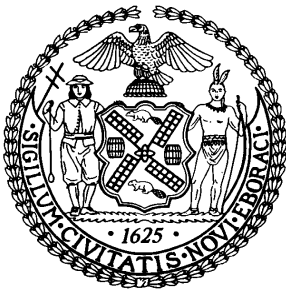


# AUDIT REPORT



CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER  
BUREAU OF MANAGEMENT AUDIT  
WILLIAM C. THOMPSON, JR., COMPTROLLER

## **Audit Report on the Inventory Controls of the Department of Correction over Its Food Items at the Rikers Island Storehouses**

*MG03-180A*

**June 30, 2004**



THE CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER  
1 CENTRE STREET  
NEW YORK, N.Y. 10007-2341

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WILLIAM C. THOMPSON, JR.  
COMPTROLLER

**To the Citizens of the City of New York**

Ladies and Gentlemen:

In accordance with the Comptroller's responsibilities contained in Chapter 5, §93, of the New York City Charter, my office has examined the Department of Correction's internal controls over its food inventory at its Rikers Island storehouses.

The results of our audit, which are presented in this report, have been discussed with Department of Correction officials, and their comments were considered in the preparation of this report.

Audits such as this provide a means of ensuring that City resources are used effectively, efficiently, and in the best interest of the public.

I trust that this report contains information that is of interest to you. If you have any questions concerning this report, please e-mail my audit bureau at [audit@comptroller.nyc.gov](mailto:audit@comptroller.nyc.gov) or telephone my office at 212-669-3747.

Very truly yours,

A handwritten signature in cursive script that reads "William C. Thompson, Jr.".

William C. Thompson, Jr.

WCT/fh

**Report:** MG03-180A  
**Filed:** June 30, 2004

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*The City of New York  
Office of the Comptroller  
Bureau of Management Audit*

**Audit Report on the Inventory Controls of the  
Department of Correction over Its Food Items  
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**AUDIT REPORT IN BRIEF**

The Department of Correction (DOC) manages 15 inmate jails (facilities), 10 of which are on Rikers Island. DOC also operates and maintains three major storehouse divisions on Rikers Island that provide the food and non-food needs of the facilities and inmates. Division II, the subject of this audit report, supplies all food items for DOC facilities. In Fiscal Year 2003, the Nutritional Services Division (NSD) of DOC purchased \$16,839,916 worth of food.

This audit was commenced at the request of the Commissioner of the Department of Correction. (The Commissioner's letter is included in Appendix I.)

**Audit Findings and Conclusions**

DOC has inadequate controls over its inventory of dry and frozen foods maintained by Division II. Our review of DOC controls over its food inventory disclosed weaknesses in the recording and accounting of the inventories maintained at the Division II storehouses. For example, although Division II conducts monthly inventory counts, we found significant variances between the records in CBORD, the computer system used for recording the inventory and the physical inventory count conducted in September 2003; these variances were never reconciled. Additionally, we found overstocked inventory items.

The weaknesses exist, in part, because DOC has failed to establish adequate oversight and procedures for managing its food inventories. First, we found that there is insufficient communication between Division II, which stores, distributes, and monitors the food inventory, and NSD, which orders the food for the facilities. Second, the inventory records maintained by Division II are unreliable because of their data entry errors. Additionally, it is unclear whether CBORD has the functionality and capacity to handle DOC's large food inventory. Even if CBORD were an appropriate system for this function, DOC staff are not trained in the proper use of the system and lack training in inventory control techniques.

Based on conversations with DOC officials, it appears that DOC does not have the expertise to assess the suitability of the CBORD system or to provide training for its staff. Therefore DOC should engage a specialist or consultant to assess the needs of Division II and to determine whether CBORD can meet these needs. In addition, the specialist should also be engaged to provide training for Division II staff and management personnel in the proper use of CBORD or other food management computer systems.

### **Audit Recommendations**

The report makes eight recommendations, four of which are listed below. DOC officials should:

- Seek funding to hire an outside consultant who specializes in or is familiar with inventory recording and tracking processes as well as with CBORD and other food management inventory systems and who is capable of providing training in these areas to DOC staff. The consultant should be provided with the resources to overhaul and redesign the agency's food inventory system.
- Define and assign responsibilities for identifying, investigating, and reporting inventory discrepancies. This information should be included in DOC policy and procedure manuals that govern food maintenance.
- Provide training in inventory control techniques to management and staff; and also, train the management and staff in the proper use of the computerized inventory system to ensure that all items in inventory can be accounted for in the inventory records.
- Identify all overstocked items so that no purchases of these items are made until appropriate inventory levels had been reached.

### **DOC Response**

The matters covered in this report were discussed with DOC officials during and at the conclusion of this audit. A preliminary draft report was sent to DOC officials and discussed at an exit conference held on May 24, 2004. On June 1, 2004, we submitted a draft report to DOC officials with a request for comments. We received a written response from the Commissioner of DOC on June 17, 2004. The Commissioner agreed with the audit findings and stated that DOC plans to implement seven of the eight recommendations. The Commissioner did not specifically address the recommendation (4) regarding defining and assigning responsibilities for identifying, investigating, and reporting inventory discrepancies.

The full text of the DOC response is included as an addendum to this report.

## INTRODUCTION

### Background

The New York City Department of Correction (DOC) provides for the care, custody, and control of persons (inmates) sentenced to less than one year of incarceration, detainees awaiting trial or sentence, newly sentenced felons awaiting transportation to State correctional facilities, alleged parole violators awaiting revocation hearings, and State prisoners awaiting court appearances in New York City. The Department manages 15 inmate jails (facilities), 10 of which are on Rikers Island. The DOC operates and maintains storehouses for food and non-food items that support the needs of the facilities and inmates; all of these sites are on Rikers Island.

This audit was commenced at the request of the Commissioner of the Department of Correction. (The Commissioner's letter is included in Appendix I.)

DOC has three major storehouse divisions. Division I supplies non-food items such as sanitation supplies, personal health care items, clothing, office supplies, security items, disposable items and equipment. The Support Service Division supplies DOC maintenance department and trade shops with items such as paint, Sheetrock, plumbing, electrical fixtures and supplies, and pipes. Division II, which supplies all food items for DOC facilities, is the subject of this report.

The DOC Division II maintains Central Storehouse West for storage of all dry foods, frozen foods, and prepared entrees. The dry foods and frozen foods are maintained in separate buildings. Fresh produce and dairy products are not stored, but are delivered directly to the DOC facilities that use them.

There are additional storage areas. Dry foods are also stored in seven enclosed 40-foot metal containers and one trailer. Additionally, Division II uses several storage rooms, mess halls, and freezers in two facilities for the storage of some dry and frozen foods.

DOC is responsible for receiving and distributing these foods to its facilities throughout the City. To ensure that it has an adequate supply of food on hand at all times, DOC staff conduct a physical inventory count of the food items each month.

DOC has a three-year contract (July 1, 2002, through June 30, 2005), totaling \$95,725, with The CBORD Group, Inc., to provide the computer software and the technical assistance to administer the DOC food program. According to its Web site, The CBORD Group, Inc., is "the world's primary supplier of computer software systems for food and nutrition services." CBORD provides DOC with software that has the capabilities to generate menus, forecast inventory, produce purchasing instructions, receive food supplies, inventory, issue, and generate receiving reports for vendor payment. DOC Nutritional Services Division (NSD), the division that purchases all the food for DOC, manages the CBORD system.

In Fiscal Year 2003, NSD purchased \$16,839,916 worth of food. This food was used to feed approximately 14,430 inmates and 8,700 staff in all DOC facilities. It was also used to serve 4,000 daily court meals to detainees and inmates awaiting New York City court appearances and newly arrested persons in police custody.

### **Objectives**

Our audit objective was to review the inventory controls of the Department of Correction over its food items at its Rikers Island storehouse facilities.

### **Scope and Methodology**

The scope period of the audit was Fiscal Years 2003 and 2004 (through October 2003). Our review included storage sites operated by Division II on Rikers Island.

To obtain an understanding of the inventory control procedures, we reviewed DOC *Inventory Control Policy and Procedure Manual* issued in March 1992 and the Nutritional Services Division's *Policy and Procedure Manual* issued in July 2002.

We also reviewed various operations orders, guidelines, and memoranda pertaining to loading-dock security, the ordering and distributing of supplies, inventory controls, and staff responsibilities.

To understand the daily practices at the storehouses, and to determine whether there was adequate segregation of duties, we interviewed the captains, officers, and staff, at Divisions II who were responsible for receiving, storing, and distributing food supplies.

To understand the system used to record the food inventory at the storehouses, we interviewed the NSD Systems Specialist for the CBORD system, the computer software program used by Division II. To obtain information relating to the purchasing of food and the food delivery schedules, we interviewed the Assistant Commissioner and Captain of NSD. To obtain an understanding of the requisitioning process in CBORD, we then interviewed the NSD Food Service Administrators responsible for requisitioning food for the kitchens from the storehouse and freezer.

To determine the adequacy of the internal controls over the inventories, we observed daily staff procedures in filling orders and receiving and storing goods. We also observed Division II staff making food deliveries to the facilities.

To determine whether the results of the fiscal year-end inventory counts were reliable, we observed the procedures followed by DOC staff during the 2003 fiscal year-end inventory count at Division II.

To determine whether the Fiscal Year 2003 inventory figures that were reported to the DOC Financial Services Division were complete and accurate, we compared the CBORD records with the inventory amounts reported to the Financial Services Division.

To determine whether Division II maintains accurate inventory records we, in conjunction with Division II storehouse staff, performed a physical inventory count in September 2003 of all the food items. There was a total of 210 food items valued at \$2.1 million. We counted each item on hand and so did Division II staff. We then verified that our quantities for each item matched those of Division II staff. We then compared the data for every item counted with the data entered in CBORD to determine whether the records matched the physical count.

This audit was conducted in accordance with generally accepted government auditing standards (GAGAS) and included tests of the records and other auditing procedures considered necessary. It was performed in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

### **Discussion of Audit Results**

The matters covered in this report were discussed with DOC officials during and at the conclusion of this audit. A preliminary draft report was sent to DOC officials and discussed at an exit conference held on May 24, 2004. On June 1, 2004, we submitted a draft report to DOC officials with a request for comments. We received a written response from the Commissioner of DOC on June 17, 2004. The Commissioner agreed with the audit findings and stated that DOC plans to implement seven of the eight recommendations. The Commissioner did not specifically address the recommendation (4) regarding defining and assigning responsibilities for identifying, investigating, and reporting inventory discrepancies.

The full text of the DOC response is included as an addendum to this report.



## FINDINGS AND RECOMMENDATIONS

The Department of Correction has inadequate controls over its inventory of dry and frozen foods maintained by Division II. Our review of DOC controls over its food inventory disclosed weaknesses in the recording and accounting of the inventories maintained at the Division II storehouses. For example, although Division II conducts monthly inventory counts, we found significant variances between the records in CBORD, the computer system used for recording the inventory and the physical inventory count conducted in September 2003; these variances were never reconciled. Additionally, we found overstocked inventory items.

The weaknesses exist, in part, because DOC has failed to establish adequate oversight and procedures for its food inventories. First, we found that there is insufficient communication between Division II, which stores, distributes, and monitors the food inventory, and NSD, which orders the food for the facilities. Second, the inventory records maintained by Division II are unreliable because of their data entry errors. Additionally, it is unclear whether CBORD has the functionality and capacity to handle DOC's large food inventory. Even if CBORD were an appropriate system for this function, DOC staff are not trained in the proper use of the system and lack training in inventory control techniques.

Based on our conversation with DOC officials at the exit conference meeting, it appears that DOC does not have the expertise to assess the suitability of the CBORD system or to provide training for its staff. Therefore, DOC should engage a specialist or consultant to assess the needs of Division II and to determine whether CBORD can meet these needs. In addition, specialists should also be engaged to provide training for Division II staff and management personnel in the proper use of CBORD or other food management computer systems.

**DOC Response:** In the DOC response, the Commissioner of DOC stated, "While I appreciate much of the information in the audit report, I am also disappointed that the auditors were unable to provide specific recommendations, best practices, or detailed technical advice on how to rectify the deficiencies noted in my original letter requesting the audit."

**Auditor Comment:** In conducting this audit, we were mindful that the Commissioner had requested our services and anticipated constructive audit recommendations. Our recommendations are based on our audit objective and findings, and, not least, on generally accepted government auditing standards (GAGAS). GAGAS imposes severe restrictions on the extent of consulting services (i.e., nonaudit services) that an auditor can provide in a particular area while remaining independent and capable of conducting a professional audit of the same area.<sup>1</sup> These GAGAS restrictions, which are intended to ensure auditor independence and objectivity, prevent us from providing the type of

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<sup>1</sup> In determining whether an audit organization can provide consulting services in an area where it expects to conduct subsequent audits, GAGAS 3.13 states that "the audit organization should apply two overarching principles: (1) audit organizations should not provide nonaudit services that involve performing management functions or making management decisions and (2) audit organizations should not audit their own work or provide nonaudit services in situations where the nonaudit services are significant/material to the subject matter of audits."

consulting services that our findings indicate are needed. Accordingly, we make the general recommendations that DOC obtain funding to hire a knowledgeable outside consultant who can overhaul and redesign the agency's inventory system and also provide training in inventory control to all appropriate DOC personnel. We also make more specific recommendations that to an extent must be contingent upon the outcome of the inventory reassessment and overhaul. As DOC has generally agreed to implement seven of the eight recommendations, we believe that we have conducted an independent, objective audit and have made recommendations that, if implemented, will lead to significantly improved inventory controls.

### **Inventory Management Problems**

The goal of effective inventory management is to ensure that an adequate level of goods is on hand to meet operational needs while inventory costs are, at the same time, minimized. We believe that DOC has failed to monitor its food management program to ensure that it is operating efficiently. This lack of oversight is reflected in the inaccurate inventory records and the high levels of excess stock for some items.

DOC has an agency-wide *Inventory Control Policy and Procedure Manual*, and the NSD has a *Policy and Procedure Manual*; however, neither manual defines and assigns responsibilities for identifying, investigating, and reporting inventory discrepancies for food items. The DOC *Inventory Control Policy and Procedures Manual* states, "Should a discrepancy between an actual physical inventory count quantity and the 'on-hand' inventory quantity recorded on the Inventory Control System be discovered, the discrepancy **MUST** be investigated, documented with a reason, and reported to the Division Chief, the facility's Commanding Officer of the Division Head of storehouse. . . . Missing or unexplained inventory **MUST** be treated as stolen property and **MUST** be reported to the Inspector General's Office." (Emphasis in original.) Both NSD and Division II maintain the inventory records on CBORD. However, neither NSD nor Division II investigates or reports the inventory discrepancies. Moreover, DOC has not assigned the responsibility to account for these discrepancies to either division.

As of September 2003, Division II stored inventory with a reported value of \$2.1 million. Based on our counts of the dry foods and freezer foods, we found a gross discrepancy of up to 87 percent between the amounts on hand and the amounts reported in the records. In addition, we found some items that are excessively overstocked. For example, we found on hand 64 cases of nutmeg—enough for 16 years.<sup>2</sup>

It appears that DOC has not ensured that its staff responsible for the maintenance of the food inventory and the applicable records have been adequately trained. The storehouse staff are primarily uniformed DOC Correction officers who have not been trained in the internal controls techniques needed to operate a storehouse and maintain accurate inventory records.

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<sup>2</sup> In Fiscal Year 2003, four cases of nutmeg were used. If the same rate of use applies, we estimate that 64 cases could be used within 16 years. (64/4=16)

Because of the extent of the discrepancies we found in the inventory records, we have concluded that the inventory records cannot be relied upon to provide an accurate and useful account of the availability of the inventory.

In fact, NSD, the division that purchases all the food items for DOC, does not rely on the inventory records, nor does it fully use the CBORD food management system (discussed later in the report). Instead, a Division II official stated that NSD calls Division II staff almost daily for counts of specific items to determine whether these items have to be purchased. This is a haphazard method of determining the availability of goods on hand and limits management's ability to optimize its inventory so as to prevent overstocking and shortages. If DOC improved its record-keeping of inventory, it would be better equipped to supply items when they are needed and at appropriate expense to the agency.

### **Inaccurate Inventory Records**

The Department of Correction had gross discrepancies<sup>3</sup> of up to 87 percent between the amounts of inventory on hand and the amounts reported in its inventory records. This occurred despite the fact that Division II conducts a physical count every month and enters the count results in its inventory records; however, it enters the results without reconciling any variances between the physical count and the inventory records. Because of this ineffective record-keeping, DOC lacks an accurate accounting of the food items on hand, increasing the risk that inventory items may not be available when needed or may be purchased when not needed.

To determine the accuracy of the inventory records, we, together with Division II staff, conducted a count of the dry foods on September 25 and 26, 2003; and a count of the freezer foods on September 29 and 30, 2003, and then compared our results to the balances recorded in the inventory records. In total, there were 210 items in the inventory: 134 dry foods and 76 freezer foods with a total value of \$2.1 million. Our count revealed a gross discrepancy for 182 (87%) items: 107 dry foods and 75 freezer foods. In total, the dollar value of the gross discrepancy was more than \$727,000. Table I, below, summarizes the shortages and overages that we found during our physical counts.

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<sup>3</sup> The true measure of a perpetual inventory system is the absolute error—or gross discrepancy—rate. Gross discrepancies indicate the accuracy of inventory records. The net discrepancy (overages less shortages), while useful for valuation purposes, is practically meaningless for determining the accuracy of inventory record-keeping.

**Table I**

**Actual Shortages and Overages Found in the Inventory of Food Items  
And the Dollar Value of the Discrepancies**

Inventory	Shortages		Overages		Total	
	Number of Items / Percentage	Dollar Value / Percentage	Number of Items / Percentage	Dollar Value / Percentage	Number of Items / Percentage	Dollar Value / Percentage
<b>Dry Foods</b>						
(a) Discrepancies	64	\$73,626	43	\$122,127	107	\$195,753
(b) Items Counted (Recorded Value)	134	\$1,368,131	134	\$1,368,131	134	\$1,368,131
(c) Percent of the Discrepancies (a/b)	47.76%	5.38%	32.09%	8.93%	79.85%	14.31%
<b>Frozen Foods</b>						
(a) Discrepancies	33	\$422,803	42	\$108,882	75	\$531,685
(b) Items Counted (Recorded Value)	76	\$755,884	76	\$755,884	76	\$755,884
(c) Percent of the Discrepancies (a/b)	43.42%	55.93%	55.26%	14.40%	98.68%	70.34%
<b>Total</b>						
(a) Discrepancies	97	\$496,429	85	\$231,009	182	\$727,438
(b) Items Counted (Recorded Value)	210	\$2,124,015	210	\$2,124,015	210	\$2,124,015
(c) Percent of the Discrepancies (a/b)	46%	23%	40%	11%	87%	34%

\* 16 frozen food items (21% of total) were donated and therefore not assigned a dollar value.

Examples of dry and frozen foods for which there was a different quantity on hand than that in the inventory records are shown in Table II, following.

**Table II**

**Examples of Discrepancies of Dry and Frozen Food Items  
Between the Inventory Count and Inventory Records**

Item Description	Quantity Recorded in CBORD	Result of Inventory Count	(Shortage) / Overage	Dollar Value of (Shortage) / Overage
HL Meatloaf Chicken (\$17.55 per 20 lb/case)	11,128	576	(10,552)	(\$185,187.60)
HL Jamaican Patty Chicken (\$16.74 per 50/5 oz/case)	9,717	670	(9,047)	(\$151,446.78)
HL Meatball Chicken (\$11.50 per 10 lb/case)	3,397	345	(3,052)	(\$35,098.00)
GP Meatballs Chicken (\$12.88 per 10 lb/case)	(545)	0	(545)	(\$7,019.60)
Soy Entrée Supreme Stew (\$49.95 per 200/6oz case)	550	458	(92)	(\$4,595.40)
Cereal Corn Flakes (\$15.75 per 72 Box/Case)	522	2,224	1,702	\$26,806.50
Candy Hard Sugar Free (\$39.45 per 48/2.5 oz/Case)	532	1,048	516	\$20,356.20
GP Beef & Soy Patties (\$10.40 per 10 lb/case)	168	1,374	1206	\$12,542.40
HL Stew Beef (\$1.68 per pound)	2,440	7,440	5,000	\$8,400.00
Instant Breakfast Banana (\$56.70 per 6#10/Case)	0	112	112	\$6,350.40

**Inadequate Inventory Records**

The inaccuracy of the inventory records is due, in large part, to DOC’s inefficient use of the CBORD system, staff who are not trained in the proper use the system, a lack of staff training in inventory control techniques, and data entry errors.

First, Division II did not enter in the inventory records the quantities for 11 counted items because these items did not appear in CBORD. According to a Divison II official, NSD must establish the items in CBORD; Division II staff can enter quantities only for items already established. Second, for 60 counted items, Division II staff entered the inventory count quantities incorrectly into CBORD. These data entry errors included data compiled incorrectly from individual count sheets, transposed numbers, and items quantified in incorrect units of measure. Finally, the majority of the discrepancies between the amounts of inventory on hand and the amounts reported in the inventory records are caused by data entry errors made by Division II staff when recording receipt and issuance of goods. These errors are predominately caused by the use of incorrect units of measure and incorrect dates, which cause timing differences.

For example, Division II received cases of kosher meat and fish meals and entered the data in CBORD. The unit of measure established in CBORD is 12 meals per case. However, the

vendor shipped cases containing six meals per case. Therefore, the inventory records and the physical inventory may not have the same count of kosher meals. In another example, we observed that the storekeeper received 185 boxes of meat patties with a unit of 10 pounds per box (1,850 lbs.). In CBORD, this item was carried in units of 20 pounds per box. To conform to the units established in CBORD, the storekeeper returned one box to the vendor and entered the receipt of 92 boxes at 20 pounds each (1,840 lbs.). This entry properly records the correct number of pounds of meat patties received; however, the unit of measure and the number of cases received are incorrect.

We discussed the cause of these discrepancies with various DOC officials from NSD and Division II. NSD officials cited computer limitations and deficiencies as the main cause for many of the errors. Division II officials cited a lack of communication between the various users of CBORD. Since we have not audited the CBORD system, we cannot confirm or refute the NSD official's statements.

### **No Investigation of Discrepancies**

Discrepancies between the amounts on hand and the amounts in the inventory records are not investigated, as required by DOC *Inventory Control Policy and Procedures Manual*. Every month Division II staff conduct a count of the inventory and then adjusts the amounts in CBORD. Though there are discrepancies in the majority of the items, there is no attempt to determine the cause or to rectify the situation.

After conducting its monthly count, Division II sends the count sheets to NSD for review. NSD generates variance reports from CBORD, but does not share these variance reports with Division II. Further, NSD neither investigates the discrepancies, nor requires Division II to investigate the discrepancies. Moreover, Division II officials were unaware that they could access variance reports from CBORD. Making adjustments to inventory records without proper investigation removes a key control to safeguarding assets. Also, adjusting inventory balances makes loss due to theft and misappropriation more difficult to detect.

The benefit of maintaining a perpetual inventory system is to have up-to-date information regarding the availability of inventory items. For Division II, the inventory in question is food, which is a commodity needed every day. Further, not investigating discrepancies undermines the benefit of maintaining a perpetual inventory system and represents an internal control system with no accountability or dependability.

### **Related Matter: Inefficient Use of CBORD**

There are three main users of CBORD: NSD, which creates the menus and purchases the food, the NSD Food Service Administrators, who requisition the food to meet the needs of the facilities, and Division II, which receives, stores, and distributes the food items in the inventory. Based on the contract DOC has with The CBORD Group, DOC has the software capability to perform most food management functions. However, NSD, the division that oversees the food management function, is not using the CBORD system effectively.

To ensure that the correct quantities of appropriate food items are purchased, NSD creates the menus, purchases all the food items, and determines delivery dates. Although the CBORD system is capable of processing these functions, NSD does not use CBORD menu-management and purchasing functions. Instead, NSD staff enter menu information on an Excel spreadsheet to create a food matrix, which determines the quantities of inventory items needed, identifies vendor information, and determines delivery dates.

Since NSD does not use the CBORD purchasing function, Division II staff must create “dummy” purchase orders in CBORD in order for the system to recognize the receipt of food shipments. In addition, since only NSD can establish new items and different units of measure in CBORD, Division II staff must operate within the parameters set by NSD. It appears that this is the point where many errors occur.

Finally, there are four NSD Food Service Administrators who use CBORD to requisition items from Division II. However, it appears that at times the Food Service Administrators do not use the appropriate units of measure for the requested items, thereby causing additional errors in the system. Moreover, one Food Service Administrator often enters in CBORD the requested delivery date instead of the requisition date. This date error causes timing differences, and very often the items can be erroneously deducted more than once from the inventory records.

As discussed previously, NSD generates monthly variance reports after Division II staff conduct a physical count. These reports highlight the discrepancies and should alert NSD officials that its food management function is not operating efficiently, but the discrepancies are not investigated and reported to the appropriate management level. The NSD CBORD Systems Specialist claims that the CBORD computer system has deficiencies. However, as stated previously, because of the numerous errors found, we cannot be certain whether the cause of the deficiencies lies with CBORD or with DOC staff’s limited knowledge of how the system works.

### **Recommendations**

DOC officials should:

1. Seek funding to hire an outside consultant who specializes in or is familiar with inventory recording and tracking processes as well as with CBORD and other food management inventory systems and who is capable of providing training in these areas to DOC staff. The consultant should be provided with the resources to overhaul and redesign the agency’s food inventory system.

**DOC Response:** DOC agreed with this recommendation and stated, in part, that it would “first hire a Director of Materials Management to oversee the Department storehouses. The new Director will possess the necessary inventory management expertise to prepare a scope of work for an outside consultant and to ensure that the Department gets value from the consultant study.” DOC stated that the Director would work with a series of key personnel as well as “the consultant and the Department of Citywide Administrative Services to overhaul and redesign the Department’s food . . . inventory systems. . . . Once

we have a scope of work for the consultant study, we will work with the Office of Management and Budget to identify funds for the consultant study. As the study progresses, we will continue to work with OMB to identify the resources needed for adequate storehouse space, staffing, inventory management systems, and any other requirements.”

2. Create an inventory project team that reports to the Commissioner or a Deputy Commissioner, whose function would be to work with the consultant to redesign the agency’s food inventory system. In re-designing the system, this team should incorporate the inventory standards encompassed in the Nutritional Services Division’s Policy and Procedure Manual, the Department of Investigation Standards for Inventory Control and Management and the Comptroller’s Directives.

**DOC Response:** “The Department will identify a project team to work with the consultant to overhaul and redesign the agency’s inventory system. The *DOC Inventory Control Policy and Procedures Manual* will be examined and amended as appropriate. The inventory system will ultimately comply with Department of Investigation standards and Comptroller’s directives as well as the updated *DOC Inventory Control Policy and Procedures Manual*.”

3. Re-evaluate their inventory recording and tracking procedures to determine whether those responsibilities are being assigned to the units and individuals best suited to effectively fulfill the given responsibilities.

**DOC Response:** “Based upon the recommendations made by the consultant hired to re-design the food management inventory system, the Department will re-evaluate responsibilities of personnel currently assigned to inventory and tracking functions and make adjustments as necessary.”

4. Define and assign responsibilities for identifying, investigating, and reporting inventory discrepancies. This information should be included in DOC policy and procedure manuals that govern food maintenance.

**DOC Response:** DOC did not specifically address this recommendation, but instead stated “The shortages and overages found in the inventory of food items must be put into context. During May of 2003, there was a major consolidation of the department kitchens, from nine separate kitchens to four. . . . As a result, stock was moved expeditiously to meet the consolidation deadline. At the same time inventory was being moved from one facility to another, we were ordering the necessary dry goods to ensure we had an adequate food supply for the summer. Under these challenging conditions, errors were made.”

**Auditor Comment:** As requested by DOC staff, we did not conduct the inventory count during the consolidation process. In fact, we conducted the inventory count in September, which allowed DOC staff three months to conduct three inventory counts in June, July, and August allowing them to resolve any inventory discrepancies due to the



consolidation process. The errors we identified as a result of the September 2003 inventory count were unrelated to the inventory consolidation process; discrepancies were caused primarily by data entry errors, such as incorrectly recording inventory count results and using the wrong unit of measure when recording goods received and issued. As stated in this report, monthly inventory count discrepancies are not investigated. This internal control deficiency affects the accuracy of DOC's inventory records. Therefore, DOC should implement this recommendation.

5. Evaluate whether CBORD is an appropriate computer inventory system for the DOC food management program (i.e., that it contains the requisite functionality and capacity to record and track DOC inventory). DOC should take the steps necessary to resolve any issues resulting from this evaluation.

**DOC Response:** "In conjunction with the consultant, the Department will evaluate how it uses the CBORD system. DOC will take the steps necessary to resolve any issues resulting from this evaluation. In the interim, the Department will fully utilize the CBORD inventory management modules. . . . The Department's evaluation of its use of CBORD will examine how the Department can better use the existing system and how upgrades or new modules could improve food service operations."

6. Provide training in inventory control techniques to management and staff; and also train the management and staff in the proper use of the computerized inventory system to ensure that all items in inventory can be accounted for in the inventory records.

**DOC Response:** "The consultant will be tasked to provide training in inventory control techniques to Department personnel. Training will include instructions, consistent with the computerized inventory system, to ensure that all items in inventory can be accounted for in the inventory records. The training program will be based upon the software recommended."

### **Overstocked and Expired Inventory**

When conducting our physical inventory count in September 2003, we found several items that had expired and/or were overstocked. These items were mostly spices and other dry foods; we did not find this an issue with the frozen goods. For instance, Division II scheduled to condemn 776 cases of peanut butter, valued at \$13,774, because the expiration date had passed. Each case of peanut butter contained 12 jars for a total of 9,312 jars. Based on DOC records of use of this item, this quantity of peanut butter would last for three years. The following are other examples of overstocked inventory.

- 4,935 cases of bay leaves, each case containing four jars (16 oz.), for a total of 19,740 jars, valued at \$35,828. Records indicated that 244 cases had been used in the previous fiscal year. Based on that rate of use, it would take approximately 20 years to deplete the supply of bay leaves on hand.

- 1,916 cases of oregano, each case containing six jars (16 oz.), for a total of 11,496 jars, valued at \$10,116. Records indicated that 470 cases were used in one year. At that rate, it would take more than four years to deplete the supply of oregano.
- 643 cases of powdered thyme, each case containing 12 jars (12 oz), for a total of 7,716 jars, valued at \$11,969. This included a shipment of 198 cases (12/12 oz.) received by Division II in November 2002. Records indicated that 70 cases were used in one year. At that rate, it would take more than nine years to deplete the supply of thyme. (The November shipment will last almost three years.)

We noted these items, not only because they were excessively overstocked, but also because of the large amount of space needed to store these goods. As noted previously, dry foods are stored in the Division II storehouse as well as seven enclosed 40-foot metal containers and one trailer. Additionally, Division II uses several storage rooms and mess halls in two facilities for storage. In fact, we observed that one 40-foot container only contained 1,026 of the 1,916 cases of oregano in stock, while another 40-foot container only contained 3,200 of the 4,459 cases of black pepper in stock.

NSD purchases the goods and Division II stores the inventory. NSD should review its procurement practices to avoid overstocking items while ensuring that DOC has an adequate amount of goods on hand to meet operational needs. Reducing the excessive stock would decrease the risk of food exceeding expiration dates or being damaged or stolen and would create more storage space for necessary goods.

### **Recommendations**

DOC officials should:

7. Identify all overstocked items so that no purchases of these items are made until appropriate inventory levels have been reached.

**DOC Response:** DOC stated, “Arrangements are currently being made to transfer the overstock to other city agencies. These items will not be ordered until the inventory is exhausted. Controls have been enhanced and improved to reduce the incidence of over ordering. Each month prior to ordering, the Director of Food Procurement, the Director of Clinical Nutrition and the Central Warehouse Captain meet to review inventory levels before purchases are initiated.” DOC also stated, “The auditors indicate in the report that a total of 4,935 cases of bay leaves were on hand when the September 2003 count was made. However, the actual number of cases was 1,234. . . . With regard to the expired peanut butter, the value indicated by the Comptroller is overstated by 33%.”

**Auditor Comment:** The auditors were present at the September 2003 inventory count and actually counted, along with DOC staff, 4,935 cases of bay leaves; DOC staff recorded 4,935 cases in the CBORD system. With regard to the expired peanut butter, we calculated the value of the peanut butter by multiplying the 776 cases by the unit price of

\$17.75, which we obtained from the CBORD system inventory records. (Our figures for the bay leaves and peanut butter are illustrated in DOC's records, as shown in Appendix II.) Since, DOC officials did not provide any details or documentation to support their figures, we do not know how they arrived at their calculations.

8. Consider interagency transfers or donations of the excessively overstocked food items.

***DOC Response:*** "Relinquishments will be made to the Department of Citywide Administrative Services on any overstocked food items."



April 7, 2003

Hon. William C. Thompson, Jr.  
Comptroller  
City of New York  
One Centre St. Municipal Bldg. Rm 350  
New York, NY 10007

NEW YORK CITY  
COMPTROLLER'S OFFICE  
2003 APR -9 P 12:04

Dear Comptroller Thompson:

I am writing to request that your office perform an audit of internal controls and management practices relating to the inventory of supplies and equipment in the New York City Department of Correction.

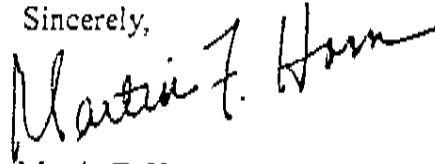
As you know, Mayor Bloomberg appointed me Commissioner effective January 1, 2003. In the time I have been in office I have become concerned that we do not have adequate control of inventory, inventory procedures, and warehouse operations. The Department buys a vast quantity and variety of goods at great cost to the City. We operate 12 jails and many other operations including transportation and court detention pens. We purchase and receive foodstuffs, dry goods, equipment, office supplies, car parts and disposable items. Deliveries are received in several locations and there are several warehouse operations.

I do not personally possess the expertise to determine whether the procedures and controls in place today are sufficient to protect the City's interests. Neither does the Department possess the requisite expertise or personnel to perform such an audit. The Department did engage a management consultant last year to perform a very minimal study of warehouse procedures, which will be made available to you as part of your audit, should you choose to perform it.

I would very much appreciate your assistance in performing an audit of the processes by which goods are received, inventoried, stored and distributed within the Department of Correction. It is my goal to ensure they conform to the appropriate standards, and that adequate controls and protections are in place.

Your support in this effort will be deeply appreciated.

Sincerely,



Martin F. Horn  
Commissioner

cc: Haeda Mihaltses, Director, Mayor's Office  
Rose Gill Hearn, Commissioner DOI  
Michael Caruso, Inspector General  
Judith Lapook, Special Counsel  
Gary Lanigan, First Deputy Commissioner  
Robert Davoren, Chief of Department  
Jacqueline Andrews, Chief of Environmental Health & Safety

CENTRAL STOREHOUSE

Physical Inventory Variance by Product Group

Inventory Date: 9/25/2003

Description: September 2003 Inventory

Product Group: 24- Sauces, Seasoning, Condiments

Name	Unit	Cost	Physical Count		Calculated Inventory		Variance		
			Quantity	Extended \$	On Hand	Extended \$	Quantity	Extended \$	%
P.C. SYRUP DIET	100/1 oz/Case	\$7.49	247.00	\$1,850.03	229.00	\$1,715.21	18.00	\$134.82	7%
RELISH PICKLE SWEET	4/1 gal/Case	\$12.96	870.00	\$11,275.20	482.00	\$6,246.72	388.00	\$5,028.48	45%
SAUCE SOY	4/1 gal/Case	\$28.39	406.00	\$11,526.34	422.00	\$11,980.58	(16.00)	(\$454.24)	(4%)
SAUCE WORCESTERSHIRE	4/1 gal/Case	\$25.80	971.00	\$25,051.80	937.00	\$24,174.60	34.00	\$877.20	4%
SP BAY LEAVES WHOLE	4/16 oz/Case		4935.00		4926.00		9.00		0%
SP CHILI POWDER	12/16 oz/Case	\$17.94	106.00	\$1,901.64	66.00	\$1,184.04	40.00	\$717.60	38%
SP CURRY POWDER	12/16 oz/Case	\$16.14	135.00	\$2,178.90	81.00	\$1,307.34	54.00	\$871.56	40%
SP GARLIC POWDER	12/16 oz/Case	\$13.19	883.00	\$11,646.77	850.00	\$11,211.50	33.00	\$435.27	4%
SP JERK SEASONING	4/5 lb/Case	\$152.79	122.00	\$18,640.38	123.00	\$18,793.17	(1.00)	(\$152.79)	(1%)
SP OREGANO LEAF	6/16 oz/Case	\$5.28	1916.00	\$10,116.48	1920.00	\$10,137.60	(4.00)	(\$21.12)	(0%)
SP PAPRIKA	12/16 oz/Case	\$17.89	262.00	\$4,687.18	270.00	\$4,830.30	(8.00)	(\$143.12)	(3%)
SP PEPPER BLACK GRND	12/16 oz/Case	\$45.28	562.00	\$25,447.36	1618.00	\$73,263.04	(1056.00)	(\$47,815.68)	(188%)
SP SAGE POWDERED	12/12 oz/Case	\$19.94	-8.00	\$159.52	8.00	\$159.52	0.00	\$0.00	0%
SP SALT TABLE	24/26 oz/Case	\$6.27	603.00	\$3,780.81	639.00	\$4,006.53	(36.00)	(\$225.72)	(6%)
SP THYME POWDERED	12/12 oz/Case	\$18.19	743.00	\$13,515.17	643.00	\$11,696.17	100.00	\$1,819.00	13%
SYRUP TABLE	4/1 gal/Case	\$9.92	191.00	\$1,894.72	192.00	\$1,904.64	(1.00)	(\$9.92)	(1%)
VINEGAR CIDER	4/1 gal/Case	\$7.97	1248.00	\$9,946.56	1331.00	\$10,608.07	(83.00)	(\$661.51)	(7%)
Total for 24- Sauces, Seasoning, Condiments				\$153,618.86		\$193,219.03		(\$39,600.17)	(26%)

## Inventory Tally Worksheet

Inventory Date: 9/25/2003

Description: September 2003 Inventory

Storage Area: 05 - Store Room

Bin	Key Name	Item Name	Linked Stock Unit	Par	Reorder	Count	Order	Cost/SU
17-002 GR		KOOLADE GRAPE	5 Gal/box			852		15.60
28-007		KS GEFILTE FISH	12/24 Oz/case			27		28.45
27-066		KS JUICE GRAPE	12/46 Oz/cs			245		14.00
13-054		KS MATZOHS	24/10.5 Oz/case			373		29.97
11-004		MACARONI & CHEESE	6/#10/case			2,422		57.95
15-001		MACARONI ELBOW	20 Lb/case			545		5.69
08-053		MILK POWDERED WHOLE	50 Lb/bag			60		69.50
30-009		MINERAL OIL	55 Gal/drum			0		
14-004		MUSTARD BULK	4/1 Gal/case			391		6.85
15-003		NOODLES EGG	10 Lb/case			4,510		4.73
14-002		OIL SALAD	6/1 Gal/case			0		13.72
30-006		PAN GREASING OIL	55 Gal/drum			0		
33-012		PASSOVER GEFILTE FISH	12/24 Oz/case			0		37.50
33-005		PASSOVER MATZOHS	30/16 Oz/case			0		75.00
15-020		PASTA BOW TIES	20 Lb/case			397		5.96
21-033		PC JELLY APRICOT DIET	200 Pkt/case			80		9.59
21-002		PC MAYONNAISE	200 Pkt/case			552		3.50
21-003		PC MUSTARD	200 Pkt/case			611		1.35
21-086		PC PEPPER BLACK GRD	3000 Pkt/case			259		
21-085		PC SALT	3000 Pkt/case			261		2.31
21-084		PC SUGAR	2000 Pkt/case			2,115		7.88
21-083		PC SUGAR SUBSTITUTE	2000 Pkt/case			70		8.73
24-032		PC SYRUP DIET	100/1 Oz/case			247		
27-022		PEACHES HALVES	6/#10/case			564		16.07
27-033	}	PEANUT BUTTER	6/#10/case			94		39.45
27-033		" "	12/18 Oz/case			776		17.75
27-021		PEARS DICED	6/#10/case			635		16.90
15-		PEAS BLACK EYED	24/1 Lb/case			0		14.90
27-074		PEPPERS GREEN STRIPS	6/#10/case			49		17.10
27-024		PINEAPPLE CRUSHED	6/#10/case			493		12.48
27-106		POTATO PEARLS	12/28 Oz/case			808		25.79
27-062		POTATOES SLICED DEHYDRATED	4/5 Lb/case			751		24.15

Taken By:

Date:

Time:



NEW YORK CITY DEPARTMENT OF CORRECTION  
Martin F. Horn, Commissioner  
Office of the Commissioner

60 Hudson Street  
New York, NY 10013

212 • 266 • 1212  
Fax 212 • 266 • 1219

June 17, 2004

Greg Brooks  
Deputy Comptroller, Policy, Audits,  
Accountancy and Contracts  
Office of the City Comptroller  
1 Centre Street  
New York, N.Y. 10007-2341

Dear Mr. Brooks:

Attached is this agency's response to your Draft Audit Report on the Inventory Controls of the Department of Correction over its Food Items at the Rikers Island Storehouses (MG03-180A). Please include our response and this cover letter in the body of the final report and as an appendix to the final report.

In submitting this response, I first want to express my appreciation to the Comptroller and his staff for this report. However, I am disappointed that the report did not prominently indicate that I specifically requested this audit and that this information was relegated to the end of the background section of the draft report. I request that this information be included in the introduction of your final report.

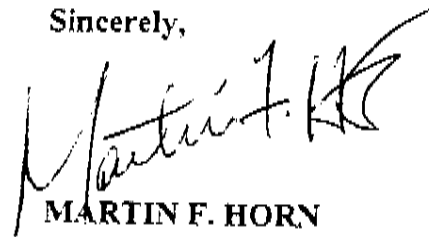
My request for this audit should be placed in context. Only three months prior to the date of my letter to the Comptroller, I was appointed Commissioner of the Department of Correction. One of my first major initiatives of 2003 was a reorganization of the Department's senior management overseeing all the inventories in the storehouses on Rikers Island. It was apparent to me that I had inherited an antiquated inventory system with inadequate internal controls, and that prompt and decisive action had to be taken. Historically, inventory record keeping in the Department was poor, storage space was limited, fragmented and often defective - the result of rapid growth with insufficient expansion and organization of the infrastructure. These deficiencies led me to reach out to the City Comptroller with the expectation that the expertise of his office could help steer Department reforms. At the same time, the Department began aggressive efforts to enhance and improve the inventory system, including the implementation of an internal dating system so that all incoming food items are labeled with the date of receipt, enactment of enhanced and improved controls to reduce the incidence of over-ordering, implementation of a new system to reconcile any variances between the on-hand count and the physical count, etc.

While I appreciate much of the information in the audit report, I am also disappointed that the auditors were unable to provide specific recommendations, best practices, or detailed technical advice on how to rectify the deficiencies noted in my original letter requesting the audit.



If you have any questions regarding this response, please contact Leroy Grant, Bureau Chief, Inspectional Services and Compliance Division at (718) 546-8155.

Sincerely,

A handwritten signature in black ink, appearing to read "Martin F. Horn". The signature is written in a cursive style with a large initial "M".

MARTIN F. HORN

Cc: Peter Madonia, Chief of Staff  
Susan Kupferman, Director, Mayor's Office of Operations

## NEW YORK CITY DEPARTMENT OF CORRECTION RESPONSE

### INVENTORY CONTROLS OF THE DEPARTMENT OF CORRECTION OVER ITS FOOD ITEMS AT THE RIKERS ISLAND STOREHOUSES

I appreciate this opportunity for review and comment on the City Comptroller's draft report on the Department's Inventory Controls Over its Food Items at the Rikers Island Storehouses.

As you are aware, this audit was initiated at my request pursuant to my letter to the City Comptroller dated April 7, 2003. In that letter, I requested that the Comptroller "perform an audit of internal controls and management practices relating to the inventory of supplies and equipment in the New York City Department of Correction...I have become concerned that we do not have adequate control of inventory, inventory procedures and warehouse operations." I further stated, "I would very much appreciate your assistance in performing an audit of the processes by which goods are received, inventoried, stored and distributed within the Department of Correction. It is my goal to ensure they conform to the appropriate standards, and that adequate controls and protections are in place."

I believe that our actions taken thus far and our future plans as described in our response to the recommendations indicated below, reflect our commitment to improve internal controls and accountability over our inventories.

#### **Recommendation # 1**

Seek funding to hire outside consultants who specialize in or is familiar with inventory recording and tracking processes as well as with CBORD and other food management inventory systems and who is capable of providing training in these areas to DOC staff. The consultant should be provided with the resources to overhaul and redesign the agency's food inventory system.

#### **Agency Response**

The Department will first hire a Director of Materials Management to oversee the Department storehouses. The new Director will possess the necessary inventory management expertise to prepare a scope of work for an outside consultant and to ensure that the Department gets value from the consultant study. The Director will work with the Chief of Environmental Health and Safety, the Assistant Commissioner of Nutritional Services, the Deputy Commissioner for Finance and Budget, and the Assistant Commissioner for Contracts and Financial Services as well as the consultant and the Department of Citywide Administrative Services to overhaul and redesign the Department's food and non-food inventory systems.

The Department will internally fund the Director of Materials Management position. Once we have a scope of work for the consultant study, we will work with the Office of Management and Budget to identify funds for the consultant study. As the study progresses, we will continue to work with OMB to identify the resources needed for adequate storehouse space, staffing, inventory management systems, and any other requirements.

### **Recommendations # 2**

Create an inventory project team that reports to the Commissioner or a Deputy Commissioner, whose function would be to work with the consultant to redesign the agency's food inventory system. In re-designing the system, this team should incorporate the inventory standards encompassed in the Nutritional Services Division's Policy and Procedure Manual, the Department of Investigation Standards for Inventory Control and Management and the Comptroller's Directives.

### **Agency Response**

The Department will identify a project team to work with the consultant to overhaul and redesign the agency's inventory system. The *DOC Inventory Control Policy and Procedures Manual* will be examined and amended as appropriate. The inventory system will ultimately comply with Department of Investigation standards and Comptroller's directives as well as the updated *Inventory Control Policy and Procedures Manual*.

### **Recommendation # 3**

Re-evaluate their inventory and tracking procedures to determine whether the responsibilities are being assigned to the units and individuals best suited to effectively fulfill the given responsibilities.

### **Agency Response**

Based upon the recommendations made by the consultant hired to re-design the food management inventory system, the Department will re-evaluate responsibilities of personnel currently assigned to inventory and tracking functions and make adjustments as necessary.

### **Recommendation # 4**

Define and assign responsibilities for identifying, investigating and reporting inventory discrepancies. This information should be included in DOC policy and procedure manuals that govern food maintenance.

### **Agency Response**

The shortages and overages found in the inventory of food items must be put into context. During May of 2003, there was a major consolidation of the departmental kitchens, from nine separate kitchens to four. The savings from consolidation amounts to \$1.8 million this year and \$2.6 million in saving next year. As a result, stock was moved expeditiously to meet the consolidation deadline. At the same time inventory was being moved from one facility to another, we were ordering the necessary dry goods to ensure we had an adequate food supply for the summer. Under these challenging conditions, errors were made.

### **Recommendation # 5**

Evaluate whether CBORD is an appropriate computer inventory system for the DOC food management program (i.e., that it contains the requisite functionality and capacity to record and track DOC inventory). DOC should take the steps necessary to resolve any issues resulting from this evaluation.

### **Agency Response**

In conjunction with the consultant, the Department will evaluate how it uses the CBORD system. DOC will take the steps necessary to resolve any issues resulting from this evaluation. In the interim, the Department will fully utilize the CBORD inventory management modules, which include vendor maintenance, receiving, issuing, inventory functions and associated reports.

The Department's evaluation of its use of CBORD will examine how the Department can better use the existing system and how upgrades or new modules could improve food service operations. This will involve evaluating how the CBORD system could be used to better manage purchasing, menus and recipes. We will also assess technical, staffing, and cost requirements.

### **Recommendation # 6**

Provide training in inventory control techniques to management and staff, and also train the management and staff in the proper use of the computerized inventory system to ensure that all items in inventory can be accounted for in the inventory records.

### **Agency Response**

The consultant will be tasked to provide training in inventory control techniques to Department personnel. Training will include instructions, consistent with the computerized inventory system, to ensure that all items in inventory can be accounted for in the inventory records. The training program will be based upon the software recommended.

**Recommendation # 7**

Identify all overstocked items so that no purchases of these items are made until appropriate inventory levels have been reached.

**Agency Response**

The overstocking on spices that the auditors refer to in the report represents a fraction of 1% of the \$18 million annual food budget, in a food service system that provides over 20 million meals annually and has over 200 food commodities its inventory.

The auditors indicate in the report that a total of 4,935 cases of bay leaves were on hand when the September 2003 count was made. However, the actual number of cases was 1,234. The Nutritional Services Division tried to contact the vendor, to discuss the possibility of returning this product as well as the overstocked Oregano for credit. However, at the time, the vendor was being investigated and the City stopped doing business with them. Arrangements are currently being made to transfer the overstock to other city agencies. These items will not be ordered until the inventory is exhausted.

Controls have been enhanced and improved to reduce the incidence of over ordering. Each month prior to ordering, the Director of Food Procurement, the Director of Clinical Nutrition and the Central Warehouse Captain meet to review inventory levels before purchases are initiated.

With regard to the expired peanut butter, the value indicated by the Comptroller is overstated by 33%. To avoid expirations in the future, the Nutritional Services Division and the Central Storehouse has implemented a dating system so that all incoming food items are labeled with the date of receipt.

**Recommendation # 8**

Consider interagency transfers or donations of the excessively overstocked food items.

**Agency Response**

Relinquishments will be made to the Department of Citywide Administrative Services on any overstocked food items.