



Fiscal Audit

Department of Parks and Recreation Special Summer Food Service Program Trust Fund (SSFSPTF)

Report by the
Office of City Controller

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September 26, 2018

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MICHAEL E. LAMB

CITY CONTROLLER

First Floor City-County Building • 414 Grant Street • Pittsburgh, Pennsylvania 15219

September 26, 2018

To the Honorables: Mayor William Peduto and
Members of Pittsburgh City Council:

The Office of the City Controller is pleased to present this Fiscal Audit of the **Special Summer Food Service Program Trust Fund** conducted pursuant to the Controller's powers under Section 404(b) of the Pittsburgh Home Rule Charter.

EXECUTIVE SUMMARY

The Special Summer Food Service Program Trust Fund (SSFSPF) was established in April of 1973 to account for the U.S. Department of Agriculture's (USDA) Food and Nutrition Service (FNS) Federal funds that are reimbursed through Pennsylvania's Department of Education (PADoE). Funds deposited into the trust fund are utilized by the Department of Parks & Recreation to pay for expenses related to the operation of the City's Summer Food Service Program.

We performed certain procedures to determine whether policies, procedures and internal controls relating to the administration of the fund are adequate and that expenditures charged to the fund are allowable and properly supported. Based on these procedures, we uncovered weaknesses in existing internal controls. Furthermore, we noted inadequate recordkeeping and retention practices as well as opportunities for additional supervision and/or oversight. Records maintained to support reimbursements were incomplete, thereby making it difficult to assess their accuracy.

Improved controls in the form of the creation of standardized forms, increased oversight of all reimbursement claims, formal record retention policies and procedures, and retraining of employees regarding acceptable travel reimbursement claims will increase efficiency and mitigate potential risk for further irregularities. These issues and our recommendations are further discussed in the Result section of this report.

We appreciate the cooperation of the staff involved with the management of the fund as well as their patience during the course of our audit.

Sincerely,

Michael E. Lamb
City Controller

INTRODUCTION

This fiscal audit of the **Special Summer Food Service Program Trust Fund** was conducted pursuant to the Controller's powers under Article IV, Section 404(b) of the Pittsburgh Home Rule Charter.

SCOPE AND METHODOLOGY

Our procedures were conducted pursuant to the Article IV, Section 404(b) of the City of Pittsburgh Home Rule Charter. Our procedures covered the period January 1, 2016, to December 31, 2017.

The objectives of this audit are to determine whether procedures and internal controls relating to the administration of the trust fund are adequate. In order to achieve these objectives, we performed the following procedures:

- Interviewed personnel from the Department of Parks & Recreation involved with the fund to gain an understanding of the fund's operations, processes, and internal controls.
- Reviewed procedures and related internal controls over the administration of the fund as well as the USDA's Administration Guide for the Summer Food Service Program.
- Reviewed procedures for the receipt and deposit of all revenue categories.
- Applied procedures to a sample of expenditures to determine whether they were properly documented and approved.
- Performed variance analysis on expenditures for plausible relationships.
- Summarized revenues by source and expenditures by category for the period of our audit.
- Performed tests of reimbursements related to meal counts and travel expenses.

BACKGROUND

The Special Summer Food Service Program Trust Fund (SSFSP) was established in April of 1973 to account for the U.S. Department of Agriculture's (USDA) Food and Nutrition Service (FNS) Federal funds that are reimbursed through Pennsylvania's Department of Education (PA DoE). Funds deposited into the trust fund are utilized by the Department of Parks & Recreation (Citiparks) to pay for expenses related to the operation of the City's Summer Food Service Program (SFSP). The City acts as the sponsor of the Summer Food Program, in which they oversee program operations for 81 individual meal sites as well as a mobile food truck. The SFSP helps to ensure that low-income children in the City of Pittsburgh receive free meals during the summer months when school is not in session.

The USDA's Summer Food Service Program operates during the months of May through September. The USDA's Food and Nutrition Service administers the program at the national level, while the Pennsylvania's Department of Education administers the program at the state level. Sponsors such as the City of Pittsburgh's Department of Parks & Recreation operate the program locally. The Department of Parks & Recreation is required to submit reimbursement claims to the Department of Education via Child Nutrition Program Electronic Application and Reimbursement System, more commonly known as CN PEARS. Citiparks utilizes CN PEARS for the Summer Food Service Program (SFSP) as well as the Child and Adult Care Food Program (CACFP), both of which are deposited into the SSFSP. Additionally, the trust fund accepts donations, which occurred in 2016.

The Child and Adult Care Food Program (CACFP) operates while school is in session, mainly September through May. The CACFP provides aid to child and adult care institutions as well as family or group day care homes for the provision of nutritious foods. There are 10 after-school program locations throughout the City, which include the City's recreation centers and select Carnegie Libraries that provide meals. The program coordinator is responsible for calculating and submitting reimbursement claims to the Department of Education for both the SFSP and CACFP. However, the PADOE sets limitations on what can be reimbursed, such as site caps¹ and two percent allowance for second meals served². Otherwise, the PADOE reimburses meal counts entered into PEARS for breakfast, lunch, and snack for SFSP as well as supper and snack for the CACFP.

¹ Per USDA's Summer Food Service Program Administrative Guidance for Sponsors, "According to Program requirements, State agencies must set limits on the number of meals a site may serve to children for meal reimbursement. This limit is referred to as the 'site cap'."

² Per USDA's Summer Food Service Program Administrative Guidance for Sponsors, "When all children in attendance at a site have received a meal, sponsors may serve second meals. A limited number of second meals served as a unit may be claimed for reimbursement, as long as the total number of meals does not exceed 2 percent of first meals served by sponsor, for all sites, during the claiming period."

Pennsylvania’s Department of Education establishes the Operating and Administrative Meal Reimbursement Rates. The corresponding meal rates are detailed below:

**Table I: Summer Food Service Program (SFSP) Reimbursement Rates
For the Period January 1, 2016-December 31, 2017**

<i>Meal Type</i>	<i>2016</i>		<i>2017</i>	
	<i>Operating</i>	<i>Administrative</i>	<i>Operating</i>	<i>Administrative</i>
Breakfast	\$1.94	\$0.1525	\$1.99	\$0.1550
Lunch/Supper	\$3.39	\$0.2950	\$3.47	\$0.3000
Snack	\$0.79	\$0.0750	\$0.83	\$0.0775

**Table II: Child and Adult Care Food Program (CACFP) Reimbursement Rates
For the Period July 1, 2015-June 30, 2018**

<i>Meal Type</i>	<i>July 1, 2015- June 30, 2016</i>	<i>July 1, 2016- June 30, 2017</i>	<i>July 1, 2017- June 30, 2018</i>
Lunch/Supper	\$3.07	\$3.16	\$3.23
Snack	\$0.84	\$0.86	\$0.88

There are three different types of meal count reports, namely point of service, daily, and weekly. The point of service meal count reports are used to keep a running tally for each meal type served during service. The daily sheet and weekly reports are collected by seven site monitors, which are dropped off each week at the program office. The program coordinator and assistant review each sites’ various meal reports before the program coordinator enters the final counts into CN PEARS for reimbursement, which is done monthly for both programs³. The Department of Education is required to process and pay reimbursement requests within 60 days. The reimbursement payment for the SFSP and CACFP are sent via wire transfer to the City’s Department of Finance. In return, Finance sends a wire transfer request to the Controller’s Office for deposit into the SSFSPTF.

The Department of Parks & Recreation use reimbursement money to pay for expenses related to the operation and administration of both programs. The SSFSPTF’s major expenditures include payroll, supplies, meal costs, and travel reimbursement. There are two full time employees as well as numerous part-time employees that are included in payroll. Additionally, an annual \$55,000 transfer is made to the general fund for indirect costs related to the operation and administration of the programs, which is included in the City’s annual operating budget. The request for the purchase of supplies are submitted via departmental invoice (DI) to Citiparks’ administration office for approval. After approval, the orders are filled and verified for delivery at the City warehouse, which consists of inventory that was purchased ahead of time in bulk.

³ Upon completion of fieldwork, the auditee informed the auditors that data entered into PEARS contains corrections (in terms of meal type) made by the program coordinator, which differ from meal count sheets provided to the auditors for testing. This information did not alter the corresponding findings, which tested the meal count sheets that served as the internal documentation kept on file by the program office.

The largest expenditure category in the SSFSPTF is for prepared meals that are served as part of the SFSP and CACFP. Citiparks purchases prepared meals from Pittsburgh Public Schools (PPS) Food Services. PPS provides prepared meals, such as breakfast, lunch/supper, and snack that are sold to Citiparks at a set price per meal type, which are detailed below. City Council enacts legislation annually for agreements Citiparks enters into with the Pittsburgh Board of Education for the purpose of providing meals in connection with the Food Service Program. Resolution No. 752 amended prior Resolution No. 64 by capping the 2016-2018 Summer Food Service Program's cost at \$1,500,000. In the absence of a formal agreement with PPS, the City Council enacted legislation sets the threshold for the maximum amount to be spent with PPS for both programs.

**Table III: Pittsburgh Public Schools Meal Cost for SFSP
For the Period January 1, 2016-December 31, 2017**

<i>Meal Type</i>	<i>2016</i>	<i>2017</i>
Breakfast	\$1.26	\$1.28
Lunch/Supper	\$2.12	\$2.16
Snack	\$0.66	\$0.67

**Table IV: Pittsburgh Public Schools Meal Cost for CACFP
For the Period July 1, 2015-June 30, 2018**

<i>Meal Type</i>	<i>July 1, 2015- June 30, 2016</i>	<i>July 1, 2016- June 30, 2017</i>	<i>July 1, 2017- June 30, 2018</i>
Lunch/Supper	\$2.08	\$2.20	\$2.25
Snack	\$0.65	\$0.68	\$0.70

The program coordinator places orders for prepared meals with PPS, which delivers the prepared meals to the approved meal sites. Upon delivery, designated city workers verify that the correct number of prepared meals were delivered before signing the delivery sheet. The program office receives the signed delivery sheets and the prepared meal invoices from PPS-Food Service. The program coordinator prepares a departmental invoice for the payment of the PPS invoice and sends it to the Citiparks administrative office in the City-County Building. Once approved, the DI along with the PPS invoice is sent to the Controller's Office for payment. The process is the same for the Summer Food Service Program as well as the Child and Adult Care Food Program.

The last major expense category for the SSFSPTF is travel reimbursement. Citiparks reimburses site monitors for their daily travel (mileage), since they use their personal vehicles for travel. The Monitors use a mileage reimbursement sheet to record the beginning and ending odometer reading, the list of sites visited (in sequential order), and the total miles driven on a particular date. The mileage is totaled at the bottom of each sheet and multiplied by a mileage reimbursement rate, to derive the total reimbursement amount. Citiparks utilizes the POV Mileage Rates that are set annually by the U.S. General Services Administration. Each sheet is reviewed and signed for approval by the program coordinator. The program coordinator creates a DI that is sent to Citiparks Administrative Office for approval before it is sent to the Controller's Office for payment from the SSFSPTF.

A total of \$1,008,678 was deposited into the trust fund during the period of our audit, January 1, 2016 through December 31, 2017 as detailed below:

**Table V: Special Summer Food Service Program TF (SSFSP) Revenues
For the Period January 1, 2016-December 31, 2017**

<i>Fund Source</i>	<i>2016</i>	<i>2017</i>	<i>Total</i>
SFSP-CACFP Reimbursement	\$754,947	\$233,731	\$988,678
Donations	20,000	-	20,000
<i>Total:</i>	<i>\$774,947</i>	<i>\$233,731</i>	<i>\$1,008,678*</i>

A total of \$1,327,182 was paid out of the trust fund to cover eligible expenses for the same period as detailed below:

**Table VI: Special Summer Food Service Program TF (SSFSP) Expenditures
For the Period January 1, 2016-December 31, 2017**

<i>Category</i>	<i>2016</i>	<i>2017</i>	<i>Total</i>
Prepared Meals	\$521,225	\$497,273	\$1,018,498
Personnel-Salaries	135,603	159,054	294,657
Travel	2,737	2,958	5,695
Supplies	3,560	1,085	4,645
Property	1,267	848	2,115
Cleaning Services	524	1,048	1,572
<i>Total:</i>	<i>\$664,916</i>	<i>\$662,266</i>	<i>\$1,327,182*</i>

**: Difference due to timing of deposits into SSFSP.*

FINDINGS AND RECOMMENDATIONS

Finding #1: Lack of Support for Reimbursement Claims

The Department of Parks and Recreation did not maintain adequate records to support all of the meals included in the reimbursement claims to the State for the chosen sample. Auditors tested whether there was sufficient support for reimbursement claims submitted to and reimbursed by the Pennsylvania Department of Education for the Summer Food Service Program (SFSP) for the months of June and August in 2017. The testing was completed by comparing data from the PADOE website to records provided by Citiparks' program office. Testing disclosed discrepancies between Citiparks' Meal Count Reports and data listed on the PADOE website. Prior to testing, auditors verified the accuracy of meal count data extracted from the PADOE. This entailed multiplying meal counts from the PADOE website⁴ by corresponding meal reimbursement rates, resulting in an exact match of the sampled reimbursements found in the SSFSPTF's JD Edwards revenue reports.

The sample tested for June's reimbursement totaled \$105,906. Auditors verified that the 2016-2017 SFSP Meals Served Report from the PADOE website matched what was deposited into the SSFSPTF. A review of the Daily Meal Reports for the participating sites resulted in a Reimbursement Claim that totaled \$98,844⁵, which is a difference of \$7,062. Therefore, the sample tested from June deviated from what was reported on PADOE website by 6.67%. The sample tested for August's reimbursement totaled \$95,796. Auditors' verified that the 2016-2017 SFSP Meals Served Report from PADOE website matched what was deposited into the SSFSPTF. A review of the Daily Meal Reports for the participating sites resulted in a Reimbursement Claim that totaled \$80,044⁶, which is a difference of \$15,752. Therefore, the sample tested from August deviated from what was reported on PADOE website by 16.44%.

Citiparks did not provide adequate documentation for the two months tested to support \$22,814 of the total \$201,702 reimbursement received by the PADOE for the SFSP. Auditors presented Citiparks with multiple opportunities to provide a complete set of supporting documentation for the chosen sample. It is evident that there exists room for Citiparks to strengthen recordkeeping and retention practices surrounding the Summer Food Service Program.

Recommendation:

Take action to correct any and all areas that could lead to the misstatement of meal counts. These steps should include training at all levels of the program to ensure that accurate recordkeeping is practiced daily. Lastly, the program coordinator should ensure that all supporting data for claims submitted to the PADOE via PEARS for the SFSP are retained for auditing purposes.

⁴ The data from the PADOE website included reimbursed meal count totals per meal site, which was further sub totaled by meal type during the selected sample period.

⁵ Includes 2% allotted cap for second meals served as permitted by the PADOE.

⁶ Includes 2% allotted cap for second meals served as permitted by the PADOE.

Finding #2: Irregularities in Travel Reimbursements

Irregularities exist in the submission and payment of travel reimbursements to site monitors. Auditors tested whether travel reimbursement claims that were paid to site monitors were accurate. Auditors utilized a web mapping service (Google Maps) to recalculate mileage per site monitors' routes provided on the Mileage Reimbursement Sheets during the audit scope (2016-2017). An allowance of 10% was added to the total calculated mileage per reimbursement claim tested to account for possible alternate routes taken by site monitors.

Auditors tested travel reimbursement claims over 2016-2017, which totaled \$5,695. Auditors verified that the claims submitted were paid out of the SSFSPTF. Testing resulted in five of the eight site monitors' being over reimbursed by at least 10% (with one site monitor over reimbursed by 50%), which was an overpayment of \$1,025. Conversely, two of the eight site monitors were under reimbursed by at least 39%, which was an underpayment of \$389. Lastly, one site monitor was within 1% underpayment, which was the most accurate payment of travel reimbursement claims tested. Given the results of testing, Citiparks' program office demonstrated a weakness in the oversight and verification of approved mileage, which is an internal control that should be strengthened.

Recommendation:

Provide training and set expectations for site monitors' regarding submission of Travel Reimbursements Claims, specifying accepted allowance in total mileage claimed. Regularly review travel reimbursement claims by verifying the validity of mileage claimed per routes reported. Create corresponding policies and procedures to strengthen oversight and validity of Travel Reimbursements.

Finding #3: Lack of Standardized Forms

Citiparks' program office issued Daily Meal Report Forms to over 80 individual sites that were not standardized. Auditor's noted that there were five different versions of the Daily Meal Reports, which included varying combinations of meal types. It appeared that the program office customized forms to meet the needs of each individual site. The practice of creating customized forms created unintended consequences, as evidenced by altered forms that were reviewed by auditors. More specifically, the forms were altered by replacing existing meal types with correct hand written meal types. It was determined that the customization of Daily Meal Reports led to the altering of completed forms, which were used to submit reimbursement claims. The lack of standardized forms creates an opportunity for inaccurate recording of meal counts, which may result in an over/under reimbursement from the PADoE.

Recommendation:

Remove existing Meal Count Report forms that are currently in circulation. Develop and distribute Meal Count Report forms that include the following three meal types: Breakfast, Lunch, and

Snack. Provide training to existing and new staff emphasizing the importance of accurately recording meal counts. Create corresponding policies and procedures to further strengthen internal controls and mitigate risk regarding the accuracy of meal counts.

Finding #4: Excessive Amounts of Meals not Reimbursed

Citiparks' program office demonstrated wasteful practices related to ordering meals used for the SFSP. Auditors tested whether there were excessive amounts of unreimbursed meals that were ordered from Pittsburgh Public Schools (PPS) Food Service for the Summer Food Service Program (SFSP) for the months of June and August in 2017. Testing was conducted by comparing total meals purchased to total meals served as recorded on Meal Count Reports. While a conservative amount of meals not reimbursed are an associated cost of running the SFSP, testing indicated an excessive amount of meals that were not reimbursed. We want to point out that meals not served were either donated to 412 Food Rescue⁷ or thrown away. Additionally, Citiparks plans to continue to work with 412 Food Rescue or an equivalent entity to donate future meals not served.

The sample tested for June's meals delivered totaled 47,821. A review of the Meal Count Reports for June revealed a total of 9,206 meals that were not served, which consisted of 2,172 breakfasts, 4,623 lunches, and 2,411 snacks. This means that 19% of the meals delivered in June were not served, which amounted to an unrecovered cost of \$14,381. The sample tested for August's meals delivered totaled 39,840. A review of the Meal Count Reports for August revealed a total of 8,533 meals that were not served, which consisted of 2,745 breakfasts, 3,624 lunches, and 2,164 snacks. This means that 21% of the meals delivered in August were not served, which amounted to an unrecovered cost of \$12,791. The derivation of meal totals used to place orders with PPS was excessive and not only resulted in wasted food, but also \$27,172 of costs in two months that cannot be recovered via reimbursement from the PADoE.

Recommendation:

Develop a more accurate derivation of the formula used for ordering meals for the SFSP. The program office should frequently review, track, and chart statistical data gathered from Meal Count Reports such as meals served per site, in order to provide the most accurate estimates for future orders made to PPS, should reduce waste and unrecoverable costs.

Finding #5: Resolution Establishing Fund

The language in the resolution establishing the fund and governing its operation does not adequately reflect actual expenditures paid from the fund. The Special Summer Food Service Program Trust Fund (SSFSP TF) receives reimbursement payments from Pennsylvania's Department of Education on behalf of the United States Department of Agriculture for the Summer Food Service Program (SFSP) as well as the Child and Adult Care Food Program (CACFP). The

⁷ Upon completion of fieldwork, the auditee informed the auditors that a portion of the meals not served were donated to 412 Food Rescue. Furthermore, since no official supporting documentation regarding 412 Food Rescue was presented to the audit team, we cannot vouch for the accuracy of this claim.

reimbursements are used to pay for all expenses related to the operation of the Summer Food Program as well as the After-School Feeding Program. An updated Resolution should include both of the aforementioned programs in order to provide clarity for allowable usage of funds.

Recommendation:

Propose that City Council modify the most recent resolution to reflect actual usage.



CITIPARKS

City of Pittsburgh

Department of Parks and Recreation

William Peduto, Mayor
Ross Chapman, Director

Mr. Michael E. Lamb
City of Pittsburgh
Office of the City Controller
414 Grant Street
Pittsburgh, PA 15219

September 18, 2018

Controller Lamb:

Please find attached the preliminary response to your office from the Department of Parks and Recreation, specific to the audit of the department's Special Summer Food Service Program Trust Fund, for the review period of program operations during 2016 and 2017. The Department of Parks and Recreation has worked diligently towards ensuring accurate and transparent fiscal management practices to ensure the ongoing support of this very vital food service programs. These programs, supported by the City's contract vendor, the Pittsburgh Public Schools (PPS), and funded via the PA Department of Education (PADoE).

We appreciate your efforts in preparing this report and the procedures and processes that were implemented by the audit team, which reviewed and sampled information and data for specific months in 2016 and 2017 for the Summer Food Service Program (SFSP) and the Child and Adult Care Feeding Program (CACFP). The Department of Parks and Recreation is committed to carefully consider all of your audit team's recommendations and findings. While your audit found areas upon which Citiparks could improve some of its internal processes, we are pleased to discover that no evidence of fiscal malfeasance existed. Additionally, the most recent audit reviews performed by the PADoE for the program years 2015-2016 concluded with no problems having been discovered and no corrective measures deemed necessary.

We look forward to further communicating with your office as we move forward. This letter and subsequent documentation serves as our final report regarding our plan to implement any necessary solutions that may be required to address the recommendations and findings resultant from your audit.

Please contact me should you have any questions or concerns regarding the responses provided.

Sincerely,

Ross Chapman
Director

Cc: Mayor William Peduto
Chief of Staff, Dan Gilman
City of Pittsburgh, Council Members
Director of Finance, Margaret Lanier
Chief of Operations, Guy Costa



CitiparksPgh

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Department of Parks and Recreation Response to Fiscal Audit of the Special Summer Food Service Program Trust Fund

Finding #1: Lack of Support for Reimbursement Claims

The audit team reviewed data and sampled from that which was collected for the months of June and August of 2017. The findings indicate that the testing verified that all claims for reimbursement for program meals agreed with the deposits into the Trust Fund. The data compared was derived from the PA Department of Education's (PADOE) website, Compass, and cross-referenced with data provided by the Department of Parks and Recreation's Food Program Office. Discrepancies between meal counts of data held by the department versus that derived from the PADOE's Compass website show a small, but not insignificant difference. However, the Compass report that was referenced aggregates the presented data outside of any data entry/input done by Citiparks' staff. This Compass report data did not always correspond with the data that was entered into the PADOE's CN PEARS (Child Nutrition Program Electronic Application and Reimbursement System) database, which is the database/system that the Department of Parks and Recreation must use to submit all meal service claims.

Each meal service site has an approved "Site Application." These applications set the maximum number of meals that can be entered and "accepted" into the PEARS database. As the Site Application and each "Site Based Claim" are directly linked, the actual number of meals served can differ from the number that can be entered into the PEARS system. Should the actual number of meals served exceed a specific site's set number of maximum meals defined by the application, the PEARS system will automatically default to that maximum number of meals allowed, not reflecting the actual number of meals served (and entered). Thusly, there will exist some data misinterpretation when comparing actual meals served with meals entered into the PEARS system. As indicated previously, this could result in the possibility of data misinterpretation between the audit's findings as extracted from the PADOE's Compass report versus the Department of Parks and Recreation compiled internal data, as well as the data that is entered into the PEARS database. Additional sampling from the PEARS database may have aided the audit team with their data comparisons. The Department of Parks and Recreation will facilitate the necessary PEARS database access in all/any subsequent audits, as well as work to improve overall recordkeeping and retention practices and procedures.

Finding #2: Irregularities in Travel Reimbursements

The audit team tested travel reimbursement claims during the 2016-2017 program years, specific to the travel necessary for the food service Site Monitors to oversee meal service at all of the approved Department of Parks and Recreation sites. As per the recommendation, the Department will work to improve its oversight of travel reimbursement claims, establishing additional policies and procedures around all claims submissions, mileage verifications and internal checks.

Finding #3: Lack of Standardized Forms

The findings of the audit indicated that the customization of the Daily Meal Report Forms that are issued to over eighty (80) individual sites created a non-standardized format, which could have resulted in inaccurate reimbursement claims being submitted to the PADOE. While the Department of Parks and Recreation considers the recommendation to standardize a single form to be sound, one single form might not serve each specific site appropriately, as there are four (4) separate meal service options from which any of the eighty (80) sites can choose any combination of meal types. Additionally, the Daily Meal Report forms which are/were utilized had been approved by the PADOE in advance of distribution and use.

The Department of Parks and Recreation will closely review the findings and recommendations specific to the creation of a single, uniformed form and determine its feasibility, and will remove any non-current forms, replacing all older forms with clearly marked and appropriately dated, approved Daily Meal Report Forms. The department will also add any/all newly created forms into its training and information packets/manuals, as well as increase internal checks and verifications of all forms that are being utilized to ensure consistency, compliance and accuracy with meal counts and tabulations.

Finding #4: Excessive Amounts of Unused Meals

The audit's findings suggest that there were wasteful practices specific to meal ordering and meal waste, during the months tested - June and August, 2017. While it's unfortunate that there have been some meals that have gone to waste, the Department of Parks and Recreation attempts to provide meal service to any/all youth who we may have the opportunity to feed. There are some locations where the participation is low (areas where there are not be many children who take advantage of the free meal service) comparatively, and the Department is required to request a minimum number of meals (20) to facilitate any meal service and delivery at that location. There also exists the requirement that all food orders submitted be in quantities of five (5), presenting the challenge of ordering enough but not too many meals.

There is an additional challenge to provide meals that children are interested in consuming, and/or meals that do not contain ingredients/allergens which some children cannot consume. The Department of Parks and Recreation has no control over the meal types. It's not uncommon that the meals are replicated from previous meals served at some of the Pittsburgh Public Schools, often the day prior. Therefore, it's not unusual that a child simply may not want to eat or cannot eat the meal that is made available to them on any given day. The Department has no way to control or even estimate this rate of occurrence, again, resulting in the possibility that some meals will not be consumed. As it is critical that the Department attempt to provide meals to any/all children who may access one of our sites, we make every attempt to not over exceed the number of meals that may be needed on any given day. The goal is to not have to turn a child in need of a meal away.

Additionally, it also seems quite plausible, as referenced in Finding #3, that some of the findings of the audit which indicated food waste could have been directly related to misinterpretation of the Daily Meal Report Form meal count totals. Again, as per the recommendation, a thorough review of those forms will occur. The Department exercises great care to follow all Allegheny County Health Department

recommendations regarding proper food storage, temperature control and “held-over” meals. In 2017, 883 food items were donated to 412 Food Rescue.

The Department of Parks and Recreation operates the programs with the support of our vendor, the Pittsburgh Public Schools, to maximize impact while minimizing cost and waste. The Department, which operates very close to the margins to facilitate these programs, will consider the recommendations made available by this audit to implement additional data gathering to better estimate the number of meals ordered for each site, while working to improve our stringent review of all internal processes specific to the reduction of unused meals. We will also research any additional food service partners who may be able to assist us with the distribution of unused meals so that waste is minimized.

Finding #5: Resolution Establishing Fund

To address the recommendation resultant from this audit, and to better encapsulate the full scope of the summer and after school food programs, the Department of Parks and Recreation will update the existing resolution and legislation to include (by name) both the Special Summer Food Service Program and the Child and Adult Care Food Program Trust Funds.