Michigan

Office of the Auditor General

REPORT SUMMARY

Performance Audit

Prisoner Food Services

Department of Corrections

Report Number:
471-0621-07L

Released:
June 2008

Within the Department of Corrections (DOC), Correctional Facilities Administration is responsible for facility operation, including prisoner food services operations. DOC's goal is to provide the greatest amount of public protection while making the most efficient use of the State's resources.

Audit Objective:
To assess the effectiveness of DOC's efforts to manage food services costs.

Audit Conclusion:
We concluded that DOC's efforts to manage food services costs were moderately effective. We noted two material conditions (Findings 1 and 2) and three reportable conditions (Findings 3 through 5).

Material Conditions:
DOC needs to consider additional ways to reduce the costs of providing prisoner meals (Finding 1).

DOC did not effectively monitor food production (Finding 2).

Reportable Conditions:
DOC's correctional facilities did not consistently ensure that they obtained food commodities at the best price (Finding 3).

DOC did not ensure that its correctional facilities had implemented sufficient controls to safeguard food inventory stored at the warehouses (Finding 4).

DOC did not ensure that its correctional facilities correctly and consistently classified prisoner food services wages in the State's accounting records (Finding 5).

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Agency Response:
Our audit report includes 5 findings and 5 corresponding recommendations. DOC's preliminary response indicates that it agrees with all of the recommendations and will comply with them.

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A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at:
http://audgen.michigan.gov

Michigan Office of the Auditor General
201 N. Washington Square
Lansing, Michigan 48913

Thomas H. McTavish, C.P.A.
Auditor General

Scott M. Strong, C.P.A., C.I.A.
Deputy Auditor General