

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



AUDIT OF INVENTORIES AS OF JUNE 30, 2017



The value of the inventories reported in the District's unaudited Annual Financial Report as of June 30, 2017, is fairly stated, in all material respects. In addition, our observations of physical inventory counts resulted in no significant adjustment to the inventory records. Moreover, there were no audit findings noted during the current period.

December 2017

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Mr. José F. Montes de Oca, CPA

Chief Auditor

Contributors to this report:

Audit performed by:

Mr. Michael A. Hernández, CPA

Mrs. Jeny Priante, MBA

Ms. Teresita M. Rodriguez, CPA

Mr. Richard A. Yanez, CPA

Audit supervised by:

Ms. Teresita M. Rodriguez, CPA

Audit reviewed by:

Mr. Trevor L. Williams, CPA





Miami-Dade County Public Schools

giving our students the world

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Alberto M. Carvalho

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November 29, 2017

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 2017-18 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, 2017, 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. In addition, there were no reportable current period audit findings and the Administration has addressed our prior period audit recommendations.

Total year-end inventories decreased 0.7 percent from \$8.99 million at June 30, 2016, to \$8.93 million at June 30, 2017.

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

Sincerely,

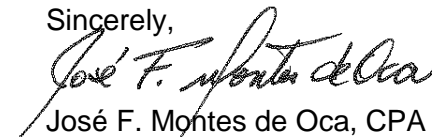

José F. Montes de Oca, CPA
Chief Auditor

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EXECUTIVE SUMMARY

Why we did the audit...

Annually, to augment the work of the external auditors in their audit of the District's financial statements, we perform an audit of inventories held at the four organizational units that maintain equipment, supplies, and food inventories. The purpose 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.

What we found...

Based on our audit, we have concluded that the inventory balance of \$8,926,969 reported in the unaudited Annual Financial Report as of June 30, 2017, was fairly stated, in all material respects. There was no material adjustment to the inventories resulting from our physical counts. In addition, there were no reportable current period audit findings and the Administration has addressed our prior period audit recommendations.

There were certain other matters that came to our attention, which were deemed non-reportable because they were determined to be inconsequential. These were discussed with management for their information and follow-up.

What we recommend...

We recommend that management of the affected areas follow up on the matters discussed with them.

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

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

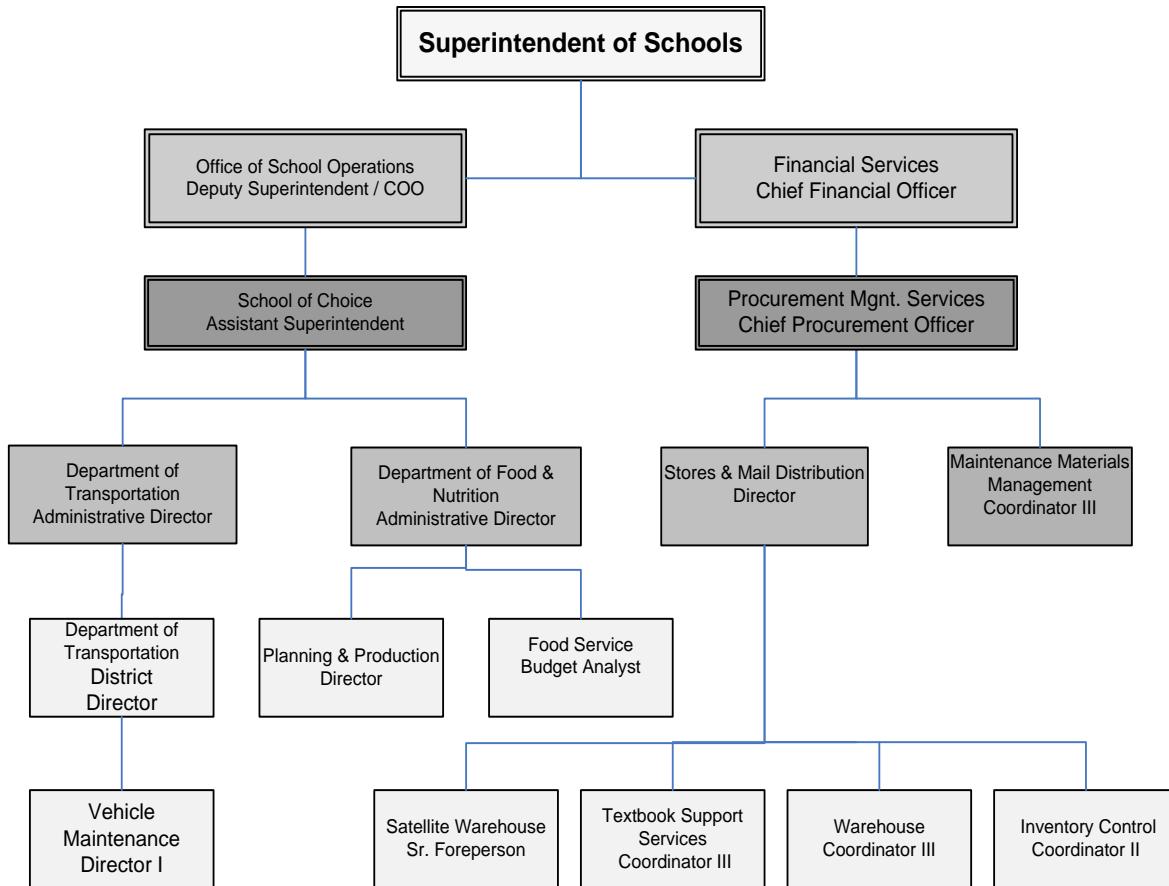
INTERNAL CONTROLS LEGEND			
CRITERIA	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE
Process Controls	Effective	Opportunities exist to improve effectiveness	Do not exist or are not reliable
Policy & Procedures Compliance	In compliance	Non-Compliance issues exist	Non-compliance issues are pervasive, significant, 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, 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 Office 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; 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 75% of the inventory as of June 30, 2017, is commodity foods donated by the Federal government, while the remaining 25% 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 Food Service 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. 4th 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. 28th Avenue, Miami, Florida, is also maintained to temporarily store large purchases of new equipment and furniture

that 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 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 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. A 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 41 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. As of June 30, 2017, there was one location storing all inventory items, the Central Warehouse located at 12525 NW 28th Avenue, Miami, Florida. However, a second warehouse at the Coral Reef Maintenance complex located at 15301 SW 117th 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. An MMM Coordinator III oversaw the inventory counting process.

Department of Transportation

The M-DCPS Department of Transportation (DOT) operates a fleet of 1,107 school buses from eight terminals to transport the students of M-DCPS. Also, approximately 1,700 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 394 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. During October 2016, fuel tanks at the Maintenance satellite location were closed due to a fuel line leak. The tanks were drained and the fuel transported to a DOT fueling station.

Additionally, inventories of oil, replacement parts, and tires are maintained at seven of the eight terminals. Approximately 58% 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 cost method. The Director of Vehicle Maintenance was in charge of the inventory counting process.

OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the 2017-18 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, 2017, 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.

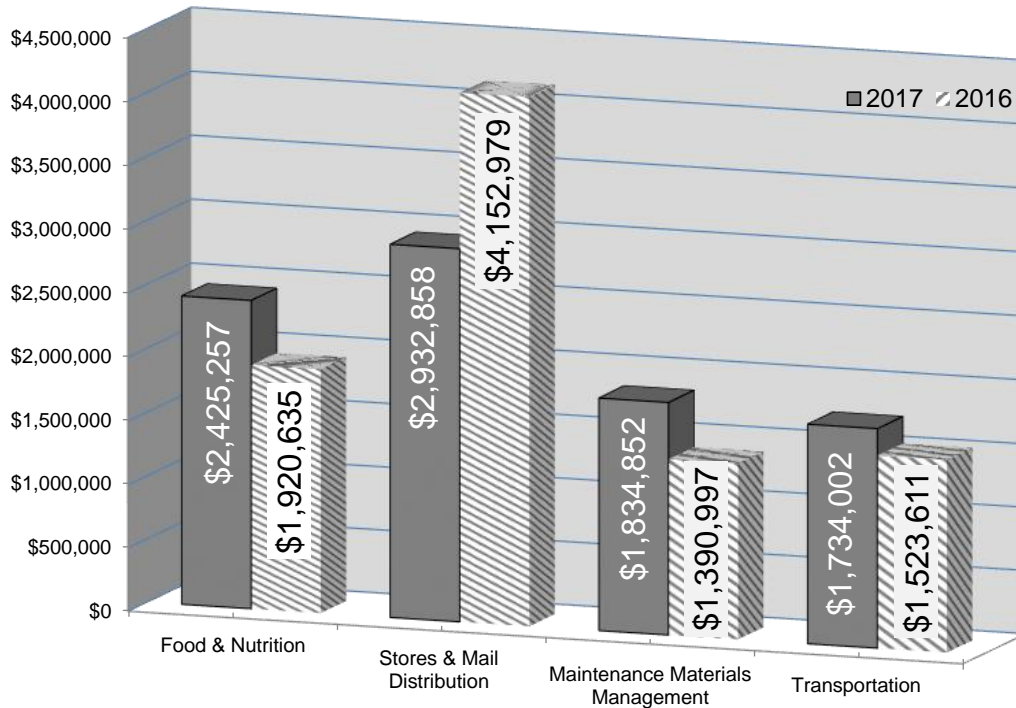
EXHIBIT A**STATEMENT OF INVENTORIES PER UNAUDITED ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEARS ENDED JUNE 30, 2017, AND 2016¹**

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Food & Nutrition²		
Commodities – Processing Plant	\$1,546,923	\$1,067,161
Public Warehouse	165,251	315,912
Schools	95,738	48,060
Purchased Food – Schools	276,613	253,165
Processed Food – Schools	17,160	1,496
Non-Food Supplies - Schools	<u>323,572</u>	<u>234,841</u>
Total Food and Nutrition	<u>2,425,257</u>	<u>1,920,635</u>
Stores and Mail Distribution		
Supplies	2,932,858	3,133,781
Textbooks	-	<u>1,019,198</u>
Total S&MD	<u>2,932,858</u>	<u>4,152,979</u>
Maintenance Materials Management		
Materials, Parts, and Supplies	<u>1,834,852</u>	<u>1,390,997</u>
Department of Transportation		
Parts	1,197,025	1,078,238
Fuel	293,627	276,435
Tires and Tubes	<u>243,350</u>	<u>168,938</u>
Total Department of Transportation	<u>1,734,002</u>	<u>1,523,611</u>
Total Inventories	<u>\$8,926,969</u>	<u>\$8,988,222</u>

¹ Please refer to EXHIBIT B – Analysis of Year-to-Year Changes in Inventory Balances for the Fiscal Years Ended June 30, 2017, and 2016 for explanations of the changes in inventory balances.

² 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, 2017, AND 2016**



Food and Nutrition – Food inventory as of June 30, 2017, increased by \$504,622 or 26% from one year ago. The increase was primarily due to the District receiving \$11.7 million in commodities and consuming \$11.4 million commodities during the fiscal year.

Stores and Mail Distribution – The \$1.2 million or 29% decrease in inventory as of June 30, 2017, was due to there being no textbook inventory on hand as of June 30, 2017; whereas, textbook inventory balance as of June 30, 2016, was \$1.02 million.

Maintenance Materials Management – Materials, parts, and equipment inventory as of June 30, 2017, increased by \$443,855 or 32% from one year ago. The increase was due to the warehouse staff receiving many air conditioning equipment near the end of the fiscal year before the equipment manufacturer closed its factory for general maintenance and other big ticket items, such as water coolers. This was done to ensure that enough of these inventory items were available to support Maintenance Operations activity during the Summer months.

Department of Transportation – The \$210,391 or 14% increase in inventory as of June 30, 2017, was due to several reasons, including restoring some parts and supplies that were at their minimum levels at the prior year-end to their maximum levels as of June 30, 2017, adding stock to the inventory that are now needed to service a series of 2012 buses that were coming out of warranty, and the general price increase for some stock items.

EXHIBIT C

**ANALYSIS OF INVENTORY RESULTS AND COMPOSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

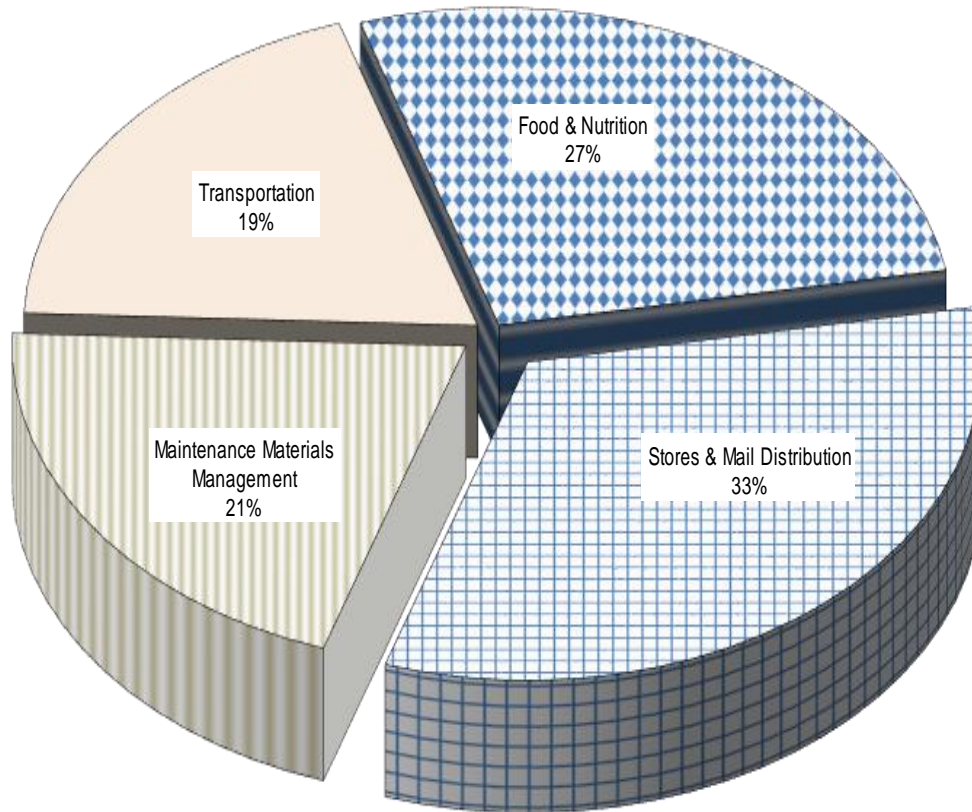
Department/Unit	Perpetual Inventory Prior to Count	Adjustment to Perpetual	Adjusted Perpetual Inventory June 30, 2017	Unadjusted General Ledger	Adjustment to General Ledger	Adjusted General Ledger June 30, 2017	Annual Financial Report June 30, 2017
Food & Nutrition	\$2,425,257	\$ -	\$2,425,257	\$2,425,257	\$ -	\$2,425,257	\$2,425,257
Stores and Mail Distribution ¹	2,930,648	2,210	2,932,858	2,932,858	-	2,932,858	2,932,858
Maintenance Materials Management ²	1,834,151	701	1,834,852	1,880,264	(45,412)	1,834,852	1,834,852
Transportation ³	<u>1,734,002</u>	<u>-</u>	<u>1,734,002</u>	<u>1,755,028</u>	<u>(21,026)</u>	<u>1,734,002</u>	<u>1,734,002</u>
Total Inventory	<u>\$8,924,058</u>	<u>\$2,911</u>	<u>\$8,926,969</u>	<u>\$8,993,407</u>	<u>(\$66,438)</u>	<u>\$8,926,969</u>	<u>\$8,926,969</u>

¹ Adjustments consisted of \$2,391 from inventory items received after the cut-off date, but before June 30, 2017, \$(462) net adjustments resulting from department counts after the cut-off date, but before the auditors' count and inventory pricing changes, and \$281 resulting from the auditors' count.

² Adjustments to the perpetual inventory records consisted of \$968 from inventory items received after the cut-off date, but before June 30, 2017, and \$(267) department count adjustments. Adjustments to the general ledger primarily consisted of three batches of transactions for stock issued from inventory that were not posted to the general ledger, on their respective dates of occurrence, due to the failure of the data interface between the perpetual inventory system (COMPASS) and SAP.

³ Adjustments to the general ledger consisted of \$(11,993) for diesel fuel, \$(24,021) for unleaded fuel, \$(3,829) for repair parts, and \$18,817 for tires and tubes and in part resulted from batches of transactions for stock issued from inventory that were not posted to the general ledger, on their respective dates of occurrence, due to the failure of the data interface between the perpetual inventory system (TMT) and SAP.

Composition of Inventory as of June 30, 2017



RESULTS OF THE AUDIT

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

Stores and Mail Distribution

The annual physical inventory count was conducted on June 30, 2017. Using Cumulative Monetary Amount (CMA) sampling methodology with a confidence level of 95%, we test-counted inventory valued at \$1,514,446 and additional randomly selected items valued at \$10,882, for a total of \$1,525,328 or 52% of the total inventory on hand. Our counts resulted in one immaterial adjustment of \$281 to the perpetual inventory records. Prior to our counts, the department made net adjustments of \$(462) resulting from its count of the inventory. An adjustment of \$2,391 was also made to the perpetual inventory records for stock items received between the cut-off and year-end dates. We concluded that the \$2,932,858 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 30, 2017. Using CMA sampling methodology with a confidence level of 95%, we test-counted inventory valued at \$887,840 as well as \$18,472 additional randomly selected items, for a total of \$906,312 or 49% of the total inventory value on hand. Our counts resulted in no adjustment to the perpetual inventory records. An adjustment of \$(45,412) was required to bring the general ledger balance of \$1,880,265 as of June 30, 2017, in agreement with the perpetual inventory records. We concluded that the \$1,834,852 of inventory was accurately reported in the District's unaudited Annual Financial Report, in all material respects.

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 \$165,251 or 100% of the warehoused inventory on hand. Our counts resulted in one immaterial adjustment of \$(18) to the warehouse inventory records. In addition, we test-counted the physical inventory amounting to \$25,726 at selected schools and found net variances of \$225, which we deem immaterial. We obtained positive confirmations for 100% of the \$1,546,923 of inventory located at the food processing plants. We concluded that the \$2,425,257 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 30, 2017. Using CMA sampling methodology with a confidence level of 95%, we test-counted \$257,135 of inventory, as well as an additional \$22,797 randomly selected items and \$293,627 of fuel inventory for a total of \$573,559 or 33% of the total inventory on hand. The process of reconciling the perpetual inventory to the general ledger resulted in net adjustments of \$(21,026). We concluded that the \$1,734,002 in inventory was accurately reported in the District's unaudited Annual Financial Report, in all material respects.

RECOMMENDATION

1.1 NONE

CURRENT STATUS OF PRIOR YEAR'S RECOMMENDATIONS

Finding 2:

The Unit Cost of Some Items in the Food and Nutrition Inventory Records Was Incorrectly Reported

Nature of the Finding:

The unit cost of some items in the inventory system was inaccurate as a result of Food and Nutrition not fully updating the required field in the MESS system.

Recommendation 2.1:

We recommend that F&N staff periodically review the inventory unit prices of items in the MESS system to verify that they reflect the latest price updates. This will ensure an accurate unit price and value of inventory balance.

Status of Finding and Recommendation:

The finding is no longer relevant. The recommendation has been Implemented.

Finding 3:

Satisfactorily Identifying Variances Between the Department of Transportation's Inventory Records and the General Ledger Enhances Internal Control

Nature of the Finding:

Large, unexplained amounts were posted to the year-end parts and fuel inventory balances via adjusting entries to bring them in agreement with the perpetual inventory balances.

Recommendation 3.1:

We recommend DOT management work closely with the Office of the Controller in refining the reconciliation process for identifying differences between the general ledger and perpetual inventory system, TMT. Staffs from both offices should take steps to gain greater understanding of the workings of TMT and how transactions processed therein impact the general ledger.

Status of Finding and Recommendation:

The finding is no longer relevant. The recommendation has been Implemented.

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 Website: <http://crc.dadeschools.net>

INTERNAL AUDIT REPORT

Audit of Inventories as of June 30, 2017



MIAMI-DADE COUNTY PUBLIC SCHOOLS
Office of Management and Compliance Audits
1450 N.E. 2nd Avenue, Room 415
Miami, Florida 33132

Telephone: (305)995-1318 ♦ Fax: (305)995-1331

<http://mca.dadeschools.net>
