

FY26 Internal Control Review (ICR) - US

ICR Instructions

Welcome to the Internal Control Review (ICR). The ICR is a self-assessment tool designed to evaluate the adequacy of in-unit financial controls, compliance with policies and procedures, and assess levels of risk at the operations.

If you would like to learn more about in-unit controls, there is online training available in LMS called "In-Unit Financial Controls".

Should you have any additional questions on how to complete the ICR or require clarification for specific questions, please email the Internal Audit department directly at InternalAudit@compass-usa.com

PLEASE NOTE: This form does not autosave. Once the reviewer starts the ICR it must be finished and submitted in the same session. If you are at a location that does not have a reliable Wi-Fi connection, please use the PDF form to complete the ICR, then enter it once you have a reliable Wi-Fi connection.

1. Name of individual completing the ICR:

2. Individual's Title:

3. Enter Title:

4. Are you conducting an ICR for a Complex or an individual Cost Center/Unit Number?

- ☐ Complex (Go to question #5 and skip question #6)
☐ Cost Center/Unit Number (Go to question #6 and skip question #5)

5. Complex Number:

6. Unit Number:

7. Complex / Unit Name:

8. Account Type:

9. Has theft or fraud been identified at this unit in the past 12 months?

- ☐ Yes
☐ No (Go to question #12 and skip questions #10 and #11)

10. Please describe the theft or fraud incident, including any losses (\$):

11. Was this incident already reported to the Internal Audit Department?

- ☐ Yes
☐ No

12. Did you perform a review of the P&L prior to conducting the ICR?

- ☐ Yes

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☐ No

13. Did you perform a review of the Operating Ledger prior to conducting the ICR?

☐ Yes

☐ No

14. Sector:

NOTE: Questions #15 to #36 are to be completed only by Chartwells Schools operations

Chartwells Schools

K12 – NSLP

15. Do we (the foodservice provider) process Free and Reduced Applications or act as an agent on behalf of the district in regard to the NSLP?

☐ Yes

☐ No

(Go to question #23 and skip questions #16 to #22)

16. Describe the method used to verify the needed information:

17. Is the support from the state website, certification reports or other source documents stapled to the application?

☐ Yes

☐ No

18. Are the food stamp numbers correct and agree to the student account details?

☐ Yes

☐ No

19. Were the correct income guidelines used for determination?

☐ Yes

☐ No

20. Are application results letter sent with a filing copy retained?

☐ Yes

☐ No

21. Do negative results contain all four notices as required by Section 245.6 1: 1) Reason for denial of benefits, e.g. income or incomplete applications; 2) Notice of the right to appeal; 3) Instruction on how to appeal; and 4) A statement reminding parents that they can reapply for free and reduced-price benefits at any time during the school year?

☐ Yes

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☐ No

22. Does the district perform a secondary review and sign off on the applications PRIOR to claim submission?

☐ Yes

☐ No

K12 – Meal Programs

23. Do associates verify the meals served contain the required number of components for reimbursement?

☐ Yes

☐ No

24. Do total meals on the state claim for reimbursement for the audited month match the meal counts on the SAP P&L by meal category?

☐ Yes

☐ No

25. Are meal counts posted to the Edit Check Worksheet and compared to the Attendance Factor to prevent over reported meals?

☐ Yes

☐ No

26. Do meal counts reported in the POS System Report reconcile to the MyFinance Sales Report (Free, Reduced and Paid)?

☐ Yes

☐ No

27. Does the location manage student declining balance accounts?

☐ Yes

☐ No

(Go to question #29 and skip question #28)

28. Do we (the foodservice provider) hold the liability for student declining balance accounts?

☐ Yes

☐ No

29. Does the client, not the food service provider, submit meal counts to the state for reimbursement?

☐ Yes

☐ No

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30. Are production records completed daily and include total meals prepared, served and left over, and signed and dated by the associate preparing the report?

- ☐ Yes
- ☐ No

31. Do the meals served on the Production Record, support the meals claimed on the POS Daily Activity/Participation Report?

- ☐ Yes
- ☐ No

32. Does the state require approvals via a web application prior to service starting?

- ☐ Yes
- ☐ No

(Go to question #34 and skip question #33)

33. Was approval obtained from the state website prior to the beginning of service at each site?

- ☐ Yes
- ☐ No

34. Did the service days and times agree to those approved by the state at each site?

- ☐ Yes
- ☐ No

35. Were all meals claimed for service days and times that were approved by the state? If no, enter the unallowable meals claims in the Comments Box

- ☐ Yes
- ☐ No

36. Comments:

NOTE: Questions #37 to #44 are to be completed only by Flik Independent Schools operations

Flik Independent Schools

Prepaid Meals and Declining Balances (FIS)

37. Are prepaid meals maintained in a system or a manual spreadsheet maintained by the operators?

- ☐ Yes
- ☐ No

38. Enter the name of the system provider for the prepaid meals or manual:

39. If applicable, does the balance for prepaid meals on the balance sheet agree to a system report or a manual spreadsheet maintained by the operators?

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- ☐ Yes
- ☐ No

40. Are Student Declining Account Balances verified monthly from system provider?

- ☐ Yes
- ☐ No

41. Is the Declining Balance Funding verified and reconciled each financial reporting period with the reconciliation provided to Corporate?

- ☐ Yes
- ☐ No

42. Were the Declining Balance transactions correctly reported on the Weekly Sales Report when compared to the system provider reporting?

- ☐ Yes
- ☐ No

43. Does the school allow the students to enter a negative balance (more meals served than paid)?

- ☐ Yes
- ☐ No

(Go to question #61 and skip questions #44 to #60)

44. Is the foodservice provider responsible for collecting the balances in arrears?

- ☐ Yes
- ☐ No

NOTE: Questions #45 to #50 are to be completed only by Chartwells Higher Education operations

Chartwells Higher Education

Board Plan and Declining Balances (HE)

45. Enter the name of the meal plan system used on campus:

46. Does the operation have access to the meal plan system OR are reports generated daily and emailed to the location?

- ☐ Yes
- ☐ No

(Go to question #48 and skip question #47)

47. If neither above occur, does the University notify of any changes (deletions or additions) to the Board Plan Participants?

- ☐ Yes
- ☐ No

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48. Is the student participation in Board Plan reviewed with the university for accuracy prior to invoicing?

- ☐ Yes
- ☐ No

49. Is the POS activity regularly reconciled with the meal plan system Board Plan and Declining Balances and are any variances researched and resolved?

- ☐ Yes
- ☐ No

50. Are Declining Balance dollars reconciled monthly using system generated reports with the reconciliation provided to Corporate?

- ☐ Yes
- ☐ No

NOTE: Questions #51 to #60 are to be completed only by Crothall operations

Crothall

51. Does the operation have an Account Control Manual?

- ☐ Yes
- ☐ No

(Go to question #55 and skip questions #52 to #54)

52. Is a current At-A-Glance included and completely filled out?

- ☐ Yes
- ☐ No

53. Is a current Contract History included and completely filled out?

- ☐ Yes
- ☐ No

54. Is an Incentive Tracking Report included?

- ☐ Yes
- ☐ No

55. Is this a HTS Operation?

- ☐ Yes
- ☐ No

(Go to question #58 and skip questions #56 and #57)

56. Are all purchases (i.e., parts over \$500) purchased thru TRC?

- ☐ Yes
- ☐ No

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57. Sample 5% of the TRC purchase orders. Are all proper approvals obtained per the Request Approval Matrix?

- ☐ Yes
- ☐ No

58. Are all invoices processed by Accounts Payable? NOTE: If there are vendors not sending invoices directly to Accounts Payable, list the vendors in Comments box.

- ☐ Yes
- ☐ No

59. Comments:

60. If there is adjustment on delivery (i.e. back-order) is Accounts Payable notified of the adjustment?

- ☐ Yes
- ☐ No

Revenue and Contract Compliance (MAP 1)

61. Is there a signed and current client contract in place, including applicable amendments?

- ☐ Yes
- ☐ No

62. Are there any billable sales, fees, or items to the client?

- ☐ Yes
- ☐ No

(Go to question #69 and skip questions #63 to #68)

63. Review the contract to identify contractual financial obligations. Is the client invoiced in accordance with the terms of the contract (including pricing and frequency)?

- ☐ Yes
- ☐ No

64. Is there adequate and sufficient documentation on file to support all billable items on the client invoices?

- ☐ Yes
- ☐ No

65. Is sales tax calculated and applied correctly on all client invoices?

- ☐ Yes
- ☐ No

66. Enter the sales tax % or indicate if exempt:

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67. Are additional services requested by the client (not included in the contract) agreed upon with the client in writing (incl. scope, rates, etc.) prior to services being provided and billed accordingly? Note: If there are no additional services, please select 'Yes'

- ☐ Yes
- ☐ No

68. Are all accounts receivable for this unit less than 60 days overdue?

- ☐ Yes
- ☐ No

69. Are all health permits, business and/or liquor licenses (where applicable) current and present at the unit? Note: If no permits are required at this unit, please select 'Yes'

- ☐ Yes
- ☐ No

70. Does this operation provide special functions/catering for the client or other external clients?

- ☐ Yes
- ☐ No

(Go to question #73 and skip questions #71 and #72)

71. Enter the unit catering management system (Please select all that apply):

- ☐ CaterTrax
- ☐ Reserve
- ☐ Orders processed directly via email and/or via phone (manual process)
- ☐ Client owned-catering system
- ☐ Other

72. Review one full week of special function/catering sales and validate all reported revenue. Do the sales reported agree with the catering system report or support?

- ☐ Yes
- ☐ No

Retail Sales (MAP 2)

73. Does this operation have retail sales (where cash, debit or credit card payments are received)?

- ☐ Yes
- ☐ No

(Go to question #115 and skip questions #74 to #114)

74. Are there cash registers / POS systems at the location?

- ☐ Yes
- ☐ No

(Go to question #97 and skip questions #75 to #96)

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75. What is the POS system?

76. Observe activity in the checkout/register area at the site for at least 30 minutes, ideally during rush hour. Observe different cashiers during this time (not just one). Are all transactions (cash, credit cards, charge sales, promo tickets, vouchers, etc.) rung up in the register by every cashier?

- ☐ Yes
- ☐ No

77. Are all cashiers offering receipts to each customer at the end of every transaction?

- ☐ Yes
- ☐ No

78. Is the function to change or override prices deactivated for all cashiers?

- ☐ Yes
- ☐ No

79. Are there "Open Food" or "Open Item" keys currently active on the POS?

- ☐ Yes - there are open food or item keys
- ☐ No - there are no open food or item keys active

80. Do all associates have their own individually assigned POS/Kiosk/App login and/or swipe card?

- ☐ Yes
- ☐ No

81. Does this operation accept cash as a method of payment?

- ☐ Yes
- ☐ No (Go to question #97 and skip questions #82 to #96)

82. Is the cash received the property of Compass or the client?

- ☐ Compass (Go to question #85 and skip questions #83 and #84)
- ☐ Client

83. Is the transfer of client cash deposits documented when the funds transfer from the foodservice provider to the client? NOTE: The document must clearly indicate that we (the foodservice provider) relinquished custody of the deposit to the client.

- ☐ Yes
- ☐ No

84. If we (the foodservice provider) are responsible for depositing into the client's bank account, are validated deposit tickets attached to the weekly cash reports?

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- ☐ Yes
- ☐ No

85. Does each cashier have their own register drawer?

- ☐ Yes
- ☐ No

86. Is the open drawer (no sale) button active on the POS in cashier mode?

- ☐ Yes
- ☐ No

87. Are cashiers able to record sales on the POS with the register drawer open?

- ☐ Yes
- ☐ No

88. Are there any personal belongings (i.e. purses/wallets), cell phones, written pieces of paper and/or calculators in the cash register areas?

- ☐ Yes
- ☐ No

89. Please review all unit sales from the previous two weeks and verify if there are there any individual cashier daily variances that are +/- \$3 or greater. Are cashiers counseled when overages/shortages are over the threshold?

- ☐ Yes
- ☐ No

90. Are surprise cash counts conducted monthly for each cashier and documented on Surprise Cash Register Count Worksheets?

- ☐ Yes
- ☐ No

91. Has the Cashier Declaration/Agreement Form been signed by each cashier and all members of unit management who handle cash for the current year?

- ☐ Yes
- ☐ No

92. Are all daily deposits and coin change orders accounted for? Note: If any cash deposits are missing, contact Internal Audit immediately

- ☐ Yes
- ☐ No

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93. Does the operation meet the minimum deposit frequency requirements based on the operation's average daily cash receipts?

- ☐ Yes
- ☐ No

94. Count the Register/Safe Fund: Does the total safe fund agree to the amount posted on the balance sheet?

- ☐ Yes
- ☐ No

95. If the amount does not agree, enter the variance amount in \$ (+/-):

96. Is the safe locked at all times and not kept on day lock mode?

- ☐ Yes
- ☐ No

97. Are there Kiosks / Self-Checkout systems at the location?

- ☐ Yes
- ☐ No

(Go to question #103 and skip questions #98 to #102)

98. What is the Kiosk / Self-Checkout system?

99. Select a sample of products and scan them in the kiosk. Are all products with a bar code scannable at the kiosk, rather than requiring a manual selection from a touch menu?

- ☐ Yes
- ☐ No

100. Are all cooked products or meals served after payment, and not before?

- ☐ Yes
- ☐ No

101. Do kiosks have an inactivity timeout (max 5 minutes)?

- ☐ Yes
- ☐ No

102. Are all self-checkout kiosks restricted to only perform magnetic forms of payments (debit/credit cards)? (i.e. no cash, paper vouchers, etc.)

- ☐ Yes
- ☐ No

103. Does the operation provide mobile or online ordering that is not integrated with the POS?

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- ☐ Yes
- ☐ No

(Go to question #107 and skip questions #104 to #106)

104. What is the Mobile/Online ordering system? (Please select all that apply):

- ☐ Eat Club
- ☐ Thrive
- ☐ Eatify
- ☐ Savour
- ☐ Zip Through Ordering - Nextep
- ☐ Nourish
- ☐ Boost
- ☐ Other

105. Select a sample of products and scan them in the app. Are all products with a bar code scannable in the app, rather than requiring a manual selection from a touch menu?

- ☐ Yes
- ☐ No

106. Are all products without barcodes (e.g. hot meals) available for purchase in the app menu?

- ☐ Yes
- ☐ No

107. Are all menu prices published and match the prices configured in the POS/Kiosk/App system?

- ☐ Yes
- ☐ No

108. Do all products sold have all applicable taxes configured in the POS/Kiosk/app systems and the tax rates are up-to-date per the Tax Department?

- ☐ Yes
- ☐ No

109. Are all active discounts configured in POS/Kiosk/App systems current and valid?

- ☐ Yes
- ☐ No

110. Are all refunds always linked to a previous transaction and only performed by managers/supervisors?

- ☐ Yes
- ☐ No

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111. Review the Weekly Sales Report for one full week and test all reported revenue for the week. Do the amounts on the Daily Sales Report (POS)/Apps (i.e. Thrive, Eatify, Boost, etc.) match the amounts reported on the Weekly Sales Report in the unit's financial system?

- ☐ Yes
- ☐ No

112. Are all debit and credit card postings supported by settlement reports (e.g. Freedom Pay)?

- ☐ Yes
- ☐ No

113. Is this operation required to pay commissions and/or royalties (i.e. Starbucks, Subway, Sushi, etc.)?

- ☐ Yes
- ☐ No

(Go to question #115 and skip question #114)

114. Are all commissions and/or royalties computed and paid in accordance with the terms of the contract?

- ☐ Yes
- ☐ No

Inventory, Accounts Payable and Inter-Unit Transfers (MAP 3)

115. Does this operation have Inventory?

- ☐ Yes
- ☐ No

(Go to question #130 and skip questions #116 to #129)

116. Has physical inventory been counted during every period end for the last 12 periods? (Note: if the unit is closed (i.e. Chartwells during summer months), please do not consider this time to be a part of the question)

- ☐ Yes
- ☐ No

117. Is inventory counted per the frequency in the Sector's Inventory Policy?

- ☐ Yes
- ☐ No

118. Are inventory count sheets retained every period end (either physically or electronically via OrderMaestro, for example) for the last 3 consecutive periods?

- ☐ Yes
- ☐ No

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119. Per review of the prior month-end inventory, were products counted per the policy, priced correctly and all items setup individually (i.e. no bulk items)?

- ☐ Yes
- ☐ No

120. Is inventory being estimated? (i.e., front of house, housekeeping carts)

- ☐ Yes
- ☐ No

121. Does the reported inventory amount in the unit's financial system match with the total amount in MyOrders or physical count sheets for the last closed period?

- ☐ Yes
- ☐ No

122. Enter the total \$ inventory variance (+/-) noted:

123. Does the location use MyOrders for inventory tracking?

- ☐ Yes
- ☐ No

(Go to question #125 and skip question #124)

124. Was the inventory in MyOrders closed for the last two periods, and do the total values in MyOrders match what was reported in the financial system (e.g., MyFinance)?

- ☐ Yes
- ☐ No

125. Are supplier invoices marked as correct (checked line by line) and signed as ready for payment when received?

- ☐ Yes
- ☐ No

126. Are all storage areas and products safeguarded and locked at all times when not in use?

- ☐ Yes
- ☐ No

127. Has waste data been tracked in Waste Not 1.0 or 2.0?

- ☐ Yes
- ☐ No
- ☐ N/A - no food waste is generated

(Go to question #130 and skip question #128 and #129)

(Go to question #130 and skip question #128 and #129)

128. Observe someone entering waste into the tablet. Do the associates entering waste know how to properly use the platform/tracking system?

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- ☐ Yes
- ☐ No

129. Does the manager or someone at the account know how to log into the Waste Not 2.0 Dashboard and understand the data?

- ☐ Yes
- ☐ No

130. Are there any supplier invoices / accounts payable at the operation?

- ☐ Yes
- ☐ No

(Go to question #133 and skip question #131 and #132)

131. Have all supplier invoices been processed or accrued for in the correct period?

- ☐ Yes
- ☐ No

132. Does the unit obtain and review vendor statements against recorded invoices at least quarterly, and are all discrepancies identified timely resolved?

- ☐ Yes
- ☐ No

133. Are there any product or expense transfers at the unit?

- ☐ Yes
- ☐ No

(Go to question #135 and skip question #134)

134. Are all inter-unit transfers (to/from operation) adequately documented for the receiving operation to validate the amounts charged vs. the products or services received?

- ☐ Yes
- ☐ No

135. Does the operation use subcontractors?

- ☐ Yes
- ☐ No

(Go to question #137 and skip question #136)

136. Is subcontractor performance monitored? (i.e. definition of KPIs, performance meetings/follow ups, etc.)

- ☐ Yes
- ☐ No

137. Does the operation use non-Foodbuy suppliers?

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☐ Yes

☐ No

(Go to question #141 and skip questions #138 to #140)

138. Do all non-Foodbuy suppliers and subcontractors have valid and current contracts?

☐ Yes

☐ No

139. For services that cannot be provided by Foodbuy-approved suppliers, are quotes obtained from different suppliers (minimum of 3) before a supplier is selected and are these quotes saved to document the supplier selection process?

☐ Yes

☐ No

140. Are non-Foodbuy supplier/subcontractor invoices and billable rates aligned with contractual terms, verified for accuracy, and reconciled versus quoted amounts?

☐ Yes

☐ No

P-Cards and Gas Cards (MAP 3)

141. Does this operation have P-Cards?

☐ Yes

☐ No

(Go to question #144 and skip questions #142 and #143)

142. Review the PCard Report(s) in Concur for the most recently closed period (or most recently submitted) for each PCard holder at the location. Are all PCard purchases in line with the expense policy, are supported by itemized receipts and have detailed explanations provided for each business expense?

☐ Yes

☐ No

143. Are all equipment purchases made using PCards less than \$1,000?

☐ Yes

☐ No

144. Does this operation have gas cards?

☐ Yes

☐ No

(Go to question #146 and skip question #145)

145. Are all gas card purchases in compliance with the fleet management/vehicle policy?

☐ Yes

☐ No

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HR & Payroll (MAP 4)

146. Has the Manager Financial Declaration been signed by each manager for the current year?

- ☐ Yes
- ☐ No

147. Does this location have Payroll?

- ☐ Yes
- ☐ No

(Go to question #155 and skip questions #148 to #154)

148. Obtain a copy of the latest Labor Distribution Report/Payroll Journal from Employee Central for both hourly and salaried (exempt and non-exempt). Go through the report with a non-management associate selected at random. Are all individuals listed current Compass associates (no ghost employees)?

- ☐ Yes
- ☐ No

149. Are associates accurately recording hours worked? Note: For locations using MySTAFF, the average clock compliance percentage must be greater than 95%

- ☐ Yes
- ☐ No

150. Are associates clocking in and out for a 30-minute uninterrupted unpaid meal period? Note: For locations using MySTAFF, the unedited meals percentage must be greater than 95%

- ☐ Yes
- ☐ No

151. Are gift cards purchased for associates approved and reported to Payroll and a gift card log detailing employee names, dates and amount is maintained? Note: If there are no gift card purchases, please select 'Yes'

- ☐ Yes
- ☐ No

152. Are there labor transfers at the location?

- ☐ Yes
- ☐ No

(Go to question #154 and skip question #153)

153. Are labor transfers adequately calculated and supported?

- ☐ Yes
- ☐ No

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154. Is the Speak Up and 5 Golden Rules posters currently on display at the unit in an area that is accessible by all associates?

- ☐ Yes
- ☐ No

Temporary Labor (MAP 4)

155. Does this location have temporary labor?

- ☐ Yes
- ☐ No

(Go to question #160 and skip questions #156 to #159)

156. Is there a signed contract with each non-Foodbuy temp labor vendor?

- ☐ Yes
- ☐ No

157. Does the manager/supervisor review and sign the timesheets at the end of each shift for all temporary labor?

- ☐ Yes
- ☐ No

158. Is a reconciliation performed between hours worked by temp labor (timesheets) and hours billed (invoice) by the temp agency?

- ☐ Yes
- ☐ No

159. Is a reconciliation performed between rates billed (invoice) by the temp agency and rates included in the contract?

- ☐ Yes
- ☐ No

ICR Conclusion / Additional Comments

Thank you for completing the ICR for this operation. Should you have any additional comments for this unit or the ICR, please leave your feedback below or email the Internal Audit Department directly at internalaudit@compass-usa.com

160. Please enter any additional comments or observations about this unit:

161. Please enter any feedback or suggestions for the ICR process: