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Office of Management and Compliance Audits

SUBJECT: INTERNAL AUDIT REPORT – CONTROLS OVER FOOD AND NUTRITION CAFETERIA CASH RECEIPTS

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY

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.

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. 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.

The School Board Audit and Budget Advisory Committee reviewed this report at its March 6, 2012, meeting and recommended 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 Internal Audit Report – Controls Over Food and Nutrition Cafeteria Cash Receipts.