

January 2017

Highlights

Internal Audit Report to the Board of Supervisors/School Board

Why We Did This Review

Internal Audit conducted this investigation based on information obtained through the Fraud, Waste and Abuse Hotline. This investigation was limited to a review of controls, management oversight and current policies and procedures as they relate to the allegations.

Our objectives were to:

- Determine if allegations of misconduct were founded.
- Determine policies and procedures were documented.
- Identify potential improvements.
- Report results to County Administrator and other management.

What We Recommend

- Management revise the Kitchen Staff Guide to include explicit instructions on what to do with unused prepared food at the end of the day and guidelines for the removal of food or other County property from the premises. Management should inform employees of the revised policy and have them acknowledge their receipt and understanding of the policy and consequences for non-compliance.



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Juvenile Detention Home Special Project



What We Found

Background

On November 14, 2016, Internal Audit received information from a citizen through the Fraud, Waste and Abuse Hotline alleging that certain kitchen staff employees had removed food from the premises and abused time.

The Juvenile Detention Home provides a safe, secure custody for juveniles who are charged with or who have been found guilty of criminal offenses and are awaiting further court action. The average number of residents vary, with the average being 30-40 in recent months. The facility provides three meals and two snacks a day to juveniles and employees who work directly with the juveniles and are unable to leave the facility during meal time. The kitchen is supervised by a Food Services' Manager and is comprised of six full-time and five part-time employees (as needed).

Summary of Findings

Through observation and interviews, Audit noted that the following controls were in place:

- Kitchen staff must enter/exit building through security.
- The Food Services' Manager orders all the food.
- Food is purchased through approved food vendors.
- Monthly inventory is performed and documented.
- Food preparation is based on daily headcount of juveniles and staff eligible for meals.
- The kitchen has an open layout that provides visibility of staff during the workday.
- Kitchen Staff Guide documents policies and procedures.

We did not identify evidence of time abuse. We compared time records for certain employees noting arrival and departure were consistent with employee shift schedules.

The Food Services' Manager described the practice to discard unused food, however, there is no written policy in the Kitchen Staff Guide for handling unused prepared food at the end of the day, nor the removal of food or other property from the premises.

Management concurred with 1 of 1 recommendation to be implemented by January 27, 2017.

We appreciate the cooperation received from management and staff while conducting this audit.