

Internal Audit Report



Audit of Inventories As of June 30, 2009



Inventory observations and physical counts were satisfactory at the various departments and units, but unexplained inventory variances continue to exist in Transportation.

December 2009

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Superintendent of Schools

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Chief Auditor
Office of Management and Compliance Audits

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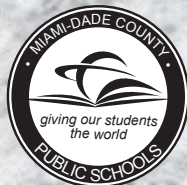
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Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

Miami-Dade County School Board

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November 10, 2009

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

Ladies and Gentlemen:

In accordance with the FY 2008-09 Audit Plan, we have examined the inventory balances as reported in the Annual Financial Report for the fiscal year ended June 30, 2009 for the following departments/units:

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

Year-end inventories decreased 25% from \$19.6 million at June 30, 2008 to \$14.7 million at June 30, 2009.

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, and to the amounts reported in the Annual Financial Report. In our opinion, the inventories were fairly stated in the Annual Financial Report.

While controls were mostly good, some of the processes involved in reconciling the inventory of the Department of Transportation should be improved. We have reported the condition and made recommendations for improvement in our detailed finding.

We have discussed our findings and recommendations with management. The response from management addressing our findings and recommendations is included. 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
Office of Management and Compliance Audits

TABLE OF CONTENTS

	Page Number
EXECUTIVE SUMMARY	1
INTERNAL CONTROLS	2
BACKGROUND	3
PARTIAL ORGANIZATIONAL CHART	3
OBJECTIVES, SCOPE, AND METHODOLOGY	7
EXHIBIT A – STATEMENTS OF INVENTORIES PER ANNUAL FINANCIAL REPORT FOR THE FISCAL YEARS ENDED JUNE 30, 2009 AND 2008	8
EXHIBIT B – ANALYSIS OF INVENTORY RESULTS FOR THE FISCAL YEAR ENDED JUNE 30, 2009.....	9
FINDINGS AND RECOMMENDATIONS	
1. Inventory Observations and Physical Counts Were Satisfactory at Various Departments and Units	10
2. Unexplained Inventory Variances Continue To Exist In Transportation	12
APPENDIX – Management’s Response	14

EXECUTIVE SUMMARY

Based on our audit, we concluded that year-end inventories of \$14.7 million at June 30, 2009 were fairly stated in the Annual Financial Report.

The following summarizes our findings:

- Audit test counts and procedures at Textbook Support Services, the Department of Food and Nutrition, Stores and Mail Distribution, and Maintenance Materials Management verified the amount reported in the District's records and reported in the District's Annual Financial Report.
- During the year, the Department of Transportation performed monthly reconciliations between its perpetual inventory and the inventory reported in the general ledger. However, unexplained variances remain on these reconciliations, which resulted in accounting adjustments of approximately (\$51,000) for tires and \$37,000 for parts as of June 30, 2009. Our tests indicate that despite these adjustments, the inventory as stated in the District's Annual Financial Report is fairly stated in all material respects.

INTERNAL CONTROLS

Our overall assessment 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 = 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		

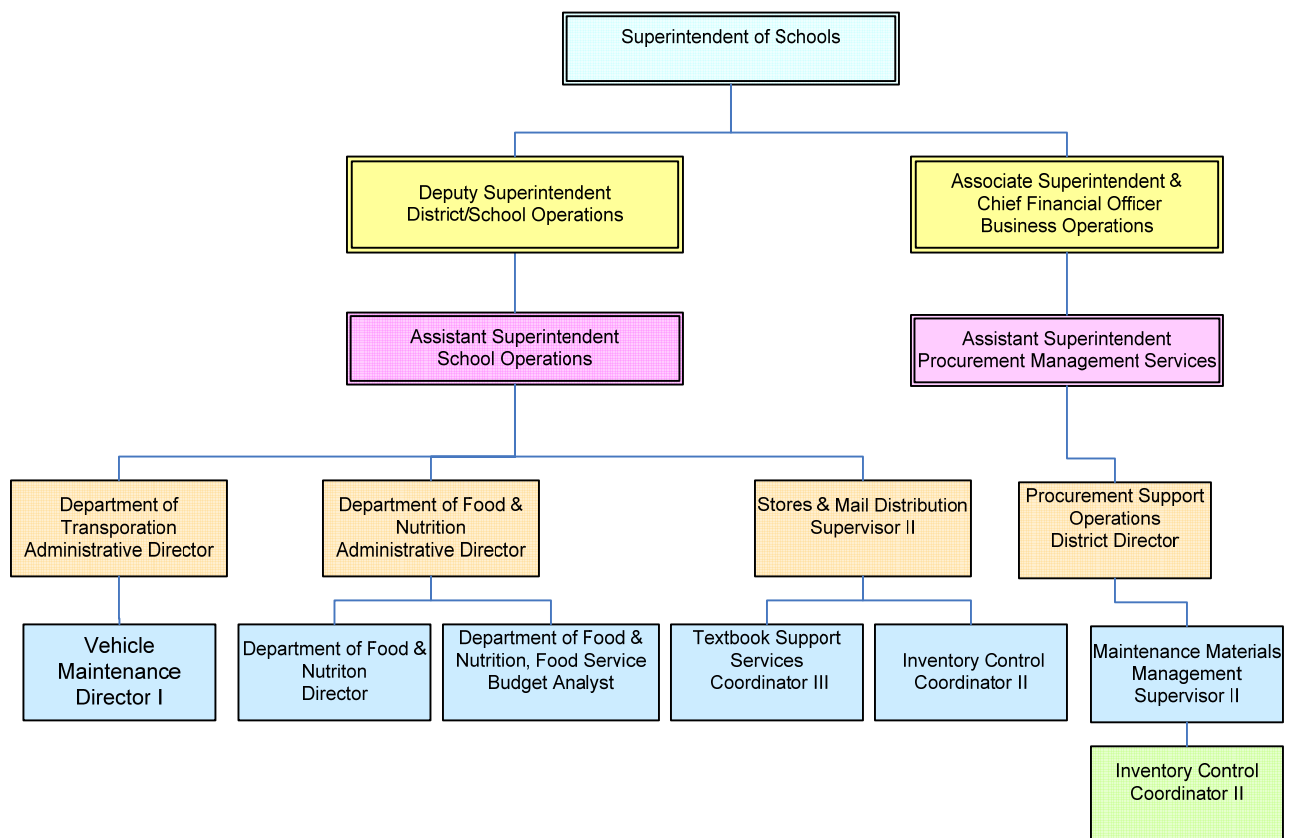
INTERNAL CONTROLS LEGEND			
CRITERIA	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE
Process Controls	Effective	Opportunities exist to improve effectiveness.	Do not exist or are not reliable.
Policy & Procedures Compliance	In compliance	Non-Compliance Issues exist.	Non-compliance issues are pervasive, significant,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

The Miami-Dade County Public Schools maintains inventories of food, parts, equipment, textbooks, 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. Part of the textbook inventory is accounted for in the Targeted Assistance Program Fund - American Recovery and Reinvestment Act (ARRA). The other inventories are accounted for in the General Fund.

The overall responsibility for the inventories has been assigned to District/School Operations and Business Operations 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. It is the principal source from which schools requisition state-adopted and other instructional materials, and where requisitions are initially reviewed for accuracy and funds availability. Each school enters the requisitions into the on-line Textbook Ordering System, and the system compiles the district-wide textbook orders. The textbook orders are electronically transmitted to FSBD. Stores and Mail Distribution is responsible for receiving, storing, and delivering the instructional materials to the schools. Textbook Support Services is located in the S&MD warehouse.

A perpetual inventory is not maintained for textbooks, since they are ordered in advance during the months of April through June 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 school year. They are carried as inventory 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 count 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 food and supplies, and preparing a district-wide food service program budget.

The Department maintains manual inventory records for both purchased foods and donated commodities. Commodities stored in bulk are recorded through an automated perpetual inventory system maintained by USFoodservice, the vendor providing delivery and storage facilities. In addition, the schools order processed food products on-line through USFoodservice, who then orders the products from

the various approved food processors to which district-owned commodities are directly shipped. USFoodservice then delivers the products to the schools.

Donated commodity inventories are recorded at their fair market value, provided by the Florida Department of Agriculture (FDA), at the time of donation. The Department of Food and Nutrition calculates the weighted average cost of the inventory for the perpetual inventory system. Donated food represents 78% of the inventory, while the remaining 22% is food and supplies purchased by the District. Bulk, frozen, dry commodity, canned goods, and refrigerated foods are stored at USFoodservice. A Food & Nutrition Food Service Director was in charge of the inventory count and a Food Service Budget Analyst was in charge of the inventory 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. S&MD also operates a smaller satellite warehouse, located at 50 N.W. 14th Street, Miami, which is used to temporarily store large purchases of furniture and equipment. These furniture and equipment are not included as part of the inventory. Many of these items are to be used to furnish newly constructed and renovated schools. S&MD also operates the mail service for the school system, and stores and distributes textbooks. They maintain a fleet of 41 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 count process.

Maintenance Materials Management

Maintenance Materials Management (MMM) is responsible for supplying Maintenance and Operations (Maintenance) with materials, parts, and equipment for routine maintenance and improvements to the school system's facilities. At June 30, 2009, there were two locations for storing inventory. Most of the inventory is located at the Central Warehouse at 12525 N.W. 28th Avenue, Miami. Small inventories of selected items are stored at the Coral Reef Maintenance complex, located at 15301 S.W. 117th Avenue, Miami. 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. An MMM Supervisor II was in charge of the inventory count process.

Department of Transportation

The Department of Transportation (Transportation) operates a fleet of approximately 1,600 school buses from nine terminals to transport the students of the school system. In addition and apart from its inventory management

function, Transportation services approximately 1,600 other vehicles (not school buses) from S&MD, Food and Nutrition, Maintenance, MMM, Information Technology Services (ITS), School Police, Transportation, and various other district offices at these terminals. They also perform monthly safety inspections on an additional 372 private school buses contracted for student routing and/or activity trips.

To service the buses, trucks, and other vehicles, inventories of fuel are maintained at all nine terminals and inventories of oil, replacement parts, and tires are maintained at eight of the nine terminals. The majority of replacement parts, including tires, are located in the Central Warehouse at 11601 S.W. 160th Street, Miami. A Vehicle Maintenance Director I was in charge of the inventory count process.

OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the FY 2008-09 Audit Plan for the Office of Management and Compliance Audits, we have examined the inventory balances as reported in the District's Annual Financial Report, issued by the Office of the Controller, for the fiscal year ended June 30, 2009, 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 included observing the departments'/units' year-end inventory-taking process and comparing the results with the amounts reported in the Annual Financial Report. In addition, we observed the departments'/units' cycle counts, on a sample basis, to verify that management is maintaining the accuracy of the perpetual inventory system. The inventories and related records are the responsibility of management. 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. 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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions, based on our audit objectives. Our audit included an assessment of applicable internal controls.

EXHIBIT A

**STATEMENTS OF INVENTORIES PER ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEARS ENDED JUNE 30, 2009 AND 2008**

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Textbook Support Services¹	<u>\$ 5,910,311</u>	<u>\$10,189,453</u>
Food and Nutrition¹		
Commodities		
Public Warehouse	238,145	421,197
Schools	117,749	191,099
Processing Plant	1,688,692	1,789,342
Processed Food		
Schools	60,697	-
Purchased Food		
Public Warehouse	-	13,991
Schools	343,739	272,616
Non-Food Supplies	158,253	129,900
Total Food and Nutrition	<u>2,607,275</u>	<u>2,818,145</u>
Stores and Mail Distribution²	<u>2,918,455</u>	<u>3,273,566</u>
Maintenance Materials Management		
Materials and Supplies	2,294,115	2,179,069
Manufactured Stock	97	113
Total Maintenance Materials Management	<u>2,294,212</u>	<u>2,179,182</u>
Transportation		
Parts	525,078	446,464
Fuel ³	384,949	652,561
Tires and Tubes	31,398	27,208
Total Transportation	<u>941,425</u>	<u>1,126,233</u>
Total Inventory	<u>\$14,671,678</u>	<u>\$19,586,579</u>

¹ The inventory for the Department of Food & Nutrition and part of Textbook Support Services inventory were reported in the Special Revenue Fund and Targeted Assistance Program Funds, respectively, while the other inventories were reported in the General Fund.

² Included in inventory at the S&MD warehouse are other non-food supply items such as trays, forks, napkins, and cleaning supplies.

³ Includes \$24,977 in fuel located at Maintenance Service Center 4 and used by Maintenance.

EXHIBIT B

**ANALYSIS OF INVENTORY RESULTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

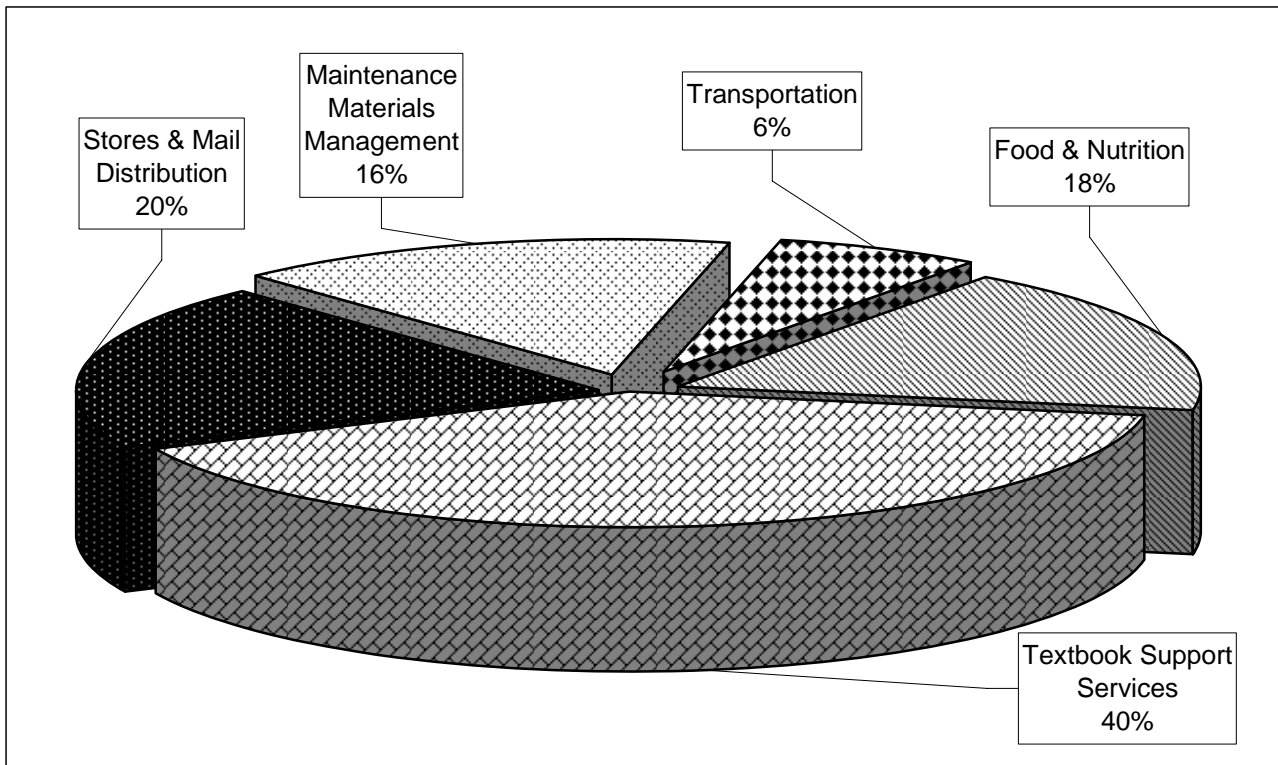
Department/Unit	Perpetual Inventory	Adjustments to Perpetual	General Ledger 6/30/09
Textbook Support Services ¹	\$ -	\$ 5,910,311	\$ 5,910,311
Food and Nutrition	2,607,275	-	2,607,275
Stores and Mail Distribution ²	2,822,460	95,995	2,918,455
Maintenance Materials Management ³	2,275,670	18,542	2,294,212
Transportation ⁴	941,425	-	941,425
Total Inventory	\$ 8,646,830	\$ 6,024,848	\$ 14,671,678

¹No perpetual inventory system is maintained for textbooks.

²Adjustments consisted of \$96,219 received after the cut-off date and (\$224) withdrawn stock during inventory period.

³Adjustments consisted of \$17,778 in inventory received after the cut-off date and \$764 in department count adjustments.

⁴The general ledger balance includes an accounting adjustment of (\$13,604) to agree the physical inventory balance to perpetual. Of this adjustment, \$37,461 for parts and (\$51,065) for tires were not specifically identified by DOT.



FINDINGS AND RECOMMENDATIONS

1. INVENTORY OBSERVATIONS AND PHYSICAL COUNTS WERE SATISFACTORY AT VARIOUS DEPARTMENTS AND UNITS

Textbook Support Services

The results of our test counts and physical inventory counts were in agreement with the year-end textbook inventory reported as part of general fund inventory balance and the Targeted Assistance Program Funds – American Recovery and Reinvestment Act in the District’s Annual Financial Report. The value of the textbooks on-hand at the S&MD warehouse at June 30, 2009 was \$5,910,311, of which we test-counted \$5,483,510 or approximately 93%. Our tests showed that the inventory was accurately reported in the District’s Annual Financial Report.

Department of Food and Nutrition

The annual physical inventory count was conducted on June 30, 2009. The total public warehouse inventory amounting to \$238,145 was counted. No adjustments were required. We obtained positive confirmations for 100% of the \$1,688,692 located at the food processing plants. Our audit concluded that the \$2,607,275 in inventory was accurately reported in the District’s Annual Financial Report.

Stores and Mail Distribution

Warehouse staff conducts physical cycle counts on a daily basis. The Office of Management and Compliance Audits made an unannounced visit during the year to verify that cycle counts were being performed and the perpetual inventory records were being adjusted as required.

The annual physical inventory count was conducted on June 30, 2009. Using Cumulative Monetary Amount (CMA) sampling with a confidence level of 95%, we test-counted \$1,919,852 or 66% of the total inventory value. Our counts resulted in no adjustments to the perpetual inventory records; however, there was an inconsequential adjustment of (\$224) resulting from stock issued after the cut-off date and another adjustment of \$96,219 for goods received after the inventory count cutoff date. We concluded that the \$2,918,455 in inventory was accurately reported in the District’s Annual Financial Report.

Maintenance Materials Management

Warehouse staff conducts physical cycle counts on a daily basis. The Office of Management and Compliance Audits made an unannounced visit during the year to verify that the cycle counts were being performed and the perpetual inventory records were being adjusted as required.

The annual physical inventory count was conducted on June 30, 2009. Using Cumulative Monetary Amount (CMA) sampling with a confidence level of 95%, we test-counted \$785,687 or 34% of the total inventory value. The Department's counts after cut-off, but prior to the audit count, resulted for the need to adjust the perpetual inventory system by \$764. In addition, there was an adjustment of \$17,778 for goods received after the inventory count cutoff date. We concluded that the \$2,294,212 in inventory was accurately reported in the District's Annual Financial Report.

RECOMMENDATION

1.1 None

2. UNEXPLAINED INVENTORY VARIANCES CONTINUE TO EXIST IN TRANSPORTATION

Since last year's inventory audit, Transportation personnel continue in their attempts to reconcile its perpetual inventory to the general ledger balance. During the 2007-08 fiscal year, Transportation initiated monthly reconciliations for the first time since changing its inventory management system from COMPASS to Transman in January 2006.

Notwithstanding these efforts, Transportation continues to experience unexplained variances between the inventory recorded in the Transman system, (the perpetual inventory system) and the inventory recorded in the general ledger. As of June 30, 2009, the variance between the perpetual parts inventory and the general ledger was approximately \$37,000, down from \$126,000 at June 30, 2008. The variance between the perpetual tires and tubes inventory and the general ledger, as of June 30, 2009, was approximately (\$51,000), up from (\$31,000) at June 30, 2008.

RECOMMENDATION

2.1 Transportation must make a more concerted effort to reconcile these differences and should continue to test a sample of all inventory transactions to identify all reconciling transaction types. Once identified, Transportation should account for these types of transactions on its periodic reconciliations.

Responsible Department: Department of Transportation

Management Response: As in previous years, Transportation staff has been capturing the differences between the fleet management system (TRANSMAN) and the general ledger as unpaid purchase orders pending posting on the general ledger. All purchase orders are eventually recorded on the general ledger and should reconcile at fiscal year end. As in previous years, the differences reported in this year's audit are as a result of several ongoing issues that DOT staff has been working to correct. These issues are:

- The Average Cost calculation established by the district has been programmed into TRANSMAN system. However, the system does not consider the average cost at a global level but recalculates average cost every time it detects movements of inventory items created as charges, credit, purchases, and transfers between parts

satellites. These up and down fluctuations in cost are extremely difficult to track.

- A flaw in the software (TRANSMAN), which was reported in last year's response, has been charging the PARTS funding structure whenever TIRES were being disbursed. This eventually added up to \$48,801.00 of TIRES that had been wrongly charged out as PARTS.
- A personnel investigation which was initiated in August of 2008 resulted in the arrest, conviction, and eventual resignation of an employee involved in the theft of tires.

As a result of the ongoing issues with the average cost and the flaw in the software, DOT staff requested from the software vendor to change the process by which the average cost is calculated in TRANSMAN, and eliminate the existing flaw in the software which had been charging inventory tires as parts.


In response, TMW systems modified a new version of the software which was released on September 15th, 2009. DOT staff has been testing this new version and has gone live as of October 30, 2009. The average cost is now calculated at a global level for all parts satellites and the flaw has been corrected. DOT staff expects that this new version of the software will remedy the problems previously identified and will continue to closely monitor the reconciliation process with the hopes of eliminating any discrepancies.


APPENDIX – Management’s Response

October 30th, 2009
JK#09-15489
(305) 234-3365

MEMORANDUM

TO: Mr. Jose Montes De Oca, Chief Auditor
Office of Audits and Investigative Affairs

VIA: Dr. Marcos Moran, Assistant Superintendent 
School Operations

FROM:  Jerry Klein, Administrative Director
Department of Transportation

SUBJECT: **REVISED AUDIT OF YEAR-END INVENTORIES – DEPARTMENT OF
TRANSPORTATION**

The Department of Transportation has reviewed the audit report and is providing a response to Audit Recommendations 2.1

RECOMMENDATION 2.1:

Transportation must make a more concerted effort to reconcile these differences and should continue to test a sample of all inventory transactions to identify all reconciling transaction types. Once identified, transportation should account for these types of transactions on its periodic reconciliations.

Management Response:

As in previous years, Transportation staff has been capturing the differences between the fleet management system (TRANSMAN) and the general ledger as unpaid purchase orders pending posting on the general ledger. All purchase orders are eventually recorded on the general ledger and should reconcile at fiscal year end. As in previous years, the differences reported in this year’s audit are as a result of several ongoing issues that DOT staff has been working to correct. These issues are:

- The Average Cost calculation established by the district has been programmed into TRANSMAN system. However, the system does not consider the average cost at a global level but recalculates average cost every time it detects movements of inventory items created as charges, credit, purchases, and transfers between parts satellites. These up and down fluctuations in cost are extremely difficult to track.
- A flaw in the software (TRANSMAN), which was reported in last year’s response, has been charging the PARTS funding structure whenever TIRES were being disbursed. This eventually added up to \$48,801.00 of TIRES that had been wrongly charged out as PARTS.
- A personnel investigation which was initiated in August of 2008 resulted in the arrest, conviction, and eventual resignation of an employee involved in the theft of tires.

As a result of the ongoing issues with the average cost and the flaw in the software, DOT staff requested from the software vendor to change the process by which the average cost is calculated in TRANSMAN, and eliminate the existing flaw in the software which had been charging inventory tires as parts.

In response, TMW systems modified a new version of the software which was released on September 15th, 2009. DOT staff has been testing this new version and has gone live as of October 30, 2009. The average cost is now calculated at a global level for all parts satellites and the flaw has been corrected. DOT staff expects that this new version of the software will remedy the problems previously identified and will continue to closely monitor the reconciliation process with the hopes of eliminating any discrepancies.

C.c.

Mr. Trevor Williams
Mr. Mike Hernandez
Ms. Teresita Rodriguez
Mr. Orlando Alonso

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.



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Audit of Inventories As of June 30, 2009