



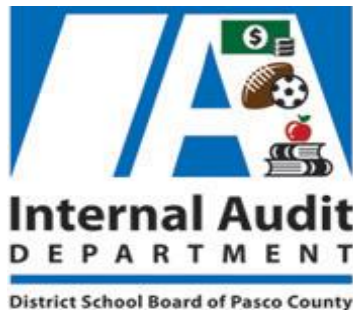
Pasco County Schools

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

AUDIT OF TANGIBLE PERSONAL PROPERTY

*For the Office of Student Support for Programs and Services (SSPS)
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

Office of Student Support for Programs and Services (SSPS) 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 District 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 district staff performed the inventory for the department.

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 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 that the tag number is. Control over property is compromised when the property records are incomplete. The serial numbers of the following equipment were missing: three (3) iPads (\$499 each), one (1) printer (\$1,199), one (1) speech communicating device (\$2,565), one (1) scanner (\$1,740), nine (9) Mac Book computers (\$1,137.12 each), one BrailleNote apex device (\$5,265), one (1) Windows Pro laptop (\$2,050), two (2) charging stations (\$1,088 each), eight (8) audiometers (\$793.25 each), two (2) Tiger Max braille embossers (\$5,085 each), two (2) HumanWare brailliant devices (\$1,855.35 each), one (1) DaVinci desktop video magnifier (\$3,045), four (4) web content filter devices (\$2,663 each), and two (2) Acrobat HD monitor magnifiers (\$2,180 and \$2,380). Some of these high-dollar-value items were not found. Please see the missing items in Appendix C.
- Proper tagging procedures were not followed for tangible personal property.
 - Some of the assets found were not tagged. Among them were one (1) cross-cut shredder (\$844.35), one (1) lighting kit (\$1,194), one (1) Tiger Max braille embosser (\$5,085), one (1) DaVinci desktop video magnifier (\$3,045), one (1) Mac Book Air (\$1,286), two (2) Acrobat HD monitor magnifiers (\$2,180 and \$2,380), and one (1) web content filter (\$2,663). Some of these items had the tag number written on the back with a permanent marker, other items were identified by matching the serial number to the property records. Property tags must be obtained for all these items to comply with District policy.
 - Newly purchased items were not always marked and tagged in a timely manner even when they met the \$750 capitalization threshold. Several newly purchased laptops located at the SSPS office were not tagged or identified as District property. These laptops were still in their original boxes. It is critical that all technology is tagged immediately after receipt for safeguarding purposes as these items are susceptible to theft.
 - Some tangible personal property had 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: one (1) walker-gait trainer (\$775), two (2) supine boards (\$1,100 and \$1,473), one (1) Dynamo with Macintosh backup (\$2,565), two (2) printers (\$1,274 and \$1,080), one (1) laminator (\$840), and three (3) Mac Books (\$1,502, \$1,239, and \$1,802).
 - 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 were included in Munis and others were not.
- Equipment checkout procedures for tangible personal property were not followed.
 - Tangible personal property were in some cases 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.
- Asset transfer procedures for tangible personal property were not followed.
 - Proper records were not maintained of items that were transferred into or out of the cost center. Preparation of a “Report of Acquisition, Transfer, or Disposition of Property” (MIS

Form # 212) to request asset transfers must be filled out and properly signed to keep the property records current and accurate. Many assets assigned to this cost center are permanently located at schools. These assets should be transferred to the schools where they are permanently located so that accountability for the assets is shifted to the schools. Kelli Boles, ESE Supervisor in charge of the SSPS property, requested these transfers. The transfers include five (5) Instaline Quantum LED vision screeners (to be transferred to 0120, 0102, 0032, 0501, and 0271), two (2) laptop mobile charging stations (to be transferred to 7071), one (1) DaVinci video magnifier (to be transferred to 0251), one (1) web content filter device (to be transferred to 4081), seven (7) Mac Book Pro (to be transferred to 0063, 0242, and the rest to 2102), two (2) defibrillator (to be transferred to 0521 and 4323), six (6) Apple IMacs (two to be transferred to 2102, three to 0031, and one to 0471) , one (1) Mini tower E70T (to be transferred to 5242), and forty-six (46) iPads (to be transferred to 2102).

- 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 instead of following 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 assets. The property records are not updated unless the MIS Form # 212 is processed by Property Control. New property control procedures effective July 1, 2016 require that MIS Form # 208, “Property Transfer Form”, be completed and signed in PRISM.
- Many tangible personal property items did not have the required secondary marking.
- A total of one-hundred fifty-three (153) items with a total acquisition cost of \$171,252.96 were not located during the inventory process. The summary and detailed schedules of the missing items are on Appendices B and C. Note that some of the missing items were leased.
- A significant number of items reported as found on last year’s property inventory conducted by SSPS were not located this year.

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. New property control procedures effective July 1, 2016 require that MIS Form # 208, “Property Transfer Form”, be completed and signed in PRISM.

- 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 should be recorded so that this information is available when the property tags are received.
- All property items should have a secondary marking, except leased items. This may include the tag number and/or serial number written on the item with a permanent marker or engraved on the item. 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 should 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 should be researched on the database and Property Control notified to determine if the item should be added to the inventory list and tagged. The capitalization threshold adopted with the new property control procedures effective July 1, 2016 is \$1,000.
- SSPS should consistently monitor the inventory at the schools 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, should be updated as necessary to keep the information in the database current.
- SSPS should evaluate all inventory items on their cost center to ensure they should remain on SSPS's cost center given that some items are permanently located at the schools and/or education centers. Items that require regular maintenance and are permanently located at the schools and/or education centers, such as defibrillators (AED's), may be good candidates for transfer. Other good candidates may be mobile charging carts, technology assigned to specific programs, and certain ESE equipment.
- SSPS's 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 SSPS 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 | \$5,018,078.88 | 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 | \$927,182.29 | 265 | | | | |
| Case, Cabinet, Cart, Rack | \$3,636,523.61 | 2,655 | | | | |
| Child Care Equipment | \$104,468.98 | 47 | | | | |
| Computer-Desktop | \$12,695,670.36 | 10,907 | | | | |
| Computer-File Server | \$1,540,473.26 | 289 | | | | |
| Computer-Mainframe | \$458,986.39 | 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 | \$51,166,424.69 | 42,654 | 29.50% | 51.30% |
| Construction Equipment | \$516,437.14 | 44 | | | | |
| Custodial Equipment | \$2,155,092.13 | 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 | \$2,195.00 | 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 | \$1,842,091.20 | 1,288 | | | | |
| Printing & Bookbinding Machine | \$40,981.20 | 7 | | | | |
| Public Address Systems | \$98,402.04 | 49 | | | | |
| Science Equipment | \$94,268.24 | 61 | | | | |
| Sports Equipment | \$1,338,142.15 | 625 | | | | |
| Stationary Grinders & Lathes | \$13,932.20 | 3 | | | | |
| Stationary Saws & Drills | \$18,333.04 | 13 | | | | |
| Technology Equipment | \$801,190.29 | 298 | | | | |
| Testing Equipment | \$189,133.86 | 57 | | | | |
| Trailers-Unlicensed | \$16,382.00 | 9 | | | | |
| TV, VCR, DVD, Camcorder | \$467,977.29 | 304 | | | | |
| Vehicle Maintenance Equipment | \$274,114.78 | 83 | | | | |
| Vocational Equipment | \$4,183,968.78 | 1,040 | | | | |
| Warehouse Equipment | \$249,858.10 | 19 | | | | |
| Buses | \$36,744,346.27 | 538 | | | | |
| Truck-Light | \$4,040,261.33 | 203 | | | | |
| Truck-Medium | \$768,967.71 | 18 | | | | |
| Truck-Heavy | \$2,274,218.92 | 31 | | | | |
| Passenger Car | \$384,557.63 | 24 | | | | |
| Trailers-Licensed | \$354,777.78 | 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 Ontl Asset WD | \$0.00 | 92 | | | | |
| | \$173,417,963.93 | 83,139 | | | | |

APPENDIX B

| SSPS - 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 |
| 941 | \$1,008,305 | 153 | \$171,253 | 16% | 17 % |

| SSPS - Summary of Missing TPP Items by Year of Acquisition | |
|---|-------------------------|
| Year of Acquisition | Total Missing TPP Items |
| 2016 | 5 |
| 2015 | 30 |
| 2014 | 52 |
| 2013 | 6 |
| 2012 | 3 |
| 2011 | 3 |
| 2010 | 10 |
| 2009 | 19 |
| 2008 | 12 |
| 2007 | 5 |
| 2006 | 0 |
| 2005 | 2 |
| 2004 | 0 |
| 2003 | 1 |
| 2002 | 3 |
| 2001 | 1 |
| 2000 | 0 |
| 1999 | 0 |
| 1998 | 1 |
| Total | 153 |

APPENDIX B (cont.)

| SSPS - Summary of Missing TPP Items by Category | | | |
|--|-------------------------|-------------------------|---------------------------|
| Category of Asset | Total # of Items | # of Items Found | # of Items Missing |
| Acrobat LCD monitor magnifier | 2 | 2 | 0 |
| Apple I Mac | 33 | 31 | 2 |
| Apple iBook | 2 | 0 | 2 |
| Apple iPads | 289 | 229 | 60 |
| Apple Mac Book | 468 | 406 | 62 |
| Audiometers | 9 | 3 | 6 |
| Office Desks and tables | 11 | 11 | 0 |
| Projectors | 10 | 5 | 5 |
| Printers | 9 | 8 | 1 |
| Charging carts | 4 | 4 | 0 |
| Alt-Chat device & speech communicator | 2 | 1 | 1 |
| Dell computers | 29 | 23 | 6 |
| Eroscan test system screener | 1 | 1 | 0 |
| Web content filters | 4 | 4 | 0 |
| Humanware Brailant & Brailenote Apex | 3 | 2 | 1 |
| Tiger Max braille embossers | 3 | 2 | 1 |
| Microlink and MLXI receivers | 4 | 4 | 0 |
| HPLI, lighting kit, punch GBC | 4 | 4 | 0 |
| Powerheart defibrillator (AED) | 22 | 21 | 1 |
| Smart tables and step-up table | 3 | 0 | 3 |
| Office machines (laminator, scanners) | 4 | 4 | 0 |
| Dynamo with Macintosh backup | 1 | 0 | 1 |
| Mini towers E70T | 3 | 3 | 0 |
| Vision screeners | 13 | 12 | 1 |
| LCD TV and camera | 2 | 2 | 0 |
| DaVinci video magnifier | 1 | 1 | 0 |
| Pacer, tricycle, walkers, supine boards | 5 | 5 | 0 |
| Totals | 941 | 788 | 153 |

APPENDIX C

| SSPS - Missing Items | | | | | | |
|----------------------|-----------|----------------------------------|------------------|---------------|---|-----------------------------------|
| Count | Asset Tag | Description | Acquisition Cost | Date Acquired | Marked Found on the March 2015 Inventory done by SSPS | Additional Information |
| 1 | 23569 | APPLE IPAD | \$499.00 | 6/25/2014 | No | No serial number in the database. |
| 2 | 23570 | APPLE IPAD | \$499.00 | 6/25/2014 | No | No serial number in the database. |
| 3 | 24772 | APPLE IPAD 2 | \$538.00 | 6/25/2014 | Yes | |
| 4 | 24776 | APPLE IPAD 2 | \$538.00 | 6/25/2014 | Yes | |
| 5 | 24778 | APPLE IPAD 2 | \$538.00 | 6/25/2014 | Yes | |
| 6 | 24782 | APPLE IPAD 2 | \$538.00 | 6/25/2014 | Yes | |
| 7 | 24792 | APPLE IPAD 2 | \$538.00 | 6/25/2014 | Yes | |
| 8 | 24793 | APPLE IPAD 2 | \$538.00 | 6/25/2014 | Yes | |
| 9 | 31500 | APPLE IPAD WI-FI 16GB BLACK | \$499.00 | 6/25/2014 | Yes | |
| 10 | 31501 | APPLE IPAD MINI WI-FI 16GB BLACK | \$329.00 | 6/25/2014 | Yes | |
| 11 | 31502 | APPLE IPAD MINI WI-FI 16GB WHITE | \$329.00 | 6/25/2014 | Yes | |
| 12 | 38002 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Yes | |
| 13 | 38005 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Yes | |
| 14 | 38013 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Item not included on 2015 inventory list | |
| 15 | 38020 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Yes | |
| 16 | 38027 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Yes | |
| 17 | 38052 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Yes | |
| 18 | 38279 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Yes | |
| 19 | 38281 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Yes | |
| 20 | 38353 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Yes | |
| 21 | 38355 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Yes | |
| 22 | 38677 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | No | |
| 23 | 38684 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | No | |
| 24 | 38687 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | No | |
| 25 | 38900 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Yes | |
| 26 | 38907 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Yes | |
| 27 | 38942 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | No | |
| 28 | 39088 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Yes | |
| 29 | 39189 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Yes | |
| 30 | 39198 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Item not included on 2015 inventory list | |
| 31 | 39214 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Item not included on 2015 inventory list | |
| 32 | 39268 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Item not included on 2015 inventory list | |
| 33 | 39282 | APPLE IPAD WI-FI 16GB BLACK | \$379.00 | 6/17/2014 | Item not included on 2015 inventory list | |
| 34 | 41888 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 11/18/2014 | Item not included on 2015 inventory list | |
| 35 | 41892 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 11/18/2014 | Item not included on 2015 inventory list | |
| 36 | 41896 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 11/18/2014 | Item not included on 2015 inventory list | |
| SUBTOTAL | | | \$14,843.00 | | | |

APPENDIX C (cont.)

| SSPS - Missing Items | | | | | | |
|----------------------|-----------|--------------------------------|------------------|---------------|---|---|
| Count | Asset Tag | Description | Acquisition Cost | Date Acquired | Marked Found on the March 2015 Inventory done by SSPS | Additional Information |
| 37 | 42868 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 4/14/2015 | Item not included on 2015 inventory list | |
| 38 | 42869 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 4/14/2015 | Item not included on 2015 inventory list | |
| 39 | 42870 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 4/14/2015 | Item not included on 2015 inventory list | |
| 40 | 42871 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 4/14/2015 | Item not included on 2015 inventory list | |
| 41 | 42872 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 4/14/2015 | Item not included on 2015 inventory list | |
| 42 | 42873 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 4/14/2015 | Item not included on 2015 inventory list | |
| 43 | 42874 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 4/14/2015 | Item not included on 2015 inventory list | |
| 44 | 42876 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 4/14/2015 | Item not included on 2015 inventory list | |
| 45 | 42879 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 4/14/2015 | Item not included on 2015 inventory list | |
| 46 | 42882 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 4/14/2015 | Item not included on 2015 inventory list | |
| 47 | 42884 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 4/14/2015 | Item not included on 2015 inventory list | |
| 48 | 42886 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 4/14/2015 | Item not included on 2015 inventory list | |
| 49 | 42887 | APPLE IPAD WI-FI 16GB GRAY | \$374.00 | 4/14/2015 | Item not included on 2015 inventory list | |
| 50 | 47012 | Apple iPad Air 32GB | \$418.17 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| 51 | 47013 | Apple iPad Air 32GB | \$418.17 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| 52 | 47014 | Apple iPad Air 32GB | \$418.17 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| 53 | 47015 | Apple iPad Air 32GB | \$418.17 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| 54 | 47016 | Apple iPad Air 32GB | \$418.17 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| 55 | 47017 | Apple iPad Air 32GB | \$418.17 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| 56 | 47019 | Apple iPad Air 32GB | \$418.17 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| 57 | 47278 | Apple iPad Air WI-FI 32GB Gray | \$424.00 | 1/19/2016 | Item not included on 2015 inventory list | |
| 58 | 47299 | Apple iPad Air WI-FI 32GB Gray | \$424.00 | 1/19/2016 | Item not included on 2015 inventory list | |
| 59 | 47315 | Apple iPad Air WI-FI 32GB Gray | \$424.00 | 1/19/2016 | Item not included on 2015 inventory list | |
| 60 | 47819 | Apple iPad Air 2 64GB | \$399.00 | 4/8/2016 | Item not included on 2015 inventory list | Equipment is leased. |
| 61 | 90038341 | APPLE MAC BOOK 13/2.0/CTO/AP | \$1,502.00 | 1/23/2007 | No | |
| 62 | 90038345 | APPLE MAC BOOK PRO 13.3/2.26 | \$1,352.00 | 10/13/2009 | Yes | |
| 63 | 90038362 | APPLE MAC BOOK 13.3/2.0/4GB | \$1,162.00 | 4/3/2009 | Yes | |
| 64 | 90038363 | APPLE MAC BOOK 13.3/2.4/2GB | \$1,349.00 | 6/30/2008 | No | It was noted on the inventory last year on the inventory sheet that this computer was "transferred to LOLHS on 8/6/13". LOLHS does not have a record of it. |
| 65 | 90038369 | APPLE MAC BOOK PRO 13.3/2.26 | \$1,352.00 | 10/13/2009 | Yes | |
| 66 | 90038380 | APPLE MAC BOOK 13.3/2.13/1GB | \$998.00 | 12/22/2009 | Yes | |
| 67 | 90040115 | APPLE MAC BOOK 13.3/2.26/2GB | \$1,266.00 | 2/2/2010 | No | |
| 68 | 90040117 | APPLE MAC BOOK 13.3/2.4/2GB | \$1,349.00 | 7/29/2008 | Yes | |
| 69 | 90040128 | APPLE MAC BOOK 13.3/2.4/2GB | \$1,349.00 | 7/29/2008 | No | |
| 70 | 90040138 | APPLE MAC BOOK PRO 13.3/2.53 | \$1,553.00 | 2/2/2010 | Yes | |
| 71 | 90040139 | APPLE MAC BOOK PRO 13.3/2.53 | \$1,553.00 | 2/2/2010 | No | |
| 72 | 90040144 | APPLE MAC BOOK PRO 13.3/2.26 | \$1,352.00 | 2/9/2010 | Yes | |
| SUBTOTAL | | | \$25,597.19 | | | |

APPENDIX C (cont.)

| SSPS - Missing Items | | | | | | |
|----------------------|-----------|------------------------------|------------------|---------------|---|--|
| Count | Asset Tag | Description | Acquisition Cost | Date Acquired | Marked Found on the March 2015 Inventory done by SSPS | Additional Information |
| 73 | 90040182 | APPLE MAC BOOK 13.3/2.4/1GB | \$1,349.00 | 8/12/2008 | No | |
| 74 | 90040194 | APPLE MAC BOOK 13/2.0/APP | \$1,162.00 | 9/25/2007 | No | |
| 75 | 90040224 | DELL LATITUDE D630 CACHE | \$1,173.79 | 4/4/2008 | Yes | |
| 76 | 90040234 | DELL LATITUDE D630 CACHE | \$1,173.79 | 4/4/2008 | No | |
| 77 | 90040245 | APPLE MAC BOOK PRO 13.3/2.26 | \$1,266.00 | 1/12/2010 | Yes | |
| 78 | 90040414 | IBOOK 12.1/COMBO/256/CMB/APP | \$1,100.53 | 6/28/2005 | No | It was noted last year on the inventory sheet that this computer was "transferred to LOLHS on 8/6/13". LOLHS does not have a record of it. |
| 79 | 90040420 | APPLE MAC BOOK 13.3/2.13/4GB | \$1,239.00 | 11/10/2009 | Yes | |
| 80 | 90042302 | INFOCUS WORK PROJECTOR | \$1,109.36 | 8/12/2008 | Yes | |
| 81 | 90042303 | PROJ-PROXIMA X350 ULTRALIGHT | \$3,075.23 | 10/15/2002 | Yes | |
| 82 | 90042307 | PROJ-PROXIMA X350 ULTRALIGHT | \$3,075.23 | 10/15/2002 | Yes | |
| 83 | 90048226 | APPLE MAC BOOK 13.3/2.0/4GB | \$1,162.00 | 4/3/2009 | Yes | |
| 84 | 90048248 | APPLE MAC BOOK 13.3/2.4/2GB | \$1,349.00 | 6/30/2008 | Yes | |
| 85 | 90048264 | APPLE MAC BOOK 13.3/2.0/4GB | \$1,162.00 | 4/3/2009 | Yes | |
| 86 | 90048267 | APPLE MAC BOOK 13.3/2.4/2GB | \$1,349.00 | 6/30/2008 | Yes | |
| 87 | 90048269 | APPLE MAC BOOK 13.3/2.0/4GB | \$1,162.00 | 4/3/2009 | Yes | |
| 88 | 90048271 | APPLE MAC BOOK 13.3/2.0/4GB | \$1,162.00 | 4/3/2009 | No | |
| 89 | 90050003 | APPLE MAC BOOK PRO 13.3/2.26 | \$1,352.00 | 2/9/2010 | Yes | |
| 90 | 90052484 | APPLE MAC BOOK 13.3/2.4/2GB | \$1,349.00 | 6/30/2008 | Yes | |
| 91 | 90052486 | APPLE MAC BOOK 13/2.0/CTO/AP | \$1,502.00 | 1/23/2007 | Yes | |
| 92 | 90052492 | APPLE MAC BOOK 13.3/2.0/4GB | \$1,162.00 | 4/3/2009 | Yes | |
| 93 | 90053945 | APPLE MAC BOOK 13.3/2.4/2GB | \$1,349.00 | 6/30/2008 | Yes | |
| 94 | 90053973 | APPLE MAC BOOK 13.3/2.0/4GB | \$1,162.00 | 4/3/2009 | Yes | |
| 95 | 90053975 | APPLE MAC BOOK 13.3/2.0/4GB | \$1,162.00 | 4/3/2009 | Yes | |
| 96 | 90055137 | APPLE IBOOK 14 SD/APP | \$1,472.00 | 12/6/2005 | No | |
| 97 | 90055211 | APPLE MAC BOOK 13.3/2.0/4GB | \$1,162.00 | 4/3/2009 | Yes | |
| 98 | 90055235 | APPLE MAC BOOK PRO 13.3/2.26 | \$1,352.00 | 10/13/2009 | Yes | |
| 99 | 90055728 | APPLE MAC BOOK 13.3/2.4/2GB | \$1,349.00 | 6/30/2008 | Yes | |
| 100 | 90055731 | APPLE MAC BOOK 13/2.0/APP | \$1,142.00 | 8/21/2007 | No | |
| 101 | 90055732 | APPLE MAC BOOK 13.3/2.0/4GB | \$1,162.00 | 4/3/2009 | Yes | |
| 102 | 90055926 | APPLE MAC BOOK 13.3/2.0/4GB | \$1,162.00 | 4/3/2009 | Yes | |
| 103 | 90056565 | ALT-CHAT DEVICE | \$4,495.50 | 8/31/2010 | Item not included on 2015 inventory list | |
| 104 | 90058404 | APPLE MACBOOK PRO 17 | \$2,197.00 | 11/30/2010 | Item not included on 2015 inventory list | |
| 105 | 90058408 | APPLE MACBOOK PRO 13 | \$1,266.00 | 11/30/2010 | Item not included on 2015 inventory list | |
| 106 | 90061723 | PROJ-SHARP PG-C4SX | \$2,475.00 | 4/22/2003 | Yes | |
| 107 | 90061751 | PROJECTOR LP70 SGA | \$1,179.00 | 6/30/2007 | No | |
| 108 | 90061761 | PRINTER-LEXMARK 125M OPTRA | \$1,791.00 | 9/22/1998 | Yes | |
| SUBTOTAL | | | \$54,312.43 | | | |

APPENDIX C (cont.)

| SSPS - Missing Items | | | | | | |
|----------------------|-----------|--------------------------------|------------------|---------------|---|---|
| Count | Asset Tag | Description | Acquisition Cost | Date Acquired | Marked Found on the March 2015 Inventory done by SSPS | Additional Information |
| 109 | 90061769 | DYNAMO W/MACINTOSH BACKUP | \$2,565.00 | 2/27/2001 | Yes | No serial number in the database. |
| 110 | 90061771 | AUDIOMETER-HEARING TESTER | \$757.00 | 10/1/2002 | Yes | |
| 111 | 90061790 | DELL LATITUDE E6400 CACHE | \$1,065.19 | 6/30/2009 | Yes | |
| 112 | 90061791 | DELL LATITUDE E6400 CACHE | \$1,065.19 | 6/30/2009 | Yes | |
| 113 | 90061792 | DELL LATITUDE E6400 CACHE | \$1,065.19 | 6/30/2009 | Yes | |
| 114 | 90061797 | APPLE MAC BOOK PRO 13.3/2.26 | \$1,352.00 | 2/9/2010 | Yes | |
| 115 | 90065866 | Powerheart G3 AED | \$1,102.50 | 8/7/2012 | Yes | |
| 116 | 90067648 | APPLE MACBOOK AIR | \$1,870.00 | 5/31/2011 | Item not included on 2015 inventory list | |
| 117 | 90073498 | APPLE MAC BOOK PRP 13.3/2.3 | \$1,137.12 | 11/1/2011 | Yes | No serial number in the database. |
| 118 | 90074245 | APPLE MAC BOOK PRO 13.3/2.4 | \$1,138.02 | 11/29/2011 | Yes | |
| 119 | 90077137 | APPLE MAC BOOK PRO 15.4/2.2 | \$1,705.68 | 3/20/2012 | No | |
| 120 | 90078386 | Tiger Max Braille Embosser | \$6,115.00 | 10/9/2012 | Yes | |
| 121 | 90084744 | Windows 7 Pro Laptop | \$2,050.00 | 5/28/2013 | Yes | No serial number in the database. |
| 122 | 90085000 | Apple Mac Book Pro 15.4 | \$1,931.35 | 6/30/2013 | Yes | |
| 123 | 90085007 | APPLE MAC BOOK PRO 13.3/2.5 | \$1,223.16 | 6/30/2013 | Yes | |
| 124 | 90085089 | Spot Vision Screener | \$6,525.00 | 6/30/2013 | Yes | |
| 125 | 90085155 | Dell Latitude E5530 | \$868.70 | 6/20/2013 | Yes | |
| 126 | 90085185 | APPLE MAC BOOK PRO 13/2.9 | \$1,371.36 | 7/30/2013 | Yes | |
| 127 | 90088851 | Apple Imac 21.5 | \$1,318.00 | 2/17/2014 | Item not included on 2015 inventory list | |
| 128 | 90089423 | Apple Imac 21.5 | \$1,318.00 | 4/1/2014 | Item not included on 2015 inventory list | |
| 129 | 90089780 | Manual Audiometer | \$793.25 | 6/17/2014 | Yes | No serial number in the database. |
| 130 | 90089783 | Manual Audiometer | \$793.25 | 6/17/2014 | Yes | No serial number in the database. |
| 131 | 90089784 | Manual Audiometer | \$793.25 | 6/17/2014 | Yes | No serial number in the database. |
| 132 | 90089786 | Manual Audiometer | \$793.25 | 6/17/2014 | Yes | No serial number in the database. |
| 133 | 90089787 | Manual Audiometer | \$793.25 | 6/17/2014 | Yes | No serial number in the database. |
| 134 | 90089874 | Smart Table 422 Learning Cntr. | \$4,875.00 | 6/2/2014 | Yes | This asset should be classified as Instructional Equipment. |
| 135 | 90089875 | Smart Table 422 Learning Cntr. | \$4,875.00 | 6/2/2014 | Yes | This asset should be classified as Instructional Equipment. |
| 136 | 90090087 | Apple Mac Book Air 11.6 | \$1,050.00 | 6/17/2014 | Item not included on 2015 inventory list | |
| 137 | 90090871 | APPLE MAC BOOK AIR 11.6 | \$1,050.00 | 10/7/2014 | Yes | |
| 138 | 90091235 | STEP UP CHANGING TABLE | \$759.05 | 9/15/2014 | Yes | |
| 139 | 90092541 | Apple Mac Book Pro 13.3 | \$1,136.03 | 7/12/2014 | Yes | |
| 140 | 90092549 | Apple Mac Book Pro 13.3 | \$1,136.03 | 7/12/2014 | Yes | |
| 141 | 90092571 | Apple Mac Book Pro 13.3 | \$1,136.03 | 7/12/2014 | Yes | |
| 142 | 90092589 | Apple Mac Book Pro 13.3 | \$1,136.03 | 7/12/2014 | Yes | |
| 143 | 90094543 | BRILLENOTE APEX BT | \$5,265.00 | 3/3/2015 | Item not included on 2015 inventory list | No serial number in the database. This asset should be classified as ESE Equipment. |
| 144 | 90102055 | APPLE MACBOOK PRO 13.3 8GB | \$1,150.44 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| SUBTOTAL | | | \$65,078.32 | | | |

APPENDIX C (cont.)

| SSPS - Missing Items | | | | | | |
|----------------------|-----------|----------------------------|------------------|---------------|---|---|
| Count | Asset Tag | Description | Acquisition Cost | Date Acquired | Marked Found on the March 2015 Inventory done by SSPS | Additional Information |
| 145 | 90102151 | Apple MacBook Air 13.3 8GB | \$1,253.53 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| 146 | 90102187 | Apple MacBook Pro 13.3 8GB | \$1,117.51 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| 147 | 90102204 | Apple MacBook Pro 13.3 8GB | \$1,117.51 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| 148 | 90102226 | Apple MacBook Pro 13.3 8GB | \$1,117.51 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| 149 | 90102465 | Apple MacBook Pro 13.3 4GB | \$1,038.24 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| 150 | 90102504 | Apple MacBook Pro 13.3 4GB | \$1,038.24 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| 151 | 90102509 | Apple MacBook Pro 13.3 4GB | \$1,038.24 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| 152 | 90102510 | Apple MacBook Pro 13.3 4GB | \$1,038.24 | 8/3/2015 | Item not included on 2015 inventory list | Equipment is leased. |
| 153 | 90104027 | Web Content Filter Device | \$2,663.00 | 3/2/2016 | Item not included on 2015 inventory list | No serial number or model number in the database. |
| SUBTOTAL | | | \$11,422.02 | | | |
| TOTAL | | | \$171,252.96 | | | |

Principal's Response:

SSPS Corrective Action Plan:

- 1) We have carefully reviewed the Property Control Procedures.
- 2) We will continue to look for missing items.
- 3) We have gathered all of the VI equipment in one location. We will review each items, get them properly tagged and get the serial numbers for Munis.
- 4) We will continue to use Prism to check out and check in computers to staff.
- 5) We have developed a system to track all laptops checked out to non-school board employees (contract therapists, interns, temporary employees) to be sure that they are turned in at the end of their work.
- 6) We have a .5 Technician to assist us in taking care of the technology. He is now assisting us with the check in and check out of inventory.
- 7) We have completed all of the paperwork to dispose of outdated and unrepairable equipment. That paperwork has been submitted to CRO.
- 8) We are transferring all of the items located at the alternative sites to the cost center for that site (DJJ, Jail, CPGA).
- 9) We have already transferred most of the equipment off of our cost center to the school where it is housed. Examples include the AEDs purchased through REMS grant, Audiometers, Vision screeners, Audiology equipment)
- 10) Student laptops issued to REACH students will be checked out using a form that is to be housed in the REACH office, not by individual teachers.
- 11) A secretary in each division will be trained to use Prism and will be charged with ensuring that all new staff sign out the computers assigned to them.

Melissa K. Musselwhite, Director
Student Support Programs and Services