

## **Miami-Dade County Public Schools Office of Management and Compliance Audits**



### **AUDIT OF INVENTORIES AS OF JUNE 30, 2015**



The value of the inventories reported in the District's unaudited Annual Financial Report as of June 30, 2015, is fairly stated, in all material respects. In addition, our observations of physical inventory counts resulted in no significant adjustment to the inventory records. However, certain other matters were brought to management's attention for follow-up.

September 2015

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

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Dr. Lawrence S. Feldman, Vice Chair  
Dr. Dorothy Bendross-Mindingall  
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Mr. Alberto M. Carvalho  
Superintendent of Schools

Mr. José F. Montes de Oca, CPA  
Chief Auditor  
Office of Management and Compliance Audits

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# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**

Alberto M. Carvalho

**Chief Auditor**

José F. Montes de Oca, CPA

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September 21, 2015

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 proposed 2015-16 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, 2015, for the following departments/units of Miami-Dade County Public Schools (M-DCPS):

- Department of Food and Nutrition
- Stores and Mail Distribution
- 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 verifying the prices at which the inventories were valued. In addition, we compared the physical inventory results to the perpetual inventory records, to the general ledger balances, 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. Notwithstanding our stated opinion, there were certain matters, although deemed immaterial to the year-end inventory balance, that were brought to management's attention for their follow-up.

Total year-end inventories decreased 11% from \$9.6 million at June 30, 2014, to \$8.5 million at June 30, 2015. We found the internal controls over the inventory counting and reconciling processes for the four inventories to be satisfactory. There was no textbook inventory on hand at June 30, 2015.

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

Sincerely,

  
José F. Montes de Oca, CPA  
Chief Auditor

Office of Management and Compliance Audits

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## TABLE OF CONTENTS

	Page Number
EXECUTIVE SUMMARY .....	1
INTERNAL CONTROLS .....	2
BACKGROUND AND PARTIAL ORGANIZATIONAL CHART.....	3
OBJECTIVES, SCOPE AND METHODOLOGY .....	7
EXHIBIT A – STATEMENTS OF INVENTORIES PER UNAUDITED ANNUAL FINANCIAL REPORT FOR THE FISCAL YEARS ENDED JUNE 30, 2015 AND 2014 .....	8
EXHIBIT B – ANALYSIS OF YEAR-TO-YEAR CHANGES IN INVENTORY BALANCES FOR THE FISCAL YEARS ENDED JUNE 30, 2015 AND 2014 .....	9
EXHIBIT C – ANALYSIS OF INVENTORY RESULTS AND COMPOSITION FOR THE FISCAL YEAR ENDED JUNE 30, 2015.....	10
RESULTS OF THE AUDIT	
1. Inventory Observations and Reconciliation of Physical Counts Were Satisfactory at All Departments and Units .....	12

## **EXECUTIVE SUMMARY**

Based on our audit, we have concluded that year-end inventories of \$8.5 million at June 30, 2015, were fairly stated, in all material respects, in the unaudited Annual Financial Report.

The following summarizes our findings:

- Audit test counts at the Department of Food and Nutrition, Stores and Mail Distribution, Maintenance Materials Management, and the Department of Transportation verified the amounts reported in the District's records and unaudited Annual Financial Report, in all material respects.

In addition, internal controls over the inventory management function were generally adequate. Notwithstanding this general assessment of internal controls and the fair presentation of the year-end inventory, in all material respects, there were certain matters that came to our attention, which were deemed non-reportable because they were determined not to be material to the year-end inventory balances. These matters, which include cycle count inventory adjustments made to Stores and Mail Distribution inventory through the fiscal year and certain year-end adjustments to the Department of Transportation and Food and Nutrition ending inventory balances, were discussed with management for their information and follow-up.

## INTERNAL CONTROLS

Our overall evaluation of internal controls over the District's materials, supplies 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  
 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>	<b>F, M, T</b>	<b>S</b>	
<b>Policy &amp; Procedures Compliance</b>	<b>F, S, M</b>	<b>T</b>	
<b>Effect</b>	<b>F, S, M, T</b>		
<b>Information Risk</b>	<b>S, M, T</b>	<b>F</b>	
<b>External Risk</b>	<b>F, S, M, T</b>		

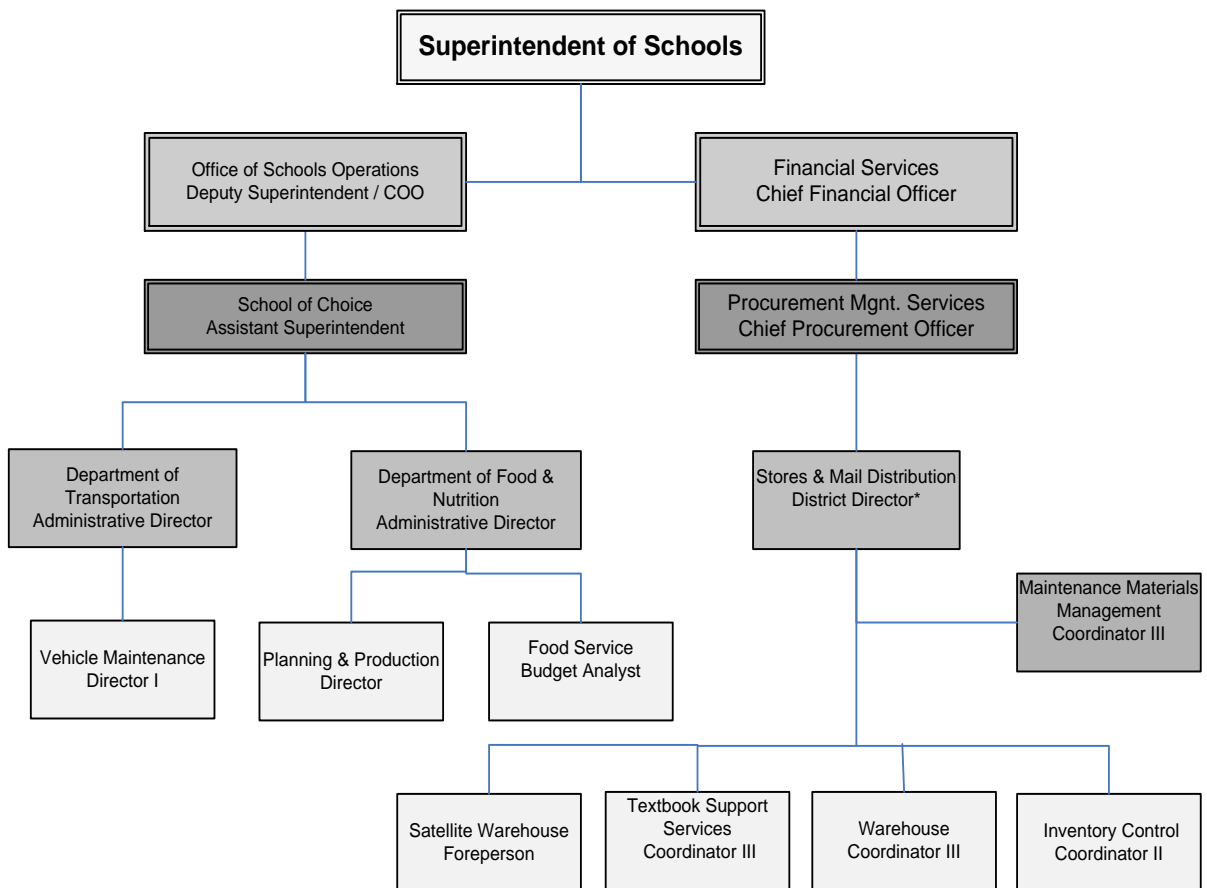
<b>INTERNAL CONTROLS LEGEND</b>			
<b>CRITERIA</b>	<b>SATISFACTORY</b>	<b>NEEDS IMPROVEMENT</b>	<b>INADEQUATE</b>
<b>Process Controls</b>	Effective	Opportunities exist to improve effectiveness.	Do not exist or are not reliable.
<b>Policy &amp; Procedures Compliance</b>	In compliance	Non-Compliance issues exist.	Non-compliance issues are pervasive, significant, or have severe consequences.
<b>Effect</b>	Not likely to impact operations or program outcomes.	Impact on outcomes contained.	Negative impact on outcomes.
<b>Information Risk</b>	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.
<b>External Risk</b>	None or low.	Potential for damage.	Severe risk of damage.

## **BACKGROUND**

Miami-Dade County Public Schools maintains inventories of food, textbooks, parts, equipment, 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.

During most of the fiscal year, the overall responsibility for the inventories was assigned to the Office of Schools Operations. Effective June 16, 2015, the operations of the Stores and Mail Distribution and Maintenance Materials Management units, including their inventory function, were realigned under the Chief Financial Officer, through Procurement Management Services. Refer to the partial organizational chart below:

### **PARTIAL ORGANIZATIONAL CHART**



\*Effective June 16, 2015, Stores and Mail Distribution and Maintenance Materials Management report to the Chief Procurement Officer, Procurement Management Services.

## **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. 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 facilities; while non-food supplies are stored at the Stores and Mail Distribution (S&MD) warehouse. Processed and purchased foods are also stored at the schools. The Department of Food and Nutrition 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 81% of the inventory is commodity foods donated by the Federal government, while the remaining 19% 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.

An F&N, Director of Planning and Production was in charge of the inventory counting and ordering process for food items, and a Food Service Budget Analyst was in charge of the reconciliation process for USDA Commodities received. The administrative office of F&N is located at 7042 West Flagler Street, Miami, Florida.

## **Stores and Mail Distribution**

Stores and Mail Distribution (S&MD) is responsible for maintaining and supplying office and teaching supplies, equipment, and printed forms used by the school system. The main warehouse is located at 7001 S.W. 4<sup>th</sup> Street, Miami, Florida. The inventory is valued using the weighted average cost method. An Inventory Control Coordinator II was in charge of the inventory counting process.

A satellite warehouse, located at 12525 N.W. 28<sup>th</sup> Avenue, Miami, Florida, is also maintained to temporarily store large purchases of new equipment and furniture,



which are used to furnish newly constructed and renovated schools; and used surplus equipment pending sale at public auction. These equipment and furniture are not included as part of the inventory.

Stores and Mail Distribution also coordinates with district schools to purchase and distribute State of Florida adopted textbooks and other instructional materials from the Florida School Book Depository (FSBD). The FSBD is the principal source from which schools requisition State-adopted textbooks and other instructional materials. At different times during the year, each school makes its individual orders from the SAP online catalogs. The textbook orders are then grouped and a composite order is electronically transmitted to FSBD.

A perpetual inventory is not maintained for textbooks. Historically, the vast majority of textbooks for any school year is ordered in advance during the last two months of the preceding fiscal year and is paid with funds from the subsequent year's budget (forward funding), as allowed by Florida Statutes. The textbook inventory as of June 30, 2015, was zero, as orders totaling \$4 million placed in May and June 2015, were not received until the subsequent fiscal year. A Textbook Support Services Coordinator III is typically in charge of the inventory counting process.

Stores and Mail Distribution also 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.

### **Maintenance Materials Management**

Maintenance Materials Management (MMM) is responsible for supplying Facilities Operations – Maintenance (Maintenance) with materials, parts and equipment for routine maintenance and improvements to the school system's facilities. At June 30, 2015, there was one location storing all inventory items, the Central Warehouse located at 12525 NW 28<sup>TH</sup> Avenue, Miami, Florida. However, a second warehouse at the Coral Reef Maintenance complex located at 15301 SW 117<sup>th</sup> Avenue, Miami, Florida, is sometimes used for small inventory items. Inventory is valued using the weighted average method.

Maintenance Materials Management maintains a fleet of 18 vehicles that are used to deliver supplies, parts, and equipment to Maintenance satellite locations and schools to support Zone Mechanics. An MMM Coordinator III was in charge of the inventory counting process.

## **Department of Transportation**

The M-DCPS Department of Transportation (DOT) operates a fleet of 1,223 school buses from eight terminals to transport the students of M-DCPS. Also, approximately 1,500 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 532 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 eight DOT terminals and one Maintenance satellite location. While Maintenance is responsible for the custody of the fuel and dispensing equipment at the latter location, as well as for related environmental issues, DOT oversees the ordering and dispensing of diesel and unleaded fuels at this Maintenance location. Maintenance provides DOT with the daily, weekly, and monthly fuel readings for that site.

Additionally, inventories of oil, replacement parts, and tires are maintained at seven of the eight terminals. Approximately 60% of replacement parts, including tires, are stored at the Central Warehouse located at 11601 S.W. 160<sup>th</sup> Street, Miami, Florida. The inventories are valued using the weighted average cost method. The Director of Vehicle Maintenance was in charge of the inventory counting process.

## **OBJECTIVES, SCOPE AND METHODOLOGY**

In accordance with the proposed 2015-16 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, 2015, 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
- 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. An audit includes examining, on a test basis, evidence supporting the amounts reported as inventory for the stated departments/units in the unaudited Annual Financial Report. An 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.

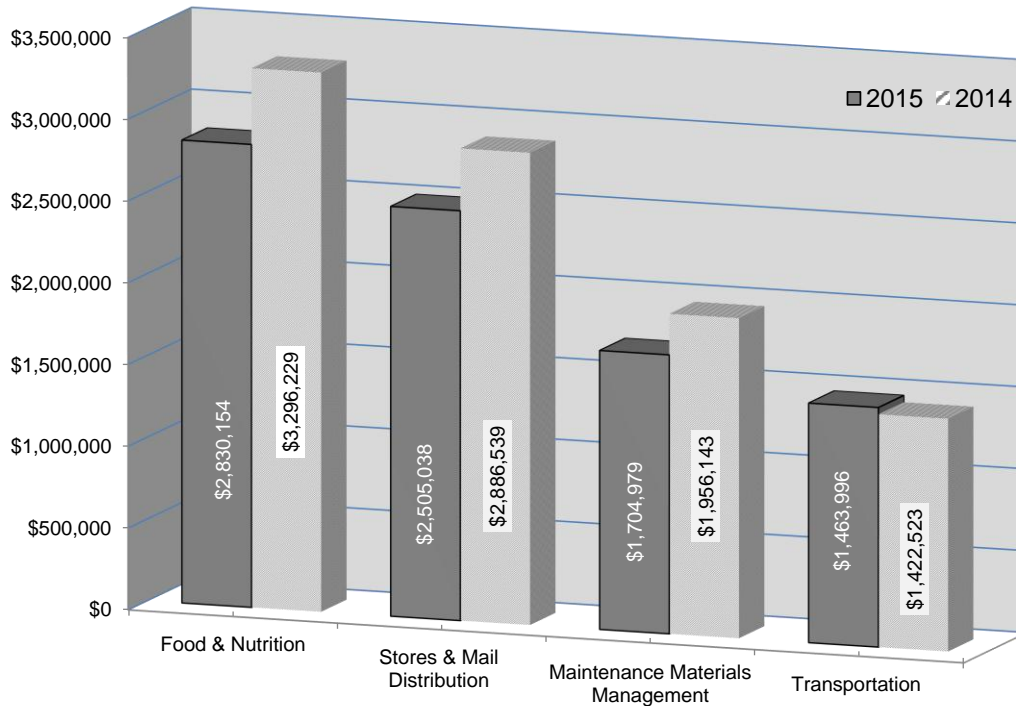
**EXHIBIT A****STATEMENTS OF INVENTORIES PER UNAUDITED ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEARS ENDED JUNE 30, 2015 AND 2014<sup>1</sup>**

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
<b>Food &amp; Nutrition<sup>2</sup></b>		
Commodities – Processing Plant	\$1,895,382	\$2,109,781
Public Warehouse	309,233	450,043
Schools	74,891	74,220
Purchased Food Schools	235,698	329,293
Processed Food Schools	399	14,777
Non-Food Supplies Schools	<u>314,551</u>	<u>318,115</u>
Total Food and Nutrition	<u>2,830,154</u>	<u>3,296,229</u>
<b>Stores and Mail Distribution</b>	<u>2,505,038</u>	<u>2,886,539</u>
<b>Maintenance Materials Management</b>		
Materials, Parts, and Supplies	<u>1,704,979</u>	<u>1,956,143</u>
<b>Department of Transportation</b>		
Parts	905,748	926,827
Fuel	410,413	383,468
Tires and Tubes	<u>147,835</u>	<u>112,228</u>
Total Department of Transportation	<u>1,463,996</u>	<u>1,422,523</u>
<b>Total Inventory</b>	<u>\$8,504,167</u>	<u>\$9,561,434</u>

<sup>1</sup> Please refer to EXHIBIT B – Analysis of Year-to-Year Changes in Inventory Balances for the Fiscal Years Ended June 30, 2015 and 2014 for explanations on the changes in inventory balances.

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

**ANALYSIS OF YEAR-TO-YEAR CHANGES IN INVENTORY BALANCES  
FOR THE FISCAL YEARS ENDED JUNE 30, 2015 AND 2014**



**Food and Nutrition** – Food inventory as of June 30, 2015, decreased by \$466,075 or 14% from one year ago. The decrease was due to the District receiving \$531,642 less commodities and consuming \$1,093,224 more commodities during the fiscal year..

**Stores and Mail Distribution** – The \$381,501, or 13% decrease in supplies inventory as of June 30, 2015, resulted from changes in demand from the schools and in the composition of items stored by S&MD.

**Maintenance Materials Management** – Materials, parts, and equipment inventory as of June 30, 2015, decreased by \$251,164 or 13% from one year ago. The decrease was due to adjusting reorder points to align with usage, eliminating of slow-moving items, and decrease in material request.

**Department of Transportation** – The \$41,473 or 3% increase in inventory as of June 30, 2015, corresponds to increase in tires and tubes.

**ANALYSIS OF INVENTORY RESULTS AND COMPOSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Department/Unit	Perpetual Inventory Prior to Count	Adjustment to Perpetual	Adjusted Perpetual Inventory June 30, 2015	Unadjusted General Ledger	Adjustment to General Ledger	Adjusted General Ledger June 30, 2015	Annual Financial Report June 30, 2015
Food & Nutrition <sup>1</sup>	\$2,830,154	\$ -	\$2,830,154	\$2,830,154	\$ -	\$2,830,154	\$2,830,154
Stores and Mail Distribution <sup>2</sup>	2,468,177	36,861	2,505,038	2,511,280	(6,242)	2,505,038	2,505,038
Maintenance Materials Management <sup>3</sup>	1,704,683	296	1,704,979	1,707,736	(2,757)	1,704,979	1,704,979
Transportation <sup>4</sup>	<u>1,463,996</u>	<u>-</u>	<u>1,463,996</u>	<u>1,624,654</u>	<u>(160,658)</u>	<u>1,463,996</u>	<u>1,463,996</u>
Total Inventory	<u>\$8,467,010</u>	<u>\$37,157</u>	<u>\$8,504,167</u>	<u>\$8,673,824</u>	<u>\$(169,657)</u>	<u>\$8,504,167</u>	<u>\$8,504,167</u>

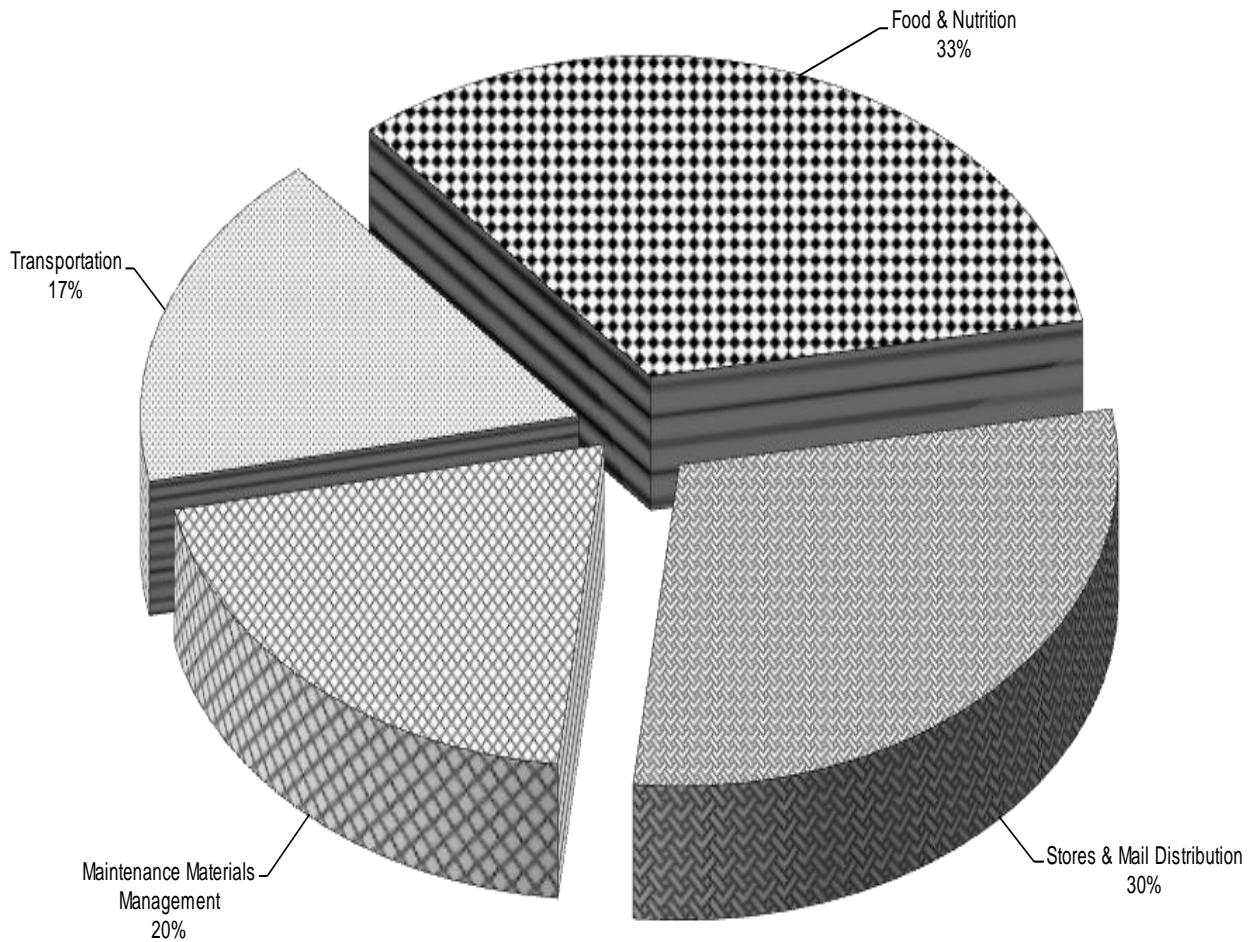
<sup>1</sup> The ending inventory balances for school cafeteria satellite locations were recorded in duplicate in the general ledger – once for the satellite location and once for the main school location, thereby, overstating the reported general ledger balances (unadjusted and adjusted) by \$39,470.

<sup>2</sup> Adjustments consisted of \$39,423 from inventory items received after the cut-off date, but before June 30, 2015, and \$(2,562) in department count adjustments.

<sup>3</sup> Adjustment consisted of \$296 from inventory items received after the cut-off date, but before June 30, 2015.

<sup>4</sup> Adjustments to the general ledger consisted of \$(2,198) for diesel fuel, \$4,045 for unleaded fuel, \$(157,288) for repair parts and \$(5,217) for tires and tubes. Most of the adjustments were attributed to work orders completed but not closed as of June 30, 2015 due to funding being depleted.

Composition of Inventory as of June 30, 2015



## **RESULTS OF THE AUDIT**

### **INVENTORY OBSERVATIONS AND RECONCILIATION OF PHYSICAL COUNTS WERE SATISFACTORY AT ALL DEPARTMENTS AND UNITS**

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

The annual physical inventory count of the public warehouse inventory was conducted by F&N staff and observed by the Office of Management and Compliance Audits. During our observation, we test-counted \$309,233 or 100% of the warehoused inventory on hand. Our counts resulted in no significant adjustments to the warehouse inventory. We obtained positive confirmations for 100% of the \$1,895,382 of inventory located at the food processing plants. The process of reconciling the inventory records to the general ledger disclosed that the F&N ending inventory balance reported in the unaudited Annual Financial Report was overstated by \$39,470 due to the duplication of some school cafeteria inventories. We have determined that this amount is not material to F&N's ending inventory balance or to the inventory value reported in the unaudited Annual Financial Report and have discussed the matter with management for their follow-up.

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

The annual physical inventory count was conducted on June 30, 2015. Using Cumulative Monetary Amount (CMA) sampling methodology with a confidence level of 95%, we test-counted \$1,661,734 and an additional \$33,624, randomly selected items, for a total of \$1,695,358 or 68% 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 \$(2,562) resulting from its count of the inventory. Adjustments of \$39,423 were also made to the perpetual inventory records for stock items received between the cut-off and year-end dates. The process of reconciling the perpetual inventory to the general ledger resulted in an adjustment of \$(6,242). The associated inventory items were subject to our counting procedures. We concluded that the \$2,505,038 in 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 30, 2015. Using CMA sampling methodology with a confidence level of 95%, we test-counted \$724,101 as well as an additional \$13,166, randomly selected items, for a total



of \$737,267 or 43% of the total inventory on hand. Our counts resulted in no adjustments to the perpetual inventory records. There were adjustments totaling \$296 to the perpetual inventory for stock items received between the cut-off and year-end dates. In addition, an adjustment of \$(2,757) was required to adjust the general ledger balance (\$1,707,736) as of June 30, 2015, to the perpetual inventory records after our counts. We concluded that the \$1,704,979 in inventory was accurately reported in the District's unaudited Annual Financial Report, in all material respects.

### **Department of Transportation**

The annual physical inventory counts were conducted on June 30, 2015. Using CMA sampling methodology with a confidence level of 95%, we test-counted \$203,321 of inventory, as well as an additional \$15,201 randomly selected items and \$410,413 of fuel inventory for a total of \$628,935 or 43% of the total inventory on hand. The process of reconciling the perpetual inventory to the general ledger resulted in net adjustments of \$(160,658). Our audit disclosed that a substantial portion of these adjustments were attributed to the use of inventory parts and supplies in vehicle work orders completed as of June 30, 2015, the value of which was not posted to the general ledger due to lack of funds. We have shared our concerns about these adjustments with management for their follow-up and for them to develop measures to eliminate the need for similar adjustments in the future. We concluded that the \$1,463,996 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, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

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**INTERNAL AUDIT REPORT**

**Audit of Inventories as of June 30, 2015**



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