

MAR 1 1 2013

SENATE RESOLUTION

REQUESTING THE DEPARTMENT OF EDUCATION TO UNDERTAKE A SYSTEMWIDE REVIEW OF ITS OVERSIGHT, MONITORING, AND ACCOUNTABILITY OF THE OPERATIONAL AND FISCAL PRACTICES OF THE DEPARTMENT'S SCHOOL FOOD SERVICES BRANCH.

1 WHEREAS, the Department of Education School Food Services
2 Branch assists 256 schools with feeding approximately 100,000
3 students and staff daily; and
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5 WHEREAS, during 2012, the Department of Education conducted
6 an internal audit of its School Food Services Branch to assess
7 and evaluate the design and operating effectiveness of the
8 Department's internal controls over the food service processes
9 and provide efficiency and effectiveness recommendations; and
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11 WHEREAS, the internal audit specifically focused on the
12 processes relating to school level purchases, school level
13 collections, and staffing recommendations relating to school
14 food services; and
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16 WHEREAS, the internal audit found that the Department of
17 Education's controls related to the school food services are
18 functioning at an unacceptable level, indicating that
19 significant deficiencies exist which could lead to material
20 financial loss to the Department of Education; and
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22 WHEREAS, the internal audit specifically found that:
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- 24 (1) Ownership of the food purchasing and meal payment
25 collection processes is unclear;
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27 (2) There is a lack of oversight, monitoring, and
28 accountability of purchases;
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30 (3) There are insufficient controls in the monetary
31 collection process;
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33 (4) There is a lack of current and comprehensive food
34 purchasing policies and procedures;



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(5) There is a lack of technology use in menu planning, ordering, and inventory;

(6) Required forms and supporting documents are not always completed and/or retained, and procedures are not always followed; and

(7) The method of staffing school kitchens is not clearly defined and is prone to manipulation; and

WHEREAS, the Department of Education acknowledges that the operation and management of its School Food Services Branch need improvement in the areas outlined as part of the internal audit; now, therefore,

BE IT RESOLVED by the Senate of the Twenty-seventh Legislature of the State of Hawaii, Regular Session of 2013, that the Department of Education is requested to undertake a systemwide review of its oversight, monitoring, and accountability of the operational and fiscal practices of the Department's School Food Services Branch; and

BE IT FURTHER RESOLVED that the School Food Services Branch is requested to ensure that systematic changes to policies and procedures are implemented at all levels to address the concerns raised by the internal audit, and provide an annual report to the Superintendent of Education on the compliance of each school with such policies and procedures; and

BE IT FURTHER RESOLVED that the Department of Education is requested to submit a report of its findings and recommendations, including any proposed legislation, to the Legislature no later than twenty days prior to the convening of the Regular Session of 2014; and

BE IT FURTHER RESOLVED that certified copies of this Resolution be transmitted to the Governor,



1 Chairperson of the Board of Education, and Superintendent of
2 Education.

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OFFERED BY: _____

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