

GEORGIA DEPARTMENT OF CORRECTIONS Standard Operating Procedures		
Policy Name: End of Year Closeout		
Policy Number: 409.04.23	Effective Date: 12/9/2019	Page Number: 1 of 2
Authority: Commissioner	Originating Division: Executive Division (Georgia Correctional Industries - Food and Farm Services)	Access Listing: Level I: All Access

I. Introduction and Summary:

- A. It is the policy of the Food and Farm Service’s Subdivision to establish and outline the methods for end of year inventory and closeout procedures to the Food Distribution Unit (FDU), food processing units, and Georgia Department of Corrections (GDC) State Prisons and Centers which operate kitchens for preparation of the GDC Master Menu. Exceptions may include contracted food service operations.
- B. It is the policy of the Food and Farm Service’s Subdivision to maintain compliance with auditor's standards, including those from the GDC Audits and Compliance Unit, the U.S. Inspector General and the U.S. Department of Justice.

II. Authority:

- A. GDC SOP: 409.04.15 Inventory/Food Costing/Food Service Computer System.

III. Definition:

- A. **Inventory** - All food and supply items stored in the facility’s main warehousing, including refrigeration, freezer, and dry storage areas. Inventory shall consist of an actual count or weight of each item.

IV. Statement of Policy and Applicable Procedures:

- A. Responsibilities of Food and Farm Services Central Office:
 - 1. Food and Farm Services Central Office administrators shall ensure that end of year inventory is taken at each facility.
 - 2. Georgia Department of Audits instructs that fiscal year-end inventory shall occur on the last working day of the fiscal year. By the 15th of June each year, Food and Farm Services Central Office shall provide written notification about the upcoming fiscal year-end inventory to all field sites and FDU. Details of inventory responsibilities, date in which inventory collection should occur, and instructions pertaining to in-transit items shall be included in the notification.

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3. Food Service Computer Inventory System updates should be complete as of the last working day of June, or as designated by Food and Farm Services Central Office. Updates are to include all issues, receipts, and adjustments to the online inventory food service management system. The Food Service Director shall print a Quantity On Hand report with inclusion of prices for the date of inventory. This report should be placed in the Daily Packet for that day. These materials shall be available for a minimum of five (5) years in hardcopy.

B. Responsibilities of Food Distribution Unit:
FDU shall submit reports of greater detail than the institutional kitchens to Food and Farm Services Central Office. A minimum quantity on hand sheet for each item, computer-generated physical inventory, physical inventory count sheet, and inventory discrepancies shall be among these reports. The quarterly Inventory Activity Report for the fourth (4th) quarter shall be computer-generated by Food and Farm Services Central Office and shall show the monetary value of all final holdings, in addition to the values of inventory adjustments for the quarter. USDA commodities and GDC Farm-produced goods shall be included in the FDU count and reports.

C. Responsibility of Facility Food Service Kitchen:
Facilities shall generate a Quantity On Hand report following inventory reconciliation and completion of physical count sheet and inventory discrepancy sheet. The Physical Inventory Count sheet that displays the reconciliation of the computer and physical count should be kept on file at the facility. These sheets shall be available for a minimum of five (5) years in hardcopy.

V. **Attachments:** None

VI. **Record Retention of Forms Relevant to this Policy:** None