



## ***Audit Follow-Up Report***

***May 16, 2018***

**Office of Internal Audit and Compliance**

Report No. 141-18



**Missouri State**  
U N I V E R S I T Y

**DATE:** May 16, 2018

**TO:** Dr. Frederick D. Muegge, Director of Health and Wellness  
Kelly Schlinder, Coordinator Foreign Language Institute  
Mr. Mark McCarty, Manager, Printing and Postal Services  
Dr. Janice R. Duncan, Greenwood Director

**CC:** Dr. Dee Siscoe, Vice President for Student Affairs  
Dr. James P. Baker, Vice President for Research and Econ. Dev. and Intl Pgrm  
Mr. Matthew Morris, Vice President for Administrative Services  
Dr. David L. Hough, Dean, College of Education  
Steve Foucart, Chief Financial Officer  
Rachael Dockery, General Counsel  
Dr. Frank A. Einhellig, Provost  
Clifton M. Smart III, University President

**FROM:** Donna Christian, Director of Internal Audit and Compliance  
Jane Dewberry, Senior Internal Auditor  
Tami Reed, Senior Internal Auditor  
Natalie B. McNish, Senior Internal Auditor

## **Audit Follow-Up Report**

### **SUMMARY**

The Office of Internal Audit and Compliance has completed review procedures to follow up on five audit reports issued between July 1, 2015 and December 31, 2016, to formally report on actions taken by University management in response to audit recommendations.

We requested documentation to support the status of each recommendation from responsible management and reviewed the validity of the documentation provided. The title and date issued for each of the five audit reports is listed along with a summary of each finding, the recommendation, and the status of the recommendation. The status is classified as one of the following:

**Implemented:** Management fully implemented the recommendation, either as originally described in the audit report or in a manner that resolved the issue.

**In Progress:** Management has begun to implement the recommendation and intends to complete the implementation process.

**Not Implemented:** Management has not taken action to implement the recommendation.

These five audit reports included 31 recommendations of which 14 recommendations have been implemented and 10 recommendations are in progress of implementation. The remaining 7 recommendations were classified with the status of Not Implemented.

The Office of Internal Audit and Compliance applauds University management on the action taken to address each recommendation.



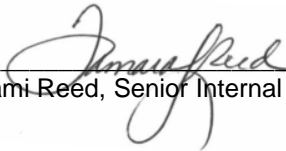
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Donna K. Christian, CPA, CGFM,  
Director of Internal Audit and Compliance



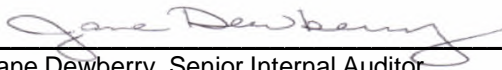
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Natalie B. McNish, CFE, CGAP  
Senior Internal Auditor



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Tami Reed, Senior Internal Auditor



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Jane Dewberry, Senior Internal Auditor

Audit Field Work Completed: April 19, 2018

**Magers Family Health and Wellness Center**  
**October 16, 2015**

**1. Medical Benefit Change**

The audit recognized the Health and Wellness Center for steady growth in employee revenue, resulting in reduced cost to the University's benefit plan and employees.

**Recommendation:**

Continue to encourage University employees to utilize medical services at the center in an effort to reduce medical costs for both the University and the employee.

**Status: Implemented**

The Center has continued to encourage University employees utilize medical services at the center.

**2. Reconciliation Procedures**

Reconciliation procedures between the Health Center's medical records system and the University's Banner accounting system should be improved. The audit found charges for pre-employment physicals (\$47,988), free employee flu shots (\$36,144) and some individual patient charges were not reflected as revenue in the Banner accounting system.

**Recommendation:**

Ensure all financial data is properly compared and reconciled between the Health Center's medical records system and the University's accounting system with documentation of all exceptions and corrections.

**Status: Implemented**

The Health Center has developed a daily reconciliation procedure which compares a detailed transaction report from the Health Center's medical records system to an upload report provided by computer services and totals posted in the University's accounting system. This procedure has enabled the Center to detect and correct issues with both payment and account receivable records. In addition, the Business Office and Financial Coordinator has set a reminder to ensure budget transfers are completed timely.

**3. Charges for MSU Athletes**

The audit found medical charges for student-athletes were charged to the University's Athletics Department without first being billed to the student-athlete's personal insurance as required.

**Recommendation:**

Continue to work with MSU Athletics to file insurance claims for student athletes.

**Status: In Progress**

The Health Center has taken action to ensure all personal insurance information is recorded in their system for filing. When a student-athlete is treated in the clinic, charges for services are first billed to the athletic department and then filed with personal insurance if applicable. If the personal insurance pays, the credit is returned to the athletic department.

To confirm the status of this recommendation, Internal Audit reviewed all clinic related charges at the Health Center for the Athletic department during January 2018. Our review identified 30 charges for athletes totaling \$1,513 of which 13 charges (\$565) were filed to student-athlete personal insurance but no explanation of benefit (EOB) or payment was received, and 7 charges (\$403) were not filed to student-athlete personal insurance due to timing (charges incurred before insurance information was available) or error (health center failed to file). The center is now working to follow up on these 20 charges and also working to develop additional procedures to ensure student-athlete insurance is filed when needed.

#### **4. Expense Tracking**

Coding errors created difficulty in the ability to track the direct costs associated with each operation. By properly assigning expense to each area of operations, the Health Center can ensure prices for services are set at rates that adequately cover the costs of providing those services.

**Recommendation:**

Properly code expenses to the specific area of operations, closely monitor financial reports for accuracy, and utilize financial data at year-end to establish prices for services.

**Status: Implemented**

Improvement has been made to properly code pharmacy expenses and an overall industry standard is used to set all fees charged.

#### **5. Inventory**

The Health Center did not maintain adequate inventory records of medical items that are separately charged to patients such as crutches, blood pressure machines, splints, and other items.

**Recommendation:**

Maintain inventory records of medical items separately charged to patients and periodically reconcile these records to physical inventory counts.

**Status: Not Implemented**

Clinic personnel have established a written procedure for the charging of medical supplies, but no inventory or reconciliation procedures have been developed at this time. Health Center personnel indicated they planned to work toward future implementation of this recommendation.

#### **6. Wellness Programs**

Gift cards were used as incentive prizes for employee and student wellness programs. The audit identified control weaknesses including, destruction of forms signed by students to show receipt of gift card, failure to obtain signatures from employee who received gift cards, and an inventory of unused gift cards which are subject to inactivity fees.

**Recommendation:**

Develop procedures to properly account for all gift cards received and issued through the wellness programs. Additionally, the \$935 in old prepaid Visa gift cards should be used quickly to prevent loss of funds.

**Status: Implemented**

Prepaid Visa gift cards are no longer used as incentives for employee or student wellness programs. The Wellness Program does utilize campus bookstore gift cards, which are purchased as needed.

**Foreign Language Institute  
February 5, 2016**

**1. Distribution of Excess Revenues**

The Foreign Language Institute (FLI) did not distribute excess revenues based upon the formula approved by the Board of Governors.

**Recommendation:**

Comply with the terms of the approved distribution formula, or if the distribution formula has been changed, the modification should be documented and approved.

**Status: Not Implemented**

No action has been taken to obtain Board of Governors approval for the modified distribution formula.

**2. Tuition Revenue**

The FLI classes were not always specifically designated in the MSU enrollment system to properly allocate tuition revenue to the FLI. In addition, the institute did not always bill the partner schools according to the terms of the agreements and in some instances; billings were incorrect because all students were not officially recorded in the University system.

**Recommendation:**

FLI classes should be properly designated in the University enrollment system, partner institutions should be billed in accordance with written agreements, and all FLI students should be officially recorded in the University enrollment system. Tuition revenue billed and received should be periodically compared to enrollment records to ensure students are properly recorded and classes are appropriately designated.

**Status: Implemented**

FLI classes are properly designated as ZENR in the University enrollment system and a method of tracking all students (class lists) has been developed. Class lists are prepared and then used to prepare partner institution invoices. To verify the accuracy of Spring 2018 invoices, we compared each invoice to the class lists and determined all tuition was charged as appropriate.

**3. Expenses**

FLI class expenses (mainly Graduate Teaching Assistants instruction costs) were not always allocated to the FLI to offset the tuition revenues.

**Recommendation:**

Review tuition revenue and expenses to ensure that all associated costs, especially direct costs such as salaries, are properly charged to the FLI.

**Status: In Progress**

There are no Graduate Teaching Assistants currently teaching FLI courses. There is one instructor whose salary is paid solely by the Department of Modern and Classical Languages, without any allocation to FLI. The amount is relatively insignificant; however, without recording all direct costs, the calculation of excess revenue is inaccurate and therefore, so are subsequent distributions.

**4. Salary Calculations and Enrollment Records**

Compensation rates for per-course instructors in FLI were not always calculated based upon accurate class enrollment data, and some salaries were comingled with other departments.

**Recommendation:**

Ensure salaries paid to instructors are based upon accurate class enrollment data, and discontinue comingling salary expenses of the Modern and Classical Languages Department classes with those of the Foreign Language Institute.

**Status: Implemented**

The FLI uses class lists developed for invoicing to prepare personnel action forms for instructor pay. We reviewed three instructors pay for the Spring 2018 semester (a total of 5 classes) and found salary calculations were accurate.

**REVIEW OF EMPLOYEE EXPENSE REIMBURSEMENTS  
June 10, 2016**

**Review of Employee Expense Reimbursements**

The audit identified minimal errors and minimal policy violations. The only significant exception warranting follow-up review noted was that the foreign travel approval form was often not completed and approved before an employee traveled internationally.

**Recommendation:**

Responsible administrators should ensure expense reimbursement reports include adequate documentation and are accurate prior to submitting them to the Office of Financial Services. Additionally, responsible administrators should ensure all expenses comply with University policies.

**Status: Implemented**

In response to the audit recommendation, a new Foreign Travel Authorization form was developed and is required to be approved prior to traveling outside of the 50 United States and the District of Columbia. These forms are maintained by the Provost for academic departments, the Vice President of Research and Economic Development and International Programs for international programs, and the Office of the President for administrative departments.

**CONTRACT POSTAL UNIT – PLASTER STUDENT UNION**  
**June 10, 2016**

**1. Cash Funds, Sales and Daily Financial Reports**

A new cash register system was purchased with the capability of recording transactions by type; however, it was not being used in this manner. The change fund was not maintained at an impressed amount in compliance with the USPS Handbook. Also, the Daily Financial Report (Form 1412) was not completed properly or reconciled to the daily cash deposit.

**Recommendation:**

The new cash register should be programmed and utilized, an imprest cash balance of \$100 should be established, and the Form 1412 should accurately reflect the daily sales and postage stock on the assigned lines. Additionally, the Form 1412 should be completed either at the beginning of each day to accurately reflect the previous day's receipts or at the end of each day to accurately reflect the current day's receipts.

**Status: In Progress**

The new cash register was programed in December of 2016 and Daily Financial Reports are prepared each morning. Internal Audit reconciled the Daily Financial Reports prepared for March 2 through 9, 2018, to inventory counts completed on March 2 and March 9, 2018, and found the change fund is still not maintained at an imprest amount of \$100 in compliance with the USPS Handbook. Also, inaccuracies were noted on the Daily Financial Reports during this time period.

**2. Cash and Postage Stock Verification**

Cash and postage stock inventory is not counted and verified at consistent periodic intervals.

**Recommendation:**

Perform cash and postage stock inventory counts on a consistent periodic basis, such as weekly. All difference should be investigated to ensure the counts are accurate.

**Status: In Progress**

Cash and postage stock inventories are counted each week as recommended; however, identified differences do not appear to be investigated. Internal Audit noted a difference of \$239 on the March 2, 2018 inventory and a difference of \$225 on the March 9, 2018 inventory. In both instances inventory overages existed.

**3. University Department Purchases and Charges**

Various University departments frequently purchased postage stock or send registered/insured mail/parcels at the Contract Postal Unit using pre-numbered vouchers for payment. The audit noted voided vouchers were not marked void and retained to ensure accountability and vouchers were often held by the CPU for several days before being taken to the Bursar for processing.

**Recommendation:**

All voided vouchers should be marked as void and retained, and vouchers should be submitted to the Bursar and settled on a daily basis.

**Status: Implemented**



According to Contract Postal Unit personnel, all vouchers are submitted to the Bursar for processing at approximately 8:30 am daily along with any credit card receipts and all voided vouchers are marked void and retained in the box with blank vouchers to maintain the numerical sequence.

#### **4. Postage Stock Inventory**

A supply of old stamp coils and sheets for old stamp denominations were identified during the audit.

**Recommendation:**

Use up the older obsolete stamp denominations on metered mail to help expedite the stamp counts.

**Status: Implemented**

According to Contract Postal Unit personnel, the obsolete stamp denominations were depleted by December 2016 through "wallpapering" metered mail. Auditors reviewed current inventory counts and found obsolete denominations identified during the audit were no longer in stock.

## **GREENWOOD LABORATORY SCHOOL September 27, 2016**

### **1. Financial Condition**

Work was needed to continue to improve Greenwood Laboratory School's financial condition. This included improving the school's financial accounting structure by reducing the number of funds to a more manageable level, preparing an overall budget for all funds that clearly documents a plan to eliminate the school's deficit balance, and reviewing the tuition and fee structure annually.

**Recommendation:**

Continue to work to eliminate the school's deficit fund balance, simplify the school's financial structure, and improve the school's budgeting process. In addition, perform a review of tuition and student fee rates annually.

**Status: Implemented**

Greenwood reduced the number of funds, improved budgeting procedures, and began reviewing tuition and fees annually. As a result, Greenwood's financial condition has significantly improved. The combined fund balance increased from a negative -\$52,428 at June 30, 2016 to a positive combined fund balance of \$175,562 at June 30, 2017.

### **2. Scholarships**

Concerns were noted with regard to scholarship policy, accounting procedures, and timeliness of accounting entries.

#### **A. Policies**

Documentation of the scholarship evaluation and decision process is not maintained, very few written policies and procedures have been established to manage the scholarship process and a scholarship committee has not been formed to review, evaluate and determine scholarship awards.

**Recommendation:**

Maintain documentation of the evaluation and award process, and establish written policies and procedures to be followed when evaluating and awarding scholarships. Additionally, consideration should be given to forming a scholarship committee that includes individuals from Missouri State University to help provide independent evaluation of scholarship applicants.

**Status: Not Implemented**

Greenwood has not maintained documentation of the evaluation and award process or established written policies and procedures. While a committee of Greenwood employees has been formed, no University member has been appointed and there is no evidence that the committee has met.

**B. Accounting records**

Scholarships awarded to students were not properly recorded in the accounting records or in the student's account receivable records.

**Recommendation:**

Ensure the full amount of tuition is charged to all students' accounts with scholarship amounts properly posted to the accounting records. Additionally, invoices sent to parents should provide adequate detail of the total tuition charged and the scholarship awarded. Finally, consideration should be given to utilizing available Foundation funds to cover some of the awarded scholarships.

**Status: Implemented**

A review of select student accounts with scholarship amounts found the full amount of tuition was charged to the student's accounts. In addition, Greenwood began utilizing available Foundation funds to cover scholarship awards in the 2016-2017 school year.

**C. Timeliness**

Scholarships were not awarded and posted to student accounts until November. With the enrollment contract requiring tuition to be paid by December 15, this doesn't give parents adequate time to make plans to pay the balance due. Particularly those parents who applied for, but were denied scholarship assistance. Greenwood Administrators should consider awarding scholarships early in the school year.

**Recommendation:**

Award scholarships in a timely manner at the start of each school year.

**Status: In Progress**

Scholarships were posted in October of 2017. Greenwood administration hopes to improve on this in the coming school years.

**3. Enrollment Contract**

Some disparity existed between terms in the enrollment contract signed annually by parents and procedures followed by administrators and staff. Contract terms, such as a requirement for all tuition and fees be paid by December 15 of the current school year to register for Spring semester, \$5 late fee on past due balances, and a stipulation that states refunds will not be issued after August 1 of each

year without extenuating circumstances approved by the Dean of the College of Education are not always enforced. In addition, unpaid tuition from prior years is not actively monitored by Greenwood administrators and staff.

**Recommendation:**

Follow the terms in the enrollment contract, or update contract terms to reflect actual procedures. More actively monitor unpaid tuition amounts and ensure all returning students have paid the prior year's tuition balance in full. Additionally, prorated tuition and fees should be adequately addressed through the Board of Governor approved fee resolution, the enrollment contract and written calculation guidelines.

**Status: In Progress**

Greenwood administration has re-worded the enrollment contract to reflect current practices. The administration has also established procedures to actively monitor and collect unpaid tuition amounts. This has resulted in an overall decrease in current balances in accounts receivable related to Greenwood tuition; however, some instances of unpaid balances still remain. No change has been made to the current Board of Governor approved fee resolution to allow prorated tuition and fees.

#### **4. Tuition Fee Waivers**

The tuition fee waiver matched by Greenwood is not listed in the University's faculty or staff benefit documents or approved by the Board of Governors in Governing Policies G7.02 for staff benefits or G3.03 for faculty benefits. In addition, invoices sent to Greenwood parents for tuition specify that if both parents of a student work at Missouri State University, Greenwood will only provide one match to full time Missouri State employees. However, we observed instances where this practice was not always followed.

**Recommendation:**

Formalize the tuition fee waiver matched by Greenwood by including it in appropriate governing policies and establishing written guidelines.

**Status: Not Implemented**

Tuition fee waiver matching has not been formalized in appropriate governing policies. We noted one student received a fee waiver because their parent works "with" the University and on University grounds; however, the parent is not a University employee.

#### **5. Cash Controls**

Cash controls were found to be lacking during the audit. Receipts were not written for money collected, money received was not deposited with the Bursar's Office timely, and duties were not adequately segregated and no one reviews cash receipt records.

**Recommendation:**

In accordance with University policy, official University receipt slips should be issued for all monies received, deposits should be made in a timely manner, and accounting duties should be segregated or a supervisory review performed and documented. Consider establishing storefronts to allow parents to make online payments for various items such as club dues, school trips, camps and other items.

**Status: Not Implemented**

While Greenwood has established storefront capability for some receipts, significant weaknesses still exist in the area of cash controls.

To follow-up on this recommendation, Internal Audit traced all deposits made at the Bursar's Office from November 1, 2017 through April 19, 2018, to receipts issued by the Greenwood administrative office. We also completed a cash count of all monies on hand at the Greenwood administrative office on April 19, 2018. We found the following:

- A total of \$88,105 was deposited with the Bursar's office during this time period; however, only \$60,454 of these monies were received by the Greenwood administrative office. Of the \$27,651 not received, \$5,243 was cash.
- Four receipts totaling \$390 issued by the Greenwood administrative office were never deposited with the Bursar's office. One receipt for \$110 is said to have been given to the Greenwood PTA, but there is no documentation of this transfer. The disposition of the remaining three receipts totaling \$280 is currently unknown.
- Monies are not deposited timely. Of the 79 receipts issued and deposited during this time period, 17 were held more than one week, 10 were held more than two weeks, and four were held more than three weeks.
- During our cash count on April 19, 2018, we counted \$5,873 (\$4,777 cash and \$1,096 check) located in the Greenwood administrative office. Of this amount, only \$500 (\$150 cash and \$350 check) was recorded on a receipt slip. Monies not received included:

	<b>Cash</b>	<b>Check</b>	<b>Total</b>
Monies held for others (PTA, Lost & Found, Employee funds, etc.)	\$3,898	\$ 746	\$4,644
Ticket Sales from 2/15 Basketball Game	\$ 189	\$ 0	\$ 189
Concessions from 2/15 Basketball Game	\$ 132	\$ 0	\$ 132
International Student Club	\$ 408	\$ 0	\$ 408
<b>Total Un-receipted Monies in Office</b>	<b>\$4,627</b>	<b>\$ 746</b>	<b>\$5,373</b>

Considering the lack of adequate cash controls noted during our follow-up process, immediate steps should be taken to improve procedures and controls over receipts.

## 6. Computer Security and Background Checks

Concerns with computer security and background checks were noted as follows:

### A. Computer Security

Greenwood uses a web-based software program for all student data, including confidential student data. The school was unable to locate and provide auditors with a contract with the software company and the school had not had the software program reviewed by the University's Information Security Unit as required by Operating Policy 12.07-2. Additionally, since a contract could not be located, it was unclear what safeguards are in place to protect student data.

#### **Recommendation:**

Obtain a written contract with the software provider that includes appropriate safeguard and liability terms as approved by the University's Chief Information Officer and the University's General Counsel, and request a risk assessment be performed on the system by the University's Information Security Unit.

**Status: Not Implemented**

As of April 17, 2018, there is still no executed contract and the school has not requested a risk assessment be performed by the Office of Computer Services.

**B. Background Checks**

University maintenance staff who perform janitorial services at the school during the day and evening hours sometimes vary, and some of those employees had not had proper background screenings required through the Missouri Department of Social Services.

**Recommendation:**

Work with University Administrative Services staff and Human Resource staff to maintain a consistent assignment of maintenance staff at the school and ensure they have the proper background screenings.

**Status: Implemented**

Greenwood administration worked with University Administrative Services staff and Human Resource staff to ensure proper background screenings were completed on maintenance, custodial and grounds staff.

**7. Summer Camps**

No tracking procedures were in place for camps held by Greenwood instructors. There was no documentation to support the income received from the camps, and no contracts between the instructors and the school authorizing the use of the facility for these camps, indicating the rental rate, allowing the instructors to retain the income, or specifying other terms such as whether or not liability insurance should be provided by the instructor.

**Recommendation:**

Develop monitoring procedures to track summer camps and consult with the University's General Counsel regarding written agreements.

**Status: In Progress**

During monthly faculty meetings, the topic of workshops and camps has been discussed and procedures to keep attendance, advertise, and inform the office of all such activities was developed. These procedures were discussed with the General Counsel's Office and the Human Resources Department in March and April 2017. During these discussions, it was determined a storefront would be used to account for all program related payments and a Personnel Action Form would be required for all supplemental pay received. As a result, Greenwood administrative personnel indicated teachers no longer wanted to hold summer programs using Greenwood resources. Discussions are ongoing.

**8. Basketball Tournaments**

Concerns were noted with Greenwood's procedures related to the Blue and Gold and Pink and White Basketball Tournaments.

**A.1. Facility Fee**

Greenwood pays a \$1 facility fee to the University for each ticket sold. The fee schedule approved by the Board of Governors requires a \$2 facility fee be charged on each ticket sold for Non-Missouri State University events.

**Recommendation:**

Work with JQH Arena management to ensure compliance with Board of Governors approved fee schedule. This could include amending the fee schedule for a reduced facility fee charge of \$1 per ticket sold for events connected to the University.

**Status: In Progress**

Greenwood administration has worked with JQH Arena management to ensure the reduced facility fee charge of \$1 per ticket sold is appropriately charged and collected; however, the Board of Governors approved fee schedule for fiscal year 2017-2018 does not reflect this adjusted amount for University events.

**A.2. Taxable Sales**

Ticket sales are not properly classified in the accounting records as taxable revenue to allow for the payment of sales taxes.

**Recommendation:**

In the future ensure ticket sale revenues are properly classified to allow for sales taxes to be calculated and remitted to the Department of Revenue.

**Status: Implemented**

Greenwood administration has worked with JQH Arena management to ensure sale revenues are correctly recorded as taxable sales.

**B.1. Settlement Timeliness**

Income and expenses from the Pink and White Tournament are not accumulated and settlement made with Springfield Public Schools in a timely manner. The Memorandum of Understanding with Springfield Public Schools requires the net profit or loss be determined within 90 days of the tournament ending.

**Recommendation:**

Work with Springfield Public Schools to ensure tournament income and expenses are accounted for in a timely manner.

**Status: Not Implemented**

Greenwood administration stated the Tournament Director has worked with Springfield Public Schools to encourage a quicker close-down of the tournament; however, no results have been realized. No information from the December 2017 Pink and White tournament has been received from Springfield Public Schools as of April 16, 2018; therefore, no settlement can be made.

**B.2. Financial Loss**

A net loss was incurred for the 2014 and 2015 Pink and White Tournaments.

**Recommendation:**

Review income and expenses for the Pink and White Basketball Tournament and determine if there are opportunities to increase income or decrease expenses.

**Status: In Progress**

Ticket prices were increased by \$1 in December 2016 and more sponsors were secured. Working toward covering the costs of this tournament is ongoing.

**B.3. Segregation of Duties and Accounting Controls**

Better controls and segregation of duties are needed over the financial monitoring of both tournaments. The Tournament Director is responsible for monitoring tournament financial transactions, reporting the net profit/loss, and selling and receiving all sponsorship income. In addition, some monies were deposited by Springfield Public Schools instead of Greenwood and some costs were charged to Greenwood twice.

**Recommendation:**

Segregate duties related to tournament financial transactions or ensure a supervisory review is performed over tournament financial transactions. Transfer \$6,264 from the JQH Arena Fund to the Greenwood School Fund to reimburse for security costs charged twice.

**Status: In Progress**

Duties of the Tournament Director have not changed and documented supervisory reviews have not occurred. Greenwood did receive reimbursement for the costs charged twice in August 2016, and administration has established procedures to review tournament expenses annually.

**9. Food Service Payments**

Greenwood was paying the food service vendor more for student meals than required by contract terms. As a result, Greenwood paid approximately \$6,400 more to the food service vendor than required by contract for the 2014-2015 and 2015-2016 school years.

**Recommendation:**

Discontinue paying the food service vendor the federal school food and nutrition programs reimbursement or amend the contract terms to ensure the food service vendor is utilizing the funds in compliance with federal guidelines.

**Status: Implemented**

Greenwood has ceased being a member of the Department of Elementary and Secondary Education food allocation program. The requirements were found to be onerous compared to the financial benefit.