

DEPARTMENT OF EDUCATION

CURRENT AUDIT FINDING AND RECOMMENDATION

Federal Compliance Audit Finding:

Finding No. 12000200901:

The Inventory Management Register (Form FNS-155) for the Food Donation Program was not completed properly.

CFDA Title: Food Donation

CFDA Number: 10.550

Federal Award Number: N/A

Federal Award Year: 2008 and 2009

Federal Agency: Department of Agriculture

Type of Finding: Noncompliance

Category of Finding: Reporting

Analysis:

Title 7 of the Code of Federal Regulations (CFR), Section 250.17(a), states:

“...Distributing agencies shall complete and submit to the FNSRO [Food and Nutrition Service Regional Office of the US Department of Agriculture] semiannual reports regarding excessive inventories (as defined in § 250.14(f)) of donated foods, utilizing form FNS-155...”

The Department of Education, Food Donation Program prepares a semiannual Inventory Management Register (Form FNS-155) identifying donated food with an excessive inventory. Our review of the June 2009 report and related inventory records determined that the report was improperly completed. Our sample, of eight food items, identified two items with an excessive inventory that were not reported on the Inventory Management Register (Form FNS-155). As a result, the department did not comply with federal reporting requirements.

RECOMMENDATION:

We recommend the Department of Education properly complete the Inventory Management Register (Form FNS-155).

Auditee's Corrective Action Plan:

The Division of Child and Adult Nutrition Services (CANS) experienced turnover in the position responsible for the Food Donation Program. No formal policies or procedures were documented on the completion of the Form FNA-155 and the completion of the form was subsequently overlooked.

CANS has provided training to the individual responsible for completion of Form FNA-155. In addition, a procedures document for completion of the Form FNA-155 will be developed.