Internal Audit Unit
MONTGOMERY COUNTY BOARD OF EDUCATION
Rockville, Maryland

June 3, 2026

MEMORANDUM

To: Mrs. Elizabeth Leach, Division of Food and Nutrition Services

From: Mr. Melvin A. Phillips, Supervisor, Internal Audit Unit

Subject: Department of Food and Nutrition Services Site Monitoring Documentation — Recommendations

Purpose

The Internal Audit Unit (IAU) has been reviewing the documentation supporting Division of Food and Nutrition Services (DFNS) school site monitoring activities. The team appreciates the work of DFNS supervisors and field managers, who carry a substantial monitoring workload across the school year and produce the documentation required by the Maryland State Department of Education (MSDE) and the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP) regulations.

This memorandum offers targeted recommendations intended to strengthen the documentation supporting that work. Each recommendation is low-cost, builds on existing practice, and is designed to make site monitoring documentation more useful to DFNS leadership, more defensible in external reviews, and easier for supervisors to maintain.

Background

On March 24, 2026, the IAU received a complaint through the Lighthouse Reporting fraud hotline alleging that a Food Services Supervisor forged a school staff member's signature as evidence that a Food Distribution Program Facility/Site Review had been completed. The complainant further alleged that the site visit did not occur.

As part of our preliminary review, the IAU reviewed the Food Services Supervisor's FY 2025–2026 monitoring forms and conducted discussions with other Food Services Supervisors regarding how site reviews are completed and documented. Based on that review, the IAU is providing the observations and recommendations set forth in this memorandum for consideration regarding the current monitoring process and supporting controls.

Observations

Several supervisors acknowledged that monitoring forms are not always completed while onsite. Instead, some supervisors indicated that they complete the forms after returning to the office, and in some cases, several days after the site visit.

In addition, supervisors indicated that they had been advised that “digital signatures” were acceptable for documenting the review. However, based on our discussions, this guidance may have been misunderstood or inconsistently applied. Specifically, some staff may have interpreted “digital signatures” as allowing a supervisor to sign on behalf of a school-based employee, rather than requiring the employee to personally provide their own signature electronically.

The current monitoring worksheet is largely checklist-based and does not consistently require supporting documentation or detailed narrative comments to substantiate review conclusions. In multiple reviews examined, the Comments section was left blank, and substantially all checkboxes were marked affirmatively without any accompanying narrative describing what was observed, what records were inspected, or what conditions were noted during the visit.

In some instances, the IAU could not tie mileage reimbursement requests back to the dates on which monitoring activities were reportedly performed.

There is no standardized corrective action plan template used by DFNS when a school fails a site review. Where corrective action was indicated on the review form, the related action plan was not always documented in writing or attached to the corresponding monitoring form.

These conditions increase the risk that monitoring forms may not provide reliable evidence that site visits occurred as documented or that the school-based employee acknowledged the review results. Based on our review, the IAU offers the following observations and recommendations for strengthening the monitoring process.

Recommendations

1. For each completed National School Lunch Program (NSLP), Summer Breakfast Program (SBP), and Family Development Plan (FDP) site review, DFNS should require a wet (handwritten) signature from a program representative at the school being reviewed acknowledging that the review occurred. The acknowledgement line should include the program representative’s printed name, signature, title, and date.

   Where obtaining a wet signature on the form itself is impractical, DFNS should require an alternative acknowledgement from the same program representative by email within no less than five business days of the review, confirming the date of the review, the type of review performed (breakfast, lunch, or FDP), and the name of the DFNS reviewer present. The email acknowledgement should be retained with the completed review packet so that it is available for audit and external review purposes.

2. Each completed NSLP, SBP, and FDP site review form should include a substantive Comments section entry, even when no compliance issues are identified. The entry should describe procedures performed during the visit, observations made, evidence inspected, and any conditions noted. At a minimum, the Comments should record what records were reviewed (such as meal counts, temperature logs, eligibility lists, and inventory documentation), what was directly observed (such as meal service procedures, food safety practices, and civil rights signage), and any follow-up items, even minor ones. The Comments field already exists on the current review forms; no form change is required.

3. DFNS supervisors should be required to maintain supporting documentation for site reviews, such as contemporaneous notes, photographs, copies of reviewed logs, or other tangible evidence supporting the conclusions reached on the review form. This documentation should be retained with the completed review packet and made available upon request to IAU, MSDE, the United States Department of Agriculture (USDA) Food and Nutrition Service, and other external reviewers. Maintaining supporting documentation strengthens the defensibility of completed reviews and protects supervisors by creating a contemporaneous record of work performed.

4. DFNS should develop a standardized corrective action plan template for supervisors to document each cited deficiency identified during a site review. At a minimum, the template should capture the deficiency observed, the corresponding compliance requirement or regulatory citation, the corrective action required, the responsible individual, the target completion date, and the date and method by which the corrective action was verified as implemented. Completed corrective action plans should be attached to the corresponding monitoring form and retained as part of the review packet. Establishing a single, standardized template will support consistent documentation across supervisors, simplify follow-up tracking, and provide auditable evidence that identified deficiencies are addressed and resolved.

5. DFNS should implement a periodic secondary review or quality assurance procedure over completed monitoring forms. Under this procedure, a DFNS administrator or designated supervisor, independent of the supervisor who performed the original review would examine a sample of completed review packets to confirm that the form is complete and signed, that supporting documentation is present, that the Comments section contains a substantive narrative, and that the program representative acknowledgement is on file. The results of the secondary review should be documented, and significant deficiencies should be brought to the attention of DFNS leadership for remediation.

6. DFNS should implement a centralized site visit tracking log documenting the date, time, school visited, and purpose of each site visit conducted by Food Services Supervisors. The tracking log may be maintained as a shared workbook (for example, a Google Sheet) accessible to all supervisors and field managers. Mileage reimbursement requests submitted through the HUB+ Expense Application should reference the corresponding tracking log entry, and should be reconciled to the tracking log and the related supporting documentation, and independently reviewed prior to approval to confirm that reported travel activity can be verified.

Internal Audit Support

The IAU is available to attend a DFNS leadership meeting to discuss any of these recommendations in further detail. The IAU will continue to monitor implementation of agreed corrective actions and may expand review procedures as appropriate. No management response is necessary for this report.

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