00
45	20-12091	LENOVO THINKPAD L390 (1D - I3 TOUCH)	R90XFA8Q	\$463.50	\$0.00
46	21-22781	THINKPAD L14 GEN1 20U2S0NE00	PF1SSPP5	\$503.50	\$25.17
47	21-22904	THINKPAD L14 GEN1 20U2S0NE00	PF1SSS8E	\$503.50	\$25.17
48	21-23519	THINKPAD L14 GEN1 20U2S0NE00	PF1STJ92	\$503.50	\$25.17
49	21-26253	THINKPAD L14 GEN1 20U2S0NF00	PF1T12XG	\$478.50	\$23.92
50	21-27298	THINKPAD L14 GEN1 20U2S0NF00	PF1T62WA	\$478.50	\$23.92
51	21-35628	COLLABORATION KIT, POLYCOM STUDIO	8G2037576014F9	\$865.70	\$43.28
52	21-35641	COLLABORATION KIT, POLYCOM STUDIO	8G2037575AD4F9	\$865.70	\$43.28
53	21-35703	COLLABORATION KIT, POLYCOM STUDIO	8G2037573D88F9	\$865.70	\$43.28
54	22-00042	HOBART MODE#AM15SCB-16 DISHWASHER	8547889	\$3,667.19	\$1,571.65
55	23-13578	PROMETHEAN ACTIVEPANEL 86" PREM BNDL	9B861M520T129C0034	\$4,200.00	\$2,450.00
56	24-00013	DTC4500E PRINTER BASE MODEL	OMISSION	\$3,009.48	\$1,805.68
57	24-00594	ELEVATE CART 32 USB-C	OMISSION	\$1,975.00	\$1,217.92
Total (Non-Smart Assets)				\$122,812.99	\$7,406.92

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S16071174	AP230, INDOOR PLENUM RATED, 2 RADIO 3X3	OMISSION	\$886.03	\$0.00
2	S16071176	HP 1500 W POE ZL POWER SUPPLY	OMISSION	\$805.93	\$0.00
3	S16071177	HP 1500 W POE ZL POWER SUPPLY	OMISSION	\$805.93	\$0.00
4	S16071178	HP 1500 W POE ZL POWER SUPPLY	OMISSION	\$805.93	\$0.00
5	S16071179	HP 1500 W POE ZL POWER SUPPLY	OMISSION	\$805.93	\$0.00
6	S16071180	HP 1500 W POE ZL POWER SUPPLY	OMISSION	\$805.93	\$0.00
7	S16071181	HP 1500 W POE ZL POWER SUPPLY	OMISSION	\$805.93	\$0.00
8	S18-16064	RMX-L134-KEYBOARD LAB STATION	NONE	\$1,605.82	\$0.00
9	S18-16071	RMX-S179-RECORDING LAB STATION	OMISSION	\$9,854.50	\$0.00
Total (Smart Assets)				\$17,181.93	\$0.00
Summary					
Category			Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS			57	\$122,812.99	\$7,406.92
SMART ASSETS			9	\$17,181.93	\$0.00
Total			66	\$139,994.92	\$7,406.92

Location: Henry D. Perry Education Center (6501)
Custodian: Kristin Baltazar, Principal
Address: 3400 SW 69th Avenue, Miramar, FL 33023

Total Number of Items in Sample: 580
Total Dollar Cost of Items in Sample: \$1,201,614.18
Total Number of Items Unaccounted for: 66
Total Dollar Cost of Items Unaccounted for: \$139,994.92
Total Net Book Value of Items Unaccounted for: \$7,406.92

As a result of the property and inventory audit conducted at Henry D. Perry Education Center, 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 Henry D. Perry Education Center, sixty-six (66) property items remained unaccounted for after the property custodian provided physical locations and supporting documentation for other assets as part of the audit response. 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 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."*

Receiving Tangible Personal Property Online

During the review of the school's inventory records, thirty-nine (39) 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 during its

(Henry D. Perry Education Center continued)

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 twenty-seven (27) property records. The remaining twelve (12) assets could not be positively identified or located by the school and remain unaccounted for in the sixty-six (66) total unaccounted-for assets identified during the audit.

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.

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.”*

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 reviews and reconciliations allow the location to promptly detect and resolve mistakes, discrepancies, or other asset record inconsistencies.

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:

(Henry D. Perry Education Center 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 Accounting and Financial Reporting - Capital Assets 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.

Henry D. Perry Education Center

Kristin Baltazar, Principal

3400 Wildcat Way

Miramar, Florida 33023

phone: 754-321-7050 • fax: 754-321-7135

<https://perryeducation.browardschools.com/>

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May 29, 2026

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

From: Kristin Baltazar, Principal 
Henry D. Perry Education Center

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

SUBJECT: **Property and Inventory Control Audit- 6501/HDPEC**

To Whom It May Concern:

Henry D. Perry Education Center is providing a response to the property and inventory audit findings from our September 2025 audit. We were found to have the following issues that needed to be addressed: unaccounted for items, serial number discrepancies, the absence of documented semi-annual inventories for 2024-2025, and incomplete surplus documentation for items believed to have been disposed of.

Henry D. Perry Education Center takes these findings seriously. Since receipt of the audit documentation, I have reviewed the findings with school-based staff responsible for property management and have begun implementing corrective actions to strengthen internal controls, improve inventory accuracy, and ensure compliance with applicable statutes, administrative code, and district procedures.

1. Unaccounted-for Property

To address the 66 (originally 88, however, items were located after the audit concluded and shared with chief auditor's office) unaccounted-for property items, the school has initiated a comprehensive room-by-room and department-by-department physical review of assets, including older technology, classroom equipment, carts, radios, printers, and other attractive items. Each item identified on the unaccounted list is being rechecked against current room

assignments, storage locations, and any available transfer, work order, or disposal documentation. Items that are located will be reconciled with Capital Assets so that the inventory report accurately reflects their current location and status. Any items that remain unlocated after the school's verification process will be processed in accordance with district procedures and reported appropriately.

As reflected in the audit findings, the audit response materials, and the follow-up documentation previously compiled for Henry D. Perry Education Center, some items are still included on the school's inventory report because they remain pending final reconciliation in the district's inventory system. As noted in prior follow-up documentation related to the February 6, 2020 audit meeting and the school's transition in 2016 from one campus to another, including the move from the Hallandale Adult campus/property and the closure of prior sites, a full reconciliation of inventory records was not completed after the move. As a result, some legacy items continued to carry forward on the inventory report despite documentation indicating that certain assets were transferred, removed, disposed of, never received by the school, or associated with another location. Although documentation and annotations exist for certain items, they may continue to appear on the report until the Accounting and Financial Reporting Department - Capital Assets reviews the supporting records and completes the appropriate transfer, surplus, correction, or removal action in the official inventory system.

In addition, the school is strengthening internal controls for property accountability by requiring tighter oversight of equipment movement, reinforcing the use of property passes and sign-out procedures when assets are temporarily removed from their assigned areas, limiting access to storage locations, and conducting periodic spot checks of high-risk equipment between formal inventory cycles.

2. Serial Number and Inventory Record Discrepancies

To address the 28 identified discrepancies involving missing or inaccurate serial numbers, the school is verifying asset tags, manufacturer serial numbers, and equipment descriptions directly from the physical items and available records. Corrected information will be submitted to the Accounting and Financial Reporting Department - Capital Assets so that inventory records can be updated for accuracy and compliance. Going forward, the school will implement an additional verification step whenever new property is received, transferred, relocated, or reviewed during inventory reconciliation.

3. Semi-Annual Inventory Compliance

The finding regarding the lack of documented semi-annual inventories for fiscal year 2024-2025 has been reviewed carefully. However, both required semi-annual inventories were conducted for fiscal year 2024-2025 (forms were entered and acknowledged by the principal in BCPS Central on January 16, 2025 and May 23, 2025). Nevertheless, to ensure the proper information is documented in the database during each semi-annual inventory, the school will establish a formal inventory calendar with designated checkpoints for semi-annual physical verification, reconciliation, review of discrepancies, and timely certification in BCPS Central. Responsibility for coordinating the inventory process will be clearly assigned, and completion will be monitored to ensure inventories are conducted, documented, reviewed, and certified by the required deadlines.

4. Surplus and Disposal Documentation

The finding regarding incomplete 3290A surplus documentation has also been addressed. The school is reviewing items believed to have been disposed of to determine whether supporting surplus or disposal records can be located or recreated in consultation with the appropriate district departments. Moving forward, no item will be considered disposed of until all required forms and supporting documentation have been completed, reviewed, and submitted in accordance with district procedures. Our technology team and administrative team will also be reconciling any documentation related to the move from Hallandale Adult to Henry D. Perry Education Center to ensure all items no longer physically on the HDPEC campus are documented appropriately, and the final documentation will be sent to Capital Assets for a P&I update.

5. Training, Oversight, and Ongoing Monitoring

School-based personnel involved in property management will receive renewed guidance on inventory procedures, documentation expectations, safeguarding of assets, reconciliation practices, and required reporting to Capital Assets. Administrative monitoring will include periodic follow-up reviews of inventory records, documentation status, and compliance with established procedures so that discrepancies are identified and resolved in a timely manner.

Henry D. Perry Education Center is committed to improving its property control processes and maintaining accurate inventory records. We appreciate the feedback provided through this audit and will continue working with the Accounting and Financial Reporting Department - Capital Assets and the Office of the Chief Auditor to resolve the identified issues and strengthen compliance moving forward.

Sincerely,



Kristin Baltazar

Principal

Henry D. Perry Education Center