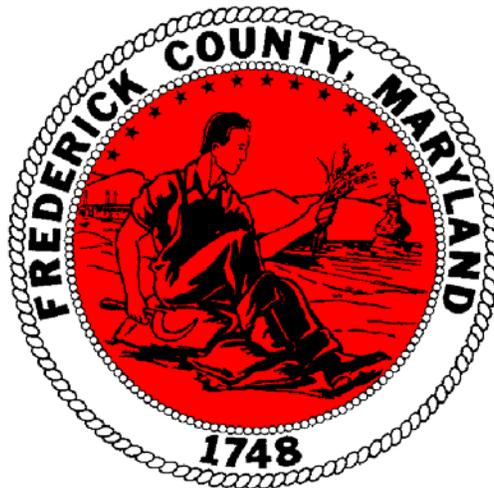


**FREDERICK COUNTY
INTERAGENCY INTERNAL AUDIT AUTHORITY**

**FOLLOW-UP TO REPORT #11-03
FREDERICK COMMUNITY COLLEGE
DINING SERVICES' OPERATIONS**

**REPORT #12-07
FEBRUARY 15, 2012**





**INTERAGENCY INTERNAL AUDIT AUTHORITY
INTERNAL AUDIT DIVISION
FREDERICK COUNTY, MARYLAND**

COUNTY GOVERNMENT PUBLIC SCHOOLS COMMUNITY COLLEGE
12 E. Church Street • Frederick, Maryland 21701
301-600-1154 • FAX 301-600-2211 • TTY Use Maryland Relay
www.FrederickCountyMD.gov

MEMORANDUM

COMMISSIONERS

Blaine R. Young
President

C. Paul Smith
Vice President

Billy Shreve

David P. Gray

Kirby Delauter

To: Donald C. Francis
Interim Vice President for Administration
Frederick Community College

From: Richard A. Kaplan
Director, Internal Audit Division

Date: February 15, 2012

Subject: Follow-Up Review of Report #11-03 Frederick Community
College Dining Services' Operations

COUNTY MANAGER

David B. Dunn

CAE/DIRECTOR

Richard A. Kaplan

We have completed our follow-up review of the open recommendations from Report No. 11-03, issued April 20, 2011, on Frederick Community College Dining Services' Operations. The work performed in this review did not constitute an audit that would have required compliance with *Government Auditing Standards*.

We reviewed your January 26, 2012 response (see attached) and are pleased that you have implemented many of the recommendations, thereby reducing the deficit by over \$78,000. Based on your response and the documentation provided, no further action is needed on the recommendations except Recommendations 1, 7, 8, 9, 13, 20, and 21. These recommendations will remain open since actions to implement them are still ongoing. When the recommendations have been fully implemented, please provide us copies of supporting documents so that we can close them.

If you need further information regarding this follow-up, please contact me at (301) 600-1675.

Interagency Internal Audit Authority

Interagency Internal Audit Authority

Attachment

pc: Frederick Community College Board of Trustees
Doug Browning, Interim President
Mike Gastley, Interim Associate Vice President, Fiscal & Auxiliary
Services
Donna Sowers, Manager, Food Services



TRUSTWORTHINESS • RESPECT
RESPONSIBILITY • FAIRNESS
CARING • CITIZENSHIP



January 26, 2012

Interagency Internal Audit Authority
Frederick County, Maryland
12 E. Church Street
2nd Floor
Frederick MD 21701

Attn: Mr. Richard A. Kaplan,
CAE/Director

RE: Frederick Community College
Dining and Catering Services
Operations - Internal Audit
Recommendations, Report #11-03

Dear Mr. Kaplan:

As requested in your e-mail dated 12/14/11, we have prepared an update to the status of the open recommendations from your agency, regarding the College's Dining and Catering Services operations.

Our specific responses to your recommendations are attached.

For additional information or clarification please contact me at (301)-846-2458 or by e-mail at dfrancis@frederick.edu.

Sincerely,

Donald C. Francis
Interim Vice President for Administration

Attachment:

Update to Internal Audit Recommendations – FCC Dining & Catering Services

cc: Doug Browning, Interim President
Deborah Judd, A.V.P., Fiscal & Auxiliary Services
Donna Sowers, Manager, Food Services

UPDATE TO INTERNAL AUDIT RECOMMENDATIONS – RPT #11-03

FCC DINING AND CATERING SERVICES OPERATIONS

Recommendation 1: FCC management evaluate the feasibility and cost effectiveness of outsourcing the Dining Services' operations.

Response: The College continues to explore the possibility of outsourcing the Dining Services function without success. While we will continue to look for viable contractors to partner with the College, in the interim, we have implemented several cost savings measures and operational efficiencies that are provided as responses to the recommendations below.

Recommendation 2: FCC and Dining Services' management develop a formal plan to mitigate Dining Services' deficit balances. The plan should include quarterly analysis of the losses and potential solutions as well as formalized sales and revenue goals and comparisons to those goals.

Response: Complete. All sales goals and other expenses are being monitored on a monthly basis and labor expense is being monitored on a daily basis. Anything that affects these goals is being noted for cause and adjusted to offset any additional costs where we can.

Changes in our operations have reduced our deficit by \$78,451 over last year. While a deficit remains to date, it continues to shrink and is currently at \$17,495.

Recommendation 3: FCC and Dining Services' management evaluate and adjust staffing levels and current scheduling as necessary.

Response: Complete. Staffing levels have been reduced to increase efficiency but still allow for acceptable customer service levels. Labor is monitored and evaluated on a daily basis, adjusted where necessary, and explanations listed for any excessive labor dollars spent (anything over \$25.00).

Recommendation 4: Dining Services' management finalize the written guidelines for portion controls, provide the guidelines to staff, and require written acknowledgement of receipt and understanding of the guidelines. Management should also periodically observe staff to ensure adherence to the procedures.

Response: Complete. Written guidelines for portion controls have been developed for our menu items. Books with each main menu item are placed in key areas on the serving line, in the kitchen, and in the office for employees to use as needed. Management periodically observes staff preparing food to assure compliance to standards. Books are updated as menus change. (See Exhibit A).

Recommendation 5: Dining Services' management should review vendor pricing, focusing on high dollar/large quantity items, at least weekly to ensure that the best prices available are obtained and savings are maximized.

Response: Complete. Management constantly evaluates food prices to assure we are receiving the best prices available. Additionally, FCC Dining Services has moved from the Frederick County contract, to

the U.S. Communities contract, which put us into a purchasing group called Premier Foods. This has provided us with some of the best pricing in the industry by selecting as many of their CMA and CMAR items that we can utilize. Even without the CMA/CMAR items many of our inventory items substantially lowered in price. We also receive incentives for early payment of invoices, and for larger drop sizes which minimizes the number of deliveries per week.

Recommendation 6: Dining Services attend training to use the automated inventory and sales systems to their fullest capabilities to save significant amounts of time and improve operation efficiencies and potentially reduce losses.

Response: Complete. Training on all aspects of the operation have been completed. A staff development model has been implemented to assure continued proficiency. A sample of the recent training is listed below.

Training Day #1: July - Items, Prep and Products

Training Day # 2: Friday, September 2 – Purchasing/Invoices/Orders

Training Day # 3: Friday, September 23 – general ledger accounts, credits, exporting orders to suppliers (U.S. Foods)/purchasing/forecast inventory

Training Day # 4: Thursday, October 6 –Strategic initiatives discussion

Training Day # 5: Tuesday, December 6 – waste & spoilage

Recommendation 7: Develop written procedures that segregate purchasing, inventory, and cash duties among staff to reduce the risk of theft.

Response: This item is still open and under review and consideration. Lack of staff makes following this recommendation complicated. However, the College is currently exploring options to reduce risk.

Recommendation 8: Develop written inventory procedures to establish consistency in taking inventory. The written procedures should require:

- Conducting inventory counts on the same day and closing locations while the counts are being conducted to create a definitive cut-off date and time.
- Using item labels/tags to indicate if an item has been counted or note its' count and its' location;
- Segregating duties between the staff performing inventory counts and those entering the counts into Optimum Control; and

Inventory shall physically be counted by the Dining Services' Assistant Manager with the aid of one or two trained hourly employees.

- Ensuring all items are entered into the inventory and have the proper valuations and conversions prior to beginning the inventory.

Response: This item is currently being accomplished . Written procedures for inventory control are being developed and should be completed by July 1, 2012. Currently, all inventories are accomplished using standard inventory accounting practices on the next to last day of each month – starting with the back of the house operation. This is done after everything has been prepared for the day. The front of the house will be counted after closing to ensure that items being counted are not sold during operating hours.

Segregation of duties is discussed as a response to recommendation #9, below.

All new or delivered items are entered into inventory from the invoice as the products are received.

Recommendation 9: Establish a perpetual inventory system.

Response: After reviewing the experiences other Dining Services operations have had with the perpetual inventory systems FCC has decided against implementing a perpetual inventory system and instead are creating and implementing policies and procedures that support and formalize our current inventory system.

Recommendation 10: Perform monthly counts on selected high value items and perform a full inventory at least annually.

Response: Complete. A full physical inventory count is conducted on a monthly basis.

Recommendation 11: Use the Optimum Control inventory system to produce periodic waste and spoilage reports detailing quantities and costs.

Response: Complete. This is now being done as of November 2011.

Recommendation 12: Review and analyze the reports monthly to determine the total amount and cost of waste and spoilage generated, reasons for it, and its' materiality.

Response: Complete. The waste/spoilage report is reviewed regularly and reasons for why waste and spoilage occurred are noted and any appropriate corrections for the future are made as necessary.

Recommendation 13: Either prohibit personal purchases or track individual orders for personal purchases and ensure that payments for such purchases are received promptly.

Response: Complete. The College is currently reviewing this practice and it may or may not continue. However, we have implemented a practice where the purchase of food items that are not on the retail menu may be purchased at cost with prior arrangements through the Dining Services Office and must be documented in the employee purchase log. A form must be completed with the date of purchase, purchaser's name, items purchased, employee signature, management signature and a receipt attached to the page before items can be removed from the premises.

Recommendation 14: Implement the proposed cash receipts procedures.

Response: Complete. Cash receipts procedures have been thoroughly implemented and integrated into current operations. (See Exhibit B).

Recommendation 15: Establish a cash drawer for every cashier and ensure that each employee is accountable for their own drawer.

Response: Complete. Each Grill cashier has his/her own cash drawer which is accounted for and inventoried prior to the start of each shift. As listed in the procedures above each cashier reports to our office and counts and verifies that they are receiving a \$200 drawer to begin their shift. At the end of each shift the cashier takes their cash reading from the POS system and brings it along with their cash drawer to the office. They count out their \$200 drawer and then count the remaining money to verify their cash count against cash to account for.

Recommendation 16: Restrict the use of the registers to employees identified as cashiers.

Response: Complete. Almost all Dining Services employees are trained on and can be designated as a cashier on any given shift. Each cash drawer is assigned to one cashier per shift in the Grill. There is an exception to this practice in Smooth Joe's where there is more than one employee working and using the draw but only one register exists. However, in this case, cash receipt accounting procedures limit exposure to loss.

Recommendation 17: Use College credit cards instead of cash "paid outs, which will provide evidence and appropriate individual accountability and will allow for proper review and approval.

Response: Complete. A College credit card has been issued to both Donna Sowers (Dining Services Manager) and Sandy Toms (Dining Services Assistant Manager). All items purchased from outside our vendors with approved purchase orders are now purchased with either of these credit cards and all documentation sent to the Finance Office in accordance with current College procedure.

Recommendation 18: Provide written instructions to staff to use only the swipe card method for access to the sales system and periodically review sales system "Activity Reports" to ensure compliance.

Response: Complete. POS Swipe Card procedures have been written and implemented for use by staff. (See Exhibit C).

Recommendation 19: The Cashier's Office immediately count cash and provide a written receipt to Dining Services at all times. The receipt should include the amount transferred, the date, and the signature of the cashier. Both parties should sign the receipt if there is a discrepancy between the Cashier's count and Dining Services' count.

Response: Complete. Effective July 1, 2011, the Cashier's Office provides immediate accounting for cash receipts from Dining Services Department.

Recommendation 20: Dining Services establish written policies and procedures that include a standard profit margin for customized catering events and a requirement that deviations from the standard profit margin be approved by someone independent of Dining Services.

Response: The College continues to explore this item. We currently use a profit margin model, however, whether that model should be a part of procedure or articulated and implemented in other ways is currently being considered. We anticipate that this issue will be resolved by July 1, 2012.

Recommendation 21: The College enforce their policy giving Dining Services first right of refusal for on campus catering events.

Response: The College continues to explore this item. We anticipate that this issue will be resolved by July 1, 2012.

Recommendation 22: Dining Services eliminate their manual recordkeeping process for catering events and fully utilize their current automated inventory system, Optimum Control, which includes a catering module with detail support for charges and fees.

Response: Dining Services staff have had the training through Optimum Control and are currently integrating this process into their operations.

EXHIBIT A

FCC DINING SERVICES GUIDELINES FOR PORTION CONTROLS

Recommendation 4: Dining Services’ management finalizes the written guidelines for portion controls, provide the guidelines to staff, and require written acknowledgement of receipt and understanding of the guidelines. Management should also periodically observe staff to ensure adherence to the procedures.

Response: This is a work in progress and will always remain a work in progress as menu trends change in the industry. Below are some examples of current menu items with portion information, along with instructions for preparing some of our “hot” features, and other pertinent information/instructions for Dining Services staff.

Grille Features - FY 2012

Swiss Mushroom Burger

Char-Grilled 4 oz. Hamburger topped w/Sautéed Mushrooms and Melted Swiss Cheese on a Kaiser Roll.
Swiss Mushroom Burger, Choice of One Side and Large 20 oz. Fountain Drink...\$6.80/34.69%
Swiss Mushroom Burger, Choice of a Bag Snack and Large 20 oz. Fountain Drink...\$6.20/33.25%

- 1 – 4 oz. hamburger**
- 2 oz. sautéed mushrooms**
- 1 slice Swiss cheese**
- 1 Kaiser Roll (Our hamburger rolls)**
- 1- 6” Plate**

Reuben

Hot Sandwich layered with Corned Beef, Sauerkraut, Swiss cheese and Thousand Island dressing on Grilled White Bread.
Reuben Sandwich, Choice of One Side and Large 20 oz. Fountain Drink...\$7.30/33.32%
Reuben Sandwich, Choice of a Bag Snack and Large 20 oz. Fountain Drink...\$6.70/36.31%

- 3.5 oz. corned beef**
- 2 oz. sauerkraut**
- 1 slice Swiss cheese**
- 1 oz. Thousand Island dressing**
- 2 slices rye bread**
- 1 – 6” plate**

Turkey Bacon Melt

Oven-Roasted Turkey Breast with Sliced Tomato, Lettuce, Crisp Bacon, Lettuce and Melted American Cheese served on Sourdough Bread.

Turkey Bacon Melt, Choice of One Side and Large 20 oz. Fountain Drink...\$7.80/34.75%
Turkey Bacon Melt, Choice of a Bag Snack and Large 20 oz. Fountain Drink...\$7.20/35.66%

3.5 oz. Turkey
2 slices bacon
2 slices tomato
1 oz. lettuce
1 slice American cheese
2 slices sourdough bread
1 – 6" plate

San Francisco Sourdough Hamburger

Char-Grilled 4 oz. Hamburger, Cheddar Cheese, Sautéed Onion, Mustard and Pickles on Grilled Sourdough Bread.

San Francisco Sourdough Hamburger, Choice of One Side and Large 20 oz. Fountain Drink...\$6.84/33.99%
San Francisco Sourdough Hamburger, Choice of a Bag Snack and Large 20 oz. Fountain Drink...\$6.24/35.01%

1 – 4 oz. hamburger
1 slice cheddar cheese
1 oz. onion
1 oz. mustard
2 oz. pickles
2 slices sourdough bread
1 – 6" plate

Deli Features - FY 2012

Smoke House Roast Beef Panini

Black Angus Roast Beef, Balsamic Onions and Roasted Garlic Mayonnaise on Country White Bread Warmed on the Panini Grill.

Smoke House Roast Beef Panini, Choice of One Side and Large 20 oz. Fountain Drink...\$7.80/34.58%
Smoke House Roast Beef Panini, Choice of a Bag Snack and Large 20 oz. Fountain Drink...\$7.20/35.52%

3.5 oz. roast beef
2 oz. onion
1 oz. roasted garlic mayonnaise
2 slices country white bread
1 sheet sandwich wrap

Caprese Panini

Fresh Mozzarella, Fresh Basil, Tomatoes and Balsamic Vinaigrette on a Ciabatta Roll warmed on the Panini Grille.

Caprese Panini, Choice of One Side and Large 20 oz. Fountain Drink...\$7.80/34.01%

Caprese Panini, Choice of a Bag Snack and Large 20 oz. Fountain Drink...\$7.20/36.42%

3 oz. fresh mozzarella cheese

¼ oz. fresh basil

2 oz. tomatoes

1 oz. balsamic vinaigrette

1 ciabatta roll

1 sheet sandwich wrap

Chicken Quesadilla

Grilled Chicken, Pepper Jack and Monterey Jack Cheeses Tucked between Warm Flour Tortillas topped with Tomatoes, Green Onions, Jalapenos, Guacamole, Sour Cream and Salsa.

Chicken Quesadilla with Choice of One Side and Large 20 oz. Fountain Drink...\$7.80/36.51%

Chicken Quesadilla, Choice of a Bag Snack and Large 20 oz. Fountain Drink...\$7.20/37.61%

1 Tomato Basil Tortilla

4 oz. chicken fajita strips

1 oz. sour cream

1 oz. shredded cheddar cheese

2 oz. tomatoes

1 oz. guacamole

½ oz. jalapeno peppers

1 oz. shredded jack cheese

1 platter

Meatball Sub

A Toasted Sub Roll Filled with Meatballs and Marinara Sauce Topped with Provolone Cheese.

Meatball Sub, Choice of One Side and Large 20 oz. Fountain Drink...\$6.35/31.26%

Meatball Sub, Choice of a Bag Snack and Large 20 oz. Fountain Drink...\$5.75/32.09%

1 – 6" sub roll

6 meatballs

2 oz. marinara sauce

2 slices provolone cheese

1 sheet sandwich wrap

Grab & Go Features - FY 2012

WRAPS

TURKEY

Turkey Wrap – per Serving

- 1 - 24 oz. deli container and lid**
- 1 - Tomato Basil Tortilla**
- 1 oz. mayonnaise**
- 3.5 oz. turkey**
- 2 - slices Swiss cheese**
- 1 oz. shredded parmesan cheese**
- 2 - leaves green leaf lettuce**
- 2 oz. diced tomatoes**
- 1 oz. diced red onions**

HAM

The Delano Wrap – per Serving

- 1 – 24 oz. deli container and lid**
- 1 – Tomato Basil Tortilla**
- 1 oz. French dressing**
- 3.5 oz. ham**
- 6 - slices pepperoni**
- 3 – slices bacon**
- 2 – leaves green leaf lettuce**
- 2 oz. diced tomatoes**
- 1 oz. red onion rings**

ROAST BEEF

Roast Beef & Cheddar Wrap – per Serving

- 1 – 24 oz. deli container and lid**
- 1 – Tomato Basil Tortilla**
- 1 oz. mayonnaise**
- 3.5 oz. roast beef**
- 3 strips of bacon**
- 2 slices Cheddar Cheese**
- 2 – leaves green leaf lettuce**
- 2 oz. diced tomatoes**

CHICKEN WITH NON-SEASONED STRIPS

Chicken Ranch Wrap – per Serving

- 1 – 24 oz. deli container and lid**
- 1 – Tomato Basil Tortilla**
- 1 oz. ranch dressing**
- 5 oz. non-seasoned chicken strips**
- 3 strips bacon**

- 1 oz. shredded Monterey Jack cheese
- 2 – leaves green leaf lettuce
- 2 oz. diced tomatoes
- 1 oz. sliced green onions

VEGETARIAN

Greek Wrap – per Serving

- 1 – 24 oz. deli container and lid
- 1 – Spinach Tortilla
- 1 oz. feta dressing
- 4 oz. spring greens
- 2 oz. diced cucumbers
- 2 oz. diced tomatoes
- 2 oz. feta cheese
- 1 oz. black olives
- 2 oz. diced red onions

TUNA SALAD

Tuna Ranch Wrap – per Serving

- 1 – 24 oz. deli container and lid
- 1 – Spinach Tortilla
- 1 oz. ranch dressing
- 1 serving tuna salad
- 2 – leaves green leaf lettuce
- 2 oz. diced tomato
- 1 oz. diced cucumber
- 2 slices pickle

CHICKEN SALAD

Twisted Chicken Salad Wrap – per Serving

- 1 – 24 oz. deli container and lid
- 1 – Tomato Basil Tortilla
- 1 serving chicken salad
- 3 slices bacon
- 2 slices provolone cheese
- 2 – leaves green leaf lettuce
- 2 oz. diced tomato
- 1 oz. diced red onion

SHRIMP

The Rattlesnake Shrimp Wrap – per Serving

- 1 – 24 oz. deli container and lid
- 1 – Tomato Basil Tortilla
- 1 oz. chipotle ranch dressing
- 6 cut up shrimp
- 2 – leaves green leaf lettuce
- 2 oz. diced tomatoes
- 2 oz. banana peppers

SANDWICHES

Turkey

- 1 Clear Lidded Sandwich Container
- 1 croissant
- 3.5 oz. turkey
- 2 leaves green leaf lettuce
- 2 oz. diced tomatoes
- 1 mayonnaise pack

Ham

- 1 Clear Lidded Sandwich Container
- 1 croissant
- 3.5 oz. ham
- 2 leaves green leaf lettuce
- 2 oz. diced tomatoes
- 1 mayonnaise pack

SALADS

Chef Salad

- 1 – 32 oz. deli container and lid
- 7 oz. salad mix
- 2 oz. turkey strips
- 2 oz. ham strips
- 1 oz. shredded cheddar cheese
- 5 grape tomatoes
- 4 slices cucumbers
- 1 sliced hard-boiled eggs

Tortellini & Shrimp Salad

- 1 – 32 oz. deli container and lid
- 7 oz. salad mix
- 5 cheese tortellini
- 6 grilled shrimp
- 5 grape tomatoes
- 1 oz. shredded parmesan cheese
- Croutons (in a 3 oz. soufflé cup)

Cranberry Chicken Pecan Salad

- 1 – 32 oz. deli container and lid
- 7 oz. salad mix
- 2 slices crumbled bacon
- 1 oz. dried cranberries
- 1 oz. blue cheese
- 5 oz. non-seasoned chicken breast strips
- Spiced Pecans (in 3 oz. soufflé cup)

Rotating Hot Features - FY 2012

Chicken Fettuccini Alfredo

Chicken sautéed with broccoli, onions, tomatoes and parmesan cheese with creamy Alfredo sauce, served over fettuccini noodles, with garlic bread and your choice of a side salad or side fruit salad, and large 20 oz. fountain drink.

Each serving -

- 1 – 3 compartment plate
- 2 oz. fettuccini (cooked)
- 4 oz. of the alfredo/chicken/mixture
- Sprinkle top with 3 oz. of diced tomatoes
- ¾ oz. grated parmesan cheese

Recipe - Serves 24

- 8 oz. margarine tubs
- 1.5 oz. Italian seasonings
- 18 - 4 oz. boneless, skinless chicken breasts
- 12 oz. garlic, minced
- 24 oz. diced onions
- 72 oz. diced tomatoes
- 32 oz. broccoli florets
- 18 oz. grated parmesan cheese
- 48 oz. fettuccine
- 96 oz. Alfredo sauce

- Cut the chicken breast into cubes
- Mince the garlic and divide in ½
- Divide the margarine in ½
- Dice the onion
- Dice the tomato
- Serve with one slice of garlic bread

In a large skillet over medium heat combine chicken, ½ the margarine, ½ the garlic and Italian seasonings. Cook until chicken is no longer pink inside. Remove from skillet and set aside.

Bring a pot of lightly salted water to a boil. Add pasta and cook for 8 to 10 minutes or until al dente; drain.

Meanwhile, melt the rest of the margarine in a skillet. Saute onions, the rest of the garlic and broccoli until onions are transparent. Stir in chicken mixture and Alfredo sauce. Serve over cooked fettuccine and sprinkle diced tomatoes and parmesan cheese over top.

Meatloaf

House-made meatloaf served with your choice of two sides, roll & butter, and large 20 oz. fountain drink. Served with one serving of meatloaf, 2 sides (see correct portions below), one split-top roll and butter cup, and large 20 oz. fountain drink.

Sides –

Mashed Potatoes & Gravy (4 oz. mashed potatoes & 2 oz. gravy)

Corn (4 oz. per serving)

Mediterranean Blend Vegetables (4 oz. serving)

Side Salad

Side Fruit Salad

Meatloaf – Serves 24

10 lbs. ground beef

3 large bell peppers, diced

2 yellow onions, diced

1 cup A-1 Steak Sauce

Salt and pepper to taste

5 raw whole fresh eggs

2 cups dry bread crumbs

Mix all the ingredients and shape into two long loaves and put in 4" full hotel pan. Bake at 350 degrees until done. Let stand. Slice each loaf into 12 servings.

Alfredo Ravioli Bake

Alfredo Ravioli Bake served with garlic bread, your choice of a side salad or side fruit salad, and large 20 oz. fountain drink - \$6.29 – 40.24%. Single serving of Alfredo Ravioli Bake - \$4.09.

Sides -

Macaroni & Cheese (4 oz. serving)

Roasted Red Potatoes (4 oz. serving)

Grilled Yellow Squash, Zucchini & Red Onion (4 oz. serving)

Side Salad

Side of Fruit Salad

Alfredo Ravioli Bake - Serves 32

NOTE: Use one full pan and one “half” pan to get the 32 servings

8 tablespoons margarine

5 lbs. non-seasoned chicken breast strips

2 lbs. sliced fresh mushrooms

½ gallon Alfredo sauce

5 lbs. frozen cheese-filled ravioli

4 cups diced red bell pepper

8 cups shredded mozzarella cheese

1 cup shredded parmesan cheese

Heat oven to 350 degrees.

Sauté mushrooms in skillet. Spread ½ the sauce into the two ungreased pans. Arrange single layer of frozen ravioli over sauce, drizzle some of the sauce evenly over ravioli. Spread with ½ chicken, ½ the mushrooms, ½ the red bell peppers, and ½ the mozzarella cheese. Repeat with remaining ingredients, except 2 cups of mozzarella cheese and parmesan cheese. Cover tightly with aluminum foil. Bake for 45 minutes.

Remove foil; sprinkle with remaining mozzarella and parmesan cheese.

Bake, uncovered for 15 to 20 minutes or until cheeses are melted. Let stand 15 minutes before serving.

Display Cooking - FY 2012

ORIENTAL

Orange Sauce
2 gallons teriyaki sauce
2 ounces orange extract

Place all ingredients in large mixing bowl and mix until thoroughly combined.
Pour into cambro container. Label, date, cover and refrigerate.

120 ounces chicken poppers, cook 40 ounces to start – cook more as needed
6 ounces oil
12 cups orange sauce from above recipe

Deep fry the 40 ounces of the chicken chunks. Add oil to pan and heat. Add 3 ounces of the orange sauce to pan to heat. Add 4 ounces chicken poppers to pan, mix and toss until entire mixture is evenly coated with sauce.

For each serving -

Place 8 ounces of white rice on platter and top with one serving of the above.

Teriyaki Beef – Serves 30

60 ounces of sliced cooked beef
36 ounces sliced mushrooms
36 ounces sliced yellow onion
6 ounces vegetable oil
12 cups Teriyaki sauce
2 gallons cooked white rice

Combine sliced mushrooms and sliced yellow onions into a vegetable mix. Place vegetable mix in hot water blancher and heat for 30 seconds, drain off excess water. Add vegetable oil to pan and heat. Add 3 ounces of Teriyaki sauce to pan and heat for 30 seconds. Add 3 ounces of beef to sauce and heat until sauce begins to bubble. Add 3 ounces of the vegetable mixture to the pan, mix and toss until entire mixture is evenly coated with sauce.

For each serving -

Place 8 ounces of white rice on platter and top with one serving of the above.

Teriyaki Chicken – Serves 30

60 ounces non – seasoned chicken strips
36 ounces sliced mushrooms
36 ounces sliced onion
6 ounces vegetable oil
12 cups Teriyaki sauce
2 gallons cooked white rice

Combine sliced mushrooms and sliced yellow onions into a vegetable mix. Place vegetable mix in hot water blancher and heat for 30 seconds, drain off excess water. Add vegetable oil to pan and heat. Add 3 ounces of teriyaki sauce to pan and heat for 30 seconds. Add 3 ounces of chicken strips to sauce and heat until sauce begins to bubble. Add 3 ounces of the vegetable mixture to the pan, mix and toss until entire mixture is evenly coated with sauce.

For each serving -

Place 8 ounces of white rice on platter and top with one serving of the above.

Stir Fry Shrimp – Serves 30

60 ounces cooked shrimp (61/70 count)
36 ounces sliced onion
24 ounces snow peas
6 ounces carrot matchsticks
6 ounces sliced mushrooms
6 ounces vegetable oil
12 cups General Tao sauce
2 gallons cooked rice

Combine yellow onion, snow peas, carrot matchsticks and mushrooms into a vegetable mix. Place vegetable mix in a hot water blancher and heat for 30 seconds, drain off excess water. Add vegetable oil to pan to heat. Add 3 ounces General Tao sauce to pan and heat approximately 30 seconds. Add 2 ounces shrimp to pan and heat. Add 3 ounces of the blanched vegetables, mix and toss until entire mixture is evenly coated with sauce.

For Each Serving -

Put 8 ounces of rice on plate and top with one serving of the above.

PASTA BAR

Pastas -

Fettuccini
Penne
Rigatoni
Spirals
Ziti

Sauces -

Marinara
Meat Sauce (Marinara or Spaghetti Sauce with Ground Beef)
Alfredo Sauce

Basil Pesto Pomodoro Sauce – Serves 30

3 servings nonstick cooking spray
3 $\frac{3}{4}$ cups diced white onion
1 - #5 can diced tomatoes, undrained
 $\frac{3}{4}$ cup basil pesto

Spray large skillet with cooking spray. Heat over medium-high heat. Add onion; cook and stir 5 minutes, or until tender. Add tomatoes and simmer 5 minutes, or until slightly thickened. Stir in pesto just before serving.

Arrabbiata Sauce – Serves 30

2 tablespoons olive oil
5 cups chopped onion
20 cloves garlic, minced
1 $\frac{3}{4}$ cups red wine
 $\frac{1}{4}$ cup sugar
 $\frac{1}{4}$ cup chopped fresh basil
1 tablespoon crushed red pepper flakes
 $\frac{1}{2}$ cup tomato paste
 $\frac{1}{2}$ cup lemon juice
2 $\frac{1}{2}$ teaspoons Italian seasoning
1 $\frac{1}{4}$ teaspoons ground black pepper
1 $\frac{1}{4}$ cans peeled and diced tomatoes
 $\frac{1}{2}$ cup chopped fresh parsley

Heat oil in a large skillet or saucepan over medium heat. Saute onion and garlic in oil for 5 minutes. Stir in wine, sugar, basil, red pepper, tomato paste, lemon juice, Italian seasoning, black pepper and tomatoes; bring to a boil. Reduce heat to medium, and simmer uncovered about 15 minutes. Stir in parsley.

Smoked Gouda Sauce – Serves 20

½ gallon milk
6 ounces margarine
6 ounces flour
20 ounces Smoked Gouda cheese
12 ounces shredded Cheddar cheese
1 teaspoon Tabasco sauce

For each serving –

Six ounces of any cooked pasta, topped with any four ounces of sauce, served on a platter, and sprinkled with one ounce of grated parmesan cheese.

EXHIBIT B

FCC DINING SERVICES CASH RECEIPTS PROCEDURES

Recommendation 14: Implement the proposed cash receipts procedures.

Response: See below.

CASHIER CONTROLS - COUGAR GRILLE

The Dining Services department has a system of revenue controls to ensure accurate accountability for all cash, credit card transactions, debit card transactions, personal checks, meal cards, discount coupons, and other forms of revenue received in payment for goods and services in any area of the department.

1. The Dining Services staff makes effective use of modern point-of-sale equipment and trained staff members to control sales revenue in retail operations.
2. The management team conducts background checks for all Cashiers.
3. Upon beginning a shift, a Cashier should report to the Dining Services office and retrieve from the Dining Services Manager, or Assistant Manager, a cash drawer with the starting cash amount of \$200.
4. The Cashier shall count the drawer with the Dining Services Manager, or Assistant Manager, present to verify that the proper funds are present.
 - a. The cashier shall fill in the \$200 on the Cashier Log and initial that they received the cash drawer with the \$200.
 - b. Any discrepancies should be documented and the discrepancy investigated, resolved, and noted on the Cashier Log.
5. If the Cashier needs change for the drawer the Dining Services Manager or Assistant Manager shall retrieve the needed change from the safe.
 - a. This should be an exchange of funds, not additional monies added to the drawer.
 - b. All needed change is to come from the safe and not exchanged between cashier drawers.
 - c. The Cashier does not have access to the safe.
6. No checks are permitted to be cashed in Dining Services. Checks may be accepted for the amount of purchase only.
7. Only one Cashier is assigned to each drawer.
8. At the end of the shift the Cashier will print out the employee detail report from the POS and pull their drawer and all receipts and take it to the Dining Services Managers office.
 - a. The employee detail report shows all transactions run by the designated Cashier, as well as all cash to account for, checks, credit card/debit card transactions, etc.
9. The Cashier then counts the drawer in the presence of the Dining Services Manager or Assistant Manager, leaving the \$200 of start-up cash in the drawer.
10. If money needs to be exchanged for rolled change, that takes place at this time, so that the drawer is set up and ready for the next Cashier.
11. The remaining cash is counted by the Cashier in the presence of the Dining Services Manager/Assistant Manager. The actual cash count is verified against the employee detail report and any overage/shortage is noted on the Cashier Log, signed and initialed by the Cashier, and initialed by the Dining Services Manager/Assistant Manager. The Cashier signs the bottom of the Employee Detail report.

12. At this time the \$200 cash drawer, verified by the Cashier, is secured in the safe and the cash and checks from the drawer are consolidated with any other cash, for the deposit for the day and secured in the safe.
13. At the end of the day, once all the Cashiers have cashed out, drawers have been verified, and cash to account has been verified, the Dining Services Manager or Assistant Manager prints out the Sales by Range report and counts all the cash to account for, verifies checks and prepares a deposit slip to go with the cash and a copy of the cash to account for to go to the Cashiers Office the next morning. This cash is verified against the Cashiers Log to make sure the cash over/short matches the total sum from all the drawers for the day.
14. The following morning the Dining Services Manager or Assistant Manager prints out a credit card report, takes all the receipts from the previous day to the College's Cashiers Office along with a copy of the Sales by Range report and Credit Card report. The staff in the College's Cashiers office counts the money in the presence of the Dining Services Manager or Assistant Manager, initials the deposit ticket, and gives back a copy of the deposit ticket to the Dining Services Manager or Assistant Manager
15. The copy of the deposit ticket is then put with the copies of the Sales by Range report and Credit Card report which are maintained in the Dining Services Managers office.

NOTE: Smooth Joe's is a 161-square foot coffee shop operation which only allows for one POS system. Normally there are two staff members per shift.

CASHIER CONTROLS - SMOOTH JOE'S

The Dining Services department has a system of revenue controls to ensure accurate accountability for all cash, credit card transactions, debit card transactions, personal checks, meal cards, discount coupons, and other forms of revenue received in payment for goods and services in any area of the department.

1. The Dining Services staff makes effective use of modern point-of-sale (POS) equipment, and trained staff members, to control sales revenue in retail operations.
2. The management team conducts background checks for all Cashiers.
3. The morning supervisor, upon arrival, verifies the safe and the two \$200 drawers to make sure that there is a total of \$600 in the safe. There should be two drawers set up with \$200 per drawer and \$200 in change in the safe for use as needed. The morning supervisor takes one of the \$200 drawers for the opening of the shop for the day.
 - a. The morning supervisor fills in the \$200 on the Cashier Log and initials the Cashier Log that the cash drawer started with \$200.
4. Due to only one POS system the drawer on each shift is shared between the shift supervisor and one employee. Each staff member when operating the POS uses their own swipe card to log in when operating the POS, and swipes out when they are no longer operating the POS. Due to the size of the operation, necessary breaks and shift schedules, there is no way around this.
5. At 1:00 p.m. the opening manager pulls the drawer and prints out the Employee Detail report, counts the "a.m." drawer and verifies the actual cash against the cash to account for the Employee Detail report, and the second \$200 drawer is verified and put into the POS for use by the evening shift manager and the other person on the evening shift. The evening supervisor verifies the \$200 in the safe and the \$200 in the second drawer.
6. At the close of business the evening supervisor takes the Employee Detail report, and pulls the drawer and all receipts.

- a. The Employee Detail report shows all transactions run by the two Cashiers, as well as cash to account for, checks, credit card/debit card transactions, etc.
7. The second employee on the shift observes while the evening shift supervisor counts the cash drawer, leaving the \$200 of start up cash in the drawer ready for the next day.
8. The remaining cash is counted by the evening supervisor while the other employee observes. The actual cash count is verified against the employee detail report and any overage/shortage is noted on the Cashier Log and signed and initialed by the evening supervisor. The evening supervisor also signs the bottom of the Employee Detail report.
9. The cash to account for from the evening shift is consolidated with the cash to account for from the day shift, making one deposit for the operation for the day.
10. The \$200 drawer and deposit for the day is secured in the safe until the next morning.
11. The next morning the Dining Services Manager or Assistant Manager receives the deposit and prints out the Sales by Range report and, also at this time, prints out two copies of the credit card report from the previous day. The deposit from Smooth Joe's is counted and verified against the Sales by Range report and the deposit ticket completed and any over/shortage noted on the deposit ticket.
12. At this time both the Smooth Joe's deposit and Cougar Grille deposits are taken with all receipts, the Sales by Range report for both the Cougar Grille and Smooth Joe's, and the Credit Card report, to the College's Cashiers Office. The staff at the College's Cashiers Office counts the money in the presence of the Dining Services Manager or Assistant Manager, then initials the deposit ticket and gives back a copy of the deposit ticket to the Dining Services Manager or Assistant Manager.
13. The copy of the deposit ticket is then put with the copy of the Sales by Range report and Credit Card report, which are maintained in the Dining Services Department office.

EXHIBIT C

**FCC DINING SERVICES
POS SWIPE CARD PROCEDURES**

Recommendation 18: Provide written instructions to staff to use only the swipe card method for access to the sales system and periodically review sales system “Activity Reports” to ensure compliance.

Response: See below.

**FCC DINING SERVICES
POS SWIPE CARD PROCEDURES**

1. When an employee is hired, they are issued a POS (point-of-sale) swipe card free of charge. This card is to be used by all employees to punch in and out each day. This card is also used by all Cashiers to sign on and sign off of the register at all times. (Mel’s Business Systems is our POS provider.)
2. With the exception of the Dining Services Manager and Assistant Manager, all front-end passwords have been eliminated and hourly employees can no longer sign in and out with a four-digit number. Card swipes must be used 100% of the time. The Dining Services Manager and Assistant Manager maintain front-end passwords for emergency purposes only.
3. The Activity Report is verified on a weekly basis to make sure that all employees are following this procedure.
4. Any lost or stolen cards by an employee will be replaced at a cost of \$5.00 per card.