



Volusia County Schools, Florida Internal Audit Report: Maintenance Department Operations

September 16, 2021

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TRANSMITTAL LETTER

September 16, 2021

The School Board of Volusia County, Florida
200 N Clara Ave.
DeLand, FL 32720

Pursuant to our approved Statement of Work dated April 12, 2021, with the School Board of Volusia County, Florida (“District”), and our approved audit plan for the fiscal year (“FY”) 2020-21, we hereby present our report on the Internal Audit of the Maintenance Operations department. We will present this report to the Audit Committee at their next scheduled meeting. Our report is organized in the following sections:

Executive Summary	This provides a high-level overview and summary of the observations noted in our internal audit of work order management, vendor management, and procurement within the Maintenance Operations department.
Background	This provides an overview of the Maintenance Operations department, as well as relevant background information.
Objectives and Approach	The internal audit objectives and focus are expanded upon in this section as well as a review of the various phases of our approach and the results of our audit procedures.
Observations Matrix	This section includes a description of the observations noted during our internal audit and recommended actions.
Appendices	In the appendices, we have included supplemental information regarding maintenance zone assignments and solicitation types.

We would like to thank the staff and all those involved in assisting us with this internal audit.

Respectfully Submitted,



RSM US LLP

EXECUTIVE SUMMARY

Background

The Maintenance Operations (“Maintenance”) Department is part of the Facilities Services group that also includes Building and Inspection, Design and Construction, and Planning and Business Services. Within Facilities Services, Maintenance is responsible for the cleanliness, proper functioning, and safe operation of all district facilities, along with the monitoring and verification of compliance with all fire, health, safety, and environment regulations, per the Volusia County School District website.

Maintenance reports to the COO and consists of six separate groups, including: Finance & Data Accounting, Facility Maintenance - West, Facility Maintenance - East, Grounds Maintenance/Landscaping, and Facility Maintenance – Central, and Safety. Maintenance is comprised of 35 positions that are split between the aforementioned groups. In total, Maintenance is responsible for 83 sites, including 72 schools, 4 transportation sites, 5 maintenance sites, and 2 administrative sites throughout the District.

Maintenance relies on two primary systems to manage operations and accounting functions. AiM is an enterprise work order system providing work order management and operational tracking, and Oracle, implemented in 2019, is the District’s financial system which provides purchasing, warehousing, and accounting support for the department.

Objectives and Scope

The objective of this internal audit was to assess the design and effectiveness of the internal control structure as it relates to specific processes (work order management, vendor management, and procurement) within Maintenance Operations, and whether the system of controls is adequate and appropriate for promoting and encouraging the achievement of management’s objectives. The in-scope audit period was April 2020 through March 2021. Procedures included:

- Performed a review of any documented policies and procedures, organizational charts, quantitative reporting, and any other information obtained from the District.
- Conducted interviews and walkthroughs with key personnel to obtain a detailed understanding of the District’s operating policies and procedures, monitoring functions, and key performance indicators as they relate to the processes within our scope.
- Developed a work plan for the evaluation of the operating effectiveness of processes and controls based on the information obtained through our review, inquiry, and walkthrough procedures.
- Developed recommendations for process and control modification / addition / deletion for any design gaps or non-compliance issues identified during our analysis and testing.

The results of our procedures are summarized in the pages that follow, and have been shared with the Maintenance and Operations Department.

Overall Summary / Highlights

During our testing we noted observations related to the capture of costs on individual work orders, project ownership between maintenance and construction, the use of the work order management work flow, and policy language related to piggyback agreements. The objective of an internal audit function is to perform testing of controls, and provide reporting of exceptions noted. The observations detailed in the pages that follow represent only the instances where exceptions were noted, and do not detail the instances where testing resulted in no reportable observations.

Fieldwork was performed May 2021 through August 2021.

Summary of Observations (See within for risk rating definitions)		
High	Moderate	Low
2	2	1

We would like to thank all District team members who assisted us throughout our procedures.

EXECUTIVE SUMMARY (CONTINUED)

Observations Summary

Below is a summary listing of the observations that were identified during this internal audit. Detailed observations are included in the observations matrix section of the report.

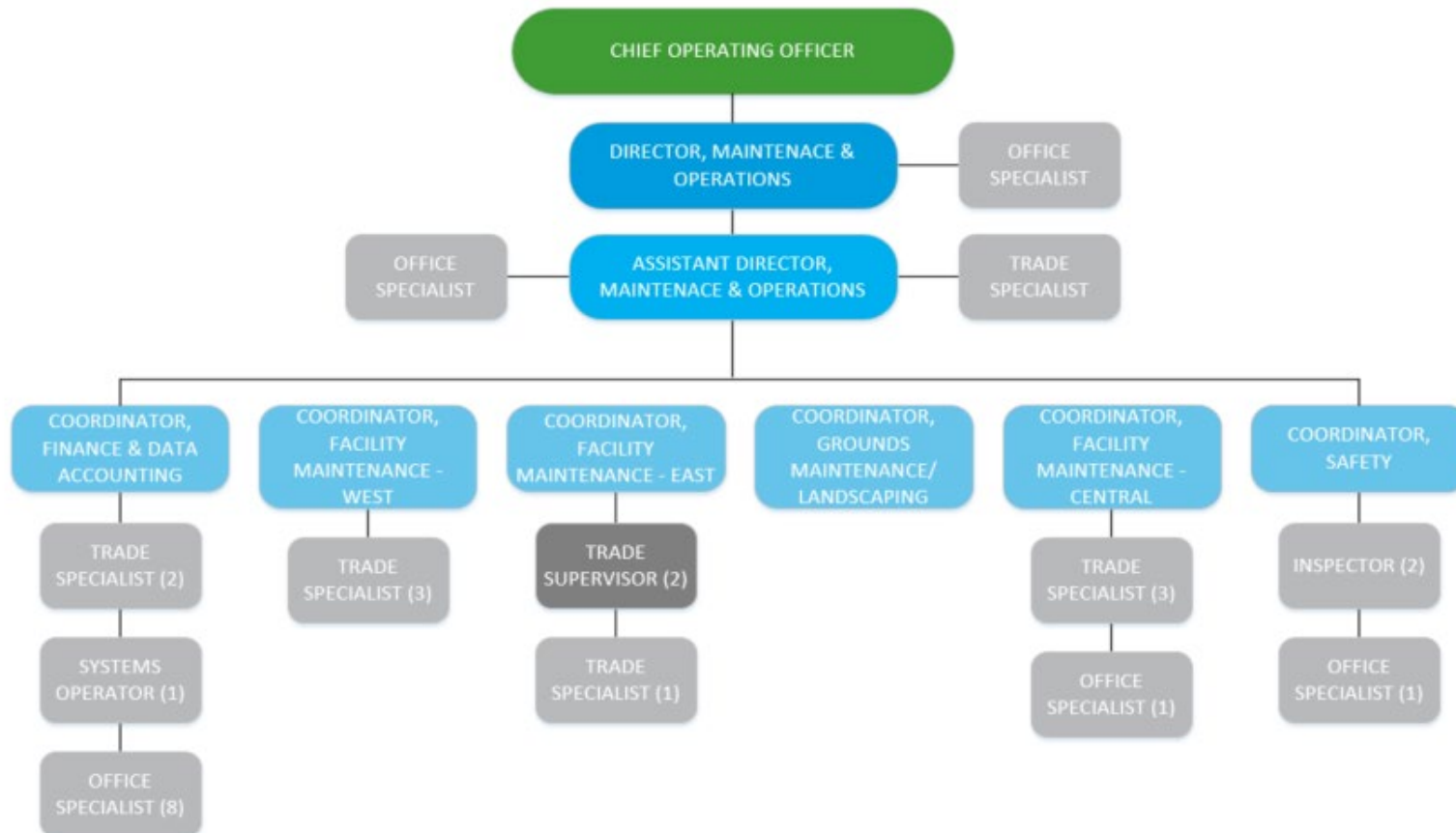
Summary of Observations	
Observations	Risk Rating
1. Emergency Purchase Authorizations	High
2. Job Cost Capture: Oracle and AiM	High
3. Project Ownership: Maintenance versus Design & Construction	Moderate
4. Work Order Management	Moderate
5. Policy Language for Piggyback Agreements	Low

BACKGROUND

Overview

Maintenance Operations oversees a wide variety and large number of projects in a given year. Maintenance completed a total of 664 projects in FY20, along with 423 in FY21. The drop in completed projects in FY21 was primarily due to COVID-19 and the lack of on-site schooling for a period of time in 2020 and 2021.

Maintenance reports to the Chief Operating Officer and consists of the following: 1 Director of Maintenance & Operations, 1 Assistant Director of Maintenance & Operations, 6 Coordinators, 2 Trade Supervisors, 10 Trade Specialists, 12 Office Specialists, 2 Inspectors, and 1 Systems Operator for a total of 35 employees. In FY21, Maintenance had an operating budget of \$6,363,900.



BACKGROUND (CONTINUED)

Overview (continued)

Work Order Management

The Maintenance Operations department utilizes a work management system, AiM Operations and Maintenance (O&M), supported by AssetWorks, to track work and accurately capture the associated detailed financial accounting. The AiM system supports all functions of a work management system, including submission of service requests, preventative maintenance scheduling and templates, work order initiation, materials requests, time entry and capture of labor costs of both internal and external service providers, along with integration to the District's financial system, Oracle, for accurate accounting records.

The following graphic represents the process followed for work order management:



Work orders are assigned to specific zones and trades based upon the type of work and location. Depending on the zone, a specific technician will be routed the work order to address either the preventative maintenance task or the reactive maintenance from either a customer service request, or in response to an inspection finding. The District is broken down into 12 zones; the zone breakdown is included in the Appendix. The table below details the composition of the maintenance work orders completed between April 2018 through April 2021.

Work Order Type	Number of Work Orders	Percentage of Total
Reactive	51,259	34%
Proactive	41,327	27%
Inspection	20,786	14%
PM (Preventative Maintenance)	14,476	10%
Schedule Change	9,118	6%
Other*	13,563	9%
Total	150,529	100%

Other includes 20 different types of work orders including: Cited, SWC (School Way Café), Environmental, Health, among others.

BACKGROUND (CONTINUED)

Overview (continued)

Work Order Management (continued)

Work orders capture a variety of costs including labor, materials, equipment, and any contracted services necessary to complete the job. The AiM system is configured to assign accounting strings to each cost line item on individual work orders to accurately account for the costs realized. These accounting strings correspond to the general ledger within the Oracle financial system for overall accounting purposes. Currently, there are some communication issues between the AiM and Oracle systems that causes delays in, or lack of, cost capture on work orders. Additional detail is provided within the Detailed Observations section on page 11. Total costs, by cost category, assigned to the 150,529 work orders closed between April 2018 and April 2021 is detailed below.

Cost Category	Total Cost	Average Cost per Work Order
Labor	\$18,175,306	\$121
Materials	\$6,294,866	\$42
Equipment	\$50,595	\$0.34
Contract	\$13,043,387	\$87
Total	\$37,564,154	\$250

BACKGROUND (CONTINUED)

Procurement

All procurement activity within the Maintenance department must comply with the Purchasing Manual and Procurement Policy as set forth by the District. The procurement method utilized is dictated by these policies, and the requirements of approval depend on the type of solicitation and dollar value of the contract. The matrix (Source: *Policy 702 Matrix*) below details the specific requirements for each.

Limits	Purchasing Method Used	Forward Contract to Purchasing?	Approval Requirements (For Departments)			
			Department Head	Cabinet Member	Superintendent	Board
\$0.00 - \$9,999.99	Purchase(s) may be made on the open market. Check with Purchasing for bids, piggybacks, state contracts, or other District discounts.		X			
\$10,000.00 - \$19,999.99	Three (3) informal Quotes from vendors shall be obtained and forwarded to the Purchasing Department. Check with Purchasing for bids, piggybacks, state contracts or other District discounts.		X	X		
\$20,000.00 - \$49,999.00	The Purchasing Department shall obtain a Formal Request for Quotation (RFQ) . May use existing piggyback or state contract in place of soliciting new RFQ.	✓	X		X	
\$50,000.00 +	All purchases of commodities and contractual services shall require a Formal Sealed Competitive Solicitation . May use existing piggyback or state contract in place of new solicitation.	✓	X		X	X

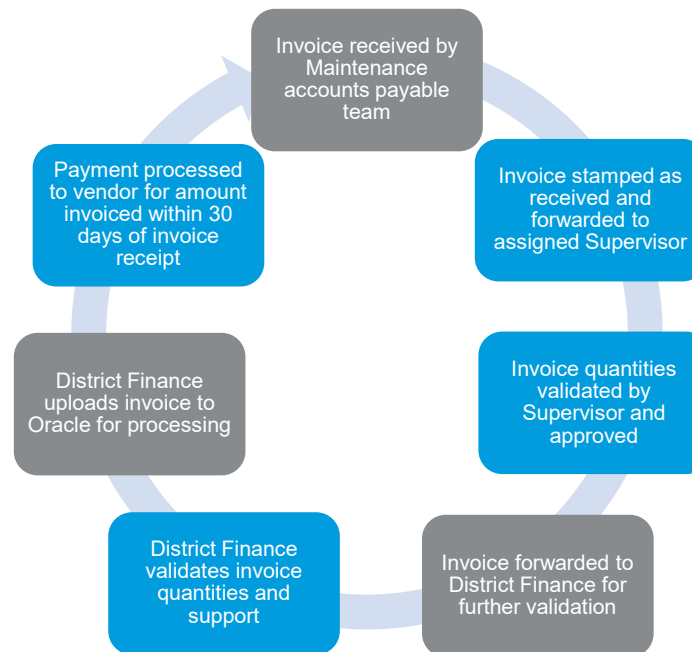
Maintenance uses a variety of procurement vehicles to source vendors, depending on the scope of work and dollar value of the agreement (as shown in the table above) to assist District staff in completing projects. Each type of solicitation requires certain review, approval, evaluation, and documentation, which was reviewed during transactional testing.

BACKGROUND (CONTINUED)

Invoice Review Process

Once agreements are approved and contracted work commences, detailed invoices are submitted by contractors for work performed assisting Maintenance personnel, or when materials are not readily available within inventory and need to be purchased from a third party. For an invoice to be approved, the Supervisor assigned to the job is required to verify the work was performed to District expectations, or the materials ordered were received and are without defect. The contractor is required to provide documentation to support invoiced costs; however, the documentation required depends on the type of work performed. The contractor should specifically be able to support any costs incurred related to labor hours, equipment costs, materials costs, subcontractor costs (if applicable), and any other miscellaneous costs.

The process for invoice approval begins with receipt of the invoice either via regular mail or via email to a centralized inbox managed by the Maintenance accounts payable team. The Maintenance accounts payable team will stamp the invoice as received and forward along to the assigned Supervisor to verify the work included on the invoice has been completed and that all costs are adequately supported. Once validated, the Supervisor will forward the invoice to the District Finance team, who will validate the quantities and totals on the invoice are accurate, and that the invoice is dated after creation of the corresponding PO date. Finance will upload the invoice to Oracle and link it to the PO for funding. Checks and wires are processed weekly on Thursday. If any issues are identified, the vendor will be contacted to address the issue or receive clarification on the amounts included on the invoice prior to processing.



OBJECTIVES AND APPROACH

Objectives

The objective of this internal audit was to evaluate the design and effectiveness of internal controls and District policies and procedures as it relates to specific processes (work order management, procurement, and vendor management) within the Maintenance Operations department, and whether the system of controls is adequate and appropriate for promoting and encouraging the achievement of management's objectives.

Approach

Our approach to the audit execution consisted of the following phases:

Understanding and Documentation of the Process

To gain an understanding of the key personnel, processes, risks, and controls relevant to the objective, we performed the following:

- Reviewed documented policies and procedures, organizational charts, quantitative reporting, and any other information obtained from the District.
- Conducted interviews with representatives and walkthroughs with representatives of Maintenance Operations to obtain a detailed understanding of the District's operating policies and procedures, monitoring functions, and key performance indicators as they relate to the processes within our scope.
- Developed a work plan for the evaluation of the operating effectiveness of processes and controls, based on the information obtained through our review, inquiry, and walkthrough procedures.

Evaluation of the Process and Controls Design and Testing of Operating Effectiveness

The purpose of this phase was to test compliance and internal controls. We utilized sampling and other auditing techniques to meet our audit objectives outlined above. We conducted the following testing, and other procedures as deemed necessary.

- Evaluated the design of key processes and controls related to following Maintenance Operations process areas: work order management, procurement, and vendor management, which were identified during walkthroughs through best practices and comparable client experience;
- Reviewed and tested source documents for a sample of recently completed maintenance projects or executed agreements, including:
 - Contract execution and award documents
 - Procurement and solicitation packages
 - Invoices and their approvals at the user and Finance department level
 - Customer service requests
 - Work orders and their approvals
 - Work order costs and accounting strings
 - Work order priority level and their assigned technicians
 - Work order approvals
- Reviewed the requirements related to "exceptions" to the procurement policy, including emergency purchases and piggyback agreements (Note: no purchases within the in-scope audit period were identified as emergency purchases); and,
- Developed recommendations for process and control modification / addition / deletion for any design gaps or non-compliance issues identified during our analysis and testing.

Reporting

We summarized and reviewed the results of this audit with appropriate members of Management, the Superintendent and will present to The Volusia County School Board.

OBJECTIVES AND APPROACH (CONTINUED)

Observation Risk Rating Definitions	
Rating	Explanation
Low	Observation presents a low risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of low importance to business success/achievement of goals.
Moderate	Observation presents a moderate risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of moderate importance to business success/achievement of goals. Action should be in the near term.
High	Observation presents a high risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of high importance to business success/achievement of goals. Action should be taken immediately.

OBSERVATIONS MATRIX

Observation	1. Emergency Purchase Authorizations
<p style="text-align: center;">High</p>	<p>The District has self-identified a control gap regarding the authorization and management of emergency purchases. In the current Oracle configuration, purchase orders designated as “emergency purchases” may be automatically approved without authorization from the Procurement Department.</p> <p>Through discussions with the Director of Procurement and Warehouse Services, management is currently implementing a control structure to enhance the visibility and management of emergency-related disbursements. This solution includes three components:</p> <ul style="list-style-type: none"> • A systematic, preventative control within the Oracle system to route emergency purchases through Procurement for approval • With collaboration from the Finance Department, a manual, detective control to identify Direct Pay emergency purchases prior to payment • Formalized training for internal account and District bookkeepers to deepen District-wide understanding of emergency purchase protocols and the impact they have on District funds and operations.
<p>Recommendation</p>	<p>We recommend testing the operating effectiveness of these controls twelve (12) months after implementation. We also recommend the District consider establishing a quarterly reporting cadence to identify and review any purchases designated as “emergency” within Oracle.</p>
<p>Management’s Action Plan</p>	<p>Response: The District will establish a control within Oracle that will ensure proper routing to Procurement Services. The District will test the operating effectiveness of these controls twelve (12) months after implementation. The District will establish a quarterly report to identify and review any purchases designated as “emergency” within Oracle to ensure fidelity of the control.</p> <p>Responsible Party: Maria Kraft, Director, Procurement and Warehouse Services and Joe Phillips, Chief Information Officer</p> <p>Estimated Completion Date: June 30, 2022 to implement control, and June 30, 2023 to test control</p>

OBSERVATIONS MATRIX (CONTINUED)

Observation	2. Job Cost Capture: Oracle and AiM
<p style="text-align: center;">High</p>	<p>During our walkthrough procedures with management, we discussed the recent integration of the Oracle financial system, and noted a gap in the bridge between Oracle and AiM, Maintenance’s work order management application.</p> <p>Work orders recorded within AiM may not include job costs captured within Oracle. This data gap includes costs and work orders dating back to Oracle’s implementation in 2019, and has since caused significant delays in work order closure and inaccuracies in financial reporting.</p> <p>While neither management nor IT have visibility into why this issue is occurring, we noted that the data gaps occur specifically for work orders regarding non-stock materials and third-party contracts, which both require requisitions to be submitted against the work order. The costs related to the purchases are significantly delayed in their transmission from Oracle to AiM, which prevents Maintenance personnel from completing and closing work orders. These delays cause a variety of issues, including:</p> <ul style="list-style-type: none"> • A large back log of work orders awaiting full cost capture. • Significant use of people hours and reliance on manual procedures to review and track work orders awaiting full cost capture. Per discussion with Maintenance personnel, roughly 40 - 50 hours per month are dedicated to reviewing individual work orders to validate costs have been accurately captured prior to close-out. • The lack of accurate and timely cost capture has compounded into budgetary issues. Maintenance utilizes prior year cost information to compile the upcoming fiscal year’s operating budget; however, due to the delay of information between Oracle and AiM, the total costs of the prior fiscal year are often not captured until many months into the next fiscal year. Prior to Oracle’s implementation, Maintenance was able to utilize historical data to arrive at an appropriately forecasted budget, but with the combination of a new system and Covid-19 significantly altering the price of materials, historical data can no longer be utilized, and budget forecasts cannot be accurately created. <p>Additionally, there is no reporting currently available to quantify the total number of work orders that have been previously delayed or are currently impacted by this issue.</p> <p>The Oracle system support team (initially Cherry Road, but now support is provided directly by Oracle), along with the District’s internal IT team have been working towards resolution of these issues but have not yet identified a solution. As such, these issues pose a variety of risks, including a significant impact on Maintenance’s reporting capabilities related to timely completion of work orders, inefficient use of personnel time, and an inability to develop appropriate budgets for upcoming fiscal years. As these issues persist, the impact will compound on itself, creating more delayed work orders, along with more people hours required to drive the validation and monitoring of costs.</p>

OBSERVATIONS MATRIX (CONTINUED)

Observation	2. Job Cost Capture: Oracle and AiM (continued)
<p>Recommendation</p>	<p>We recommend the District consider the following options to address the issues identified:</p> <ol style="list-style-type: none"> 1. Formally assign IT resources specifically dedicated to Oracle issue resolution, and consider a deep dive into the technical infrastructure that may have caused this issue and what other potential issues may be occurring without notice. 2. Implement a new work order system that is more integrated with the Oracle financial system. 3. Review Oracle capabilities to support work order management. <p>Until a systematic solution is found, the District should manually capture costs to support business decisions and track performance.</p>
<p>Management's Action Plan</p>	<p>Response: Work with ITS to support IT resources around development into the technical infrastructure--including implementation of a new work order system, capturing labor hours and costs, and determine whether Oracle has the capability to support work order management.</p> <p>Responsible Party: Ron Young, Director, Maintenance and Operations and Joe Phillips, Chief Information Officer</p> <p>Estimated Completion Date: June 30, 2022</p>

OBSERVATIONS MATRIX (CONTINUED)

Observation	3. Project Ownership: Maintenance versus Design & Construction
<p style="text-align: center;">Moderate</p>	<p>Based upon discussion with both Design & Construction (“D & C”) and Maintenance personnel, we noted that there is no formal process for appropriately assigning projects between teams based on experience, capabilities, or project size.</p> <p>Maintenance activities are defined by the Occupational Safety and Health Administration (“OSHA”) as “making or keeping a structure, fixture or foundation in proper condition in a routine, scheduled, or anticipated fashion” and “keeping equipment working in its existing state, i.e., preventing its failure or decline.” Conversely, construction activities are defined as “construction, alteration, and/or repair, including painting and decorating,” Other factors that would delineate between Maintenance and D&C projects include:</p> <ul style="list-style-type: none"> • The size and scope of the work, including time and type of materials used; • The specific work activity to be performed (i.e., drywall repair versus construction with new drywall); • Whether the repair or replacement constitutes an improvement; • Safety requirements; • Procurement and sourcing of vendors, and • Sills and background of personnel performing the work <p>While there is no formal, documented process for delineating projects between the two teams, it was noted that, generally, if the labor and materials costs are expected to exceed \$35,000, it would be routed to D&C. All costs under this amount, would fall under the purview of the Maintenance team. Upon review of the population of work orders, however, there were ten projects addressed by Maintenance between April 2018 and April 2021 that exceeded the aforementioned threshold and included activities such as “renovation” or “installation”, which may require the expertise of the D&C team.</p> <p>Recently implemented by the current COO, Maintenance and D&C conduct bi-weekly meetings to discuss possible crossover of projects, or the status of on-going activities, however, there is no specific language within the current policies and procedures that define and/or outline how to identify whether a project should be “owned” by Maintenance or by Design & Construction.</p> <p>Without defined policies and procedures related to defining projects and identifying project ownership between the two groups, work may be performed without adhering to guidelines set forth by local, state, or federal mandates for construction work. Furthermore, projects may be completed by those without appropriate experience or knowledge to perform the work.</p>

OBSERVATIONS MATRIX (CONTINUED)

Observation	3. Project Ownership: Maintenance versus Design & Construction (continued)
<p>Recommendation</p>	<p>We recommend the District formally document expectations and procedures when delineating projects between Design & Construction and Maintenance teams. These policies may include, at a minimum:</p> <ul style="list-style-type: none"> • Thresholds based on project size, scope, and dollar amount • Criteria based on local, state, and federal mandates • Experience and skill set of both teams
<p>Management's Action Plan</p>	<p>Response: The O&M and D&C Teams meet bi-weekly to discuss projects and determine appropriate department. Department leadership teams will meet with COO to develop procedures and expectations for meetings including, but not limited to:</p> <ul style="list-style-type: none"> • Thresholds based on project size, scope, and dollar amount • Criteria based on local, state, and federal mandates • Experience and skill set of both teams <p>Responsible Party: Mark Shanoff, Chief Operating Officer; Steve Grube, Director, Design and Construction; and Ron Young, Director, Operations and Maintenance</p> <p>Estimated Completion Date: June 30, 2022</p>

OBSERVATIONS MATRIX (CONTINUED)

Observation	4. Work Order Management
<p>Moderate</p>	<p>Based upon discussion with Maintenance Operations personnel along with a review of current policies, procedures, and best practices, we noted the following exceptions:</p> <ul style="list-style-type: none"> • Two (2) of ten (10) sampled work orders were created and approved by the same person; • Two (2) of ten (10) sampled work orders did not have evidence of work order creation approval; • Seven (7) of ten (10) sampled work orders did not contain reference to a customer service request (CSR) which would have initiated the work; • Of the ten (10) work orders sampled, there was no evidence of Supervisor review over any of the sampled work orders. <p>Each work order, per current procedures, is to be created and approved by separate individuals, most often administrative support and trade Supervisors, respectively. Segregating duties between creation and approval of work orders helps avoid unnecessary or duplicative work orders from being created, and serves as a stop gate to ensure work is legitimate and appropriately assigned.</p> <p>Additionally, all personnel are encouraged to include reference to the customer service requests that would have initiated the work order. Without reference to the CSR, the requestor may not receive adequate follow-up or confirmation of completed work. Should an issue arise, the District may not be able to justify spend, hours, or effort associated with a work order without documentation of a legitimate customer service request and / or need.</p> <p>In discussions with Maintenance leadership, we noted that Supervisors are required to “audit” five percent (5%) of each work order assigned to their trade upon completion; however, this obligation is not currently included in documented policy or procedures. Without documented requirements of review procedures, it is unlikely that work orders are reviewed to validate adequacy of work performed. Without review procedures, even at a sample level, work may not be completed timely or appropriately to address the issue at hand.</p>
<p>Recommendation</p>	<p>We recommend the Department revisit the policies and procedures associated with customer service requests, work order creation and approval, as well as the review of completed work. We recommend strengthening the current processes to ensure work orders include appropriate documentation of the CSR and that all work orders receive proper approval. Further, we recommend that the 5% audit requirements are monitored, and that functionality be introduced into the AiM work flow to appropriately document work orders receiving the detailed review. Alternatively, a separate work flow can be configured to route higher cost, or higher priority work orders to include documented review requirements. This functionality will be able drive reporting to validate and monitor compliance with review requirements.</p>

OBSERVATIONS MATRIX (CONTINUED)

Observation	4. Work Order Management (continued)
Management's Action Plan	<p>Response: Department revisit the policies and procedures associated with customer service requests, work order creation and approval, as well as the review of completed work. Strengthen new processes around work orders including appropriate documentation of the CSR and that all work orders receive proper approval from a supervisor or higher. Further, 5% audit requirements are monitored, and that the AiM work-flow must appropriately document work orders after receiving the detailed review. Alternatively, a separate work-flow can be configured to route higher cost, or higher priority work orders to include documented review requirements. This functionality will be able drive reporting to validate and monitor compliance with review requirements.</p> <p>Responsible Party: Ron Young, Director, Operations and Maintenance and Nicole Miller, Coordinator, Operations and Maintenance</p> <p>Estimated Completion Date: June 30, 2022</p>

OBSERVATIONS MATRIX (CONTINUED)

Observation	5. Policy Language for Piggyback Agreements
<p style="text-align: center;">Low</p>	<p>As part of our walkthrough procedures, we discussed the use of “piggyback” agreements across the District. The District policy notes that “piggybacking” or the use of contracts executed by other similar jurisdictions within the state, is allowable in lieu of requesting competitive solicitations. This type of agreement is also allowable per Florida Statute.</p> <p>In this past year, there were six (6) new piggyback agreements executed within the Maintenance department, two (2) of which were reviewed through our testing of procurement requirements. Upon review of District policy and procedures, we noted there is limited language related to the requirements for requesting to use, and receiving approval from appropriate parties to execute a new agreement using an active contract at another jurisdiction.</p> <p>While piggyback contracts provide the District with a faster, lower-effort means of sourcing new vendors, without documented requirements for reviewing the solicitation performed by the other jurisdiction, the District may not be able to confirm the original entity performed their due diligence and obtained a truly competitive price.</p>
<p>Recommendation</p>	<p>We recommend the District enhance their policies to document current processes relating to requesting and executing piggyback purchases. Policy verbiage may include:</p> <ul style="list-style-type: none"> • The assignment of review and approval authorities based on dollar value thresholds (including sign-off from Legal, Purchasing, and/or the Board as appropriate) • Listing the required documents from the original entity • Describing the review process of those documents • Procedures detailing the solicitation of vendor signatures on the contract execution page <p>We also recommend the District consider gathering documentation to validate compliance by the original entity that executed the agreement.</p>
<p>Management’s Action Plan</p>	<p>Response: Enhance policies to document current processes relating to requesting and executing piggyback purchases. Policy verbiage may include: the assignment of review and approval authorities based on dollar value thresholds (including sign-off from Legal, Purchasing, and/or the Board as appropriate); listing the required documents from the original entity; describing the review process of those documents; procedures detailing the solicitation of vendor signatures on the contract execution page. Gather documentation to validate Volusia County Schools contract compliance by the original entity that executed the agreement.</p> <p>Responsible Party: Maria Kraft, Director, Procurement and Warehouse Services</p> <p>Estimated Completion Date: June 30, 2022</p>

APPENDIX A

Zone Assignments

Maintenance Zone Breakdown					
Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6
Holly Hill K-8	Champion	Campbell	Atlantic	Chisolm	Coronado
Ormond Beach Elementary	Hinson	Facilities Services (FAC)	Herbert Street Center	Creekside	Edgewater
Ormond Beach Middle	HUB – Ormond	Longstreet	Horizon	Cypress Creek	Indian River
Ortona	Palm Terrace	Mainland	Port Orange	Spruce Creek Elementary	New Smyrna High
Osceola	Pathways	T.T. Small	Silver Sands	Spruce Creek High	New Smyrna Middle
Riverview	Pine Trail	TRANSP - Daytona	South Daytona	Sweetwater	Read - Patillo
Seabreeze	Tomoka		Sugar Mill	TRANSP – NSB (Turnbull)	
	Westside				
Zone 7	Zone 8	Zone 9	Zone 10	Zone 11	Zone 12
Administrative Center	Blue Lake	Freedom	Deltona High	Debary	Forest Lake
Brewster Center	Deland High	Manatee	Galaxy	Deltona Lakes	Heritage
Citrus Grove	Deland Middle	River Springs	Orange City	Deltona Middle	Osteen
Deland Agriculture Farm	Starke	Southwestern	Timbercrest	Discovery	Pine Ridge
George Marks	Woodward	University	TRANSP – Deltona & Maintenance	Enterprise	Pride
McInnis			Volusia Pines	Friendship	Sunrise
Pierson				Highbanks	
Taylor				Spirit	
TRANSP – Deland & Copy Ctr.					
TRANSP – Pierson					



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