

STPSB

INTERNAL AUDIT REPORT RELATED TO SCHOOL FOOD SERVICE

COMPLETED BY AMELIA BARKER, CPA

7/27/2023

Complaint: N/A

Areas for Consideration: Are School Food Service funds being handled in accordance with school board policy and state law? Are School Food Service expenditures being recorded in accordance with GASB?

Internal Policy Reference: DJE, DJED

Related Law: RS 38:2211

Review: All expenses coded under the School Food Service Fund for the year ending 6/30/2023 were subject to review. A total of 74 expenditures were selected and tested for review. These items were tested to ensure proper compliance with bid law, internal purchasing guidance, and any applicable GASB standards.

Findings: No exceptions were noted as a result of this testing.

Recommendation: N/A

Complaint: N/A

Areas for Consideration: Are School Food Service funds being handled/used in accordance with federal guidelines and the compliance supplement?

Internal Policy Reference: N/A

Related Law: 2 CFR 200, APPENDIX XI (compliance supplement, CFDA # 10.555)

Review: All expenses coded under the School Food Service Fund for the year ended 6/30/2023 were subject to review. A total of 74 expenditures were selected and tested for review. These items were tested to ensure proper compliance with the federal compliance supplement to ensure all expenses were allowable under the applicable CFDA number.

Findings: No exceptions were noted as a result of this testing.

Recommendation: N/A

Complaint: N/A

Areas for Consideration: Are school food service revenues being recorded in accordance with STPSB internal policy and federal guidelines? Are school food service revenues being recorded in accordance with GASB?

Internal Policy Reference: DFF

Related Law: 7 CFR 210, 7 CFR 220

Review: All revenues coded under the School Food Service Fund for the year ended 6/30/2023 were subject to review. A total of 74 expenditures were selected and tested for review. These items were tested to ensure proper compliance with the federal compliance supplement to ensure all expenses were allowable under the applicable CFDA number.

Findings: No exceptions were noted as a result of this testing.

Recommendation: N/A

Additional Findings not related to the complaints/concerns noted:

N/A- no additional unrelated findings noted