

Internal Audit Report

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



AUDIT OF INVENTORIES AS OF JUNE 30, 2011



Inventory observations and physical counts were satisfactory at the various departments and units. The inventories were fairly stated, in all material respects, in the unaudited Annual Financial Report.

December 2011

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Ms. Perla Tabares Hantman, Chair
Dr. Lawrence S. Feldman, Vice Chair
Dr. Dorothy Bendross-Mindingall
Mr. Carlos L. Curbelo
Mr. Renier Diaz de la Portilla
Dr. Wilbert "Tee" Holloway
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Ms. Raquel A. Regalado

Mr. Alberto M. Carvalho
Superintendent of Schools

Mr. Jose 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
Jose F. Montes de Oca, CPA

Miami-Dade County School Board

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Raquel A. Regalado

November 16, 2011

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 FY 2011-12 Audit Plan, we have audited the inventory balances as reported in the unaudited Annual Financial Report for the fiscal year ended June 30, 2011 for the following departments/units:

- Textbook Support Services
- 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.

Year-end inventories decreased 23% from \$16.8 million at June 30, 2010 to \$13 million at June 30, 2011. The prior year's audit finding was resolved and process controls over the five inventories were satisfactory. There were certain inconsequential matters, which came to our attention during our audit that were deemed non-reportable and were discussed with management for their information and follow-up.

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

Sincerely,



Jose F. Montes de Oca, CPA
Chief Auditor

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, 2011 AND 2010	8
EXHIBIT B – ANALYSIS OF YEAR-TO-YEAR CHANGES IN INVENTORY BALANCES FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010	9
EXHIBIT C – ANALYSIS OF INVENTORY RESULTS AND COMPOSITION FOR THE FISCAL YEAR ENDED JUNE 30, 2011.....	10
RESULTS OF THE AUDIT	
Summary of Inventory Observations, Counts and Reconciliation	11

EXECUTIVE SUMMARY

Based on our audit, we concluded that year-end inventories of \$13 million at June 30, 2011 were fairly stated, in all material respects, in the unaudited Annual Financial Report.

The following summarizes our findings:

- Audit test counts at Textbook Support Services, 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. Notwithstanding this general agreement, there were other matters that came to our attention, which were deemed non-reportable because they were immaterial and inconsequential. These matters were nevertheless discussed with management for their information and follow-up.
- Over the previous five consecutive fiscal years ended June 30, 2010, there were significant differences between the balances recorded in Transportation's perpetual inventory management system (Transman) and the general ledger at year-end. Through their diligent effort, Transportation's management and staff, along with staff from General Accounting worked to identify and reconcile those balances throughout the year. The variances noted at year-end were deemed to be inconsequential. Therefore, the prior year's audit finding is deemed to be corrected, in all material respects.
- In our prior year's audit report, we noted that General Accounting did not properly accrue P-card expenditures to the Transportation parts and supplies inventory, and recommended that they appropriately record required accruing entries, as needed. We did not note any instances of this condition during our current audit. Therefore, the prior year's audit finding is deemed to be corrected, in all material respects.

INTERNAL CONTROLS

Our overall evaluation of internal controls over the district's inventories management practices is summarized in the table below. The following index is provided to assist with the analysis of the table.

B = Textbook Support Services
 F = Food and Nutrition
 S = Stores and Mail Distribution
 M = Maintenance Materials Management
 T = Department of Transportation

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

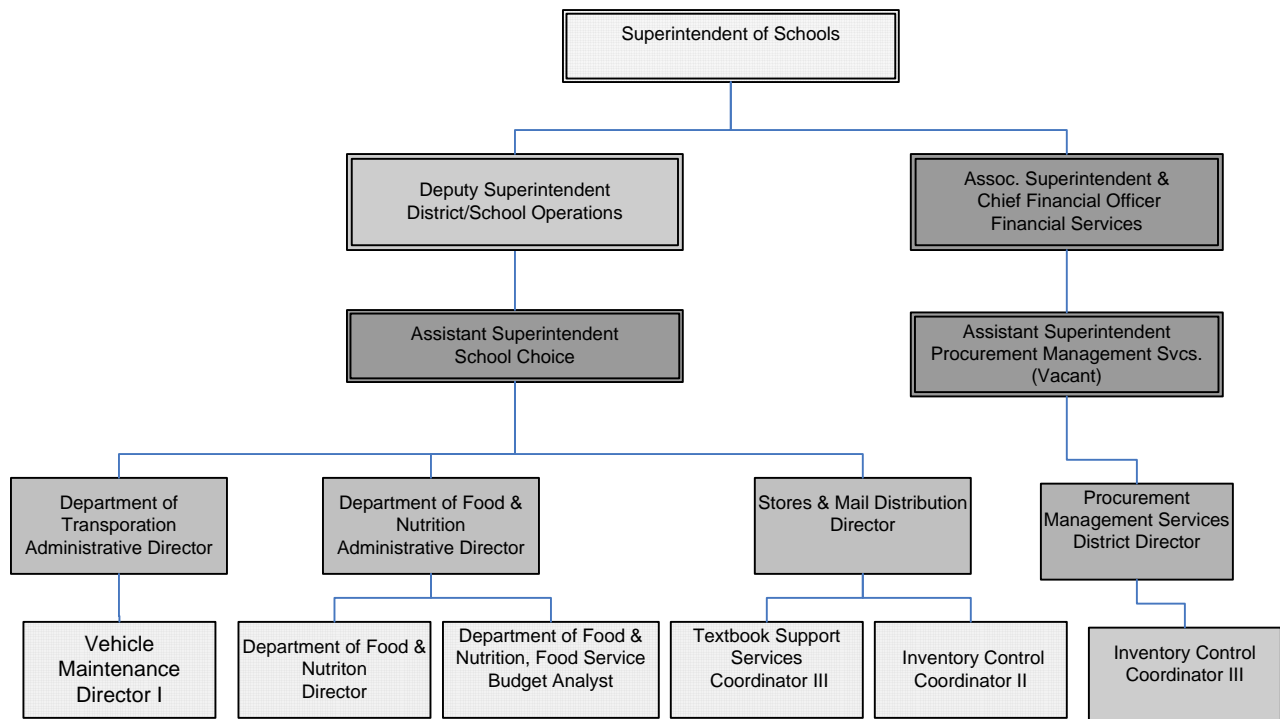
INTERNAL CONTROLS LEGEND			
CRITERIA	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE
Process Controls	Effective	Opportunities exist to improve effectiveness.	Do not exist or are not reliable.
Policy & Procedures Compliance	In compliance	Non-Compliance Issues exist.	Non-compliance issues are pervasive, significant, 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

Miami-Dade County Public Schools maintains inventories of food, textbooks, parts, equipment, curriculum materials, and supplies in order to facilitate the operation of the schools and other system-wide needs. The food inventory is accounted for in the Food Service Fund, a Special Revenue Fund. The textbook inventory is accounted for in the General Fund along with the other inventories.

The overall responsibility for the inventories has been assigned to District/School Operations and Financial Services, as depicted in the partial organizational chart below:

PARTIAL ORGANIZATIONAL CHART



Textbook Support Services

Textbook Support Services, as part of Stores and Mail Distribution (S&MD), coordinates with the schools the purchasing of the State of Florida's adopted textbooks and other instructional materials from the Florida School Book Depository (FSBD). They monitor the textbook account activity generated by school requisitions and instructional material purchases made from FSBD. The FSBD is the principal source from which schools requisition State-adopted textbooks and other instructional materials, and where requisitions are initially reviewed for accuracy and funds availability. Each school or location makes its purchases from the SAP online catalogs. The SAP system compiles the district-wide textbook orders, as was done by the Textbook Ordering System in previous years, and the textbook orders are electronically transmitted to the FSBD. Stores and Mail Distribution is responsible for receiving, storing and delivering the instructional materials to the schools. Textbook Support Services operates in work areas within the S&MD warehouse, located at 7001 S.W. 4th Street, Miami, Florida.

A perpetual inventory is not maintained for textbooks, since they are ordered in advance during the months of April through June, but paid out of the subsequent year's budget, as allowed by Florida Statutes. This is also done to satisfy the administration's intent of ordering the books sufficiently in advance, so that students will have their textbooks on-hand by school opening in August. The textbooks are distributed to the schools, but remain unused until the following fiscal year. They are carried as inventory, at cost, at the end of the fiscal year for financial statement reporting purposes, in compliance with generally accepted accounting principles. A Textbook Support Services Coordinator III was in charge of the inventory counting process.

Department of Food and Nutrition

The Department of Food and Nutrition (F&N) has the responsibility of providing food services for all district 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 US Foodservice, the vendor providing contracted delivery and storage facilities, while supplies are stored at the S&MD warehouse. Processed and purchased foods are also stored at the schools and inventory records are

maintained through an automated perpetual inventory system. The Department also maintains manual inventory records for both purchased foods and commodities, overall. Commodities stored in bulk are recorded through an automated perpetual inventory system maintained by US Foodservice. Both the Department's records and US Foodservice records are reconciled monthly. Eighty-five (85%) percent of the inventory is commodity foods donated by the federal government, while the remaining 15% 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 inventory is valued using the weighted average method.

A Department of Food and Nutrition, Director of Food and Menu Management was in charge of the inventory counting and ordering process, and a Food Service Budget Analyst was in charge of the reconciliation process.

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. 4th Street, Miami, Florida. A satellite warehouse, located at 12525 N.W. 28th Avenue, Miami, Florida is also maintained to temporarily store large purchases of new equipment and supplies, which are used to furnish newly constructed and renovated schools; and used surplus equipment pending sale at a public auction. These equipment and supplies are not included as part of the inventory. The inventory is valued using the weighted average method.

S&MD also operates the mail service for the school system, and stores and distributes textbooks. S&MD maintains a fleet of 32 trucks and vans that are used to deliver supplies to various school sites and district locations. An Inventory Control Coordinator II was in charge of the inventory counting process.

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, 2011, there were two locations for storing inventory. Most of the inventory is stored at the Central Warehouse located at 12525 N.W. 28th

Avenue, Miami, Florida. Small inventories of selected items are also stored at the Coral Reef Maintenance complex located at 15301 S.W. 117th Avenue, Miami, Florida. The inventory is valued using the weighted average method.

MMM maintains a fleet of 19 vehicles that are used to deliver supplies, parts and equipment to Maintenance satellite locations and schools to support Zone Mechanics. A MMM Coordinator III was in charge of the inventory count process.

Department of Transportation

The M-DCPS Department of Transportation (DOT) operates a fleet of approximately 1,400 school buses from nine terminals to transport the students of the school system. In addition, approximately 1,700 vehicles from DOT, S&MD, Food and Nutrition, Maintenance, MMM, Information Technology Services (ITS), School Police, and various other district offices are serviced at these terminals. Monthly safety inspections are performed on 442 additional private school buses 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 all nine DOT terminals and one Maintenance location. While Maintenance is responsible for the custody of the fuel and dispensing equipment at the latter location, as well as 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. However, issues that may arise with equipment or the fuel management system are addressed by DOT.

Additionally, inventories of oil, replacement parts, and tires are maintained at eight of the nine terminals. The majority of replacement parts, including tires, are stored at the Central Warehouse located at 11601 S.W. 160th Street, Miami, Florida. The inventories are valued using the weighted average method. A Vehicle Maintenance Director I was in charge of the inventory counting process.

OBJECTIVES, SCOPE AND METHODOLOGY

In accordance with the FY 2011-12 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, 2011 and the related accounting records, for the purpose of determining the inventory values of the following departments/units:

- Textbook Support Services
- 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 physical inventory results at year-end.

We conducted our 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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. In addition, this audit included an assessment of applicable internal controls.

EXHIBIT A**STATEMENTS OF INVENTORIES PER UNAUDITED ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010¹**

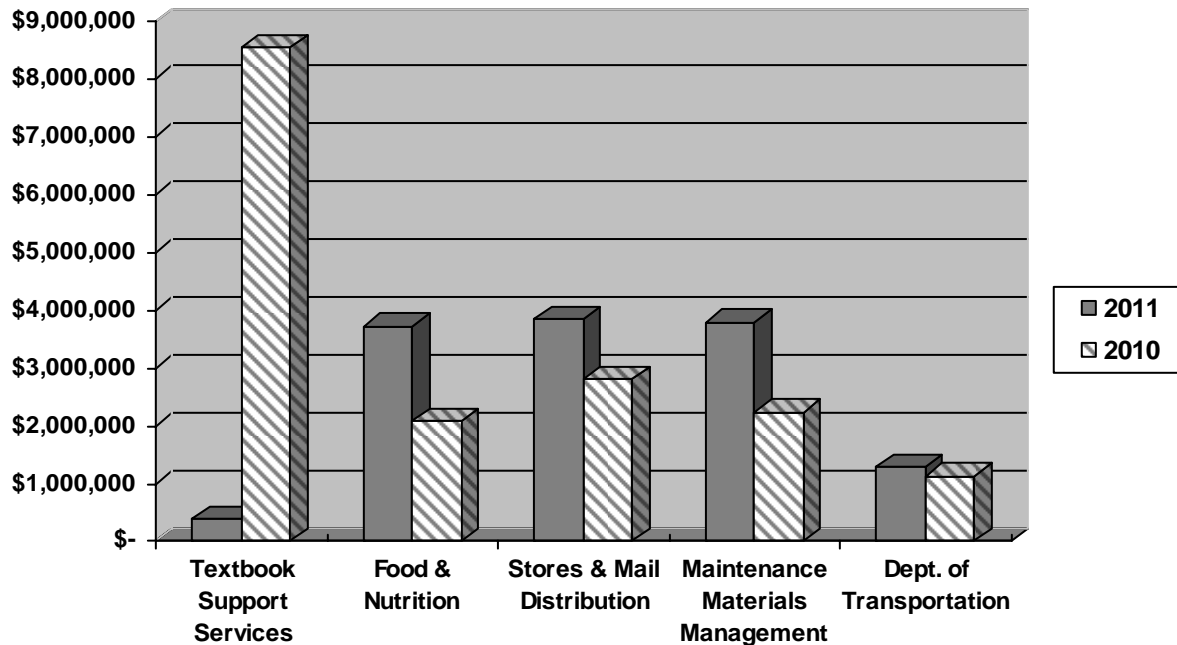
	<u>June 30, 2011</u>	<u>June 30, 2010</u>
Textbook Support Services	<u>\$ 394,044</u>	<u>\$ 8,550,963</u>
Food and Nutrition²		
Commodities – Processing Plant	3,151,421	1,315,162
Public Warehouse	42,112	110,602
Schools	55,332	99,475
Purchased Food Schools	291,934	326,873
Processed Food Schools	9,665	27,460
Non-Food Supplies Schools	172,417	203,114
Total Food and Nutrition	<u>3,722,881</u>	<u>2,082,686</u>
Stores and Mail Distribution³	<u>3,837,087</u>	<u>2,814,287</u>
Maintenance Materials Management		
Materials, Parts and Supplies	3,796,083	2,240,593
Manufactured Stock	-	93
Total Maintenance Materials Management	<u>3,796,083</u>	<u>2,240,686</u>
Transportation		
Parts	691,267	660,107
Fuel	508,036	381,882
Tires and Tubes	80,554	92,059
Total Transportation	<u>1,279,857</u>	<u>1,134,048</u>
Total Inventory	<u>\$13,029,952</u>	<u>\$16,822,670</u>

¹ Please refer to EXHIBIT B – Analysis of Year-to-Year Changes in Inventory Balances for explanations on the changes in inventory balances.

² The inventory for the Department of Food & Nutrition was reported as part of the Special Revenue Fund. The other inventories were reported in the General Fund.

³ Included in inventory at the S&MD warehouse are other non-food supply items such as trays, forks, napkins, and cleaning supplies.

**ANALYSIS OF YEAR-TO-YEAR CHANGES IN INVENTORY BALANCES
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010**



Textbook Support Services – The \$8.1 million or 95% decrease in textbook inventory as of June 30, 2011 was due to the Administration’s decision to delay the ordering of textbooks until near the close of the fiscal year. As such, only one major textbook order was placed prior to year-end. Textbook orders during July and August, subsequent to year-end, totaled \$6.7 million.

Food and Nutrition – The \$1.6 million or 79% increase in food inventory as of June 30, 2011 resulted from the U.S. Department of Agriculture shipping a large quantity (\$6 million) of donated commodities to food processors, for the benefit of M-DCPS, during the second half of the fiscal year. In the prior year, that shipment was made during the first half of the fiscal year. Approximately \$2 million of that shipment remained in inventory as of June 30, 2011.

Stores and Mail Distribution – The \$1 million or 36% increase in supplies inventory as of June 30, 2011 resulted from the following: 1) \$145,000 paper stock with overall reduced demand; 2) \$163,000 cafeteria supplies purchased through an expiring bid to lock in prices and ensure availability for opening of school demands; 3) \$200,000 quarantined trash can liners that do not meet specification; and 4) larger quantities of stock being inventoried to compensate for the longer lead time required to process an order, due to recent reductions in force.

Maintenance Materials Management – The \$1.6 million or 69% increase in materials, parts and equipment inventory as of June 30, 2011 resulted from larger quantities of stock being inventoried to compensate for the longer lead time required to process an order, due to recent reductions in force.

Department of Transportation – The \$146,000 or 13% increase in inventory as of June 30, 2011 resulted mostly from the increase in fuel cost over the prior year.

**ANALYSIS OF INVENTORY RESULTS AND COMPOSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

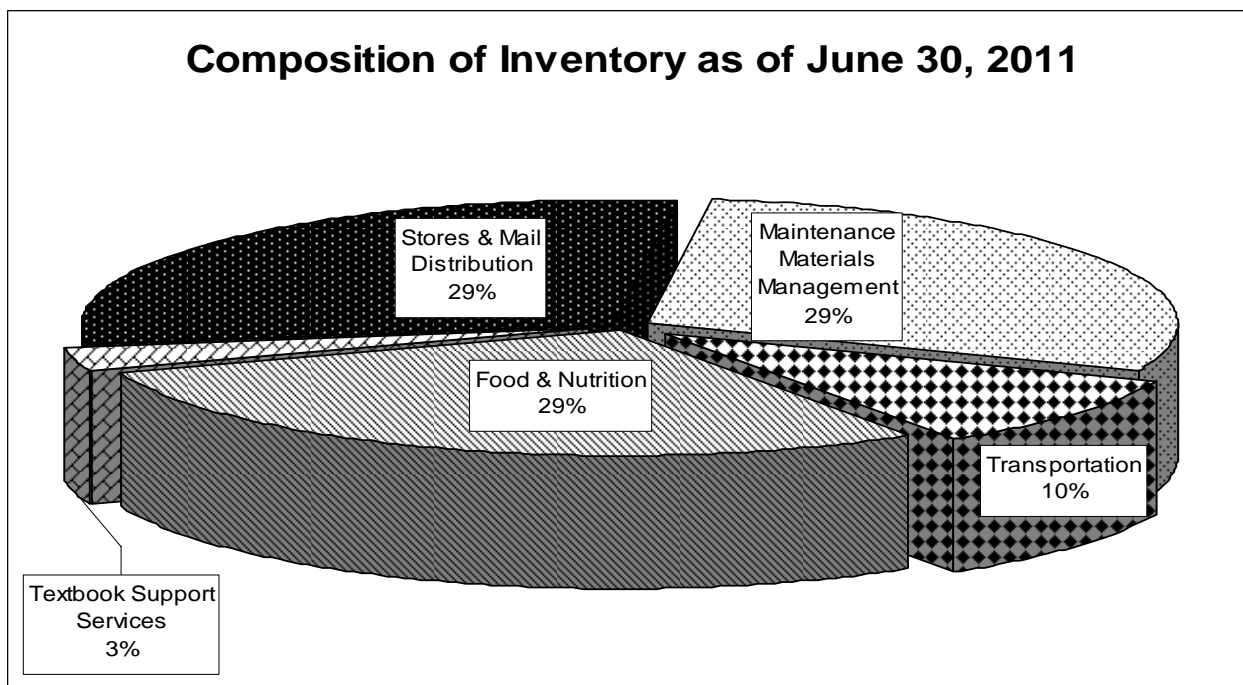
Department/Unit	Perpetual Inventory	Adjustment to Perpetual	General Ledger June 30, 2011
Textbook Support Services ¹	\$ -	\$ 394,044	\$ 394,044
Food and Nutrition ²	3,722,615	266	3,722,881
Stores and Mail Distribution ³	3,805,338	31,749	3,837,087
Maintenance Materials Management ⁴	3,781,216	14,867	3,796,083
Transportation ²	<u>1,279,786</u>	<u>71</u>	<u>1,279,857</u>
Total Inventory	<u>\$12,588,955</u>	<u>\$440,997</u>	<u>\$13,029,952</u>

¹ No perpetual inventory system is maintained for textbooks.

² Adjustment to perpetual was immaterial.

³ Adjustments consisted of \$31,815 from activity after the cut-off date and \$(66) in department count adjustments.

⁴ Adjustments consisted of \$14,867 in inventory received after the cut-off date, but does not include \$180 in department count adjustments uncovered during the annual physical inventory count.



RESULTS OF THE AUDIT

SUMMARY OF INVENTORY OBSERVATIONS, COUNTS AND RECONCILIATION

Textbook Support Services

The results of our test counts and unit's physical inventory counts were in agreement with the year-end textbook inventory reported as part of General Fund inventory balance. The value of the textbooks on-hand at the S&MD warehouse at June 30, 2011 was \$394,044, of which we test-counted \$303,971 or 77%. Our tests showed that the inventory was accurately reported in the district's unaudited Annual Financial Report, in all material respects.

During our audit, there were other matters, which were deemed non-reportable because they were inconsequential that came to our attention. These were nevertheless discussed with management for their information and follow-up.

Department of Food and Nutrition

The annual physical inventory count of the public warehouse inventory was conducted by F&N staff. No significant adjustments were required. We test-counted the physical inventory amounting to \$31,308 at selected schools and found net variances of \$(227). We obtained positive confirmations for 100% of the \$3,151,421 located at the food processing plants. We concluded that the \$3,722,881 in inventory was accurately reported in the district's unaudited Annual Financial Report.

Stores and Mail Distribution

The annual physical inventory count was conducted on June 30, 2011. Using Cumulative Monetary Amount (CMA) sampling with a confidence level of 95%, we test-counted \$2,543,556 or 66% of the total inventory value. Our counts resulted in net adjustments of \$(966) to the perpetual inventory records. The department also made net adjustments of \$32,714 to the perpetual inventory, for net activities occurring between the cutoff and year-end dates, which were subject to our counting procedures. We concluded that the \$3,837,087 in inventory was accurately reported in the district's unaudited Annual Financial Report, in all material respects.

During our audit, there were other matters that came to our attention, which were deemed non-reportable because they were immaterial and inconsequential.

These were nevertheless discussed with management for their information and follow-up.

Maintenance Materials Management

The annual physical inventory count was conducted on June 30, 2011. Using Cumulative Monetary Amount (CMA) sampling with a confidence level of 95%, we test-counted \$1,739,905, as well as an additional \$22,703, randomly selected, for a total of \$1,762,608 or 46% of the total inventory value. Our counts resulted in an inconsequential adjustment of \$180 to the perpetual inventory records. However, there was an adjustment of \$14,867 for goods received after the inventory count cutoff date that was subject to our counting procedures. In addition, net adjustments of \$(74,098) were required to adjust the general ledger balance as of June 30, 2011 (\$3,870,181) to the perpetual inventory records after our count. We concluded that the \$3,796,083 in 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 30, 2011. Using Cumulative Monetary Amount (CMA) sampling with a confidence level of 95%, we test-counted \$132,742, as well as an additional \$518,327, randomly selected, for a total of \$651,069 or 51% of the total inventory value. There were no adjustments to the perpetual inventory records resulting from our counts. However, the department made an inconsequential adjustment of \$71, for net activities occurring between the cutoff and year-end dates, to the perpetual inventory, which was subject to our counting procedures. In addition, net adjustments of \$(8,758) were required to adjust the general ledger balances as of June 30, 2011 to the perpetual inventory records after our count. We concluded that the \$1,279,857 in inventory was accurately reported in the district's unaudited Annual Financial Report, in all material respects.

Over the previous five consecutive fiscal years ended June 30, 2010, there were significant differences between the balances recorded in Transportation's perpetual inventory management system (Transman) and the general ledger at year-end. Through their diligent effort, Transportation's management and staff, along with staff from General Accounting have worked to identifying and reconciling those balances throughout the year. The variances noted at year-end were deemed inconsequential; therefore, the prior year's audit finding is deemed to have been corrected, in all material respects.

MIAMI-DADE COUNTY PUBLIC SCHOOLS 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.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 205.07 (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.

Revised: (07-11)

INTERNAL AUDIT REPORT

Audit of Inventories as of June 30, 2011



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