

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



### Controls Over Food and Nutrition Cafeteria Cash Receipts



Internal controls for the receipt, deposit, and reconciliation of cash receipts from food service sales are in place. However, those controls could be improved by: (1) systematically evaluating the differences occurring at the school cafeterias; (2) increasing accountability of school cafeteria staff for proper oversight of cash handling practices; and (3) enhancing the criteria for cash control and accountability inspections at school cafeterias.

March 2012

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**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

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Superintendent of Schools

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Chief Auditor  
Office of Management and Compliance Audits

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Mr. Trevor L. Williams, CPA





# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**  
Alberto M. Carvalho

**Chief Auditor**  
Jose F. Montes de Oca, CPA

**Miami-Dade County School Board**  
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Dr. Marta Pérez  
Raquel A. Regalado

February 29, 2012

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

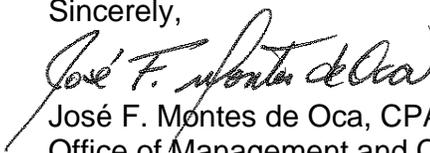
Ladies and Gentlemen:

In accordance with the Audit Plan for the 2011-12 Fiscal Year, we have performed an audit of the Food and Nutrition Cafeteria Receipts of Miami-Dade County Public Schools. The objectives of the audit were to evaluate internal controls over the cash receipts, deposit, and reconciliation processes to ensure that controls are adequate and the necessary safeguards are in place. The audit covered school cafeteria receipts for food service sales during the 2010-11 Fiscal Year and included a review of selected transactions and procedures during Fiscal Year 2011-12 up to November 30, 2011.

Our audit disclosed that the district's objective of providing effective controls for the receipt, deposit, and reconciliation processes over cash receipts from food service sales at the schools is largely being met. The computerized point-of-sales system used for the operation of the cash registers at the school cafeterias provides an audit trail for the food service sale transactions. An armored car service under contract with the district picks up cash receipts from the schools for deposit in the district's central food service bank account on either a daily or semi-weekly schedule. Although reconciliations of cash deposits are regularly performed in Food Service Accounting, we found that Food and Nutrition could improve internal control over cash collections by: (1) establishing systematic centralized procedures to evaluate the differences occurring at the school cafeterias; (2) increasing accountability of school cafeteria staff for proper oversight of cash handling practices; and (3) enhancing the criteria for cash control and accountability inspections at school cafeterias.

Our findings and recommendations were discussed with management. We would like to thank the management for their cooperation and the courtesies extended to our staff during the audit.

Sincerely,



José F. Montes de Oca, CPA, Chief Auditor  
Office of Management and Compliance Audit

*Office of Management & Compliance Audits*

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## **EXECUTIVE SUMMARY**

This audit was included in the approved 2011-12 Audit Plan to determine if internal control over food service sales at the school cafeterias was operating satisfactorily as designed, to safeguard cash collections. Due care consideration indicates that as economic conditions deteriorate the risk of theft or loss of cash collections increases.

Total reported cafeteria food sales for Fiscal Years 2009-10 and 2010-11 were \$31.9 million and \$29.7 million, respectively. Operating statistics for the district show that the percentage of students receiving free or reduced-price meals in fiscal years 2010 and 2011 exceeded 83% and 88%, respectively.

To achieve our objectives, we visited nine (9) schools representing all educational levels throughout the district and observed the cafeteria food service sales and cash register operations during the lunch-serving periods. We also observed the preparation of deposits on the days of our audit visits and their transmittal from the cafeteria to the school administration office for safekeeping. In addition, we verified cafeteria deposit documentation and armored car deposit pick up logs for a previously selected sample period. All food sales deposits in our samples were recorded in the Point-of-Sale (POS) system and the funds were deposited to the district's central food service bank account. We were also satisfied that our sample of online and credit card meal payments received by the approved payment services provider were deposited in the district's central food service bank account.

Based on our observations, we made two recommendations. Our detailed findings and recommendations start on page 8. We would like to thank the administration for their cooperation and courtesies extended to our staff during the audit.

## INTERNAL CONTROLS

Our overall evaluation of internal control for the district's Food and Nutrition cafeteria receipts is summarized in the table below.

<b>INTERNAL CONTROLS RATING</b>			
<b>CRITERIA</b>	<b>SATISFACTORY</b>	<b>NEEDS IMPROVEMENT</b>	<b>INADEQUATE</b>
<b>Process Controls</b>	X		
<b>Policy &amp; Procedures Compliance</b>		X	
<b>Effect</b>	X		
<b>Information Risk</b>	X		
<b>External Risk</b>	X		

<b>INTERNAL CONTROLS LEGEND</b>			
<b>CRITERIA</b>	<b>SATISFACTORY</b>	<b>NEEDS IMPROVEMENT</b>	<b>INADEQUATE</b>
<b>Process Controls</b>	Effective	Opportunities exist to improve effectiveness.	Do not exist or are not reliable.
<b>Policy &amp; Procedures Compliance</b>	In compliance	Non-Compliance Issues exist.	Non-compliance issues are pervasive, significant, or have severe consequences.
<b>Effect</b>	Not likely to impact operations or program outcomes.	Impact on outcomes contained.	Negative impact on outcomes.
<b>Information Risk</b>	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.
<b>External Risk</b>	None or low.	Potential for damage.	Severe risk of damage.

## **BACKGROUND**

The School Board of Miami-Dade County (M-DCPS) is responsible for operating a centralized school food service program. The Department of Food and Nutrition (Food and Nutrition), one of the operational units of the M-DCPS District/School Operations, is responsible for administering and operating the program throughout the district. Guidelines for school-site administration of the food service program by the school principal and the food service manager are found in the Department of Food and Nutrition Procedures Manual. The manual includes detailed recordkeeping and cash control procedures to assure that collection of revenues from food service sales at the schools is deposited and reported correctly.

The administrations of Food and Nutrition and Food Service Accounting provide direction and supervision of operations, recordkeeping and reports. The Food Service Accounting unit (Food Service Accounting), within the Department of Accounting, is responsible for implementing district-wide accounting procedures, and maintaining some records and reports related to the food service program. Reconciliation of the daily deposits from the school cafeterias is the primary responsibility of Food Service Accounting. Individual schools reports are available to the central administration online, in accordance with established procedures.

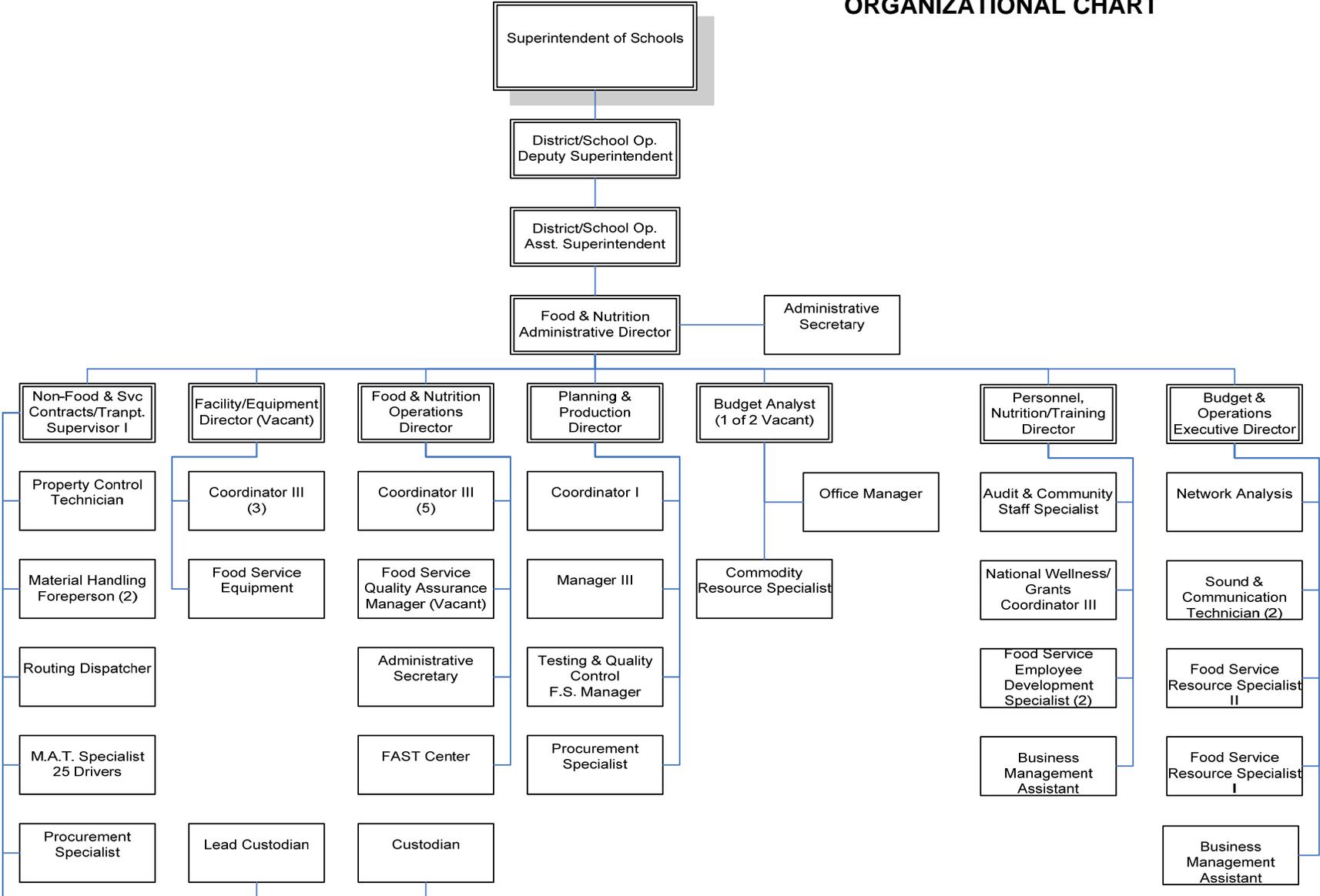
The school food service manager is directly responsible for the fiscal management and operation of the food service program of an individual school. The responsibilities include directing all aspects of the daily operation of meal production and preparation, food ordering, inventory control, analyzing daily reports, conducting staff training, and using computerized systems.

To serve breakfast and lunch to all students, school cafeterias provide one or more serving lines and cash registers to facilitate distribution and control over food sales. Each student must enter his/her personal identification number on the cash registers to be served as he/she selects his/her food. Cashiers verify the student's personal identification number and authorize the transaction. The FasTrack Point-of Sale (POS) system recognizes the student's meal benefit status (free, reduced-price or full-price), determines the amount to be paid, and records food service sales itemized meal components. Cash sales are recorded for deposit on the same day. The system also allows prepayment, which are received directly by the school cafeteria, or automatically through a payment services provider approved by the district. The POS provides an approved accounting system, which standardizes operational procedures, provides an audit trail of cash control, and counts and records meals claimed for Federal School Lunch Program reimbursement purposes. On a daily basis, all cash received from food service sales is prepared for deposit by the school's food service manager, who then prepares and places the funds in a deposit bag and transfers custody of the funds to the school administration. An armored car service provider, under contract with Food and Nutrition, collects the deposit bags from all district schools for subsequent deposit into the district's central food service bank account.

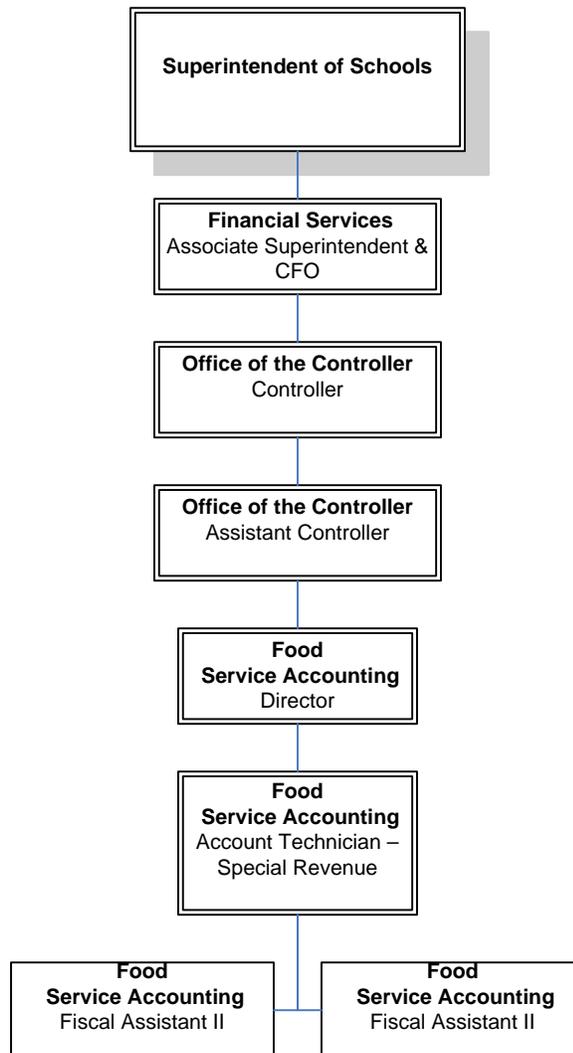
Pertinent activity and statistical reports from the POS system are filed along with the daily bank deposit records at the school cafeteria. Information from the POS system is also available to Food and Nutrition, where the data are used to document and review food service sales activity at the school cafeterias and for managing the district-wide program. Revenues from food service sales for the fiscal years ended June 30, 2010 and 2011 were reported at \$31.9 million and \$29.7 million, respectively.

In an effort to improve control by reducing the amounts of cash collections at school cafeterias, in August, 2006, the District entered into an agreement with a payment services provider firm to facilitate online automatic payments from parents or guardians for meals to be provided to the students. The credit card and online payments received by the service provider, which account for approximately 13% of food service sales, are forwarded to the district's central food service bank account. Transaction charges for the use of this system are borne by of the users (parents or guardians making the payments).

# DEPARTMENT OF FOOD AND NUTRITION ORGANIZATIONAL CHART



# FOOD SERVICE ACCOUNTING ORGANIZATIONAL CHART



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

This audit of the Miami-Dade County Public Schools (M-DCPS) Food and Nutrition Cafeteria Receipts was approved in the audit plan for the 2011-12 Fiscal Year. The objectives of the audit were to evaluate internal control over the cash receipts, deposit, and reconciliation processes of cafeteria receipts to ensure that controls are adequate and the necessary safeguards are in place. The scope of our audit covered cafeteria receipts operations during the 2010-11 Fiscal Year, and included the review of selected transactions and procedures for the period ended November 30, 2011.

Procedures performed to satisfy the audit objectives were as follow:

- Interviewed district and school site staffs;
- Reviewed organizational structure, policies, procedures, applicable regulations and contracts ;
- Visited selected school cafeterias to observe meal services and cash register operations, including cash receipt and deposit of food sales proceeds ;
- Examined, on a sample basis, reports, checklists, correspondences and supporting documentation used by the Food and Nutrition Department in connection with food sales revenues; and
- Performed other procedures considered necessary.

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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit included an assessment of applicable internal control and compliance with the requirements of policies and procedures to satisfy our audit objectives.

## **FINDINGS AND RECOMMENDATIONS**

### **1. ESTABLISH SYSTEMATIC CENTRALIZED PROCEDURES TO EVALUATE THE DIFFERENCES BETWEEN REPORTED FOOD SALES AND DEPOSITS MADE BY SCHOOL CAFETERIA PERSONNEL AND PROVIDE THE PROPER TRAINING AS NEEDED**

The procedures established to manage cash receipts from cafeteria sales satisfy the District's main concern of safeguarding cash collections, by verifying that food service sales receipts by the school cafeterias are deposited to the district's central bank account and recorded properly. Nevertheless, our review of the records documenting food sales operation at the schools identified certain practices that if left uncorrected, could weaken the internal control for this operation. The following practices were observed:

- ◆ Numerous instances, even daily in some cases, where the amounts reported in the Fastrack POS system for deposit do not correspond to the value of the food sold on that date. The majority of the over/short differences noted were below the \$10.00 threshold, which is the amount established in the Food and Nutrition Procedures as requiring the completion of an electronic Cash Register Correction Request (CRCR) by the cafeteria manager after the difference has been researched and cannot be reconciled. The differences were both positive and negative. Many differences below \$10.00 are attributed to input errors that occur as cashiers are pressed to serve all the students who go through the cafeteria serving lines during the relatively short lunch periods and to inaccurate calculations from the deposit slip or the day end deposit report forms.
- ◆ The reconciling of cafeteria sales and banking activities occur at two levels – at the school cafeteria staff level and at the Food Service Accounting level. The reconciliation performed by Food Service Accountings, which includes reconciling the Daily Cash Deposit reported by the schools to the amount deposited as reported by the bank, appears to be satisfactory. However, the process of reconciling expected cash from sales (register sales) and cash deposited by the schools, as performed by the school cafeteria staff, warrants improvements. Neither the Day End Deposit Report nor the Money Reconciliation Report contained evidence that daily differences between register sales and total deposit were explained or reconciled. In cases where the differences were explained in another

document, the explanation was not always satisfactory. When frequent register sales errors by cashiers are allowed to occur without reasonable and detailed explanation from the cashiers, internal controls are weakened to the point of not enabling management to readily detect irregularities.

- ◆ Various shortcomings in the preparation of the Day End Deposit Report and bank deposit ticket were noted, including omission of verifying signature, mathematical errors and use of incorrect deposit ticket. At one school, incorrect cash handling practices persisted despite Food and Nutrition administrative staff instructing the cafeteria staff on proper cash handling practices.
- ◆ Food Service Accounting may properly write off differences over \$10.00 against the individual school's food service sales after satisfactory explanation becomes available. However, no accounting report is available at this time to show the cumulative effect, at the district level, of the write offs charged to the individual schools and the discrepancies below \$10.00.

Food and Nutrition utilizes various reports including the Money Reconciliation Report, the Day End Deposit Report and the Weekly Activity Report to manage cafeteria cash receipts, monitor daily food service participation at each school, and calculate the reimbursement amounts to be claimed from the Federal government. Food Service Accounting uses the Weekly Activity Report in its continuous reconciliation of bank deposits to the sales amounts reported by the school cafeterias through the POS system. Discrepancies or concerns resulting from the reconciliation process completed by Food Service Accounting are referred to Food and Nutrition, Which in turn transmits the information to the appropriate schools with instructions to resolve the issue and/or provide an explanation. According to Procedure E-3 in the Food and Nutrition Procedures Manual, cash over/short exceeding the \$10.00 threshold require preparation of an electronic CRCR and an explanation by the food service manager after the difference has been researched and cannot be reconciled.

## **RECOMMENDATION**

- 1.1 Food and Nutrition and Food Services Accounting, working cooperatively with Information Technology Services, should develop a monthly report documenting the number and value of discrepancies reported by individual schools. Cumulative information exceeding what is now provided in the Weekly Activity Report should enable the department to identify trends in food sales cash management practices. Locations where frequent or excessive discrepancies are documented should be the object of more**

**thorough training and oversight by the Food and Nutrition coordinators designated to work with the schools. The objective should be to address any performance issues or conditions at the school cafeterias that need improvement.**

**Responsible Department:**

**Food and Nutrition**

**Management's Response** The Department of Food and Nutrition and Food Service Accounting will work collaboratively with Information Technology Services (ITS) to develop a monthly exception report and trend analysis documenting the number and value of discrepancies by individual schools. By utilizing data from the enhanced reports, Food Service Accounting will be able to provide Food and Nutrition Operations discrepancy trends and monthly exceptions to identify frequent or excessive discrepancies in food sales and cash management at individual school sites. The Department of Food and Nutrition will utilize the exception and trend report to address performance issues or conditions in the school cafeterias that need improvement and provide training and oversight at these locations.

## **2. ENHANCE THE CRITERIA FOR CASH CONTROL AND ACCOUNTABILITY INSPECTIONS OF THE SCHOOL CAFETERIAS**

As an integral part of their administration of the centralized food service program for the school district, Food and Nutrition conducts a comprehensive school site visitation program to inspect and verify compliance with the multiple responsibilities and guidelines that must be followed by food service personnel at the schools, including cash control and accountability. Food and Nutrition developed inspection criteria specifically designed to monitor cash control and accountability at the schools as part of the department's ongoing effort to assure cash collected is deposited timely and food service sales are recorded accurately. The Food and Nutrition work plan for school visits at the time of our audit required that at least one cash control and accountability inspection be conducted at each school during the year. The results of these inspections by the coordinators are documented and transmitted online to designated parties and administrators for appropriate action. Our review of the form used to document results for Cash Control and Accountability inspections at the schools, however, disclosed that several important criteria are not addressed. The following is a list of those criteria for management's consideration:

- Bank deposit packages are available on file and were prepared correctly;
- Each cashier manually prepares the Day End Deposit Report, form FM-3286, and the forms are signed and filed with the day's bank deposit;
- The cafeteria has an adequate supply of school-specific bank deposit books;
- Armored car logs indicate deposits are picked-up and signed for correctly by the vendor, and are current;
- The transfer of custody over the deposits from the cafeteria manager to the appropriate school administrator is properly documented using form FM-7249 or an acceptable substitute log.

As discussed elsewhere in this report, our audit indicates that differences occur frequently in the cafeterias. These differences recorded in the FasTrack POS system negatively impact internal controls by increasing the number of write-offs and slowing the reconciliation process. We noted that many differences are the result of errors by the cafeteria staff, such as addition errors on the deposit slips and using deposit slips "borrowed" from a different school.

## RECOMMENDATION

- 2.1 Enhance the existing school site visitation inspection Food and Nutrition performs, by adding verification of the critical information cited in the text of this finding and requiring that the appropriate Food and Nutrition administrators be immediately notified when exceptions are noted.**

**Responsible Department:**

**Food and Nutrition**

**Management's Response:** To enhance the existing school site visitation inspection effort, the Department of Food and Nutrition shall revise the Cash Control and Accountability Compliance Visitation Form to incorporate the following criteria as recommended in the audit report:

- Bank deposit packages are available on file and were prepared correctly.
- Each cashier manually prepares the Day End Deposit Report, form FM-3286, and forms are signed and filed with the day's bank deposit.
- The cafeteria has an adequate supply of school-specific bank deposit books.
- Armored car logs indicate deposits are picked-up and signed for correctly by the vendor, and are current.
- The transfer of custody over the deposits from the cafeteria manager to the appropriate school administrator is properly documented using form FM-7249 or an acceptable substitute log.

The Department of Food and Nutrition has submitted these updates to the contracted software vendor and requested these enhancements to the visitation form be expeditiously implemented.

## MANAGEMENT'S RESPONSE

### DEPARTMENT OF FOOD AND NUTRITION

MEMORANDUM

February 29, 2012  
PP/2011-2012/2149  
786-275-0420

TO: Mr. Jose F. Montes de Oca, Chief Auditor  
Office of Management and Compliance Audits

FROM: Penny Parham, Administrative Director  
Department of Food and Nutrition 

SUBJECT: **AUDIT RESPONSE FROM THE DEPARTMENT OF FOOD AND NUTRITION**

**Finding #1: ESTABLISH SYSTEMATIC CENTRALIZED PROCEDURES TO EVALUATE THE DIFFERENCES OCCURRING IN SCHOOL CAFETERIAS AND PROVIDE THE PROPER TRAINING AS NEEDED**

#### RECOMMENDATION

**1.1 Food and Nutrition and Food Service Accounting, working collaboratively with Information Technology Services, should develop a monthly report documenting the number and value of discrepancies reported by individual schools. Cumulative information exceeding what is now provided in the Weekly Activity Report should enable the department to identify trends in food sales cash management practices. Locations where frequent or excessive discrepancies are documented should be the object of more thorough training and oversight by the Food and Nutrition coordinators designated to work with the schools. The objective should be to address any performance issues or conditions at the school cafeterias that need improvement.**

#### **Management's Response:**

The Department of Food and Nutrition and Food Service Accounting will work collaboratively with Information Technology Services (ITS) to develop a monthly exception report and trend analysis documenting the number and value of discrepancies by individual schools. By utilizing data from the enhanced reports, Food Service Accounting will be able to provide Food and Nutrition Operations discrepancy trends and monthly exceptions to identify frequent or excessive discrepancies in food sales and cash management at individual school sites. The Department of Food and Nutrition will utilize the exception and trend report to address performance issues or conditions in the school cafeterias that need improvement and provide training and oversight at these locations.

**Finding #2: STRENGTHEN THE CASH CONTROL AND ACCOUNTABILITY INSPECTIONS OF THE SCHOOL CAFETERIAS**

**RECOMMENDATION**

**2.1 To enhance the existing school site visitation inspection effort Food and Nutrition performs, include in its review verification of the critical information cited in the text of this finding and immediately notify the appropriate Food and Nutrition administrators when exception conditions are noted.**

**Management's Response:**

To enhance the existing school site visitation inspection effort, the Department of Food and Nutrition shall revise the Cash Control and Accountability Compliance Visitation Form to incorporate the following criteria as recommended in the audit report:

- Bank deposit packages are available on file and were prepared correctly.
- Each cashier manually prepares the Day End Deposit Report, form FM-3286, and forms are signed and filed with the day's bank deposit.
- The cafeteria has an adequate supply of school-specific bank deposit books.
- Armored car logs indicate deposits are picked-up and signed for correctly by the vendor, and are current.
- The transfer of custody over the deposits from the cafeteria manager to the appropriate school administrator is properly documented using form FM-7249 or an acceptable substitute log.

The Department of Food and Nutrition has submitted these updates to the contracted software vendor and requested these enhancements to the visitation form be expeditiously implemented.

If additional information is required, please contact me at 786-275-0420.

PP:ayw

cc: Dr. Marcos M. Moran  
Ms. Connie Pou  
Ms. Daisy Naya  
Mr. Trevor L. Williams  
Ms. Olga Botero  
Ms. Patricia Prida  
Ms. Cecilia Lavina  
Mr. Norberto Ferradaz  
Ms. Helen L. Torres  
Ms. Alice Margolis



# MIAMI-DADE COUNTY PUBLIC SCHOOLS 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.

*Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 205.07 (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, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

*Revised: (07-11)*

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**INTERNAL AUDIT REPORT**

**Controls Over Food and Nutrition  
Cafeteria Cash Receipts**



**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
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