

# Miami-Dade County Public Schools



## *Internal Audit Report Audit of Inventories as of June 30, 2019*



The value of the inventories reported in the District's unaudited Annual Financial Report as of June 30, 2019, is fairly stated, in all material respects. In addition, our observations of physical inventory counts resulted in no significant adjustment to the inventory records.

**DECEMBER 2019**

**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

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**Superintendent of Schools**

Mr. Alberto M. Carvalho

**Office of Management and Compliance Audits**

Ms. Maria T. Gonzalez, CPA

Chief Auditor

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# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**

Alberto M. Carvalho

**Chief Auditor**

Maria T. Gonzalez, CPA

**Miami-Dade County School Board**

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Mari Tere Rojas

November 21, 2019

The Honorable Chair and Members of The School Board of Miami-Dade County, Florida  
Members of the School Board Audit and Budget Advisory Committee  
Alberto M. Carvalho, Superintendent of Schools

Ladies and Gentlemen:

In accordance with the 2018-2019 Fiscal Year Audit Plan, we have audited the inventory balances as reported in the unaudited Annual Financial Report for the fiscal year ended June 30, 2019, for the following departments/units of Miami-Dade County Public Schools (M-DCPS):

- Food and Nutrition
- Stores and Mail Distribution
- Textbook Support Services
- Maintenance Materials Management
- Department of Transportation

The inventory information appearing in the unaudited Annual Financial Report is the responsibility of management. Our responsibility is to express an opinion on the inventory balances based on our audit.

Our audit consisted of observing the physical inventory counts, testing the counts, and some verification of prices. In addition, we compared the physical inventory results to the perpetual inventory records, to the general ledger, and to the amounts reported in the unaudited Annual Financial Report. In our opinion, the inventories were fairly stated, in all material respects, in the unaudited Annual Financial Report.

We would like to thank management for the cooperation and courtesies extended to our staff during this audit.

Sincerely,

Maria T. Gonzalez, CPA

Chief Auditor

Office of Management and Compliance Audits

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## **EXECUTIVE SUMMARY**

Every year, we perform an audit of inventories held at the four organizational units that maintain vehicles, equipment, fuel, supplies, food, and textbook inventories. Our audit supplements the work of the external auditors in their audit of the District's financial statements and is part of our 2018-2019 Fiscal Year Audit Plan.

The purpose of our audit is to determine the accuracy of the inventory balances reported in the District's unaudited Annual Financial Report and to assess internal control over the inventory counting and reconciling processes.

Total year-end inventories increased 58 percent from \$10.27 million at June 30, 2018, to \$16.25 million at June 30, 2019. The change in total inventories is primarily due to the increase of textbooks approximating \$6.4 million. This was a decision of the Administration of ordering the textbooks before the closing of the 2018-2019 school year for the students to have them available at the start of the 2019-2020 school year.

We concluded that the inventory balance of \$16,247,540 reported in the unaudited Annual Financial Report as of June 30, 2019, was fairly stated, in all material respects. There was no material adjustment to the inventories resulting from our physical counts.

## INTERNAL CONTROLS

Our overall evaluation of internal controls over the District's materials, supplies, vehicles, textbooks, food, and fuel inventories management practices is summarized in the table below. The following index is provided to assist with the analysis of the table.

F = Department of Food and Nutrition

S = Stores and Mail Distribution

B = Textbook Support Services

M = Maintenance Materials Management

T = Department of Transportation

<b>INTERNAL CONTROLS RATING</b>			
<b>CRITERIA</b>	<b>SATISFACTORY</b>	<b>NEEDS IMPROVEMENT</b>	<b>INADEQUATE</b>
<b>Process Controls</b>	F, S, B, M, T		
<b>Policy &amp; Procedures Compliance</b>	F, S, B, M, T		
<b>Effect</b>	F, S, B, M, T		
<b>Information Risk</b>	F, S, B, M, T		
<b>External Risk</b>	F, S, B, M, T		

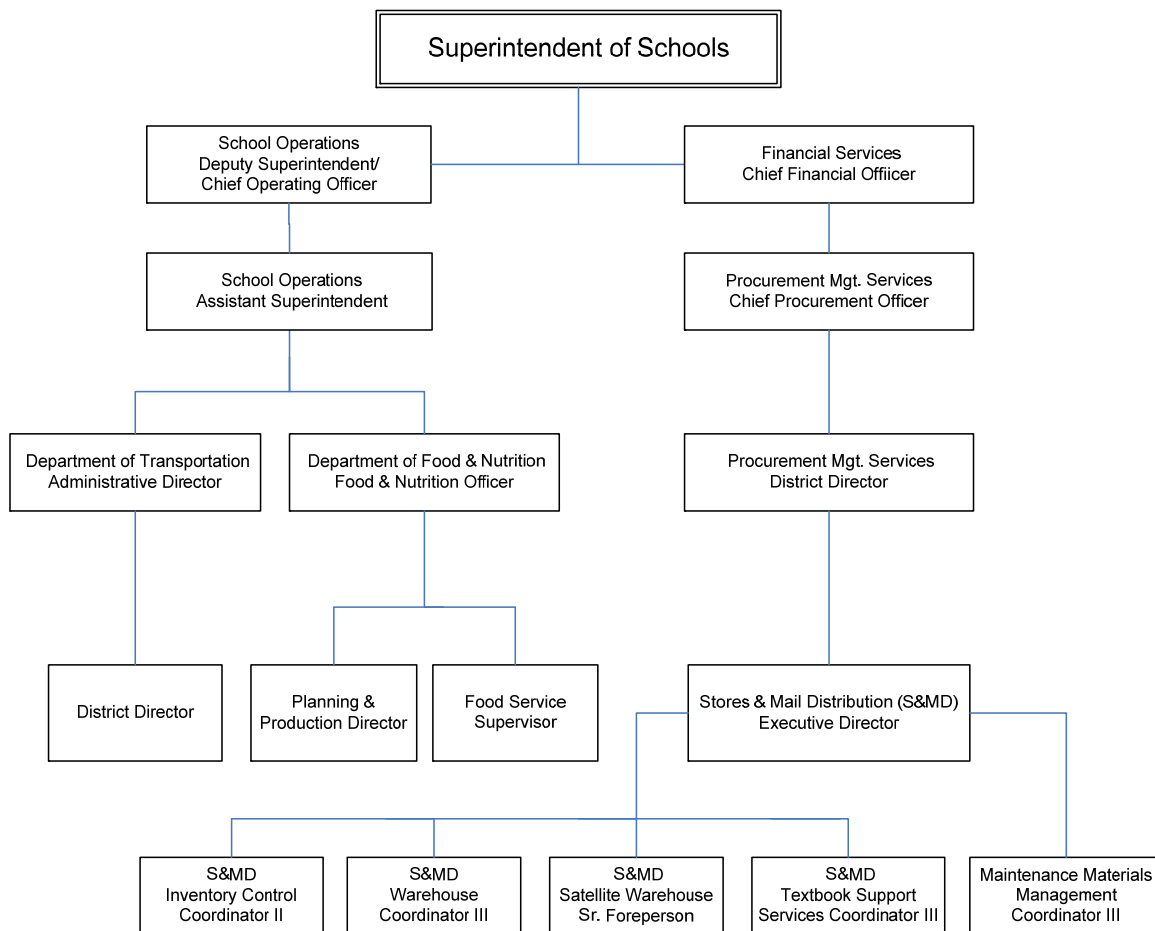
<b>INTERNAL CONTROLS LEGEND</b>			
<b>CRITERIA</b>	<b>SATISFACTORY</b>	<b>NEEDS IMPROVEMENT</b>	<b>INADEQUATE</b>
<b>Process Controls</b>	<b>Effective</b>	<b>Opportunities exist to improve effectiveness</b>	<b>Do not exist or are not reliable</b>
<b>Policy &amp; Procedures Compliance</b>	<b>In compliance</b>	<b>Non-Compliance issues exist</b>	<b>Non-compliance issues are pervasive, significant, or have severe consequences</b>
<b>Effect</b>	<b>Not likely to impact operations or program outcomes</b>	<b>Impact on outcomes contained</b>	<b>Negative impact on outcomes</b>
<b>Information Risk</b>	<b>Information systems are reliable</b>	<b>Data systems are mostly accurate but can be improved</b>	<b>Systems produce incomplete or inaccurate data which may cause inappropriate financial and operational decisions</b>
<b>External Risk</b>	<b>None or low</b>	<b>Potential for damage</b>	<b>Severe risk of damage</b>

## BACKGROUND

Miami-Dade County Public Schools maintains inventories of food, parts, equipment, textbooks, curriculum materials, and supplies in order to facilitate its ability to educate its students. The food inventory is accounted for in the Food Service Fund, a Special Revenue Fund; whereas all other inventories are accounted for in the General Fund.

The overall responsibility for the inventories is assigned to the Offices of School Operations and Financial Services. Refer to the partial organizational chart below:

## PARTIAL ORGANIZATIONAL CHART



## **Department of Food and Nutrition**

The Department of Food and Nutrition (F&N) has the responsibility of providing food services for students at all District-managed schools, with the exception of those food service programs operating at the adult/vocational education centers and technical colleges. These services include, but are not limited to, maintaining various inventories of federally-donated and District-purchased foods and supplies, and preparing a District-wide food service program budget.

Bulk, frozen and dry commodity, canned goods, and refrigerated foods are stored at U.S. Foods, Inc., the vendor providing contracted delivery and storage services. Non-food supplies are stored at the Stores and Mail Distribution (S&MD) warehouse. Processed and purchased foods are also stored at the schools. F&N maintains manual and computerized inventory records. Commodities stored in bulk are recorded through an automated perpetual inventory system maintained by U.S. Foods, Inc. Both the Department's records and U.S. Foods, Inc., records are reconciled monthly. Approximately 54% of the inventory as of June 30, 2019, is commodity foods donated by the Federal government, while the remaining 46% is food and supplies purchased by the District.

Donated commodities are recorded in inventory at their fair market value at the time of donation from the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution, the pass-through agency for federally-donated commodity foods. The inventory is valued using the weighted average cost method.

During the 2018-2019 fiscal year, the Director of Food Service Planning and Production was in charge of the inventory counting and ordering process for food items, and the Food Service Supervisor was in charge of the reconciliation process for USDA Commodities received. The department's administrative offices are located at 7042 West Flagler Street, Miami, Florida.

## **Stores and Mail Distribution**

S&MD is responsible for maintaining and supplying office and teaching supplies, equipment, furniture and printed forms used by the school system. The inventory is valued using the weighted average cost method.

A satellite warehouse is maintained to temporarily store large purchases of new equipment and furniture that are used to furnish newly constructed and renovated schools. In addition, it temporarily houses used surplus equipment



pending sale at public auction. Equipment and furniture stored at the satellite location are not included in the year-end inventory.

In addition, S&MD operates the mail service for the school system and maintains a fleet of 31 trucks and vans that are used to deliver supplies to various school sites and District locations.

During the 2018-2019 fiscal year, the Inventory Control Coordinator II was in charge of the inventory counting process. The main warehouse and mail service are located at 7001 S.W. 4<sup>th</sup> Street, Miami, Florida, while the satellite warehouse is located at 12525 N.W. 28<sup>th</sup> Avenue, Miami, Florida.

### **Textbook Support Services**

As part of S&MD, Textbook Support Services coordinates with District schools to purchase the State of Florida Adopted textbooks and other instructional materials from the Florida School Book Depository (FSBD) and monitors the textbook activity generated by requisitions from schools. The FSBD is the principal source from which schools requisition State-adopted textbooks and other instructional materials. Schools make their individual orders from the SAP online catalogs. The textbooks orders are grouped together and a composite order is electronically transmitted to FSBD. S&MD is responsible for receiving, storing and delivering the textbooks and instructional materials to the schools. Textbook Support Services operates in work areas within the S&MD main warehouse.

A perpetual inventory is not maintained for textbooks. The majority of textbooks for schools are ordered in advance during the last months of the preceding fiscal year. This is done so that students will have their textbooks on-hand by school opening in August. The books are received in S&MD during May and June and are distributed to schools but remain unused until the school year begins in August. Textbooks received that are unused as of June 30<sup>th</sup> are carried as inventory, at cost, at the end of the fiscal year for financial statement reporting purposes. A Textbook Support Services Coordinator III was in charge of the inventory counting process.

### **Maintenance Materials Management**

Maintenance Materials Management (MMM) is responsible for supplying Facilities Operations, Maintenance with materials, parts, and equipment for routine maintenance and improvements to the school system's facilities. As of June 30, 2019, there was one location storing all inventory items, the Central Warehouse. However, a second warehouse at the Coral Reef Maintenance

complex is sometimes used to store inventory for emergency purposes. There was a change in inventory system from COMPASS to SAP effective October 24, 2018. The inventory is valued using the weighted average cost method.

MMM maintains a fleet of 17 vehicles that are used to deliver supplies, parts, and equipment to Maintenance satellite locations and schools to support Zone Mechanics.

During the 2018-2019 fiscal year, the MMM Coordinator III was in charge of the inventory counting process. The Central Warehouse is located at 12525 NW 28<sup>th</sup> Avenue, Miami, Florida, while the second warehouse at the Coral Reef Maintenance complex is located at 15301 SW 117<sup>th</sup> Avenue, Miami, Florida.

### **Department of Transportation**

The M-DCPS Department of Transportation (DOT) operates a fleet of 1,037 school buses from seven terminals to transport the students of M-DCPS. Also, 1,662 other vehicles from DOT, S&MD, F&N, MMM, Maintenance, Information Technology Services (ITS), School Police, and various other District offices are serviced at these terminals. Monthly safety inspections are also performed on 296 additional private school buses that are contracted by the District for student transportation to and from schools and/or activity trips.

To service the buses, trucks, and other vehicles, inventories of fuel are maintained at seven DOT terminals and one Maintenance satellite location. One of these seven is the North terminal, which continues to utilize six 500-gallon capacity temporary tanks. For the fiscal year ended June 30, 2019, on-site fueling provided fueling at this terminal.

Additionally, inventories of oil, replacement parts, and tires are maintained at these seven terminals. Approximately 53% of replacement parts, including tires, are stored at the Central Warehouse. The inventories are valued using the weighted average cost method.

During the 2018-2019 fiscal year, the District Director of Vehicle Maintenance was in charge of the inventory counting process. The Central Warehouse is located at 11601 S.W. 160<sup>th</sup> Street, Miami, Florida.

## **OBJECTIVES, SCOPE, AND METHODOLOGY**

In accordance with the 2018-2019 Fiscal Year Audit Plan for the Office of Management and Compliance Audits, we have audited the inventory balances as reported in the unaudited Annual Financial Report issued by the Office of the Controller for the fiscal year ended June 30, 2019, and the related accounting records, for the purpose of determining the inventory values of the following departments/units:

- Department of Food and Nutrition
- Stores and Mail Distribution
- Textbook Support Services
- Maintenance Materials Management
- Department of Transportation

The audit procedures included observing the inventory-taking process by the administration at year-end and comparing the results with the amounts reported in the unaudited Annual Financial Report. The inventories and related records are the responsibility of the Administration. Our responsibility is to express an opinion on the annual inventory results at year-end.

We conducted this performance audit in accordance with generally accepted *Government Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. This audit includes examining, on a test basis, evidence supporting the amounts reported as inventory in the unaudited Annual Financial Report. This audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall inventory presentation. In addition, this audit included an assessment of applicable internal controls. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

**EXHIBIT A****STATEMENT OF INVENTORIES PER UNAUDITED ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEARS ENDED JUNE 30, 2019, AND 2018<sup>1</sup>**

		<u>June 30, 2019</u>	<u>June 30, 2018</u>
<b>Food &amp; Nutrition<sup>2</sup></b>			
Commodities –	Processing Plant	\$1,207,664	\$1,937,628
	Public Warehouse	292,914	215,434
	Schools	182,750	98,164
Purchased Food –	Schools	744,732	322,945
Processed Food –	Schools	153,383	2,640
Non-Food Supplies -	Schools	<u>549,913</u>	<u>287,341</u>
Total Food and Nutrition		<u>3,131,356</u>	<u>2,864,152</u>
<b>Stores and Mail Distribution</b>			
Supplies		3,080,259	2,900,179
Textbooks		<u>6,372,366</u>	-
Total Stores & Mail Distribution		<u>9,452,625</u>	<u>2,900,179</u>
<b>Maintenance Materials Management</b>			
Materials, Parts, and Supplies		<u>1,935,105</u>	<u>2,477,894</u>
<b>Department of Transportation</b>			
Parts		1,234,036	1,428,080
Fuel		326,687	405,702
Tires and Tubes		<u>167,731</u>	<u>198,500</u>
Total Department of Transportation		<u>1,728,454</u>	<u>2,032,282</u>
<b>Total Inventories</b>		<u>\$16,247,540</u>	<u>\$10,274,507</u>

<sup>1</sup> The change in total inventories is primarily due to the increase of textbooks amounting to \$6.4 million. This was a decision of the Administration of ordering the textbooks before the closing of the 2018-2019 school year for the students to have them available at the start of the 2019-2020 school year.

<sup>2</sup> The Department of Food and Nutrition was reported as part of the Special Revenue Fund. The other inventories were reported in the General Fund.

**EXHIBIT B**

**ANALYSIS OF INVENTORY RESULTS AND COMPOSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Department/Unit	Perpetual Inventory Prior to Count	Adjustment to Perpetual	Adjusted Perpetual Inventory June 30, 2019	Unadjusted General Ledger	Adjustment to General Ledger	Adjusted General Ledger June 30, 2019	Annual Financial Report June 30, 2019
Food & Nutrition	\$3,131,356	\$ -	\$3,131,356	\$3,131,356	\$ -	\$3,131,356	\$3,131,356
Stores and Mail Distribution Supplies <sup>1</sup>	3,080,390	(131)	3,080,259	3,066,541	13,718	3,080,259	3,080,259
Textbooks	6,372,366		6,372,366	6,372,530	(164)	6,372,366	6,372,366
Maintenance Materials Management <sup>2</sup>	1,972,502	(37,397)	1,935,105	1,907,850	27,255	1,935,105	1,935,105
Transportation <sup>3</sup>	<u>1,728,454</u>	<u>-</u>	<u>1,728,454</u>	<u>1,797,174</u>	<u>(68,720)</u>	<u>1,728,454</u>	<u>1,728,454</u>
<b>Total Inventory</b>	<b><u>\$16,285,068</u></b>	<b><u>\$(37,528)</u></b>	<b><u>\$16,247,540</u></b>	<b><u>\$16,275,451</u></b>	<b><u>\$(27,911)</u></b>	<b><u>\$16,247,540</u></b>	<b><u>\$16,247,540</u></b>

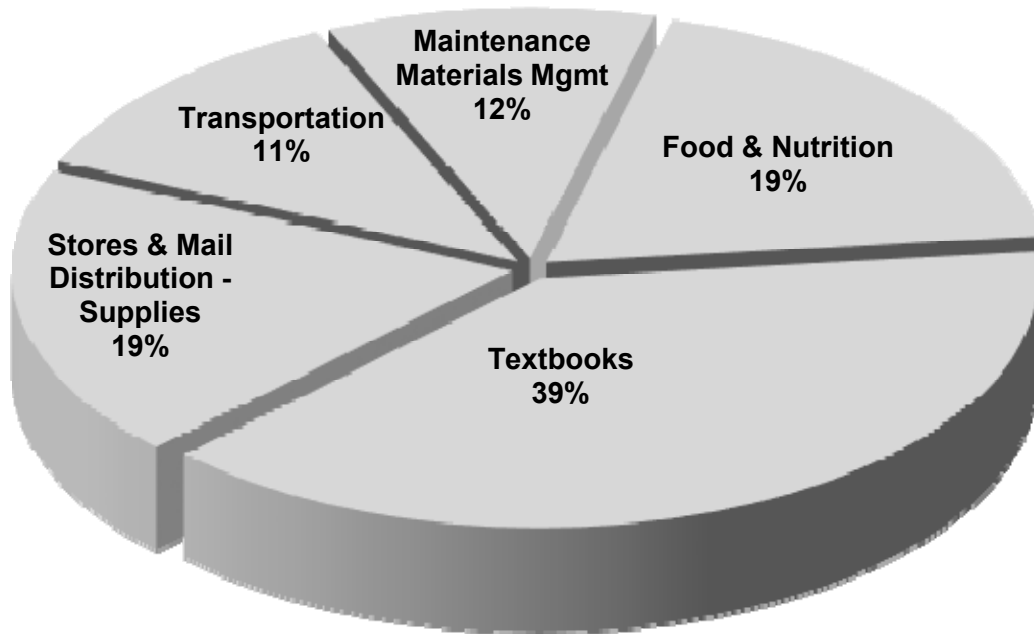
Notes:

<sup>1</sup> Supplies - A \$13,718 net adjustment to the general ledger resulting from differences between the amount of inventory received and invoiced. An analysis is conducted periodically to identify these differences and are then adjusted to the general ledger.

<sup>2</sup> A \$(37,397) net adjustment to the perpetual inventory records primarily consisted of \$14,207 from inventory items received, \$(24,591) of inventory items issued and \$(27,013) from emergency inventory items issued after the cut-off date, but prior to June 30, 2019.

<sup>3</sup> A net adjustment of \$(68,720) was primarily caused by a \$(79,955) year-end adjustment to repair parts. A significant part of the repair parts adjustment was attributed to a purchase order coding error of \$(47,363) made by DOT staff and identified subsequent to June 30, 2019.

## Composition of Inventory as of June 30, 2019



## **RESULTS OF THE AUDIT**

### **1. INVENTORY OBSERVATIONS AND RECONCILIATION OF PHYSICAL COUNTS WERE SATISFACTORY AT VARIOUS DEPARTMENTS AND UNITS**

#### **Department of Food and Nutrition**

The annual physical inventory count of the public warehouse inventory was conducted by the Department of Food and Nutrition (F&N) staff and observed by the Office of Management and Compliance Audits. During our observation, we test-counted \$292,914 or 100% of the warehoused inventory on hand. We obtained positive confirmations for 100% of the \$1,207,664 of inventory located at the food processing plants.

We concluded that the \$3,131,356 of inventory was accurately reported in the District's unaudited Annual Financial Report, in all material respects.

#### **Stores and Mail Distribution**

The annual physical inventory count was conducted on June 28, 2019. Using the Cumulative Monetary Amount (CMA) sampling methodology with a confidence level of 95%, we test-counted inventory valued at \$1,341,655 and additional randomly selected items valued at \$8,163, for a total of \$1,349,818 or 44% of the total inventory on hand. Our counts resulted in no adjustment to the perpetual inventory records. Prior to our counts, the department made net adjustments of \$(131) resulting from its inventory counts and a price adjustment. An adjustment of \$13,718 was made to bring the general ledger balance of \$3,066,541 as of June 30, 2019, in agreement to the perpetual inventory.

We concluded that the \$3,080,259 of inventory was accurately reported in the District's unaudited Annual Financial Report, in all material respects.

#### **Textbook Support Services**

The results of our physical inventory count were in agreement with the year-end inventory reported as part of the General Ledger Fund inventory balance reported in the District's unaudited Annual Financial Report. The value of the textbooks received by Stores & Mail Distribution (S&MD) amounted to \$6,372,366 million. Our testing consisted of judgmentally selecting multiple

boxes from each shipment received, verifying the quantity per box and the number of boxes per container compared to the total shipment received as reported on the packing list. A small adjustment of \$(164) was made to the general ledger to bring it to balance with the inventory balance.

We concluded that the \$6,372,366 of inventory was accurately reported in the District's unaudited Annual Financial Report, in all material respects.

### **Maintenance Materials Management**

The annual physical inventory count was conducted on June 28, 2019. Using CMA sampling methodology with a confidence level of 95%, we test-counted inventory valued at \$871,567 and additional randomly selected items valued at \$2,035, for a total of \$873,602 or 45% of the total inventory value on hand. Our counts resulted in no adjustment to the perpetual inventory records. An adjustment of \$27,255 was required to bring the general ledger balance of \$1,907,850 as of June 30, 2019, in agreement with the perpetual inventory records.

We concluded that the \$1,935,105 of inventory was accurately reported in the District's unaudited Annual Financial Report, in all material respects.

### **Department of Transportation**

The annual physical inventory count was conducted on June 28, 2019. Using CMA sampling methodology with a confidence level of 95%, we test-counted inventory valued at \$105,515, additional randomly selected items valued at \$27,828, and \$326,687 of fuel inventory for a total of \$460,030 or 27% of the total inventory on hand. The process of reconciling the perpetual inventory to the general ledger resulted in net adjustments of \$(68,720), mostly consisting of repair part costs adjusted at year-end due to a purchase order coding error.

We concluded that the \$1,728,454 in inventory was accurately reported in the District's unaudited Annual Financial Report, in all material respects.

### **RECOMMENDATION**

None.



## Anti-Discrimination Policy

### Federal and State Laws

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

**Title VI of the Civil Rights Act of 1964** - prohibits discrimination on the basis of race, color, religion, or national origin.

**Title VII of the Civil Rights Act of 1964 as amended** - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

**Title IX of the Education Amendments of 1972** - prohibits discrimination on the basis of gender.

**Age Discrimination in Employment Act of 1967 (ADEA) as amended** - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

**The Equal Pay Act of 1963 as amended** - prohibits gender discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

**Section 504 of the Rehabilitation Act of 1973** - prohibits discrimination against the disabled.

**Americans with Disabilities Act of 1990 (ADA)** - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

**The Family and Medical Leave Act of 1993 (FMLA)** - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

**The Pregnancy Discrimination Act of 1978** - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

**Florida Educational Equity Act (FEEA)** - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

**Florida Civil Rights Act of 1992** - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

**Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)** - prohibits discrimination against employees or applicants because of genetic information.

**Boy Scouts of America Equal Access Act of 2002** – no public school shall deny equal access to, or a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

*Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.*

#### **In Addition:**

**School Board Policies 1362, 3362, 4362, and 5517** - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, citizenship status, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

For additional information contact:

Office of Civil Rights Compliance (CRC)  
Executive Director/Title IX Coordinator  
155 N.E. 15th Street, Suite P104E  
Miami, Florida 33132  
Phone: (305) 995-1580 TDD: (305) 995-2400  
Email: [crc@dadeschools.net](mailto:crc@dadeschools.net) Website: <http://crc.dadeschools.net>



## **Miami-Dade County Public Schools**

### *Internal Audit Report Audit of Inventories as of June 30, 2019*

**DECEMBER 2019**

**Office of Management and Compliance Audits  
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