

**St. Lawrence-Lewis BOCES  
Corrective Action Plan  
(External Audit for Fiscal Year Ending June 30, 2011)**

<u>Recommendation</u>	<u>District Actions</u>	<u>Person(s) Responsible &amp; Probable Date of Completion</u>
<p>We noted that the Food Service Fund's unassigned fund balance at June 30, 2011 is a deficit \$93,683. Also, the Due to General Fund at June 30, 2011 is \$102,813, with no current funding stream to pay back the interfund loan. The Food Service Fund had a loss for the year of \$19,584, even with an interfund transfer from the general fund of \$100,495.</p>	<p>The BOCES recognizes the need to implement a plan to ensure sustainability of the food service program. This plan will include more administrative oversight of the program. More specifically:</p> <ul style="list-style-type: none"> <li>• The building principals will take a more active role in overseeing the food service program in each of the tech centers. This will include reviewing all budget codes to ensure accuracy and reviewing staffing and student participation regularly.</li> <li>• The Food Service Director will also assist the tech centers this year. This director oversees a shared food service program in the component districts and has not been involved in the BOCES' food service program in the past. He will assist the cafeteria managers in analyzing their per meal costs, review reimbursement claims, verify bid pricing and help strengthen the administrative procedures of the food service department.</li> <li>• The cafeteria managers will attend the monthly regional food service workshops to ensure that they are up-to-date on current regulations and issues facing food service departments.</li> </ul>	<p>Building Principals- Ongoing</p> <p>Food Service Director- August 2012</p> <p>Cafeteria Managers- June 2012</p>
<p>We noted during our testing of inventory values in the Food Service Fund, that there were many pricing exceptions on the surplus food inventory listing at the Northwest CTE Center. The year-end inventory pricing values for surplus food did not agree with the Commodity Value List values provided by NYS Office of General Services.</p>	<p>The Food Service Director will work with both cafeteria managers in developing an inventory system. He will review inventory listings at year-end for accuracy.</p>	<p>Food Service Director and Cafeteria Managers- August 2012</p>