



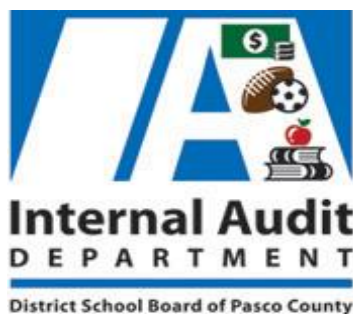
Pasco County Schools

Kurt S. Browning, Superintendent of Schools
7227 Land O' Lakes Boulevard • Land O' Lakes, Florida 34638

AUDIT OF TANGIBLE PERSONAL PROPERTY

For Chasco Middle as of August 1, 2016

Chapter 69I-73, Florida Administrative Code – Governmental units shall maintain adequate records of property in their custody. Each property item shall be permanently marked with the identification number assigned to that item to establish its identity and ownership by the governmental unit holding title to the item. Each governmental unit shall ensure a complete physical inventory of all property is taken annually.



Mary H. Tillman, CPA, CIA, ARM

Director of Internal Audit

July 18, 2017

AUDIT OF TANGIBLE PERSONAL PROPERTY

Chasco Middle as of August 1, 2016

Background

The Superintendent is responsible for the supervision and control of District property per Section 274.03, Florida Statutes, which also allows delegation to a custodian the use and immediate control of the property.

Board Policy 7300-Property Custodianship names the school principal or cost center administrator of each facility as the property custodian. This custodian may delegate use and immediate control of the property to other employees, however, he may not delegate the ultimate responsibility for its control and use. Board equipment may be checked out to cost center employees, in accordance with District procedures, for use in their homes for purposes beneficial to the District, such as the completion of work assignments and the improvement of employees' computer-related skills.

Board Policy 7450 – Property Inventory requires that the Superintendent shall maintain an adequate record of its tangible personal property and software. A complete physical inventory of all property and software shall be taken annually. The inventory shall be compared with the property records and all discrepancies shall be traced and reconciled. The Superintendent shall conduct an annual physical inventory of property at each facility site. A report shall be made to the Board of the results of each inventory. Discrepancies shall be brought before the Board for disposition.

For purposes of this policy "tangible personal property" (TPP) shall mean any property item (item) of a non-consumable nature with a life expectancy of one (1) year or more.

Chapter 69I-73.002, Florida Administrative Code, sets the threshold for recording property items as those costing or having a value of \$1,000 or more. Although the District has since adopted \$1,000 as its capitalization threshold, for this audit period the capitalization threshold was still \$750.

Tangible personal property consists of furniture, computers, motor vehicles, and other items of a non-consumable, non-expendable nature that cost \$750 or more and have a normal life expectancy of one or more years. The District also accounts for small, attractive items that cost less than \$750, such as cameras, projectors, tablets, and iPads. Except for the tablets and iPads, these items are not tagged for inventory and are not recorded on the Munis system. Tablets and iPads are separately tagged and entered in the Munis system even though their cost is generally less than \$750.

As of June 30, 2016, the District's tangible personal property included over 83,000 items with an acquisition value of over \$173 million – see Appendix A. This category of assets does not include land, buildings, or improvements other than buildings. The majority of the District's tangible personal property items (62,738 items = 75% of item count) consisted of computers and computer support equipment. The acquisition value of these items totaled \$60,307,976.10, almost 35% of the District's total tangible personal property acquisition cost. The table included as Appendix A provides information regarding the District's property.

An annual inventory of District property items is required by Chapter 274, Florida Statutes. District procedures require the cost center administrators (School Principals or District Directors) to be responsible

for the inventory of tangible personal property items at their own cost center. This practice, although deemed necessary because of financial constraints (available staff), is clearly not compliant with good business practices in that duties are not properly segregated. A better scenario would be for a person independent of the cost center to complete the inventory of that cost center. To mitigate this weakness in internal control, the District internal audit staff tests a sample of property items during annual internal accounts audits at the schools. Findings related to these property inventory tests are included in the individual school internal accounts audits. In addition, each year the internal audit staff conducts a complete property inventory audit for 2 elementary schools, 1 middle school, 1 high school and 1 district department. The findings from these complete inventory audits for fiscal year 2015-16 are included in the individual school and district department audit reports.

Following recommendations from the Finance and Internal Audit departments, the District created two Property Control Assistant positions in fiscal year 2016-2017 to conduct the annual inventories at all cost centers and to be involved in the physical tagging of qualifying property. However, this audit was performed under the prior conditions where the school staff performed the inventory for the school.

Audit Objectives and Scope

This audit focused on evaluating whether the cost centers properly account for and safeguard tangible personal property. Specific objectives were to determine whether:

1. Cost center tangible personal property is controlled and accounted for as required by statute, rule and Board Policy
2. Tangible personal property items are properly tagged and marked; and
3. Proper procedures are followed for tangible personal property items that are transferred, lost or stolen, in use by appropriate staff or retired.

The scope of the audit included a review of all property items on the selected cost center's inventory for the 2015-2016 fiscal year. This review included internal control procedures including: tagging, secondary marking, transferring, disposing as well as locating the tangible personal property items.

Methodology

To achieve the objectives, the audit team researched and reviewed applicable statutes, rules, and procedures, interviewed appropriate cost center staff and Property Control staff, examined actual property items, and reviewed selected inventory listings and related documents.

Standards

This audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors.

Audit Findings

Our audit steps revealed that:

- Tangible personal property records were not complete.

- The serial numbers of some of the equipment were not entered on the property records in Munis. Serial numbers are part of the official property records and are used in the identification, tracking, and matching of property in the same way the tag number is. Control over property is compromised when the property records are incomplete. If an asset is not tagged and the serial number is missing from the property records, ownership of the asset is difficult to prove and the asset becomes susceptible to theft. The serial numbers of the following equipment were missing: eight (8) of the eleven (11) charging carts, (1) power shredder, eight (8) of the thirty-three (33) cafeteria tables, one (1) electric oven, (1) computerized embroidery machine, (1) power runner fitness machine, and sixteen (16) of the fifty-five (55) musical instruments. Also missing was the model number for the eight (8) charging carts and for nine (9) of the sixteen (16) musical instruments. There were three (3) charging carts at the school without a tag and with serial numbers that did not return a match, possibly because they were never entered in Munis. One was a Bretford cart and the other two (2) were TrippLite iPad carts.
- Proper tagging procedures were not followed for tangible personal property.
 - Some of the assets found were not tagged. Among them were eight (8) iPads, thirty-three (33) Apple IMac desktops, three (3) Mac Books, one (1) interactive smartboard, one (1) milk cooler, one (1) steamer, one (1) electric kettle, one (1) pair of soccer goals, (1) blocking sled, and some cabinets. Some of the desktops listed here had the tag number written on the back of the computer screen with a permanent marker. Athletic equipment (and any other equipment) that is kept outside, such as the soccer goals and blocking sleds, must have the property tag number and secondary form of identification engraved to ensure that the equipment is properly identified should the property tag fall off.
 - Musical instruments not meeting the capitalization threshold were not consistently treated. Some of these instruments were tagged, others were not. Many of the instruments that were tagged were not active in Munis. The Music Teacher kept a supplementary list of the instruments not meeting the capitalization threshold, but an inventory of these items was not done. Consistent oversight and control over musical instruments was not exercised.
 - Newly purchased items were not always marked and tagged in a timely manner even when they met the \$750 capitalization threshold.
 - Items maintained outside, such as custodial and maintenance equipment, were difficult to identify because the tags had fallen off. These items must have the tag number and secondary marking engraved so that they can be identified.
 - Some of the tangible personal property had the old BPI tags attached rather than the current Pasco County School District property tags. All active qualifying property meeting capitalization thresholds must be tagged with Pasco County School District tags so that the items can be easily identified and matched to the property records. Some of the items with old BPI tags were: eleven (11) Dell OptiPlex desktops, one (1) iBook, one (1) burnisher, and several cabinets.
 - Printers and overhead projectors were not consistently treated. Some of these items had tags with eight-digit barcodes, five-digit barcodes, or BPI barcodes, and others were not tagged at all. It is not clear why some of the tagged items are included in Munis and others are not.

- Equipment checkout procedures were not followed for tangible personal property.
 - Tangible personal property items were assigned to cost center staff without completion of the appropriate “Equipment Checkout Guidelines for Employees” form (MIS Form #192) as required by District Equipment Checkout Procedures. Some of the checkout forms were incomplete, missing signatures and/or information.

- Asset transfer procedures were not followed for tangible personal property.
 - Proper records were not maintained of items that were transferred into or out of the cost center. A “Report of Acquisition, Transfer, or Disposition of Property” (MIS Form # 212) was not completed and signed for all transfers. This form is used by Property Control to update the property records. Ten (10) Dell OptiPlex desktops were picked-up by Food and Nutrition Services (FNS) during the summer of 2016 without completion of the MIS Form # 212 when a computer upgrade was implemented. As a result, these desktops had an active status in Munis at the time the inventory took place and would have been incorrectly counted as missing had this information not become available. FNS is working with Property Control to formally request the transfer and disposition of these desktops in the proper manner. Ten (10) iPads and ten (10) Mac Book Air laptops assigned to CHMS through a pilot program within Title 1 were moved to CWTES following CHMS’s decision not to participate in the program. The equipment has been located at CWTES since October 2015, but the equipment has not been officially transferred to CWTES as the “Report of Acquisition, Transfer, or Disposition of Property” (MIS Form # 212) was never signed by CHMS. The Office of Teaching and Learning is in the process of requesting the transfer of these devices.

- Proper records were not maintained of items that were sent out for repair.
 - There were several instances where iPads were sent out for repair and the malfunctioning iPad was replaced with a new iPad. This situation is known as a “vendor exchange”. If the device was tagged, the tag number from the malfunctioning device was transferred to the new device, but the original serial number was not updated in Munis. This was the case for work orders prior to July 2014. Seven (7) iPads were determined to have been replaced per examination of copies of the work orders from the Office of Technology and Information Services (OTIS). The work orders described the work performed and specified both the original and the new serial numbers for each of the devices replaced. One (1) of those seven (7) iPads is still on the Missing Items List as it was not located. The work order specified that the device did not have a tag number which makes it impossible to match if found. It is critical that the serial numbers be updated in Munis.

- Disposal procedures were not initiated on a timely basis and in some cases not initiated at all
 - Impaired, obsolete, and/or old assets were kept in storage at the school instead of initiating property disposal procedures including the preparation of a “Report of Acquisition, Transfer, or Disposition of Property” (MIS Form # 212) to request approval for disposal of items no longer in use. Not only can these assets create a potential hazard, but also the property records are inaccurate when they show old and obsolete items as active.
 - Proper records were not maintained of items that were disposed of outside the District’s authorized channels. One example is the “Computerized Embroidery Machine” which has an active status on the property database but staff at the school stated that this item was disposed of years ago. No “Report of Acquisition, Transfer, or Disposition of Property” (MIS Form #

212) was found and no information was provided about the method of disposal. This item was marked “found” by school staff during last year’s property inventory.

- Many tangible personal property items did not have the required secondary marking.
- Some tangible personal property items purchased through internal accounts were not submitted to Property Control to be added to the property records as required.
- A total of one-hundred forty-seven (147) items were not located during this inventory process. The summary and detailed schedules of the missing items are on Appendices B and C.
- A significant number of items included on last year’s Chasco Middle’s inventory report were not located.

Recommendations

- Items that are routinely taken home by students or staff must be properly checked out in compliance with Equipment Checkout procedures. New property control procedures effective July 1, 2016 require that MIS Form # 192, “Equipment Checkout Guidelines for Employees”, and MIS Form # 193, “Equipment Checkout Guidelines for Students”, must be completed and signed before the equipment is given to the student or staff.
- Items that are transferred to another cost center or picked up by another department for disposal or repair must be documented on a fully completed and signed MIS #212 – “Report of Acquisition, Transfer or Disposition of Property” and forwarded to Property Control for processing. They need to use PRISM now.
- New items must be tagged as soon as possible. If property tags are not received from Property Control in a timely manner, the items should be marked or engraved with *Pasco District Schools* and the serial number. The description and location of the items must be recorded so that this information is available when the property tags are received.
- All property items must have a secondary marking, except leased items. Items kept outside must have the tag number and secondary marking engraved on the item should the tag wear off or otherwise become separated from the item.
- Property Control must be notified of items purchased through internal accounts so the items can be added to the property records and properly tagged.
- In the case of property needing disposal, school staff must take the proper steps to remove these items from their inventory listing by filling out an MIS # 212, “Report of Acquisition, Transfer or Disposition of Property”. New property control procedures effective July 1, 2016 require the completion of MIS Form # 209, “Property Disposal Request Form” in Munis.

- Every effort must be made to locate missing items. If it is determined that an item has been stolen, appropriate law enforcement should be notified and a copy of the police report should be sent to Property Control for processing.
- Any items observed at the cost center with a value of \$750 or more without a tag must be researched on the database and Property Control notified to determine if the item should be added to the inventory list and tagged. New property control procedures effective July 1, 2016 raised the threshold to \$1,000.
- The Resource Management Assistant (RMA) must consistently monitor the inventory at the school to ensure that assets are properly tagged, have the required secondary marking, are safeguarded, are properly maintained, and that the asset record is complete and accurate at all times. The location of property items, including the building and room number, must be updated as necessary to keep the information in the database current.
- School Administration must review the new Property Control Procedures effective July 1, 2016.

Closing Comments

We wish to thank the staff of the Property Control (Finance Services) department and Chasco Middle for their cooperation and assistance during the course of this audit.

APPENDIX A

SUBCLASS DESCRIPTION	Sum of ACQ COST	Item Count	Subtotal of Acq Cost	Subtotal of Count	% of Acq Cost	% of Count
Agricultural Equipment	\$113,041.23	53				
Appliances	\$3,018,078.88	1,139				
Art Equipment	\$235,090.19	170				
Boats & Canoes	\$184,495.05	50				
Building Maintenance Equipment	\$1,564,968.60	442				
Cafeteria Equipment	\$4,973,608.10	1,461				
Vending Machines	\$957,182.59	265				
Case, Cabinet, Cart, Rack	\$3,636,523.61	2,653				
Child Care Equipment	\$104,468.98	47				
Computer-Desktop	\$12,695,670.36	10,907				
Computer-File Server	\$1,340,473.56	289				
Computer-Mainframe	\$438,986.39	14				
Computer-Portable	\$33,139,032.46	28,775				
Computer-Support Equipment	\$2,551,817.92	713				
iPADS and Tablets	\$780,444.00	1,956	\$31,166,424.69	42,654	29.50%	31.30%
Construction Equipment	\$516,437.14	44				
Custodial Equipment	\$2,135,092.13	663				
ESE Equipment	\$415,023.30	246				
ESE Audiology Equipment	\$336,331.38	258				
Furniture	\$3,392,614.98	2,639				
Grounds Equipment	\$1,825,553.01	214				
Health Equipment	\$632,915.18	297				
Instructional Equipment	\$406,922.95	65				
Library Equipment	\$212,144.26	30				
Mailroom Equipment	\$2,193.00	2				
Media Production Equipment	\$760,026.29	455				
Musical Instruments	\$4,643,333.16	2,169				
Office Machines	\$544,961.76	283				
Pallet Trucks & Hydraulic Lift	\$92,207.12	37				
Portable Buildings	\$273,857.15	120				
Portable Signs	\$78,177.25	15				
Power Supply-Generator-Battery	\$64,480.17	26				
Printer	\$1,842,091.50	1,288				
Printing & Bookbinding Machine	\$40,981.50	7				
Public Address Systems	\$98,402.04	49				
Science Equipment	\$94,268.54	61				
Sports Equipment	\$1,338,142.15	625				
Stationary Grinders & Lathes	\$13,932.50	3				
Stationary Saws & Drills	\$18,333.04	13				
Technology Equipment	\$801,190.59	598				
Testing Equipment	\$189,133.86	57				
Trailers-Unlicensed	\$16,382.00	9				
TV, VCR, DVD, Camcorder	\$467,977.59	304				
Vehicle Maintenance Equipment	\$274,114.78	85				
Vocational Equipment	\$4,183,968.78	1,040				
Warehouse Equipment	\$249,838.10	19				
Buses	\$36,744,346.27	530				
Truck-Light	\$4,040,261.33	203				
Truck-Medium	\$768,967.71	18				
Truck-Heavy	\$2,274,218.92	31				
Passenger Car	\$384,557.65	24				
Trailers-Licensed	\$334,777.78	54	\$44,567,129.66	860	25.70%	0.06%
Audio Visual Materials	\$139,952.44	86				
Computer Software	\$25,574,399.30	1,360				
I Pads	\$8,986,002.78	19,850				
Laptops	\$103,952.75	158				
Desktops	\$51,595.88	76				
Facility Cntl Asset WO	\$0.00	92				
	\$173,417,963.93	83,139				

APPENDIX B

Chasco Middle - Summary of Missing TPP Items by Cost and Count					
Total TPP Items	Total TPP Acquisition Cost	Total Missing TPP Items	Total Acquisition Cost of Missing TPP Items	% of Missing TPP Items	% of Acquisition Cost of Missing TPP Items
1,103	\$1,218,986	137	\$191,148	12 %	16 %

Chasco Middle-Summary of Missing TPP Items by Year of Acquisition	
Year of Acquisition	Total Missing TPP Items
2015	8
2014	21
2013	5
2012	2
2011	10
2010	0
2009	3
2008	5
2007	3
2006	6
2005	6
2004	6
2003	4
2002	7
2001	50
2000	1
Total	137

APPENDIX B (cont.)

Chasco Middle - Summary of Missing TPP Items by Category			
Category of Asset	Total # of Items	# of Items Found	# of Items Missing
A.V. Materials & Map sets	7	4	3
Apple Emac	10	0	10
Apple iBook	10	1	9
Apple Imac	149	145	4
Apple iPads	356	330	26
Apple Mac Book	236	208	28
Art equipment	5	3	2
Athletic equipment	7	7	0
Cabinets & Display cases	27	26	1
Cafeteria equipment	14	11	3
Cafeteria tables	33	32	1
Camcorders, CD recording & video mixer	5	1	4
Charging carts	11	9	2
Custodial equipment	12	9	3
Dell desktops	65	49	16
Food Station serving lines	14	10	4
Furniture	25	24	1
Golf cart	1	1	0
Health/ESE equipment	5	5	0
Interactive smartboards 77"	6	6	0
Musical instruments	55	51	4
Office machines	5	4	1
Outside maintenance equipment	3	3	0
Printers & Projectors	16	12	4
Servers & Support equipment	8	8	0
Sharp 60" TV's	4	4	0
Vocational equipment (lab modules)	14	3	11
TOTALS	1,103	966	137

APPENDIX C

Chasco Middle - Missing Items						
Count	Asset Tag	Description	Acquisition Cost	Date Acquired	Marked Found on the 2015 Inventory done by CHMS	Additional Information
1	12026	CAMCORDER-SONY TRV320	\$763.24	5/29/2001	Item not included on 2015 inventory list	No serial number in database.
2	26375	APPLE IPAD 2	\$599.00	6/25/2014	Yes	
3	26376	APPLE IPAD 2	\$599.00	6/25/2014	No	
4	26377	APPLE IPAD 2	\$599.00	6/25/2014	No	
5	28746	APPLE IPAD WI-FI 16GB BLACK	\$479.00	6/25/2014	No	Device was replaced in May 2014, but the serial number was not updated in Munis. Work order stated the device was not tagged.
6	28747	APPLE IPAD WI-FI 16GB BLACK	\$479.00	6/25/2014	No	
7	28749	APPLE IPAD WI-FI 16GB BLACK	\$479.00	6/25/2014	No	
8	32483	APPLE IPAD 2 WI-FI 16GB BLACK	\$379.00	6/25/2014	Item not included on 2015 inventory list	
9	32484	APPLE IPAD 2 WI-FI 16GB BLACK	\$379.00	6/25/2014	Item not included on 2015 inventory list	
10	32486	APPLE IPAD 2 WI-FI 16GB BLACK	\$379.00	6/25/2014	Item not included on 2015 inventory list	
11	32488	APPLE IPAD 2 WI-FI 16GB BLACK	\$379.00	6/25/2014	Item not included on 2015 inventory list	
12	32489	APPLE IPAD 2 WI-FI 16GB BLACK	\$379.00	6/25/2014	Item not included on 2015 inventory list	
13	32490	APPLE IPAD 2 WI-FI 16GB BLACK	\$379.00	6/25/2014	Item not included on 2015 inventory list	
14	34016	APPLE IPAD 2 WI-FI 16GB BLACK	\$379.00	11/12/2013	Yes	
15	34068	APPLE IPAD 2 WI-FI 16GB BLACK	\$379.00	11/12/2013	Yes	
16	34080	APPLE IPAD 2 WI-FI 16GB BLACK	\$379.00	11/12/2013	Yes	
17	34615	APPLE IPAD WI-FI 16GB GRAY	\$499.00	12/20/2013	No	
18	34676	APPLE IPAD 2 WI-FI 16GB BLACK	\$379.00	12/20/2013	Yes	
19	35669	APPLE IPAD WI-FI 16GB GRAY	\$499.00	6/25/2014	Yes	
20	35948	APPLE IPAD MINI WI-FI 16GB GRAY	\$299.00	4/29/2014	No	
21	36260	APPLE IPAD WI-FI 32GB SILVER	\$579.00	6/25/2014	Item not included on 2015 inventory list	
22	41210	APPLE IPAD WI-FI 16GB BLACK	\$379.00	9/2/2014	Yes	
23	41216	APPLE IPAD WI-FI 16GB BLACK	\$379.00	9/2/2014	Yes	
24	41755	APPLE IPAD WI-FI 16GB BLACK	\$379.00	10/7/2014	Yes	
25	41759	APPLE IPAD WI-FI 16GB BLACK	\$379.00	10/7/2014	Yes	
26	45161	Apple iPad Air 32GB	\$418.17	8/3/2015	Item not included on 2015 inventory list	
27	45165	Apple iPad Air 32GB	\$418.17	8/3/2015	Item not included on 2015 inventory list	
28	8562327	A.V. MATERIAL HISTORY ALIVE-U.S.	\$1,843.56	5/22/2001	Yes	
29	8562328	A.V. MATERIAL WORLD HISTORY 500-1700	\$2,265.56	5/22/2001	Yes	
30	8562329	A.V. MATERIAL CONTEMPORARY WORLD	\$1,006.55	5/22/2001	Yes	
31	90017857	FOOD STATION--SERVING LINE	\$3,669.77	9/4/2001	Yes	
32	90018661	FOOD STATION--SERVING LINE	\$3,669.77	9/4/2001	No	
33	90018663	FOOD STATION--SERVING LINE	\$3,669.77	9/4/2001	Yes	
34	90018824	FOOD STATION--SERVING LINE	\$3,669.77	9/4/2001	No	
35	90019505	APPLE IMAC 600/SNOW/CD/	\$905.00	11/12/2002	Yes	
36	90019606	POTTER'S WHEEL W/SPLASH PAN	\$916.65	6/5/2001	Yes	
SUBTOTAL			\$33,631.98			

APPENDIX C (cont.)

Chasco Middle - Missing Items						
Count	Asset Tag	Description	Acquisition Cost	Date Acquired	Marked Found on the 2015 Inventory done by CHMS	Additional Information
37	90019662	MODULE LAB-COMPUTER DRAFTING	\$3,309.50	6/29/2001	Yes	No serial number or model number in database.
38	90022984	PRESSURE WASHER-AMERITECH	\$1,469.00	10/16/2001	Yes	Two AmeriTech pressure washers were found, but neither one was a match. One of them had tag number 90030828 which is not on the database, and the other was not tagged and its serial number did not return a match.
39	90026656	IMAC 400INDIGO CTO/CD/	\$1,006.00	6/26/2001	Yes	
40	90026663	APPLE MAC BOOK 13/1.83/APP	\$1,300.00	12/21/2006	No	
41	90026667	APPLE MAC BOOK 13.3/2.0/CB/AP	\$1,088.00	1/29/2008	No	
42	90026677	APPLE IBOOK 600/CD/AP	\$1,441.00	10/8/2002	No	
43	90026678	APPLE MAC BOOK 13.3/2.0/CB/AP	\$1,088.00	1/29/2008	Yes	
44	90026681	APPLE MAC BOOK 13/1.83 COMBO	\$1,189.00	12/21/2006	Yes	
45	90026717	APPLE MAC BOOK 13/1.83 COMBO	\$1,189.00	12/21/2006	No	
46	90026718	APPLE MAC BOOK 13.3/2.0/CB/AP	\$1,088.00	1/29/2008	Yes	
47	90026719	APPLE MAC BOOK 13.3/2.0/CB/AP	\$1,088.00	1/29/2008	Yes	
48	90026756	APPLE MAC BOOK 13.3/2.13/1GB	\$962.72	6/30/2009	Yes	
49	90026762	APPLE MAC BOOK 13/1.83 COMBO	\$1,189.00	12/21/2006	Yes	
50	90026789	DELL INSPIRON 4000 PIII	\$1,980.00	8/14/2001	Yes	
51	90026822	PROJECTOR-EPSON POWERLITE	\$2,025.00	11/6/2001	No	
52	90026872	FELLOWES 420C SHREDDER	\$1,271.78	9/22/2009	Yes	
53	90026875	APPLE MAC BOOK PRO 15/2.2/APP	\$1,934.00	9/25/2007	No	
54	90026888	HP LJ PRINTER 3800N	\$949.95	7/31/2007	Yes	
55	90026893	HP LJ P3005N PRINTER	\$773.37	5/12/2009	No	
56	90029574	REFRIGERATOR/ICEMAKER COMBO	\$927.56	10/17/2000	Yes	
57	90029592	DELL 700 CELERON GX100	\$758.29	5/29/2001	No	
58	90029620	APPLE EMAC 17CRT/1.25GHZ/APP	\$768.00	9/20/2005	Yes	
59	90029621	APPLE EMAC 17CRT/1.25GHZ/APP	\$768.00	9/20/2005	Yes	
60	90029622	EMAC 1GHZ/COMBO/MODEM/AP	\$1,002.00	12/19/2003	Yes	
61	90030835	APPLE EMAC 1.42GHZ/COMBO/APP	\$867.95	9/6/2005	Yes	
62	90030849	APPLE EMAC 1.42GHZ/COMBO/APP	\$867.95	9/6/2005	Yes	
63	90030854	DELL 866 GX110 MINI TOWER	\$1,356.00	6/26/2001	No	No serial number in database.
64	90030872	MODULE LAB-COMPUTER	\$6,010.40	6/29/2001	No	No serial number or model number in database.
65	90030898	CASE-SHOWCASE WALNUT W/BRONZ	\$1,215.77	8/13/2002	Yes	
66	90030899	COMPUTERIZED EMBROIDERY MACHINE	\$999.00	12/21/2006	Yes	No serial number or model number in database.
67	90030912	CURTAINS-STUDIO WITH TRACK	\$1,050.00	6/29/2001	Yes	
68	90031047	EMAC 1GHZ/CD/NO MOD.	\$768.00	12/7/2004	Yes	
69	90031055	EMAC 1GHZ/CD/NO MOD.	\$768.00	12/7/2004	Yes	
70	90031056	EMAC 800/CD	\$818.00	7/22/2003	Yes	
71	90031059	EMAC 1GHZ/CD/NO MOD.	\$768.00	12/7/2004	Yes	
72	90031061	EMAC 1GHZ/COMBO/MODEM/AP	\$1,002.00	12/19/2003	Yes	
SUBTOTAL			\$47,056.24			

APPENDIX C (cont.)

Chasco Middle - Missing Items						
Count	Asset Tag	Description	Acquisition Cost	Date Acquired	Marked Found on the 2015 Inventory done by CHMS	Additional Information
73	90031109	APPLE MAC BOOK 13.3/2.1/2GB/CB	\$1,191.16	5/27/2008	No	
74	90031111	APPLE IBOOK 500/029/CD/	\$1,336.00	3/5/2002	No	
75	90031124	APPLE IBOOK 1GHZ/COMBO/AP/	\$1,133.00	6/30/2004	No	
76	90031145	PROJECTOR-EPSON POWERLITE	\$2,025.00	11/6/2001	No	
77	90058494	APPLE MAC BOOK 13/1.83 COMBO	\$1,189.00	12/21/2006	No	
78	90059796	SCRUBBER-MINUTEMAN 260	\$5,096.25	6/5/2001	No	The two other Minuteman scrubbers on this cost center were located. Plant Manager claims that this equipment was never at this school.
79	90059797	FLOOR MACHINE CLEANER & VAC	\$2,965.81	2/22/2005	Yes	
80	90062300	FRENCH HORN	\$1,905.98	7/24/2001	No	
81	90062303	HOLTON FRENCH HORN	\$944.00	2/6/2007	No	
82	90065323	APPLE MAC BOOKPRO 15.4/2.3	\$1,698.46	6/30/2012	No	
83	90065625	TUBA-BESSON EUPHONIUM	\$1,369.00	6/26/2001	No	No serial number in database.
84	90065626	FRENCH HORN-HOLTON SINGLE	\$941.00	6/11/2002	No	
85	90065628	APPLE IBOOK 600/CD/AP	\$1,441.00	10/8/2002	No	
86	90065629	DELL PIII GX150/CD	\$1,205.00	5/29/2001	No	
87	90065630	APPLE IBOOK 500 WHITE/CD/AP	\$1,519.50	6/26/2001	No	
88	90065631	DELL 700 CELERON GX100/CD	\$811.00	6/26/2001	No	
89	90065632	DELL 700 CELERON GX100/CD	\$811.00	6/26/2001	No	
90	90065633	DELL 700 CELERON GX100/CD	\$811.00	6/26/2001	No	
91	90065634	DELL 700 CELERON GX100/CD	\$811.00	6/26/2001	No	
92	90065635	DELL 700 CELERON GX100/CD	\$811.00	6/26/2001	No	
93	90065636	DELL 700 CELERON GX100/CD	\$811.00	6/26/2001	No	
94	90065637	DELL 700 CELERON GX100/CD	\$811.00	6/26/2001	No	
95	90065638	DELL 700 CELERON GX100/CD	\$811.00	6/26/2001	No	
96	90065639	DELL 700 CELERON GX100/CD	\$811.00	6/26/2001	No	
97	90065640	DELL 700 CELERON GX100/CD	\$811.00	6/26/2001	No	
98	90065641	APPLE IBOOK 500 WHITE/CD/AP	\$1,473.00	6/29/2001	No	
99	90065642	APPLE IBOOK 500-WHITE	\$1,473.00	6/29/2001	No	
100	90065643	APPLE IBOOK 500-WHITE	\$1,473.00	6/30/2001	No	
101	90065645	DELL LATITUDE C540	\$1,942.31	6/10/2003	Yes	
102	90065646	DELL INSPIRON 1150	\$1,739.51	1/25/2005	No	
103	90065647	APPLE IBOOK 500 WHITE/CD/AP	\$1,473.00	6/29/2001	No	
104	90066483	APPLE MAC BOOK PRO 15.4	\$1,784.12	5/17/2011	Yes	
105	90066563	CAFETERIA TABLE TC-65	\$976.22	10/16/2001	Yes	No serial number in database.
106	90066572	MIXER-VIDEO DIGITAL VIDEONICS MIX PRO	\$986.25	8/21/2001	Yes	
107	90066573	CAMCORDER TRV320	\$763.24	10/2/2001	No	
108	90066574	CAMCORDER-SONY 8MM DIGITAL	\$763.24	4/16/2002	No	
SUBTOTAL			\$48,917.05			

APPENDIX C (cont.)

Chasco Middle - Missing Items						
Count	Asset Tag	Description	Acquisition Cost	Date Acquired	Marked Found on the 2015 Inventory done by CHMS	Additional Information
109	90066577	MODULE LAB-RESEARCH & DEVEL	\$4,569.50	6/29/2001	No	No serial number or model number in database. Equipment found in storage without a tag could not be matched.
110	90066578	MODULE LAB-FLIGHT TECH	\$3,219.50	6/29/2001	No	No serial number in database.
111	90066579	MODULE LAB-AUDIO	\$3,759.50	6/29/2001	No	No serial number in database.
112	90066580	GRAPHICS & ANIMATION MODULE	\$3,129.50	6/29/2001	No	No serial number in database.
113	90066581	MODULE LAB-LASER TECHNOLOGY	\$3,669.50	6/29/2001	No	No serial number in database.
114	90066582	MODULE LAB-MULTIMEDIA TEACHER	\$6,995.00	6/29/2001	No	No serial number in database.
115	90066752	TABLE-BAG N BOX EQUIPMENT	\$1,427.20	6/30/2004	Item not included on 2015 inventory list	No serial number in database.
116	90066753	TABLE-BAG N BOX EQUIPMENT	\$1,427.20	6/30/2004	Item not included on 2015 inventory list	
117	90067701	MODULE LAB-MATERIAL PROCESS	\$5,199.50	8/21/2001	No	No serial number in database.
118	90067702	MODULE LAB-LASER TECHNOLOGY	\$3,669.50	8/21/2001	No	
119	90067710	MODULE LAB-ELECTRICITY	\$3,849.50	8/21/2001	No	
120	90072049	APPLE IMAC 21.5	\$1,103.93	6/30/2011	Item not included on 2015 inventory list	
121	90072110	APPLE MAC BOOK PRO 13.3	\$1,143.70	6/30/2011	Item not included on 2015 inventory list	
122	90072117	APPLE MAC BOOK PRO 13.3	\$1,143.70	6/30/2011	Item not included on 2015 inventory list	
123	90072133	APPLE MAC BOOK PRO 13.3	\$1,143.70	6/30/2011	Item not included on 2015 inventory list	
124	90072967	APPLE MAC BOOK 13.3	\$1,143.70	8/16/2011	No	
125	90072970	APPLE MAC BOOK 13.3	\$1,143.70	8/16/2011	Yes	
126	90072984	APPLE MAC BOOK 13.3	\$1,143.70	8/16/2011	Yes	
127	90072993	APPLE MAC BOOK 13.3	\$1,143.70	8/16/2011	Yes	
128	90072994	APPLE MAC BOOK 13.3	\$1,143.70	8/16/2011	Yes	
129	90075998	APPLE IMAC 21.5/2.5	\$1,097.60	1/31/2012	Yes	
130	90087181	Datamation Ipad Cart	\$1,168.82	1/22/2014	Yes	No serial number in database.
131	90087444	Apple Mac Book Pro 13.3	\$1,178.54	1/15/2014	Yes	
132	90094492	APPLE MAC BOOK AIR 13	\$1,146.00	4/20/2015	Item not included on 2015	
133	90095568	TABLET CHARGING CART	\$1,629.38	6/30/2015	Item not included on 2015 inventory list	No serial number on record. Inventory was completed on 6/11/2015, before this equipment was acquired.
134	90098811	Apple MacBook Pro 13.3 4GB	\$1,038.24	8/3/2015	Item not included on 2015 inventory list	Inventory was completed on 6/11/2015, before this equipment was acquired. Equipment is leased.
135	90098815	Apple MacBook Pro 13.3 4GB	\$1,038.24	8/3/2015	Item not included on 2015 inventory list	Inventory was completed on 6/11/2015, before this equipment was acquired. Equipment is leased.
136	90098837	Apple MacBook Pro 13.3 4GB	\$1,038.24	8/3/2015	Item not included on 2015 inventory list	Inventory was completed on 6/11/2015, before this equipment was acquired. Equipment is leased.
137	90098848	Apple MacBook Pro 13.3 8GB	\$1,038.24	8/3/2015	Item not included on 2015 inventory list	Inventory was completed on 6/11/2015, before this equipment was acquired. Equipment is leased.
SUBTOTAL			\$61,542.23			
GRAND TOTAL			\$191,147.50			

Principal's Response:

In respond to the CHMS audit finding, we will implement the recommendations from the report. At the time of the audit, I was not the principal of Chasco Middle School.

Thank you

Brandon Bracciale, Principal
Chasco Middle School

Chasco Middle School

