

DISTRICT OF COLUMBIA OFFICE OF THE INSPECTOR GENERAL

OIG Project 15-2-20GA

October 2016



DISTRICT OF COLUMBIA PUBLIC SCHOOLS FOOD SERVICES MANAGEMENT WITH CHARTWELLS:

ACTIONS NEEDED TO IMPROVE COMPLIANCE WITH PRE-AWARD
AND POST-AWARD PROCUREMENT REQUIREMENTS



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OIG

Why the OIG Did This Audit

In fiscal year (FY) 2015, the Office of the Inspector General (OIG) conducted this audit of the District of Columbia Public Schools (DCPS) food service contracts. The OIG added this audit to its planned activities following publicized concerns with the food service management contract with Chartwells.

Our audit objectives were to determine whether the DCPS followed all: (1) pre-award procurement laws, regulations, and procedures; and (2) post-award procurement laws, regulations, and procedures in effect during contract performance periods.

What the OIG Recommends

We directed three recommendations to the DCPS Chancellor to improve compliance with pre- and post-award procurement requirements and to strengthen controls over invoice and billing processes.

DISTRICT OF COLUMBIA PUBLIC SCHOOLS FOOD SERVICE MANAGEMENT CONTRACTS WITH CHARTWELLS:

Actions Needed to Improve Compliance with Pre-Award and Post-Award Procurement Requirements

What the OIG Found

The DCPS did not fully comply with pre-award procurement requirements for the 2008 food services management contract. The DCPS: did not prepare an estimate of cost associated with providing the goods and services prior to issuing the solicitation; and did not obtain the contractor's certified cost data and perform a cost analysis. This was primarily due to the DCPS Office of Contracts and Acquisitions' (OCA) failure to ensure the integrity of the procurement. Specifically, the Chief Contracting Officer (CCO) failed to ensure that required actions were completed and complied with District laws and regulations prior to awarding the 2008 contract. As a result, the DCPS did not have reasonable assurance that the decision to outsource food management services was in the best interest of the District, and the DCPS 2008 contract may not have achieved intended cost savings. However, due to changes to procurement regulations, the DCPS did comply with pre-award procurement requirements for the 2012 contract, such as conducting a technical evaluation and assessment, and assuring legal sufficiency.

The DCPS did not comply with post-award procurement laws and regulations governing the 2008 and 2012 contracts. With regard to the 2008 contract, the DCPS did not enforce requirements for reporting performance and documenting deliverables. This was primarily due to inadequate planning by the DCPS to staff and train for the management of the contract after it was awarded. As a result, the DCPS cannot be assured that Chartwells met performance goals or fulfilled contract requirements. For the 2012 contract, the DCPS Office of Food and Nutrition Services (OFNS) did not ensure the contractor's invoices accurately reflected the number of meals served. For example, 50% of the invoices we reviewed included quantities that did not match the quantities shown in the supporting documentation. This was primarily due to ineffective internal controls over the billing process. As a result, the DCPS risked paying for meals not served.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



October 4, 2016

John Davis
Interim Chancellor
D.C. Public Schools
1220 First Street, N.W., 12th Floor
Washington, D.C. 20002

Dear Interim Chancellor Davis:

Enclosed is our final report, *DCPS Food Services Management Contracts With Chartwells: Actions Needed to Improve Compliance With Pre-Award and Post-Award Procurement Requirements* (OIG Project No. 15-2-20GA). My Office performed this audit as a part of our ongoing efforts to proactively address fraud, waste, abuse, and mismanagement risks in the District. DCPS concurred with our three recommendations and outlined actions currently in place they believe meet the intent of our recommendations. However, we consider our second recommendation open, and will close pending additional information as described in your response dated September 23, 2016. We request that DCPS provide OIG the requested information within 30 days of the date of this final report.

We conducted this audit from July 2015 through April 2016 in accordance with generally accepted government auditing standards.

We appreciate the cooperation and courtesies extended to our staff during this audit. If you have any questions concerning this report, please contact me or Toayoa Aldridge, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,



Daniel W. Lucas
Inspector General

DWL/tda

Enclosure

cc: See Distribution List

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ACRONYMS AND ABBREVIATIONS

A&M	Alvarez and Marsal
BAFO	Best and Final Offer
DCEC	D.C. Education Compact
DCMR	District of Columbia Municipal Regulations
DCPS	District of Columbia Public Schools
D&F	Determination and Findings
DME	Deputy Mayor of Education
CAFR	Comprehensive Annual Financial Report
CO	Contracting Officer
CCO	Chief Contracting Officer
COTR	Contracting Officer's Technical Representative
FY	Fiscal Year
OCA	Office of Contracts and Acquisitions
OCFO	Office of the Chief Financial Officer
OFNS	Office of Food and Nutrition Services
OIG	Office of the Inspector General
SOAR	System of Accounting and Reporting
SY	School Year

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BACKGROUND

In June 2007, the D.C. Education Compact (DCEC), a non-profit entity, signed an agreement to make an in-kind donation of fund-raising services to the Deputy Mayor of Education (DME). The donation was to be used for the Mayor's transition project, including the utilization of private consultants to conduct financial, budget, and operational reviews of the DCPS systems.

In July 2007, the DCEC advised the DME that Alvarez & Marsal (A&M) would be working on the project as a consultant. As part of the donated services to the District government, A&M conducted a limited review and/or compilation of information provided by DCPS on the food services program. According to the A&M report, the DCPS in-house food services program lost \$9.6 million and \$10.8 million in fiscal years (FYs) 2006 and 2007, respectively, and the agency was projected to lose another \$11.6 million in FY 2008. Based on the results of their review, A&M recommended that food services be outsourced.

At the time of the procurement, the DCPS OCA served as the contracting officer (CO) and was responsible for issuing solicitations and awarding contracts for food service management. In addition to the OCA's routine procurement responsibilities, the OCA had to ensure other legal requirements were met in order to outsource food services that were being performed by District employees.

On February 17, 2008, DCPS advertised a solicitation for proposals to privatize OFNS' food services. In June 2008, the OCA awarded a \$28.0 million cost-reimbursement contract for food service management, with a firm-fixed component for administrative fees and a firm-fixed unit price component for management fees, to Compass Group USA, Inc. by and through its Chartwells Division (Chartwells). This type of contract required the contractor to submit and certify cost data. DCPS' OFNS Director of Food Services served as the contracting officer's technical representative (COTR) for the contract and was responsible for providing post-award contract administration.

FINDINGS

THE DCPS DID NOT FULLY COMPLY WITH PRE-AWARD REQUIREMENTS FOR THE 2008 FOOD SERVICES MANAGEMENT CONTRACT BUT COMPLIED WITH THESE REQUIREMENTS FOR THE 2012 CONTRACT

The DCPS did not comply with all pre-award procurement laws, regulations, and procedures prior to issuing the solicitation and awarding the 2008 food services management contract. Specifically, the DCPS did not: prepare an estimate of the fully allocated costs associated with goods and services prior to issuing the solicitation; nor obtain the contractor's certified cost data and perform a cost analysis. However, the DCPS did comply with pre-award procurement requirements for the 2012 contract.

The DCPS Did Not Prepare an Estimate of the Fully Allocated Costs Associated With Providing the Needed Goods and Services Prior to Issuing the Solicitation

The DCPS did not prepare an estimate of the fully allocated costs associated with providing food management services using District government employees. D.C. Code § 2-301.05b(a) (2008) required the DCPS to prepare “an estimate of the fully allocated cost associated with providing the relevant goods or services using District government employees” prior to issuing the solicitation.

The CCO stated that DCPS relied on the cost estimate included in the report compiled by A&M to comply with the D.C. Code requirement. However, our review found that the A&M report:

- did not include an estimate of the fully allocated cost associated with food management services using District government employees covering the contract term, FY 2009 through FY 2013; and
- did not include documentation to support the recommendation to outsource management of full service kitchens.

We discussed these limitations with the CCO who agreed with our conclusion that the report did not include the required estimate and provided us with an additional explanation. Further, according to the CCO, the Office of the Chief Financial Officer (OCFO) developed an estimate that compared the cost of providing food management services using District employees versus contracting for the services. However, the OCFO estimate was not provided to the CCO until May 8, 2008, more than 79 days after the solicitation was issued on February 17, 2008. As a result, DCPS did not have reasonable assurance that the decision to outsource food management services was in the best interest of the District prior to issuing the solicitation.

The DCPS Did Not Obtain Chartwells' Certified Cost Data and Perform a Detailed Cost Analysis

The OCA did not obtain the certified cost data prior to award of the 2008 contract and did not perform a detailed cost analysis. According to D.C. Code § 2-303.08(a) (2008):

A contractor or offeror shall submit cost or pricing data for procurements in excess of \$100,000, and shall certify that, to the best of the contractor's or offeror's knowledge and belief, the cost or pricing data submitted was accurate, complete, and current . . . before entering into

(1) Any contract awarded through competitive sealed proposals or through sole source procurement¹

The 2008 Chartwells contract required a cost analysis because of the contract type and amount. When certified cost or pricing data is required, the CO has to perform an analysis in order to evaluate the reasonableness of the contractor's proposed cost. We discussed this requirement with the CCO and were told that she relied on pricing data to fulfill this requirement.

The CCO did prepare a "cost proposal analysis" report but it did not conform to the requirements of District regulations. According to 27 DCMR §§ 1626.2 and 1626.3 (2008), the CO shall evaluate the cost elements, including:

- (a) The necessity for and reasonableness of the proposed cost, including allowances for contingencies;
- (b) A projection of the offeror's cost trends on the basis of current and historical cost or pricing data;
- (c) A technical appraisal of the estimated labor, material, tooling, and facilities requirements and of the reasonableness of scrap and spoilage factors; and
- (d) The application of audited or negotiated indirect cost rates, labor rates, and other factors.

¹ In 2008, 27 DCMR § 1626.1 required COs to perform a cost analysis for contract awards in excess of \$500,000.

The CCO's analysis did not address the individual cost elements of the contractor's proposed cost (i.e., estimated labor, materials, etc.) and sources of revenue and profit. In addition, the cost proposal analysis report was prepared without the benefit of supporting cost data that the contractor was required to submit. Further, the report was not signed and the analyst identified as the preparer told us that he did not perform the analysis and was not trained to do so.

We believe the CCO did not obtain Chartwells' certified cost data and perform the required analysis because the CCO did not fully understand the requirement for the contractor to certify its proposed cost and submit supporting cost data. As such, the CCO accepted pricing data in lieu of the required cost data and a "cost proposal analysis" that did not meet the requirements of a cost analysis per District regulations. As a result, DCPS did not have reasonable assurance that the decision to outsource food services management was in the best interest of the District.

Overall, based on the above discussions, we concluded that the CCO failed to ensure the integrity of the pre-award procurement process, i.e., required actions were completed and complied with District laws and regulations when awarding the contract.

The DCPS Complied With Pre-Award Requirements for the 2012 Contract Award

The Procurement Practices Reform Act of 2010² eliminated the pre-award requirement for contractors to submit and certify cost or pricing data. As a result, the contracting officer was not required to analyze the individual cost elements of the bid price and prepare a cost analysis prior to awarding the contract. The 2012 contract was awarded as a "fixed unit price per meal requirement contract with a cost reimbursement component" for maintenance, repair, and replacement of equipment. Therefore, our review of the 2012 contract did not include the same elements as our review of the 2008 contract. We reviewed the solicitation, technical evaluation and assessment, bid security, and legal sufficiency portions and found that the OCA complied with pre-award procurement laws, regulations, and procedures prior to awarding the 2012 food services management contract.

² The Procurement Practices Reform Act of 2010, effective Apr. 8, 2011 (D.C. Law18-371; codified at D.C. Code § 2-351.01 *et seq.*)

THE DCPS DID NOT FOLLOW ALL POST-AWARD REQUIREMENTS FOR EITHER THE 2008 OR 2012 FOOD SERVICES MANAGEMENT CONTRACTS

For the 2008 contract, the OCA did not enforce the requirement for Chartwells to submit performance reports, and the OFNS did not maintain records to document deliverables. Additionally, the OFNS did not ensure Chartwells' invoices accurately reflected meals served for the 2012 food services management contract.

The DCPS Did Not Enforce Contract Reporting Requirements for the 2008 Food Services Management Contract

The OCA did not enforce the contract requirement for Chartwells to submit monthly performance reports to the CO regarding the contractor's compliance with performance criteria. The performance criteria for this contract were meals served data. If the contractor failed to comply with the performance criteria set out in the contract, the contract could be cancelled. According to an OCA official, the OFNS program office is responsible for managing the contract and assigns a COTR to administer the contract. As such, the monthly reporting requirement was not enforced because the OFNS, in its COTR role, did not require Chartwells to submit the reports to the CO, and neither the CO nor the COTR acted to enforce the requirement for Chartwells to provide an explanation for its performance against the proposed metrics.

In addition, the OFNS did not maintain records to document required deliverables for the 2008 contract. The contract included reporting requirements for on-site visits, allowable expenses, and quarterly reviews, among other things. We planned to review and examine contract records to assess compliance with the contract requirements. However, the OFNS was unable to produce records to permit testing for compliance. DCPS officials told us that the COTRs were no longer employed by the agency and that any records would be stored on the DCPS server. However, we found that the only supporting documentation stored on the DCPS server were summary invoice packages for 2 months of the 4-year contract. The DCPS failed to enforce the contractor's reporting requirements because it did not adequately staff or train for oversight of the 2008 contract. The DCPS assigned four OFNS employees, including the COTR/Food Services Director, to manage the 2008 contract.

In contrast, the DCPS assigned 14 OFNS staff, including the Food Services Director and 4 technical staff, to manage the 2012 contract. OCA officials were unable to provide evidence that the employees appointed as COTRs received required training to administer the 2008 contract. Per the appointment letter, employees have 45 days from

date of appointment to provide evidence to the CO that they completed COTR training, the CO was unable to produce copies of the training certificates for any of the four COTRs that served on the contract.

In addition, frequent turnover in the COTR position may have contributed to the failure to properly administer the contract. The first appointment was critical in that the person most familiar with the specific contract requirements resigned from the position just 7 months into the contract period. Adequate documentation or monitoring systems were not established by the COTR to ensure the contractor met deliverables, and that deliverables were adequately documented. The three subsequent COTRs served an average of 14 months and did not, during each of their tenures, establish adequate documentation or monitoring systems.

Because the DCPS did not enforce Chartwells' contract reporting requirements, the agency cannot be certain that Chartwells met performance requirements and delivered all that was required by the statement of work.

The DCPS Did Not Ensure Chartwells' Invoices Accurately Reflected Contract Activities for the 2012 Contract

The OFNS did not ensure Chartwells' invoices accurately reflected the number of meals served. Although not contained in OFNS policy or the contract, OFNS officials stated that contractors were required to report the number of meals served by the 5th day of the following month being reported. We reviewed a judgmentally selected sample of eight invoices from the first 3 years of the 2012 contract and found that the meal quantities shown on 50% of the invoices did not match the meal quantities shown in the supporting documentation (See Table 1).

The discrepancies are primarily due to the fact that neither the OFNS policy and procedures or the contract included established cut-offs for reporting monthly meal counts. OFNS staff told us that some of the discrepancies occurred because reports were generated prior to the 5th of the month or contractors included meals served outside the cafeteria that were manually entered into the DCPS system³ after OFNS staff generated the report. Without effective controls to ensure Chartwells' invoices accurately reflect the number of meals recorded in the DCPS system, the DCPS cannot be assured that it is appropriately accounting for the number of meals paid for and served.

³ WebSMARTT is the point-of-sale system owned by the DCPS and used by contractor employees to account for meals served.

Table 1. Invoice Discrepancies

No. of Invoices Reviewed	Invoice Date	Discrepancy Noted	Quantity Per Invoice	Quantity Per Edit Check Summary Report w/other	Quantity per Edit Check Summary Report Greater/(Less) Than Invoice
1	11/30/2012	Adult Meals Breakfast and Lunch Meal Quantity	548	641	93
2	3/31/2013	None Noted	-	-	-
3	9/30/2013	Breakfast Meal Quantity	305,323	305,349	26
		Lunch Meal Quantity	475,753	475,744	(9)
4	10/31/2013	None Noted	-	-	-
5	1/31/2014	None Noted	-	-	-
6	5/31/2014	Breakfast Meal Quantity	291,079	290,421	(658)
		Lunch Meal Quantity	458,897	458,859	(38)
		Afterschool Supper and Snack Meal Quantity	101,782	101,120	(662)
7	7/31/2014	None Noted	-	-	-
8	8/31/2014	Breakfast Meal Quantity	57,104	57,097	(7)
		Lunch Meal Quantity	99,787	99,781	(6)

Source: OIG Analysis

CONCLUSION

The DCPS did not effectively execute or manage its 2008 and 2012 food services management contracts with Chartwells. Although DCPS met pre-award requirements for the 2012 contract, the agency made a number of missteps in awarding the 2008 contract as well as in managing the 2008 and 2012 contracts. Until the DCPS takes the appropriate action to ensure pre-award and post-award procurement requirements are consistently met, the District is not in a position to determine whether public school students are receiving quality, cost-effective food services.

RECOMMENDATIONS

We recommended that DCPS:

1. Develop and maintain a pool of employees at the appropriate experience level who are trained to administer contracts.
2. Require the OCA develop, document, and establish controls to periodically review contracts to ensure that contractors are performing and providing deliverables as required by contract.

3. Update policies, procedures, and contract terms and conditions to include monthly reporting/accounting requirements and a reconciliation of actual meals served against contractor invoices before payment.

AGENCY COMMENTS AND OFFICE OF THE INSPECTOR GENERAL RESPONSE

We provided DCPS with our draft report on September 1, 2016, and received its response on September 23, 2016, which is included as Appendix B to this report. DCPS concurred with our three recommendations and provided actions and timeframes that they believe meet the intent of our recommendations. DCPS's response and actions meet the intent of recommendations 1 and 3, therefore we consider these recommendations resolved and closed. DCPS's response and actions partially meet the intent of recommendation 2.

Regarding recommendation 2, DCPS stated that commencing on October 1, 2016, they will convene monthly collaborative meetings between the CA and OCA, as well as institute quarterly collaborative meetings between the CA, OCA, and the food service management contractors to ensure contract requirements are performed. However, DCPS did not provide evidence that they adopted and documented controls to ensure periodic reviews of the contractor's performance and deliverables are conducted. We consider this recommendation resolved and open pending additional information to demonstrate that DCPS updated the OCA standard operating procedures to include monthly and quarterly reviews of contractor's performance.

ACTIONS REQUIRED

We consider recommendation 2 resolved and open, pending additional information as described above. We request that DCPS provide OIG the requested information within 30 days of the date of this final report.

APPENDIX A. OBJECTIVES, SCOPE, AND METHODOLOGY

We conducted this performance audit from July 2015 through April 2016 in accordance with generally accepted government auditing standards. 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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our original audit objectives were to determine whether the DCPS: (1) followed all pre-award procurement laws, regulations, and procedures; (2) awarded food service contracts efficiently and effectively; and (3) followed all post-award procurement laws, regulations, and procedures in effect during the contract performance periods. Subsequently, we amended our objectives to focus on the pre- and post-award contract processes and, as a result, excluded objective number two. Our scope covered contracts awarded during FYs 2008 and 2012.

To accomplish our objectives, we conducted interviews and held meetings with responsible officials from the DCPS/OCA and OFNS, the Office of the State Superintendent of Education, and the OCFO to obtain a general understanding of the processes used for awarding, administering, and paying contractors for food management services.

For pre- and post-award requirements, we reviewed documentation contained in contract files maintained by the OCA for contracts GAGA-2008-C-0134⁴ and GAGA-2012-C-0057A⁵ awarded in FYs 2008 and 2012, respectively. We reviewed such elements as the solicitation, technical evaluation scores, legal sufficiency review, contract files, and certified cost and pricing data. We noted that the pre-award requirements changed from the award of the 2008 contract to the 2012 contract. For post-award requirements, we encountered a scope limitation because the DCPS did not maintain sufficient documentation for our review of the 2008 contract. Due to time constraints and the type of contract awarded in 2012, our review of the post-award requirements for the 2012 contract was limited to the invoices.

⁴ Contract GAGA-2008-C-0134 is a cost reimbursement contract with a firm-fixed priced component for administrative fees, and a firm-fixed unit price component for management fees.

⁵ Contract GAGA-2012-C-0057A is a fixed unit price per meal requirement contract with a cost reimbursement component for maintenance, repair, and replacement of all equipment.

APPENDIX A. OBJECTIVES, SCOPE, AND METHODOLOGY

We relied on computer-processed data from the System of Accounting and Reporting (SOAR) to obtain detailed information on vendor payments for FY 2008 through FY 2014. We performed no formal reliability assessment of the computer-processed data because SOAR application reliability testing was performed previously during the audit of the 2015 Comprehensive Annual Financial Report and found to be reliable.

We also used computer-processed data provided by the DCPS that was extracted from WebSMARTT, the DCPS-owned point-of-sale system, to account for meals served. At the time of our audit, this system had not been audited. Although we did not perform a formal reliability assessment of the computer-processed data, we performed necessary audit procedures to verify the accuracy and completeness of the data.

APPENDIX B. DCPS'S RESPONSE TO THE DRAFT REPORT



September 23, 2016

Daniel W. Lucas
Inspector General
717 14th St., NW
Washington, DC 20005

Dear Mr. Lucas:

We are in receipt of the Office of the Inspector General's draft report *DCPS Food Management Contracts with Chartwells (OIG Project No. 15-2-20GA)*, dated September 1, 2016. Thank you for providing this feedback as well as allowing us the opportunity to respond and provide input.

In summary, DCPS concurs with the recommendations and is taking steps to implement these recommendations. We have noted the findings and recommendations of the draft report and have provided our specific responses below.

Recommendation:

1. **Develop and maintain a pool of employees at the appropriate experience level who are trained to administer contracts.**

DCPS Response:

DCPS agrees with the recommendation. The DCPS Office of Contracts and Acquisitions (OCA) recognizes the need to have more staff trained who possess the required skills to administer contracts to ensure that agency procurements are administered timely, in accordance with applicable district regulations and laws as well as meet the needs and desired outcomes of the agency. In efforts to remedy shortfalls identified in the 2012 food services contract award process, the OCA has made modifications to its internal contract monitoring procedures as well as having modified its requirements for employees who are serving in the capacity of contract administrator (CA), formerly the Contracting Officer Technical Representative (COTR). In particular, effective July 13, 2016, any staff member serving as the CA for a contract is required to complete an annual training course offered by the District of Columbia Office of Contracting and Procurement (OCP) which is designed to ensure that individuals serving in this capacity are familiar and compliant with procurement regulations and requirements. This newly implemented internal procedure was utilized when DCPS made its most recent food services contract awards to SodexoMagic, LLC and DC Central Kitchen. The same procedures will be

APPENDIX B. DCPS'S RESPONSE TO THE DRAFT REPORT



utilized for all future contracts that the OCA awards. Additionally, OCA procurement staff at all levels will be required to complete applicable training to ensure that they remain up to date and knowledgeable about procurement regulations and changing requirements.

We have included copies of the 2016 post award meetings for your records which document our procedures for managing the 2016 food service contract and support the corrective actions that we have instituted thus far.

Recommendation:

2. **Require the OCA develop, document and establish controls to periodically review contracts to ensure that contractors are performing and providing deliverables as required by contract.**

DCPS Response:

DCPS agrees with this recommendation. Commencing October 1, 2016, the OCA will convene monthly collaborative meetings between the CA and OCA and will institute quarterly collaborative meetings between the CA, OCA and the food service management contractors to monitor and manage contractor performance expectations and ensure compliance with technical contract specifications. Evidence of these meetings, including meeting agendas and notes will be maintained and housed with the contract file.

Recommendation:

3. **Update policies, procedures, and contract terms and conditions to include monthly reporting/accounting requirements and a reconciliation of actual meals served against contractor invoices before payment.**

DCPS Response:

DCPS agrees with the recommendation. DCPS acknowledges the discrepancies identified in Table 2 of the draft report. During the 2016 Request for Proposal for food service management procurements, DCPS implemented measures to remedy issues identified in its previously issued food service management contract awards. In particular, for the 2016 contract award, we specifically included comprehensive and detailed requirements for monthly reporting, invoice payments and invoice submittals. Sections C.3.10 (Sections 1.1 through 1.9), G.1 and G.2, respectively, incorporate our requirements for reporting, invoice payment and invoice submittal in the newly awarded food service management contract.

OIG Note:
The Draft report mislabeled "Table 2."

DCPS' response is in reference to Table 1 found in this final report.

APPENDIX B: DCPS'S RESPONSE TO THE DRAFT REPORT



Thank you again for conducting this audit and assisting DCPS in improving the efficiency and effectiveness of our contracting processes for food service operations.

Sincerely,



Carla D. Watson
Interim Chief Operating Officer
District of Columbia Public Schools