

## Miami-Dade County Public Schools



### *Internal Audit Report Audit of Inventories as of June 30, 2018*



The value of the inventories reported in the District's unaudited Annual Financial Report as of June 30, 2018, is fairly stated, in all material respects. In addition, our observations of physical inventory counts resulted in no significant adjustment to the inventory records. There were no audit findings noted during the current period.

**DECEMBER 2018**

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**Superintendent of Schools**

Mr. Alberto M. Carvalho

**Office of Management and Compliance Audits**

Ms. Maria T. Gonzalez, CPA  
Chief Auditor

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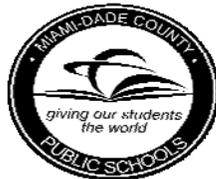
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# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**  
**Alberto M. Carvalho**

**Chief Auditor**  
**Maria T. Gonzalez, CPA**

**Miami-Dade County School Board**  
**Perla Tabares Hartman, Chair**  
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**Lubby Navarro**  
**Dr. Marta Pérez**  
**Mari Tere Rojas**

November 21, 2018

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 2017-2018 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, 2018, for the following departments/units of Miami-Dade County Public Schools (M-DCPS):

- 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, 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.

Total year-end inventories increased 15 percent from \$8.93 million at June 30, 2017, to \$10.27 million at June 30, 2018.

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

Sincerely,

Maria T. Gonzalez, CPA  
Chief Auditor  
Office of Management and Compliance Audits



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## **EXECUTIVE SUMMARY**

Every year, we perform an audit of inventories held at the four organizational units that maintain vehicles, equipment, fuel, supplies, and food inventories. Our audit supplements the work of the external auditors in their audit of the District's financial statements and is part of our 2017-2018 Fiscal Year Audit Plan.

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

We concluded that the inventory balance of \$10,274,507 reported in the unaudited Annual Financial Report as of June 30, 2018, was fairly stated, in all material respects. There was no material adjustment to the inventories resulting from our physical counts.

Other matters that came to our attention during the audit and that were deemed non-reportable, because they were immaterial or inconsequential, were nevertheless discussed with management for their information and follow-up.

## **INTERNAL CONTROLS**

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

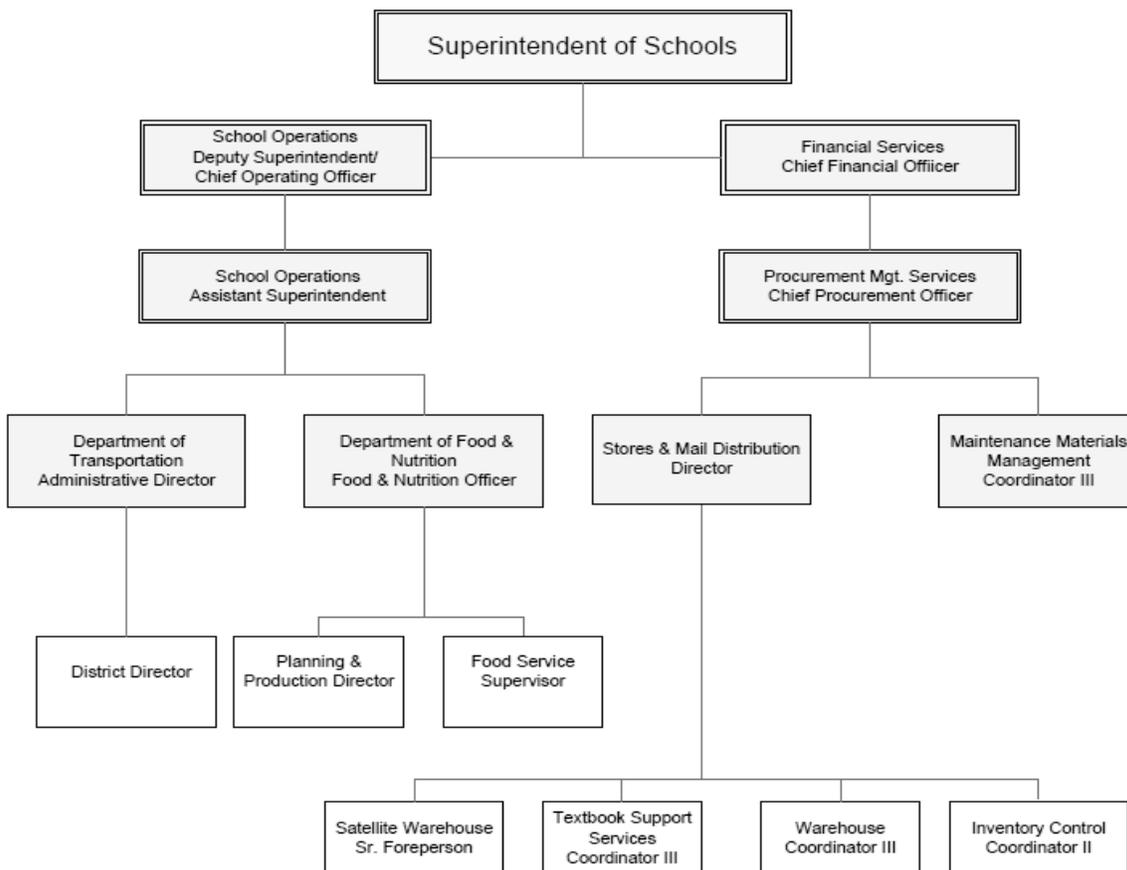
<b>INTERNAL CONTROLS LEGEND</b>			
<b>CRITERIA</b>	<b>SATISFACTORY</b>	<b>NEEDS IMPROVEMENT</b>	<b>INADEQUATE</b>
<b>Process Controls</b>	<b>Effective</b>	<b>Opportunities exist to improve effectiveness</b>	<b>Do not exist or are not reliable</b>
<b>Policy &amp; Procedures Compliance</b>	<b>In compliance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

## BACKGROUND

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

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

### PARTIAL ORGANIZATIONAL CHART



## **Department of Food and Nutrition**

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

Bulk, frozen and dry commodity, canned goods, and refrigerated foods are stored at U.S. Foods, Inc., the vendor providing contracted delivery and storage services. Non-food supplies are stored at the Stores and Mail Distribution (S&MD) warehouse. Processed and purchased foods are also stored at the schools. 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 79% of the inventory as of June 30, 2018, is commodity foods donated by the Federal government, while the remaining 21% is food and supplies purchased by the District.

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

During the 2017-2018 fiscal year, the Director of Food Service Planning and Production was in charge of the inventory counting and ordering process for food items, and the Food Service Supervisor was in charge of the reconciliation process for USDA Commodities received. The department's administrative offices are located at 7042 West Flagler Street, Miami, Florida.

## **Stores and Mail Distribution**

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 inventory is valued using the weighted average cost method. During the 2017-2018 fiscal year, the Inventory Control Coordinator II was in charge of the inventory counting process.

The main warehouse is located at 7001 S.W. 4<sup>th</sup> Street, Miami, Florida. A satellite warehouse located at 12525 N.W. 28<sup>th</sup> Avenue, Miami, Florida, is maintained to temporarily store large purchases of new equipment and furniture that are used to furnish newly constructed and renovated schools. In addition, it temporarily houses used surplus equipment pending sale at public auction. Equipment and furniture stored at the satellite location are not included in the year-end inventory.

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 District 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. The Textbook Support Services Coordinator III is typically in charge of the textbook 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 with materials, parts, and equipment for routine maintenance and improvements to the school system's facilities. As of June 30, 2018, 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 to store inventory for emergency purposes. The 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. During the 2017-2018 fiscal year, the MMM Coordinator III oversaw the inventory counting process.

## **Department of Transportation**

The M-DCPS Department of Transportation (DOT) operates a fleet of 1,078 school buses from eight terminals to transport the students of M-DCPS. Also, 1,670 other vehicles from DOT, S&MD, F&N, MMM, Maintenance, Information Technology Services (ITS), School Police, and various other District offices are serviced at these terminals. Monthly safety inspections are also performed on 427 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. One of these eight is the North terminal. During this audit, we found that this location had installed six 500-gallon capacity temporary tanks as of June 30, 2018. 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. During January 2018, structural and electrical issues were identified at the North fuel island. The tanks were drained and the fuel transported to a fueling station. From February 2018 to June 2018, on-site fueling provided fueling for the fleet.

Additionally, inventories of oil, replacement parts, and tires are maintained at seven of the eight terminals. Approximately 59% 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. During the 2017-2018 fiscal year, the District Director of Vehicle Maintenance was in charge of the inventory counting process.

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

In accordance with the 2017-2018 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, 2018, 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 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****STATEMENT OF INVENTORIES PER UNAUDITED ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEARS ENDED JUNE 30, 2018, AND 2017<sup>1</sup>**

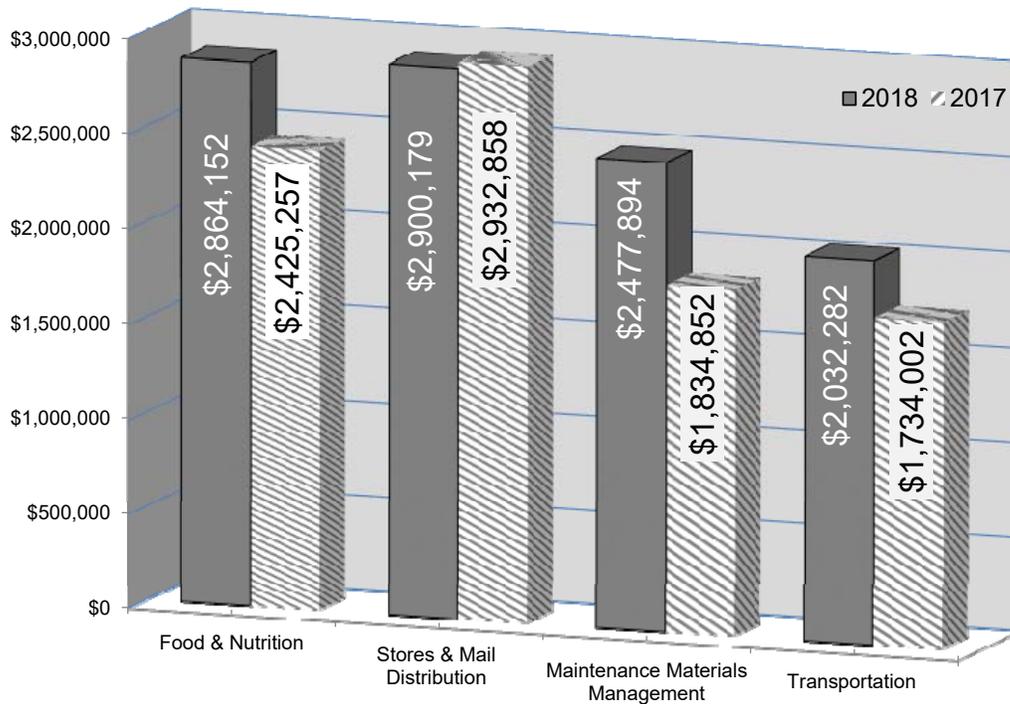
	<u>June 30, 2018</u>	<u>June 30, 2017</u>
<b>Food &amp; Nutrition<sup>2</sup></b>		
Commodities – Processing Plant	\$1,937,628	\$1,546,923
Public Warehouse	215,434	165,251
Schools	98,164	95,738
Purchased Food – Schools	322,945	276,613
Processed Food – Schools	2,640	17,160
Non-Food Supplies - Schools	<u>287,341</u>	<u>323,572</u>
Total Food and Nutrition	<u>2,864,152</u>	<u>2,425,257</u>
<b>Stores and Mail Distribution</b>		
Supplies	2,900,179	2,932,858
Textbooks	<u>-</u>	<u>-</u>
Total Stores and Mail Distribution	<u>2,900,179</u>	<u>2,932,858</u>
<b>Maintenance Materials Management</b>		
Materials, Parts, and Supplies	<u>2,477,894</u>	<u>1,834,852</u>
<b>Department of Transportation</b>		
Parts	1,428,080	1,197,025
Fuel	405,702	293,627
Tires and Tubes	<u>198,500</u>	<u>243,350</u>
Total Department of Transportation	<u>2,032,282</u>	<u>1,734,002</u>
<b>Total Inventories</b>	<u>\$10,274,507</u>	<u>\$8,926,969</u>

<sup>1</sup> Refer to EXHIBIT B – Analysis of Year-to-Year Changes in Inventory Balances for the Fiscal Years Ended June 30, 2018, and 2017 for explanations of 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 reported in the General Fund.

## EXHIBIT B

### ANALYSIS OF YEAR-TO-YEAR CHANGES IN INVENTORY BALANCES FOR THE FISCAL YEARS ENDED JUNE 30, 2018, AND 2017



**Food and Nutrition** – Food inventory as of June 30, 2018, increased by \$438,895 or 18% from one year ago. The increase was primarily due to the District receiving approximately \$11.6 million in commodities and consuming \$11.2 million commodities during the fiscal year.

**Stores and Mail Distribution** – The \$32,679 or 1% decrease in inventory as of June 30, 2018, was due to no longer ordering styrofoam (material polystyrene) trays. Instead, the schools are using compostable cafeteria trays ordered directly from US Foods.

**Maintenance Materials Management** – Materials, parts, and equipment inventory as of June 30, 2018, increased by \$643,042 or 35% from one year ago. The increase was due to the addition of camera equipment and air conditioners to the inventory.

**Department of Transportation** – The \$298,280 or 17% increase in inventory as of June 30, 2018, was due to two reasons: 1) an increase in parts totaling \$231,055. This was due to 254 buses with expired warranties that required ordering additional stock parts; and 2) an increase in unleaded and diesel fuel costs.

**EXHIBIT C**

**ANALYSIS OF INVENTORY RESULTS AND COMPOSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Department/Unit	Perpetual Inventory Prior to Count	Adjustment to Perpetual	Adjusted Perpetual Inventory June 30, 2018	Unadjusted General Ledger	Adjustment to General Ledger	Adjusted General Ledger June 30, 2018	Annual Financial Report June 30, 2018
Food & Nutrition	\$2,864,152	\$ -	\$2,864,152	\$2,864,152	\$ -	\$2,864,152	\$2,864,152
Stores and Mail Distribution <sup>1</sup>	2,880,319	19,860	2,900,179	2,899,742	437	2,900,179	2,900,179
Maintenance Materials Management <sup>2</sup>	2,536,394	(58,500)	2,477,894	2,457,622	20,272	2,477,894	2,477,894
Transportation <sup>3</sup>	<u>2,032,282</u>	<u>-</u>	<u>2,032,282</u>	<u>2,149,357</u>	<u>(117,075)</u>	<u>2,032,282</u>	<u>2,032,282</u>
<b>Total Inventory</b>	<b><u>\$10,313,147</u></b>	<b><u>\$(38,640)</u></b>	<b><u>\$10,274,507</u></b>	<b><u>\$10,370,873</u></b>	<b><u>\$(96,366)</u></b>	<b><u>\$10,274,507</u></b>	<b><u>\$10,274,507</u></b>

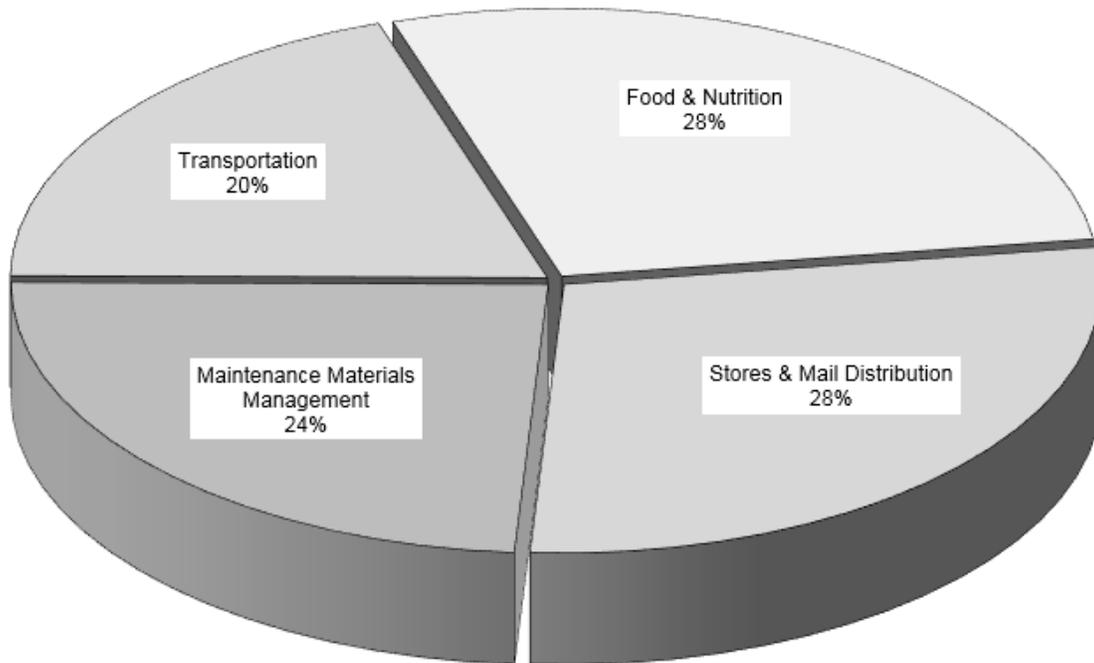
Notes:

<sup>1</sup> Adjustments consisted of \$25,071 from inventory items received after the cut-off date, but before June 30, 2018, \$(5,211) net adjustments resulting from department counts after the cut-off date, but before the auditors' count and inventory pricing changes.

<sup>2</sup> Adjustments to the perpetual inventory records primarily consisted of \$14,921 from inventory items received and \$(73,421) from emergency inventory items issued after the cut-off date, but prior to June 30, 2018. The \$20,272 adjustments to the general ledger consisted of \$9,409 goods received that had not been paid due to the vendor not submitting the invoice within a one year period, thus resulting in a reversal to the general ledger, and a \$10,863 variance due to failure of the data interface between the perpetual inventory system and the general ledger.

<sup>3</sup> Adjustments to the general ledger consisted of \$(109,957), mostly due to on-site diesel fueling costs adjusted at year-end, \$10,712 for unleaded fuel, \$(23,554) for repair parts, and \$5,724 for tires and tubes.

### Composition of Inventory as of June 30, 2018



## **RESULTS OF THE AUDIT**

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

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

The annual physical inventory count of the public warehouse inventory was conducted by F&N staff and observed by the Office of Management and Compliance Audits. During our observation, we test-counted \$215,434 or 100% of the warehoused inventory on hand. Our counts resulted in no adjustment to the warehouse inventory records. We obtained positive confirmations for 100% of the \$1,937,628 of inventory located at the food processing plants.

We concluded that the \$2,864,152 of inventory was accurately reported in the District's unaudited Annual Financial Report, in all material respects.

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

The annual physical inventory count was conducted on June 29, 2018. Using Cumulative Monetary Amount (CMA) sampling methodology with a confidence level of 95%, we test-counted inventory valued at \$1,716,972 and additional randomly selected items valued at \$54,025, for a total of \$1,770,997 or 61% 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 \$(5,211) resulting from its count of the inventory. An adjustment of \$25,071 was also made to the perpetual inventory records for stock items received between the cut-off and year-end dates.

We concluded that the \$2,900,179 of inventory was accurately reported in the District's unaudited Annual Financial Report, in all material respects.

#### **Maintenance Materials Management**

The annual physical inventory count was conducted on June 29, 2018. Using CMA sampling methodology with a confidence level of 95%, we test-counted inventory valued at \$1,380,807 as well as \$30,951 additional randomly selected items, for a total of \$1,411,758 or 57% of the total inventory value on hand. Our counts resulted in no adjustment to the perpetual inventory records. An

adjustment of \$20,272 was required to bring the general ledger balance of \$2,457,622 as of June 30, 2018, in agreement with the perpetual inventory records.

We concluded that the \$2,477,894 of 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 29, 2018. Using CMA sampling methodology with a confidence level of 95%, we test-counted \$211,112 of inventory, as well as an additional \$28,621 randomly selected items and \$401,335 of fuel inventory for a total of \$641,068 or 32% of the total inventory on hand. The process of reconciling the perpetual inventory to the general ledger resulted in net adjustments of \$(117,075), mostly consisted of on-site diesel fuel costs adjusted at year-end. Other matters that came to our attention during the audit and that were deemed non-reportable, because they were immaterial or inconsequential, were nevertheless discussed with management for their information and follow-up.

We concluded that the \$2,032,282 in inventory was accurately reported in the District's unaudited Annual Financial Report, in all material respects.

### **RECOMMENDATION**

None.

## Anti-Discrimination Policy

### Federal and State Laws

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **In Addition:**

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

For additional information contact:

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



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

### *Internal Audit Report Audit of Inventories as of June 30, 2018*

**DECEMBER 2018**

**Office of Management and Compliance Audits  
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