



**FULTON
COUNTY**

FULTON COUNTY, GEORGIA

OFFICE OF THE COUNTY AUDITOR

**Follow-Up Review: Aramark Correctional Services, LLC
Contract**

August 25, 2022

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INTRODUCTION

In accordance with the 2022 approved Audit Plan, the Office of the County Auditor conducted a follow-up review of the Fulton County Jail’s food services contract with Aramark. The review determined if adequate measures were taken to resolve the findings and the recommendations addressed in our prior audit report dated December 9, 2020.

BACKGROUND

Aramark Correctional Services, LLC (Aramark) provide food and nutrition services for some State and County correctional facilities. All correctional facility menus are designed by Registered Dietitians to meet the nutritional requirements specified by the facility, as well as the guidelines set by the American Correctional Association (ACA). Aramark partners with each individual correctional facility to determine the nutritional specifications for the menus created (e.g., calories, portions, religious meals).

Fulton County has contracted Aramark to provide inmate food services at the jail and other facilities. Aramark provides inmate food services to inmates housed at the Fulton County Jail, the Alpharetta Jail, Marietta Annex, and the South Fulton Municipal Regional Jail.

OBJECTIVE

The objectives of the review were to assess the adequacy of the measures taken to resolve prior findings, and to evaluate the corrective action plan and any supporting documentation to validate the progress as it relates to the deliverables for the Aramark contract.

SCOPE

The scope of the initial audit was from January 1, 2020 – August 31, 2021. The information reviewed for the follow-up was from November, 2021 – February, 2022.

METHODOLOGY

We conducted this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

To achieve our audit objectives, we conducted the following:

- Reviewed management’s responses and corrective action plan;

- Obtained supporting documentation to determine the status of implementation of management’s corrective action plan;
- Reviewed the Food Services contract to gain an understanding of the deliverables to be performed; and
- Conducted interviews with key staff members to obtain an understanding of the food processes being performed.

STATUS OF CORRECTIVE ACTION PLAN

In response to the December 9, 2020 Aramark Audit Report, the Fulton County Sheriff’s Office (FCSO) in conjunction with Aramark, addressed the seven (7) findings and three (3) concerns reflected in the report. Based on our review, one (1) recommendation was implemented, three (3) recommendations were partially implemented, one (1) recommendation was in progress, and five (5) recommendations were not implemented. Table 1 summarizes the implementation status of each finding.

We classified the status of implementation as follows:

- **Implemented** – The Division has fully implemented the recommendation.
- **Partially Implemented** – The Division has partially implemented the recommendation.
- **In Progress** – The Division intends to fully implement the recommendation.
- **Not Implemented** – The Division has not implemented the recommendation.

Table 1

	Finding	Recommendation	Corrective Action Plan	Current Status of Corrective Action Plan
1	Organizational Structure Does Not Comply with the Contract	We recommend Aramark comply with the agreed upon contract and ensure the organizational structure meets the requirements of the contract as well. Additionally, we recommend invoices be submitted to the County for any position that has been vacant for more than fifteen (15) days.	Aramark will comply with the agreed upon contract and ensure that the staffing level for all positions are met and communicate any vacant positions that exceed the fifteen day window. Also, FCSO purchasing staff will request monthly vacant position reports from Aramark to ensure invoice credit is received for positions vacant longer than fifteen 15 (days).	<p>Management’s Response: To management’s (Aramark) knowledge, the intent has been achieved throughout the agreement. Also, the agency has reduced the number of inmates and the number of meal distribution points effectively reducing the number of people needed.</p> <p>Auditor’s Response: The Staffing Requirement section of the contract between Aramark and the County indicates there should be one (1) Food</p>

	Finding	Recommendation	Corrective Action Plan	Current Status of Corrective Action Plan
				<p><i>(continued from page 2)</i></p> <p>Service Director on staff, one (1) Assistant Food Service Director, five (5) Food Service Managers, and one (1) full-time Registered Dietician. Additionally, the contract states, “for any position that remains vacant for longer than fifteen (15) days, the vendor will provide on the monthly, an invoice credit to the County for that position on a daily basis.”</p> <p>Upon review of the Organizational Chart submitted, there was one (1) General Manager, one (1) Food Service Director, one (1) Food Service Manager, and four (4) Lead Workers. It appears that the additional four (4) Food Service Manager positions, the one (1) Assistant Director position and the one (1) Registered Dietician position were vacant during calendar years 2021 and 2022. It was determined the vendor did not submit invoices to credit the County for any positions that remained vacant for longer than fifteen (15) days.</p> <p>*(In Progress)</p>
2	Lack of Supporting Documentation	To ensure the accuracy of records/files, we recommend that an	To correct the deficiencies documented in finding 2 of the Aramark Audit Report,	Management’s Response: Invoices are picked up weekly and reconciled. If

	Finding	Recommendation	Corrective Action Plan	Current Status of Corrective Action Plan
		<p><i>(continued from page 3)</i></p> <p>effective recordkeeping system be implemented. Additionally, supervisory reviews of these records should be performed on a consistent basis so any issues can be readily identified and remedied.</p>	<p><i>(continued from page 3)</i></p> <p>the following recommendations for approval have been made:</p> <ul style="list-style-type: none"> • The Sheriff's Office and Aramark's Site Leadership discussed a recordkeeping system that is amicable for both entities. • The records will be recorded in a excel workbook that captures the required data from each meal serving. • The workbook will tally into a daily subtotal and calculate a weekly invoice total. • The documentation will be typed and professionally prepared for submittal. Reconciliation will occur between Aramark and Sheriff's personnel. • The reconciliation will be signed and agreed upon by both entities. • A copy of the workbook with the accompanying signatures will be forwarded to Administration for invoicing and payment. 	<p><i>(continued from page 3)</i></p> <p>there is a difference Aramark is immediately contacted and a new invoice is sent with the reconciled amount. The package includes all necessary paperwork to help in the reconciliation process. Invoices are taken to the jail weekly where signatures are gathered and then payment is initiated.</p> <p>Auditor's Response: Of the 16 files sampled, we were unable to reconcile the supporting documentation to the invoices. (Partially Implemented)</p>

	Finding	Recommendation	Corrective Action Plan	Current Status of Corrective Action Plan
			<p><i>(continued from page 4)</i></p> <ul style="list-style-type: none"> All the documents gathered by Sheriff's Office staff to include the daily diets (forwarded from Medical) will become a daily packet for auditing purposes. Quarterly audits will be conducted by Sheriff's Office and Aramark to ensure accurate recordkeeping. 	
3	Invalid Health Certificates	We recommend that Aramark strengthens its review process to ensure potential employees complete the Aramark Safe Form A: Conditional Applicant Health Form prior to employment. In addition, although the contract does not require annual, valid health certificates, we recommend that all vendor employees be required to submit valid health certificates annually. Adequate annual reviews of these forms will allow any health issues to be readily identified.	Aramark will certify our staff on a yearly basis. The Conditional Applicant Health Form will be kept in a separate binder and made readily available to the Fulton County Administrative Staff upon request	<p>Management's Response: Aramark experienced a top down change in management since the time of this audit. When going over these findings the Director was made aware of this and will adhere to the requirement. Director began having the employees complete the documentation.</p> <p>Auditor's Response: Aramark submitted two Health Certificates; one was signed at the beginning of our audit and one was incomplete. However, Health Certificates were not provided for all respective employees. (Not Implemented)</p>
4	Inaccurate Meal Counts	We recommend that management strengthen its internal review process to	Currently, each invoice from Aramark is reconciled with inmate meal count sheet	Management's Response: Meal counts are reconciled weekly. When

	Finding	Recommendation	Corrective Action Plan	Current Status of Corrective Action Plan
		<p><i>(continued from page 5)</i></p> <p>include verification and reconciliation phases of all meals to ensure payments made to the vendor are accurate.</p>	<p><i>(continued from page 5)</i></p> <p>completed by the Jail. If the meal count does not match, FCSO purchasing staff is directed to email Aramark requesting to reconcile difference. Aramark should adjust the difference within the next two (2) billing cycles. To strengthen internal controls, staff will provide his/her supervisor a copy of Aramark’s Sales & Meal Count Sheet along with the FCSO reconciliation sheet. If the difference is not adjusted within the next two (2) billing cycles, FCSO purchasing staff will follow-up with Aramark via email to immediately reconcile the difference. Furthermore, FCSO purchasing staff will include his/her supervisor on all emails as well as notify supervisor of all discrepancies.</p>	<p><i>(continued from page 5)</i></p> <p>a difference occurs Aramark is immediately notified of the difference and a new invoice is sent with the reconciled amount.</p> <p>Auditor’s Response: Of the 16 files sampled, we were unable to reconcile the supporting documentation to the meal count totals reflected on the invoices. (Partially Implemented)</p>
5	Unable to Determine Meal Count Submission Date	We recommend that the Sheriff’s Office document the receive date on the meal count records in order to ensure meal count records are submitted timely in compliance with the contract.	Future processing will include stamping invoice and Sales & Meal Count Sheet.	<p>Management’s Response: Once a reconciled invoice is received the new invoice is taken back to the jail for appropriate signatures weekly. Signatures are gathered and brought back to the Purchasing Department where the invoice and meal count sheet is timestamped.</p> <p>Auditor’s Response: Of the 16 files sampled; 1 reflected a time stamp;</p>

	Finding	Recommendation	Corrective Action Plan	Current Status of Corrective Action Plan
				<i>(continued from page 6)</i> none of the files were stamped timely. (Partially Implemented)
6	Untimely Payment of Invoices	We recommend the terms of the contract, and County policies and procedures pertaining to payment of invoices for service, be routinely followed. Any exceptions should be noted and a justification provided for the exception.	FCSO will comply with payment term of contract and continue to provide justification for any exceptions.	Management's Response: Invoices are reconciled immediately and payments are done with a week lag. Auditor's Response: Of the 16 files sampled, none of the files were paid in a timely manner. (Not Implemented)
7	Undocumented Guest Meal System	We recommend the respective parties generate an agreed upon, documented guest meal system to not only comply with the terms of the contract, but also to minimize confusion and improve business processes.	Aramark has presented a meal ticket system to the Administration to agree with. The meal ticket system will apply to all guest that are not Fulton County Employees. The cost of a guest meal will be \$2.00. All guests can purchase a meal ticket from the Aramark Food Service Office. This ticket will allow them to have a meal in the Officers Dining Room.	Management's Response: The new Aramark Management was unaware of this finding, and had not been keeping accurate records of the guest meal ticket program. The Director stated that going forward they would keep the necessary information. (Not Implemented)

	Concern	Recommendation	Corrective Action Plan	Current Status of Corrective Action Plan
1	Lack of Computerized System	We recommend the implementation of a computerized meal counting system to limit human errors.	The Sheriff's Office and Aramark will utilize excel until a computerized meal counting system is implemented.	Management's Response: The Sheriff's Office and Aramark continue to utilize Excel currently. (Not Implemented)
2	Insufficient Minimum Requirement for Employment	We recommend Aramark ensure applicants meet the minimum requirements for all applicable positions, prior to obtaining employment.	Aramark will ensure to source, interview and hire only candidates that meet/exceed the minimum requirements of the Fulton County and Aramark agreement.	Management's Response: Applicants are screened through the Aramark H. R. Department. Only candidates that meet the requirements move on in

				(continued from page 7) the hiring process. (Implemented)
3	Condition of the Culinary Arts Program not Fulfilled	We recommend that Aramark continue its efforts to provide Culinary Arts training to approximately 50 inmates annually, as stated in the contract.	Aramark and Fulton County Jail will continue to offer the Culinary Arts Program to our inmates at the facility. We understand our annual goal of 50 inmates participating in the program and look forward to meeting and even exceeding that number.	Management’s Response: No offenders are currently in the Culinary Arts program. Aramark will refocus its efforts on getting the program up and running. (Not Implemented)

CONCLUSION

Based on the follow-up review performed, we identified the following: one (1) recommendation was implemented, three (3) recommendations were partially implemented, one (1) recommendation was in progress, and five (5) recommendations were not implemented.

*We would like to highlight that the “In Progress” recommendation in reference to the organizational chart needs to be remedied and rectified immediately because pursuant to the contract, “any position that remains vacant for longer than fifteen (15) days, the vendor will provide on the monthly, an invoice credit to the County for that position on a daily basis.” Based on the contract language, it appears that Fulton County is due a credit for the vacant positions that were not filled within fifteen (15) days. We recommend that the FCSO work in conjunction with Aramark to quantify the credit. Additionally, management should continue to ensure that appropriate corrective actions are taken to strengthen the internal controls and improve the operations of the food service contract.

Please provide a written response to this audit within ten (10) business days. Be sure to address the written response to Anthony Nicks, County Auditor. The written response should be submitted through the County Manager’s Office and to Joi Hargis, Audit Coordinator, in the Office of the County Auditor at joi.hargis@fultoncountyga.gov. We would like to thank management and staff for their timely cooperation and assistance during this audit. The distribution of this report is reserved for the executive management of Fulton County and the Board of Commissioners.

