

From: noreply@compass-usa.com
To: [Internal Audit](#); [Smith, David](#); [Acuity Data](#)
Subject: Education ICR: K12 [Meets Expectation] 26739 Oneonta City
Date: Thursday, February 25, 2021 7:01:00 AM

Oneonta City
31 Center Street
ONEONTA, NY 13820

Meets Expectation ■

Category	Grade	# of Criticals	# of NO	# of Q
CLIENT BILLING	Meets Expectation	0	0	2
Contract Compliance Review	Meets Expectation	0	0	1
REVENUE REPORTING - MEAL PROGR	Meets Expectation	0	0	8
CASH REGISTER / OBSERVATION	Meets Expectation	0	0	14
BACK OFFICE CASH HANDLING	Meets Expectation	0	0	2
POS SALES	Meets Expectation	0	0	1
INVENTORY	Meets Expectation	0	0	10
ACCOUNTS PAYABLE	Meets Expectation	0	1	4
P-CARDS	Meets Expectation	0	0	3
PAYROLL	Meets Expectation	0	1	5
OTHER	Meets Expectation	0	0	1

Action Plans

Select location: 26739

Date of audit: 02/24/2021

Sector: Chartwells K 12

Business Line: Education

Current Operation Manager/Director Name (Last, First): Gruber Annette

Reviewer's Name (Last, First): Smith dave

Reviewer's Title: DM

Account Type: P&L

Are the SpeakUp and Five Golden Rules Posters currently on display at the location in an area that is accessible by all associates? (Click Info Text to download POSTERS.) Yes

Is there a signed and current client contract in place and if applicable, all addenda and other contractual agreements? REQUIRED: Enter Agreement Effective and Expiration Date in the Comments box. Yes

Comments: 07/01/2020-06/30/2021

Review the contract to identify contractual and financial obligations. Is the client invoiced in accordance with the terms of the contract, including donation? Yes

If applicable, are vendor allowances passed on to the clients in accordance with contractual terms? Yes

Are humanitarian and disaster relief meals managed in accordance with the contract? Yes

Does this location have Revenue Reporting meal programs? Yes, Location has Meal Programs

Does a Chartwells' associate verify the meals served contain the required number of components for reimbursement? Yes

Do total meals on the state claim for reimbursement for the audited month match the meal counts on the SAP P&L by meal category? Yes

Are meal counts posted to the Edit Check Worksheet and compared to the Attendance Factor to prevent over reported meals? Yes

Comments: Mosaic pos report

Do meal counts reported in the POS System Report reconcile to the MyFinance Sales Report (Free, Reduced and Paid)? Yes

Does Chartwells manage student declining balance accounts? Yes

Does Chartwells hold the liability for student declining balance accounts? No

Comments: All revenue goes to district

Does the client, not Chartwells, submit meal counts to the state for reimbursement? Yes

Are production records completed daily and include total meals prepared, served and left over? Yes

Are production records signed and dated by the associate preparing the report? Yes

Do the meals served on the Production Record, support the meals claimed on the POS Daily Activity/Participation Report? Yes

Are emergency meals served? No

Does this location have Revenue Reporting Catering And Other Billing? No - Location does not have catering and other billing

Does this location handle cash, either Compass or Client owned? *NOTE: Cashless accounts should select YES. Do not include Vending Services. Yes - Location handles cash

Select Unit POS System Other

Comments: Mosaic. Currently cashless due to pandemic.

Are all transactions (cash, charge sales, promo tickets, vouchers, employee free meals, etc.) rung up in the register by the Cashiers? N/A

Comments: Cashless

Is each cashier restricted from recording sales on the POS with the register drawer open? Yes

Is each cashier restricted from being able to perform a refund, transaction void or cancel check in the register? Yes

Are cashiers restricted from using the No Sales/Open Drawer button? Yes

Is each cashier restricted from accessing the Miscellaneous Sales Key (open food)? Yes

Is each cashier restricted from being able to cash tender a "zero value" and/or "negative value" transaction? Yes

Does each cashier log/sign off the cash register and/or remove the register key during absences or breaks? Yes

Does each cashier have an individually assigned POS login and/or swipe card and password and each drawer is not shared? Yes

Does each cashier provide a receipt to each customer at the end of every transaction unless specified otherwise by written documentation from Client? NOTE: If this is a Client request, a copy of written documentation from Client must be kept on file. N/A

Are ending register readings taken by a member of the management team or Lead Cashier? Yes

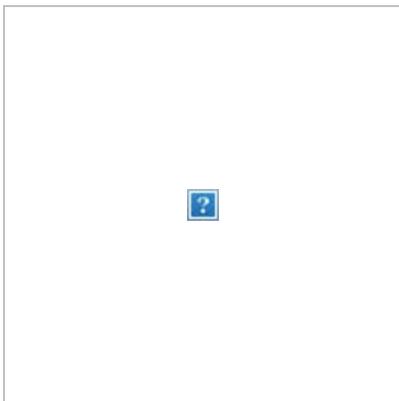
Does each cashier count the cash at the beginning and end of the shift and document the count on the Cashier Worksheet? (Click Info Text to download FORM.) Yes

Is a manager or a supervisor present during the beginning and ending process of the daily cash count? Yes

Is the count conducted in a designated cash office or specific area away from public view/access? Yes

Is the register area free of all personal belongings, cell phones, counting devices, calculators, etc.? *REQUIRED: Upload an image of the register area; due to privacy concerns, do not take pictures of customers. Yes

Upload Image(s): [Click for Full Size](#)



Are register keys or POS cards kept secured in the safe or lock box? Yes

Are Health Permit and Business Licenses current and present at the operation? Yes

Is there a safe at the operation? No

Are surprise cash counts conducted monthly and documented on Surprise Cash Register Count Worksheets for each cashier? N/A

Is the Cashier Declaration/Agreement Form signed annually by each cashier and kept on file?

Yes

Is the Manager Financial Declaration signed by each manager on an annual basis? Yes

Are District-owned Imprest funds documented when assigned at the beginning of the school year and when returned? NA

Does each school sign for and validate the beginning register funds issued by the school district? NA

Is the signed documentation verifying the assigned funds at each school in the Chartwells main office and available for review? NA

Does the Director of Dining Services periodically verify and document the assigned register funds issued by the District during site visits? (answer in "No" if documentation is not available) NA

When register funds are returned to the School District at the end of the academic year, does the District provide Chartwells with a signed validation of returned funds? NA

Do the amounts on the Daily Sales Report (POS)/Cashier Sheets match the amounts reported on the Weekly Sales Report in the unit's financial system? N/A

Are voids and overings less than \$5 and documented on the Cashier Trend Log by those locations with 4 or more cashiers? (Click Info Text to download FORM.) N/A

Are cashier overages and shortages less than \$3 and documented on the Cashier Trend Log by those operations with 4 or more cashiers? N/A

Are cashiers counseled when overages/shortages are over the \$3 threshold? N/A

Are cash paid-outs minimal and infrequent, documented and comply with company policy? N/A

Do the amounts posted in the unit's financial system for voids, overings, promo tickets, charge sales, vouchers or any other item that reduces the expected cash, tie to supporting documentation? N/A

Are all promo tickets, free meals and/or voucher tickets reconciled and managed by managers at the end of each shift? N/A

Is the sales tax rate accurate and applied correctly? *REQUIRED: Enter the sales tax % in the Comments box. Yes

Comments: 8%

Is the cash received the property of Compass or the client? Client

Are all daily deposits and change orders accounted for on the deposit log and/or bank statement reconciliation? (Click Info Text to download FORM.) N/A

Does the location meet the minimum deposit frequency requirements based on the unit's average daily cash receipts? N/A

Does this location have Inventory (either Compass-owned or Client-owned)? Yes - Location has inventory

Enter the inventory location reviewed Oneonta HS

Review the inventory worksheet for unusual items such as unsupported estimates or high dollar extended values. Is inventory Compass-own or Client own? **REQUIRED:** Enter select week ending date reviewed in Comments box. Compass-Own

Comments: 01/30/2021

Is the frequency of the inventory conducted according to the Inventory Policy and is MyOrders used as the inventory tool? If MyOrders is not used, enter the system in the Comments box. Yes

Review prior month-end inventory, were products counted and priced correctly and all items are setup individually (no bulk items)? Yes

Select 5 high value items at random in the most recent period end inventory and verify if the quantity for each item corresponds to the quantity currently held at the unit. Do the quantities correspond? Yes

If inventory count is performed on Wednesday, is Thursday's production removed from the count? N/A

Does the reported inventory amount in the unit's finance system match with the total amount of the most recent inventory worksheet? **NOTE:** Enter the variance amount in the Comments box. Yes

Does the operation maintain a copy of the detailed count sheet, detailed final count sheet of the inventory worksheet and the summary valuation for the last 12 periods? Yes

Are all associates in charge of taking inventory signing off on the inventory count sheets and/or final inventory detail report for the locations/sections they complete and verify? Yes

Are all storage areas and products safeguarded and locked at all times when not in use? Yes

Is a separate commodity inventory taken at the end of each month? (Districts hold title to commodities) Yes

Is there a system in place to reconcile commodity credits/inventory with the district at the end of the school year? Yes

Is a perpetual inventory maintained and reconciled for all commodities held at contracted warehouses? Yes

Does this location have Accounts Payable? Yes - Location has accounts payable

Review a recent statement from 5 highest spending non-EDI vendors/suppliers (i.e. a Broadliner, a Beverage, a Staffing Company and an Equipment Rental Company). Trace the invoices listed on the vendor statements to the Invoice Transmittal in the unit's financial system. Have all invoices been entered into the unit's financial system? ***REQUIRED:** Document the 5 vendors selected in the Comments box. Yes

Comments: Only three vendors being used. Sysco, rockland bakery, upstate milk.

Is the late invoice amount less than 5% of total purchase amount? **NOTE:** Enter total late invoice amount of the last three recently closed periods in the Comments box. Yes

Review the vendor statements and identify the invoices that were received during the last week of the prior period. Were the invoices processed and/or accrued for in the correct period? No

Other (describe in Comment box)

Comments: Upstate dairy invoice lag \$76.49

Are invoices or packing slips marked as correct and signed and dated for payment when received? Yes

Are Transfers (to or from unit) adequately documented for the receiving unit to validate the amounts charged vs. the products or services received? N/A

Does this location have PCards? Yes - Location has PCards

Are PCard transactions* supported by itemized purchase receipts** and are detailed explanations provided for each business expense? *NOTE: Concur does not require a receipt for items under \$10. **REQUIRED: The itemized invoice/receipt, along with the credit card payment receipt, is the required support for PCard expenses. THE CREDIT CARD RECEIPT ALONE IS NOT SUFFICIENT DOCUMENTATION. Yes

Are all purchases in line with the expense policy and appropriate for the operation? Yes

Are expenses approved by management? Yes

Are gift cards purchased for employees approved and reported to Payroll? N/A

Does this location have Payroll? Yes - Location has payroll

Obtain a copy of the latest Labor Distribution Report/Payroll Journal from CPM / MyReports for both hourly and salaried (exempt and non-exempt). Go through the report with a non-management associate selected at random. Are all individuals listed on the PR current Compass employees? Yes

What payroll system is used at the account? MySTAFF

Comments: All entry's correct.

Are the manager's manual adjustments less than 5%? *REQUIRED: Enter % of manual adjustments in the Comments box. No

Comments: 37%

Are the changes (manual adjustments) documented by the associate and the manager on the Compass Timesheet Correction Form? (NOTE: Click Info Text to download FORM.) Yes

Are associates clocking in and out for a 30-minute uninterrupted unpaid meal period? *REQUIRED: Enter the % of edited meals and % of full meals in the Comments box. Yes

Comments: 99% meals

CA units only (all non-CA accounts, select N/A): Do associates and managers sign a weekly timesheet such as the Associate Time Confirmation Report in MySTAFF to show approval of time recorded and paid? N/A

If time off exceeds the current policy, is the HR/Client approval documented? Yes

Does this location have Union Associates? No

Does this location have Commission Based Associates? No

Was this location free of fraud during this review? Yes

Manager Signature: Dave Smith

Reviewer Signature Annette Gruber

Contact [Acuity Connect Support](#) with questions or comments regarding the content of this email.

Contact Acuity Connect Support - Tel: 877-503-7584
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