

INTERNAL AUDITOR’S REPORT
Hicksville Union Free School District

Food Service – Meal Reimbursement
June 2021

Inherent Risk Rating: High
Control Risk Rating: Moderate
Audit Opinion: Satisfactory

Purpose/Objectives:

School districts are entitled to receive federal and state aid reimbursement on free, reduced, and paid meals served to students. Reimbursement rates are set by the New York State Education Department (“NYSED”) and reimbursement amounts are calculated using the information submitted by the District. A point of sale (“POS”) system is utilized to record all meals and a la carte sales as well as any student prepayments, charged lunches, and daily deposits. The District utilizes reports from the POS system to prepare the claims submitted to the NYSED’s Child Nutrition Reimbursement Unit. Testing procedures were conducted to assess the accuracy and completeness of meal claims submitted for reimbursement.

The objectives of the testing were to:

- Determine if proper procedures are in place regarding submission of meal reimbursement claims
- Verify the monthly meals claimed agrees to the POS system
- Verify that District received reimbursement for the claim
- Determine the sufficiency of supporting documentation
- Identify weaknesses, if any, in the internal control process
- Recommend possible enhancements to the process, if applicable

Scope:

We compared the total meal counts as per the POS reports to the claim report from the NYSED Child Nutrition Management System for September 2020 to February 2021. We also reviewed the reimbursement deposit documentation to ensure the District was properly tracking claims submitted.

Observation

We noted that the total meal counts as per the POS reports agreed to the claims submitted. We also noted that the District is properly tracking the reimbursements received for claims submitted. No discrepancies were noted between claims submitted and paid.

➤ *No recommendation at this time.*

Audit Comment:

The District’s controls surrounding food service meal reimbursements are operating effectively.