MEMORANDUM

TO: Honorable Chair and Members of the School Board
    Dr. Robert Avossa, Superintendent
    Chair and Members of the Audit Committee

FROM: Lung Chiu, Inspector General

DATE: November 15, 2016

SUBJECT: Transmittal of Final Report
        Case # 15-279 Alternative Education – Palm Beach County Jail

In accordance with School Board Policy 1.092(6)(d), we hereby transmit the above-referenced final report.

The report addresses an allegation regarding a District computer assigned to an employee that was not utilized at the workplace and instead was at the employees’ home.

Although, District records indicated the status of the device as disposed and there were no records indicating the device was assigned to the employee, our investigation concluded the allegation was substantiated as the employee did have the device in his home. According to the employee, the device was assigned to him approximately nine years ago. The District’s Capital Assets Policies & Procedures state that all computers that are five years or older in the PeopleSoft system will be disposed of as obsolete.

We recommend the Educational Alternatives Department perform an inventory of all computer equipment at their sites and consider the District’s refresh program, a program that replaces systems approximately every five years. Additionally, we recommend District management consider implementing record keeping procedures for assets that are still in use beyond the five year threshold.

The results of this investigation are being referred to the Office of Professional Standards for appropriate action.
Office of Inspector General  
The School District of Palm Beach County  

**Case No. 15-279**

*Issue: District employee issued a District computer that is not being used in the workplace and potentially at the employees’ home*

*Location: Educational Alternatives – Palm Beach County Jail*

**INVESTIGATIVE REPORT**

**AUTHORITY**

School Board Policy 1.092, Inspector General (4)(a)(iv) provides for the Inspector General to receive and consider complaints, and conduct, supervise, or coordinate such inquiries, investigations, or reviews as the Inspector General deems appropriate.

This investigation was conducted by Veronica Rodriguez, Senior Investigator I.D. #200, in compliance with the *Quality Standards for Investigations, Principles and Standards for Offices of Inspector General*, promulgated by the Association of Inspectors General.

**BACKGROUND**

The Office of Inspector General (OIG) received a complaint in July 2015 alleging District employee, Mark C. Williams, was issued a District Apple computer that is not in use in the workplace and instead at the employees home.

**DOCUMENTS REVIEWED**

- *School Board Policy 2.501 – Information Security – Access Control Policy*
- *School Board Policy 3.29 – Acceptable Use of Technology by Employees*
- School District of Palm Beach County Capital Assets Policies & Procedures
- Purchasing Manual, Chapter 21 – Disposition of Surplus
- Capital Asset Records

**INTERVIEWS CONDUCTED**

- Dr. Angela Bess, Director of Educational Alternatives
- Mark Williams, Teacher
RESULTS OF INVESTIGATION

The OIG obtained and reviewed capital asset records for the Educational Alternatives sites: Juvenile Correctional Facility, Juvenile Correctional Facility, County Jail, and Educational Alternatives Department. The records reviewed do not reflect an Apple computer assigned to Mr. Williams. We also inquired with Dr. Bess, Director of Educational Alternatives, who confirmed Mr. Williams does not have an Apple computer assigned to him.

The OIG inquired with Mr. Williams regarding the computer in question. Mr. Williams confirmed he does have a District issued Apple laptop (Laptop). He stated the Laptop was issued to him approximately nine years ago and is used at his workplace and home. At the time of our discussion, Mr. Williams stated the Laptop was at his home.

District records indicate the status of the Laptop is disposed. See Exhibit 1. The District’s Capital Assets Policies & Procedures state “All computers that are five years or older, in the PeopleSoft system, will be disposed of as obsolete.”

Mr. Williams returned the Laptop to the school subsequent to the OIG speaking with him. A Transfer of Property Form was submitted reflecting the Laptop is damaged. See Exhibit 2. OIG obtained pictures of the Laptop showing the damage. See Exhibit 3. The District’s Capital Assets Policies & Procedures state “If an asset is broken or no longer are usable, the schools or departments are required to fill out a PBSD 0082 form with a “broken” reason code.”

CONCLUSION

The allegation regarding Mr. Williams is substantiated, as he did have the Laptop and according to the Transfer of Property form and pictures, the Laptop is damaged.

Department records should have reflected the Laptop was still in use. Additionally, District assets should not reside at an employees’ home for an extended length of time.

RECOMMENDATION

We recommend the Educational Alternatives Department: 1) perform an inventory of all personnel computer equipment at the Educational Alternative sites, to ensure proper accountability and accurate record keeping, and 2) consider the District’s refresh program, which replaces computers that are five years or older.

District management should consider implementing record keeping procedures for assets that are still in use beyond the five year threshold.
FURTHER ACTION

The results of this investigation will be provided to the Office of Professional Standards for appropriate action.

AFFFECTED PARTY RESPONSES

In accordance with School Board Policy 1.092 (6)(iv), a draft copy of this report was provided to Mr. Williams and Dr. Bess, who were given an opportunity to respond. A response was received from Dr. Bess. See Exhibit 4. No response was received from Mr. Williams.
### Search for an Asset

**Asset Search Criteria**

- **Unit:** SDPBC
- **Tag Number:** DC2782
- **Asset ID:**
- **Parent ID:**
- **Area ID:**
- **Group ID:**
- **Asset Status:**
- **Profile ID:**

**Additional Search Criteria**

- **PO Unit:**
- **Receipt Unit:**
- **AP Unit:**
- **PO No.:**
- **Receipt No.:**
- **Voucher:**
- **PC Bus Unit:**
- **Project ID:**

**Retrieve:**

- Cost Information
- Acquisition Information
- Location
- Non Capital Asset
- Custodian
- Lease

**Search Results - Select One Asset to Continue**

<table>
<thead>
<tr>
<th>Asset Information</th>
<th>Asset Cost Information</th>
<th>Acquisition Details</th>
<th>Owner/ Custodian</th>
<th>Work Maintenance</th>
<th>Work Maintenance 2</th>
<th>More...</th>
<th>EOD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit</td>
<td>Description</td>
<td>Asset Type</td>
<td>Asset Subtype</td>
<td>Tag Number</td>
<td>Serial ID</td>
<td>Status</td>
<td></td>
</tr>
<tr>
<td>SDPBC</td>
<td>MacBook 13-inch, 2.2GHz Intel IT Hardware</td>
<td>DC2782</td>
<td>8121568368</td>
<td>Disposed</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Notify

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EXHIBIT 1

https://erp.palmbeach.k12.fl.us:8003/psp/FNPRD/EMPLOYEE/ERP/c/MANAGE_ASSETS/ASSET_SEARCH.GBL?PAGE=AM_LOOKUP_PNL&Folder=MYFAV... 1/1
**Transfer of Property**

**REASON CODE**
- A: Excess & Functional
- B: Obsolete but Functional
- C: Broken

**TYPE OR PRINT**

Before releasing property, the releaser MUST obtain appropriate signatures. If no property asset number is available, state "NO TAG #" in the ASSET NUMBER column. If the asset is labeled "NOR" on the property, indicate in the ASSET NUMBER column "NOR" (not on record). Items should be in a central location and neatly arranged for safe removal.

<table>
<thead>
<tr>
<th>Asset # Quantity</th>
<th>Reason Code</th>
<th>Property Description</th>
<th>Serial #</th>
<th>Building</th>
<th>Room</th>
<th>Responsible Person</th>
</tr>
</thead>
<tbody>
<tr>
<td>DC2782</td>
<td></td>
<td>Apple Mac Book</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Damaged</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

By signing below, I attest to the accuracy of the information stated above.

**Signature of Releaser (From):**

Mark C. Williams

**Date:**

**Signature of Receiver (To):**

Susan Wimbly

**Date:**

9/4/16

**Signature of Transporter:**

**Date:**

5/3/16

**Print Releaser Name:**

Mark C. Williams

**Releaser PX:**

**Print Receiver Name:**

**Receiver PX:**

**Print Principal/Director Name:**

**Principal/Director PX:**

**PSB0001 (Rev. 12/10/2011)**

**ORIGINAL - Capital Assets**

**COPY - Property Redistribution**

**COPY - Receiving Location**

**COPY - Releasing Location**

**EXHIBIT**

2 (2 of 1)
To: Lung Chiu, Inspector General  
From: Dr. Angela Bess, Director of Educational Alternatives  
Date: October 31, 2016  
Subject: Response to Draft Report for OIG Case No. 15-279  
Educational Alternatives – Palm Beach County Jail  
Cc: Dr. Eddie Ruiz

Upon an internal review of the Department's inventory records, the laptop in question was not located as being assigned to Mr. Mark Williams. During the OIG investigation, Mr. Williams indicated he received the laptop approximately nine years ago.

Based upon the timeframe in which Mr. Williams indicates he received the laptop, a previous administration was in place. The inventory Technology Coordinator, who is no longer an employee of the District, failed to properly document the transfer of property.

Under the current administration, an electronic inventory database system has been developed and implemented for purposes of managing inventory.