



Meals on Wheels
FOR NORTHERN ILLINOIS
COMMUNITY & NUTRITION SERVICES FOR SENIORS

Audit of Food Units and Hoffman Invoice: Will County

Comparative Analysis of Reported vs. Billed Units for July 2025

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Executive Summary

Evaluate alignment between CNNSSA's reported meal units (23,927 total) and Hoffman House catering invoiced at (\$118,913.94 total w/ 21,809 units for July 2025)

- **Key Findings:**

- Net Discrepancy: 2,118 units under billed (8.85% of units) ~\$16,148 not being billed.
- Variations by site: Under Billing is major concern (but cause could be from non-catered items)
- Explanations: timing errors, vendor exclusions (e.g., emergency/ shelf stable), pricing variations and recording inconsistencies.

- Implications: Should implement more standardized protocols for units and billing.

Methodology and Data Source

- **Approach:**
 - Unit calculations: single meal (e.g., regular, vegetarian etc.) =1 unit; MISC bundles (e.g., frozen 5-packs)=5 units; non meal (e.g., milk/juice) excluded.
 - Comparison: site-level reported units (from CNNSSA summary; congregate HDM-hot/frozen/shelf-stable) vs invoiced billed units.
- Analysis: Quantitative differences plus qualitative observations..
- Data sources: CNNSSA July 2025 unit summary; Hoffman House invoice via Charmaine.
- Limitations: Potential errors in totals; assumes all non-invoiced meals are from alternative vendors.

Summary 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	3,01	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;

Site Analysis per site

- **Joseph & Sara Levy Center**
 - Invoice: \$25,800.07; billed 4,512; reported 5,195; difference +683 Under-billed
- **Lockport Township**
 - Invoice: \$9,178.57; billed 1,609; reported;1,631;difference +22 under-billed
- **Guy Sell Sr. Housing**
 - Invoice:\$3,907.65; billed 687; reported;679; difference -8 over-billed
- **Frankfort Township Bldg.**
 - Invoice: \$11,742.22; billed 2,302; reported 1,892; difference -140 over-billed
- **New Hope Christian Community**
 - Invoice: \$15,862.38; billed 2,778; reported 3,014; difference +236 under-billed

Site Analysis per site cont.

- **Troy Township**
 - Invoice: \$330.00; billed 60; reported 332; difference +272 under-billed
- **Park Tower**
 - Invoice: \$2,381.66; billed 418; reported; 374; differences -44 over-billed
- **Central Nutrition Site**
 - Invoice: \$27,030.00; billed 5,737; reported 5,682; difference -55 over-billed
- **Joshua Arms**
 - Invoice: \$14,053.58; billed 2,465; reported 2,465; differences +542 under billed
- **Wilmington**
 - Invoice: \$8,627.81; billed 1,511; reported 1,831; differences +320

Discrepancy Visualization Across sites



Conclusions

- **Overall: Reported 23,927 vs billed 21,809; net under-billing of 2,118 (13.03%) equals ~12,093-16,148 unbilled units**
- **Site Rankings**
 - Best: guy sell Sr. housing (8 units over-billed)
 - Worst: Joseph & Sara Levy Center (683 under-billed)
 - Middle: Frankfort (140 over-billed), New Hope (236 under-billed)
- **Root Cause: Different vendors, timing errors, bundling variations, special events.**

Recommendations

- **Short Term: Cross-verify invoices with reports monthly; standardized unit definitions**
- **Long Term: Integrate all vendors orders for real time tracking**
- **Policy: Implement protocols to track all leftover meals and stored meals**
- **Next Steps: Pilot software to integrate all vendors into one system.**

Q & A

Please address any questions at this time

Thank you