

Audit Report

Contract Audit: Food Services Agreement

June 2021

Summary - Contract Audit: Food Services Agreement

We completed a contract audit of the Food Services Agreement (herein referred to as Vendor). The background, audit objective, scope, and methodology ratings are detailed on pages 17 and 18 of this report.

Overall, the audit identified several overbillings by Vendor, as well as a need for enhanced contract monitoring and oversight by The University of Texas at Arlington (UTA). Opportunities for improvement were noted in the following areas:

8 Observations	Rating	Count
	Priority	0
	High	0
	Medium	8
	Low	0

Audit Observation	Rating	Page
<p>1. Non-Reimbursable “Operating Charges” Were Billed to UTA During the period March 2020 through July 2020, Vendor overcharged UTA by \$136,817</p>	Medium	Page 3
<p>2. Vendor Did Not Provide Required Scholarship Payment In 2019, Vendor did not provide UTA with contracted scholarship funds totaling \$35,000</p>	Medium	Page 5
<p>3. Meal Plan Reconciliation/Review Process Needs Improvement Controls and automation would enhance efficiency and effectiveness of UTA’s meal plan tracking</p>	Medium	Page 6
<p>4. Customer Satisfaction Surveys Not Performed as Required Vendor did not engage a third-party expert to perform annual satisfaction surveys</p>	Medium	Page 7
<p>5. UTA’s Review of Vendor’s Expenses Should be Enhanced Vendor improperly charged \$2,890 for parking tickets to pre-opening expenses</p>	Medium	Page 8
<p>6. Inventory Replenishment/Documentation Needs Improvement Inventory counts were not consistently performed, and proper records were not maintained</p>	Medium	Page 9
<p>7. Under Utilization of President’s Office Catering Discount Contracted catering discount was not fully utilized by the President’s Office in 2018 and 2019</p>	Medium	Page 10
<p>8. Enhance Contract Monitoring Contract management could be enhanced by correcting errors, documenting approvals/retention</p>	Medium	Page 11

Further details can be found on the following pages. Other less significant opportunities were communicated to management separately.

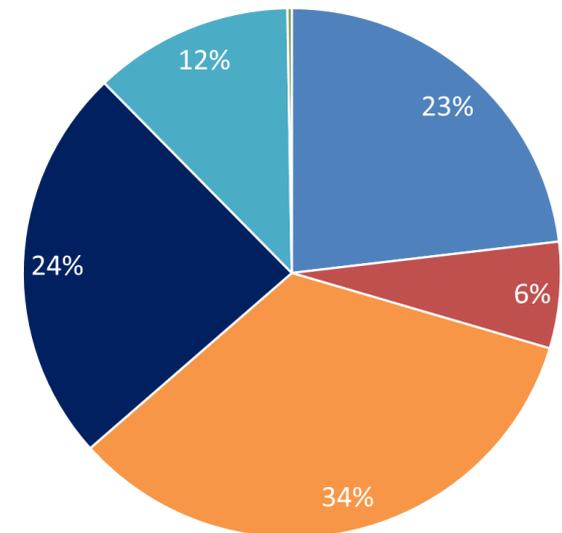
Observation 1 – Non-Reimbursable “Operating Charges” Were Billed to UTA

Medium

During the Memorandum of Understanding (MOU) period, UTA agreed to reimburse Vendor for “Operating Charges” in excess of sales receipts. The MOU was an addendum to the Agreement in effect from March through July 2020. This short-term agreement resulted from the pandemic’s impact on UTA’s dining services. “Operating Charges” were defined in Exhibit A of the MOU. Our review disclosed the following non-reimbursable expenses were included as “Operating Charges” during the MOU period resulting in overcharges to UTA totaling \$136,817:

- Vendor included Accounting Employee labor expenses totaling \$31,612 as “Operating Charges.” These expenses included payroll and fringe benefit costs for an on-site Controller and 3.5 hourly accounting clerks. “Operating Charges” as defined in Exhibit A of the MOU did not include accounting or bookkeeping costs as reimbursable costs.
- A Marketing Manager expense totaling \$8,879, including fringe benefits, was billed to “Operating Charges.” Marketing Manager labor was not included in Exhibit A as reimbursable.
- Direct Group Insurance totaling \$46,371 was billed as an “Operating Charge.” This expense represented fringe benefit costs for 21 furloughed hourly employees. This type of expense was not included as a reimbursable expense in Exhibit A of the MOU.
- Depreciation totaling \$33,167 was charged. Exhibit A specifically excludes depreciation charges.
- Corporate Sales Promotion expenses totaling \$16,438 were billed as “Operating Charges.” These expenses included allocations from the Vendor corporate offices for promotion posters and other marketing materials. The fee also included promotional expenses to support initiatives to drive participation, as well as software expenses such as menu management tools and other elements. This is not included as a reimbursable “Operating Charge” in Exhibit A.
- Relocation charges in the amount of \$350 were billed as “Operating Charges.” Relocation expense is not included as a reimbursable expense in Exhibit A.

Summary Of Non-Reimbursable “Operating Expenses” Charged To UTA



■ Accounting Employees \$31,612
■ Marketing Manager \$8,879
■ Furloughed Worker Insurance \$46,371
■ Depreciation \$33,167
■ Corporate Sales Charges \$16,438
■ Relocation Charges \$350

Observation 1 – Non-Reimbursable “Operating Charges” Were Billed to UTA (continued)

Medium

Recommendation:

The Director, University Center and Summer Camps, should ensure Vendor reimburses UTA for the non-reimbursable “Operating Charges” totaling \$136,817 billed during the MOU period.

Management Response:

Vendor will credit depreciation (\$33,167) and relocation charges (\$350) on the May 2021 labor subsidy. Charges will be called out as a separate line item within invoice for documentation purposes. Notice has been sent to Vendor concerning the remaining outstanding balance and seeking reimbursement for these items. It has been further disclosed that a resolution needs to be reached by August 1, 2021.

Target Implementation Date:

November 1, 2021

Responsible Party:

Director, University Center and Summer Camps

Observation 2 – Vendor Did Not Provide Required Scholarship Payment

Medium

Our review of payments made during the contracted period disclosed that Vendor did not provide UTA with the required scholarship funds totaling \$35,000 in 2019.

Schedule 12 of the Food Services Agreement states that Vendor will provide UTA with scholarship funds totaling \$35,000 annually within thirty (30) days of the anniversary date of the Agreement.

Recommendation:

The Director, University Center and Summer Camps, should develop a listing of all Vendor contracted commitments/payments. Additionally, a procedure should be adopted to help ensure each of the contracted commitments/payments are made by Vendor as scheduled in the Agreement. Finally, the Director, University Center and Summer Camps, should collect the missing scholarship funding payment in the amount of \$35,000.

Management Response:

The Assistant Director for Contract Management, Director of Auxiliary Business Services, and the Director will meet on a monthly basis to review any payments that have occurred in the preceding month to ensure payments are prompt and accurate. These items will be tracked on a spreadsheet developed through the information provided in the Dining Agreement to ensure compliance. The outstanding scholarship payment was received by the University from Vendor on March 18, 2021.

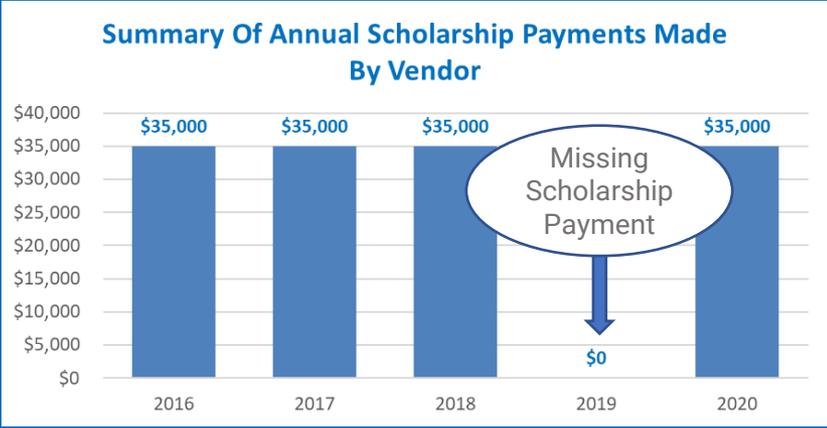
Target Implementation Date:

August 1, 2021

Responsible Party:

Director, University Center and Summer Camps

This chart shows the scholarship contributions made by Vendor from 2016 through 2020.



Observation 3 – Meal Plan Reconciliation/Review Process Needs Improvement

Medium

The Meal Plan reconciliation spreadsheet is used by UTA to track student meal plan purchases and payments. The spreadsheet is prepared and reconciled each week by Auxiliary Business Services.

Our review disclosed the weekly spreadsheet reconciliations were not consistently reviewed by a second person. Typically, the Director, Auxiliary Business Services, reviews the reconciliation when prepared by the Assistant Director. However, if the Assistant Director is unavailable, the Director prepares the report and performs the reconciliation. As a result (in these cases), a review was not performed by a second employee.

Additionally, updating and maintaining the Meal Plan reconciliation spreadsheet is a complex and manual effort. As a result, significant time is spent by the Director and/or Assistant Director working this detailed spreadsheet each week. Automation was not used in the creation of the spreadsheet. Most of the information is hand-keyed.

Finally, our review of the spreadsheet disclosed that excel formulas were not consistently used to determine amounts owed to Vendor for the Fall 2019 and Spring 2020 meal plan payments. We recalculated three values where an amount was entered instead of using an excel formula. Two immaterial errors were noted.

Recommendation:

Consideration should be given to automating the weekly reconciliation given the importance of the process and amount of time spent each week creating and reconciling the spreadsheet. Additionally, the Director, Auxiliary Business Services, should ensure that the Meal Plan reconciliations are consistently reviewed by someone other than the preparer. Written desk procedures should be established to help ensure a consistent and adequate review process. In addition -- to avoid errors and inaccuracies -- automated formulas should be used for calculations. Any adjustments or rounding should be noted in the spreadsheet.

Management Response:

We are currently working on ways to automate the weekly reconciliation process, with the understanding that it is not feasible to automate all steps in the process. The difficulty is in finding a solution that will incorporate data housed in several places. One possible solution is the use of Tableau software, which we will be looking into in fall 2021.

Observation 3 – Meal Plan Reconciliation/Review Process Needs Improvement (continued)

Medium

Management Response (continued):

The Associate and Assistant Directors began training to prepare the meal plan reconciliation back in June 2020. In September 2020, the Assistant director (we lost our Associate Director) took over the reconciliation process. There was a 6-week period of time in Feb/Mar 2021, when the Assistant Director was out on FMLA, that there was only one person available to complete the reconciliation. We have since hired a new Associate Director, who is currently learning about meal plans in general and will begin training on the reconciliation in the fall of 2021. This will bring us to 3 who can complete/review this process.

Written procedures were created as we began the training process in June 2020. They have been a work in process.

As the meal plan spreadsheet has evolved, formulas have been utilized. As mentioned earlier, the data put into this excel spreadsheet that is used for reconciliation, comes from several systems, and is manually entered. There are then formulas entered to do the calculations needed to tie everything together. Updates are made as needed.

Target Implementation Date:

Automation – May 2022

3rd trained individual – May 2022

Written Procedures – implemented June 2020

Updated spreadsheet – implementation completed, update as necessary

Responsible Party:

Director, Auxiliary Business Services

Observation 4 – Customer Satisfaction Surveys Not Performed as Required

Medium

Measuring customer satisfaction results over time is useful for improving the student dining experience, as well as student loyalty to meal plan offerings.

As stated in Schedule 5 of the Agreement, Vendor is to procure a third-party expert to perform customer satisfaction surveys each semester. The customer survey scores, and open-ended comments, are to be provided to UTA and used for improvement planning.

Vendor did not hire a third-party provider to perform surveys each semester as required by Schedule 5 of the Agreement. Instead, they administered their own annual survey in 2018 and 2019. They also used various student and staff focus groups to gain insights related to meal plan offerings and dining services. However, this did not fulfill the conditions described in the Agreement.

Importantly, UTA hired a third-party provider to perform a customer satisfaction survey in Spring 2019 to gather feedback. The survey disclosed numerous opportunities relating to lack of healthy food options, cleanliness, shortage of dishes, service and price of meal plans. The results from this survey drove several action plans to address these opportunities.

Recommendation:

The Director, University Center and Summer Camps, should request Vendor incorporate third-party customer satisfaction surveys each semester in accordance with the Agreement. These surveys should measure key areas of satisfaction including overall satisfaction, employee courtesy, food quality, menu attractiveness, cleanliness, comfort of facility, pricing, hours, etc. The survey questions and scale should remain consistent over time to help ensure results can be effectively compared. Annual action plans should be developed based on the survey results.

Management Response:

Vendor utilizes a program wherein each Fall semester, a survey is conducted within the Connection Café and Maverick Café. This was halted for the past year due to the Pandemic. This survey is conducted by a division of Vendor but is not the on-campus operational team.

Observation 4 – Customer Satisfaction Surveys Not Performed as Required (continued)

Medium

Management Response (continued):

During each Spring semester, a notice is issued via MavWire, Trailblazer, and via multiple social media accounts recruiting members of the campus community to take part in focus groups aimed at offering input regarding their dining experiences within Vendor's operations. These are again conducted by staff members that are a part of the Vendor's team but do not have local responsibilities.

In addition, on a bi-annual basis, the Educational Benchmark Industry (EBI) survey is conducted within the University Center and the Commons and includes a component aimed at dining operations. This survey is purchased and administered by the University Center.

The Director will advise Vendor that beginning in Fall 2021 and continuing each semester afterward, that the University is requiring surveys conducted to be done by a third-party provider. The surveys will measure the key areas of satisfaction including overall satisfaction, customer service, food quality, menu attractiveness, cleanliness, comfort of facility, pricing, hours, etc. These survey questions will remain consistent in scale over time and will be comparable to the surveys previously conducted by Vendor.

Target Implementation Date:

August 1, 2021

Responsible Party:

The Director, University Center and Summer Camps

Observation 5 – UTA’s Review of Vendor’s Expenses Should be Enhanced

Medium

Vendor included two UTA parking citations as costs for preopening expenses. During Year 2 of the Agreement, Vendor agreed to pay preopening expenses totaling \$352,052 for West Campus dining and a market for the Science & Engineering Innovation & Research building. Two expenses for UTA parking citations were charged to those preopening costs. The payment receipts from the citation invoices stated charges were for parking tickets, late fees, and citations. One citation was in the amount of \$2,575 and the other was in the amount of \$315. The Food Services Agreement states that Vendor employees who park their vehicle (or any property owned or controlled by the University to perform their duties) in University parking facilities are required to purchase a permit.

Invoices for UTA dining improvements are not reviewed throughout the year. The Director, University Center and Summer Camps, selects a small sample (4-5) of invoices to review each Agreement year-end. However, there is no evidence of review as invoice copies were not retained.

Recommendation:

The Director, University Center and Summer Camps, should routinely review costs charged to Vendor’s financial commitments to UTA to ensure only allowable expenditures have been included.

Management Response:

The Director will review expenditures paid out on investments to UTA to ensure only allowable expenses are included. In addition, the Assistant Director for Contract Management, Director of Auxiliary Business Services, and the Director will meet on a monthly basis to review any expenditures that have occurred in the preceding month to ensure expenditures are allowable and proper documentation has been received. These items will be tracked on a spreadsheet developed through the information provided in the Dining Agreement. Concerning the parking citations included within preopening expense, the contract will be amended to remove these values from the amortization table.

Target Implementation Date:

August 1, 2021

Responsible Party:

Director, University Center and Summer Camps

Observation 6 – Inventory Replenishment/Documentation Needs Improvement

Medium

An inventory was not performed for the Maverick Café in 2020 as required by the Agreement. Additionally, inventory records from the Connection Café and Catering counts performed in 2018 and 2019 were not retained. Inventory records for the Connection Café and Catering were retained from the 2020 count; however, the location was not recorded with the count documentation.

Additionally, the Agreement requires the replenishment of inventory counts that fall short, be replaced within 30 days after receiving written notice from UTA. This section of the Agreement was not consistently followed. Currently, replenishment instructions are verbal. Additionally, replenishment is not verified until inventory is performed the following year.

Recommendation:

The Director, University Center and Summer Camps, should ensure a joint inventory is performed with Vendor for the Connection Café, Catering, and Maverick Café each year as required by the Agreement. Inventory records should indicate the date, location, and who performed the counts. Documentation should be retained in accordance with requirements established by UTA's Retention Schedules. Replenishment requests should be documented and validated within 30 days as required by the Agreement.

Management Response:

The Director of University Center Operations will ensure an annual inventory is conducted on all small wares and the location, date, and person performing the counts is properly documented. If replenishment is necessary based upon the inventory count, a documented notice will be given with a request for a formal response to Vendor. The documentation will be retained in accordance with UTA's Retention Schedules.

Target Implementation Date:

August 1, 2021

Responsible Party:

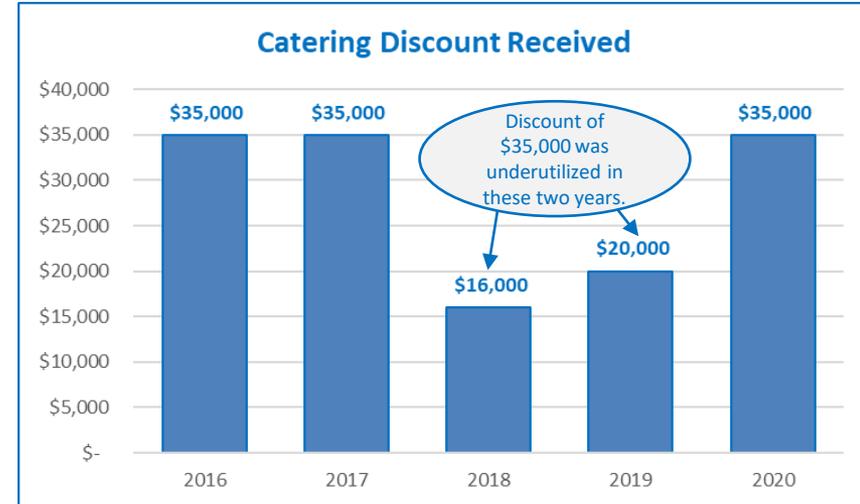
Director, University Center and Summer Camps

Observation 7 – Under Utilization of President’s Office Catering Discount

Medium

Per the Food Services Agreement, Vendor is to provide the UTA Presidents’ Office with \$35,000 annually in catering services for no charge.

Our review disclosed that this contracted discount was not fully utilized in 2018 and 2019. The current practice used by the President’s Office is to use only \$10,000 of free catering for larger events and pay the remaining balance (not required by the Agreement). The unused portion of the benefit does not forward to the following year. As a result, \$19,000 was lost in 2018 and \$15,000 was lost in 2019.



Recommendation:

The Director, University Center and Summer Camps, should work with the President’s Office to ensure the full annual credit of \$35,000 is used each year. There should be a designated individual to track the amount used and invoices should be retained. Additionally, the practice of using only a \$10,000 discount per event should be discontinued.

Management Response:

The Director is in agreement that this fund is being underutilized currently. The Director will keep a spreadsheet tracking expenditures against the annual fund. This spreadsheet will be shared with the President’s Office on a quarterly basis to ensure knowledge of the remaining balance. During the final quarter, the President’s Office will be notified of the amount of time remaining on the fund and amount left to be expended prior to expiration.

Target Implementation Date:

November 1, 2021

Responsible Party:

Director, University Center and Summer Camps in coordination with Chief of Staff and Associate Vice President (Office of the President)

Observation 8 – Enhance Contract Monitoring

Medium

Contract Review should be enhanced. The following errors were identified in the Agreement:

- The College Park rent payment amounts stated in Amendment 4 are incorrect.
- Schedule 12 is unclear about the amount paid for scholarships and internships. The Additional Financial Commitment Table indicates that \$70,000 will be committed each year; however, the Notes Section, Item #7, specifies that Vendor will pay \$35,000 per year for scholarship funds, \$35,000 per year for internship opportunities, and \$6,000 per year for athletic sponsorships -- all of which totals \$76,000. This does not agree to the \$70,000 recorded in the Additional Financial Commitment Table.

Approvals should be documented in writing. The following are examples where only verbal approvals were given:

- Refresh Fund – There is no documented approval for allowing expense from 2018 to be applied to the 2019 refresh fund. The Director, University Center and Summer Camps, stated he provided verbal approval.
- Annual Budgets – There is no documented approval of Vendor annual proposed budgets. The Director, University Center and Summer Camps, stated he provided verbal approval.
- Operating Hours - Out of five documents reviewed from 2019, four did not have documented approval and two did not have evidence of communication between Vendor and UTA for adjusting dining hours. While it was noted by the Director, University Center and Summer Camps, that adjustments to hours are discussed and verbally agreed upon during weekly meeting with Vendor, evidence of the mutual agreement and approval was not documented and retained.

Record Retention Procedures should be enhanced in the following areas:

- Permits - Food Establishment permits were not obtained and reviewed for subcontracted dining locations.
- Menu Price Increases - Effective dates for menu price increases were not documented; therefore, we could not determine whether increase requests for menu items were made within fourteen days of the actual price increase as required by the Agreement.

Observation 8 – Enhance Contract Monitoring (continued)

Medium

Management oversight should be enhanced in the following areas:

- Financial Statements - Vendor's financial statements were not consistently prepared by a Certified Public Accountant (CPA) in accordance with the Agreement.
- Tax Statements - Vendor did not provide annual tax payment statements as required by the Agreement. When Vendor was informed that the statements were needed for this audit, they were only able to provide an excel spreadsheet listing of sales tax payments made by dining location from October 2018 through September 2020. The excel statement was not certified by a CPA and had very little descriptive detail.
- Performance Bond - UTA management had not considered how coverage would be affected as a result of the discontinuation of royalty payments. The bond is a guarantee against the failure of Vendor meeting their contractual obligations and the annual coverage is based on the amount of royalty paid to UTA the previous Agreement year.

Recommendation:

The Director, University Center and Summer Camps, should review terms of the Agreement for accuracy and ensure adequate detail is included for costs and expenses paid by UTA. All amendments and addenda to the Agreement should be thoroughly reviewed prior to signing. Approvals provided to Vendor should be documented and retained. Management should ensure Vendor provides all required reports, documents and permits, and reviews for completeness. All records should be retained in accordance with the University's Retention Schedules.

Management Response:

As it relates to "Contract Review should be enhanced," the Director will review the items with more diligence as they can through the office. In addition, the Assistant Director for Contract Management will be asked to provide a secondary review.

- College Park Rent payments in Amendment 4
This was caught immediately after signing and amended in the subsequent amendment and has remained correct in each amendment thereafter.
- Schedule 12 is unclear about the amount paid for scholarships and internships
The Dining Agreement will be amended to clarify the notes and the schedule.

Management Response (continued):

As it relates to “Approvals should be documented in writing,” the Director will memorialize all verbal communications and meetings with approvals in writing following these meetings. These approvals will be retained along with information being approved in accordance with the University Record Retention Schedule.

- Refresh Fund

This fund is currently reviewed on a quarterly basis between Vendor and UTA to ensure agreement with expenditures. After the audit, The Assistant Director for Contract Management, Director of Auxiliary Business Services, and the Director will meet on a monthly basis to review any expenditures that have occurred in the preceding month toward this fund to ensure expenditures are allowable and proper documentation has been received. These items will be tracked on a spreadsheet.

- Annual Budgets

This document is reviewed between Vendor and UTA annually. Once this review has occurred, Vendor will send an electronic copy of the budget to the Director. The Director will send written approval back to Vendor. This will be tracked on the spreadsheet and reviewed on a monthly basis to ensure compliance with the deliverables requirement.

- Operating Hours

All Dining Hours are reviewed between Vendor and UTA in their weekly meetings, as the need to change hours arises. Once this discussion has occurred, Vendor will send an electronic copy of the requested hour changes to the Director. The approval response will be sent to Vendor and the documentation will be properly filed

As it relates to “Record Retention Procedures should be enhanced,” more thorough documentation will be kept.

- Permits

All unit’s food handling permits, including subcontracted units, will be obtained at the start of each academic year. These permits will be kept on file throughout the year. This will be tracked on the spreadsheet and reviewed on a monthly basis to ensure compliance with the deliverables requirement.

Observation 8 – Enhance Contract Monitoring (continued)

Medium

Management Response (continued):

- Menu Price Increases

All menu pricing increases will be reviewed between Vendor and UTA in their weekly meetings, as the need to change prices occurs. Once this discussion has occurred Vendor will send an electronic copy of the requested pricing change, along with the effective date, to the Director. The approval response will be sent to Vendor, and the documentation will be properly filed.

As it relates to “Management oversight should be enhanced,” UTA will work with Vendor to ensure CPA certified financial statements and tax statements are provided to the University.

- Financial Statements not CPA certified

Vendor will provide CPA certified financial statements annually in accordance with the agreement terms.

- Tax Statements

Vendor will provide CPA certified tax statements annually.

- Performance Bond

The Performance Bond has been delivered to the University. The bond is in the amount of the prior year’s guaranteed commission, prior to amendment 7.

Target Implementation Date:

November 1, 2021

Responsible Party:

Director, University Center and Summer Camps

Background, Audit Objective, and Scope & Methodology

Background

A Food Service Agreement was executed in May 2016 between the University of Texas at Arlington (UTA) and Compass Group USA, Inc., by and through a division referred to as Vendor. Vendor operates the Maverick and Connection cafés on campus. Additionally, Vendor manages franchisee locations including Chick-fil-A, Starbucks, Subway and Panda Express.

Audit Objective

The audit's objective was to determine whether the Vendor Agreement was being managed in an effective and efficient manner, and help ensure contracted terms were being followed, including billing practices. As a result, we examined the following:

- **Revenues & Expenditures:**

Determined whether Meal plan payments, royalty payments, catering invoices, financial commitment expenses and subsidy payments were accurate and reasonable.

- **Food Service:**

Reviewed whether Food Service permits were obtained, and customer satisfaction practices were in accordance with Agreement.

- **General Compliance:**

Evaluated compliance to help ensure that required financial documents were submitted to UTA, and inventory processes, insurance coverage and performance bonds were in accordance with Agreement.

- **Monitoring:**

Determined whether agreement amendments and addenda were reviewed prior to execution.

Audit Scope and Methodology

The scope of the audit included contract administration, financial management, and oversight & monitoring of the Food Service Agreement and all related amendments, addenda, schedules and exhibits. Audit methodology included interviewing key personnel, reviewing processes, performing analytical procedures and testing of supporting documentation.

Our examination was conducted in accordance with guidelines set forth in the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

Ranking Criteria - Contract Audit: Food Services Agreement

Ranking Criteria

All findings in this report are ranked based on an assessment of applicable qualitative, operational control and quantitative risk factors, as well as the probability of a negative outcome occurring if the risk is not adequately mitigated. The criteria for these rankings are as follows:

Priority	An issue identified by an internal audit that, if not addressed on a timely basis, could directly impact achievement of a strategic or important operational objective of UTA or the UT System as a whole.
High	A finding identified by an internal audit that is considered to have a medium to high probability of adverse effects to UTA either as a whole or to a significant college/school/unit level.
Medium	A finding identified by an internal audit that is considered to have a low to medium probability of adverse effects to UTA either as a whole or to a college/school/unit level.
Low	A finding identified by an internal audit that is considered to have minimal probability of adverse effects to UTA either as a whole or to a college/school/unit level.

None of the findings from this review are deemed as a "Priority" finding.

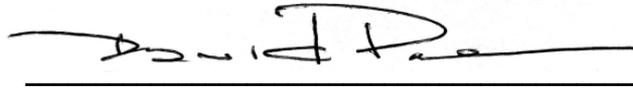
Distribution – Contract Audit: Food Services Agreement

To: Teik Lim *President ad interim, UTA*
Randal Rose *Audit Committee Chairman*

Audit Committee:

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From: David Price *Chief Audit Executive, UTA*



cc: David Albart *Director, University Center and Summer Camps, University Center Operations, UTA*
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