



THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY, FLORIDA

OFFICE OF INSPECTOR GENERAL  
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LUNG CHIU, CIG, CPA  
INSPECTOR GENERAL

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## MEMORANDUM

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

**FROM:** <sup>xlc</sup> Lung Chiu, Inspector General

**DATE:** November 15, 2016

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

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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*

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**INVESTIGATIVE REPORT**

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**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 PBSO 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.

## **AFFECTED PARTY REPONSES**

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.

All Search

Advanced Search

Home World Add to Favorites Sign out

Favorites Main Menu Asset Management Search for an Asset

### Search for an Asset

Asset Search Criteria

Unit:	<input type="text" value="SDPBC"/>	Book:	<input type="text"/>	Parent ID:	<input type="text"/>
Category:	<input type="text"/>	Location:	<input type="text"/>	Area ID:	<input type="text"/>
Asset ID:	<input type="text"/>	Asset Status:	<input type="text"/>	Group ID:	<input type="text"/>
Tag Number:	<input type="text" value="DC2782"/>	Profile ID:	<input type="text"/>		
Serial ID:	<input type="text"/>				

Additional Search Criteria

Chartfield Search Criteria

Acquisition Details	PO Unit:	<input type="text"/>	Receipt Unit:	<input type="text"/>	AP Unit:	<input type="text"/>	PC Bus Unit:	<input type="text"/>
	PO No:	<input type="text"/>	Receipt No:	<input type="text"/>	Voucher:	<input type="text"/>	Project ID:	<input type="text"/>

Retrieve

Cost Information
  Acquisition Information
  Location
  Non Capital Asset
  Custodian
  Lease
 [Hint](#)

Search Clear

Drill-Down To:

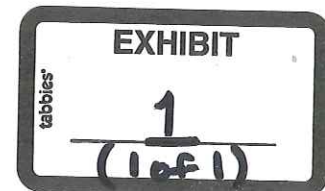
GO!

Search Results - Select One Asset to Continue

Personalize [Find] | First 1 of 1 Last

Unit	Asset ID	Description	Asset Type	Asset Subtype	Tag Number	Serial ID	Status
SDPBC	000000197117	MacBook 13-inch, 2.26GHz Intel	IT Hardware		DC2782	8121569368	Disposed

Notify





THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY  
**Transfer of Property**

From Location Name <b>FROM Mark C. Williams</b>	From Campus # <b>3006</b>	Responsible Dept. #
To Location Name <b>TO Education Alternative</b>	To Campus # <b>9304</b>	Responsible Dept. #

**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.

Asset # / Quantity	Reason Code	Property Description	Serial #	Building	Room	Responsible Person
DC2782		Apple MacBook				
		Damaged				

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

Mark C. Williams  
Signature of Releaser (From) \_\_\_\_\_ Date \_\_\_\_\_

Mark C. Williams  
Print Releaser Name \_\_\_\_\_ Releaser PX \_\_\_\_\_

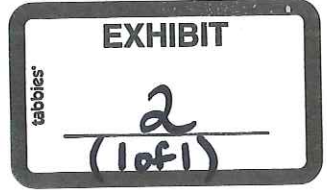
\_\_\_\_\_  
Signature of Principal/Director \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
Print Principal/Director Name \_\_\_\_\_ Principal/Director PX \_\_\_\_\_

Heenan Wimbley  
Signature of Receiver (To) \_\_\_\_\_ Date 9/14/16

Heenan Wimbley  
Print Receiver Name \_\_\_\_\_ Receiver PX 55936

\_\_\_\_\_  
Signature of Transporter \_\_\_\_\_ Date \_\_\_\_\_



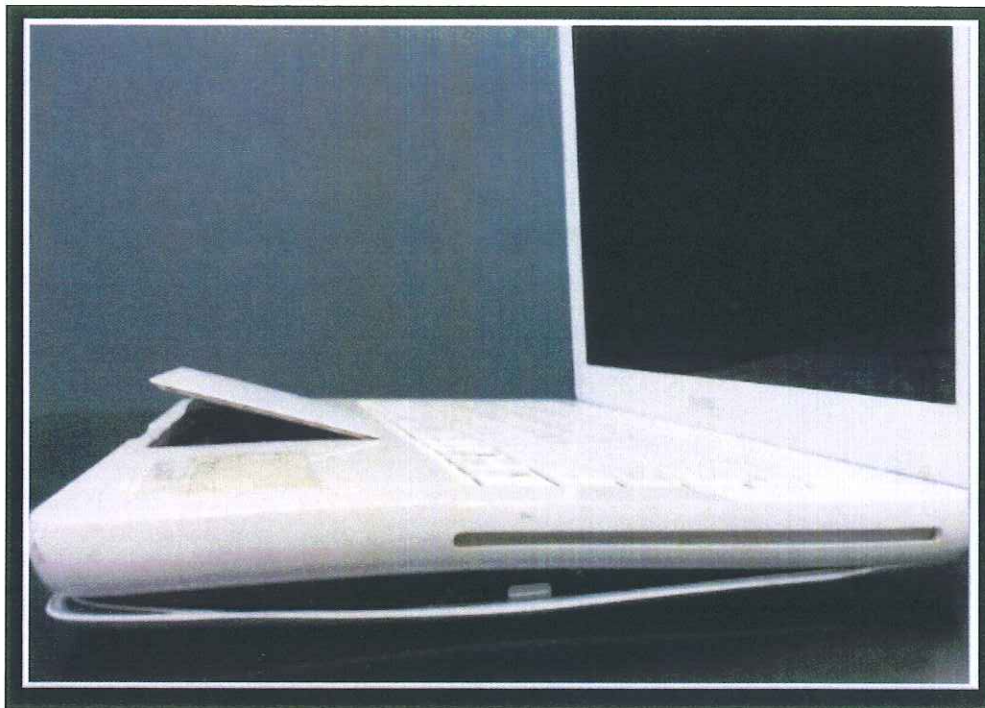


EXHIBIT  
tabbles®  
3  
(1 of 1)

RECEIVED  
NOV 04 2016

INSPECTOR GENERAL

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.

