



New York State Office of the State Comptroller
Thomas P. DiNapoli

Division of State Government Accountability

Food Metrics Implementation

Office of General Services



Report 2017-S-18

September 2017

Executive Summary

Purpose

To determine if the Office of General Services (OGS) is properly tracking and reporting New York State food purchases in compliance with the State Finance Law. This audit covers the period of January 1, 2014 through May 30, 2017.

Background

Section 165, subsection 4 of the State Finance Law (Law) was amended in 2013 to promote the sustainability of local farms by tracking how State agency food dollars are spent and identifying opportunities for additional purchases of local foods. The intent of the Law is to assist State agencies with the procurement of New York food products in part by providing information to decision makers on the extent of the State's success in supporting local farm and agricultural businesses through the purchase of New York State food products, defined as products that are grown, harvested, produced, or processed in the State. Food is considered a New York State product if it has been grown, harvested, produced, or processed in the State.

To assist agencies in increasing their New York State food purchases, the Law requires OGS and Department of Agriculture and Markets (Ag&Mkts) to develop regulations, establish guidelines, and provide training on New York State food purchasing to agency personnel involved in the acquisition process. OGS is also responsible for tracking data on State agencies' food purchases – both from inside and outside the State – and for providing a Food Metrics Annual Report to the Governor and the Legislature by December 1st of each year detailing these purchases. The report should include information on OGS' efforts to improve and increase the tracking of information relating to New York State foods procured by agencies, as well as data on the types and sources of food products purchased by agencies during the year.

Key Findings

- OGS' Food Metrics Annual Reports contained calculation errors and lacked complete information on statewide food purchasing. For example, the 2015 Annual Report omitted two months (October and November) of purchase data from a contractor, resulting in an understatement of 66,369 transactions valued at more than \$5 million, including 3,689 transactions worth \$245,000 involving New York sources. The report also improperly included purchases made by entities that are not operated by the State, which we estimate total about \$11 million.
- OGS and Ag&Mkts had neither developed guidelines to direct and assist State agencies in procuring New York State food products, nor provided training to agency personnel, as required by the Law.
- In response to our audit, in May 2017, OGS and Ag&Mkts finalized and published the required guidelines for State agencies. These guidelines now direct agencies to submit more complete reporting of food purchases to OGS, which should aid in issuing more accurate Food Metrics Annual Reports in the future and ultimately increase the purchase of New York food products.

Key Recommendations

- Develop and provide training to agencies and vendors on reporting and purchasing of New York State foods.
- Develop and implement adequate controls to detect and correct anomalies and inaccuracies in data used to create the Food Metrics Annual Report.

Other Related Audit/Report of Interest

[Office of General Services: Business Services Center Shared Services \(2016-S-16\)](#)

**State of New York
Office of the State Comptroller**

Division of State Government Accountability

September 18, 2017

Ms. RoAnn M. Destito
Commissioner
Office of General Services
Corning Tower, 41st Floor
Albany, NY 12242

Dear Commissioner Destito:

The Office of the State Comptroller is committed to helping State agencies, public authorities, and local government agencies manage government resources efficiently and effectively. By doing so, it provides accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of State agencies, public authorities, and local government agencies, as well as their compliance with relevant statutes and their observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations. Audits can also identify strategies for reducing costs and strengthening controls that are intended to safeguard assets.

Following is a report of our audit entitled *Food Metrics Implementation*. The audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law.

This audit's results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

*Office of the State Comptroller
Division of State Government Accountability*

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State Government Accountability Contact Information:

Audit Director: Brian Reilly

Phone: (518) 474-3271

Email: StateGovernmentAccountability@osc.state.ny.us

Address:

Office of the State Comptroller
 Division of State Government Accountability
 110 State Street, 11th Floor
 Albany, NY 12236

This report is also available on our website at: www.osc.state.ny.us

Background

Section 165, subsection 4 of the State Finance Law (Law) was amended in 2013 to promote the sustainability of local farms by tracking how State agency food dollars are spent and identifying opportunities for additional purchases of local foods. The intent of the Law is to assist State agencies in increasing the procurement of New York food products in part by providing information to decision makers on the extent of the State's success in supporting local farm and agricultural businesses through the purchase of New York State food products. Any food harvested, produced, or processed in the State is considered a New York State product. Under the Law, State agencies must establish a robust food purchasing, tracking, and reporting system for all the food they purchase, which will provide baseline data about State money being spent on food and the geographic source of such food.

To assist agencies in increasing their purchase of New York State foods, the Law charged the Office of General Services (OGS) and the Department of Agriculture and Markets (Ag&Mkts) with developing regulations, establishing guidelines, and providing training to agency personnel regarding the purchase New York State foods. As the State's central procurement agency, OGS is also responsible for tracking data on State agencies' food purchases – both inside and outside the State – and for providing a Food Metrics Annual Report to the Governor and the Legislature by December 1st of each year detailing these purchases. The report should include a description of OGS' efforts to improve and increase the tracking of information relating to New York State foods procured by agencies. In addition, for those food contracts where an agency has mandated that all or some of the required food products be grown, produced, or processed in New York State, the report should include the following value information broken down by food products and processed food:

- Total value of New York State food procured by agencies;
- Total value of food procured from outside the State but for which New York State alternatives may have been available; and
- Total value of all other food purchases from outside the State for which no New York alternatives were available.

Since the Law was implemented, OGS has issued reports for two years: 2014 and 2015.

OGS oversees four statewide centralized contracts for food purchases – with Sysco, Bimbo Bakeries, Driscoll, and H. Schrier (Food Contractors) – as well as a statewide milk contract. In 2014, OGS created its Buy NY Food Procurement Team (Team) to manage these centralized contracts. To ensure pricing and markups are correct, the Team obtains and posts pricing guides on a weekly, monthly, and quarterly basis for these contracts. According to OGS' 2015 Food Metrics Annual Report, which covered the purchase period from December 1, 2014 through November 30, 2015, these centralized contracts accounted for \$42 million in food purchases, \$5.6 million (13 percent) of which was spent on New York State food products.

Audit Findings and Recommendations

In issuing its two Food Metrics Annual Reports, OGS has yet to provide complete and reliable information on the State's success in supporting its own farm and agricultural businesses. The 2014 Food Metrics Annual Report, issued in July 2015, contained no data on food purchases, and the 2015 Food Metrics Annual Report, issued in July 2016 and covering the purchase period from December 1, 2014 through November 30, 2015, lacked complete data on food purchases and contained errors in the calculation of the purchases that were reported. Additionally, we found OGS and Ag&Mkts had neither developed guidelines as required by Law to direct and assist State agencies in procuring New York State food, nor provided training to agency personnel as required. However, in response to our audit, OGS and Ag&Mkts did finalize and publish the required guidelines for State agencies in May 2017. As a result, agencies are now required to submit more complete reporting of food purchases to OGS, which should aid in issuing more accurate Food Metrics Annual Reports in the future.

Reporting, Guidance, and Training

The intent of the Law is to assist State agencies in increasing the procurement of New York food products in part by providing information to decision makers on the extent of the State's success in supporting local farm and agricultural businesses through the purchase of New York State food products. OGS' Food Metrics Annual Reports are intended to be the mechanism for providing this information, but the reports issued thus far have not provided complete, reliable information. Without this information, those charged with governance cannot accurately establish goals for future procurements, identify opportunities for additional purchases of local foods by the State, and ensure that the intent of the Law is met.

2014 Food Metrics Annual Report

We found that OGS' 2014 Food Metrics Annual Report, issued in July 2015, served primarily to report on OGS' progress in, and future plans for, implementation of the Law. For example, the report noted that OGS had awarded three statewide centralized commercial food contracts that would require the Food Contractors to report sales of New York State food products to OGS. It also noted that OGS had created a Buy NY Food Procurement Team to manage the centralized contracts, educate contract users and food growers on the procurement process, and develop food procurements that connect supply and demand for local produced foods. However, the report did not contain any data on food purchases sourced either inside or outside of the State.

2015 Food Metrics Annual Report

While the 2015 Food Metrics Annual Report, issued in July 2016, contained data on food purchases, it did not capture purchases by many State agencies, accounting only for purchases from the four centralized food contracts and by two other agencies – the Office of Mental Health and the Department of Corrections and Community Supervision. Furthermore, for the food purchases that were included, it did not identify whether the items were produced in New York

or simply processed here. This information is critical to assessing the extent that local farms and agricultural businesses are supported.

We determined that OGS did not request State agencies to capture or submit information on food purchases sourced from inside or outside of the State and, therefore, this information was not included in the report. Additionally, we found that OGS and Ag&Mkts had not yet developed guidelines to direct and assist State agencies in procuring New York State food, nor had they provided training to agency personnel as required by the Law. However, in response to our audit, OGS worked with Ag&Mkts to establish these guidelines and posted them online in May 2017. The guidelines now direct agencies to report information on all food purchases to OGS.

We reviewed the data used to compile the 2015 Food Metrics Annual Report, and identified the following errors:

- The report omitted two months (October and November 2015) of purchase data from the Sysco contract, resulting in an understatement of 66,369 transactions valued at more than \$5 million, including 3,689 transactions worth \$245,000 involving New York sources.
- Over 500 entries were improperly formatted and therefore not included in the final report. As a result, sales were overstated by approximately \$52,000.
- Returns and exchanges were counted as new purchases, resulting in an overstatement in the total amount of purchases by approximately 21,000 items, totaling \$418,000.
- The report improperly included purchases made by entities that are not operated by the State, which we estimate total about \$11 million. Only about \$1 million of the \$11 million involved reported purchases of New York State foods.

We also reviewed information contained in the Statewide Financial System (SFS) – the State’s accounting and financial management system that houses procurement and expenditure data – and identified many more purchases by State agencies that were made outside of these contracts for the same period. In fact, these other transactions, which were coded as “food and beverages,” totaled about \$90 million. We note that the Law applies only to purchases where an opportunity for a New York State food purchase has been identified and that SFS does not collect enough data to determine if the food purchased meets the requirements for New York State food. However, it does indicate that the 2015 Food Metrics Annual Report may have fallen well short of identifying all applicable New York State food purchases.

These errors could have been detected if OGS staff had adequately reviewed the data submitted by the Food Contractors. Officials explained that the data is self-reported by the Food Contractors, and while OGS staff review the data for pricing errors, they do not perform any other checks. Further, officials stated they had limited resources to dedicate to this program and, coupled with turnover and internal reorganization of staff, officials focused on the area they deemed to be of highest risk: pricing accuracy, since it relates to costs the State is incurring. After OGS staff check the data for pricing accuracy, it is used “as is” to create the Food Metrics Annual Report. At the time our fieldwork ended (May 30, 2017), the Food Metrics Annual Report for 2016 purchases had not yet been completed. Officials stated it will include data from January 2016 through December 2016 and should be completed by July 2017.

Steps to achieve resolution of these issues include addressing training needs of agency staff and implementing controls to detect anomalies in the data used to create its Food Metrics Annual Reports. Not only will these measures enable OGS to create more complete and accurate reports, but agencies will have better baseline data against which to establish goals and measure performance, and be able to better identify opportunities for additional local food purchases.

Recommendations

1. Develop and provide training to agencies and vendors on reporting and purchasing of New York State foods.
2. Develop and implement adequate controls to detect and correct anomalies and inaccuracies in the data used to create the Food Metrics Annual Report.

Audit Scope, Objective, and Methodology

Our audit determined whether OGS is properly tracking and reporting on New York State food purchases in compliance with the State Finance Law. The audit covered the period of January 1, 2014 through May 30, 2017.

To conduct our audit, we interviewed OGS officials; reviewed relevant sections of the State Finance Law as well as OGS' own policies and procedures; and assessed the relevant internal controls as they relate to our audit objective. We reviewed the 2014 and 2015 Food Metrics Annual Reports submitted by OGS to the Governor and the Legislature, and reviewed the self-reported data submitted by the centralized Food Contractors for inconsistencies and other obvious inaccuracies and anomalies. Because these purchases were not made directly by OGS, we did not select transactions for testing to verify that the purchases were actually made and accurately recorded. We did, however, compare the information with data recorded in the Statewide Financial System to assess its overall reasonableness.

We conducted our performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members to certain boards, commissions, and public authorities, some of whom have minority voting rights. These duties may be considered management functions for purposes of evaluating threats to organizational independence under generally accepted government auditing standards. In our opinion, these functions do not affect our ability to conduct independent audits of program performance.

Authority

This audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law.

Reporting Requirements

A draft copy of the report was provided to OGS officials for their review and comment. Their comments were considered in preparing this final report and are attached in their entirety at the end, along with our own State Comptroller's Comments that address some of OGS' specific statements. In general, officials agreed with our recommendations and noted actions already taken to implement them.

Within 90 days after final release of this report, as required by Section 170 of the Executive Law, the Commissioner of the Office of General Services shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations contained herein, and where recommendations were not implemented, the reasons why.

Contributors to This Report

John F. Buyce, CPA, CIA, CFE, CGFM, Audit Director
Brian Reilly, CFE, CGFM, Audit Director
Walter J. Irving, Audit Manager
Heather Pratt, CFE, Audit Supervisor
Theresa M. Nellis-Matson, CPA, Examiner-in-Charge
Caitlin Andreone, Staff Examiner
Lisa Dooley, Staff Examiner
Mary McCoy, Senior Editor

Division of State Government Accountability

Andrew A. SanFilippo, Executive Deputy Comptroller
518-474-4593, asanfilippo@osc.state.ny.us

Tina Kim, Deputy Comptroller
518-473-3596, tkim@osc.state.ny.us

Ken Shulman, Assistant Comptroller
518-473-0334, kshulman@osc.state.ny.us

Vision

A team of accountability experts respected for providing information that decision makers value.

Mission

To improve government operations by conducting independent audits, reviews and evaluations of New York State and New York City taxpayer financed programs.

Agency Comments



ANDREW M. CUOMO
Governor

ROANN M. DESTITO
Commissioner

July 21, 2017

Mr. Brian Reilly
Office of the State Comptroller
Division of State Government Accountability
110 State Street, 11th Floor
Albany, NY 12236-0001

Re: Response to Draft Report 2017-S-18

Dear Mr. Reilly:

The New York State Office of General Services is providing this response to draft report 2017-S-18, regarding the audit by the Office of the State Comptroller (OSC) of the implementation of the Food Metrics Law set forth in State Finance Law § 165(4). The stated purpose of the audit was “[t]o determine if the Office of General Services (OGS) is properly tracking and reporting New York State food purchases in compliance with the State Finance Law,” for the period January 1, 2014 through May 30, 2017.

Background

State Finance Law (SFL) § 165(4), first enacted in 1995, gives agencies the authority, when purchasing food, to mandate that some or all of the required food products be grown, produced or harvested in New York State or that any processing of such food products takes place in facilities located in New York State. The law also sets out the procedures that agencies must follow if they choose to mandate that some or all of the food come from New York.

It is worth noting that SFL § 165(4) has a relatively narrow application. It applies to State agencies that choose to mandate that some or all of the food they purchase under particular contracts be sourced from New York. Contrary to the assertion on page 5 of OSC’s draft report, SFL § 165(4) does not require State agencies to “establish a robust food purchasing, tracking, and reporting system for *all* the food they purchase” (emphasis added).

SFL § 165(4) was amended in 2013, and the amendments became effective on March 18, 2014. The amendments require OGS and the Department of Agriculture and

* Comment 1

*See State Comptroller's Comments, page 17.

Markets (Ag&Mkts) to issue regulations for the implementation of SFL § 165(4), including (i) establishing guidelines that will assist State agencies in increasing their use and purchase of New York State food products; (ii) publishing such guidelines on the OGS website, disseminating such guidelines to agencies, and training contracting personnel on implementing such guidelines; and (iii) providing for monitoring of implementation.

The amendments also set out the information that a successful offerer must provide to the procuring agency when the agency has mandated that some or all of the food products come from New York. For each type of food product, the successful offerer must report to the procuring agency, to the extent practicable and known to the offerer:

- (i) any New York food product procured under the contract and the dollar value of each type of New York food product;
- (ii) any food product from outside New York procured under the contract during the food product's listed New York availability period and the dollar value of each type of food product; and
- (iii) any other food product from outside New York and the dollar value of each type of food product.

Finally, the amendments require the Commissioner of General Services to issue, by December 1st of each year, an annual report to the Governor and the Legislature on the implementation of SFL § 165(4). The report must include a description of OGS's efforts to improve and increase the tracking of information relating to New York State food products procured by agencies and a compilation of the dollars spent by State agencies when, in making food purchases, such agencies have elected to mandate that some or all of the food come from New York. The purchasing data is required to be broken down by food product and processed food and include:

- (i) the total dollar value of New York food products procured by State agencies;
- (ii) the total dollar value of food products from outside New York procured during the food products' listed New York availability period; and
- (iii) the total dollar value of all other food products from outside New York.

OGS's Implementation of the Food Metrics Law

A. Guidelines

As required by the 2013 amendments, OGS, in consultation with Ag&Mkts, promulgated regulations for the implementation of SFL § 165(4). The final rule, set forth in 9 NYCRR § 250.2(d), was adopted on July 8, 2015. In consultation with Ag&Mkts, OGS also established Guidelines for Purchasing New York State Food Products and a template that agencies may use to report their New York food purchasing, which are available at <https://nyspro.ogs.ny.gov/content/food-guidelines>. OGS and Ag&Mkts worked diligently

to prepare the Guidelines in a thoughtful manner that would best meet the requirements of the law and serve the interests of the purchasing agencies, and the Guidelines and the template were posted on the OGS website on May 18, 2017. Contrary to OSC's assertion, OGS did not finalize the Guidelines "in response to the audit."

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B. Centralized Contracts

State agencies are required by SFL § 163(3)(c) to purchase commodities such as food through centralized contracts established by OGS unless such centralized contracts do not meet the agencies' form, function, and utility. As a result, many of the food purchases by agencies serving populations in institutions, such as the Department of Corrections and Community Supervision (DOCCS) and the Office of Mental Health (OMH), are made through the OGS centralized food contracts. The solicitations for all five OGS centralized food contracts currently in place (three Commercial, one Retail, and one Baked Goods) were issued prior to the March 2014 effective date of the amendments to SFL § 165(4). Consequently, those contracts did not contain reporting requirements that matched the changes in the law regarding New York food items.

However, because centralized contracts are a major source of food for many agencies, OGS continuously worked with the food contractors to identify the New York food products on their contracts and to modify the reporting requirements to include New York food products. In addition, if the purchasing agencies were seeking particular New York food products, OGS requested that the contractors identify those products on their price guides and specify those New York products in their sales reports. These modifications are a significant step in helping agencies to identify and purchase New York food products because of the volume of food purchased under these contracts.

C. Annual Reports

OGS timely issued annual reports for 2014 and 2015 using the best data it had available, which came largely from the centralized contract sales reports and information supplied by DOCCS and OMH. The reports also contained information on OGS's efforts to assist agencies with purchasing New York food products. The annual report for 2016 will be issued well before the December 1, 2017 deadline.

It should be noted that, contrary to the statements on pages 5 and 6 of the draft report, OGS did not create a Buy NY Food Procurement Team specifically to manage the above-referenced centralized contracts. Rather, the already established team that handled food contracts was given the additional task of now managing the implementation of the new requirements under SFL § 165(4).

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OGS Responses to the Audit Findings**1. OGS has provided guidance and training to State agencies and other authorized users.**

The draft report gives the false impression that OGS has provided little, if any, training on food purchasing to State agencies. This is incorrect. Members of the OGS food team have participated in over two dozen outreach initiatives that have included speaking to authorized users of the centralized contracts about using the food contracts. In addition, there was a BuyNY class at the 2015 Purchasing Forum. OGS also provides on-going assistance by telephone or email for any user that has questions about purchasing New York food products.

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2. OGS has been continually making process improvements for the reporting of New York food purchases.

While the 2014 and 2015 annual reports did contain some calculation errors and incomplete information, OGS has been making process improvements to obtain more complete data and eliminate errors. As noted above, the centralized food contracts did not initially require the contractors to report sales of New York food products in their sales reports. Because of that limitation, the 2014 Annual Report did not contain any dollar figures for New York food products purchased. In 2015 and 2016, OGS's food team spent significant time and effort working with the contractors and OGS Internal Audit to update reporting to include information for New York food product purchases as well as to remedy other data issues, including uniformity of reported information, completion of data fields, and contractor use of requisite formulas in their reporting. The sales reports for 2016 have been thoroughly reviewed following improved processes and accurately reflect food sales (total and NYS) under the centralized contracts.

3. The data in the annual reports is not needed by agencies for procurement planning.

The OSC draft report states on page 6 that without "complete, reliable information" in the annual report, "those charged with governance cannot accurately establish goals for future procurements, identify opportunities for additional purchases of local foods by the State, and ensure that the intent of the Law is met." OGS disagrees. Any agency seeking to establish goals for future food procurements would not be reviewing the annual report for a summary of its annual New York food purchases. This is because any data on New York food purchases from State agencies is reported to OGS directly by the agencies themselves. The annual report would simply provide the agencies with the data they already reported to OGS.

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Comment
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4. The data in the annual reports reflects New York food purchases under SFL § 165(4) better than the data in SFS does.

The OSC draft report states on page 7 that OSC staff reviewed SFS data and identified purchases made by State agencies, outside of the centralized food contracts, totaling nearly \$90 million for items coded in SFS as “food and beverages.” Based on this interesting but irrelevant fact, the draft report concludes that “the 2015 Food Metrics Annual Report may have fallen well short of identifying all applicable New York State food purchases.” But there is simply no basis for OSC’s conclusion. As noted above, the annual reports are a compilation of the data provided by State agencies on their food purchases under those contracts established in conformance with SFL § 165(4) *where the agencies have decided to mandate that some or all of the food come from New York*. The SFS data does not provide the granularity of detail to determine what portion, if any, of the nearly \$90 million in “food and beverage” purchases were made under the procedures outlined in SFL § 165(4).

<p>*</p> <p>Comment</p> <p>6</p>

OGS Responses to OSC’s Recommendations

Recommendation 1: *Develop and provide training to agencies and vendors on reporting and purchasing of New York State foods.*

OGS Response: OGS has provided and continues to provide training to authorized users on the use of centralized contracts and the availability of food on those contracts. In addition, OGS has and will continue to assist State agency buyers with their local food purchases and will direct them to our published Guidelines and reporting template. In addition, OGS will present a comprehensive training on New York food purchases at next year’s GovBuy event.

Recommendation 2: *Develop and implement adequate controls to detect and correct anomalies and inaccuracies in the data used to create the Food Metrics Annual Report.*

OGS Response: OGS is implementing OSC’s recommendation. Over the past 18 months, the food team has worked extensively with OGS Internal Audit to develop an automated tool to analyze the data reported by contractors and detect anomalies. Reporting from OGS centralized contractors is more complete and accurate and will continue to evolve. OGS remains dedicated to reviewing all reports for completeness and accuracy and rectifying any issues identified. As noted in the draft report, OGS staff make reviewing contractor sales reports for pricing errors a priority to ensure that the prices State agencies are paying are accurate and in conformance with the contract.

Conclusion

There has been significant improvement in the tracking and reporting of information over the past 18 months, and OGS will continue to ensure that all data provided by State agencies pursuant to SFL § 165(4) are included in the annual reports. OGS will

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continue to assist State agencies with any food buying questions and assist them with completion of the food reporting template published on OGS's website.

If you have additional questions or comment please contact Theresa Bonneau at theresa.bonneau@ogs.ny.gov or (518) 402-5846.

Sincerely,



RoAnn M. Destito

cc: T. Bonneau
S. Carroll

State Comptroller's Comments

1. While we recognize that the exact wording of the Law is not specific to the type of tracking and reporting system that must be established, the level of detail required to be reported in the Food Metrics Annual Report would require a comprehensive tracking and reporting system on the part of the agencies.
2. We acknowledge that OGS and Ag&Mkts began working to create guidelines to State agencies for reporting State food purchases before our audit. However, officials were able to finalize the guidelines only after we engaged, and before the release of, the audit.
3. We believe OGS has misinterpreted our statement. The Buy NY Food Procurement Team has several responsibilities; those noted in the report most directly relate to our audit objective.
4. We did not state at any point in our report that OGS provided little, if any, training on food procurement. Rather, we reported on the findings specifically related to our audit objective regarding procuring and reporting of State food purchases by agencies. In these specific areas, we noted limited training occurred.
5. It should be noted that the recording and reporting of State food purchases was not required until the guidelines were issued – after our audit was engaged. Therefore, it is unlikely agencies would have recorded this information as they were not directed to by OGS. Additionally, the statement “those charged with governance” refers to the Governor and Legislature, who, due to the limited information in the Food Metrics Annual Report, did not have a complete picture of the State’s local food purchases.
6. The statements regarding the \$90 million in food purchases retrieved from SFS were carefully qualified in the report. We clearly acknowledged that data could not be used to determine which purchases were of State food products – OGS’ reiteration of this point in the draft response is redundant and unnecessary. However, as noted, it can still be used as an indicator that all food purchases may not have been accounted for in the Food Metrics Annual Report – especially when taking into account the limited sources of information used to compile the report.