

# MUNICIPAL AUDITING REPORT CITY OF ROANOKE



## Fixed Assets & Equipment Inventory Follow-up

**January 30, 2020**

Report Number: 20-012  
Audit Plan Number: 20-106

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## TABLE OF CONTENTS

Audit Objectives & Conclusions .....	1
Background .....	2
Objective 1 – Missing Assets .....	3
Objective 2 – Inventory Closing.....	6
Objective 3 – Annual Inventory Reporting .....	8
Objective 4 – Deleted Assets .....	9
Objective 5 – Disposal of Obsolete & Damaged Assets .....	12
Summary of Management Action Plans .....	15
Management Comments .....	18
Acknowledgments .....	19

## AUDIT OBJECTIVES & CONCLUSIONS

1. To determine if inventory procedures were revised by management and if processes are in place to identify and locate missing assets prior to completion of annual inventories.

**Yes with Qualifications** – Management implemented new inventory policies in October of 2019, one year later than originally planned. If executed as written, the policies should improve asset management and accountability. Our analysis of the most recent inventories conducted, which were prior to full implementation of the new procedures, noted 19,721 assets (approximately 39% of total assets) were not found.

2. To determine if annual inventories were closed out and finalized on an annual cycle.

**No** – Only five (5) locations completed their inventories for the FY2018-19 cycle. Twenty-five locations opened a 2018-19 inventory but did not complete their inventory timely. The Warehouse closed these incomplete inventories in September of 2019 to open FY2019-20 inventories. The 2017-18 inventory for the Central Administration offices remained open at the time of our field work.

3. To determine if inventory reporting procedures were designed and implemented.

**No** – Design of inventory reports has been delayed as revised inventory procedures were not implemented until fall 2019. Management plans to develop appropriate reports as the FY2019-20 inventories are completed, when final results are available.

4. To determine if Destiny asset data was cleaned up to remove all legacy assets that no longer exist within the Division.

**No** – We identified 712 legacy assets in the system that have not been accounted for since 2015 or earlier. Over 90% of these assets were last located at Patrick Henry High School (PHHS). Management decided to wait for the results of the FY 2019-20 inventory before deleting these assets.

5. To determine if surplus procedures were revised to reduce the burden of auctioning assets by disposing of small dollar items through other means.

**No** – Management has not revised their surplus procedures. Based on our analysis of assets auctioned from July 1, 2017 through June 30, 2019, assets selling for less than \$10 accounted for 51.5% of all auctioned assets and only 2.8% of the proceeds.

## End of Audit Objectives and Conclusions

## BACKGROUND

Roanoke City Public Schools (RCPS) Warehouse Department serves as a trans-shipment facility that receives virtually all vendor deliveries of equipment and supplies. The Warehouse processes deliveries, including affixing barcodes on equipment and supplies. Once deliveries are processed, Warehouse personnel deliver the assets to the appropriate locations.

Asset barcodes are generated from *Destiny*, the school division's asset manager module. This software not only maintains records on the equipment and supplies, but also the division's textbooks and library books. However, these are separate modules and were not part of our follow-up testing. RCPS internal policies defines fixed assets as:

- Physical items of value in use within the school division (excluding textbooks and library books)
- Items with an individual value of \$500 or more
- Items valued at less than \$500 that could easily be lost or stolen, or that are difficult to replace (ex. – technology items and musical instruments)

The Destiny system and associated Warehouse processes are intended to provide RCPS a system of asset inventory required by *Board Policy ECA, Inventory and Report of Loss or Damage*. The policy stipulates inventory must include all buildings, moveable equipment, vehicles, and all other items of significant value. Reporting of loss is also required to be performed promptly to the Superintendent or Superintendent's designee. The Warehouse Department has accordingly adopted an annual inventory process over the Division's fixed assets.

The Warehouse Department also manages the disposal process, including auctioning surplus equipment. *Board Policy DN, Disposal of Property Surplus Items*, indicates RCPS may dispose of equipment having no trade-in value by informal bid, auction, or pre-priced sale as appropriate to the public. Formal authorization for negotiated sale or putting items to bid shall be obtained from the School Board for items in excess of \$500.

Our original audit of the RCPS Warehouse in October 2015 evaluated the processes for inventorying fixed assets and disposing of damaged, retired, and surplus assets at that time. The audit was substantially completed but not formally concluded or reported – accordingly, follow-up on the original audit objectives along with additional data analysis was previously performed through June 30, 2017. The follow-up resulted in a formal report where recommendations were provided regarding the inventory process, reporting of inventory results, and disposal procedures during our prior follow-up.

### End of Background

### Objective 1: Missing Assets

In the prior audit, we found that assets listed as “unaccounted for” in Destiny after the physical inventory is completed were not adequately researched to determine what happened to each asset.

Management planned to develop new procedures for fixed assets addressing the following:

- Removal of all unaccounted-for items imported into Destiny from the legacy system
- Amount of time lost assets will remain active in the Destiny system before deletion
- Principals and Managers responsibilities for maintaining accountability over fixed assets
- Types and dollar thresholds of assets to be tagged and inventoried
- Staffing necessary to properly account for fixed assets
- Fixed asset reports to be provided to executive leadership
- Annual report on fixed asset inventory to be provided to the School Board

Management established a goal of developing a new process for fixed asset inventory management by July 2018, with reporting to be developed by the following July. Reports for Executive leadership and the School Board were to be developed by June 30, 2019.

### Action Completed / Issues Resolved – Yes with Qualifications

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**Follow Up:** November 2019

**Scope:** We reviewed the inventory results for the 2018-19 school year, with the exception of the inventory for the Central Administration building, which had not been closed at the time of our fieldwork.

**Results:**

Management implemented revised inventory procedures that should improve asset management and accountability in October 2019, approximately one year after the original target date. Notable changes include the following:

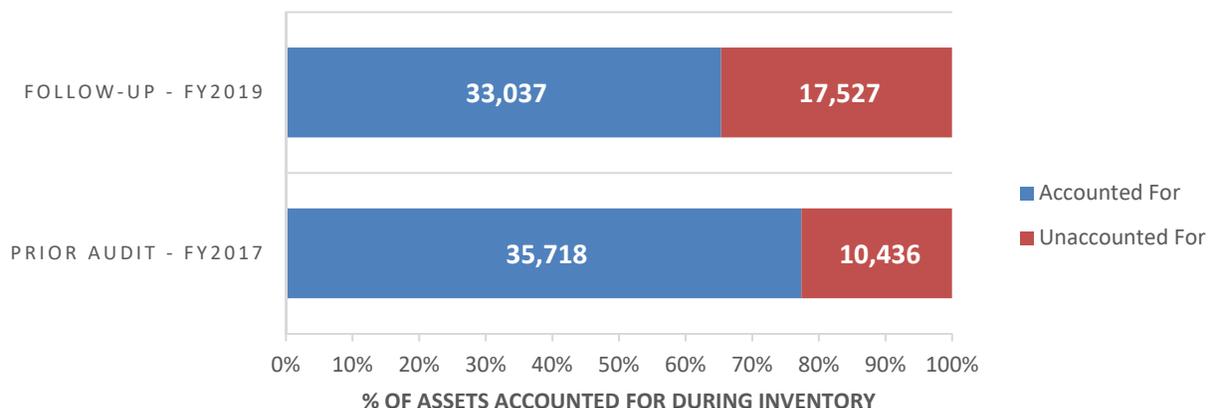
- Additional responsibilities for inventory counts were assigned to principals and managers.
- Stipends were approved for site-based staff who agreed to conduct their building’s annual inventory in addition to their regular duties.

- School, administrative and operational sites were divided into five groups. Each group was assigned a different two to three month window to perform their annual inventory.
- "Unaccounted For" assets will be deleted from the system more promptly, as outlined in the following table:

<b>Asset Inventory Procedures – Unaccounted for Assets</b>		
<b><u>Annual Inventory</u></b>	<b><u>Prior Procedures – Item Status</u></b>	<b><u>Revised Procedures – Item Status</u></b>
1 <sup>st</sup> Cycle unaccounted for	Available	Available
2 <sup>nd</sup> Cycle unaccounted for	Available	Lost
3 <sup>rd</sup> Cycle unaccounted for	Lost	Deleted
4 <sup>th</sup> Cycle unaccounted for	Deleted	

Site-based personnel began performing inventories during the 2018-19 school year, with mixed results. Management further refined the processes and formally communicated the new roles and responsibilities to Principals and Building Administrators in the fall of 2019.

We reviewed the 2018-19 inventory results, noting 17,527 assets were reported as "Unaccounted For" in Destiny. This was a substantial increase over the number of unaccounted for assets in our 2016-17 audit.



Of the 33,037 assets reported as accounted for in the 2018-19 inventory, 2,194 were marked as "lost" or "stolen." Combined with the unaccounted for assets, there were 19,721 items [39% of total assets] that were either unaccounted for or missing. Only five (5) of 30 sites accounted for 90% or more of their assets:

- Crystal Springs
- Highland Park
- Morningside
- Noel C. Taylor Academy
- Transportation

We found that 25 of 30 sites [83%] never confirmed they had completed their inventories for the year ended June 30, 2019. The Warehouse closed these inventories in the Destiny system between 9/16/19 and 9/18/19 in order to begin the new inventory cycle.

Municipal Auditing will schedule another follow up audit to review the results of the 2019-20 asset inventory no earlier than October 1, 2020.

**End of Objective 1**

## Objective 2: Inventory Closing

During our prior audit, we observed that annual inventories were not closed out and finalized on an annual cycle.

- 2015 inventory had four (4) sites not marked as complete
- 2016 inventory had six (6) sites not marked as complete
- 2017 inventory had all sites marked as complete

In response, management planned to develop new fixed asset inventory procedures by July 1, 2018. The new procedures would incorporate greater involvement and responsibility for site-based employees.

### Action Completed / Issues Resolved – No

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**Follow Up:** November 2019

**Scope:** We reviewed all 31 locations that reported assets in the Destiny system for the FY2018-19 school year, noting if inventories had been completed and closed timely. We also reviewed and commented on new inventory procedures implemented for the FY2019-20 school year.

### Results:

Revised inventory procedures, designed and implemented for the FY2019-20 school year, incorporate greater site-level involvement in the following manner:

- Every school administrator is responsible for identifying someone on his/her staff to serve as the asset manager for that location.
- The asset manager is responsible for keeping track of the school's assets and conducting the annual asset inventory.

The asset manager receives a stipend of \$2,500 annually for performing inventory responsibilities. Larger sites are allowed to provide annual stipends of \$600 to personnel who agree to serve as inventory assistants. In addition to conducting annual inventories, asset managers and inventory assistants are responsible for receiving, transferring and disposing of assets throughout the school year.

Warehouse employees continue to maintain responsibility for conducting inventories at centralized locations. They are also responsible for establishing the rotating inventory schedule and monitoring the progress of school inventories. Schools are organized into five groups with each group being assigned a staggered two-to-three month window for opening and completing their site's inventory.

We analyzed asset records for FY2018-19 and determined that all sites, with the exception of Central Administration, had completed an inventory. Central Administration's inventory was shown as "in-progress," having a start date of 6/12/2018. The Warehouse Manager indicated the department intended to complete the inventory very soon. He noted that Central Administration has historically been difficult to inventory as many items are initially received at that location but quickly transfer out to other sites. Tracking larger volumes of transfers between locations has been a challenge for all RCPS sites.

The remaining inventories were not closed in a timely manner and reported a large proportion of assets being "unaccounted for." Twenty-five (25) of 30 sites [83%] had their inventories closed between 9/15/2019 and 9/18/2019, several months after being opened. The Warehouse closed the inventories in order to prepare for the FY2019-20 inventory cycle. As such, the Warehouse Manager believes a majority of unaccounted for assets will likely be located during the 2019-20 inventory. The new staggered approach implemented by the Warehouse is intended to have schools conduct inventory in a timely fashion so department personnel can monitor inventories for appropriate completion.

## **End of Objective 2**

### **Objective 3: Annual Inventory Reporting**

Board Policy ECA requires that any loss of or damage to school property shall be promptly reported to the Superintendent. We observed during the prior audit that the results of fixed asset inventories were not being reported to the Superintendent's Office.

In response, Warehouse management planned to develop an annual report for the Chief Financial Officer, the Deputy Superintendent, and Superintendent by 6/30/19. The report was to include details on the disposals, surplus sales, and lost assets.

#### **Action Completed / Issues Resolved – No**

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**Follow Up:** November 2019

**Scope:** We reviewed reporting procedures in place as of the date of our follow-up.

#### **Results:**

The Chief Financial Officer stated that a variety of factors delayed development of new inventory procedures, including the former Warehouse Manager's retirement. Following retirement, RCPS wanted to make sure the new Warehouse Manager had input on the development of revised inventory procedures. The revised procedures are now in place for the current school year (FY2019-20). Management plans to finalize the reporting process and format once a full inventory has been completed for the FY2019-20 school year.

The Chief Financial Officer indicated an appropriate revised target date to report inventory results would be September 30, 2020.

**End of Objective 3**

### Objective 4: Deleted Assets

Over 10,000 fixed assets (~22%) were unaccounted for following the FY2017 inventory. This included 12 school sites that could not locate 10% or more of their assets. From 2014 – 2017, 6,704 assets costing more than \$7.5 million were deleted from the inventory system. Documentation did not indicate the proportion of assets disposed of due to age or poor condition, versus being lost or stolen.

Comments from management indicated the volume of deletions were attributed to on-going efforts to cleanup asset records. Legacy assets, carried over into Destiny when the system was implemented, were believed to be the cause of many of the deletions as well as the high volume of missing assets. Given management had over 46,000 assets to account for annually, they acknowledge the challenge with accounting for assets on an annual basis.

Management planned to develop new procedures for fixed assets addressing the following:

- Removal of all unaccounted-for items imported into Destiny from the legacy system
- Amount of time lost assets will remain active in the Destiny system before deletion
- Principals and Managers responsibilities for maintaining accountability over fixed assets
- Types and dollar thresholds of assets to be tagged and inventoried
- Staffing necessary to properly account for fixed assets
- Fixed asset reports to be provided to executive leadership
- Annual report on fixed asset inventory to be provided to the School Board

Management established a goal of developing a new process for fixed asset inventory management by July 2018, with reporting to be developed by the following July. Reports for Executive leadership and the School Board were to be developed by June 30, 2019.

### Action Completed / Issues Resolved – No

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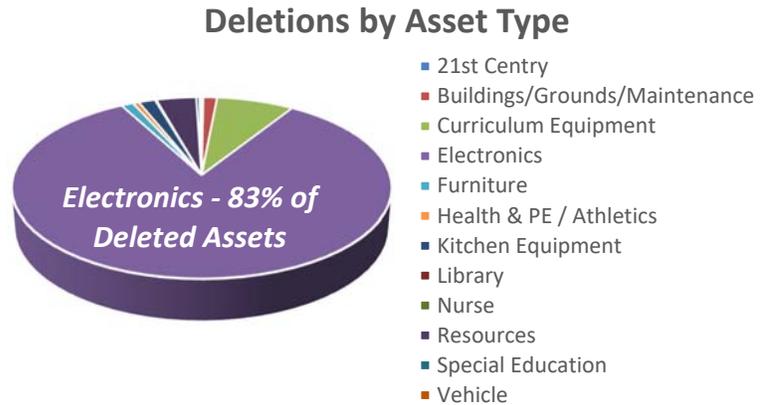
**Follow Up:** December 2019

**Scope:** Deletions were analyzed from 7/1/2017 (end of the prior follow-up) through 7/31/2019 to ascertain if legacy assets had been removed from Destiny. Active assets as of October 2019 were analyzed to assess if legacy assets had been removed from Destiny as outlined in Management's action plan.

**Results:**

Resource inventory reports showed 7,271 items were deleted from 7/1/2017 – 7/31/2019. While this may appear to be a substantial number of assets, the count of assets on-hand actually increased from 46,033 to 51,495 during this period.

Electronics accounted for ~83% of the deletions. Analysis of the active assets as of October 2019 showed electronics account for ~ 73% of active assets. Technology items such as laptops become obsolete quicker than many other types of fixed assets, thus the high concentration was considered reasonable.



We identified 2,817 of the deletions [39%] as legacy assets based on barcode sequencing that changed when Destiny was implemented. Management deleted 1,391 of these legacy assets (49%) in July 2019.

We then analyzed active asset records as of October 2019 to determine if any legacy assets remained in the system. We extracted legacy assets based on the barcode sequence and cross-referenced each to the most recently completed inventory for each school. There were 3,790 remaining legacy assets, of which 2,457 [65%] were not accounted for or were marked as lost:

**Active Legacy Assets - Prior Inventory Results**



The 242 items shown as “not inventoried” were primarily Central Administration assets (213 or 88%). As noted during review of inventory closeouts, Central Administration had not been inventoried during the period of analysis. Twenty-six (26) assets were attributed to inactive school sites for which no inventory would have been completed.

The following chart shows the last calendar year in which the unaccounted for and lost legacy assets were scanned during an inventory. Note that 269 were scanned after the 2018-19 inventories were all closed by the Warehouse in September 2019, while 28 items with an “N/A” description were deleted after the these inventories were closed. These make up the 297 items shown as being last accounted for in 2019:

### Unaccounted for Assets - Last Accounted For Date



Items with older “accounted for” dates are likely no longer in use by RCPS. A total of 712 legacy assets have not been scanned since 2015. Of these, 651 [91%] listed Patrick Henry High School as their location.

Warehouse Management is uncertain as to the accuracy of prior inventory counts at PHHS and decided to wait for the results from the upcoming FY2020 inventory counts before deleting these remaining legacy assets.

### End of Objective 4

**Objective 5: Disposal of Obsolete & Damaged Assets**

Our prior analysis of surplus sales for three (3) months showed nearly 90% of surplus revenue was derived from a small fraction of the assets offered for auction:

<b>Auction Activity (Aug &amp; Oct 2015 / Jan 2016)</b>				
<b>Bid Amounts</b>	<b>Count</b>	<b>\$ Received</b>	<b>Percentages</b>	
			<b>Count</b>	<b>Dollar</b>
≤ \$10	115	\$ 176	57.8%	1.4%
\$11 - \$25	30	352	15.1%	2.7%
\$26 - \$50	18	392	9.0%	3.0%
\$51 - \$75	9	407	4.5%	3.2%
> \$75	27	11,569	13.6%	89.7%
<b>Total</b>	<b>199</b>	<b>\$ 12,895</b>	<b>100.0%</b>	<b>100.0%</b>

Based on this analysis, we recommended disposing of lower valued assets via landfill, recycling or selling for scrap. The value of the labor saved should exceed any lost auction revenues. Management agreed to consider changes to the surplus process and to revise procedures accordingly.

**Action Completed / Issues Resolved – No**

**Follow Up:** December 2019

**Scope:** We analyzed procedures in place as of the date of our follow-up and reviewed surplus activity from July 1, 2017 – June 30, 2019 (FY2018 – FY2019).

**Results:**

School Board Policy DN, “*Disposal of Property / Surplus Items,*” was last revised August 9, 2016. The former Warehouse Supervisor retired after our last audit without having developed internal policies and procedures for disposing of surplus assets. The current Warehouse Supervisor stated that his team uses their collective experience to determine the appropriate method of disposal, including auctions, recycling, scrapping, or contracting with vendors for disposal.

The Division continues to use *Public Surplus* as its auction service provider. We analyzed two years of auction sales and found that 83% of the items sell for less than \$50 and generate just over 11% of the proceeds:

<b>Auction Activity (July 1, 2017 – June 30, 2019)</b>				
<b>Bid Amounts</b>	<b>Count</b>	<b>\$ Received</b>	<b>Percentages</b>	
			<b>Count</b>	<b>Dollar</b>
< \$10	246	\$ 1,006.57	51.5%	2.8%
\$10 - \$24. <sup>99</sup>	116	1,836.52	24.3%	5.2%
\$25 - \$49. <sup>99</sup>	36	1,167.00	7.5%	3.3%
\$50 - \$74. <sup>99</sup>	25	1,431.11	5.2%	4.0%
≥ \$75	55	30,061.74	11.5%	84.7%
<b>Total</b>	<b>478</b>	<b>\$ 35,502.94</b>	<b>100.0%</b>	<b>100.0%</b>

Management could eliminate approximately one-half of their auction related effort by diverting assets appraised to be worth less than \$10 at auction.

Contrasting FY18 with FY19 activity, we noted that items selling for less than \$10 dropped by nearly half and dropped proportionately from 56% to 44% of all items sold:

<b>Auction Activity FY2018 (July 1, 2017 – June 30, 2018)</b>				
<b>Bid Amounts</b>	<b>Count</b>	<b>\$ Received</b>	<b>Percentages</b>	
			<b>Count</b>	<b>Dollar</b>
< \$10	160	\$ 652.19	56.2%	3.2%
\$10 - \$24. <sup>99</sup>	61	991.86	21.4%	4.9%
\$25 - \$49. <sup>99</sup>	14	445.00	4.9%	2.2%
\$50 - \$74. <sup>99</sup>	16	903.00	5.6%	4.5%
≥ \$75	34	17,275.44	11.9%	85.2%
<b>Total</b>	<b>285</b>	<b>\$ 20,277.49</b>	<b>100.0%</b>	<b>100.0%</b>

<b>Auction Activity FY2019 (July 1, 2018 – June 30, 2019)</b>				
<b>Bid Amounts</b>	<b>Count</b>	<b>\$ Received</b>	<b>Percentages</b>	
			<b>Count</b>	<b>Dollar</b>
< \$10	86	354.38	44.6%	2.3%
\$10 - \$24. <sup>99</sup>	55	844.66	28.5%	5.5%
\$25 - \$49. <sup>99</sup>	22	712.00	11.4%	4.7%
\$50 - \$74. <sup>99</sup>	9	528.11	4.6%	3.5%
≥ \$75	21	12,786.30	10.9%	84.0%
<b>Total</b>	<b>193</b>	<b>15,225.45</b>	<b>100.0%</b>	<b>100.0%</b>

A formal policy adopting the goal of eliminating items valued under \$10 from auctions would ensure continued improvement and substantially reduce auction-related labor.

Approval of Disposals > \$500:

We also tested to ensure Board approval was obtained for disposing of assets with a market value in excess of \$500 in accordance with School Board Policy DN. The Warehouse provides a comprehensive listing of all items that will be auctioned through public surplus in advance of the auction to the School Board. We identified all items posted on Public Surplus or ultimately sold for more than \$500. We traced each item to an approved listing of sale items on a School Board consent agenda. Consent agendas are publicly available through *BoardDocs*.

Our testing confirmed that all items posted for sale at \$500 or greater (17 total items from 7/1/2017 – 6/30/2019) were approved by the School Board prior to being auctioned.

**End of Objective 5**

**SUMMARY OF MANAGEMENT ACTION PLANS**

<b>Management Action Plan – Missing Assets</b>	
<p>Management concurs with audit recommendations. The Warehouse Department will continue to monitor all sites as they complete their inventories to ensure sites are progressing appropriately. The Warehouse Department will work with principals and designated building staff who are responsible for conducting inventories to establish mutually agreeable deadlines for inventory completion. Because this way of handling fixed asset inventories is new, the Warehouse Department will provide some flexibility on timelines in the first few years as people are getting familiar with conducting the inventory and establishing the processes that work best for them and their school to most efficiently complete the inventory process. Once the 2019-20 inventories are completed, the Warehouse Staff will develop a reporting template, with input from the Director of Purchasing and the Chief Financial Officer, to provide 2019-20 inventory information to the Superintendent. This report will be developed in the fall of 2020 once all data is available, and will be used annually thereafter to report each year’s inventory results.</p>	
<b>Assigned To</b>	<b>Target Date</b>
Joey Camp, Warehouse Supervisor	11/30/2020

<b>Management Action Plan – Inventory Closeout &amp; Completion</b>	
<p>Management concurs with audit recommendations. The Warehouse Department will continue to monitor all sites as they complete their inventories to ensure sites are progressing appropriately. The Warehouse Department will work with principals and designated building staff who are responsible for conducting inventories to establish mutually agreeable deadlines for inventory completion. Because this way of handling fixed asset inventories is new, the Warehouse Department will provide some flexibility on timelines in the first few years as people are getting familiar with conducting the inventory and establishing the processes that work best for them and their school to most efficiently complete the inventory process. Once the 2019-20 inventories are completed, the Warehouse Staff will develop a reporting template, with input from the Director of Purchasing and the Chief Financial Officer, to provide 2019-20 inventory information to the Superintendent. This report will be developed in the fall of 2020 once all data is available, and will be used annually thereafter to report each year’s inventory results.</p>	
<b>Assigned To</b>	<b>Target Date</b>
Joey Camp, Warehouse Supervisor	11/30/2020

<b>Management Action Plan – Inventory Reporting</b>	
<p>Once the 2019-20 inventories are completed, the Warehouse Staff will develop a reporting template, with input from the Director of Purchasing and the Chief Financial Officer, to provide 2019-20 inventory information to the Superintendent. This report will be developed in the fall of 2020 once all data is available, and will be used annually thereafter to report each year’s inventory results.</p>	
<b>Assigned To</b>	<b>Target Date</b>
Joey Camp, Warehouse Supervisor	11/30/2020

<b>Management Action Plan – Legacy Asset Deletions (A-3.4)</b>	
<p>The reconciliation of unaccounted for assets will adhere to the revised procedures beginning in 2020. Assets not found for the first time will be “unaccounted for” in the system. In the second inventory cycle that an asset is still not found, its status will be changed to “lost.” In the third cycle the asset is still not found, it will be deleted from the asset management system (Destiny). After 2020 inventories are finalized, all unaccounted for legacy assets will be deleted. Remaining legacy asset records in Destiny are primarily located at Patrick Henry High School, so that final correcting activity can begin as soon as that school’s inventory is closed.</p>	
<b>Assigned To</b>	<b>Target Date</b>
David Stokes, Inventory Control Specialist	9/30/2020

**Management Action Plan – Surplus Asset Sales**

On December 2, 2019, appropriate staff members who directly handle assets, and those who oversee schools and departments, were provided with revised procedures for handling the movement or removal of assets. These procedures will be expanded to address the procedures to be followed for completing the disposal of an asset, as outlined below:

Roanoke City Public Schools will begin following the below written procedure for making decisions about, and proceeding with the sale, recycling, or disposal of surplus assets, as of March 2020.

Procedure for Handling Surplus Assets

Surplus assets are assets that are no longer useful to Roanoke City Public Schools and are being taken out of service. In accordance with School Board Policy DN, items valued in excess of \$500 must be formally approved for sale or bid by the School Board. If reasonable attempts through the bidding or direct sales process to dispose of an item are unsuccessful, then the school division is authorized to arrange for its disposal.

For items deemed to have a current value of \$500 or less, the Warehouse Supervisor, or his designee, will determine whether items will be sold on a surplus sale, recycled, or discarded, using the criteria below as a guide. For the purposes of these procedures, an “item” may also refer to a group of similar assets intended to be sold together as one lot.

- Items that would reasonably be expected to sell for less than \$75 will be recycled or discarded. The cost of managing those assets, running the surplus sale, and facilitating the final payment and pick up of sold items outweighs the revenue generated by items valued under this threshold.
- The Warehouse Supervisor may use his discretion and attempt to sell items expected to have a value near or below \$75, or with some other attribute that make estimating a resale value difficult, if he deems it appropriate and in the best interest of the school division.
- Items that are offered through a surplus sale auction and do not sell will be discarded and removed from inventory as soon as possible.

These procedures will begin being followed in March 2020.

<b>Assigned To</b>	<b>Target Date</b>
Joey Camp, Warehouse Supervisor	3/31/2020

**MANAGEMENT COMMENTS**

None provided

### ACKNOWLEDGMENTS

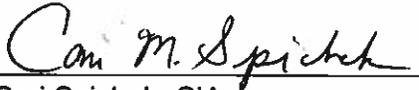
We would like to thank the RCPS Warehouse Department, specifically Joey Camp and David Stokes, for their assistance with our follow-up procedures. They were accommodating of their time, assisted with our requests, and openly communicated with us.



Brian Pendleton, CPA  
Senior Auditor



Drew Harmon, CPA, CIA  
Municipal Auditor



Cari Spichek, CIA  
Senior Auditor