



Pasco County Schools

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

Internal Audit

Mary Tillman, Director

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DATE: July 05, 2016

TO: Kurt S. Browning, Superintendent of Schools

FROM: Mary Tillman CPA CIA, Director of Internal Audit *Mary H. Tillman*

RE: Audit of Tangible Personal Property as of March 31, 2015
For Selected Cost Centers

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" 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. This District has chosen to record property items costing or having a value of \$750 or more.

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 schools and departments also account for small, attractive items that cost less than \$750, such as cameras, projectors, fax machines, cell phones, and blackberries. These items, however, are not tagged for inventory, and are not recorded on the TERMS and/or Munis systems. Other items such as iPads are separately tagged and entered in the Munis system even though their cost is generally less than \$750.

As of June 30, 2015, the District's tangible personal property included over 76,000 items with an acquisition value of over \$161 million. This category does not include land, buildings or improvements other than buildings. The majority of the District's tangible personal property items (56,271 items = 74.10% of item count) consisted of computers and computer support equipment. The acquisition value of these items totaled \$59,101,019.56; almost 37% 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 several schools and at least one district department. The findings from these complete inventory audits for fiscal year 2014-15 are included herein.

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 centers' inventories for the 2014-2015 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.

Findings and Recommendations

Our audit steps revealed that:

- In many cases, tangible personal property items were not located in the place where the inventory records indicated or were not located at all.
 - Band instruments are frequently moved to other schools without completing an Equipment Checkout form.
- Some tangible personal property items were not properly tagged.
 - There is an ongoing issue with inaccurate tagging of band instruments. Many instruments are either tagged with more than one barcode number or have an invalid tag number, or they are not tagged at all.
 - Newly purchased items are not always marked and tagged in a timely manner.
 - Items maintained outside (soccer goals, tackling sleds, pressure washers, maintenance equipment, etc.) are consistently difficult to identify because the tags fall off. These items need to have the tag number and secondary marking engraved so that they can be identified.
- Some tangible personal property items did not have the required secondary marking.
- Some tangible personal property items purchased through internal accounts were not submitted to District Property Control to be added to the property records as required.
- Some tangible personal property items that were being used off site by cost center staff had not been properly checked out using appropriate District Equipment Check Out procedures.
 - In some instances, the appropriate equipment check out forms are completed but never approved by an administrator.

The findings related to tangible personal property (TPP) at the individual cost centers are as follows.

Summary of Missing Items (Acquisition Cost):

Cost Center Description	Total TPP Items	Total TPP Acq Cost	Total TPP items Missing	Total Acq Cost of Missing TPP Items	% Items Missing	% Acq Cost Missing Items
Anclote High School	1536	\$ 2,443,181	34	\$ 64,028	2%	3%
Fox Hollow Elementary	846	\$ 1,102,036	42	\$ 46,537	5%	4%
R B Cox Elementary	618	\$ 1,072,102	16	\$ 18,232	3%	2%
Sunray Elementary	756	\$ 792,167	5	\$ 7,152	1%	1%
Dr. John Long Middle	1196	\$ 1,701,090	32	\$ 38,167	3%	2%
Office for Teaching & Learning	2343	\$ 2,091,021	396	\$ 394,603	17%	19%
	7295	\$ 9,201,597	525	\$ 568,719	7%	6%

Anclote High School

Principal: Michelle Williams

Total TPP item Count = 1,536

Total TPP Acquisition Cost = \$2,443,181.47

Thirty-four (34) TPP items were not located totaling \$64,028 (acquisition cost = 3% of total).

Missing Items:

- Missing band instruments:
 - *Holton French Horn* (90063719) purchased in 2009 with an acquisition cost of \$2,288 – item was marked found on the 2014 inventory
 - The band instructor stated that this instrument was on loan to Rushe Middle School, however our follow up procedures disclosed that the horn was not at that school. The band instructor stated that she sent out an e-mail to all of the band instructors in the county to look for this instrument. As of June 5, 2015, another band instructor via e-mail said that this instrument may be at Sunlake High School. It is not currently known whether the horn was located or not. It is critical that TPP transfers are documented at the time of the transfer.
 - *King Silver Sousaphone* (90063715) purchased in 2009 with an acquisition cost of \$4,249 – item was marked found on the 2014 inventory
 - The band instructor stated that this instrument was on loan to Land O' Lakes High School, however our follow up procedures disclosed that the item was not at the school. As of June 5, 2015, audit staff spoke to several band instructors and they were certain that the item is at Land O' Lakes High. The Land O' Lakes band instructor was not able to definitely identify the item. It is not currently known whether the item was located or not. Again, TPP transfers must be documented.
 - Many band instruments were not tagged. School staff should request duplicate tags for these items.
- *John Deere Gator Utility Vehicle* (90059330) purchased in 2009 with an acquisition cost of \$5,848 – item was marked found on the 2014 inventory
 - The utility vehicle had been purchased by Construction Services as part of the costs of adding a building to Anclote High School. In 2009, at the end of the construction process, the utility vehicle was donation to the school and a property tag was issued. However, the property tag was placed on a different utility vehicle that was at Anclote High School. The actual utility vehicle that was donated by construction services was found at Fivay High School. It is not currently known whether the utility vehicle has been returned to Anclote High or will it stay at Fivay High. Staff from both schools need to coordinate with Property Control to ensure that the property records match the actual location of the utility vehicle.
- Missing cafeteria items:
 - *Oasis Self Service Refrigerator* (90018316) purchased in 2009 with an acquisition cost of \$8,950 – item was marked found on the 2014 inventory
 - *Colorpoint Ice Cream Dispenser* (90066672) purchased in 2008 with an acquisition cost of \$1,880 – item was marked found on the 2014 inventory
 - *Colorpoint Solid Top Table* (90066673) purchased in 2008 with an acquisition cost of \$9,720 – item was marked found on the 2014 inventory
 - *Café Table Ellip W/ 12 Db STL* (90066679) purchased in 2009 with an acquisition cost of \$1,468 – item was marked found on the 2014 inventory

- *Work Table* (90018347) purchased in 2009 with an acquisition cost of \$2,170 – item was marked found on the 2014 inventory
- *Market Forge Elect Kettle TP* (90023804) purchased in 2009 with an acquisition cost of \$4,090 – item was marked found on the 2014 inventory
- *Kelmax Drying Rack* (90018333) purchased in 2009 with an acquisition cost of \$1,360 – item was marked found on the 2014 inventory
- *Archery Kit* (90073487) purchased in 2011 with an acquisition cost of \$1,485 – item was marked found on the 2014 inventory
- Missing technology items:
 - *Apple Mac Book 13.3/2.13/4GB* (90018402) purchased in 2009 with an acquisition cost of \$1,015 – item was marked not found on the 2014 inventory
 - *Apple Mac Book Pro 15.4/2.66* (90018439) purchased in 2009 with an acquisition cost of \$1,692 - item was marked found on the 2014 inventory
 - Two *Apple Mac Book Pro 13.3/2.53* (90016703 & 90016719) purchased in 2010 with an acquisition cost of \$1,562 each – one was marked not found and one was marked found on the 2014 inventory
 - *Apple Mac Book Pro 13.3/2.26* (90025265) purchased in 2009 with an acquisition cost of \$1,163 – item was marked not found on the 2014 inventory
 - *Apple Mac Book Pro 15.4/2.4* (90058001) purchased in 2009 with an acquisition cost of \$2,137 - item was marked not found on the 2014 inventory
 - *Mac Book Pro 13.3/2.4/CTO* (90058613) purchased in 2010 with and acquisition cost of \$1,132 - item was marked not found on the 2014 inventory
 - *Apple iMac 20/2.66/2GB/SD/AP* (90025295) purchased in 2009 with an acquisition cost of \$1,222 – item was marked not found on the 2014 inventory
 - *HP LJ P3005N Printer* (90075036) purchased in 2011 with an acquisition cost of \$781 – item was marked found on the 2014 inventory
- Missing iPads:
 - Six (6) *iPad 2 Apple* (24648, 24673, 24679, 24681, 24733 & 24755) purchased in 2014 with an acquisition cost of \$738 each – one was marked found on the December 2014 iPad inventory, and the other five were marked not found on the December 2014 iPad inventory.
 - Two *iPad 2 Apple* (25980 & 25986) purchased in 2014 with an acquisition cost of \$479 each – both were marked not found on the December 2014 iPad inventory.
 - Six *iPad 2 Wi-Fi 16GB Black Apple* (28843, 28855, 28862, 28863, 28866 & 28870) purchased in 2014 with an acquisition cost of \$478 each – five were marked not found and one was marked found on the December 2014 inventory.
- Items not included in the school's TPP inventory:
 - Various items in the Energy Academy room including 10 Apple iMacs, 3D Printer, and a toiler had not been issued tags. The items had reportedly been purchased through a grant by the Pasco Education Foundation. In instances where TPP items are provided by a source other than internal or district purchasing, school staff must notify Property Control so that tags can be issued appropriately
 - Cheerleading mats had not been issued tags.

Principal's Response:

Most of the notes from the report indicate the location of the larger items. The three large instruments are on loan to other schools, however, the correct transfer paperwork had not been done. In addition, the auditor noted that many of the band instruments were never tagged upon opening of the school, therefore making it difficult to identify items transferred to other schools. Duplicate tags will be ordered. The John

Deere Gator was found at Fivay High School – please see auditor notes. We are still trying to locate the other missing items and will be sure to tag accordingly when found. As principal, I learned a great deal from the audit process and appreciate the assistance and guidance of the auditor. The greatest key learning was that all items that come to a school do not automatically come with the appropriate tags. When items are purchased by different departments or grants, the tags must be requested, which had not always been done previously.

*Sincerely,
Michelle*



Michelle Williams
Principal
Phone: 727-246-3000
Fax: 727-246-3091

Fox Hollow Elementary School

Principal: Dawn Scilex

Total TPP Item Count = 846

Total TPP Acquisition Cost = \$1,102,035.92

Forty-two (42) items were not located totaling \$46,537 (acquisition cost = 4% of total).

Missing Items:

- *Drums-Double Tenor Steel Drums* (90077386) purchased in 1998 with acquisition cost of \$899 – asset was marked not found in the school’s prior inventory 2014
- *Laundry Center-Kenmore* (90036536) purchased in 2004 with an acquisition cost of \$804 – asset was marked not found in the school’s prior inventory 2014
- Missing cafeteria items:
 - *Ultra Food Bar* (90036499) purchased in 2009 with an acquisition cost of \$931 - asset was marked not found in the school’s prior inventory 2014
 - *Cashier Stand* (90076446) purchased in 2012 with an acquisition of \$1,325 - asset was marked not found in the school’s prior inventory 2014
- Missing technology items:
 - Two *Apple Mac Book 13.3/2.4/2GB/SD* (90021793 & 90038908) purchased in 2008 with an acquisition cost of \$1,349 each – two assets were marked not found in the school’s prior inventory 2014; and one asset was marked found on the 2014 inventory
 - *Apple Mac Book 13.3/2.26/1GB* (90037561) purchased in 2010 with an acquisition cost of \$1,009 - asset was marked not found in the school’s prior inventory 2014
 - *Apple I Book 14/SD/APP* (90037575) purchased in 2006 with an acquisition cost of \$1,392 - asset was marked not found in the school’s prior inventory 2014
 - *Apple Mac Book 13.3/2.26/1GB* (90038920) purchased in 2010 with an acquisition cost of \$1,009 – asset was marked found on the 2014 inventory
 - *Apple Mac Book 13.3/2.0/SD/AP* (90038889) purchased in 2009 with an acquisition cost of \$1382 - asset was marked not found in the school’s prior inventory 2014
 - *Apple iBook 14.1/SD* (90038949) purchased in 2005 with an acquisition cost of \$1,382 - asset was marked not found in the school’s prior inventory 2014
 - *Apple Mac Book Pro 15/2.2/AP* (90045490) purchased in 2007 with an acquisition cost of \$1,934 - asset was marked not found in the school’s prior inventory 2014
 - Two *Apple Mac Book Pro 15.4/2.2* (90065193 & 90077657) purchased in 2012? With an acquisition cost of \$1,698 each – one asset was marked not found in the school’s prior inventory 2014 and one asset is new to the 2014-2015 inventory
 - Three *Apple Mac Book Pro 13.3/2.5* (90078510, 90078523 & 90083909 [2013; \$1,115]) purchased in 2012 with an acquisition cost of \$1,133 each – two assets were marked not found in the school’s prior inventory 2014 and one asset was marked found on the 2014 inventory
 - Three *Apple Mac Book Pro 13.3* (90092760, 90092792 & 90092808) purchased in 2014 with an acquisition cost of \$1,136 each – three assets are new to the 2014-2015 inventory
 - One *iBook 14.1/768/Combo/APP* (90032862) purchased in 2005 with an acquisition cost of \$1,562 - asset was marked not found in the school’s prior inventory 2014
 - Two *Apple iMac 800/CD* (90037566 & 90039053) purchased in 2003 with an acquisition cost of \$1,636 each - assets were marked not found in the school’s prior inventory 2014
 - *iMac 500 CTO/CD/Modem-Indigo* (90035795) purchase in 2002 with an acquisition cost of \$861 - asset was marked not found in the school’s prior inventory 2014

- *iMac 500/CD/Modem-Indigo* (90060789) purchased in 2002 with an acquisition cost of \$793 - asset was marked not found in the school's prior inventory 2014
- *iMac G5/1.6G/256M/80G/Combo* (90036507) purchased in 2004 with an acquisition cost of \$1,318 - asset was marked not found in the school's prior inventory 2014
- *Dell Optiplex 210L Pentium* (90060797) purchased in 2006 with an acquisition cost of \$881 - asset was marked not found in the school's prior inventory 2014
- *Proj-Viewsonic PJ500 LCD* (90045900) purchased in 2002 with an acquisition cost of \$1,385 - asset was marked not found in the school's prior inventory 2014
- *Health Lab Mobile* (90068747) purchased in \$4,939
- *System-Pub Add-Port* (90068745) purchased in 1991 with an acquisition cost of \$859 - asset was marked not found in the school's prior inventory 2014
- Missing iPads:
 - *iPad Apple* (19511) purchased in 2014 with an acquisition date of \$538 – asset was marked not found in the December 2014 inventory
 - *iPad Wi-Fi 32GB Gray Apple* (35447) purchased in 2014 with an acquisition cost of \$579 each – both assets were marked found on the December 2014 inventory
 - *iPad Wi-Fi 16GB Black Apple* (38073) purchased in 2014 with an acquisition cost of \$379 – asset was marked found in the December 2014 inventory
 - Nine *iPad Wi-Fi 16GB Gray Apple* (41506, 41508, 41519, 41530, 41541, 41543, 41560, 41566 & 41581) purchased in 2014 with an acquisition cost of \$469 each – nine assets were marked found on the December 2014 inventory

Principal's Response: No response submitted

Rodney B. Cox Elementary School

Principal: Claudia Steinecker

Total TPP Item Count = 618

Total TPP Acquisition Cost = \$1,072,102

Sixteen (16) assets were not located totaling \$18,232 (acquisition cost = 2% of total).

Missing items:

- *Play Center-Worldfit* (90049910) purchased in 1995 with an acquisition cost of \$2,618 – asset was marked as found on the school’s inventory submitted to Property Control in May 2015
- *Cabinet-Warming* (90042610) purchased in 1993 with an acquisition cost of \$3,074 – asset was marked as found on the school’s inventory submitted to Property Control in May 2015
- Missing technology items:
 - *Apple Mac Book Pro 13.3/2.5* (90078631) purchased in 2012 with an acquisition cost of \$1,107 – asset was marked as found on the school’s inventory submitted to Property Control in May 2015
 - *Apple Mac Book Pro 13.3* (90092508) purchased in 2014 with an acquisition cost of \$1,136 – asset was marked as found on the school’s inventory submitted to Property Control in May 2015
 - Two *Apple Mac Book Air 11.6* (90093124 & 90093130) purchased in 2014 with an acquisition cost of \$1,630 – one asset is new to the school’s inventory this year, and one asset was marked not found when submitted to Property Control in May 2015 (as of 8/6/15, these two laptops were found at Gulfside Elementary).
 - *Bretford Powersync Cart* (90084829) purchased in 2013 with an acquisition cost of \$2,560 - asset was marked as found on the school’s inventory submitted to Property Control in May 2015
 - *APPLE IMAC 17/1.83/CB/APP* (90048638) purchased in 2007 with an acquisition cost of \$1,042 - asset was marked as found on the school’s inventory submitted to Property Control in May 2015
 - *APPLE IMAC 20/SD/2GB/AP* (90038033) purchased in 2008 with an acquisition cost of \$1,350 - asset was marked as found on the school’s inventory submitted to Property Control in May 2015
- Missing iPads:
 - Five *Apple iPad* (17753, 17754, 22335, 22338 & 22339) purchased in 2014 with an acquisition cost of \$499 each – asset was marked not found in December 2014 Inventory
 - *iPad 2 Black Wi-Fi 16GB Apple* (32400) purchased in 2014 with an acquisition cost of \$458 – asset was marked found on the December 2014 Inventory
- *Audiometer-Hearing* (90042912) purchased in 2002 with an acquisition cost of \$757 - asset was marked as found on the school’s inventory submitted to Property Control in May 2015

Principal’s Response:

This issue was addressed at the time of the audit with all staff. An inventory sheet has been created for all items. During the year if items are added to the list it will be confirmed by all parties involved. The end of the year inventory will be scheduled early to ensure enough staff is available to assist.

Thank you,
Claudia

Claudia Steinacker, Principal
R.B. Cox Elementary School



Sunray Elementary School

Principal: Lee-Anne Yerkey

Total TPP Item Count = 756

Total TPP Acquisition Cost = \$792,167

Five (5) TPP items were not located totaling \$7,152 (acquisition cost =< 1% of total).

Missing Items:

- *Refrigerator-True T23* (90020729) purchased in 2003 with an acquisition cost of \$1,525 – asset was transferred from Food and Nutrition Department to Sunray Elementary in January 2015.
- *Vision Screener-Instaline* (90037937) purchased in 2000 with an acquisition cost of \$761 - asset was marked found on the 2014 inventory
- *Apple Emac 1.25 GHZ* (90044087) purchased in 2000 with an acquisition cost of \$1,622 - asset was marked found on the 2014 inventory
- *Cart-Tray & Utensil-Shelly* (90068623 & 90068624) purchased in 2000 with and acquisition cost of \$1,622 each – both assets were marked found on the 2014 inventory

Principal's Response: No response submitted.

Dr. John Long Middle School

Principal: Christine Wolff

Total TPP Item Count = 1,196

Total TPP Acquisition Cost = \$1,701,090

Thirty-two (32) TPP items were not located totaling \$38,167 (acquisition cost = 2% of total).

Missing items:

- Missing band instruments:
 - Glaesel String Base (8601208) purchased in 2009 with an acquisition cost of \$1,809 – asset was marked found on the 2014 inventory
 - Two William Lewis Cello (90062452 & 90062453) purchased in 2007 with an acquisition cost of \$849 each - both assets were marked found on the 2014 inventory
 - Holton Concert French Horn (90069950) purchased in 2006 with an acquisition cost \$1,498 - asset was marked found on the 2014 inventory
- Missing technology items:
 - VHS-VCR Panasonic Editing (90024178) purchased in 2001 with an acquisition cost of \$1,038 - asset was marked found on the 2014 inventory
 - Apple Mac Book Pro 15/SD/APP (90027081) purchased in 2006 with an acquisition cost of \$2,172 - asset was marked found on the 2014 inventory
 - Apple iMac 17/1.83GHZ/SD/APP (90029823) purchased in 2006 with an acquisition cost of \$1,248 - asset was marked found on the 2014 inventory
 - Two Apple eMac 17CRT/1.42GHZ/APP (90029857 & 90034374) purchased in 2006 with an acquisition cost of \$923 each – both assets were marked found on the 2014 inventory
 - Dell Latitude D620 Cache (90031202) purchased in 2006 with an acquisition cost of \$1,487 - asset was marked found on the 2014 inventory
 - Dell Optiplex GX620 Pentium (90034081) purchased in 2006 with an acquisition cost of \$963 - asset was marked found on the 2014 inventory
 - Apple iMac 17/CTO/SD/APP (90034777) purchased in 2007 with an acquisition cost of \$1,211 - asset was marked found on the 2014 inventory
 - Apple Mac Book 13/2.0/CB/AP (90034809) purchased in 2007 with an acquisition cost of \$1,162 - asset was marked found on the 2014 inventory
 - Apple Mac Book 13/1.83GHZ/CB (90034833) purchased in 2006 with an acquisition cost of \$1,208 - asset was marked found on the 2014 inventory
 - iBook 12.1/Combo/256/CMB/APP (90040415) purchased in 2005 with an acquisition cost of \$1,100 - asset was marked found on the 2014 inventory
 - Two Apple Mac Book Pro 15.4 (90061476 & 90061478) purchased in 2011 with an acquisition cost of \$1,784 each - both assets were marked found on the 2014 inventory
 - Apple Mac Book Pro 13 (90072714) purchased in 2011 with an acquisition cost of \$1,145 - asset was marked found on the 2014 inventory
 - Six Apple Mac Book Pro 13.3 (90081110, 90081117, 90087540, 90087553, 90087557 & 90092412) purchased in 2014 with an acquisition cost of \$1,136 each - three assets were marked found on the 2014 inventory, and the other three assets are new to the school's inventory 2015.
- Three iPad 2 Apple (26858, 26859 & 26860) purchased in 2014 with an acquisition cost of \$499 each – one asset was marked not found and the other two assets were marked found on the December 2014 inventory.

- Enviroscope Watershed/NPS Model (90089284) purchased in 2014 with an acquisition cost of \$830 – asset is new to the school’s inventory 2015.
- Café Table w/ 12 Burgundy Stools (90066601) purchased in 2006 with an acquisition cost of \$1,051 - asset was marked found on the 2014 inventory
- Tablet Shaped Panel (90066603) purchased in 2007 with an acquisition cost of \$940 - asset was marked found on the 2014 inventory
- Missing physical therapy equipment:
 - Large Pacer (90068241) purchased in 2011 with an acquisition cost of \$2,269 - asset was transferred from Wiregrass Ranch High School to John Long Middle School in June 2015.
 - Supine Stander Board 71” (90068390) purchased in 1999 with an acquisition cost of \$1,484 - asset was transferred from Connerton Elementary to John Long Middle School in June 2015.

Principal’s Response: No response submitted.

Office for Teaching & Learning

The Office for Teaching & Learning (OTL) is made up of several cost centers. Below is a table showing all related cost centers and a summary of the findings

CC #	Description	Total TPP Items	Total TPP Acq Cost	Total TPP items Missing	Total Acq Cost of Missing TPP Items	% Items Missing	% Acq Cost Missing Items
9520	Main	225	\$ 273,674	47	\$ 81,298	21%	30%
9521	Curriculum, Assessment & Instruction	427	\$ 411,153	242	\$ 220,096	57%	54%
9522	District, State & Federal Programs	1,641	\$ 1,314,383	104	\$ 89,841	6%	7%
9523	Enriched, Innovative Programs	8	\$ 8,745	-	\$ -	0%	0%
9524	School Choice	4	\$ 5,536	-	\$ -	0%	0%
9529	Charter Schools	2	\$ 3,355	-	\$ -	0%	0%
6997	Energy & Marine Center	36	\$ 74,355	3	\$ 3,368	8%	5%
		2,343	\$ 2,091,201	396	\$ 394,603	17%	19%

9520 - Office for Teaching & Learning

Director: Steve Williams

Total TTP Item Count = 225

Total TTP Acquisition Cost = \$273,674

Forty-seven (47) TTP items were not located totaling \$81,298 (acquisition cost = 30% of total).

Missing items:

- Missing technology items:
 - Eight Apple Mac Book 13.3/2.4/1 GB (90034529, 90050629, 90050646, 90050834, 90050838, 90058856, 90058858 & 90058859) purchased in 2008 with an acquisition cost of \$1,294 each – five assets were marked found on the 2014 inventory and three assets were marked not found on the 2014 inventory
 - Primera Disc Coping Machine (90038339) purchased in 2010 with an acquisition cost of \$1,720 – asset was marked found on the 2014 inventory
 - Two Apple Mac Book Pro 15.4/2.53 (90048193* & 90050633) purchased in 2010 with an acquisition cost of \$1,802 each – one asset was marked found and the other asset was marked not found on the 2014 inventory
 - Powerbook 15/1.67GHZ/SD/APP (90050021) purchased in 2005 with an acquisition cost of \$2,563 – asset was marked not found on the 2014 inventory
 - Nine Apple iBook 14.1/SD/APP (90050631, 90050635, 90050637, 90050638, 90050639, 90050640, 90050648, 90050949 & 90050650) purchased in 2006 with an acquisition cost of \$1,302 each - nine assets were marked found on the 2014 inventory
 - Epson Powerlite 760C Proj. (90050632) purchased in 2006 with an acquisition cost of \$1,864 – asset was marked found on the 2014 inventory
 - Apple iBook 1.2G/Combo/AP/ (90050636) purchased in 2005 with an acquisition cost of \$1,672 – asset was marked found on the 2014 inventory
 - Apple iBook 14.1/512/Cmb/APP (90050647) purchased in 2006 with an acquisition cost of \$1,419 – asset was marked found on the 2014 inventory
 - Apple Mac Book 13.3/2.13/1 GB (90050831) purchased in 2009 with an acquisition cost of \$963 – asset was marked found on the 2014 inventory

- Apple Mac Book 13/2.0/SD/AP (90051134) purchased in 2007 with an acquisition cost of \$1,544 – asset was marked not found on the 2014 inventory
- Apple Mac Book Pro 15/2.16 (90055395) purchased in 2007 with an acquisition cost of \$2,080 – asset was marked not found on the 2014 inventory
- Apple Mac Book Pro 13.3/2.26 (90056721) purchased in 2010 with an acquisition cost of \$1,352 – asset was marked found on the 2014 inventory
- Apple Mac Book Pro 15/2.16/AP (90058853) purchased in 2007 with an acquisition cost of \$2,080 – asset was marked not found on the 2014 inventory
- Communications System-Portable (90058841) purchased in 2000 with an acquisition cost of \$2,040 – asset was marked not found on the 2014 inventory
- Camera-Digital Epson Photo PC (90058843) purchased in 2000 with an acquisition cost \$760 – asset was marked found on the 2014 inventory
- DVD/CD Duplicator (90061187*) purchased in 2011 with an acquisition cost of \$1,492 – asset was marked found on the 2014 inventory
- Bretford Powersync Cart (90071642) purchased in 2011 with an acquisition cost of \$2,600 – asset was marked found on the 2014 inventory
- Apple Mac Book Pro 15.4/2.2 (90075469) purchased in 2012 with an acquisition cost of \$1,706 – asset was marked found on the 2014 inventory
- Apple Mac Book Air 13.3 (90078968*) purchased in 2013 with an acquisition cost of \$1,804 – asset was marked found on the 2014 inventory
- Apple Mac Book Pro 15.4 (90085382*) purchased in 2014 with an acquisition cost of \$2,096 – asset was marked found on the 2014 inventory
- Apple Mac Book Pro 13.3/2.9 (90085400*) purchased in 2014 with an acquisition cost of \$1,371 – asset was marked found on the 2014 inventory
- Planetarium Projector Goes (90058838*) purchased in 1990 with an acquisition cost of \$10,035 – asset was marked found on the 2014 inventory
- Planetarium-Lab Envelope (90058839*) purchased in 1995 with an acquisition cost of \$6,070 – asset was marked found on the 2014 inventory
- Planetarium (Star Lab) (90058854*) purchased in 2000 with an acquisition cost of \$5,000 – asset was marked found on the 2014 inventory
- Missing iPads:
 - Two iPad Wi-Fi 16GB Black Apple (33381* & 33382) purchased in 2014 with an acquisition cost of \$499 each – both assets were marked found on the December 2014 inventory
 - Five iPad Wi-Fi 16GB Black Apple (33814, 33815*, 33816*, 33818* & 33821*) purchased in 2014 with an acquisition cost of \$479 each – these assets were marked found on the December 2014 inventory

9521 - Curriculum, Assessment and Instruction

Total TPP Item Count = 427

Total TPP Acquisition Cost = \$411,153

Two Hundred and Forty-two (242) assets were not located totaling \$220,096 (acquisition cost = 54% of total).

Missing items:

- Missing iPads:

- Five iPad (22036, 22335, 23232, 24305 & 24306) purchased in 2014 with an acquisition cost of \$499 each – three assets were marked not found and the other two assets were marked found on the December 2014 inventory
- Two iPad 16Gb Apple (13865 & 13882) purchase in 2014 with an acquisition cost of \$499 each – both assets were marked not found on the December 2014 inventory
- Four iPad (16436, 16437, 16438 & 16439) purchased in 2014 with an acquisition cost of \$699 each - these assets were marked not found on the December 2014 inventory
- iPad (20084) purchased in 2014 with an acquisition cost of \$499 - these assets were marked found on the December 2014 inventory
- Two iPad 2 Apple (20512 & 20513) purchased in 2014 with an acquisition cost of \$699 each - both assets were marked not found on the December 2014 inventory
- Five iPad (20840, 21139, 21438, 22933 & 23531) purchased in 2014 with an acquisition cost of \$558 each - these assets were marked not found on the December 2014 inventory
- Nine iPad 64GB Back Apple (21728, 21729, 21731, 21732, 21733, 21734, 31735, 21736 & 22214) purchased in 2014 with an acquisition cost of \$699 each - these assets were marked not found on the December 2014 inventory
- Twenty-three iPad 2 32GB Apple (23632, 23633, 23634, 23635, 23637, 23642, 23644, 23645, 23646, 23647, 23648, 23649, 23652, 23654, 23655, 23656, 23657, 23659, 23661, 23662, 23663, 23670, 23671) purchased in 2014 with an acquisition cost of \$479 each – nine assets were marked found and the other fourteen assets were marked not found on the December 2014 inventory
- Fifteen iPad 2 32GB Apple (23672, 23673, 23675, 23677, 23679, 23680, 23681, 23685, 23686, 23687, 23692, 23693, 23697, 23699 & 23700) purchased in 2014 with an acquisition cost of \$638 each - these assets were marked not found on the December 2014 inventory
- Eighteen iPad 2 16GB Apple (23707, 23710, 23711, 23723, 23727, 23729, 23732, 23733, 23736, 23737, 23739, 23740, 23741, 23742, 23743, 23744, 23745 & 23747) purchased in 2014 with an acquisition cost of \$538 each - these assets were marked not found on the December 2014 inventory
- Five iPad 2 Apple (24324, 24326, 24327, 25608 & 27104) purchased in 2014 with an acquisition cost of \$499 each – these assets were marked not found on the December 2014 inventory
- Twenty-two iPad 2 Apple (25988, 25989, 25990, 25991, 25992, 25993, 25994, 25995, 25996, 25997, 25998, 26000, 26003, 26005, 26007, 26010, 26011, 26013, 26014, 26015, 26047 & 26052) purchased in 2014 with an acquisition cost of \$479 each – eighteen assets were marked found and the other four assets were marked not found on the December 2014 inventory
- Eight iPad Wi-Fi 16GB Black Apple (28360, 28361, 28363, 28364, 28365, 28366, 28367 & 28368) purchased in 2014 with an acquisition cost of \$479 each – four assets were marked found and the other four assets were marked not found on the December 2014 inventory
- iPad Wi-Fi 16 GB Black Apple (27641) purchased in 2014 with an acquisition cost of \$499 – asset was marked found on the December 2014 inventory
- iPad Wi-Fi 16 GB White Apple (27644) purchased in 2014 with an acquisition cost of \$499 – asset was marked not found on the December 2014 inventory
- Ten iPad Black Apple (29760, 29765, 29767, 29770, 29771, 29772, 29774, 29775, 29777 & 29778) purchased in 2014 with an acquisition cost of \$479 each - five assets were marked found and the other 5 assets were marked not found on the December 2014 inventory
- Missing audio visual items:

- Audio Visual Material (8534946) purchased in 1994 with an acquisition cost of \$779 – asset was marked not found in the 2014 inventory
- Audio Visual Material (8540386) purchased in 1996 with an acquisition cost of \$1,605 – asset was marked not found in the 2014 inventory
- Audio Visual Material Plants (8541641) purchased in 1996 with an acquisition cost of \$1,059 – asset was marked not found in the 2014 inventory
- Audio Visual Material (8542417) purchased in 1996 with an acquisition cost of \$1,006 – asset was marked not found in the 2014 inventory
- Audio Visual Material (8543048) purchased in 1996 with an acquisition cost of \$779 – asset was marked not found in the 2014 inventory
- Audio Visual Material (8544539) purchased in 1996 with an acquisition cost of \$1,770 – asset was marked not found in the 2014 inventory
- Audio Visual Material (8544540) purchased in 1996 with an acquisition cost of \$1,015 – asset was marked not found in the 2014 inventory
- Audio Visual Material (8547076) purchased in 1997 with an acquisition cost of \$805 – asset was marked not found in the 2014 inventory
- Two Audio Visual Material (8547991 & 8547992) purchased in 1997 with an acquisition cost of \$2,060 – both assets were marked not found in the 2014 inventory
- AV Materials (8552819) purchased in 1999 with an acquisition cost of \$5,625 – asset was marked not found in the 2014 inventory
- Two AV Materials (8563143 & 8563144) purchased in 2001 with an acquisition cost of \$819 – both assets were marked not found in the 2014 inventory
- Missing technology items:
 - Sixteen Apple Mac Book 13.3/2.13/4GB (90038373, 90038389, 90050526, 90053432, 90053473, 90053474, 90053475, 90053478, 90053491, 90053493, 90053494, 90053495, 90053496, 90053498, 90053499 & 90053924) purchased in 2010 with an acquisition cost of \$1,074 each – nine assets were marked found and the other seven assets were marked not found on the 2014 inventory
 - Apple iBook 14/SD/APP (90038387) purchased in 2006 with an acquisition cost of \$1,417 – asset was marked found on the 2014 inventory
 - Three Apple iBook 14/SD/APP (90050568, 90050580 & 90050583) purchased in 2006 with an acquisition cost of \$1,507 each – two assets were marked found and the other asset was marked not found on the 2014 inventory
 - Two Apple iBook 1GHZ G4/Combo/AP (90048299 & 90050559) purchased in 2004 with an acquisition cost of \$1,806 each – both assets were marked found on the 2014 inventory
 - Dell Optiplex 745 (90048982) purchased in 2004 with an acquisition cost of \$1,528 – asset was marked found on the 2014 inventory
 - Apple Mac Book 13.3/2.4/1 GB (90050524) purchased in 2009 with an acquisition cost of \$1,331 – asset was marked not found on the 2014 inventory
 - Apple X Serve CTO 300GB (90050537) purchased in 2007 with an acquisition cost of \$6,080 – asset was marked not found on the 2014 inventory
 - Six Dell Latitude D630 Cache (90050672, 90050674, 90050680, 90053983, 90061891 & 90061892) purchased in 2009 with an acquisition cost of \$1,068 each – one asset was marked found and the other five assets were marked not found on the 2014 inventory
 - Apple Mac Book Pro (90050763) purchased in 2010 with an acquisition cost of \$3,390 – asset was marked not found on the 2014 inventory
 - Two Apple Mac Book Pro 15/2GB/SD (90050767 & 90051170) purchased in 2009 with an acquisition cost of \$2,396 – both assets were marked found on the 2014 inventory

- Apple iBook 900/Combo/AP (90050769) purchased in 2003 with an acquisition cost of \$1,833 – asset was marked found on the 2014 inventory
- Dell Latitude 130L Pentium (90053432) purchased in 2007 with an acquisition cost of \$1,268 – asset was marked not found on the 2014 inventory
- Apple Mac Book Pro 15.4/4GB (90053793) purchased in 2009 with an acquisition cost of \$2,422 – asset was marked found on the 2014 inventory
- Apple Mac Book Pro 15.4/4GB (90053960) purchased in 2009 with an acquisition cost of \$1,068 – asset was marked found on the 2014 inventory
- HP LJ M3035 Printer (90053798) purchased in 2010 with an acquisition cost of \$1,879 – asset was marked found on the 2014 inventory
- Two Apple Mac Book Pro 15/2.0 CTO (90053808 & 90053922) purchased in 2007 with an acquisition cost of \$2,262 each – both assets were marked found on the 2014 inventory
- Bretford Powersync Cart (90053862) purchased in 2009 with an acquisition cost of \$2,100 – asset was marked not found on the 2014 inventory
- Apple Cin HD Display 23" Flat (90053959) purchased in 2008 with an acquisition cost of \$799 – asset was marked found on the 2014 inventory
- Inter. Whiteboard 77" (90053985) purchased in 2010 with an acquisition cost of \$1,659 – asset was marked found on the 2014 inventory
- Apple Mac Book Pro 15.4/4GB/SD (90055885) purchased in 2010 with an acquisition cost of \$2,238 – asset was marked found on the 2014 inventory
- Four Apple Macbook 13.3/2.26 (90061103, 90061104, 90061105 & 90061109) purchased 2011 with an acquisition cost of \$1,006 each – these assets were marked not found on the 2014 inventory
- Monitor-27" Hitachi TV/VGA (90061834) purchased in 2000 with an acquisition cost of \$779 – asset was marked found on the 2014 inventory
- Hard Drive-Firewire (90061836) purchased in 2000 with an acquisition cost of \$999 – asset was marked found on the 2014 inventory
- Powermac G4 500/DVD/256MB (90061840) purchased in 2001 with an acquisition cost of \$2,978 – asset was marked found on the 2014 inventory
- Dell Latitude C640 (90061849) purchased in 2003 with an acquisition cost of \$1,567 – asset was marked not found on the 2014 inventory
- Two Dell Dimension 2350 P4 (90061853 & 90061854) purchased in 2003 with an acquisition cost of \$784 each – both assets were marked found on the 2014 inventory
- Dell Latitude C640 P4 (90061859) purchased in 2003 with an acquisition cost of \$1,552 – asset was marked found on the 2014 inventory
- Dell Latitude C640 P4 (90061863) purchased in 2004 with an acquisition cost of \$1,609 – asset was marked found on the 2014 inventory
- Printer-Xerox 8400N Color (90061867) purchased in 2004 with an acquisition cost of \$1,263 – asset was marked found on the 2014 inventory
- Dell Latitude D800 1.7GHZ PM (90061870) purchased in 2005 with an acquisition cost of \$868 – asset was marked found on the 2014 inventory
- Projector-Mitsubishi PGB 105 (90061871) purchased in 2005 with an acquisition cost of \$868 – asset was marked found on the 2014 inventory
- Dimension 2400 Celeron (90061875) purchased in 2005 with an acquisition cost of \$805 – asset was marked found on the 2014 inventory
- Video Flex Micro Projector (90061878) purchased in 2005 with an acquisition cost of \$1,272 – asset was marked found on the 2014 inventory

- Apple Mac Mini 1.66 SD/APP (90061884) purchased in 2006 with an acquisition cost of \$968 – asset was marked not found on the 2014 inventory
- Dell Dimension 3100 Series(90061885) purchased in 2006 with an acquisition cost of \$858 – asset was marked found on the 2014 inventory
- Dell Latitude 130L Pentium (90061887) purchased in 2007 with an acquisition cost of \$1,268 – asset was marked not found on the 2014 inventory
- Inter. Whiteboard 64” (90061898) purchased in 2010 with an acquisition cost of \$1,567 – asset was marked found on the 2014 inventory
- Apple Mac Book Pro 15.4 (90066260) purchased in 2011 with an acquisition cost of \$2,238 – asset was marked found on the 2014 inventory
- Twenty-nine Apple Mac Mini Server (90067951, 90067952, 90067953, 90067954, 90067955, 90067956, 90067957, 90067958, 90067959, 90067960, 90067961, 90067962, 90067963, 90067964, 90067965, 90067966, 90067967, 90067968, 90067969, 90067970, 90067971, 90067973, 90067974, 90067975, 90067976, 90067977, 9067978, 90067979 & 90067981) purchased in 2011 with an acquisition cost of \$1,069 each – these assets were marked found on the 2014 inventory
- Cabinet-Mobile (90053805) purchased in 1994 with an acquisition cost of \$1,545 – asset was marked found on the 2014 inventory

9522 - District, State and Federal Programs

Total TPP Item Count = 1,641

Total TPP Acquisition Cost = \$1,314,383

One Hundred and four (104) TPP items were not located totaling \$89,841 (acquisition cost = 7 % of total).

Missing items:

- Missing iPads:
 - Eight iPad 32GB Black Apple (17484, 17485, 17486, 21993, 21994, 21995, 21996 & 21997) purchased in 2014 with an acquisition cost of \$599 each – eight assets were marked not found on the December 2014 inventory
 - iPad Apple (19787) purchased in 2014 with an acquisition cost of \$499 – asset was marked found on the December 2014 inventory
 - Three iPad Wi-Fi 16GB Black Apple (28406, 28424 & 28428) purchased in 2014 with an acquisition cost of \$479 each – two assets were marked not found and the other asset was marked found on the December 2014 inventory
 - Two iPad Mini Wi-Fi 16GB Black Apple (31704* & 31711*) purchased in 2014 with an acquisition cost of \$329 each – both assets were marked found on the December 2014 inventory
 - Seventeen iPad 2 Black Wi-Fi 16GB Apple (32501, 32503, 32504, 32505, 32506, 32507, 32508, 32509, 32510, 32511, 32512, 32517, 32518, 32519, 32520, 32536 & 32579*) purchased in 2014 with an acquisition cost of \$379 each – Sixteen assets were marked not found and the other asset was marked found on the December 2014 inventory
 - iPad Wi-Fi 32GB Gray Apple (34343) purchased in 2014 with an acquisition cost of \$458 – asset was marked not found on the December 2014 inventory
 - iPad Wi-Fi 32GB Gray Apple (34361) purchased in 2014 with an acquisition cost of \$479 – asset was marked not found on the December 2014 inventory
 - Fourteen iPad Wi-Fi 32GB Gray Apple (34362, 34363, 34424, 34425, 34427, 34428, 34429, 34430, 34431, 34432, 34433, 34439, 34446 & 34447) purchased in 2014 with an acquisition

- cost of \$579 each– fourteen assets were marked not found on the December 2014 inventory
- Fifteen iPad Wi-Fi 32GB Silver Apple (36064*, 36097, 36141, 36277, 36300*, 36306*, 36323*, 36346, 36350*, 36374*, 36415*, 36422*, 36432, 37203 & 37261) purchased in 2014 with an acquisition cost of \$579 each – Twelve assets were marked found and the other three assets were marked not found on the December 2014 inventory
 - iPad Wi-Fi 64GB Gray Apple (41848*) purchased in 2014 with an acquisition cost of \$579 – asset was marked not found on the December 2014 inventory
 - Missing technology items:
 - Apple iMac 20/2.0/1GB/SD/HHS (90009392) purchased in 2010 with an acquisition cost of \$985 – asset was marked found on the 2014 inventory
 - Apple iMac 20/CTO (90050598) purchased in 2010 with an acquisition cost of \$1,802 – asset was marked found on the 2014 inventory
 - Apple Mac Book Pro 15.4/2.53 (90050850) purchased in 2010 with an acquisition cost of \$1,802 – asset was marked found on the 2014 inventory
 - MacBook 13.3/2.26 GHZ (90061487) purchased in 2011 with an acquisition cost of \$1,132 - asset was marked not found on the 2014 inventory
 - Smartboard 660 W/ Proj (90061942) purchased in 2008 with an acquisition cost of \$3,989 – asset was marked found on the 2014 inventory
 - Apple iMac 20/SD/2GB/AP (90061948) purchased in 2009 with an acquisition cost of \$1,308 – asset was marked not found on the 2014 inventory
 - Apple Mac Book 13.3/2.4/2GB (90061949) purchased in 2008 with an acquisition cost of \$1,349 - asset was marked found on the 2014 inventory
 - Four Apple Mac Book Pro 13/2.5 (90065814*, 90065818*, 90065819* & 90065821*) purchased in 2013 with an acquisition cost of \$1,133 each – four assets were marked found on the 2014 inventory
 - Apple Mac Book Pro 13.3/2.4 (90077333) purchased in 2012 with an acquisition cost of \$1,267 – asset was marked found on the 2014 inventory
 - Apple Mac Book Pro 13 (90079184*) purchased in 2013 with an acquisition cost of \$1,353 – asset was marked found on the 2014 inventory
 - Apple Mac Book Air 11.6 (90084736) purchased in 2013 with an acquisition cost of \$1,190 - asset was marked found on the 2014 inventory
 - Six Apple Mac Book Pro 13.3/2.5 (90085534*, 90085535*, 90085536, 90085537, 90085538 & 90085540*) purchased in 2014 with an acquisition cost of \$1,096 each – six assets were marked found on the 2014 inventory
 - Eleven Bretford Powersync Cart (90086254, 90086616, 90086617, 90086639*, 90086640*, 90089734, 90089735, 90089736, 90089737, 90089738 & 90089739) purchased in 2014 with an acquisition cost of \$1,338 each – five asset were marked found on the 2014 inventory and the other six assets were new to the 2015 inventory
 - Apple Mac Book Air 13.3 (90089548*) purchased in 2014 with an acquisition cost of \$1,468 – asset is new to the 2015 inventory
 - Two Apple Mac Book Pro 13.3 (90089761* & 90089968) purchased in 2014 with an acquisition cost of \$1,148 each – both assets are new to the 2015 inventory
 - Apple Mac Book Air 13.3 (90090067*) purchased in 2014 with an acquisition cost of \$1,338 – asset is new to the 2015 inventory
 - Three Bretford Mobility Cart (90090218*, 90090792 & 90091366*) purchased in 2014 with an acquisition cost of \$1,800 each – both assets are new to the 2015 inventory

- Two Bretford PSY Station (900090219* & 90090220*) purchased in 2014 with an acquisition cost of \$2,000 each - both assets are new to the 2015 inventory
- Desk Executive (90061338) purchased in 1987 with an acquisition cost of \$1,200 – asset is new to the 2015 inventory

9523 - Enriched, Innovative Programs

Total Item Count = 8

Total Acquisition Cost = \$8,745

All items on the inventory listing were located

9524 - School Choice

Total Item Count = 4

Total Acquisition Cost = \$5,536

All items on the inventory listing were located

9529 - Charter Schools

Total Item Count = 2

Total Acquisition Cost = \$3,355

All items on the inventory listing were located

6997 - Energy and Marine Center

Total Item Count = 36

Total Acquisition Cost = \$74,355

Three (3) TPP items were not located totaling \$3,368 (acquisition cost = 5% of total).

Missing items:

- Camera-Video-Color Panasonic ½" (90066812) purchased in 1996 with an acquisition cost of \$1,180 – asset was marked not found on the 2014 inventory
- Editing Player (90066817) purchased in 1994 with an acquisition cost of \$965 – asset was marked not found on the 2014 inventory
- Digital Microscope (90091219) purchased in 2015 with an acquisition cost of \$1,223 – asset is new to the 2015 inventory.

Director Response: No response submitted.

*Auditor Follow Up Comment: On 1/19/2016 I met with Steven Williams (then Director of the Office for Teaching & Learning) and his team to discuss his department's follow up actions related to the recent tangible personal property audit. Staff reported that 42 items had been located (items are marked with * in the findings above).*

Staff reported that items were missing generally for two reasons: (1) lack of control over items transferred to/from various other departments during district reorganization in 2013 and 2014, and (2) items purchased that were sent directly to various schools without appropriate transfer documentation. Staff reported that a full inventory of property items was in progress and new procedures had been put in place to document the transfer of property items.

I also provided the serial numbers of the missing iPads to the Office for Technology and Information Services (OTIS) so staff could attempt to locate them using the Casper program. As of this date, OTIS reports that many iPads have been located.

Finally, during 2016 the internal audit staff will complete a full property audit of Lacoochee Elementary and Ridgewood High. These are two of the schools that received a large number of iPads according to OTL staff.

Overall it appears that OTL has put procedures in place to provide better accountability over property items. However we will plan to provide additional audit review during 2016 to ensure that these procedures have been put in place appropriately. In conclusion, I recommend that OTL staff continue to search for the missing items and to strengthen procedures over tangible personal property.

Closing Comment:

We wish to thank the staff of the Property Control (Finance Services) and Anclote High, Fox Hollow Elementary, R. B. Cox Elementary, Sunray Elementary, Dr. John Long Middle and the Office for Teaching & Learning for their cooperation and assistance during the course of this audit.

DISTRICT WIDE SCHEDULE OF TANGIBLE PERSONAL PROPERTY

SUBCLASS DESCRIPTION	Sum Of ACQ COST		Count
Agricultural Equipment	\$ 112,493.11		51
Appliances	\$ 5,428,471.38		1,291
Art Equipment	\$ 217,163.01		163
Boats & Canoes	\$ 69,372.55		28
Building Maintenance Equipment	\$ 1,495,032.59		436
Cafeteria Equipment	\$ 4,947,795.73		1,523
Case, Cabinet, Cart, Rack	\$ 3,444,833.18		2,562
Child Care Equipment	\$ 43,592.97		23
Computer-Desktop	\$ 14,240,724.95		12,307
Computer-File Server	\$ 1,694,550.88		353
Computer-Mainframe	\$ 494,904.97		20
Computer-Portable	\$ 32,613,831.45		27,533
Computer-Support Equipment	\$ 2,722,405.82		808
I Pads	\$ 7,334,601.49	\$ 59,101,019.56	15,700
Custodial Equipment	\$ 1,938,732.90	56,721	627
ESE Equipment	\$ 392,321.95		242
ESE Audiology Equipment	\$ 301,538.88		214
Furniture	\$ 2,979,112.84		2,305
Grounds Equipment	\$ 1,822,260.50		209
Health Equipment	\$ 635,851.86		293
Instructional Equipment	\$ 464,454.88		83
Library Equipment	\$ 222,784.26		35
Mailroom Equipment	\$ 2,195.00		2
Media Production Equipment	\$ 797,574.93		478
Musical Instruments	\$ 4,533,122.07		2,086
Office Machines	\$ 573,792.63		280
Pallet Trucks & Hydraulic Lift	\$ 102,534.01		41
Portable Buildings	\$ 291,059.04		128
Portable Signs	\$ 79,117.53		16
Power Supply-Generator-Battery	\$ 59,543.86		23
Printer	\$ 2,097,343.65		1,468
Printing & Bookbinding Machine	\$ 48,059.81		9
Public Address Systems	\$ 99,261.04		50
Science Equipment	\$ 100,350.82		64
Sports Equipment	\$ 1,303,871.66		607
Stationary Grinders & Lathes	\$ 18,755.50		5
Stationary Saws & Drills	\$ 19,845.04		15
Technology Equipment	\$ 871,169.01		634
Testing Equipment	\$ 172,188.33		55
Trailers-Unlicensed	\$ 21,190.00		11
TV, VCR, DVD, Camcorder	\$ 457,002.25		291
Vehicle Maintenance Equipment	\$ 251,617.58		86
Vocational Equipment	\$ 3,590,410.35		896
Warehouse Equipment	\$ 269,267.60		22
Buses	\$ 33,561,536.38		505
Truck-Light	\$ 3,972,146.38		206
Truck-Medium	\$ 783,970.96		19
Truck-Heavy	\$ 1,331,386.49		22
Passenger Car	\$ 431,913.65		28
Trailers-Licensed	\$ 297,112.78		48
Audio Visual Materials	\$ 288,375.57		166
Computer Software	\$ 20,632,142.67		1,393
Facility Cntl Asset WO	\$ -		90
Totals	\$ 160,674,688.74		76,550