

Allen M. Vann, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: FOLLOW-UP REVIEW AUDIT OF FOOD SERVICE OPERATIONS

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

**LINK TO DISTRICT
STRATEGIC PLAN: ENSURE ADEQUATE AND EFFECTIVE INTERNAL
CONTROLS AND OPERATIONAL EFFICIENCY**

In accordance with School Board Rule 6Gx13-2C-1.14, Section IV.B.3 and the approved Audit Plan for FY 2007-08, we have reviewed the actions taken by management to implement the recommendations included in our prior internal audit report Food Service Operations issued in January 2006. The audit examined the effectiveness of internal controls and operations of the Food and Nutrition Department.

In our prior audit report, we found that for the most part, the Department of Food and Nutrition had adequate internal controls and its operations were in compliance with laws, regulations and School Board Rules. Also, the audit results indicated the District was receiving the best available prices in its bids for food service purchases when compared to other school districts' bids. The audit did, however, disclose several opportunities for improvement. We made 7 recommendations to improve the process.

Based on our follow-up, we determined that management has taken appropriate actions to address most of the findings and recommendations in our previous audit report, but needs to take further actions to improve certain areas of operation, particularly staffing levels effecting the Meals-Per-Labor-Hours benchmark and the closing of stale purchase orders. Subsequent to our fieldwork, management took further actions toward fully implementing any outstanding recommendations.

The School Board Audit Committee reviewed this report at its June 24, 2008 meeting and recommend transmitting it to the School Board.

Copies of this report were distributed and 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 Follow-Up Review Audit of Food Service Operations.