



Internal Audit Report

2025-02 – CORRECTIONS KITCHEN CONTRACT “ARAMARK”

Jonathan P. Edwards, CIA, CPFO

Internal Auditor

123 West Indiana Avenue

DeLand, Florida 32720

May 2, 2025

volusia.org/auditor

Report Highlights

Why We Performed This Audit

The County Corrections Division has contracted with Aramark Correctional Services, LLC, to provide food services to inmates at the correctional facility and the branch jail since 2014. During the calendar year of 2024, Aramark provided over 1.7 million meals at a cost of just over \$2.0 million. We wanted to ensure management had proper controls in place to ensure the charged meals were proper and in compliance with the contract, regulations, and policies.

What We Found

The Corrections staff has implemented controls to properly manage the contractor. These controls help to ensure that meals are charged properly and meet the terms of the contract.

We Commend

We commend Corrections staff on implementing internal controls to ensure meals charged were proper and conformed with the contract.

Table of Contents

Page 1	Audit Letter
Page 2	Background
Page 4	Scope and Methodologies
Page 5	Findings and Recommendations



May 2, 2025

Honorable Members of the County Council and County Manager:

I am pleased to present the audit report 2025-02 Corrections Kitchen Contract "Aramark." The purpose of this audit was to assess, with a reasonable degree of assurance, that internal controls related to the inmate food services at the Corrections Division operate efficiently, effectively, and in compliance with the contract, regulations, and policies. The audit scope included transactions processed during the calendar year 2024 (January 1, 2024, through December 31, 2024).

This audit was conducted in accordance with the *Global Internal Audit Standards*. Those standards require that I plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for my findings and conclusions based on audit objectives. The evidence obtained provides a reasonable basis for my findings and conclusions. The audit was conducted from January to April 2025. Svetlana Ries, CFE, assisted with the audit work.

This audit was successful due to the assistance of the staff with the Corrections division and Aramark. We appreciate their support. All audit reports are available on the County's website at: volusia.org/auditor.

A handwritten signature in black ink, appearing to read "Jonathan Edwards". The signature is fluid and cursive, with the first name "Jonathan" written in a more stylized, connected manner and the last name "Edwards" written in a clearer, more legible cursive.

Jonathan Edwards, CIA, CPFO
Internal Auditor

Background

The County has contracted with Aramark Correctional Services, LLC ("Aramark") to provide food services to inmates at the correctional facility and the branch jail. Aramark is responsible for providing inmate meals and food service three times a day, seven days a week. Aramark manages a diverse staff consisting of civilians and inmates. This involves supervising inmates who are responsible for assembling food trays and staff dining rooms.

Aramark has been providing meals to inmates since 2014. The County Council approved the current contract after a competitive solicitation with Aramark on March 15, 2022. Table 1 includes the total paid to Aramark for food services and the price per meal for the last three fiscal years (FY).

Table 1: Amounts Paid to Aramark FY 2022 – FY 2024

Fiscal Year	FY 2022	FY 2023	FY 2024
Amount Paid	\$ 1,931,961	\$ 1,967,909	\$ 2,052,731
Price per Standard Meal	\$ 1.099	\$ 1.132	\$ 1.196
Price per Special Meal	\$ 4.389	\$ 4.520	\$ 5.122

Aramark must comply with various federal, state, and local laws, rules, and regulations related to inmate food safety. Aramark must maintain and operate an inmate food service program that provides high-quality service and full staffing, utilizing only licensed, trained, and certified personnel. The contract requires Aramark to maintain the inmate food service program cost-effectively with full and open reporting. In addition, upon a declaration of a state or local emergency, Aramark supplies the County Emergency Operations Center with food service. Those meals and pricing are negotiated separately from the inmate food service and were not included in this audit.

Aramark provides statistical reports, including the number of regular meals served daily (such as bagged meals, transport meals, and special diet) and special meals served (such as religious meals). These reports also detail the number of meals served to staff and visitors each day.

Aramark provides monthly reports, including:

- Number and types of meals served.
- Number of special diets served.
- Number of medical or health snacks served.
- Number of meals prepared for inmate transport.
- Number and type of substitutions.
- Temperatures recorded during the tray assembly.

The Corrections Director designated a staff person to serve as a formal inspection and evaluation team. This inspection is conducted at least once a month. The evaluation includes food portion sizes, food temperature, and compliance with health and safety issues. The kitchens are also subject to state and county health inspections, like those conducted at restaurants.

Aramark provides a monthly menu that provides an average of 2,800 calories and all other required nutrients daily. The nutritional value, variety, quality, and appearance of meals are to be consistent with national and state standards for adult detention facilities. A signed nutritional statement from

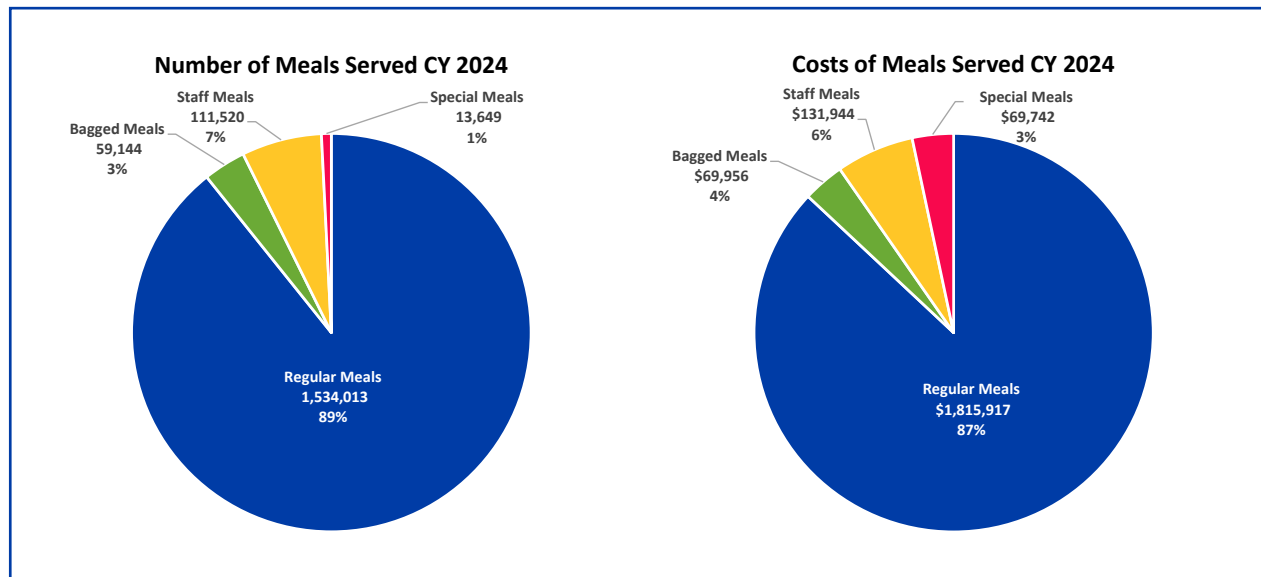
a registered or licensed dietician accompanies each menu. Aramark prepares themed menus for certain County-approved holidays.

Aramark provides general maintenance and food services for staff in the two staff dining rooms. This includes a salad bar, a hot bar with a selection of meats and vegetables, and a coffee bar. The staff meals are priced the same as inmate meals and are paid for by the County.

Corrections staff transport inmates and Correction Officers off-site for various reasons (court or to another facility), requiring the inmate and officer to eat lunch away from the campus. Bagged meals cost the same as regular meals. Additionally, Aramark provides religious kosher meals to inmates upon request, which cost \$5.122 per meal in 2024. Figure 1 provides the number and cost break-out of regular meals, bagged meals, staff meals, and special meals provided during 2024.

The corrections staff compares the number of meals ordered and approved to meal numbers provided by Aramark. At the end of each month, staff compare these reports to the invoice submitted. Any differences are reviewed and investigated by the Corrections staff prior to payment to Aramark.

Figure 1: Number and Costs of Meals Served in 2024



Scope and Methodologies

On January 9, 2025, the County Council approved the 2025 Audit Plan, which included an audit of the kitchen contract at the Corrections Division. The primary objective was to determine if internal controls related to inmate food services at the Corrections Division operate efficiently, effectively, and in compliance with the contract, regulations, and policies.

Specific audit objectives were:

- To understand internal controls that are significant to providing meals for inmates.
- To determine that meals charged were accurate and agree to the number of inmates housed for each day.
- To determine that business processes are efficient and effective in relation to the reconciliation of Aramark invoices and the comparison of inmates housed.
- To assess compliance with applicable laws, regulations, contracts, and policies.

Audit procedures to accomplish these objectives included:

- Obtained and reviewed State statutes, County ordinances, policies and procedures, best practices, and other relevant documentation pertaining to inmate food services.
- Reviewed and understood the County's internal controls over the inmate food services contract, including reconciling inmate meals provided with inmate housing numbers.
- Interviewed various County and Aramark staff.
- Reviewed and tested meal count sheets and invoices for compliance with the contract.

The audit scope included inmate meals provided during the calendar year 2024. Table 2 provides the number of meals served and the cost per month. The month of October was judgmentally selected for testing.

Table 2: Number and Cost of Meals Served by Month for 2024

Month	Number of Meals Served	Cost of Meals Served
January	137,797	\$ 156,034
February	126,639	143,355
March	142,777	166,984
April	140,970	169,252
May	146,089	178,723
June	147,270	184,949
July	151,341	191,474
August	149,347	191,025
September	149,028	190,863
October	148,869	182,174
November	139,611	166,975
December	138,588	165,751
Total	1,718,326	\$ 2,087,559

Findings and Recommendations

Based on the audit results, internal controls are operating as intended. There were no findings or recommendations.

Figure 2: Meal Preparation and Distribution



Internal Audit

Our Values and Ethics

Values

Public Interest. Internal audit work is performed to benefit the public and improve the way government operates.

Integrity and High Ethical Conduct. Auditors conduct themselves with integrity and honesty, which are the foundations on which trustworthiness is built.

Objectivity. Auditors maintain objectivity in performing services.

Organization and Hard Work. Auditors endeavor to make efficient use of their time. Valued is a safe work place and one in which we are honored and recognized for our talents and accomplishments. Encouraged are fresh ideas and teamwork among employees and between county government and the community we serve.

Professionalism and Manner. Auditors are committed to the highest level of competence and professional conduct. We expect honest and respectful interactions with each other and the public. We handle resources provided, access to information and the position in a professional manner and when appropriate, protect the confidentiality or restricted information our roles may allow us access.

Auditee Relations. Auditors make themselves accessible and communicate openly and frequently. Communications are friendly, non-threatening, fair, and objective.

Audit Reports. Reports focus on significant, timely, and useful information for our constituents. Audit staff strive to make reports accurate, clear, convincing, objective, fair, and constructive.

Professional Development. Auditors strive to improve their knowledge, skills, and abilities through training, work experiences, and related outside activities.

Code of Ethics

Integrity. Establish trust. This provides the basis for reliance on judgment.

Objectivity. Exhibit highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. This will make a balanced assessment of all relevant circumstances not unduly influenced by own interests in forming judgments.

Confidentiality. Respect the value and ownership of information received and do not disclose information without appropriate authority unless there is a legal or professional obligation.

Competency. Apply knowledge, skills and experience needed in performance of internal audit services.

Producing Results for My Community. Be informed and knowledgeable. This can produce results my community expects to build trust.

Treating People Fairly. Treat people fairly and develop processes and procedures that are fair.

Diversity and Inclusion. Embrace diversity and inclusiveness to cultivate and promote policies that reflect the community we serve.

Reliability and Consistency. Consistently apply standards and honor the commitment to the community to make it easier to do the right thing even when faced with challenging circumstances.

