



## Internal Audit Report



# Maintenance Materials, Equipment and Supplies Purchases and Use



Maintenance Trades are using materials for their intended purposes. Controls over materials acquisition are satisfactory.

September 2007

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

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Mr. Allen M. Vann, CPA  
Chief Auditor  
Office of Management and Compliance Audits

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# Miami-Dade County Public Schools

*giving our students the world*

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August 31, 2007

**Miami-Dade County School Board**  
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Dr. Solomon C. Stinson

Members of The School Board of Miami-Dade County, Florida  
Members of the School Board Audit Committee  
Dr. Rudolph F. Crew, Superintendent of Schools

Ladies and Gentlemen:


In accordance with the Audit Plan for the 2007-08 Fiscal Year, we have performed an audit of the Maintenance material, equipment and supplies purchases and use functions for the period of July 1, 2006 to November 30, 2006. The objectives of the audit were to determine whether:

- 1) issued materials, equipment and supplies are used effectively and efficiently;
- 2) adequate controls exist over material, equipment and supplies requisitions; and
- 3) purchased materials, equipment and supplies are properly issued when requisitioned.

Our audit concludes that for Maintenance work orders tested, the overwhelming majority (96%) of materials, equipment and supplies issued to those work orders were properly used for District purposes. Our audit also concludes that controls over material, equipment and supplies requisitions are satisfactory and that purchased materials, equipment and supplies are properly issued when requisitioned. There are two issues that came to our attention, however, that have generated recommendations for improvement. Specifically, these recommendations include:

- 1) The need to ensure that materials, equipment and supplies requested from stock are in fact needed to complete the schedule work and are promptly picked up and installed.
- 2) To require that an audit trail and improved chain of custody be created for certain equipment that is taken out of service.

Our findings and recommendations were discussed with management. Their responses along with explanations are included. As always, we would like to thank management for their cooperation and courtesies extended to our staff during the audit.

Sincerely,  
  
Allen Vann, CPA  
Chief Auditor

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## EXECUTIVE SUMMARY

Our audit concludes that for Maintenance work order materials, equipment and supplies (hereinafter collectively referred to as materials) tested, the overwhelming majority (96%) was properly used for District purposes as indicated in the Maintenance work orders. Further, controls over material requisitions are adequate and purchased materials are properly issued when requisitioned. However, there is a need to ensure that an audit trail and a chain of custody exist for certain equipment that is taken out of service. For example, while Outgoing Control Forms (OCF) were completed for 27 (71%) of the 38 air conditioners that were removed and replaced by Maintenance tradespersons, no OCF were completed for the remaining 11 (29%) air conditioners that were replaced. While current District procedures do not require that an OCF be completed for “non-controlled” equipment (i.e., equipment typically costing less than \$1,000), improved controls could be achieved by requiring that the removal of certain equipment that is susceptible to misuse be documented by a completed OCF.

**Ninety-six percent (96%) of the tested materials issued to Maintenance were used for their intended purposes.**

Additionally, safeguards over materials issued to Maintenance via work orders could be improved if Maintenance tradespersons promptly pick up and install materials when issued from the stockrooms. In some cases, materials issued from Maintenance Materials Management (MMM) Coral Reef stockroom were awaiting pick-up by Maintenance tradespersons for an average of two months.

Based on our observations, we have made four (4) recommendations. We have received and included management’s response. Our detailed findings and recommendations start on page 7.

## INTERNAL CONTROLS

Our overall evaluation of internal controls for the Maintenance material, equipment and supplies purchases and use functions is summarized in the table below.

INTERNAL CONTROLS RATING			
CRITERIA	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE
Process Controls	X		
Policy & Procedures Compliance	X		
Effect	X		
Information Risk	X		
External Risk	X		

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

## **BACKGROUND:**

Maintenance Operations (Maintenance) is charged with the repair and upkeep of the District's plant facilities. In carrying out this mission, Maintenance employs approximately 900 tradespersons, including plumbers, electricians, painters, masons, groundskeepers, and so forth. (See partial organization chart at page 4.) The department also uses various replacement parts, equipment and supplies (e.g., light bulbs, switches and ballasts, electrical outlets and wire, door locks and handles, air conditioning units, freon, pipes, pumps, floor tiles, etc.) in executing this function. Most of these items are identical or similar to items installed in private residences and businesses, and to items stocked by local hardware stores. For FY 2006-07, Maintenance expended approximately \$24 million for equipment, parts and supplies, and issued 93,000 work orders for the repair and upkeep of the District's plant facilities.

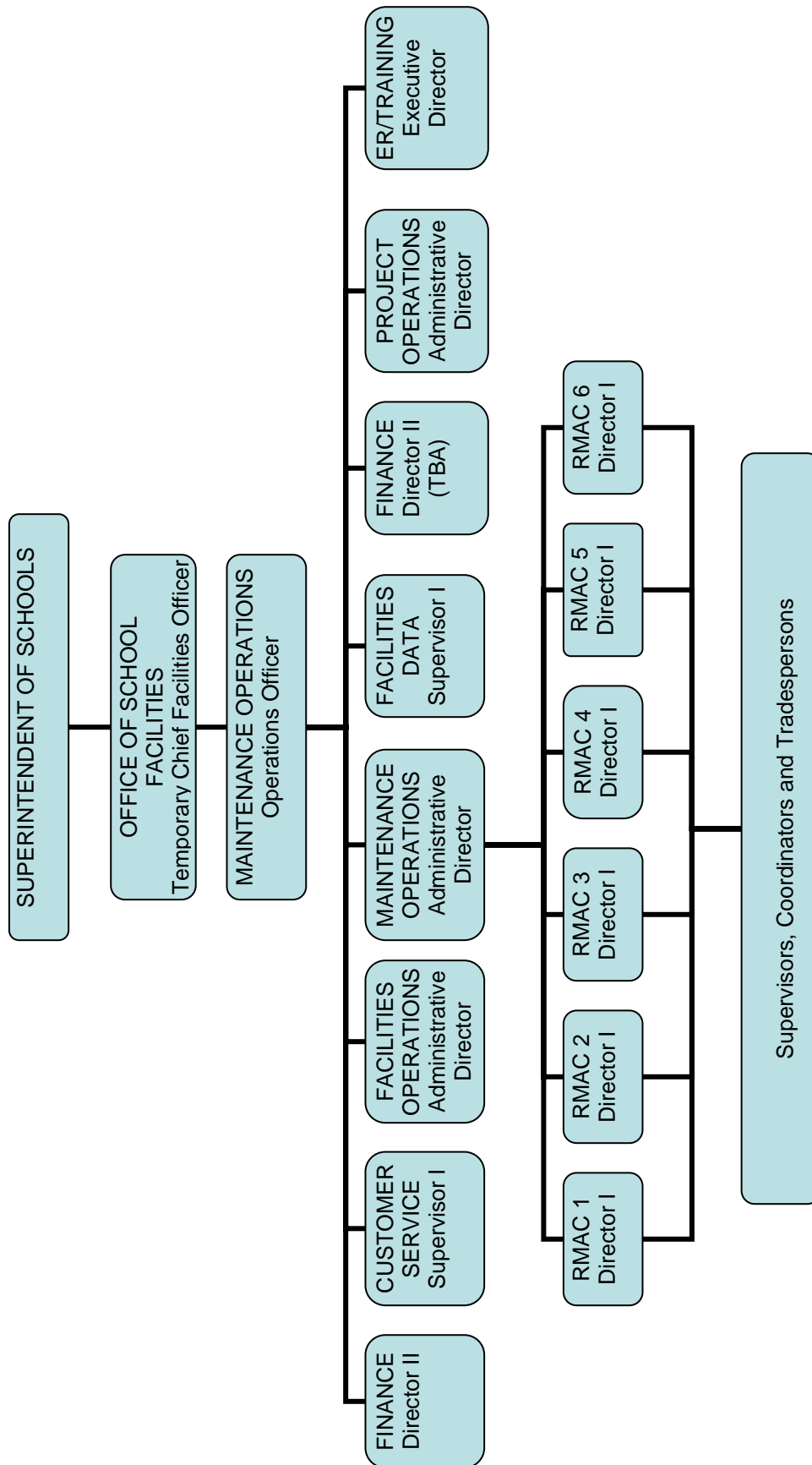
To meet its repair and maintenance material needs, Maintenance is supported by Maintenance Materials Management (MMM), a division of Procurement Management. MMM owns and operates three (3) stockrooms, from which Maintenance obtains stocked parts, equipment and supplies used in maintaining and repairing the District's facilities. During FY 2006-07, MMM employed 39 employees<sup>1</sup> and operated with a budget of approximately \$2.9 million. (See partial organization chart at page 5.) During the period audited, MMM issued stocked parts, equipment, and supplies valued at \$4.5 million.

Maintenance tradespersons may obtain materials either from the MMM's stockrooms or through direct purchase from any approved vendor. The option chosen depends upon how urgently materials are needed or the availability of materials in the MMM stockrooms.

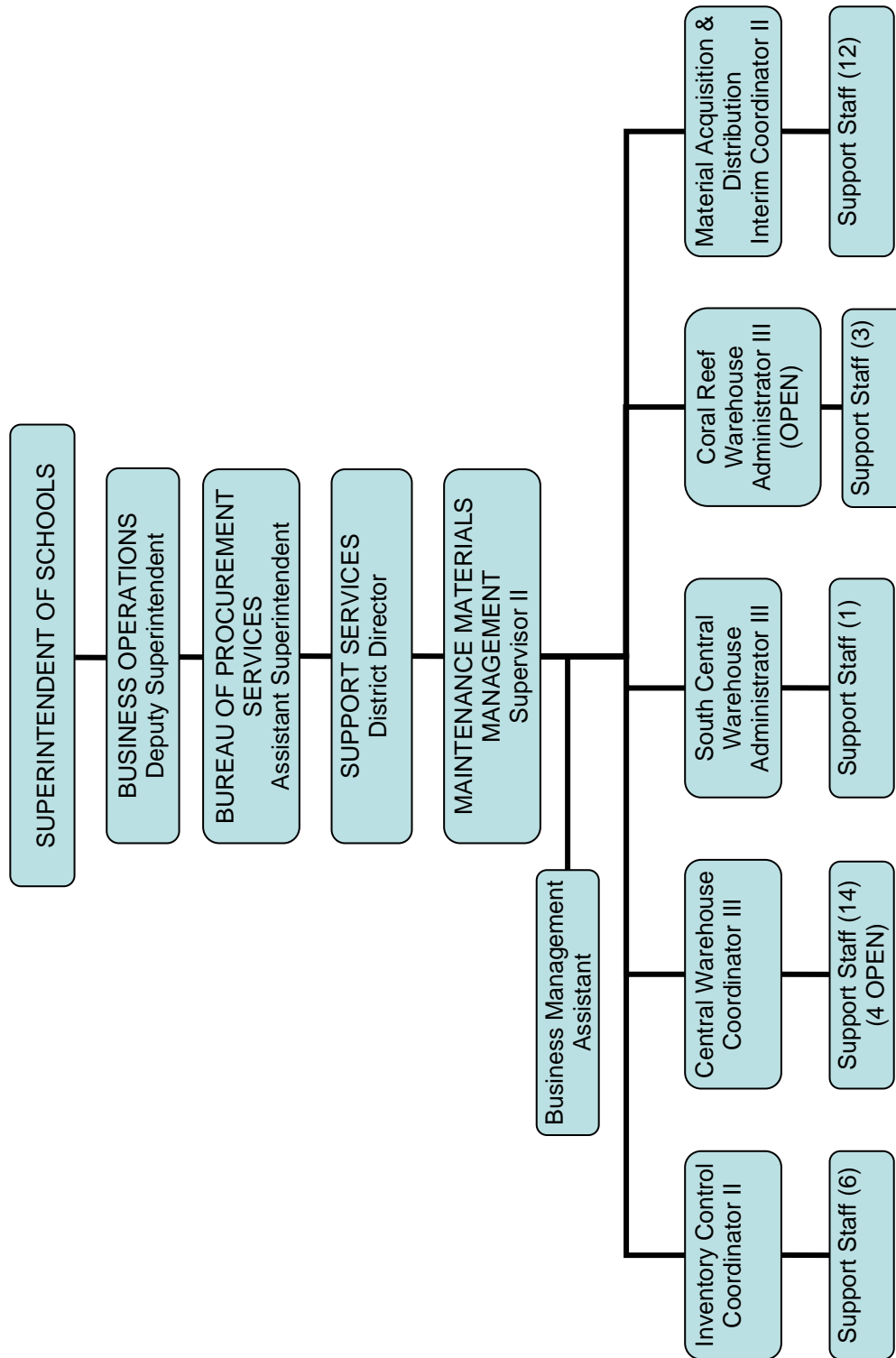
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<sup>1</sup> As of August 2, 2007, 37 of MMM's 43 authorized positions were filled.

# **MAINTENANCE OPERATIONS – PARTIAL ORGANIZATIONAL CHART** **(As of May 7, 2007)**



**MAINTENANCE MATERIALS MANAGEMENT – PARTIAL ORGANIZATIONAL CHART**  
 (As of February 28, 2007)



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

In accordance with the FY 2007-08 approved audit plan, we performed an audit of the District's Maintenance materials issuance procedures and usage practices. The objectives of the audit were to determine whether:

- Issued materials are used effectively and efficiently;
- Adequate controls exist over material requisitions; and
- Maintenance materials are properly issued when requisitioned.

The scope of our audit covered operations during the period of July 1, 2006 to November 30, 2006. Procedures performed to satisfy the audit objectives were as follow:

- Interviewed District staff;
- Reviewed operating policies and procedures and applicable Florida Statutes;
- Examined on a sample basis, documentation of material issue tickets;
- Made site observations of District schools and Maintenance Materials Management stockrooms; and
- Performed various other audit procedures as deemed necessary.

Our audit was conducted in accordance with generally accepted government auditing standards applicable to performance audits contained in Government Auditing Standards issued by the Comptroller General of the United States of America. This audit included an assessment of applicable internal controls and compliance with requirements of policies, procedures and School Board Rules to satisfy our audit objectives.

## FINDINGS AND RECOMMENDATIONS

### 1. GENERAL OBSERVATIONS AND SITE VISITATION RESULTS

The primary objective of our audit focused on the use of materials issued to work orders created to repair and maintain the District's facilities. Of particular concern to us were those materials that can easily be used for personal use in residential property or on "weekend jobs." Additional consideration was given to those materials that readily have hurricane damage prevention and repair application. Accordingly, greater emphasis was placed on conducting site observations and verification of the work performed very shortly after the issuance of the materials or completion of the work.

The results of the site observations and verification of 192 units of materials conclude that in the overwhelming majority of cases (96%), materials issued to Maintenance work orders were properly used for District purposes. During the audit period, the approximate values of stockroom material issues and returns were \$4,460,000 and \$140,000, respectively. Of the net stockroom material issues, 156 items valued at approximately \$98,000 (2.3%) were judgmentally selected for testing. In this group of items, only 8 items (5.1%) valued at approximately \$3,100 (3.1%) were deemed to have not been properly used in repairing and maintaining the M-DCPS facilities inspected. For these exceptions, either the auditors' observations and/or discussions with school personnel determined that the material was not installed at the school site as indicated by COMPASS work order. Moreover, Maintenance trades supervisors and/or administrators contacted were unable to satisfactorily determine where the items were installed. Additionally, during the same period, direct-outs for routine maintenance work orders totaled \$4,282,000. Of this amount, 36 items valued at approximately \$78,000 (1.8%) were judgmentally selected for testing. Moreover, in some cases, while at the facilities, the auditors also observed additional material associated with the same work order sampled. No exceptions were noted for the direct-outs sampled.

**Materials issued to Maintenance  
via work orders  
verified to be in place.**

- 1.1 During our site observations, we also ascertained whether Outgoing Control Forms (OCF) were completed and filed upon the removal of air conditioning equipment being replaced. An OCF is used, in part, to ensure accountability over the movement of "controlled equipment" (i.e., equipment typically costing \$1,000 or more). Of the 38 such work orders reviewed, 27 (71%) had OCF for air conditioners that were removed and replaced. However, 11 (29%) work orders reviewed did not have OCF for air conditioners that were removed and replaced. While current District procedures do not require that an OCF be completed for "non-controlled" equipment, improved controls may be achieved by requiring that

the removal of certain equipment that is susceptible to misuse be documented by a completed OCF. This would provide an audit trail and improved chain of custody for these vulnerable pieces of equipment. It should be noted that 24 of the 27 air conditioners mentioned herein for which an OCF was completed cost less than \$1,000.

Additional audit objectives included determining whether adequate controls exist over material requisitions and whether purchased materials are properly issued when requisitioned. Our audit tests conclude that these two objectives were satisfactorily met, in that, controls over material requisitions are adequate and purchased materials are properly issued when requisitioned.

## **RECOMMENDATION**

- 1.1 Identify equipment that is susceptible to potential misuse and develop a policy to require that an Outgoing Control Form be completed when this equipment is removed from service.**

**Responsible Department:** Maintenance Operations

**Management Response:** This observation confirms that no current District procedure requires tracking of equipment valued at less than \$1,000 and the air conditioning equipment in question was valued below that threshold amount; consequently, Maintenance Operations procedures are in compliance with District procedures.

Although the suggested, more stringent recordkeeping measures could be implemented, such reasoning could be applied to nearly any accountability protocol. Staff respectfully requests that, if more stringent procedures are deemed necessary, they should be applied to all Board property and not selectively to one specific item such as air conditioners.

**Auditors' Comment:** The audit recommendation is for management to analyze its material use and identify those equipment that are susceptible to misuse. Air conditioners are only one of many such pieces of equipment. Therefore, the recommendation is not targeted specifically to only air conditioners, but to all equipment having this characteristic, as determined by management.

## **2. ISSUED MATERIALS SHOULD BE PICKED UP AND INSTALLED TIMELY**

Safeguards over materials issued to Maintenance work orders could be improved if Maintenance tradespersons promptly pick up and install materials when issued from the stockrooms. A site observation at the MMM Coral Reef stockroom disclosed that approximately 37% of the 304 stock items valued at approximately \$39,000 awaiting pick up were issued from inventory more than 2 weeks prior to the date of our visit. The value of those items awaiting pick up for two weeks or more was approximately \$18,800. A more detailed examination of 13 picklists from this population showed that issued materials had been awaiting pick-up for an average of two months, and as much as four months. Additionally, three of these 13 picklists pertained to completed work orders. This indicated that the materials and their associated costs were charged to the closed work orders without the materials being actually installed at the locations indicated in the work orders.

**The risks of issued material being misused could be reduced if materials are picked up and installed promptly.**

The fact that these materials were on the stockroom floor for an average of two months, raises the

question of whether the materials were in fact needed to complete the scheduled work orders. Moreover, this condition diminishes the physical safeguards and accountability over these materials and may result in ordered materials not being used for their intended purposes. Proper internal control and good business practices would require that materials that are charged out of inventory be picked up and installed promptly.

According to MMM's management, this condition exists due to two reasons:

- 1) The retirement of the MMM's Coral Reef stockroom administrator in early 2006; and
- 2) MMM's Coral Reef stockroom receiving materials for both Regional Maintenance Center (RMAC) #5 and RMAC #6.

As of the date of this report, this position is yet to be filled. Moreover, beginning in August 2006, MMM routinely sent notification to Maintenance trades supervisors informing them that issued materials were available for pick-up. Those notifications were reportedly not acted upon. This inaction resulted in issued materials remaining undelivered, as described above. Subsequent to the observation, MMM's management has sent materials directly to RMAC#6 and are communicating directly with the tradespersons requesting material and their supervisors.

Work order materials can be issued from MMM's inventory stockrooms to a Maintenance tradesperson via Material Issue Tickets (MITs) that are authorized by the tradesperson's supervisor. Zone mechanics can create a request for materials (picklist) on-line via COMPASS (Comprehensive On-line Maintenance Purchasing and Storage System) – an on-line computerized work management system Maintenance utilizes to

initiate and monitor services provided to District facilities. Alternatively, work order materials can be procured from any approved vendor via direct purchases, (also referred to as 'direct-outs'). Direct-outs are used to obtain materials that are required immediately, and/or, are not stocked in the MMM stockrooms. Direct-outs are procured using the following types of purchase orders:

- Emergency or "Y" Purchase Orders (YPO) for purchases valued up to \$300. YPO requires only an immediate supervisor's approval.
- Confirmation Purchase Orders (CPO) for purchases valued between \$301 and \$6,000. CPO requires immediate supervisor's approval and price confirmation.
- Direct purchases valued over \$6,000 require immediate supervisor's approval and three (3) quotes.

## **RECOMMENDATIONS**

### **2.1 Identify issued stock items waiting to be picked up that are associated with completed work orders and process a return credit to these work orders. Additionally, return the uncollected items to inventory.**

**Responsible Department:** Maintenance Materials Management

**Management Response:** All the stock items awaiting pickup by the Maintenance Operations personnel, related to open work orders were credited to the originally charged work orders and reinstated to inventory. Additionally, the stock items related to closed work orders could not be credited to the originally charged work orders but were reinstated to inventory. These activities were completed during the period from 1/4/2007 through 1/29/2007. The number of Material Issue Tickets (MIT) Lines pending pickup by the Maintenance Operations personnel for more than one week from the date of material issue, has been reduced to ZERO since 5/4/07. Finally, the following corrective actions were implemented in January 2007, to prevent recurrence:

1. MMM Administration implemented two procedures:
  - MMM Procedure # 48 – Material Return Policy, and
  - MMM Procedure # 18.A – Material Requests at Satellite Warehouses
2. Held on-the-job training sessions with the Coral Reef Warehouse Satellite (CRWS) staff to review new procedures.
3. MMM Supervisor conducts weekly onsite visits, to ensure effective inventory management operations.

- 2.2 Perform adequate supervisory review of Maintenance work order materials needs to ensure that requested materials are needed to complete the scheduled work.**

**Responsible Department: Maintenance Operations**

**Management Response:** Maintenance Operations has developed and used a computer application to track materials already withdrawn from stock for each work-order. Management expects to have more capable tools when a new maintenance management system is implemented.

- 2.3 Maintenance administrator should promptly act upon MMM's notification of issued materials upon receipt and ensure that all issued stock items are picked up promptly after issuance.**

**Responsible Department: Maintenance Operations**

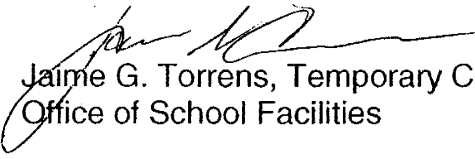
**Management Responses:** Management concurs with this recommendation. Senior Maintenance staff will send out a memorandum to the Region Maintenance Directors and their administrative staffs reminding them to ensure prompt pick-up of the materials their mechanics have ordered.

MEMORANDUM

MANAGEMENT AND  
COMPLIANCE AUDIT  
2007 AUG 31 PM 4:5

August 31, 2007

TO: Mr. Allen M. Vann, Chief Auditor  
Office of Management & Compliance Audits

FROM:  Jaime G. Torrens, Temporary Chief Facilities Officer  
Office of School Facilities

**SUBJECT: ADMINISTRATIVE RESPONSE TO INTERNAL AUDIT OF  
MAINTENANCE MATERIALS PURCHASES**

The following responds to relevant findings in the above subject report related to responsibilities of the Department of Maintenance Operations:

**RECOMMENDATION**

- 1.1 Identify equipment that is susceptible to potential misuse and develop a policy to require that an Outgoing Control Form be completed when this equipment is removed from service.**

**Responsible Department or Agency: Maintenance Operations**

**Management Response:**

This observation confirms that no current District procedure requires tracking of equipment valued at less than \$1,000 and the air conditioning equipment in question was valued below that threshold amount; consequently, Maintenance Operations procedures are in compliance with District procedures.

Although the suggested, more stringent recordkeeping measures could be implemented, such reasoning could be applied to nearly any accountability protocol. Staff respectfully requests that, if more stringent procedures are deemed necessary, they should be applied to all Board property and not selectively to one specific item such as air conditioners.

**RECOMMENDATION**

- 2.2 Perform adequate supervisory review of Maintenance work order materials needs to ensure that requested materials are needed to complete the scheduled work.**

**Responsible Department or Agency: Maintenance Operations**

**Management Response:**

Maintenance Operations has developed and used a computer application to track materials already withdrawn from stock for each work-order. Management expects to have more capable tools when a new maintenance management system is implemented.

- 2.3 Maintenance administrator should promptly act upon MMM's notification of issued materials upon receipt and ensure that all issued stock items are picked up promptly after issuance.**

**Responsible Department or Agency: Maintenance Operations**

**Management Response:**

Management concurs with this recommendation. Senior Maintenance staff will send out a memorandum to the Region Maintenance Directors and their administrative staffs reminding them to ensure prompt pick-up of the materials their mechanics have ordered.

Should you have questions or require additional information, please contact Mr. Christopher M. Moran, Maintenance Officer, Maintenance Operations, at 305-995-4005, or me at 305-995-1401.

JJD  
M040

cc: Ms. Carolyn Spaht  
Mr. Christopher M. Moran  
Mr. Trevor Williams  
Mr. Robert Brown

MANAGEMENT AND COMPLIANCE AUDIT  
**MEMORANDUM**

2007 AUG 29 PM 1:40

DEPUTY SUPERINTENDENT  
BUSINESS, OPERATIONS,  
FINANCE AND CONSTRUCTION


2007 AUG 24 AM 11:50

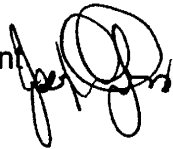
August 24, 2007

JAG/M0023

JAG/995-2414

TO: Mr. Allen M. Vann, Chief Auditor  
Office of Management and Compliance Audits

VIA: Ofelia San Pedro, Deputy Superintendent   
Business Operations

FROM: Joseph A. Gomez, Assistant Superintendent   
Procurement Management Services

SUBJECT: **INTERNAL AUDIT REPORT – AUDIT OF MAINTENANCE MATERIALS PURCHASES**

Procurement Management Services has reviewed the above-referenced audit report and is providing a response to Audit Report Recommendation 2.1.

**RECOMMENDATION # 2.1: STOCK ITEMS WAITING TO BE PICKED UP BY MAINTENANCE OPERATIONS PERSONNEL**

Identify issued stock items waiting to be picked up that are associated with completed work orders and process a return credit to these work orders. Additionally, return the uncollected items to inventory.

**Responsible Department: Maintenance Materials Management**

**Management Response:**

All the stock items awaiting pickup by the Maintenance Operations personnel, related to open work orders were credited to the originally charged work orders and reinstated to inventory. Additionally, the stock items related to closed work orders could not be credited to the originally charged work orders but were reinstated to inventory. These activities were completed during the period from 1/4/2007 through 1/29/2007. The number of Material Issue Tickets (MIT) Lines pending pickup by the Maintenance Operations personnel for more than one week from the date of material issue, has been reduced to ZERO since 5/4/07. Finally, the following corrective actions were implemented in January 2007, to prevent recurrence:

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Mr. Allen M. Vann  
August 24, 2007  
Page 2

2. Held on-the-job training sessions with the Coral Reef Warehouse Satellite (CRWS) staff to review new procedures.
3. MMM Supervisor conducts weekly onsite visits, to ensure effective inventory management operations

JMM/JAG

cc: Ms. Carolyn M. Spaht  
Mr. Jaime G. Torrens  
Mr. Christopher M. Moran  
Mr. Trevor L. Williams ✓  
Mr. Robert M. Brown  
Mr. José M. Martinez  
Mr. Azim M. Eoonous

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, 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 sex 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.

**School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10** - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

*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.*

## **INTERNAL AUDIT REPORT**



Miami-Dade County Public Schools

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**Office of Management and Compliance Audits**  
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