INTERNAL AUDIT REPORT

Property and Inventory Audit of Selected Locations 2026-2027

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County Public Schools

To be presented to the:

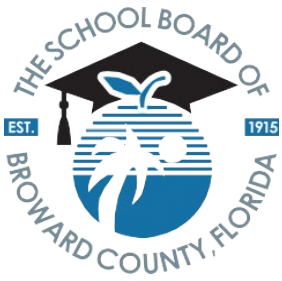
Audit Committee on
November 19, 2026

and

The School Board of Broward County, Florida on
January 20, 2027

by

The Office of the Chief Auditor



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Superintendent of Schools

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Established 1915
BROWARD
County Public Schools

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

Sarah Leanardi, Chair
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Superintendent of Schools

November 12, 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 fifteen (15) locations, pursuant to Chapter 274, Florida Statutes, Rule Chapter 69I-73 Florida Administrative Code, 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 seven (7) locations audited complied with prescribed laws, codes, policies, and procedures. At eight (8) of the locations audited, exceptions were identified relating to unaccounted-for property items and internal control deficiencies.

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

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

- Monetary (based on historical cost per item):
  - $2,500 or more for Standard property items
  - $1,500 or more for SMART Bond assets
- Internal control deficiency (quantity-based):
  - Ten (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 Managed by:
Merlin Butler

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

Audits Reviewed by:
Laura Wright

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SECTION III: Property and Inventory Audits with Exceptions- Management Responses

Locations with Exceptions (Management responses included)

0581 Margate Middle 6-13
0951 Fort Lauderdale High 14-19
1071 William Dandy Middle 20-42
1311 Nova Middle 43-47
1701 Lauderdale Lakes Middle 48-55
3391 Charles W. Flanagan High 56-62
3651 Dave Thomas Education Center 63-71
3731 Everglades High 72-79

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 Chapter 274, Florida Statutes, Rules Chapter 69I-73 of the Florida Administrative Code, as well as the Broward County Public Schools ("District") Business Practice Bulletin ("BPB") O-100.

Summary

A total of fifteen (15) 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 fifteen (15) locations had unaccounted-for property items. At eight (8) of the locations audited, exceptions were identified relating to unaccounted-for property items and material internal control deficiencies. For the fifteen (15) locations audited, 7,105 property items were sampled, with a combined historical purchase value of $9,503,791.65. Four hundred seven (407) of these items were unaccounted for, representing a combined historical value of $457,782.61 and with a current net book value of $52,530.83.

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 management's response.

Area	Name	Sample Total	Historical Cost	Items Unaccounted For (IUF)	Historical Cost (IUF)	Net Book Value	No Exception/ Exception	Page No.
School	0581 Margate Middle	384	$449,016.70	43	$21,066.96	$2,155.40	Exception	6-13
School	0951 Fort Lauderdale High	991	$1,710,603.05	17	$38,724.20	$7,044.12	Exception	14-19
School	1071 William Dandy Middle	340	$465,144.00	16	$8,759.47	$258.91	Exception	20-42
School	1311 Nova Middle	437	$488,960.39	21	$25,802.66	$92.11	Exception	43-47
School	1701 Lauderdale Lakes Middle	565	$723,473.74	102	$66,279.27	$5,465.55	Exception	48-55
School	3001 Walter C. Young Middle	372	$543,331.07	5	$3,797.48	$4.60	No Exception	
School	3171 Park Springs Elementary	124	$275,123.68	8	$15,147.43	$0.00	No Exception	
School	3391 Charles W. Flanagan High	1,862	$1,931,134.52	92	$123,916.90	$6,363.18	Exception	56-62
School	3651 Dave Thomas Education Center	195	$337,711.71	74	$129,047.78	$27,776.14	Exception	63-71
Subtotal this page		5,270	$6,924,498.86	378	$432,542.15	$49,160.01	**2 No Exceptions 7 Exceptions**	

Area	Name	Sample Total	Historical Cost	Items Unaccounted For (IUF)	Historical Cost (IUF)	Net Book Value	No Exception/ Exception	Page No.
School	3731 Everglades High	1,597	$2,189,433.10	29	$25,240.46	$3,370.82	Exception	72-79
Dept.	9539 Demographics and Enrollment Planning	17*	$46,406.27	0	$0.00	$0.00	No Exception	
Dept.	9703 Budget Office	99*	$159,081.35	0	$0.00	$0.00	No Exception	
Dept.	9708 Accounting and Financial Reporting	97*	$147,521.90	0	$0.00	$0.00	No Exception	
Dept.	9803 Performance Management	17*	$25,286.77	0	$0.00	$0.00	No Exception	
Dept.	9902 Grants Administration	8*	$11,563.40	0	$0.00	$0.00	No Exception	
Subtotal this page		1,835	$2,579,292.79	29	$25,240.46	$3,370.82	**5 No Exceptions 1 Exception**	
Subtotal (Pg 3)		5,270	$6,924,498.86	378	$432,542.15	$49,160.01	**2 No Exceptions 7 Exceptions**	
Total		7,105	$9,503,791.65	407	$457,782.61	$52,530.83	**7 No Exceptions 8 Exceptions**	

* The Office of the Chief Auditor verified all property items at locations with fewer than one hundred (100) recorded property items.

SECTION II:

Property and Inventory Audit with No Exception

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

LOCATION NAME

3001 Walter C. Young Middle

3171 Park Springs Elementary

9539 Demographics and Enrollment Planning

9703 Budget Office

9708 Accounting and Financial Reporting

9803 Performance Management

9902 Grants Administration

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
Margate Middle (0581)
Unaccounted-For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	08-82199	COMPUTER, LAPTOP HP TABLET	2CE8080PM5	$1,849.00	$0.00
2	12-80677	PROMETHEAN ACTIVBOARD 378	C1001190441	$1,039.00	$0.00
3	14-05713	EPSON BRIGHTLINK 485WI	QU7F411372L	$1,548.00	$0.00
4	20-10551	MAKERBOT SKETCH CLASSROOM PLUS	OMISSION	$1,188.54	$183.94
5	20-10552	MAKERBOT SKETCH CLASSROOM PLUS	OMISSION	$1,188.54	$183.94
6	21-10396	LENOVO 300E (1B CELERON TOUCH)	P209RG0G	$237.50	$0.00
7	21-10414	LENOVO 300E (1B CELERON TOUCH)	P209RHSM	$237.50	$0.00
8	21-10418	LENOVO 300E (1B CELERON TOUCH)	P209RG5S	$237.50	$0.00
9	21-10422	LENOVO 300E (1B CELERON TOUCH)	P209RG5D	$237.50	$0.00
10	21-10435	LENOVO 300E (1B CELERON TOUCH)	P209RJDJ	$237.50	$0.00
11	21-68148	LENOVO 300E 2ND GEN (AMD) TOUCH	R91278V3	$264.50	$0.00
12	23-14114	XA-15 CANON	602076027846	$1,410.00	$822.49
13	26-38443	HP FORTIS FLIP G1I IN150 11 TOUCH	1H95420CDY	$323.98	$302.38
14	26-51291	HP ELITEBOOK 6 G1A R7 14 TOUCH	1H85396513	$709.98	$662.65
15	A12-81272	5 CHANNEL AMPLIFIER/MIXER	11C8701536	$2,031.30	$0.00
			Total (Non-Smart Assets)	**$12,740.34**	**$2,155.40**

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S17013869	LENOVO N22 LAPTOP	YD0127ZP	$234.00	$0.00
2	S17017649	HP 1500 W POE+ ZL POWER SUPPLY	IN031TI0JF	$805.93	$0.00
3	S17038131	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01N6A6	$264.00	$0.00
4	S17038135	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01N67C	$264.00	$0.00
5	S17038141	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01N6GD	$264.00	$0.00
6	S17038166	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01MKU8	$264.00	$0.00
7	S17038168	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01MKJN	$264.00	$0.00
8	S17038183	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01N6FL	$264.00	$0.00
9	S17038186	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01MKZJ	$264.00	$0.00
10	S17038226	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01ML1Z	$264.00	$0.00
11	S17038229	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01N6FS	$264.00	$0.00
12	S17038258	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01MKNQ	$264.00	$0.00
13	S17038263	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01MKWV	$264.00	$0.00
14	S17038304	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01N6GM	$264.00	$0.00
15	S17038318	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01MKQT	$264.00	$0.00

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
16	S17038322	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01MLPS	$264.00	$0.00
17	S17038387	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01N6HK	$264.00	$0.00
18	S17038408	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01P71K	$264.00	$0.00
19	S17038422	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01N6CG	$264.00	$0.00
20	S18-05620	00532220-ELECTRIC GUITAR	0ADBFI3000036	$399.99	$0.00
21	S18-10225	JTR700-TRUMPET	WA52820	$355.00	$0.00
22	S18-14429	YFL200AD-FLUTE TRAINNG [sic]	K92303	$424.35	$0.00
23	S18-14430	YFL200AD-FLUTE TRAINNG [sic]	K91797	$424.35	$0.00
24	S19-05719	LAPTOP, LENOVO 300E (WNDWS), N3450 PROC	YD050YQR	$239.00	$0.00
25	S19-05728	LAPTOP, LENOVO 300E (WNDWS), N3450 PROC	YD050Z1Y	$239.00	$0.00
26	S19-05779	LAPTOP, LENOVO 300E (WNDWS), N3450 PROC	YD050ZU2	$239.00	$0.00
27	S19-05798	LAPTOP, LENOVO 300E (WNDWS), N3450 PROC	YD050ZWU	$239.00	$0.00
28	S19-05800	LAPTOP, LENOVO 300E (WNDWS), N3450 PROC	YD050ZXM	$239.00	$0.00
			Total (Smart Assets)	**$8,326.62**	**$0.00**

Summary			
Category	Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS	15	$12,740.34	$2,155.40
SMART ASSETS	28	$8,326.62	$0.00
Total	**43**	**$21,066.96**	**$2,155.40**

Location:	**Margate Middle (0581)**
Custodian:	**Sabine Phillips, Principal**
Address:	**500 NW 65th Avenue, Margate, FL 33063**

Total Number of Items in Sample: 384
Total Dollar Cost of Items in Sample: $449,016.70
Total Number of Items Unaccounted for: 43
Total Dollar Cost of Items Unaccounted for: $21,066.96
Total Net book Value of Items Unaccounted for: $2,155.40

As a result of the property and inventory audit conducted at Margate 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 Chapter 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 Margate Middle, forty-three (43) property items were unaccounted for. The property custodian was unable to locate these items 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 property items 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[1] revealed that both required semi-annual inventories were completed

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

and submitted. However, as noted, forty-three (43) property items were not located during the audit.

The inability to locate these property items, 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 property items.

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.

Note: For purposes of this report, the terms "asset" and "property item" are used interchangeably.

Margate STEM Magnet Middle School
Sabine B. Phillips, Principal
500 NW 65th Avenue
Margate, Florida 33063
phone: 754-322-3800 • fax: 754-322-3869
sabine.phillips@browardschools.com
www.margatemid.browardschools.com

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Superintendent of Schools

October 26, 2026

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

FROM: Sabine B. Phillips, Principal
Margate STEM Magnet Middle School

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

RE: **PROPERTY AND INVENTORY CORRECTIVE ACTION PLAN (UPDATED)**
MARGATE STEM MAGNET MIDDLE SCHOOL-FY 2025-2026

On behalf of Margate Middle School, I would like to extend our sincere appreciation to the Office of the Chief Auditor for the professionalism, diligence, and guidance provided throughout the Fiscal Year 2025–2026 Property Compliance Audit. We recognize the important role your office has in ensuring accountability, safeguarding public assets, and promoting sound internal controls throughout Broward County Public Schools. The observations and recommendations provided have been carefully reviewed and will assist us in strengthening our inventory management practices moving forward.

In accordance with the audit exit meeting instructions, attached are supporting documents and a reconciliation spreadsheet detailing the status of items identified during the audit. This spreadsheet includes updated locations for located assets, documentation provided for reconciled items, and the current status of outstanding items.

Reconciliation Summary

Since the completion of the audit fieldwork, Margate STEM Magnet Middle School has undertaken a comprehensive review of inventory records and physical assets.
The following reconciliation activities have been completed:

- Eighty-one (81) items identified on the Unaccounted-for List have been physically located and their current locations have been documented in the attached reconciliation spreadsheet.
- Five (5) unaccounted-for items requiring supporting documentation have been reconciled and the requested documentation has been provided.

- Supporting documentation and invoices have been provided for four (4) items identified on the Discrepancy Report. [Discrepancy Report | PDF]
- Supporting documentation and invoices have been provided for four (4) of the six (6) items identified on the New/Found Items Report. [New/Found Items Report | PDF]

Any remaining items requiring documentation or additional research remain under active review. As supporting documentation is located and verified, it will be provided to Office of the Chief Auditor and Capital Assets as appropriate.

Response to Property Compliance Audit Questionnaire

Section 1 – Accountability of Property with Unit Cost at or Above $5,000

The audit identified two assets with a unit cost greater than $5,000 that could not be physically accounted for during the audit process: Inventory Numbers **05-31181** and **05-54255**. [List of Unaccounted For Tangible Personal Property Report | PDF]

Subsequent investigation determined that both assets remain on site and their locations have been verified and documented within the attached reconciliation spreadsheet. At the time of the audit, these assets were believed to have been removed through the surplus process following the submission of appropriate Warehousing Services Assistance Request documentation. However, it was later determined that although B-Stock personnel arrived on site, the assets were not removed and remained at the school location.

Corrective Actions

To strengthen inventory accountability and prevent similar occurrences, the school will:

- Implement regularly scheduled and random spot-check inventories of selected assets.
- Develop internal tracking forms and procedures for the movement of large equipment and permanent fixtures.
- Establish verification procedures to confirm completion of surplus removals and corresponding inventory updates.
- Maintain additional documentation for items pending transfer, disposal, or surplus processing.

Section 2 – Accountability of Attractive and SMART Assets

The audit identified ninety-nine (99) property items that could not be physically accounted for during the audit.

As of this response, only eighteen (18) of those items still remain unaccounted for. Therefore, we were able to account for eighty-one (81) items on the Unaccounted-for List (see attached list).

Corrective Actions

The school will implement enhanced inventory management procedures including:

- Increased verification of asset locations throughout the school year (Quarterly).
- Standardized documentation for asset movement and reassignment.
- Internal reconciliations between physical inventory and inventory reports will be randomly conducted.
- Formalize transition procedures and inventory documentation practices digitally using Sharepoint to preserve institutional knowledge during personnel changes and role transitions.

Section 4 – Inventory Record Accuracy

The audit identified multiple inventory record discrepancies involving serial numbers and incomplete asset information.

Following the review of the findings, supporting documentation and invoices have been provided for reconciled discrepancy items where documentation was available. Additionally, a separate memo request will be sent to Capital Assets to request all COVID LAPTOPS be removed from our inventory records.

Corrective Actions

To improve inventory record accuracy, the school will:

- Strengthen procedures for recording serial numbers and asset information at the time equipment is received.
- Principal, Budgetkeeper, and Micro Tech will implement internal verification procedures before assets are deployed to end users or installed in their permanent locations.
- Maintain centralized documentation for asset acquisitions and supporting purchasing records.
- Conduct quarterly reviews of inventory records to identify and correct discrepancies in a timely manner.

Section 7 – Verification of Transferred Property

The audit noted that transferred assets were not always reflected accurately on inventory reports.

Corrective Actions

To address this finding, the school will:

- Implement follow-up procedures to verify that submitted transfer documentation has been processed by Capital Assets.
- Maintain a digital internal tracking log of all transfer requests and completed transfers.
- Conduct quarterly reviews to ensure inventory records accurately reflect approved transfers.

Section 13 – Verification of Disposed Property

The audit identified disposed assets that had not yet been removed from inventory records.

Corrective Actions

The school will implement additional controls to ensure:

- Disposal and surplus requests are tracked from submission through final processing.
- Inventory records are periodically reviewed to verify disposed assets have been removed.
- Supporting documentation is retained and reconciled against inventory reports.
- Follow-up communication occurs with Capital Assets when inventory changes have not been reflected within a reasonable timeframe.

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County Public Schools

Margate STEM Magnet Middle School acknowledges the audit findings and recommendations and has already begun considering, designing, and implementing new improvements to inventory accountability, recordkeeping, reconciliation procedures, asset tracking, transfers, and disposal processes. While significant progress has already been made through the reconciliation efforts included in this response, we remain committed to continuing these efforts until all remaining items are fully addressed.

We appreciate the guidance provided by the Office of the Chief Auditor and view this process as an important opportunity to strengthen our internal controls and ensure continued compliance with Florida Statutes, School Board Policies, and Broward County Public Schools property management procedures.

The point of contact for this Corrective Action Plan is Sabine B. Phillips, Principal.

Sabine B. Phillips

cc: Teresa Hall, Director, Office of North Regional Superintendent
Merlin Butler, Manager, Property & Inventory Control, Office of the Chief Auditor
Domingo Fung, Inventory Audit Specialist, Office of the Chief Auditor

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property & Inventory Department
2026-2027
Fort Lauderdale High (0951)
Unaccounted-For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	05-30659	WHEEL, ELECTRIC POTTER'S WITH STOOL	2040250	$1,019.00	$0.00
2	08-12054	COMPUTER, DELL OPTIPLEX 755	2GDY9G1	$1,096.00	$0.00
3	11-03071	BREDFORD MOBILITY CART	B111500335	$1,511.96	$0.00
4	12-05031	APPLE IMAC INTEL W/21.5" LED GLSY WDSCN	D25HP0ERDHJF	$1,307.85	$0.00
5	14-02626	DELL OPTIPLEX 7010 W/24" FLAT PANEL	1HR67Y1	$1,098.51	$0.00
6	14-02638	DELL OPTIPLEX 7010 W/24" FLAT PANEL	1HL67Y1	$1,098.51	$0.00
7	20-00664	ICE MAKER NUGGET AIR	19051280012445	$5,925.14	$493.76
8	21-19256	LENOVO THINKPAD L13 I5 (1F I5 TOUCH)	R90Z6953	$622.50	$0.00
9	21-75330	LENOVO 300E 2ND GEN (AMD) TOUCH	R910X8NY	$264.50	$13.22
10	22-08255	CANON EOS 90D VIDEO CREATOR KIT W/55-250	212053000242	$1,609.84	$574.93
11	23-08475	CRERMC4 CONTROL SYSTEM, 4-SERIES	OMISSION	$16,660.79	$5,553.59
12	24-07857	TOP LENOVO L14 I7 G4 21H2S5BB00	PW08VGYC	$700.50	$408.62
13	87-11113	SOUSAPHONE W/CASE KING 2350S	141720	$1,674.00	$0.00
14	A10-81717	BOARD, PROMETHEAN	C1002010600	$1,139.00	$0.00
15	R05-86792	CHAIR, RIFTON R623 LARGE	20040113AA	$1,098.00	$0.00
			Total (Non-Smart Assets)	**$36,826.10**	**$7,044.12**

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S16059703	PEARL-MARCHING QUINTS 6,	NONE	$1,513.10	$0.00
2	S21-01233	STUDIOBUNDLE-Recording System	E35D20073004	$385.00	$0.00
			Total (Smart Assets)	**$1,898.10**	**$0.00**

Summary			
Category	Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS	15	$36,826.10	$7,044.12
SMART ASSETS	2	$1,898.10	$0.00
Total	**17**	**$38,724.20**	**$7,044.12**

Location: **Fort Lauderdale High (0951)**
Custodian: **Erin Brown, Principal**
Address: **1600 NE 4th Avenue, Fort Lauderdale, FL 33305**

Total Number of Items in Sample: 991
Total Dollar Cost of Items in Sample: $1,710,603.05
Total Number of Items Unaccounted for: 17
Total Dollar Cost of Items Unaccounted for: $38,724.20
Total Net Book Value of Items Unaccounted for: $7,044.12

As a result of the property and inventory audit conducted at Fort Lauderdale 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 Chapter 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 Fort Lauderdale High, seventeen (17) items were unaccounted for. The location indicated that nine (9) of the unaccounted property items were included in a police report. However, the District's required supporting documentation, including the police report, Broward District Schools Police Department's Immediate Notification Form and 03290 Missing/Stolen/Acquisition Form were not provided. These property items remain unaccounted for.

The location also indicated that one (1) of the unaccounted property items was surplused in 2024 but was not properly documented on 3290A Transfer/Surplus/Disposal Form. Failure to complete the required District Form resulted in insufficient documentation to substantiate the property item's final disposition. This item remains unaccounted for.

The location further indicated that one (1) of the unaccounted property items was transferred. However, no supporting documentation was provided to the inventory audit specialist to substantiate the activity or that the property record had been submitted to Accounting and Financial Reporting - Capital Assets for reconciliation and appropriate record amendment. Therefore, this item remains unaccounted for.

Finally, the location stated that one (1) property items, the "CRERMC4 CONTROL SYSTEM, 4-SERIES" was never received by the school. However, the school did not provide any supporting documentation to support that assertion. District records indicate that the property item was acquired on November 22, 2022. As a result, the property item remains unaccounted for.

The lack of adequate documentation, effective controls over the safeguarding of equipment, and accountability of tangible personal property increases the risk of property items 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, two hundred thirty-three (233) property records were identified with discrepancies due to missing manufacturer serial numbers. The property item 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 property items and correct the property records. Based on the invoices provided, the OCA was able to identify, verify, and request corrections for two hundred thirty-one (231) property records. The remaining two (2) property items could not be positively identified or located by the school and remain unaccounted. Those items are included in the seventeen (17) total unaccounted-for property items reported during the audit.

The failure to accurately record the manufacturer's serial number during the online receiving process increases the risk that the property item 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, seventeen (17) property items were not located during the audit. The inability to locate these items, 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 property items.

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.

Established 1915
BROWARD
County Public Schools

Fort Lauderdale High School
Erin Brown, Principal
1600 NE 4th Avenue
Fort Lauderdale, Florida 33305
phone: 754-322-1100 • fax: 754-322-1230
erin.pashleybrown@browardschools.com
www.browardschools.com/fortlauderdale

The School Board of Broward County, Florida

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Dr. Howard Hepburn
Superintendent of Schools

Date: October 21, 2026

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

From: Erin Brown, Principal
Fort Lauderdale High School

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

SUBJECT: **PROPERTY AUDIT RESULTS FOR 0951- FORT LAUDERDALE HIGH SCHOOL**

A Property and Inventory Control Audit was conducted at Fort Lauderdale High School (Location 0951) from April 22 to May 8, 2026. The Property Audit Results Letter dated October 19, 2026, identified 19 unaccounted-for items with a total historical cost of $40,057.20. This memo serves as our management response to that finding and includes our plan to mitigate future asset accountability issues and discrepancies. Below is the Unaccounted-for Tangible Property Report listing each of the 19 items along with its resolution. We have all the supporting documentation that goes with each item found at the school.

Asset Accountability Plan

Fort Lauderdale High School has taken a proactive approach to strengthening its property management practices. Our focus has been on B-stocking obsolete and broken equipment, minimizing inventory discrepancies and missing items, and tightening our inventory controls so that property across campus is clean, safe, and well organized. These efforts include the following:

B-Stock of Obsolete and Broken Equipment – The school has prioritized identifying and B-stocking obsolete, damaged, and non-functional equipment. Removing these items from campus and from the inventory record reduces clutter, improves safety, and ensures our inventory reflects only property that is in active use.

Property Workflow Guide – To support consistent practices among staff, the school is developing a written workflow guide that outlines the step-by-step procedures for B-stock requests, property transfers, reporting lost or stolen property (including police and SIU reports), and submitting documentation to Capital Assets, along with a list of district contacts for each process as well as a list of practices to ensure up to date and accurate inventory. The guide will be shared with all staff responsible for property and kept on file so procedures remain consistent through future staff changes.

Inventory Reconciliation – The school continues to strengthen its internal controls to physically account for property, reconcile it against the inventory report, and report any discrepancies to Accounting & Financial Reporting – Capital Assets. This includes reviewing all items on previous police reports and confirming they are updated with the proper documentation.

Semi-Annual Inventories – Semi-annual inventories will continue to be conducted thoroughly and reviewed for accuracy and completeness before certification by the principal.

Missing Property – Any item identified as missing will be promptly investigated, documented with the required police and SIU reports, and reported to Capital Assets.

Property Removal and Staff Separation – Property remains in its assigned area unless its movement is properly documented, and staff return all assigned equipment before leaving the school.

Unaccounted-for Tangible Property Report

#	Inventory Number	Description	Serial Number	Resolution
1	05-30659	WHEEL, ELECTRIC POTTER'S WITH STOOL	2040250	Police report filed on May 8, 2025. No SIU report has been filed.
2	08-12054	COMPUTER, DELL OPTIPLEX 755	2GDY9G1	Police report filed on May 8, 2025. No SIU report has been filed.
3	11-03071	BREDFORD MOBILITY CART	B111500335	Internal records indicate the item was B-stocked in July 2024; however, supporting documentation could not be located.
4	12-05031	APPLE IMAC INTEL W/21.5" LED GLSY WDSCN	D25HP0ERDHJF	Police report filed on May 8, 2025. No SIU report has been filed.
5	14-02626	DELL OPTIPLEX 7010 W/24" FLAT PANEL	1HR67Y1	Item could not be located following a search of the campus.
6	14-02638	DELL OPTIPLEX 7010 W/24" FLAT PANEL	1HL67Y1	Item could not be located following a search of the campus.
7	20-00664	ICE MAKER NUGGET AIR	19051280012445	Item could not be located following a search of the campus.
8	21-00003	ITEM#03779201 MASTER STREAM X-STREAM 2.5	OMISSION	Item was never received. The school was issued a refund and provided a replacement item. Supporting documentation has been submitted to Capital Assets.
9	21-19256	LENOVO THINKPAD L13 I5 (1F I5 TOUCH)	R90Z6953	Item could not be located following a search of the campus.
10	21-75330	LENOVO 300E 2ND GEN (AMD) TOUCH	R910X8NY	Item could not be located following a search of the campus.
11	22-08255	CANON EOS 90D VIDEO CREATOR KIT W/55-250	212053000242	Police report filed. No SIU report has been filed.
12	23-08475	CRERMC4 CONTROL SYSTEM, 4-SERIES	OMISSION	Item was never received. The vendor maintains that the item was delivered in July 2024 hut has been unable to provide proof of delivery. Staff responsible for the equipment confirm the item was never received.
13	24-07857	TOP LENOVO L14 I7 G4 21H2S5BB00	PW08VGYC	Police report submitted. No SIU report has been filed. Item was last known to be in the possession of a former teacher.
14	87-11113	SOUSAPHONE W/CASE KING 2350S	141720	Police report filed on May 8, 2025. No SIU report has been filed.
15	A10-81717	BOARD, PROMETHEAN	C1002010600	Police report filed on May 8, 2025. No SIU report has been filed.
16	R05-86792	CHAIR, RIFTON R623 LARGE	20040113AA	Form 3290a and B-Stock Transfer forms (33235 and 35045) are on file documenting the transfer to New River Middle School.
17	S16051871	SABIAN CYMBAL 20" SUSPENDED	NONE	Item was B-stocked in July 2025.
18	S16059703	PEARL-MARCHING QUINTS 6,	NONE	Police report filed. No SIU report has been filed.
19	S21-01233	STUDIOBUNDLE-RECORDING SYSTEM	E35D20073004	Tangible Property Loss form is on file.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property & Inventory Department
2026-2027
William Dandy Middle (1071)
Unaccounted-For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	22-45469	Laptop, Dell Latitude 3420	82DPRG3	$590.50	$78.73
2	23-07082	Laptop, ThinkPad 11e 5th Gen	R914QWE5	$284.50	$90.09
3	23-07088	Laptop, ThinkPad 11e 5th Gen	R914QWDX	$284.50	$90.09
			Total (Non-Smart Assets)	**$1,159.50**	**$258.91**

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S17014664	HP 1500 W POE+ ZL POWER SUPPLY	IN845T1119	$805.93	$0.00
2	S17014671	AP230, INDOOR PLENUM	2301605180222	$566.17	$0.00
3	S17014675	AP230, INDOOR PLENUM	2301605110438	$566.17	$0.00
4	S17014680	AP230, INDOOR PLENUM	2301605181622	$566.17	$0.00
5	S17014693	AP230, INDOOR PLENUM	2301605181087	$566.17	$0.00
6	S17014704	AP230, INDOOR PLENUM	2301605180261	$566.17	$0.00
7	S17014705	AP230, INDOOR PLENUM	2301605180340	$566.17	$0.00
8	S17014729	AP230, INDOOR PLENUM	2301605110350	$566.17	$0.00
9	S17014730	AP230, INDOOR PLENUM	2301605110338	$566.17	$0.00
10	S17014731	AP230, INDOOR PLENUM	2301605110705	$566.17	$0.00
11	S17014737	AP230, INDOOR PLENUM	2301605180226	$566.17	$0.00
12	S17014739	AP230, INDOOR PLENUM	2301605180637	$566.17	$0.00
13	S17060079	AP230, INDOOR PLENUM	2301702060868	$566.17	$0.00
			Total (Smart Assets)	**$7,599.97**	**$0.00**

Summary			
Category	Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS	3	$1,159.50	$258.91
SMART ASSETS	13	$7,599.97	$0.00
Total	**16**	**$8,759.47**	**$258.91**

Location: **William Dandy Middle (1071)**
Custodian: **Sherri Wilson, Principal**
Address: **2400 NW 26th Street, Fort Lauderdale, FL 33311**

Total Number of Items in Sample: 340
Total Dollar Cost of Items in Sample: $465,144.00
Total Number of Items Unaccounted for: 16
Total Dollar Cost of Items Unaccounted for: $8,759.47
Total Net Book Value of Items Unaccounted for: $258.91

As a result of the property and inventory audit conducted at William Dandy 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 Chapter 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 William Dandy Middle, sixteen (16) property items remained unaccounted for. The property custodian was unable to locate the sixteen (16) remaining property items and did not provide any of the District's required supporting documentation to reconcile the missing property items or substantiate their final disposition.

The location indicated that three (3) of the unaccounted-for property items were surplused; however, the required work order documenting "Beyond Economical Repair" was not provided with the 3290A Transfer/Surplus/Disposal Form. Failure to submit the required District 3290A Form and the Beyond Economical Repair work order resulted in insufficient documentation to substantiate the property item's final disposition. Therefore, these items remain unaccounted for.

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 Departmen*t."

The location also indicated that thirteen (13) of the unaccounted-for property items were removed from the school. However, no supporting documentation was provided to substantiate this activity. As a result, these items remain unaccounted for.

BPB O-100 Section C states, *"The location should complete a 3290A Transfer/Surplus/Disposal Form to identify the technology related property to be salvaged. The 3290A Transfer/Surplus/Disposal Form must list the acquisition date, Inventory Number, equipment description, serial number, purchase order number, and unit cost for each property item being surplussed. The 3290A Transfer/Surplus/Disposal Form must then be signed and dated by the property custodian."*

The lack of adequate documentation, effective controls over the safeguarding of equipment, and accountability of tangible personal property increases the risk of property items 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, fifty-four (54) property records were identified with discrepancies due to missing manufacturer serial numbers. The property item 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 property items and correct the property records. Based on the invoices provided, the OCA was able to identify, verify, and request corrections for the fifty-four (54) property records.

The failure to accurately record the manufacturer's serial number during the online receiving process increases the risk that the property item 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, sixteen (16) property items were not located during the audit. The inability to locate these property items, 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 property items.

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.

BROWARD County Public Schools

Dr. Sherri Wilson, Principal
William Dandy Middle School 1071

PHONE: 754-322-3200 **FAX:** 754-322-3285 **EMAIL:** nicole.s.wilson @browardschools.com

October 22, 2026

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

FROM: Dr. Sherri Wilson, Principal

William Dandy Middle School 1071

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

SUBJECT: **Final Property & Inventory Audit Management Response**

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BROWARD
County Public Schools

William Dandy Middle School
Dr. Sherri Wilson Principal
2400 NW 26TH Street
Fort Lauderdale, Florida 33311
phone: 754-322-3200 • fax: 754-322-3285
https://williamdandy.browardschools.com/

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Superintendent of Schools

20-DAY WRITTEN MANAGEMENT RESPONSE

Property & Inventory Control Audit | Office of the Chief Auditor | Fiscal Year 2025–2026

Location	1071 William Dandy Middle School
Custodian of Record (Audit Period)	Nichele Williams
Responding Custodian	Dr. Sherri N. Wilson, Ed.D., Principal (effective July 1, 2026)
Audit Dates	May 26, 2026 – May 29, 2026
Exit Meeting	May 29, 2026
Response Date	1st Response: July 23, 2026 **2nd Response: October 22, 2026**
Submitted Through	Regional Superintendent, to the Office of the Chief Auditor
Reference	Property Compliance Audit Questionnaire Ver. FY2026-7.22; Exit Meeting Letter Ver. 3.5.26; Discrepancy Report (80 items); List of Unaccounted-For Tangible Personal Property (16 items)
Attachment	Exhibit A – Form 3290A Surplus Declaration Transfer (approved March 24, 2026) and Warehouse Action Request No. 7501 (March 25, 2026)

Section I. Executive Summary

The FY 2025–2026 Property and Inventory Control Audit of Location 1071 covered 1,872 assets with a historical cost of $1,530,823.56, with a tested sample of 340 assets valued at $465,144.00. The audit identified 16 unaccounted-for assets valued at $8,759.47, which meets the internal control (quantity) reporting threshold of 10 or more unaccounted-for assets, and 80 inventory discrepancies.

Item-level responses for every asset, by inventory and serial number, are provided in Sections III and IV. A consolidated Corrective Action Plan with responsible parties and target dates is provided in Section V, and supporting

surplus documentation is provided in Exhibit A. All discrepancies are being resolved with the Accounting & Financial Reporting Department, Capital Assets, and will be closed before the next scheduled audit.

Section II. Responses by Questionnaire Item

Item 1. Accountability: Property at or above $5,000.00

Ref. F.S. 274.03; F.A.C. 69I-73.002

Audit Conclusion: Compliant

Management Response: Management acknowledges the compliant finding. All property at or above the $5,000.00 threshold was physically verified. This standard will be sustained through calendared semi-annual inventories and quarterly administrative spot checks of high-value assets.

Item 2. Accountability: Property $1,000.00–$4,999.99 and SMART Property $100.00–$4,999.99

Ref. F.A.C. 69I-73.002; F.A.C. 69I-73.003

Audit Conclusion: Non-compliant. 16 assets valued at $8,759.47 were not physically accounted for at the time of audit.

Management Response: Management concurs. An item-level response for each of the 16 unaccounted-for assets, by inventory and serial number, is provided in Section III. The following corrective controls are being implemented:

- Secured, access-restricted storage for all attractive and SMART assets under the Three-Zone technology sort and storage system (Zones 1–3), completed during the July–September 2026 readiness window.
- Mandatory check-in/check-out logs and property passes for any asset temporarily removed from its primary location.
- Quarterly administrative spot checks of high-risk assets, in addition to the required semi-annual inventories.
- Property accountability training for all instructional and support staff during August 2026 preplanning, with annual refreshers.
- Semi-annual inventories calendared for the 2026–2027 school year, with any lost, missing, or stolen items investigated and reported to Capital Assets for proper disposition.

Item 3. Accountability: Secondary Database for High-Risk Property Under $1,000.00

Ref. F.A.C. 69I-73.003; B.P. Bulletin O-100, pg. 1

Audit Conclusion: Compliant

Management Response: Management acknowledges the compliant finding. The secondary database for high-risk items under $1,000.00 will be maintained and expanded within the school's technology asset tracking workflow, with entries verified at each semi-annual inventory.

Item 4. Administrative: Minimum Required Information on the Inventory Report

Ref. F.S. 274.02; F.A.C. 69I-73.003; B.P. Bulletin O-100, para. A.5 and A.1.3

Audit Conclusion: Non-compliant. **54** assets were identified with serial number discrepancies or incomplete information.

Management Response: Management concurs. All 54 assets were physically located and verified during the audit, and corrected serial numbers were captured for every item; the corrected serial numbers are enumerated in the questionnaire and reflected in the Discrepancy Report response in Section IV. The following corrective controls are being implemented:

- Submission of all corrected serial numbers to Capital Assets for update of the official inventory report, with written confirmation of completion retained on file.
- A receiving procedure requiring serial number verification and recording at the point of intake for every new asset, before the item is placed into service.
- Assignment of a Property Custodian Designee responsible for data quality on the inventory report, reporting to the Principal under the Assistant Principal responsibilities structure.
- Staff training on property reporting procedures during August 2026 preplanning.

Item 5. Purchases: SAP Purchases Recorded on the Inventory Report

Ref. F.A.C. 69I-73.002; B.P. Bulletin O-100, para. A.1 and A.1.1

Audit Conclusion: Compliant

Management Response: Management acknowledges the compliant finding. Consistent with the audit's condition note, purchases not yet received in SAP will be monitored through a **monthly open purchase order review** so that goods receipts are posted timely and assets appear on the inventory report as required.

Item 6. Transfers: Proper Use and Completion of the 3290A Transfer Form

Ref. F.S. 274.03; B.P. Bulletin O-100, para. B

Audit Conclusion: Non-compliant. Transfer documentation (Form 3290A) was not in compliance.

Management Response: Management concurs. The following corrective controls are being implemented:

- A One Voice transfer protocol: no property leaves campus, or moves to another location, without a fully completed Form 3290A approved by the Principal or designee in advance.
- Centralized routing of all 3290A forms through the front office with a transfer log capturing form date, asset, destination, and submission date to Capital Assets.
- Training for all personnel with property responsibilities on correct completion of Form 3290A during August 2026 preplanning.

Item 7. Transfers: Verifying Transferred Property Is Updated on the Inventory Report

Ref. F.S. 274.03; B.P. Bulletin O-100, para. B

Audit Conclusion: Non-compliant. Transferred assets were not properly updated on the inventory report because Form 3290A submissions were not received by Capital Assets for removal.

Management Response: Management concurs. The following corrective controls are being implemented:

- A follow-up control: for every 3290A submitted, the Property Custodian Designee confirms with Capital Assets that the asset has been removed from, or added to, the inventory report, and records the confirmation date in the transfer log.
- Quarterly reconciliation of the transfer log against the current inventory report, with open items escalated to the Principal.
- Resubmission of any outstanding transfer documentation identified during this audit, tracked to closure before the next scheduled audit.

Item 8. Custody: Property Passes

Ref. F.S. 274.03; B.P. Bulletin O-100, para. C.1 and C.2

Audit Conclusion: Compliant

Management Response: Management acknowledges the compliant finding. The property pass system will be sustained and reinforced through the check-in/check-out controls described under Item 2.

Item 9. Reconciliation: Semi-Annual Inventories

Ref. F.S. 274.02; F.A.C. 69I-73.002 through 69I-73.006; B.P. Bulletin O-100, para. D

Audit Conclusion: Compliant

Management Response: Management acknowledges the compliant finding. Both semi-annual inventories for 2026–2027 are calendared, will be documented and signed, and will be used to detect and report lost, missing, or stolen property timely.

Item 10. Theft/Vandalism: Reporting Within Two Business Days

Ref. F.S. 274.03; B.P. Bulletin O-100, para. E.3

Audit Conclusion: Compliant

Management Response: Management acknowledges the compliant finding. The two-business-day reporting standard is incorporated into the school's Operational Systems and Management Guide and will be reinforced in staff training.

Item 11. Theft/Vandalism: Verifying Stolen Assets Are Marked on the Inventory Report

Ref. B.P. Bulletin O-100, para. E.5

Audit Conclusion: Compliant

Management Response: Management acknowledges the compliant finding. Verification that affected assets are updated on the inventory report following submission of the police report, Form 03290 Tangible Property Loss, and the Immediate Notification Form will continue as standard practice.

Item 12. Disposal: Proper Documentation for Disposal of Property

Ref. Policy 3202; B.P. Bulletin O-100, para. F

Audit Conclusion: Non-compliant. Disposal documentation (Form 3290A) was not in compliance.

Management Response: Management concurs. The following corrective controls are being implemented:

- A disposal packet checklist required for every disposal: Form 3290A plus B-Stock Form for non-technology, and Form 3290A plus BER documentation, Excel sheet, Warehousing Services Assistance Request Form, and Bill of Lading for technology.
- Principal or designee sign-off on the complete packet before any asset is released for disposal.
- Training for personnel responsible for property on disposal procedures during August 2026 preplanning.

Item 13. Disposal: Verifying Disposed Property Is Removed from the Inventory Report

Ref. Policy 3202; B.P. Bulletin O-100, para. F

Audit Conclusion: Non-compliant. Removal of disposed property from the inventory report was not verified.

Management Response: Management concurs. The following corrective controls are being implemented:

- A closure step added to the disposal checklist: the Property Custodian Designee verifies with Capital Assets that each disposed asset has been removed from the inventory report and records the confirmation date.
- Monthly reconciliation of disposal packets against the current inventory report until all audit-period items are cleared, then quarterly thereafter.
- Submission of salvage documentation for all previously salvaged items identified in the Discrepancy Report (Section IV), including the Form 3290A already on file for three of those items (Exhibit A), so removals are completed before the next scheduled audit.

Section III. Item-Level Response: Unaccounted-For Tangible Personal Property (16 Assets)

Management concurs that the following 16 assets, valued at $8,759.47, were not physically accounted for at the time of audit. Thirteen of the sixteen are 2016–2017 wireless network components (twelve AP230 access points and one PoE power supply) of a type customarily replaced during district infrastructure upgrades; verification of their disposition has been requested from Information & Technology. The remaining three are laptops previously declared surplus to the B-Stock Warehouse on Form 3290A; that documentation is provided in Exhibit A. Each asset is addressed individually below by inventory and serial number.

Inventory No.	Description	Serial Number	Unit Cost	Management Response
23-07082	Laptop, ThinkPad 11e 5th Generation	R914QWE5	$284.50	This item was previously designated for B-Stock and declared Beyond Economical Repair (B.E.R.). Supporting documentation, Form 3290A Surplus Declaration Transfer and Warehouse Action Request No. 7501, is provided in Exhibit A for review and verification. The B.E.R. determination and disposition of this item occurred prior to Metrology's implementation of the current computer inventory system. As a result, the historical disposition may not be reflected in the current electronic record. The attached documentation is provided to substantiate the item's prior B-Stock/BER status and support appropriate reconciliation of the inventory record. Because the item was placed in B-Stock before the end of its useful life, we will contact Capital Assets regarding submission of the appropriate Tangible Property Loss documentation to complete the inventory reconciliation. A police report will not be initiated because the item was not reported stolen; rather, it was previously designated for B-Stock and declared B.E.R.
23-07088	Laptop, ThinkPad 11e 5th Generation	R914QWDX	$284.50	This item was previously designated for B-Stock and declared Beyond Economical Repair (B.E.R.). Supporting documentation, Form 3290A Surplus Declaration Transfer and Warehouse Action Request No. 7501, is provided in Exhibit A for review and verification. The B.E.R. determination and disposition of this item occurred prior to Metrology's implementation of the current computer inventory system. As a result, the historical disposition may not be reflected in the current electronic record. The attached documentation is provided to substantiate the item's prior B-Stock/BER status and support appropriate reconciliation of the inventory record. Because the item was placed in B-Stock before the end of its useful life, we will contact Capital Assets regarding submission of the appropriate Tangible Property Loss documentation to complete the inventory reconciliation. A police report will not be initiated because the item was not reported stolen; rather, it was previously designated for B-Stock and declared B.E.R.
22-45469	Laptop, Dell Latitude 3420	82DPR63	$590.50	This item was previously designated for B-Stock and declared Beyond Economical Repair (B.E.R.).

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Inventory No.	Description	Serial Number	Unit Cost	Management Response
				Supporting documentation, Form 3290A Surplus Declaration Transfer and Warehouse Action Request No. 7501, is provided in Exhibit A for review and verification. The B.E.R. determination and disposition of this item occurred prior to Metrology's implementation of the current computer inventory system. As a result, the historical disposition may not be reflected in the current electronic record. The attached documentation is provided to substantiate the item's prior B-Stock/BER status and support appropriate reconciliation of the inventory record. Because the item was placed in B-Stock before the end of its useful life, we will contact Capital Assets regarding submission of the appropriate Tangible Property Loss documentation to complete the inventory reconciliation. A police report will not be initiated because the item was not reported stolen; rather, it was previously designated for B-Stock and declared B.E.R.
S17060079	AP230, Indoor Plenum	2301702060868	$566.17	During the 2022–2023 COVID school year, these assets were replaced as part of the District Wireless Network Refresh Program and were removed by District Information & Technology staff. The school was not provided documentation regarding the final disposition or transfer location of the equipment. It is believed that the assets were relocated to B-Stock or another designated district inventory location as part of the refresh process; however, supporting documentation is not available at the school level. Accordingly, William Dandy Middle School will submit a Tangible Property Loss Form and supporting documentation to Capital Assets. These assets, along with the additional 74 items identified during the Physical Inventory (PNI), will be included for review and reconciliation. William Dandy Middle School remains committed to ensuring the accuracy of inventory records and resolving all outstanding discrepancies in collaboration with the appropriate District departments.
S17014664	HP 1500 W POE+ ZL Power Supply	IN845T1119	$805.93	During the 2022–2023 COVID school year, these assets were replaced as part of the District Wireless Network Refresh Program and were removed by District Information & Technology staff. The school was not provided documentation regarding the final disposition or transfer location of the equipment. It is believed that the assets were relocated to B-Stock or another designated district inventory location as part of the refresh process; however, supporting documentation is not available at the school level. Accordingly, William Dandy Middle School will submit a Tangible Property Loss Form and supporting documentation to Capital Assets. These assets, along with the additional 74 items identified during the Physical Inventory (PNI), will be included for review and reconciliation. William Dandy Middle School remains committed to ensuring the accuracy of inventory records and resolving all outstanding discrepancies in collaboration with the appropriate District departments.

Inventory No.	Description	Serial Number	Unit Cost	Management Response
S17014671	AP230, Indoor Plenum	2301605180222	$566.17	During the 2022–2023 COVID school year, these assets were replaced as part of the District Wireless Network Refresh Program and were removed by District Information & Technology staff. The school was not provided documentation regarding the final disposition or transfer location of the equipment. It is believed that the assets were relocated to B-Stock or another designated district inventory location as part of the refresh process; however, supporting documentation is not available at the school level. Accordingly, William Dandy Middle School will submit a Tangible Property Loss Form and supporting documentation to Capital Assets. These assets, along with the additional 74 items identified during the Physical Inventory (PNI), will be included for review and reconciliation. William Dandy Middle School remains committed to ensuring the accuracy of inventory records and resolving all outstanding discrepancies in collaboration with the appropriate District departments.
S17014675	AP230, Indoor Plenum	2301605110438	$566.17	During the 2022–2023 COVID school year, these assets were replaced as part of the District Wireless Network Refresh Program and were removed by District Information & Technology staff. The school was not provided documentation regarding the final disposition or transfer location of the equipment. It is believed that the assets were relocated to B-Stock or another designated district inventory location as part of the refresh process; however, supporting documentation is not available at the school level. Accordingly, William Dandy Middle School will submit a Tangible Property Loss Form and supporting documentation to Capital Assets. These assets, along with the additional 74 items identified during the Physical Inventory (PNI), will be included for review and reconciliation. William Dandy Middle School remains committed to ensuring the accuracy of inventory records and resolving all outstanding discrepancies in collaboration with the appropriate District departments.
S17014680	AP230, Indoor Plenum	2301605181622	$566.17	During the 2022–2023 COVID school year, these assets were replaced as part of the District Wireless Network Refresh Program and were removed by District Information & Technology staff. The school was not provided documentation regarding the final disposition or transfer location of the equipment. It is believed that the assets were relocated to B-Stock or another designated district inventory location as part of the refresh process; however, supporting documentation is not available at the school level. Accordingly, William Dandy Middle School will submit a Tangible Property Loss Form and supporting documentation to Capital Assets. These assets, along with the additional 74 items identified during the Physical Inventory (PNI), will be included for review and reconciliation. William Dandy Middle School remains committed to ensuring the accuracy of inventory records and resolving all outstanding discrepancies in collaboration with the appropriate District departments.

Inventory No.	Description	Serial Number	Unit Cost	Management Response
S17014693	AP230, Indoor Plenum	2301605181087	$566.17	During the 2022–2023 COVID school year, these assets were replaced as part of the District Wireless Network Refresh Program and were removed by District Information & Technology staff. The school was not provided documentation regarding the final disposition or transfer location of the equipment. It is believed that the assets were relocated to B-Stock or another designated district inventory location as part of the refresh process; however, supporting documentation is not available at the school level. Accordingly, William Dandy Middle School will submit a Tangible Property Loss Form and supporting documentation to Capital Assets. These assets, along with the additional 74 items identified during the Physical Inventory (PNI), will be included for review and reconciliation. William Dandy Middle School remains committed to ensuring the accuracy of inventory records and resolving all outstanding discrepancies in collaboration with the appropriate District departments.
S17014704	AP230, Indoor Plenum	2301605180261	$566.17	During the 2022–2023 COVID school year, these assets were replaced as part of the District Wireless Network Refresh Program and were removed by District Information & Technology staff. The school was not provided documentation regarding the final disposition or transfer location of the equipment. It is believed that the assets were relocated to B-Stock or another designated district inventory location as part of the refresh process; however, supporting documentation is not available at the school level. Accordingly, William Dandy Middle School will submit a Tangible Property Loss Form and supporting documentation to Capital Assets. These assets, along with the additional 74 items identified during the Physical Inventory (PNI), will be included for review and reconciliation. William Dandy Middle School remains committed to ensuring the accuracy of inventory records and resolving all outstanding discrepancies in collaboration with the appropriate District departments.
S17014705	AP230, Indoor Plenum	2301605180340	$566.17	During the 2022–2023 COVID school year, these assets were replaced as part of the District Wireless Network Refresh Program and were removed by District Information & Technology staff. The school was not provided documentation regarding the final disposition or transfer location of the equipment. It is believed that the assets were relocated to B-Stock or another designated district inventory location as part of the refresh process; however, supporting documentation is not available at the school level. Accordingly, William Dandy Middle School will submit a Tangible Property Loss Form and supporting documentation to Capital Assets. These assets, along with the additional 74 items identified during the Physical Inventory (PNI), will be included for review and reconciliation. William Dandy Middle School remains committed to ensuring the accuracy of inventory records and resolving all outstanding discrepancies in collaboration with the appropriate District departments.

Inventory No.	Description	Serial Number	Unit Cost	Management Response
S17014729	AP230, Indoor Plenum	2301605110350	$566.17	During the 2022–2023 COVID school year, these assets were replaced as part of the District Wireless Network Refresh Program and were removed by District Information & Technology staff. The school was not provided documentation regarding the final disposition or transfer location of the equipment. It is believed that the assets were relocated to B-Stock or another designated district inventory location as part of the refresh process; however, supporting documentation is not available at the school level. Accordingly, William Dandy Middle School will submit a Tangible Property Loss Form and supporting documentation to Capital Assets. These assets, along with the additional 74 items identified during the Physical Inventory (PNI), will be included for review and reconciliation. William Dandy Middle School remains committed to ensuring the accuracy of inventory records and resolving all outstanding discrepancies in collaboration with the appropriate District departments.
S17014730	AP230, Indoor Plenum	2301605110338	$566.17	During the 2022–2023 COVID school year, these assets were replaced as part of the District Wireless Network Refresh Program and were removed by District Information & Technology staff. The school was not provided documentation regarding the final disposition or transfer location of the equipment. It is believed that the assets were relocated to B-Stock or another designated district inventory location as part of the refresh process; however, supporting documentation is not available at the school level. Accordingly, William Dandy Middle School will submit a Tangible Property Loss Form and supporting documentation to Capital Assets. These assets, along with the additional 74 items identified during the Physical Inventory (PNI), will be included for review and reconciliation. William Dandy Middle School remains committed to ensuring the accuracy of inventory records and resolving all outstanding discrepancies in collaboration with the appropriate District departments.
S17014731	AP230, Indoor Plenum	2301605110705	$566.17	During the 2022–2023 COVID school year, these assets were replaced as part of the District Wireless Network Refresh Program and were removed by District Information & Technology staff. The school was not provided documentation regarding the final disposition or transfer location of the equipment. It is believed that the assets were relocated to B-Stock or another designated district inventory location as part of the refresh process; however, supporting documentation is not available at the school level. Accordingly, William Dandy Middle School will submit a Tangible Property Loss Form and supporting documentation to Capital Assets. These assets, along with the additional 74 items identified during the Physical Inventory (PNI), will be included for review and reconciliation. William Dandy Middle School remains committed to ensuring the accuracy of inventory records and resolving all outstanding discrepancies in collaboration with the appropriate District departments.

Inventory No.	Description	Serial Number	Unit Cost	Management Response
S17014737	AP230, Indoor Plenum	2301605180226	$566.17	During the 2022–2023 COVID school year, these assets were replaced as part of the District Wireless Network Refresh Program and were removed by District Information & Technology staff. The school was not provided documentation regarding the final disposition or transfer location of the equipment. It is believed that the assets were relocated to B-Stock or another designated district inventory location as part of the refresh process; however, supporting documentation is not available at the school level. Accordingly, William Dandy Middle School will submit a Tangible Property Loss Form and supporting documentation to Capital Assets. These assets, along with the additional 74 items identified during the Physical Inventory (PNI), will be included for review and reconciliation. William Dandy Middle School remains committed to ensuring the accuracy of inventory records and resolving all outstanding discrepancies in collaboration with the appropriate District departments.
S17014739	AP230, Indoor Plenum	2301605180637	$566.17	During the 2022–2023 COVID school year, these assets were replaced as part of the District Wireless Network Refresh Program and were removed by District Information & Technology staff. The school was not provided documentation regarding the final disposition or transfer location of the equipment. It is believed that the assets were relocated to B-Stock or another designated district inventory location as part of the refresh process; however, supporting documentation is not available at the school level. Accordingly, William Dandy Middle School will submit a Tangible Property Loss Form and supporting documentation to Capital Assets. These assets, along with the additional 74 items identified during the Physical Inventory (PNI), will be included for review and reconciliation. William Dandy Middle School remains committed to ensuring the accuracy of inventory records and resolving all outstanding discrepancies in collaboration with the appropriate District departments.
Total	16 assets		$8,759.47	All dispositions tracked to closure by the Principal

Section IV. Item-Level Response: Discrepancy Report (80 Items)

Management concurs with all 80 discrepancies. Each item carries one of three management actions, keyed below and applied by serial number in the table that follows. All actions will be completed and confirmed with Capital Assets before the next scheduled audit.

- A1 – Salvaged asset: compile and submit Form 3290A and required salvage/BER documentation to Capital Assets for removal from the inventory report; retain written confirmation of removal. Form 3290A documentation for items 27–29 is provided in Exhibit A.
- A2 – Serial number correction: corrected serial number physically verified on the asset; submit correction to Capital Assets for update of the inventory report; verify the update at the next semi-annual inventory.
- A3 – Process/evaluation: Request for Evaluation submitted; disposition pending Capital Assets determination and tracked to closure by the Property Custodian Designee.

#	Inventory No.	Description	Serial Number	Discrepancy	Correction	Action
1	05-50308	Tandberg Video Conference System	25A41037/405KT020	Remove-S	Salvaged	A1
2	13-02715	Cart, SafeHarbor 30 Opus Capacity Notebook	024222	Remove-S	Salvaged	A1
3	13-02716	Cart, SafeHarbor 30 Capacity Notebook	24262	Remove-S	Salvaged	A1
4	19-04713	Dexter 30lb Dryer	NONE	Serial No.	D1.19126.023	A2
5	19-04714	Dexter 30lb Washer	NONE	Serial No.	W1.19169.045	A2
6	19-80209	Google Expeditions 20 Kit	NONE	Serial No.	10710219	A2
7	20-01590	Laptop Cart, Earth Walk (30 User)	OMISSION	Serial No.	86107	A2
8	20-01757	Sony Smart TV, Model XBR-65X950G	OMISSION	Serial No.	4073251	A2
9	21-03036	Lenovo 300e (1B Celeron Touch)	P209RHRM	Remove-S	Salvaged	A1
10	21-03086	Lenovo 300e (1B Celeron Touch)	P209RHQ6	Remove-S	Salvaged	A1
11	21-22607	ThinkPad L14 Gen1 20U2S0NF00	PF1SSHNN	Remove-S	Salvaged	A1
12	21-22814	ThinkPad L14 Gen1 20U2S0NF00	PF1SSQJ1	Remove-S	Salvaged	A1
13	21-22829	ThinkPad L14 Gen1 20U2S0NF00	PF1SSQQ3	Remove-S	Salvaged	A1
14	21-23382	ThinkPad L14 Gen1 20U2S0NF00	PF1ST7TX	Remove-S	Salvaged	A1
15	21-24679	ThinkPad L14 Gen1 20U2S0NF00	PF1SWMMS	Remove-S	Salvaged	A1
16	21-24806	ThinkPad L14 Gen1 20U2S0NF00	PF1SWWPJ	Remove-S	Salvaged	A1
17	21-24817	ThinkPad L14 Gen1 20U2S0NF00	PF1SWWVE	Remove-S	Salvaged	A1
18	21-24820	ThinkPad L14 Gen1 20U2S0NF00	PF1SWWXF	Remove-S	Salvaged	A1
19	21-25092	ThinkPad L14 Gen1 20U2S0NF00	PF1SXCXL	Remove-S	Salvaged	A1
20	21-29359	ThinkPad L14 Gen1 20U2S0NF00	PF1TAGC1	Remove-S	Salvaged	A1
21	21-30242	ThinkPad L14 Gen1 20U2S0NF00	PF1TD7L4	Remove-S	Salvaged	A1
22	21-30317	ThinkPad L14 Gen1 20U2S0NF00	PF1TD9AW	Remove-S	Salvaged	A1
23	21-30351	ThinkPad L14 Gen1 20U2S0NF00	PF1TDA31	Remove-S	Salvaged	A1

#	Inventory No.	Description	Serial Number	Discrepancy	Correction	Action
24	22-01117	Laptop, Latitude 3190 2-in-1	D7H18C3	Remove-S	Salvaged	A1
25	22-02464	Laptop, Latitude 3190 2-in-1	C9279C3	Remove-S	Salvaged	A1
26	22-02859	Laptop, Latitude 3190 2-in-1	GC1R9C3	Remove-S	Salvaged	A1
27	22-45469	Laptop, Dell Latitude 3420	82DPRG3	Remove-S	Salvaged	A1
28	23-07082	Laptop, ThinkPad 11e 5th Gen	R914QWE5	Remove-S	Salvaged	A1
29	23-07088	Laptop, ThinkPad 11e 5th Gen	R914QWDX	Remove-S	Salvaged	A1
30	25-06701	Soccer Goals	NONE	Serial No.	10710217	A2
31	25-08536	Volleyball System	NONE	Serial No.	10710218	A2
32	26-00303	#11-81-0220 Venipuncture Training	OMISSION	Serial No.	10710222	A2
33	26-70338	Promethean ActivPanel 10 (AP10-B65-NA-1)	OMISSION	Serial No.	AB654R102MC00A017S	A2
34	26-70339	Promethean ActivPanel 10 (AP10-B65-NA-1)	OMISSION	Serial No.	AB654R102MC00A0176	A2
35	26-70340	Promethean ActivPanel 10 (AP10-B65-NA-1)	OMISSION	Serial No.	AB654R102MC00A0177	A2
36	94-15672	Lift, Hydraulic Personnel, Genie	3893S465	Remove-S	Salvaged 1/29/21	A1
37	R08-83765	Board, Promethean	C1001070686	Remove-S	Salvaged	A1
38	R08-83766	Board, Promethean	C1001070687	Remove-S	Salvaged	A1
39	R18-80587	ThinkStation P320	OMISSION	Serial No.	MJ063UQ2	A2
40	S19-02238	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710173	A2
41	S19-05434	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710174	A2
42	S19-05435	AMTAB Mobile Stool Table, Round	NONE	Serial No.	1071017S	A2
43	S19-05436	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710176	A2
44	S19-05437	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710177	A2
45	S19-05438	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710178	A2
46	S19-05439	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710179	A2
47	S19-05440	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710180	A2
48	S19-05441	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710181	A2
49	S19-05442	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710182	A2
50	S19-05443	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710183	A2
51	S19-05444	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710184	A2
52	S19-05445	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710185	A2
53	S19-05446	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710186	A2
54	S19-05447	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710187	A2
55	S19-05448	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710188	A2
56	S19-05449	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710189	A2

#	Inventory No.	Description	Serial Number	Discrepancy	Correction	Action
57	S19-05450	AMTAB Mobile Stool Table, Round	NONE	Serial No.	10710190	A2
58	S19-80090	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710191	A2
59	S19-80091	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710192	A2
60	S19-80092	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710193	A2
61	S19-80093	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710194	A2
62	S19-80094	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710195	A2
63	S19-80095	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710196	A2
64	S19-80096	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710197	A2
65	S19-80097	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710198	A2
66	S19-80098	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710199	A2
67	S19-80099	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710200	A2
68	S19-80100	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710201	A2
69	S19-80101	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710202	A2
70	S19-80102	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710203	A2
71	S19-80103	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710204	A2
72	S19-80104	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710205	A2
73	S19-80105	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710206	A2
74	S19-80106	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710207	A2
75	S19-80107	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710208	A2
76	S19-80108	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710209	A2
77	S19-80109	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710210	A2
78	S19-80110	AMTAB Mobile Stool Table, Elliptical	OMISSION	Serial No.	10710211	A2
79	S21-01580	Dipole Ant, 406-512 Repeater	OMISSION	Process	Request for Eval	A3
80	S21-01581	Dipole Ant, 406-512 Repeater	OMISSION	Process	Request for Eval	A3

Section V. Consolidated Corrective Action Plan

Corrective Action	Responsible	Audit Item(s)	Target Date
Submit corrected serial numbers (54 assets) and salvage documentation (Form 3290A/BER) to Capital Assets; obtain written confirmation of inventory report updates	Property Custodian Designee / Assistant Principal	Items 4, 12, 13	**Sept. 30, 2026**
Complete disposition of all 16 unaccounted-for assets: I&T verification for network components; Form 3290 loss documentation for items not located	Principal / Property Custodian Designee, with I&T	Item 2	**Sept. 30, 2026**
Complete Three-Zone technology sort and secured, access-restricted storage for attractive and SMART assets	Principal / Technology Liaison	Item 2	**Sept. 30, 2026**
Implement check-in/check-out logs, property passes, and quarterly spot checks of high-risk assets	Assistant Principals	Items 2, 8	**Aug. 29, 2026**
Deliver property accountability, transfer, and disposal training to all staff at preplanning; annual refreshers thereafter	Principal / Assistant Principals	Items 2, 4, 6, 12	**Aug. 14, 2026**
Stand up transfer and disposal logs with a Capital Assets confirmation step and quarterly reconciliation against the inventory report	Property Custodian Designee	Items 6, 7, 13	**Aug. 29, 2026**
Conduct and document both semi-annual inventories; investigate and report all missing items timely	Principal / Assistant Principals	Items 2, 9	**Per district calendar**
Monthly open purchase order review to ensure timely SAP goods receipt and inventory recording	Property Custodian Designee	Item 5	**Monthly, from Aug. 2026**

Progress against this plan will be monitored by the Principal through the school's administrative support team structure, with status reviewed at leadership meetings until all items are closed. Unresolved discrepancies will be escalated to the Accounting & Financial Reporting Department, Capital Assets, well before the next scheduled audit.

Closing Statement

William Dandy Middle School acknowledges the preliminary results communicated at the May 29, 2026 exit meeting and submits this written management response, with supporting documentation in Exhibit A, within the required timeframe. The administration is committed to full resolution of every finding, sustained compliance with F.S. Chapter 274, F.A.C. Chapter 69I-73, and Business Practice Bulletin O-100, and the safeguarding of every asset entrusted to this school community.

10/22/26

Dr. Sherri N. Wilson, Ed.D. — Date

Principal / Property Custodian, William Dandy Middle School (1071)

Regional Superintendent — Date

Exhibit A. Form 3290A Surplus Declaration and Warehouse Action Request

This exhibit supports the item-level responses in Section III for Inventory Nos. 23-07082, 23-07088, and 22-45469, and items 27–29 of the Discrepancy Report in Section IV. It contains the Capital Assets Activity Form 3290A (Surplus Declaration Transfer) issued by Location 1071, William Dandy Middle School, to Receiving Location 9613-S, B-Stock Warehouse, approved and dated March 24, 2026, and the corresponding Warehouse Action Request No. 7501, created March 25, 2026, for pickup of seven gaylord boxes of technology surplus for return to the B-Stock warehouse (iiQ No. 81254). Pages 6 and 12 of the 12-page Form 3290A are reproduced because they list the audited assets; the highlighted entries are the three laptops addressed in this response.

Exhibit A-1. Form 3290A Surplus Declaration Transfer, page 6 of 12 (highlighted: 23-07082, Serial R914QWE5; 23-07088, Serial R914QWDX)

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

6 OF 12 PAGES

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

Removal Assistance Required ☑ YES ☐ NO

Issuing Location #:	### 1071	Receiving Location #:	9613-S
LocationName:	William Dandy Middle	LocationName:	B-Stock Warehouse
Contact Name:	Erica Sawyer	Contact Name:	Richard Fulcher
Phone #:	754-322-3200	Phone #:	754-321-2850

BPI Number	Serial Number	Model #	Equipment Description	Obsolete	Broken
23-07007	r914q578		EVM5 EVM511e 5th Gen	☐	☑
23-07014	R914Q55H		EVM6 EVM611e 5th Gen	☐	☑
23-07088	R914QWDX		EVM7 EVM711e 5th Gen	☐	☑
23-07082	R914QWE5		EVM7 EVM711e 5th Gen	☐	☑
23-07294	R914Q4ZK		EVM1 EVM111e 5th Gen	☐	☑
23-07017	R914Q552		EVM9 EVM911e 5th Gen	☐	☑
23-07034	R914Q5E8		EVM2 EVM211e 5th Gen	☐	☑
23-07296	R914Q4Z0		EVM1 EVM111e 5th Gen	☐	☑
23-07063	R914QWCG		EVM8 EVM811e 5th Gen	☐	☑
16-03674	####		10/1C 10/1CART 20 SAMSUNG NOOKS Cart	☑	☐
16-03761	####		10/1C 10/1CART 20 SAMSUNG NOOKS Cart	☑	☐
21-22605	PF1SSH8M		10/1C 10/1Cad L14 Gen1	☑	☑
21-22509	PF1SSF5M		SAMS SAMSad L14 Gen1	☑	☑
21-23139	PF1ST1NM		SAMS SAMSad L14 Gen1	☑	☑
21-31005	PF1VC7HJ		SAMS SAMSad L14 Gen1	☑	☑

Equipment Transfer/Surplus Approved by: _____ Date 3/24/2026 Released by: _____ Date: _____

Receipt of Transfer Acknowledged by: _____ Date _____

Item(s) Deliverd by: _____ Date _____

Form 3290A
Rev 07/08

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

Exhibit A-3. Warehouse Action Request No. 7501, created March 25, 2026 (Receiving Location Copy)

Warehouse Action Request

7501

Description: **Pickup 7 gaylord boxes of technology surplus from William Dandy MS and bring back to Bstoc**

Requesting Person: **Erica Sawyer - 754-322-3200 / 3285** Date Created: **3/25/2026**

Requesting Dept: **1071 Dandy, William Middle**

Issuing **1071** Run# **3160**	Receiving **9613B** Run # **0000**
Location: **Dandy, William Middle** 2400 NW 26th St. Ft. Lauderdale, 33311 (754) 322-3200	Location: **B-Stock** 6501 NW 15th Ave Fort Lauderdale, 33309 (754) 321-2850

Notes:

Pickup 7 gaylord boxes of technology surplus from William Dandy MS and bring back to Bstock whse

POC: Erica Sawyer - 754-322-3200 / 3285

IiQ# 81254

Released By:

Received By:

livered By: Date:

Rev 01 7/17 **Receiving Location Copy** Page 1 of 1

Exhibit A-2. Form 3290A Surplus Declaration Transfer, page 12 of 12 (highlighted: 22-45469, Serial 82DPRG3)

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

12 OF 12 PAGES

☑ * SURPLUS (Principal/Director authorization signature required)
☐ TRANSFER (both Issuing and receiving Principal/Director authorizaton signatures required)

Removal Assistance Required ☑ YES ☐ NO

Issuing Location #:	### 1071	Receiving Location #:	9613-S
LocationName:	William Dandy Middle	LocationName:	B-Stock Warehouse
Contact Name:	Erica Sawyer	Contact Name:	Richard Fulcher
Phone #:	754-322-3200	Phone #:	754-321-2850

BPI Number	Serial Number	Model #	Equipment Description	Obsolete	Broken
22-24442	R9142SCP		EVM5 EVM5300e 2nd Gen	☐	☑
22-45469	82dprg3		EVM6 EVM6atitude 3420	☐	☑
S17019450	MP14DLNF		EVM7 EVM7ad Yoga260	☐	☑
22-24410	R9142S52		EVM7 EVM7300e 2nd Gen	☐	☑
21-22823	PF1SSQN7		EVM1 EVM1ad L14 Gen1	☐	☑
21-22369	PF1SSBP3		EVM9 EVM9ad L14 Gen1	☐	☑
21-03079	P209RH72		EVM2 EVM2300e 2nd Gen	☐	☑
S17019454	MP14E5Q8		EVM1 EVM1ad Yoga260	☐	☑
21-30202	PF1TD6W6		EVM8 EVM8ad Yoga260	☐	☑
21-03087	P209RHS7		10/1C 10/1C300e 2nd Gen	☐	☑
23-07071	R914QWB8		10/1C 10/1C300e 2nd Gen	☐	☑
21-03051	P209RH7J		10/1C 10/1C300e 2nd Gen	☐	☑
			SAMS SAMSUNG GALAXY TAB E NOOK (16	☐	☐
			SAMS SAMSUNG GALAXY TAB E NOOK (16	☐	☐
			SAMS SAMSUNG GALAXY TAB E NOOK (16GB)		

Equipment Transfer/Surplus Approved by: _____ Date 3/24/2016 Released by: _____ Date: _____

Receipt of Transfer Acknowledged by: _____ Date _____

Item(s) Deliverd by: _____ Date _____

Form 3290A
Rev 07/08

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

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property & Inventory Department
2026-2027
Nova Middle (1311)
Unaccounted-For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	05-37286	PRINTER, LEXMARK T630N B/W LASER	99216H0	$1,208.00	$0.00
2	05-50947	APPLE DESKTOP IMAC G5	QP51102MS40	$1,485.00	$0.00
3	05-50953	APPLE DESKTOP IMAC G5	YM9140F06MH	$2,373.00	$0.00
4	10-80746	TANDBERG PERCISSION	26A51189909862252	$9,463.05	$0.00
5	21-36864	COLLABORATION KIT, POLYCOM STUDIO	8G2037575DCCF9	$865.70	$0.00
6	21-62746	LENOVO 300E (1B CELERON TOUCH)	P209RJ7E	$237.50	$0.00
7	21-62763	LENOVO 300E (1B CELERON TOUCH)	P209RHWZ	$237.50	$0.00
8	22-10451	LENOVO 300E (1B CELERON TOUCH)	R9142RQN	$237.50	$19.79
9	89-16734	TUBA YAMAHA 103 W/BB C25	100414	$1,325.00	$0.00
10	A05-87184	52in LG TV WITH CART	406KT01040	$2,366.96	$0.00
11	R91-90010	BASSOON; RENARD	17166	$1,884.00	$0.00
			Total (Non-Smart Assets)	**$21,683.21**	**$19.79**

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S16010801	LENOVO THINKPAD 11E NONTOUCH	LR049WR0	$447.00	$0.00
2	S16010811	LENOVO THINKPAD 11E NONTOUCH	LR049X1K	$447.00	$0.00
3	S16010841	LENOVO THINKPAD 11E NONTOUCH	LR049WTV	$447.00	$0.00
4	S18-00590	EXECUTIVE HIGH BACK LEATHER CHAIRS	FHHZDH	$155.00	$18.08
5	S18-00595	EXECUTIVE HIGH BACK LEATHER CHAIRS	DNKHNW	$155.00	$18.08
6	S18-00603	EXECUTIVE HIGH BACK LEATHER CHAIRS	DCTJXD	$155.00	$18.08
7	S18-00622	EXECUTIVE HIGH BACK LEATHER CHAIRS	DWJKCY	$155.00	$18.08
8	S18-04064	LENOVO E460 LAPTOP	PF0U94CX	$684.00	$0.00
9	S18-05904	YCL400AD-Clarinet wood	326122	$817.20	$0.00
10	S18-10607	23B-Trumpet	474106	$657.25	$0.00
			Total (Smart Assets)	**$4,119.45**	**$72.32**

Summary			
Category	Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS	11	$21,683.21	$19.79
SMART ASSETS	10	$4,119.45	$72.32
Total	**21**	**$25,802.66**	**$92.11**

Location: **Nova Middle (1311)**
Custodian: **Rayner Garranchan, Principal**
Address: **3602 College Avenue, Davie, FL 33314**

Total Number of Items in Sample: 437
Total Dollar Cost of Items in Sample: $488,960.39
Total Number of Items Unaccounted for: 21
Total Dollar Cost of Items Unaccounted for: $25,802.66
Total Net Book Value of Items Unaccounted for: $92.11

As a result of the property and inventory audit conducted at Nova 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 Chapter 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 Nova Middle, twenty-one (21) property items remained unaccounted for. The property custodian was unable to locate the twenty-one (21) remaining property items 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 property items 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 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 property items and increases the risk that employee errors, theft, or misuse of property items may go undetected. Additionally, semi-annual inventory reviews and reconciliations allow the school to promptly detect and resolve mistakes, discrepancies, or other property 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.
- 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.

BROWARD
County Public Schools

Rayner Garranchan, Principal
Nova Middle School

PHONE: 754-323-3700 **FAX:** 754-323-3785 **EMAIL:** Rayner.Garranchan@browardschools.com

October 26, 2026

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

FROM: Rayner Garranchan, Principal
Nova Middle School

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

SUBJECT: **PROPERTY AUDIT RESPONSE FOR 1311-NOVA MIDDLE SCHOOL**

Nova Middle School appreciates the recommendations provided by the Office of the Chief Auditor regarding property and inventory controls. We recognize the importance of maintaining accurate inventory records, safeguarding District property, and ensuring that equipment is properly accounted for. In response to the recommendations, we have strengthened our internal procedures and established additional protocols to improve the accountability and management of school property.

The following measures have been established:

1. **Inventory Accountability and Monitoring**
   The school will meet with the inventory team more frequently to review equipment assigned to each department and ensure that property is properly accounted for. These reviews will assist in identifying discrepancies and allow them to be investigated and addressed promptly.

2. **Timely Reporting of Missing Property**
   When an item cannot be located, the appropriate documentation will be completed and submitted to Capital Assets in a timely manner. This process will help ensure that missing property is appropriately investigated, documented, and reported.

SUBJECT: **ALWAYS BOLD AND ALL CAPS**

PAGE: 2

3. **Staff Reporting of Missing Equipment**
   Inventory team members and school staff have been reminded of the importance of reporting equipment as soon as they become aware that an item is missing or cannot be located. Prompt notification will allow the school to begin its investigation and initiate the required reporting process without unnecessary delay.

4. **Safekeeping, Removal, and Disposal of Equipment**
   Custodial staff will be reminded that District equipment and property are not to be discarded or removed without proper authorization. If there is any uncertainty about whether an item should be discarded, moved, or removed, staff must first consult with administration or the appropriate inventory personnel. This protocol is intended to reduce the risk of the unauthorized removal or disposal of District property.

5. **Review of Semi-Annual Inventory**
   Prior to certification by the Principal, the semi-annual inventory will be reviewed with the inventory team to verify that the information is complete and accurate. Any discrepancies or missing items identified during the review will be investigated and addressed before the inventory process is finalized.

Nova Middle School is committed to strengthening its property management practices and ensuring that District equipment is properly safeguarded and accounted for. We believe these additional measures will provide greater oversight, improve the accuracy of our inventory records, and allow any discrepancies to be addressed more promptly.

Thank you for the recommendations and the opportunity to strengthen our internal procedures. We will continue to monitor these protocols and reinforce the importance of property accountability with staff.

If you have any questions, please contact **Rayner Garranchan at 754-323-3700** or **Rayner.Garranchan@browardschools.com**.

RG:tn
C: PB

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property & Inventory Department
2026-2027
Lauderdale Lakes Middle (1701)
Unaccounted-For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	05LL02151	LEXMARK REFRESH PRINTER-T640N	7902FNH	$1,099.66	$0.00
2	07-82806	TV,ZENITH TRULY FLAT COMMERCIAL 32"	609RMCJ138403	$1,050.00	$0.00
3	08-82807	PROEMETHEAN BOARD	0741680005	$1,677.00	$0.00
4	17-01044	VIDEO WALL PROCESSOR	NONE	$3,009.90	$175.58
5	21-01270	LENOVO THINKPAD L390 (1F - I5 TOUCH)	R90XDXPY	$622.50	$0.00
6	21-05258	LENOVO 300E (1B CELERON TOUCH)	P208CP5L	$237.50	$0.00
7	21-05259	LENOVO 300E (1B CELERON TOUCH)	P207YDTD	$237.50	$0.00
8	21-05281	LENOVO 300E (1B CELERON TOUCH)	P208CP17	$237.50	$0.00
9	21-05294	LENOVO 300E (1B CELERON TOUCH)	P208CP23	$237.50	$0.00
10	21-05297	LENOVO 300E (1B CELERON TOUCH)	P207YD33	$237.50	$0.00
11	21-05301	LENOVO 300E (1B CELERON TOUCH)	P207YVJN	$237.50	$0.00
12	21-05317	LENOVO 300E (1B CELERON TOUCH)	P207YDVR	$237.50	$0.00
13	21-05319	LENOVO 300E (1B CELERON TOUCH)	P207YD6M	$237.50	$0.00
14	21-05343	LENOVO 300E (1B CELERON TOUCH)	P208CPAD	$237.50	$0.00
15	21-05344	LENOVO 300E (1B CELERON TOUCH)	P207YWA3	$237.50	$0.00
16	21-05356	LENOVO 300E (1B CELERON TOUCH)	P207YD4T	$237.50	$0.00
17	21-05360	LENOVO 300E (1B CELERON TOUCH)	P207YDKF	$237.50	$0.00
18	21-05372	LENOVO 300E (1B CELERON TOUCH)	P207YDHQ	$237.50	$0.00
19	21-05378	LENOVO 300E (1B CELERON TOUCH)	P207YDL7	$237.50	$0.00
20	21-05400	LENOVO L390 YOGA (1I I7 LIGHTWEIGHT)	R90XSD6G	$864.50	$0.00
21	21-22221	THINKPAD L14 GEN1 20U2S0NE00	PF1T8ARL	$503.50	$0.00
22	21-24288	THINKPAD L14 GEN1 20U2S0NE00	PF1T8ELE	$503.50	$0.00
23	21-25531	THINKPAD L14 GEN1 20U2S0NE00	PF1T8LWJ	$503.50	$0.00
24	21-26214	THINKPAD L14 GEN1 20U2S0NE00	PF1T976T	$503.50	$0.00
25	21-26344	THINKPAD L14 GEN1 20U2S0NE00	PF1T9FH8	$503.50	$0.00
26	21-26942	THINKPAD L14 GEN1 20U2S0NE00	PF1T5E64	$503.50	$0.00
27	21-27544	THINKPAD L14 GEN1 20U2S0NE00	PF1T6JZK	$503.50	$0.00
28	21-28293	THINKPAD L14 GEN1 20U2S0NE00	PF1T7WT8	$503.50	$0.00
29	21-28432	THINKPAD L14 GEN1 20U2S0NE00	PF1T8272	$503.50	$0.00
30	21-28480	THINKPAD L14 GEN1 20U2S0NE00	PF1T84SK	$503.50	$0.00
31	21-28843	THINKPAD L14 GEN1 20U2S0NF00	PF1T93KD	$478.50	$0.00
32	21-29064	THINKPAD L14 GEN1 20U2S0NF00	PF1TA0QW	$478.50	$0.00
33	21-29897	THINKPAD L14 GEN1 20U2S0NE00	PF1TBAA5	$503.50	$0.00
34	21-31441	THINKPAD L14 GEN1 20U2S0NE00	PF1VCNDY	$503.50	$0.00
35	21-61644	LENOVO 300E 2ND GEN (AMD) TOUCH	R9126M52	$264.50	$4.41
36	21-61668	LENOVO 300E 2ND GEN (AMD) TOUCH	R91254AD	$264.50	$4.41

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
37	21-61689	LENOVO 300E 2ND GEN (AMD) TOUCH	R91254C9	$264.50	$4.41
38	21-61702	LENOVO 300E 2ND GEN (AMD) TOUCH	R91254D8	$264.50	$4.41
39	21-61707	LENOVO 300E 2ND GEN (AMD) TOUCH	R91254BP	$264.50	$4.41
40	21-61722	LENOVO 300E 2ND GEN (AMD) TOUCH	R9126LGR	$264.50	$4.41
41	21-61747	LENOVO 300E 2ND GEN (AMD) TOUCH	R912549Q	$264.50	$4.41
42	21-61749	LENOVO 300E 2ND GEN (AMD) TOUCH	R91254CW	$264.50	$4.41
43	22-11275	LENOVO 300E (1B CELERON TOUCH)	R9145EPV	$237.50	$27.71
44	22-11322	LENOVO 300E (1B CELERON TOUCH)	R9145FMA	$237.50	$27.71
45	22-11333	LENOVO 300E (1B CELERON TOUCH)	R9145FN5	$237.50	$27.71
46	22-11382	LENOVO 300E (1B CELERON TOUCH)	R9145FW0	$237.50	$27.71
47	22-53103	6480822 PROMETHEAN 65IN ACTIVPANEL	OMISSION	$2,175.00	$507.50
48	22-53104	6480822 PROMETHEAN 65IN ACTIVPANEL	OMISSION	$2,175.00	$507.50
49	22-53105	6480822 PROMETHEAN 65IN ACTIVPANEL	OMISSION	$2,175.00	$507.50
50	22-53106	6480822 PROMETHEAN 65IN ACTIVPANEL	OMISSION	$2,175.00	$507.50
51	22-53111	6480822 PROMETHEAN 65IN ACTIVPANEL	OMISSION	$2,175.00	$507.50
52	22-53112	6480822 PROMETHEAN 65IN ACTIVPANEL	OMISSION	$2,175.00	$507.50
53	23-05006	LAPTOP, THINKPAD 11E 5TH GEN	R914PKL5	$284.50	$99.58
54	23-05248	LAPTOP, THINKPAD 11E 5TH GEN	R914QHGW	$284.50	$99.58
55	23-05290	LAPTOP, THINKPAD 11E 5TH GEN	R914QHFZ	$284.50	$99.58
56	23-05330	LAPTOP, THINKPAD 11E 5TH GEN	R914PYYE	$284.50	$99.58
57	25-09293	THINKPAD L13 G5 INTEL CORE ULTRA 7	PW0HS5Y9	$1,214.50	$1,032.45
58	26-54134	"HP FORTIS FLIP G1I IN150 11"" TOUCH"	1H954204WS	$323.98	$318.58
59	26-54794	HP K12 FX36011G11	1H953912KS	$323.98	$318.58
60	R13-80142	COMPUTER, LAPTOP APPLE MACBOOK PRO	C02J57LBDTY3	$1,511.75	$0.00
61	R13-80965	HP PROCURVE 3500YL-48G-PWR	SG230THH25	$6,479.00	$0.00
62	R13-80970	HP 24-PORT 10/100/1000 POEV2 ZL	SG3027R08L	$3,239.10	$0.00
63	R13-80991	APC SMART 2200VA RACK MOUNT	IS1247004179	$1,299.00	$0.00
64	R13-80992	APC SMART 2200VA RACK MOUNT	IS1247004125	$1,299.00	$0.00
65	R16-80149	CALIFONE WITH HANDGELD MICROPHONE	NONE	$1,362.85	$30.92
			Total (Non-Smart Assets)	**$52,954.72**	**$5,465.55**

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S16037565	LENOVO THINKCENTRE M73 SMALL FORM FACTOR	MJ035N3P	$748.00	$0.00
2	S16037566	LENOVO THINKCENTRE M73 SMALL FORM FACTOR	MJ035N3N	$748.00	$0.00
3	S17021012	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01KWGY	$264.00	$0.00
4	S17021014	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01KWHG	$264.00	$0.00
5	S17021015	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01KWKE	$264.00	$0.00
6	S17021016	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FEVH	$264.00	$0.00
7	S17021027	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FF03	$264.00	$0.00
8	S17021031	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FEZK	$264.00	$0.00
9	S17021035	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01KW60	$264.00	$0.00
10	S17021041	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01KWPJ	$264.00	$0.00

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
11	S17021042	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01KWP3	$264.00	$0.00
12	S17021043	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01KWKD	$264.00	$0.00
13	S17021050	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01KWHW	$264.00	$0.00
14	S17021057	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01KWCX	$264.00	$0.00
15	S17021071	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01KWCF	$264.00	$0.00
16	S17021076	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01KWA5	$264.00	$0.00
17	S17021080	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01KWCJ	$264.00	$0.00
18	S17021085	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01KW83	$264.00	$0.00
19	S17021091	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FFMG	$264.00	$0.00
20	S17021096	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FF5T	$264.00	$0.00
21	S17021101	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FF5Z	$264.00	$0.00
22	S17021102	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FF6Y	$264.00	$0.00
23	S17021104	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FF7W	$264.00	$0.00
24	S17021105	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FFTF	$264.00	$0.00
25	S17021117	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01KVZV	$264.00	$0.00
26	S17021120	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FF59	$264.00	$0.00
27	S17021130	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01KWD6	$264.00	$0.00
28	S17021131	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FF5U	$264.00	$0.00
29	S17021134	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FF5F	$264.00	$0.00
30	S17021136	LENOVO N23 LAPTOP + 3 YEAR WARRANTY	YD01FF2P	$264.00	$0.00
31	S17021209	LENOVO YOGA 260 (i3 PROCESSOR) LAPTOP	MP15Z307	$899.00	$0.00
32	S17021217	HP 1500 W POE+ZL POWER SUPPLY OLD	OMISSION	$805.93	$0.00
33	S17021218	HP 1500 W POE+ZL POWER SUPPLY OLD	OMISSION	$805.93	$0.00
34	S17021221	HP 2920 2-PORT 10GBE SFP+MODULE	SG66FM12KF	$732.60	$0.00
35	S17032692	YAMAHA-CLARINET	M23804	$444.15	$0.00
36	S17047180	EASTMAN-VIOLA 14-INCH	NONE	$373.50	$0.00
37	S17047186	LUDWIG-MARCHING TENOR DRUM	NONE	$375.44	$0.00
			Total (Smart Assets)	**$13,324.55**	**$0.00**

Summary			
Category	Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS	65	$52,954.72	$5,465.55
SMART ASSETS	37	$13,324.55	$0.00
Total	**102**	**$66,279.27**	**$5,465.55**

Location: **Lauderdale Lakes Middle (1701)**
Custodian: **Linda Lopez, Principal**
Address: **3911 NW 30th Avenue, Lauderdale Lakes, FL 33309**

Total Number of Items in Sample: 565
Total Dollar Cost of Items in Sample: $723,473.74
Total Number of Items Unaccounted for: 102
Total Dollar Cost of Items Unaccounted for: $66,279.27
Total Net Book Value of Items Unaccounted for: $5,465.55

As a result of the property and inventory audit conducted at Lauderdale 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 Chapter 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 Lauderdale Lakes Middle, one hundred two (102) property items remained unaccounted for. The property custodian was unable to locate the unaccounted-for property items 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 property items 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 five (105) property records were identified with discrepancies due to missing manufacturer serial numbers. The property item 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 property items and correct the property records.

Based on the invoices provided, the OCA was able to identify, verify, and request corrections for ninety-three (93) property records. However, the remaining twelve (12) property items could not be positively identified or located by the school and remain unaccounted for as part of the one hundred two (102) total unaccounted-for property items reported during the audit.

The failure to accurately record the manufacturer's serial number during the online receiving process increases the risk that the property item 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 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 property items may go undetected. Additionally, semi-annual inventory reviews and reconciliations allow the school to promptly detect and resolve mistakes, discrepancies, or other property 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.
- 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.

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Linda L. Lopez, Principal
Lauderdale Lakes Middle School

PHONE: 754-322-3500 **FAX:** 754-322-0585 **EMAIL:** linda.lopez@browardschools.com

October 29, 2026

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

FROM: Linda Lopez, Principal
Lauderdale Middle School

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

SUBJECT: **RESPONSE – PROPERTY AND INVENTORY CONTROL AUDIT LAUDERDALE LAKES MIDDLE SCHOOL – LOCATION 1701**

This correspondence acknowledges receipt and review of the Property and Inventory Control Audit findings for Lauderdale Lakes Middle School. The administration recognizes the concerns identified regarding property accountability, inventory verification, and recordkeeping and is committed to addressing identified deficiencies and strengthening internal controls to ensure the accurate reporting, safeguarding, and accountability of District property.

The current principal assumed leadership of Lauderdale Lakes Middle School in July 2023. Regardless of when these discrepancies originated, the administration accepts responsibility for addressing outstanding concerns and strengthening property management practices moving forward.

In alignment with the Office of the Chief Auditor's recommendations, the following corrective actions have been initiated or are being implemented:

1. Unaccounted-for Property

School administration has initiated a comprehensive review of the 102 assets identified as unaccounted for. Corrective actions include:

- Continuing efforts to locate the identified assets and reconcile outstanding property discrepancies.
- Reporting recovered assets and identified inventory discrepancies to Accounting & Financial Reporting – Capital Assets for appropriate review and correction of District property records.
- Reconciling physical inventory against District property records to identify discrepancies requiring further investigation or corrective action.

- Strengthening procedures for documenting the movement, reassignment, transfer, and removal of inventoried property.
- Reinforcing staff responsibilities for safeguarding District property and promptly reporting discrepancies.
- Maintaining documentation of asset searches, findings, and corrective actions to support administrative oversight and future audit reviews.

2. Semi-Annual Inventory and Verification

The administration is strengthening the semi-annual inventory process to ensure physical verification is thorough, discrepancies are investigated, and supporting documentation is maintained before certification.

Corrective actions include:

- Conducting physical verification of inventoried assets during each semi-annual inventory.
- Reconciling physical inventory results against District property records and documenting discrepancies.
- Investigating assets that cannot be located and reporting unresolved discrepancies in accordance with District requirements.
- Implementing an administrative review process to verify the accuracy and completeness of inventory records and supporting documentation before the Principal certifies the inventory.
- Maintaining documentation of inventory verification, discrepancy investigations, and corrective actions for administrative review and future audits.

3. Ongoing Monitoring and Accountability

School administration will monitor corrective actions, collaborate with appropriate District departments to resolve outstanding discrepancies, and review inventory documentation to ensure compliance with District requirements. Lauderdale Lakes Middle School remains committed to strengthening internal controls, maintaining accurate property records, and safeguarding District assets.

For additional information or clarification, please contact me directly at 754-322-3503.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property & Inventory Department
2026-2027
Charles W. Flanagan High (3391)
Unaccounted-For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	02-05916	PRINTER, LEXMARK T520N	C004155	$1,560.00	$0.00
2	02-13369	PRINTER, LEXMARK C720N	15W00010010810	$3,995.00	$0.00
3	04-07608	PHOTO ID SYSTEM, CAMERA SOLUTIONS	110580	$1,995.00	$0.00
4	05-46320	PRINTER, LEXMARK T630N B/W LASER	9925K8T	$1,208.00	$0.00
5	09-07417	DELL E6400 W/DVD+/-RW 14.1" DISPLAY	B35KJH1	$1,491.00	$0.00
6	19-00266	LAPTOP CART-EARTH WALK CART (30 USER)	97005	$1,339.00	$0.00
7	19-00271	4X3 MP, PENDANT MULTISENSOR CAMERA, 2.8-	111804135194	$2,103.08	$574.52
8	19-04513	HXRNX100 1.P TYPE XCAM CAMCORDER	OMISSION	$1,625.00	$116.07
9	20-06774	LENOVO THINKPAD L390 (1F - I5 TOUCH)	R90YBGEC	$622.50	$0.00
10	20-06775	LENOVO THINKPAD L390 (1F - I5 TOUCH)	R90YBF2N	$622.50	$0.00
11	20-07288	LENOVO THINKPAD L390 (1F - I5 TOUCH)	R90XDXGX	$622.50	$0.00
12	21-14360	LENOVO THINKPAD L390 (1D - I3 TOUCH)	R90YP2Z4	$463.50	$0.00
13	21-34282	COLLABORATION KIT, POLYCOM STUDIO	8G2037573E4AF9	$865.70	$0.00
14	21-34346	COLLABORATION KIT, POLYCOM STUDIO	8G2037574F00F9	$865.70	$0.00
15	21-34358	COLLABORATION KIT, POLYCOM STUDIO	8G2037574E34F9	$865.70	$0.00
16	21-34361	COLLABORATION KIT, POLYCOM STUDIO	8G2037574A0EF9	$865.70	$0.00
17	21-34407	COLLABORATION KIT, POLYCOM STUDIO	8G2037575638F9	$865.70	$0.00
18	21-34408	COLLABORATION KIT, POLYCOM STUDIO	8G2037573ADAF9	$865.70	$0.00
19	21-34431	COLLABORATION KIT, POLYCOM STUDIO	8G203757438EF9	$865.70	$0.00
20	21-71581	REDB JAY VEL DESKTOP FLIGHT SIMULAT	OMISSION	$4,649.00	$1,605.01
21	21-71582	REDB JAY VEL DESKTOP FLIGHT SIMULAT	OMISSION	$4,649.00	$1,605.01
22	22-07801	1225173 AMICO HOSPITAL BED APOLLO 120V	OMISSION	$3,705.77	$2,099.92
23	22-53675	LENOVO 300E (1B CELERON TOUCH)	R9141NGL	$237.50	$67.29
24	96-19196	SAXOPHONE, SELMER #52, ALTO EB, W/LIGATURE	525771	$2,099.00	$0.00
25	96-20343	LAMINATOR, 25" TABLE TOP 1" CORE	1F01791	$1,195.00	$0.00
26	96-20415	CLEANER VACUUM, KENT 28 "	963164879	$1,070.00	$0.00
27	96-20459	TUNNEL, WIND AIRTECH 40	33910029	$3,571.20	$0.00
28	96-21157	SET, DRUM TRAP WHITE LUDWIG	3329918	$2,499.00	$0.00
29	96-21209	PROJECTOR LCD, HIGH RESOLUTION VGA/MAC	607316839	$5,837.00	$0.00
30	96-48286	CLARINET, SOPRANO BB, PERFORMING	71364	$1,048.00	$0.00
31	96-48293	HORN FRENCH, DOUBLE F/BB, PERFORMING,	880105	$1,398.00	$0.00
32	97-18864	TUBA, BBB, CONN 5JSPW, PERFORMING QUALITY	498557	$2,751.32	$0.00
33	97-18866	TUBA, BBB, CONN 12JSPW, TRAINING QUALITY	401809	$2,419.43	$0.00
34	98-02577	CLARINET, BBB CONTRABASS 342, LEBLANC	1546	$4,205.00	$0.00
35	98-24295	EUPHONIUM, 3 VALVE, SILVER PLATE, YAMAHA	127668	$1,074.00	$0.00
36	R04-86100	XYLOPHONE, YAHAMA	2781	$9,418.00	$0.00
			Total (Non-Smart Assets)	**$75,533.20**	**$6,067.82**

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S16000846	IPAD AIR 2 WIFI 16GB SPACE GRAY	DMPQ6A0ZG5VJ	$479.00	$0.00
2	S16017270	LENOVO THINKPAD 11E NONTOUCH	LR047FRZ	$447.00	$0.00
3	S16017312	LENOVO THINKPAD 11E NONTOUCH	LR047FRZ	$447.00	$0.00
4	S16017321	LENOVO THINKPAD 11E NONTOUCH	LR047FQH	$447.00	$0.00
5	S16017362	LENOVO THINKPAD 11E NONTOUCH	LR047FFL	$447.00	$0.00
6	S16017431	LENOVO THINKPAD 11E NONTOUCH	LR047FT2	$447.00	$0.00
7	S16017550	LENOVO THINKPAD 11E NONTOUCH	LR047FJF	$447.00	$0.00
8	S16017553	LENOVO THINKPAD 11E NONTOUCH	LR047FPQ	$447.00	$0.00
9	S16017570	LENOVO THINKPAD 11E NONTOUCH	LR047CN0	$447.00	$0.00
10	S16017619	LENOVO THINKCENTRE M73 SMALL FORM	MJ02VRHT	$748.00	$0.00
11	S16017669	LENOVO THINKPAD X250 NON-TOUCH	PC06PA39	$795.00	$0.00
12	S16017694	LENOVO THINKPAD X250 NON-TOUCH	PC06PA47	$795.00	$0.00
13	S16059680	IPAD AIR 2 WIFI 16GB SILVER	DMPRJ8JSG5VT	$379.00	$0.00
14	S17052950	GUITAR W/CASE	HMP06112S	$282.26	$0.00
15	S17052956	GUITAR W/CASE	HMY10137S	$282.26	$0.00
16	S17052957	GUITAR W/CASE	HMY10135S	$282.26	$0.00
17	S17052970	GUITAR W/CASE	HMP08172S	$282.26	$0.00
18	S17052993	TUBA 4/4 ROTARY	022196	$6,524.13	$0.00
19	S17065601	MARCHING BASS DRUM 18-IN	33910073	$810.52	$0.00
20	S17065602	MARCHNG SNARE DRUM	LUMS14PXASC	$836.28	$0.00
21	S17065603	MARCHNG SNARE DRUM	LUMS14PXASC	$836.28	$0.00
22	S17065609	MARCHING BASS DRUM 18-IN	LUMB28PXASC	$925.52	$0.00
23	S17065618	MARCHING MELLOPHONE	475027	$1,218.73	$0.00
24	S17065638	TENOR SAXOPHONE	60924077	$1,950.20	$0.00
25	S17065650	MARCHING EUPHONIUM	476400	$2,078.86	$0.00
26	S17065656	TRUMPET PERFORMING	33910067	$2,603.15	$0.00
27	S17065657	TRUMPET PERFORMING	33910068	$2,603.15	$0.00
28	S17065658	TRUMPET PERFORMING	33910069	$2,603.15	$0.00
29	S17065659	TRUMPET PERFORMING	33910070	$2,603.15	$0.00
30	S17065660	TRUMPET PERFORMING	33910071	$2,603.15	$0.00
31	S17065661	TRUMPET PERFORMING	33910072	$2,603.15	$0.00
32	S18-06793	YCL400AD-CLARINET	325083	$817.20	$0.00
33	S18-17806	ADJUSTABLE DELUXE WORK BENCH 0 TO 90 DEG	33910603	$464.24	$112.20
34	S18-17807	ADJUSTABLE DELUXE WORK BENCH 0 TO 90 DEG	33910604	$464.24	$112.20
35	S20-10486	DOCUMENT CAMERA ELMO TT12ID	1432862	$520.00	$0.00
36	S20-10496	DOCUMENT CAMERA ELMO TT12ID	1432872	$520.00	$0.00
37	S20-12376	APC SMART UPS 2200	SAS1934265026	$1,115.31	$0.00
38	S20-12525	LENOVO 300E 2ND GEN (TOUCH)	P2071B3C	$239.00	$0.00
39	S20-12534	LENOVO 300E 2ND GEN (TOUCH)	P2071B3R	$239.00	$0.00
40	S20-12575	LENOVO 300E 2ND GEN (TOUCH)	P2071B5G	$239.00	$0.00
41	S20-12577	LENOVO 300E 2ND GEN (TOUCH)	P2071B5J	$239.00	$0.00
42	S20-12585	LENOVO 300E 2ND GEN (TOUCH)	P2071B5X	$239.00	$0.00

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
43	S20-12664	LENOVO 300E 2ND GEN (TOUCH)	P2071B9N	$239.00	$0.00
44	S20-12794	LENOVO 300E 2ND GEN (TOUCH)	P2071BER	$239.00	$0.00
45	S20-12795	LENOVO 300E 2ND GEN (TOUCH)	P2071BES	$239.00	$0.00
46	S20-12845	LENOVO 300E 2ND GEN (TOUCH)	P2071BGL	$239.00	$0.00
47	S20-12869	LENOVO 300E 2ND GEN (TOUCH)	P2071BHG	$239.00	$0.00
48	S20-12904	LENOVO 300E 2ND GEN (TOUCH)	P2071BJW	$239.00	$0.00
49	S20-12908	LENOVO 300E 2ND GEN (TOUCH)	P207FNWT	$239.00	$0.00
50	S20-12984	LENOVO 300E 2ND GEN (TOUCH)	P2071BPL	$239.00	$0.00
51	S20-12990	LENOVO 300E 2ND GEN (TOUCH)	P2071BPY	$239.00	$0.00
52	S20-13530	AP230 INDOOR PLENUM RATED 2 RADIO 3X3:3	2301801180897	$599.21	$0.00
53	S20-13543	AP230 INDOOR PLENUM RATED 2 RADIO 3X3:3	2301803260780	$599.21	$0.00
54	S20-13548	AP230 INDOOR PLENUM RATED 2 RADIO 3X3:3	2301707020573	$599.21	$0.00
55	S21-00339	IX-SKYPLAY-DFS-S-HDMI TRANSMITTER-TECNEC	OMISSION	$319.31	$35.48
56	S21-00356	IX-SKYPLAY-DFS-R-WIRELESS RECEIVER-TECNE	OMISSION	$319.31	$35.48
			Total (Smart Assets)	**$48,383.70**	**$295.36**

Summary			
Category	Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS	36	$75,533.20	$6,067.82
SMART ASSETS	56	$48,383.70	$295.36
Total	**92**	**$123,916.90**	**$6,363.18**

Location: **Charles W. Flanagan High (3391)**
Custodian: **Brad Fatout, Principal**
Address: **12800 Taft Street, Pembroke Pines, FL 33028**

Total Number of Items in Sample: 1,862
Total Dollar Cost of Items in Sample: $1,931,134.52
Total Number of Items Unaccounted for: 92
Total Dollar Cost of Items Unaccounted for: $123,916.90
Total Net Book Value of Items Unaccounted for: $6,363.18

As a result of the property and inventory audit conducted at Charles W. Flanagan 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 Chapter 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 Charles W. Flanagan High, ninety-two (92) property items remained unaccounted for. The property custodian was unable to locate the unaccounted-for property items 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 property items 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, ninety-one (91) property records were identified with discrepancies due to missing manufacturer serial numbers. The property items 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 property items and correct the property records. Based on the invoices provided, the OCA was able to identify, verify, and request

corrections for eighty-five (85) property records. The remaining six (6) property items could not be positively identified or located by the school and remain unaccounted for as part of the ninety-two (92) total unaccounted-for property items reported during the audit.

The failure to accurately record the manufacturer's serial number during the online receiving process increases the risk that the property item 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 with no unaccounted-for tangible personal property reported. However, ninety-two (92) property items were not located during the audit.

The inability to locate these property items, 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 property items.

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.

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County Public Schools

DR. JERMAINE V. FLEMING, REGIONAL SUPERINTENDENT
SOUTH REGIONAL OFFICE

PHONE: 754-321-3200 **FAX:** 754-321-3215 **EMAIL:** jermaine.fleming@browardschools.com

October 28, 2026

TO: Mark Magli, Chief Auditor
Office of the Auditor

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

SUBJECT: AUDIT REPORT ON PROPERTY AND INVENTORY FY 2025-26 CHARLES W. FLANAGAN HIGH SCHOOL

This memorandum serves to acknowledge receipt and review of the audit findings for Charles W. Flanagan High School for fiscal year 2025-26. I have carefully reviewed the findings, as well as the principal's response to those findings.

In response to the remaining audit recommendations, the South Region Office and school leadership have implemented the following corrective actions:

Plan for Corrective Actions

- The results of this audit will be reflected, as appropriate, in the principal's annual performance evaluation.
- The South Region Director will meet with the principal on a quarterly basis to review property and inventory processes and procedures, including the following:
  - Providing corrective training
  - Conducting follow-up with staff
  - Ensuring that appropriate personnel are monitoring internal controls
  - Identifying lost or stolen items
  - Verifying and following up on records in the PNI database
  - Conducting appropriate follow-up with B-Stock
  - Conducting appropriate follow-up on property passes
  - Ensuring that accountability measures for internal controls are established

The South Regional Office will work collaboratively with the school to develop, implement, and monitor sound business practices designed to prevent future occurrences. Should you require additional information, I may be reached at (754) 321-3200.

JF/TL

C: Mr. Todd LaPace, Director, South Regional Office
Mr. Brad Fatout, Principal, Charles W. Flanagan High School

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property & Inventory Department
2026-2027
Dave Thomas Education Center (3651)
Unaccounted-For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	03-20897	PRINTER, LEXMARK T630	991074D	$1,208.00	$0.00
2	05-45833	TANDBERG 6000 MXP	25A41141	$21,001.91	$0.00
3	05LL00400	LEXMARK REFRESH PRINTER-T640N	7902P72	$1,099.66	$0.00
4	06-03428	FURNITURE AND EQUIPMENT	NONE	$3,563.40	$0.00
5	12-00606	CISCO WAVE 574 PROXY SERVER	MX210900RW	$6,146.85	$0.00
6	14-01140	CISCO WAVE 594 WIDE AREA VIRTUALIZATION	FCH1723V1FM	$5,035.00	$0.00
7	20-05418	LENOVO THINKPAD L390 (1D - I3 TOUCH)	R90XFAJN	$463.50	$0.00
8	20-05430	LENOVO THINKPAD L390 (1D - I3 TOUCH)	R90XFG9W	$463.50	$0.00
9	20-05765	LENOVO THINKPAD L390 (1D - I3 TOUCH)	R90XFJ0M	$463.50	$0.00
10	20-07645	LENOVO 300E (1B CELERON TOUCH)	P207YVRW	$237.50	$0.00
11	20-07649	LENOVO 300E (1B CELERON TOUCH)	P207YWAQ	$237.50	$0.00
12	20-07662	LENOVO 300E (1B CELERON TOUCH)	P207YW53	$237.50	$0.00
13	20-07671	LENOVO 300E (1B CELERON TOUCH)	P207YDTN	$237.50	$0.00
14	20-07672	LENOVO 300E (1B CELERON TOUCH)	P207YDRG	$237.50	$0.00
15	20-07678	LENOVO 300E (1B CELERON TOUCH)	P207YDKG	$237.50	$0.00
16	20-07682	LENOVO 300E (1B CELERON TOUCH)	P207YDCE	$237.50	$0.00
17	20-07686	LENOVO 300E (1B CELERON TOUCH)	P207YD90	$237.50	$0.00
18	20-07690	LENOVO 300E (1B CELERON TOUCH)	P2083GCX	$237.50	$0.00
19	20-07699	LENOVO 300E (1B CELERON TOUCH)	P207YVJ4	$237.50	$0.00
20	20-07700	LENOVO 300E (1B CELERON TOUCH)	P207YVJF	$237.50	$0.00
21	20-07711	LENOVO 300E (1B CELERON TOUCH)	P207YVP2	$237.50	$0.00
22	20-07721	LENOVO 300E (1B CELERON TOUCH)	P207YDY2	$237.50	$0.00
23	20-07729	LENOVO THINKPAD L390 (1F - I5 TOUCH)	R90XDXV0	$622.50	$0.00
24	20-07730	LENOVO THINKPAD L390 (1F - I5 TOUCH)	R90Y2NFD	$622.50	$0.00
25	20-07735	LENOVO THINKPAD L390 (1F - I5 TOUCH)	R90Y2NHN	$622.50	$0.00
26	21-25540	THINKPAD L14 GEN1 20U2S0NE00	PF1T8M0D	$503.50	$0.00
27	21-26159	THINKPAD L14 GEN1 20U2S0NE00	PF1T95Y8	$503.50	$0.00
28	21-26923	THINKPAD L14 GEN1 20U2S0NE00	PF1T5DQX	$503.50	$0.00
29	21-30645	THINKPAD L14 GEN1 20U2S0NE00	PF1VBSJK	$503.50	$0.00
30	21-30702	THINKPAD L14 GEN1 20U2S0NE00	PF1VBVPT	$503.50	$0.00
31	21-30707	THINKPAD L14 GEN1 20U2S0NE00	PF1VBVRL	$503.50	$0.00
32	21-31355	THINKPAD L14 GEN1 20U2S0NE00	PF1VCLPM	$503.50	$0.00
33	21-34820	COLLABORATION KIT, POLYCOM STUDIO	8G2038576042F9	$865.70	$0.00
34	21-34830	COLLABORATION KIT, POLYCOM STUDIO	8G2038575CECF9	$865.70	$0.00
35	22-21511	LAPTOP, LATITUDE 3190 2-IN-1	BB0M1J3	$276.05	$27.60

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
36	22-21532	LAPTOP, LATITUDE 3190 2-IN-1	3KWK1J3	$276.05	$27.60
37	22-21581	LAPTOP, LATITUDE 3190 2-IN-1	1CRJ1J3	$276.05	$27.60
38	22-21590	LAPTOP, LATITUDE 3190 2-IN-1	3L682J3	$276.05	$27.60
39	23-01118	6426863 PROMETHEAN PANEL70	OMISSION	$2,510.00	$711.17
40	23-01119	LGE75UR640S9UD 75	OMISSION	$1,577.00	$769.72
41	23-08427	4 X 8 MP WDR LIGHTCATCHER 4MM CAMERA ONL	112210196445	$1,840.84	$920.41
42	23-13995	EPSON POWERLITE L520W PROJECTOR WXGA 3 L	X9QR2700342	$1,555.54	$799.37
43	23-14092	46" ROUND PORTABLE TABLE EXPANDED METAL	OMISSION	$2,219.39	$1,895.73
44	23-14093	46" ROUND PORTABLE TABLE EXPANDED METAL	OMISSION	$2,219.39	$1,895.73
45	24-00182	CEF ID 34-6 IDEA ISLAND TABLE 34''	OMISSION	$4,373.03	$3,753.52
46	24-00183	CEF ID 34-6 IDEA ISLAND TABLE 34''	OMISSION	$4,373.03	$3,753.52
47	24-00596	ELEVATE CART 32 USB-C	OMISSION	$1,975.00	$888.75
48	24-01155	478001379-IKAN PT4500S-TM-TRIPOD-TK 15 I	NONE	$6,968.51	$5,110.24
49	24-03607	LAPTOP LENOVO 300W YOGA GEN 4	PW08TVMV	$237.50	$126.67
50	25-04564	TOP LENOVO L14 I7 G4 21H2S5BB00	PW08VG32	$700.50	$502.02
51	25-07601	11057 FAT TIRE BUGGY 6-SEAT	OMISSION	$2,489.96	$2,220.21
52	25-07602	11057 FAT TIRE BUGGY 6-SEAT	OMISSION	$2,489.96	$2,220.21
53	26-52883	HP ELITEBOOK 6 G1A R7 14 TOUCH	1H853965N0	$709.98	$662.65
54	26-53596	75” UHD TV WITH TILT STAND	OMISSION	$1,489.00	$1,435.82
55	998104811	MOWER, LAWN POWER HEAVY DUTY JOHN DEERE	TC0757B065513	$6,475.00	$0.00
56	A06-85211	42-INCH WIDE 2 PERSON BENCH	NONE	$1,490.23	$0.00
57	A06-85212	42-INCH WIDE 2 PERSON BENCH	NONE	$1,490.23	$0.00
58	A06-85213	42-INCH WIDE 2 PERSON BENCH	NONE	$1,490.23	$0.00
59	A06-85214	60-INCH WIDE 3 PERSON BENCH	NONE	$1,762.25	$0.00
60	A06-85215	60-INCH WIDE 3 PERSON BENCH	NONE	$1,762.25	$0.00
61	A06-85216	30-INCHX30-INCHX36-INCH HIGH FLOOR PLANTER	NONE	$2,164.08	$0.00
62	A11-81402	APPLE 27" LED CINEMA DISPLAY	W82153DQ6JL	$1,100.00	$0.00
63	R13-80995	HP PROCURVE 3500YL-24G-PWR	SG31DXT0FH	$3,599.00	$0.00
64	R13-80996	HP 24-PORT 10/100/1000 POEV2 ZL	SG3027R1Y7	$3,239.10	$0.00
65	R13-81004	HP 20-PORT GIG-T POE/4-PORT SFP	SG3037S05W	$3,239.10	$0.00
66	R13-81006	HP E5406-44G-POE/4G SFP V2 ZL	SG43DXT0C4	$7,019.10	$0.00
			Total (Non-Smart Assets)	**$123,319.62**	**$27,776.14**

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S17028609	HP 1500 W POE+ ZL POWER SUPPLY	OMISSION	$805.93	$0.00
2	S17028610	HP 1500 W POE+ ZL POWER SUPPLY	OMISSION	$805.93	$0.00
3	S17028611	HP 1500 W POE+ ZL POWER SUPPLY	OMISSION	$805.93	$0.00
4	S17037405	HP 1500 W POE+ ZL POWER SUPPLY	OMISSION	$805.93	$0.00
5	S17037406	HP 1500 W POE+ ZL POWER SUPPLY	OMISSION	$805.93	$0.00
6	S17037419	AP230, INDOOR PLENUM	02301605182173	$566.17	$0.00
7	S17043201	AP230, INDOOR PLENUM	02301604252493	$566.17	$0.00
8	S17043213	AP230, INDOOR PLENUM	02301604200987	$566.17	$0.00
			Total (Smart Assets)	**$5,728.16**	**$0.00**

Summary			
Category	Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS	66	$123,319.62	$27,776.14
SMART ASSETS	8	$5,728.16	$0.00
Total	**74**	**$129,047.78**	**$27,776.14**

Location: **Dave Thomas Education Center (6501)**
Custodian: **Synithia Crawford, Principal**
Address: **4690 Coconut Creek Parkway, Coconut Creek, FL 33063**

Total Number of Items in Sample: 195
Total Dollar Cost of Items in Sample: $337,711.71
Total Number of Items Unaccounted for: 74
Total Dollar Cost of Items Unaccounted for: $129,047.78
Total Net Book Value of Items Unaccounted for: $27,776.14

As a result of the property and inventory audit conducted at Dave Thomas 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 Chapter 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 Dave Thomas Education Center, seventy-four (74) property items remained unaccounted for. The location indicated that eleven (11) unaccounted network equipment were listed in the District's Network Operations Center (NOC). However, no supporting documentation was provided to substantiate this assertion. A review of the NOC records found that the eleven (11) property items were not listed as active network equipment. Consequently, the property items cannot be adequately identified, and no supporting documentation was provided to substantiate their final disposition. As a result, these property items remain unaccounted for.

The location also indicated that twenty-five (25) of the unaccounted property items were laptops distributed during the COVID-19 period. However, no supporting documentation was provided to support that the items were recognized or reported as lost during that period, as required. These items remain unaccounted for.

Additionally, the location indicated that three (3) of the unaccounted property items were surplused. However, the required 3290A Transfer/Surplus/Disposal Form and Warehouse Assistance Form were not provided to the inventory audit specialist. Failure to complete the required District 3290A Form resulted in

insufficient documentation to substantiate the property item's final disposition. Therefore, these items remain unaccounted for.

Finally, the location stated that one (1) of the unaccounted property items is part of the courtyard furniture. However, the property items could not be adequately identified by the location, and no supporting documentation was provided to positively identify the item. As a result, this property item remains unaccounted for.

The lack of adequate documentation, effective controls over the safeguarding of equipment, and accountability of tangible personal property increases the risk of property items 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, forty-one (41) property records were identified with discrepancies due to missing manufacturer serial numbers. The property item 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 property item and correct the property records. Based on the invoices provided, the OCA was able to identify, verify, and request corrections for eighteen (18) property records. The remaining twenty-three (23) property items could not be positively identified or located by the school and remain unaccounted for as part of the seventy-four (74) total unaccounted-for property items reported during the audit.

The failure to accurately record the manufacturer's serial number during the online receiving process increases the risk that the property item 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 with no unaccounted-for tangible personal property reported. However, seventy-four (74) property items were not located during the audit.

The inability to locate these property items, 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 property items.

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

Recommendations

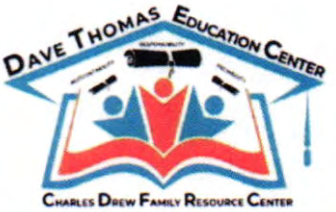
The Office of the Chief Auditor suggests "hands on all" item reconciliation be completed at all schools/departments to ensure staff maintains an accurate physical accounting of designated assets. Additionally, the OCA recommends the following oversight and monitoring measures to the property custodian:

- 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.

Dave Thomas Education Center-West
4690 Coconut Creek Parkway
Coconut Creek, FL 33063
(754)321-6800/Fax (754)321-6840

Charles Drew Family Resource Center
2600 N.W. 9th Court
Pompano Beach, FL 33069
(754)321-6700/Fax (754)321-6740



Synithia Crawford, Principal
synithia.crawford@browardschools.com

Kenneth Rolle, Intern Principal
kenneth.rolle@browardschools.com

Sabrina Smith, Assistant Principal
sabrina.smith@browardschools.com

Jessica Swanson, Assistant Principal
jessica.swanson@browardschools.com

CREATING OPPORTUNITIES

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

From: Synithia Crawford, Principal
Dave Thomas Education Center

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

SUBJECT: **PROPERTY AUDIT RESPONSE FOR 3651-DAVE THOMAS EDUCATION CENTER**

Finding: Unaccounted-for property As a result of the test-based audit, seventy-four (74) assets were found to be unaccounted for at this location. This quantity exceeds the established threshold for unaccounted-for assets, resulting in a reportable audit finding. Pursuant to Florida Statute 274.03, the delegated Custodian is responsible for the safekeeping and proper use of property at their assigned location.

Corrective Action:

The IT Specialist and Administration are fully aware of the 74 unaccounted for items that have been identified on the Property and Inventory report. Since the summer of 2025, the IT Specialist has been trying to have several of these items removed through Capital Assets. 11 items that are a part of our NOC System were identified on the report. The auditor was taken to the room to determine serial numbers could not be read due to the position within the network room. However, the report from the NOC system was provided. In addition, 25 student laptops from the COVID era are still on the Property and Inventory report that the IT Specialist and Administration have tried to have removed. 3 items which are on the Property and Inventory findings are items a part of our B-Stock report that were removed by the district in 2016 and 2017. The "None" Serial number items which is apart of the furniture bolted to the ground on our courtyard since 2005 does not have an invoice available to the current administration. A police report has been filed with Coconut Creek Police Department for items that the IT Specialist filed for missing items.
As a result, moving forward, the IT Specialist and Administration will continue to work with Capital Assets to have the items identified above removed from the Property and Inventory report. Administration and the IT Specialist will conduct quarterly inventory checks on each site to ensure property and inventory is accounted for.

All recommendations will be taken and implemented at all sites listed for Dave Thomas Education Center.

Listed Recommendations:

- Establish internal control to properly physically account for property, reconcile against inventory report, and report any discrepancies to Accounting & Financial Reporting Department - Capital Assets.

- Establish 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.
- Establish internal controls to ensure that semi-annual physical inventories are conducted thoroughly, in accordance with applicable policies and procedures.
- Implement a review process to verify the accuracy and completeness of semi-annual inventory submissions before certification by the Principal/Director.
- Establish internal controls to ensure that any items identified as missing during the inventory process are promptly investigated and reported to Capital Assets.

Mrs. Synithia Crawford
Principal
Dave Thomas Education Center

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Office of the Chief Auditor
Property & Inventory Department
2026-2027
Everglades High (3731)
Unaccounted-For Tangible Personal Property

Non-Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	04-80184	SHELL, ACOUSTIC WENGER LEGACY	37310044	$1,810.06	$0.00
2	05LA27769	APPLE-REFRESH LAPTOP	4H5357AHSEB	$1,395.62	$0.00
3	12-04507	APPLE IMAC INTEL W/21.5" UPGRADED LED	D25HL00BDPNK	$1,270.88	$0.00
4	21-01095	LENOVO THINKPAD L390 (1F - I5 TOUCH)	R90XDQPL	$622.50	$0.00
5	21-11648	ECG SIMULATOR WITH ORKBOOS & FLASHCARD	ECG00087	$4,069.11	$1,932.83
6	21-32086	LENOVO THINKPAD L390 (1D - I3 TOUCH)	R90YP351	$463.50	$0.00
7	21-35991	COLLABORATION KIT, POLYCOM STUDIO	8G2037577428F9	$865.70	$0.00
8	21-36163	COLLABORATION KIT, POLYCOM STUDIO	8G20375758C0F9	$865.70	$0.00
9	22-39410	LENOVO 300E (1B CELERON TOUCH)	R91426YL	$237.50	$47.50
10	22-39443	LENOVO 300E (1B CELERON TOUCH)	R9141NZC	$237.50	$47.50
11	23-01040	1371044 - GE MAC 1200 INTERPRETER	OMISSION	$1,500.00	$1,025.00
			Total (Non-Smart Assets)	**$13,338.07**	**$3,052.83**

Smart Assets					
#	Inventory Number	Description	Serial Number	Unit Cost	Net Book Value
1	S17002653	AP1130, OUTDOOR RATED, 2 RADIO 2X2 802.1	11301507080166	$886.03	$0.00
2	S18-06911	YCL200AD-CLARINET TRAINING	OMISSION	$444.15	$0.00
3	S18-06913	YCL200AD-CLARINET TRAINING	OMISSION	$444.15	$0.00
4	S18-12312	PTRSNAUTOSTROBE590-AUTOSTROBE TUNER	NONE	$895.00	$0.00
5	S18-12344	PW3-WAH PEDAL	NONE	$108.00	$0.00
6	S18-12351	RC3-LOOPER PEDAL	NONE	$194.00	$0.00
7	S18-12352	RC3-LOOPER PEDAL	NONE	$194.00	$0.00
8	S18-12375	ATPRO92CW-OMNI CONDENSER HEADWORN MIC	NONE	$129.00	$0.00
9	S18-12380	SNDSYSCNTRLKIT-SOUND SYSTEM CONTROL KIT	NONE	$3,600.00	$0.00
10	S18-12382	INSTALLER-RACK ASSEMBLY / WIRING / CONFI	NONE	$1,350.00	$0.00
11	S18-13435	MYRIDE VX PERSONAL - MYRIDE VX PERSONAL	TCB90000117C17E	$1,067.79	$231.35
12	S18-13894	PRINTER LEXMARK WARRANTY 4 YRS-MS415DN	OMISSION	$215.10	$0.00
13	S18-13895	PRINTER LEXMARK WARRANTY 4 YRS-MS415DN	OMISSION	$215.10	$0.00
14	S18-13896	PRINTER LEXMARK WARRANTY 4 YRS-MS415DN	OMISSION	$215.10	$0.00
15	S18-13897	PRINTER LEXMARK WARRANTY 4 YRS-MS415DN	OMISSION	$215.10	$0.00
16	S18-13898	PRINTER LEXMARK WARRANTY 4 YRS-MS415DN	OMISSION	$215.10	$0.00
17	S18-13899	PRINTER LEXMARK WARRANTY 4 YRS-MS415DN	OMISSION	$215.10	$0.00
18	S21-03315	AP-5152-BK-SPEAKER 15-IN HIGH POWER-QSC	NONE	$1,299.67	$86.64
			Total (Smart Assets)	**$11,902.39**	**$317.99**

Summary			
Category	Count	Unit Cost Total	Net Book Value Total
NON-SMART ASSETS	11	$13,338.07	$3,052.83
SMART ASSETS	18	$11,902.39	$317.99
Total	**29**	**$25,240.46**	**$3,370.82**

Location: **Everglades High (3731)**
Custodian: **Marie Duperval, Principal**
Address: **17100 SW 48th Court, Miramar, FL 33027**

Total Number of Items in Sample: 1,597
Total Dollar Cost of Items in Sample: $2,189,433.10
Total Number of Items Unaccounted for: 29
Total Dollar Cost of Items Unaccounted for: $25,240.46
Total Net Book Value of Items Unaccounted for: $3,370.82

As a result of the property and inventory audit conducted at Everglades 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 Chapter 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 Everglades High, twenty-nine (29) property items remained unaccounted for after the property custodian provided physical locations and supporting documentation for other property items as part of the audit response. The location indicated that one (1) of the unaccounted property items was located on campus. However, the school could not identify the property item's location or physically produce the item for verification. As a result, the item remains unaccounted for.

The location also indicated that one (1) of the unaccounted property items was surplused; however, the required 3290A Transfer/Surplus/Disposal Form and Warehouse Assistance Form were not provided. Documentation was also not provided to demonstrate that the property record had been submitted to Accounting and Financial Reporting - Capital Assets for reconciliation. Failure to complete the required District Form 3290A resulted in insufficient documentation to substantiate the property item's final disposition. Therefore, this item remains unaccounted for.

The lack of adequate documentation, effective controls over the safeguarding of equipment, and accountability of tangible personal property increases the risk of property items 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 twelve (112) property records were identified with discrepancies due to missing manufacturer serial numbers. The property item 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 property items and correct the property records. Based on the invoices provided, the OCA was able to identify, verify, and request corrections for ninety-five (95) property records. The remaining seventeen (17) property items could not be positively identified or located by the school and remain unaccounted for as part of the twenty-nine (29) total unaccounted-for property items identified during the audit.

The failure to accurately record the manufacturer's serial number during the online receiving process increases the risk that the property item 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 property items may go undetected. Additionally, semi-annual inventory reviews and reconciliations allow the location to promptly

detect and resolve mistakes, discrepancies, or other property 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.
- 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.

Established 1915
BROWARD
County Public Schools

Everglades High School
Marie D. Duperval, Principal
17100 SW 48th Ct
Miramar, FL 33027
Phone: 754 323-0500 • Fax: 754 323-0640
https://www.browardschools.com/evergladeshigh

The School Board of Broward County, Florida

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Superintendent of Schools

October 29, 2026

TO: Office of the Chief Auditor
BCPS Property & Inventory

FROM: Marie D. Duperval, Principal
Everglades High School

RE: OFFICIAL RESPONSE TO INVENTORY AUDIT FINDINGS

Please accept this correspondence as Everglades High School's revised management response regarding the 32 inventory items identified in the audit.

Following the school's review, four items were located in classrooms or the auditorium, one item was identified as B-stock, and police reports were submitted for the remaining 27 items, with a combined inventory value of **$22,535.40**.

Inventory Number	Description	Status
S21-03310	AP-5152-BK-Speaker 15-IN High	Located on campus
19-02185	SONY SHOULDER MOUNT	Located on campus
S18-12312	PTRSNAUTOSTROBE590	Located on campus
S18-12374	ATPRO92CW-Omni Condenser	Located on campus
04-80184	SHELL, ACOUSTIC WENGER	B-stock

Supporting documentation accompanying this response includes identification photographs and verified locations for the four located items, B-stock documentation for the applicable item, and police reports cross-referenced to the remaining 27 items.

To strengthen equipment accountability and prevent future discrepancies, the school will implement the following corrective action plan.

Corrective Action	Responsibility	Timeline and Follow-Up
Create a master equipment list. Record each item's inventory number, manufacturer's serial number, description, room, assigned staff member, and status. Include district-assigned identifiers when applicable.	Property custodian, supervised by Assistant Principal Ramos	Complete within 30 days of plan approval. Update as changes occur and review monthly.
Verify room inventories. Compare equipment in each room with the room inventory list and district inventory report. Check labels and serial numbers, submit corrections to Capital Assets, and keep room lists current.	Property custodian and staff responsible for each area	Complete the initial review within 60 days of approval. Conduct full inventories twice yearly and spot checks every three months.
Maintain complete purchase records. Keep purchase orders, invoices, packing slips, and photographs of identification labels together so records can be matched to each item. Request unavailable invoices promptly.	Budgetkeeper and property custodian	Begin immediately. Verify documentation for each newly received item before marking its record complete.
Require written approval before moving or removing equipment. Use a request form identifying the item, current location, destination, reason, and approval. Update the master list and room lists after each approved move.	Property custodian, supervising administrator, and all staff	Begin immediately. Review movement records monthly.
Track B-stock items through completion. Maintain item lists, required forms, pickup requests, pickup confirmations, and proof of submission to Capital Assets. Store items securely while awaiting pickup and confirm district record updates.	Property custodian, supervised by Assistant Principal Ramos	Review pending paperwork and pickups weekly. Check district records monthly until updates are confirmed.
Verify submission of required reports and forms. Maintain a checklist showing submission dates, recipients, and confirmation of receipt. Retain copies and verify the appropriate status in district inventory records.	Property custodian and Assistant Principal Ramos	Begin immediately. Meet applicable district deadlines, review pending items weekly, and refer unresolved concerns to the principal.
Train staff on equipment procedures. Provide written guidance on equipment security, movement, removal, and immediate reporting of discrepancies. Include teachers, custodial staff, department heads, and staff who receive deliveries. Maintain attendance records.	Principal, Assistant Principal Ramos, and property custodian	Complete within 30 days of approval. Provide annual reminders and guidance to newly assigned staff.
Monitor implementation. Review equipment records, pending paperwork, corrections, and inventory check results. Document follow-up tasks, responsible personnel, and completion dates.	Assistant Principal Ramos and principal	Conduct weekly check-ins for the first 60 days and monthly reviews thereafter.

The school has completed its review of the 32 identified items and is submitting the status updates and supporting documentation for reconciliation of district inventory records.

Sincerely,

Marie Duperval

Marie Duperval
Principal, Everglades High School
Location 3731