

**Averill Park Central School District
Corrective Action Plan
Food Service Department
(Internal Audit Report 2017-18)**

<u>Internal Control Area</u>	<u>Recommendations</u>	<u>Corrective Action</u>
Meal Production Cost	1) Introduce performance measures specific to food services. One such measure is the cost-of-meals-per-labor hour (MPLH) to gauge the efficiency of meal production. A second measure deals with effectiveness and that's the ratio of eligible students for no-cost and low-cost meals who actually are served meals.	The District will utilize the available labor hours analytics module of Nutrikids (the District's POS system) to calculate "meals per labor hour" as a tool to compare the relative efficiency of each building's kitchen v. the building kitchens and each kitchen as compared to industry standards. This analysis could be completed on a semi-annual basis.
Student Account Protection	2) More rigorously pursue the uploading of student photographs on POS Terminals as the photographs provide a secondary control to assure the integrity of student purchases by preventing use of a student's unique digital number by another student.	The Food Service Manager and Data Coordinator will perform a monthly transfer of new student photos from the District's student management system (the entry point of student photos) with the District's Food Service Department POS system.
Negative Student Account Balances	3) Request outside community sources to help cover student accounts with negative balances.	The District has secured some funding for students in fiscal need through the local Kiwanis chapter and through building PTA groups.
Continuity of Operations	4) As the FSM position requires the completion of a multitude of tasks, it would be beneficial for a formal job description to be prepared. In addition, it would be helpful to establish a time line as to what tasks and activities need to be completed in the course of a school year.	The District currently utilizes the Rensselaer County Civil Service Commission job description for Food Service Manager. The District will further be developing a comprehensive listing of specific job duties, timelines and reporting requirements during the transition planning for the hiring of a new Food Service Manager to replace the retiring incumbent during the 2018-19 school year.
Fixed Asset Inventory Control	5) While all equipment in school buildings is subject to inventory control, the equipment inventory system employed would be enhanced if equipment and other inventoried items could be listed by functional area or operating unit as well as by school building to provide a better idea of the asset responsibilities and for financial purposes.	The District's fixed asset inventory system provides original cost, accumulated depreciation and net asset value for each piece of Food Service Department equipment by building. Equipment is inventoried by an independent asset inventory firm on a regular periodic basis to ensure the existence of the inventory items as reported in the District's fixed asset inventory system.
Fixed Asset Inventory Control	6) Consideration should be given to the layout and contents of kitchen equipment to assure only necessary equipment is located there.	The District is in the process of a completing a district-wide facilities needs assessment in conjunction with a proposed capital project that will include an evaluation of current food service operations, the impact of future enrollment changes on operations, kitchen and serving line layouts and equipment needs.
Fixed Asset Inventory Control	7) Work orders are used to track repairs but do not track historic costs for each equipment item which if added would aid in making replacement decisions.	The District's Buildings & Grounds staff makes every effort to maintain the operating lifespan of each piece of equipment to its maximum value and only when the equipment can not be repaired at a reasonable cost is a particular piece of equipment replaced. Repair cost tracking would be both time consuming and provide little value in replacement decisions.