

Audit of Food units and invoice of Will County

This report includes the unit summary report detailing the total meals served across all sites in Will County under CNNSSA for the month of July in the fiscal year of 2025 and the invoice from Hoffman House Catering. Their invoice has a complete breakdown of the billing for meals provided to specific sites during this time. The unit report reported meals units by type (e.g., congregate meals, HDM got, frozen etc.), totaling 23,927 units across all sites. The invoice has a total of \$118,913.94 and had a detailed breakdown of meal categories, quantities, and cost for all sites. For each invoiced site, I broke down the billed units as such: single meals categories (e.g., regular meal, vegetarian, congregate regular, deli salad, puree, substitute, frozen) all count as 1 item. The under "MISC" would be the boxes/ Frozen packs/ emergency (5 meals) and they will count as 5 units per item. Lastly, for non-meal items (e.g., milk, juice) are excluded, as they are priced at \$0.00 or minimally \$0.43 and do not represent meals.

All of these yield a total of 21,809 billed units across all sites, compared to the 23,937 reported units (difference of 2,118, or 8.85% under reported in the invoice compared to the summary. The discrepancies varied by site, with some being over-billed (positive difference) and other being under billed (negative difference). I compiled some of the possible explanations for these discrepancies and will explain them in further detail in the next paragraph.

The invoice only covered catered meals (e.g., hot, frozen congregate), while the unit summary includes all types (e.g., shelf stable or emergency meals), that may or may not be supplied by Hoffman house. The next is a timing or recording errors at each site or up the chain (e.g., meals served but not billed, or vice versa). There could also be variations in meal pricing or bundling (most meal billed at \$5.71, congregate at \$5.50, deli at \$5.98, and specials at \$8.50). Lastly, the sub-units (e.g., 830 SUB) could represent special events not exactly like the standard units.

Below is the summary comparison table that will be followed by my detailed breakdown for each site.

Table 1: summary Comparison Table

Site (Unit Summary Name)	Invoice Code	Invoice Cost (\$)	Billed Units (Calculated)	Reported Units (Summary)	Difference (Reported - Billed)	Notes on Discrepancy
Joseph & Sara Levy Center	800	25,800.07	4,512	5,195	683	Significant under-billing
Lockport Township	810	9,178.57	1,609	1,631	22	Minor under-billing
Guy Sell Sr. Housing	820	3,907.65	687	679	-8	Minor over-billing
Frankfort Township Bldg.	830 + 830 SUB	11,742.22	2,032	1,892	-140	Over-billing: SUB may include a special event
New Hope Christian Community	840	15,862.38	2,778	3,014	236	Under-billing
Troy Township	860	330	60	332	272	Significant under-billing
Park Tower	870 + 870 SUB	2,381.66	418	374	-44	Over-billing
Central Nutrition Site	880	27,030.00	5,737	5,682	-55	Minor over-billing
Joshua Arms	890	14,053.58	2,465	3,007	542	Significant under-billing
Wilmington Lions Hall	895	8,627.81	1,511	1,831	320	Under-billing
Totals (Invoiced Sites)	-	118,913.94	21,809	23,637*	1,828	Net under-billing;

Detailed site breakdowns

For each site, I will provide:

- Invoice categories and counts that is direct from the summary.
- Calculated billed units that was shown in the table.
- Unit summary breakdown from the July units by the meal type
- My observations, potential reasons for the differences.

1. Joseph & Sara levy Center (800)

Invoice cost: \$25,800.07.

Billed units: 5,512.

Reported units: 5,195.

- Regular meals: 3,185 (\$18,186.35)
- Diabetic meals: 2 (\$11.42)
- Puree meals: 9 (\$51.39)
- Vegetarian: 133 (\$759.43)
- Regular substitute: 153 (\$759.43)
- Regular frozen w/ components: 215 (\$1,227.65)
- Diabetic frozen w/ components: 5 (\$28.55)
- MISC (frozen 5 packs): 162 (\$4,625)
- Congregate meals: 716
- HDM-cold: 131
- HDM-hot: 4,348
- Total: 5,195
- Observations- the invoice has a shortfall of 683 units which could be unreported emergencies meals that is not represented in the summary.

2. Lockport Township (810)

Invoice cost: \$9,178.57.

Billed units: 1,609.

Reported units: 1,631.

- Regular meals: 1,430 (\$8,165.30)
- Puree meals: 25 (\$142.75)
- Congregate regular: 42 (\$231.00)
- Regular frozen w/ components: 37 (\$211.27)
- MISC (frozen 5 packs): 15 (\$428.25)
- Congregate meals: 16
- Congregate grab and go: 128.
- HDM-hot: 1,463
- HDM-shelf stable: 24
- Total: 1,631

- Observations: it is almost matching but may be caused by emergency meals (24 units) not billed or categorized differently.

3. **Guy Sell Sr. Housing (820)**

Invoice cost: \$3,907.65.

Billed Units: 687

Reported units: 679.

- Regular meals: 503 (\$2,782.13)
- Vegetarian: 25 (\$142.75)
- Regular substitute: 35 (\$199.85)
- Congregate regular: 72 (\$396.00)
- Regular frozen w/ components: 48 (\$274.08)
- Diabetic frozen w/ components: 2 (\$11.42)
- Regular Vegetarian w/ components: 2 (\$11.42)
- Congregate meals: 54
- Congregate shelf stable: 2
- Congregate grab and go: 4
- HDM-hot: 604
- HDM-shelf stable: 15
- Total: 679

Observations: slight over billing and may be from the categorization if vegetarian components as extra units.

4. **Frankfort Township Bldg. (830 + 830 SUB)**

Invoice \$11,742.22

Billed units: 2,032.

Reported units: 1,892.

- Regular meals: 1,420 (\$8,1208.20)
- Regular substitute: 189 (\$1,079.19)
- Diabetic Substitute: 168 (\$959.28)
- Congregate regular: 50 (\$425.00)
- MISC (frozen 5 pack): 41 (\$1,170.55) ** (830 SUB) **
- Congregate meals: 122
- Congregate shelf stable: 106
- HDM-hot: 1,639
- HDM-shelf stable: 25
- Total: 1892
- Observations: Over- billing may be caused by substitutes and MISC and the SUB event may be an add on to the standard reporting. The shelf stable in summary (131 total) could offset if excluded.

5. **New Hope Christian Community (840)**

Invoice cost: \$15,832.38.

Billed units: 2,778.

Reported Units: 3,014

- Regular meals: 1,790 (\$10,220.90)
- Regular substitute: 431 (\$2,461.01)
- Diabetic Substitute: 178(\$1,016.38)
- Puree meal: 49 (\$279.79)
- Regular Substitute: 431 (\$2,461.01)
- Regular Frozen w/ components: 50 (\$285.50)
- MISC (frozen 5 pack): 56 (\$1,598.80)
- Congregate meals: 48
- Congregate- grab and go: 196.
- HDM-hot: 2,730
- HDM-shelf stable: 40
- Total: 3,014

Observations: Under-billing and the summary have a high HDM hot and grab and go (196) suggest some meals were from a different vendor.

6. Troy Township (860)

Invoice Cost: \$330.00

Billed Units: 60

Reported Units: 332

- Congregate Regular: 60 (\$330.00)
- Congregate meals: 332
- Congregate- grab and go: 196.
- Total: 60
- Observations: major under reporting but may be caused by the vendor for the congregare is not Hoffman.

7. Park Tower (870 +870 SUB)

Invoice Cost: \$2,381.66

Billed units: 418.

Reported units: 374.

- Congregate Regular: 197 (\$1,083.50)
- Deli salad: 145 (\$864.20)
- Regular Frozen w/ components: 53(\$302.63) **maybe from SUB**
- Regular Frozen w/ components: 50 (\$285.50)
- MISC (frozen 5 pack): 23 (\$131.33)
- HDM-hot: 364
- HDM-frozen: 10
- Total: 418

- Observations: over-billing because the deli salads may be specialized HDM cold equivalent and frozen matches summary's 10 but over counted.

8. Central Nutrition site (880)

Invoice cost: \$27,030.00.

Billed units: 5,737.

Reported units: 5,682.

- Regular meals: 2,974 (\$16,981.52)
- Regular substitute: 358 (\$2,044.18)
- Diabetic meal: 26 (\$148.46)
- Vegetarian: 32 (\$182.72)
- Regular Substitute: 431 (\$2,461.01)
- Congregate Regular: 87 (\$478.50)
- MISC (frozen 5 pack): 252 (\$7,194.60)
- Congregate meals: 119
- Congregate- grab and go: 665.
- Congregate shelf stable: 55
- HDM-hot: 4,248
- HDM-shelf stable: 10
- HDM Frozen: 585
- Total: 5,682
- Observations: Minor over billing but the grab and go and shelf stable may include meals not on invoice.

9. Joshua Arms (890)

Invoice Cost: \$14,053.58

Billed Units: 2,465

Reported Units: 3,007

- Regular meals: 1,510 (\$8,622.10)
- Regular substitute: 123 (\$702.33)
- Deli salad: 75(\$447.00)
- Congregate Regular: 192 (\$1,056.00)
- Regular Frozen w/ components: 20 (\$114.20)
- MISC (frozen 5 pack): 109 (\$3,111.95)
- Congregate meals: 241
- Congregate- grab and go: 68.
- Congregate shelf stable: 15
- HDM-hot: 2,323
- HDM-shelf stable: 360
- Total: 3,007

Observations: large under billing and shelf stable (360) likely not catered which could explain the gap.

10. Wilmington Lions Hall (895)

Invoice cost: \$8,627.81.

Billed Units: 1,511

Reported Units: 1,831

- Regular meals: 715(\$4,082.65)
- Regular substitute: 80 (\$456.80)
- Diabetic Frozen w/ components: 16 (\$91.36)
- Regular Frozen w/ components: 95 (\$545.45)
- MISC (frozen 5 pack): 121 (\$3,454.55)
- Congregate meals: 410
- Congregate shelf stable: 44
- HDM-hot: 1,227
- HDM-shelf stable: 150
- Total: 1,831
- Observations: Under billing may be from shelf stable (194) and some congregate not being from the vendor.

In conclusion, the sites I have evaluated will be ranked from the worst and the best based on the data I received and the conclusions I drew from it. Guy Sell Sr. Housing is the best site with the minimal absolute discreteness of only 8 units being slightly over-billed. Conversely, the Joseph & Sara Levy Center is the worst site because their substantial under billing of 683 units, which is over 13% of its total. The sites that lie in the middle are Frankfort Township Bldg. with 140 over billed units and New Hope Christian Community at 236 units under billed. The discrepancies may be from event-specific additions, bundling inconsistencies, or catering differences, but these factors enhance the need for integration and auditing protocols for improved fiscal efficiency and equity. Overall, across all sites, the reported ordered units were 23,927, while the billed units from the invoice was 20,809, which yields an under-billing discrepancy of 3,118 units (or 13.03% of reported units). The total invoiced cost with the average meal price of ~\$5.71 the total cost of \$119,913.94, but Hoffman House is not being billed for ~\$16,148.

