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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT - FOOD SERVICE OPERATIONS

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

The Office of Management and Compliance Audits has performed an audit of food service operations administered by the Department of Food and Nutrition for the 2005 fiscal year. The audit disclosed that overall the Department obtains the best available prices in its bids for food service purchases when compared to other school districts' bids and has adequate internal controls over food service purchases. However, cafeteria operations at senior high schools could be more efficient and certain procurement and rebate practices need to be improved. Management has pursued corrective actions.

The School Board Audit Committee reviewed this report at its January 31, 2006 meeting, and recommended forwarding it to the School Board.

Copies of this report were previously distributed and will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies will be provided upon request.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the **Internal Audit Report - Food Service Operations**.