

WALLKILL CENTRAL SCHOOL DISTRICT
FOOD SERVICE
INDEPENDENT INTERNAL AUDIT REPORT
AGREED-UPON PROCEDURES

2021

**WALLKILL CENTRAL SCHOOL DISTRICT
INDEPENDENT INTERNAL AUDIT REPORT
FOOD SERVICE
2021**

TABLE OF CONTENTS

| | <u>PAGE</u> |
|---|--------------------|
| INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES | 1 |

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
RELATED TO INTERNAL CONTROLS

To the Board of Education of the
Wallkill Central School District
19 Main Street
PO Box 310
Wallkill, New York 12589

We have performed the procedures enumerated below on the internal controls of the Wallkill Central School District Board of Education for the year ended June 30, 2021. The District's management is responsible for the internal controls.

The Board of Education of the Wallkill Central School District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of understanding the controls over the distribution and reporting for reimbursement from the state and federal governments. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

BACKGROUND

The District is part of a nationwide program that will help support children's access to nutritious meals during the COVID 19 pandemic. The District is also responsible for minimizing the potential exposure to COVID 19. All students are eligible for free breakfast and lunch whether they are attending school hybrid or virtually. The District serves meals in school as well as distributing the meals on various bus routes. The parents must register with the food service department to receive the meals.

The District serves meals in the various buildings to the students attending during the school day. The students may purchase breakfast in the morning. The total number of meals served are tallied and then entered into the point-of-sale system. The orders for lunch are taken for each child and sent to the cafeteria so the meals can be prepared. The staff deliver the meals to the students in the classrooms.

The students attending hybrid receive meals for the three days they are not physically in the District and the virtual students receive meals for all five days. The District must prepare and package the

meals to be distributed to the students. The District Business Office maintains a spreadsheet of students signed up to receive the meals.

The buildings maintain a tally sheet of all meals served and enters the amounts into the point-of-sale program. They send the tally sheets to the Food Service Department. The point-of-sale reports and spreadsheets of meals delivered are totaled and put into a spreadsheet. These spreadsheets are used to enter the total numbers into the NYSED portal for reimbursement.

The procedures and associated findings are as follows:

PROCEDURE 1

We interviewed the Assistant Superintendent for Support Services, District Treasurer, the Food Service Director and various other employees. Our interviews were to help determine whether or not the District had sufficient internal controls tracking breakfast and lunch served and delivered.

FINDINGS

No exceptions were noted as a result of this procedure.

PROCEDURE 2

We reviewed the amounts remitted for reimbursement on the portal for New York State Education Department for Child Nutrition for September 2020 through February 2021. We verified the total amount reported agreed with the following:

1. Invoices for meals served from the food service company
2. Total amount of meals in the spreadsheet prepared by the Director
3. Total amount of meals per the financial report from the point-of-sale system

FINDINGS

The total amount of breakfast meals reported in November for reimbursement did not agree with the total amount of per the meal counts. The amount reported for the middle school was 668 and it should have been 501. The Plattekill elementary school served 668 and was reported correctly.

PROCEDURE 3

We reviewed the month of September for the total amount of meals delivered to the students. We compared the following to make certain the numbers agreed:

1. Daily delivery sheets by route numbers
2. Total amount remitted to NYSED for reimbursement
3. Total amount of invoiced meals from food service company

FINDINGS

No exceptions were noted between the reported amount and the daily spreadsheet of delivered meals.

The food service company invoiced the District less meals than reported to NYSED. There were four days that were less than reported and one day that was more than reported. The net amount for the month was 24 meals less than delivered and reported.

PROCEDURE 4

We reviewed the reporting for the month of November for the meals served. We compared the tally sheets for each day to the amounts of meals served per the amounts reported for reimbursement.

FINDINGS

We found several instances where the tally sheets were not with the supporting documentation. Ostrander Elementary School's tally sheet was not available on November 9, 2020. Plattekill Elementary School's tally sheets were not available for November 12, 2020, November 13, 2020, November 16, 2020, November 17, 2020, November 18, 2020 and November 19, 2020.

We also had some difficulty with the total number of meals per the tally sheets and the amount reported for the high school. The net amount we found on the tally sheets was less than the amount reported. The total for breakfast was 24 and the total for lunch was 71. The high school includes the actual amounts served in the building and the amounts that are sent to the students on the routes.

PROCEDURE 5

We reviewed the food service invoices for the meals served that were paid during the fiscal year. We verified the following:

1. Total amount of meals invoiced agreed to the total amount served per the POS Financial Reports for Breakfast and Lunch
2. The total amount of Ala carte invoiced agreed to the total amount served per the POS Financial Reports.
3. The rate charged for the breakfast and lunch agreed to the contract with the food service vendor.
4. The conversion rate for the Ala carte agreed to the contract with the food service vendor.

FINDINGS

No exceptions were noted as a result of this procedure.

PROCEDURE 6

We reviewed the amount booked to the commodity revenue and expenditure agreed to the commodity invoice.

FINDINGS

No exceptions were noted as a result of this procedure.

We would like to thank all of the staff that assisted us during our engagement.

We were engaged by the Board of Education of the Wallkill Central School to perform this agreed upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the internal controls. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Board of Education of the Wallkill Central School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the District and is not intended to be and should not be used by anyone other than those specified parties.

Cooper Arias, LLP

Mongaup Valley, New York
May 17, 2021