

**Arizona State University
Office of University Audits
Strategic Partnership – Aramark
February 25, 2021**

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Summary: The Strategic Partnership audit of Aramark was included in the Arizona State University (ASU) FY 2021 audit plan approved by the Arizona Board of Regents (ABOR) Audit Committee and ASU senior leadership. The audit focused on the Aramark agreement including compliance with key contractual requirements and achievement of underlying business processes to ensure the intended objectives are met through the partnership. This audit is in support of ASU's mission of effective management of financial resources and efficient operations at all levels of the university as well as overall student engagement.

Background: Educational Outreach and Student Services (EOSS) contracted with Aramark in 2007 to manage the dining program at ASU, with the current agreement extended through June 30, 2025. Aramark is a leading global provider of food and facilities services for higher education. Through the strategic partnership, Aramark operates approximately 64 venues across the four campuses in the Phoenix metro area, manages subcontractors, provides catering services and manages ASU meal plans. While the student meal plans and related financial arrangements are the primary components, the agreement also encompasses expectations for programming for dining services, management, human resources, sustainability, reporting, marketing, construction and security.

The Associate Vice President of Student Services is currently the designated contract administrator. To administer the terms of the agreement, the contract administrator works directly with the Regional Vice President for Aramark and a team assigned to the university, including a Regional District Manager, a Senior Finance Controller, three General Managers, a Marketing Manager and a Senior HR Manager. The contract administrator and the Aramark team coordinate operations through standing meetings, ongoing communication and an annual meeting held in the fall to review prior year performance. Leadership from Purchasing, Sustainability, Auxiliary Business Services, EOSS and other pertinent ASU departments are also invited to the annual meeting. In addition, Aramark holds meetings each semester with the Resident Housing Association and Undergraduate Student Government to review the proposed rates for the meal plans, as well as discuss other issues that affect the students at the university.

Various ASU managed applications are utilized as part of the strategic partnership including StarRez to sign students up for mandatory meal plans, Atrium to track meal plan usage, and multiple Point of Sale systems in addition to Aramark managed applications including their enterprise financial system, a point of sale system, and Campus Dish used to track voluntary meal plan and M&G dollar purchases.

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Audit Objective: The objective of this engagement was to assess compliance with key contractual requirements associated with the agreement, in addition to underlying business processes to ensure the expected objectives and goals are met through the partnership. Specifically, the following areas were assessed:

- Assess compliance to key contractual requirements related to reporting, insurance, inspections, capital investments and equipment purchases/maintenance
- Verify fiscal controls are in place to ensure the accuracy of revenue payments made to Aramark and commission payments received from Aramark
- Ensure mandatory meal plan prices were approved by ASU and ABOR
- Assess the adequacy of oversight by EOSS leadership to ensure the overall objectives of the partnership are met
- Identify opportunities for improvement

Scope: The scope of the audit focused on the processes and related controls in effect for managing the agreement during the period of July 2019 through August 2020.

Physical security of venues managed by Aramark as it relates to ISAAC and key access and application general controls related to the various systems involved were not assessed as part of the audit.

Methodology: The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors and accordingly consisted of tests of procedures necessary to provide a reasonable basis for expressing our opinion. Specifically, audit work consisted of interviews with the leadership and staff of EOSS, Auxiliary Business Services, Capital Programs Management Group (CPMG), Health Services and Aramark, observation of work processes, review of documented policies and procedures and substantive tests including the following areas:

- Assessing the general oversight by EOSS leadership through the following:
 - Evaluating processes over management of the agreement
 - Evaluating procedures for significant areas of the agreement
- Assessing the design and distribution of the DiningStyles survey and reviewing the changes made to address significant issues
- Verifying reporting of construction, renovation and tenant improvements performed by Aramark through the following:

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- Confirming that CPMG was notified of a sample of 9 projects from the Financial Commitments schedules
- Verifying required Plans were submitted before work and As-Built and Record Drawings were submitted at closeout for a sample of 3 projects managed by CPMG
- Validating the initial payment and final payment of the CPMG fee were accurately calculated and supported by a reconciliation of construction costs for a sample of 3 projects managed by CPMG
- Assessing the content and accuracy of the FY2019 annual reporting comprised of the Risk Minimization and Performance Measurement Plan, Sustainability Plan and Annual Plan
- Reviewing a sample of 57 inspection reports representing 19 venues from ASU Health Services and all inspection reports from third parties during the audit period and assessing the following:
 - Confirming reports were provided to the contract administrator
 - Confirming the inspections met the minimum rating required under the agreement
 - Verifying corrective actions were completed timely, approved and reported to the contract administrator
 - Comparing the Hazard Analysis Critical Control Point (HACCP) plan of Aramark to the HACCP Principles and Application Guidelines of the US Food & Drug Administration
- Confirming the current insurance coverage of Aramark to the minimum requirements under the agreement
- Verifying FY2020 meal plan price increases were adequately supported and approved by ASU and ABOR
- Assessing capital investment tracking in addition to the inventory of equipment and smallware through the following:
 - Tracing total cost for 10 projects from the Financial Commitments schedules to the Cost Record spreadsheets and Fixed Asset Detail Listing
 - Reviewing the equipment listed in the Equipment Rating Sheets
- Confirming payments of revenue collections for mandatory meal plans and mandatory M&G dollars were accurate and authorized through the following:
 - Verifying pricing of meal plans used in the revenue calculation to ABOR approved rates
 - Validating the accuracy of the total payments made for the Fall 2019 and Spring 2020 semesters by verifying meal plan counts to student level detail from the StarRez System and tracing payments to Workday

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- Validating weekly payments made for M&G dollars to supporting usage reports from the Atrium system for the Fall 2019 and Spring 2020 semesters
- Performing data validation and analysis of StarRez data for the Fall 2019 semester by comparing student level detail used for revenue payments to actual student financial accounts
- Confirming commission payments received from Aramark were accurate through the following:
 - Recalculating reconciliation workbooks to validate formulas
 - Validating revenue and sales tax to supporting documentation for 25 venues from September 2019 and 23 venues from April 2020 and verifying variance calculation between workbooks
 - Developing a process flow of the systems and supporting documentation used for the reconciliation
 - Tracing totals of reconciliation workbook to the GFF system reports
 - Tracing receipt of commission payments to Workday
 - Verifying base revenue and commission rates were in accordance with agreement
 - Verifying total commission payments were materially accurate for FY2020 by validating sales activity to source system reports and recalculating commissions due to ASU

Conclusion: Overall, EOSS Dining Services has established sufficient oversight of the partnership with Aramark to ensure the dining program is managed at a level that achieves the expectations of the agreement with a primary focus on improving the student experience. There is close coordination between Dining Services and Aramark of key aspects of the program such as evaluation of the dining venues and food selections to provide a variety of options to students, consideration of the sustainability goals of the university, reporting on both financial and non-financial performance, and issues of the operations. However, the collaborative approach and longevity of the agreement has resulted in a general reliance on the processes and controls of Aramark. As a result, Dining Services has not implemented adequate controls and validation of some key aspects of the program including safety inspections, capital equipment, and commission payments. In addition, it was noted there was a lapse in communication with the Capital Project Management Group on dining facility construction projects, which could negatively affect ongoing facility services.

Specifically, testing identified that Dining Services does not receive or maintain detailed tracking on equipment utilized in the dining venues. Without this, there is not adequate visibility to the amount of equipment and smallware at the venues that transfers to ASU

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at the end of the agreement. The existing Aramark schedules, which estimates replacement value at approximately \$4 million, have limited information including the type of equipment (i.e. refrigerator), the estimated useful life and the estimated replacement cost; however, do not include specific equipment information, date of purchase, purchase price or estimated end of life. The existing schedules are also blank for multiple venues indicating the schedules are not a complete representation of equipment. Periodic inventories are not performed by Dining Services increasing the risk of potential loss to the university.

In addition, while testing validated commission payments for the time period reviewed were materially accurate, the existing reconciliation process should be re-designed to focus on efficiencies, system automation and improved verification by Dining Services. The existing process requires substantial manual effort due to the volume of data entry and reliance on large excel workbooks increasing the risk of errors, which in turn, has limited the ability of Dining Services to perform substantive verification procedures to confirm commission payments are accurate.

It was also noted that Dining Services does not receive the inspection results of venues related to food safety, quality assurance and sanitation that are performed by third parties and ASU Health Services. While Dining Services has an awareness of the process and issues noted, it is based on the ongoing discussions with Aramark and not through reviewing the actual reports and verifying appropriate remediation actions occurred. In addition, there is no trend analysis occurring to identify recurring themes that require process related changes. Testing found that 7 of 7 venues inspected by a third party had major, critical, and/or repeat violations, and 6 of 19 venues inspected by ASU Health Services had repeat violations.

Finally, it was noted there are several processes agreed to between ASU and Aramark that do not align with the current contractual language. Examples include the base revenue used for calculating a portion of the commission, the format and content of the reporting in the Annual Plan, and the minimum rating requirements for inspections. While both Dining Services and Aramark agree on the current treatment of these items, further assessment may be warranted to ensure the contract is an accurate summation of current expectations and terms.

The control standards University Audit considered during this audit and the status of the related control environment are provided in the following table.

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General Control Standard (The bulleted items are internal control objectives that apply to the general control standards, and will differ for each audit.)	Control Environment	Finding No.	Page No.
Reliability and Integrity of Financial and Operational Information			
<ul style="list-style-type: none"> Payments to Aramark of the revenue collections from Mandatory Meal Plans and M&G dollars are accurate, authorized and paid according to the agreement. 	Reasonable to Strong Controls in Place	N/A	N/A
<ul style="list-style-type: none"> Payments from Aramark for commissions on net sales are accurate and paid according to the agreement. 	Opportunity for Improvement	2	10
<ul style="list-style-type: none"> Price increases for meal plans are reasonable and appropriately approved. 	Reasonable to Strong Controls in Place	N/A	N/A
Effectiveness and Efficiency of Operations			
<ul style="list-style-type: none"> Aramark is generally meeting the required expectations of the existing agreement. 	Reasonable to Strong Controls in Place	N/A	N/A
<ul style="list-style-type: none"> The DiningStyles survey is adequate and significant issues are addressed. 	Reasonable to Strong Controls in Place	N/A	N/A
<ul style="list-style-type: none"> Reporting of construction, renovation and tenant improvements performed by Aramark is in accordance with the agreement. 	Opportunity for Improvement	4	13
<ul style="list-style-type: none"> Inspections by ASU Health Services and third parties are reported to the contract administrator and corrective actions are appropriately documented. 	Opportunity for Improvement	3	12
<ul style="list-style-type: none"> Annual reporting by Aramark in the Risk Minimization and Performance Measurement Plan, Sustainability Plan and Annual Plan provides the contract administrator appropriate level of information to manage the agreement. 	Reasonable to Strong Controls in Place	N/A	N/A
Safeguarding of Assets			
<ul style="list-style-type: none"> Aramark secured insurance as required by the agreement. 	Reasonable to Strong Controls in Place	N/A	N/A
<ul style="list-style-type: none"> Equipment and smallware are accurately tracked and valued in inventory. 	Opportunity for Improvement	1	8
Compliance with Laws and Regulations	Not Applicable	N/A	N/A

We appreciate the assistance of EOSS representatives during the audit.

Lisa Grace, Executive Director, University Audit and Advisory Services
Sadie Petterson, CPA, Assistant Director, University Audit and Advisory Services

Audit Results, Recommendations, and Responses

1. EOSS Dining Services has not implemented sufficient controls to ensure ASU has a complete inventory of equipment and smallware related to the dining venues and that equipment is maintained appropriately in most instances.

Condition: Aramark reports expenditures related to capital improvements, equipment and smallware at a summary level annually, which represent large projects and categories. In addition, Aramark maintains a separate equipment listing at a venue level; however, this is a generic schedule listing the type of equipment and estimated replacement cost only and is not at the level of detail that facilitates tracing to specific purchases or back to the annual reporting that summarizes expenditures related to capital improvements, equipment and smallware. EOSS Dining Services has not implemented verification procedures to ensure information is complete and accurate.

In addition, Aramark has only established preventative maintenance programs for ice machines and hoods.

Criteria: Contractually, Aramark commits to a specific capital investment annually, which encompasses capital projects, equipment, smallware and other investments related to the success of ASU Dining. With a few exceptions, ownership of these items reside with ASU at the end of the contractual agreement. Section 21.7 of Article 2 requires Aramark to develop and maintain an ongoing inventory of equipment and smallware for inventory valuation and control, and that the inventory is to be provided to the contract administrator on an annual basis.

Cause: EOSS Dining Services works closely with Aramark on the overall success of student dining with Aramark primarily responsible for day-to-day operations and execution of capital projects. EOSS Dining relies on the collaboration that has developed over the long-term nature of this partnership and has not implemented formalized oversight controls of equipment and smallware transactions.

Effect: EOSS Dining Services does not have adequate visibility to the amount of equipment and smallware at the venues that transfers to ASU at the end of the agreement. The existing Aramark schedules, which estimates replacement value at approximately \$4 million, have limited information including the type of equipment (i.e. refrigerator), the estimated useful life and the estimated replacement cost. Schedules do not include specific equipment information, date of purchase, purchase price or estimated end of life. The existing schedules are also blank for multiple venues indicating the schedules are not a complete representation of equipment.

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As a result, these schedules do not provide insight into the age of equipment and when expected replacement should occur nor can these items be traced to supporting purchase documentation or to the capital investment schedule provided annually by Aramark.

The lack of a complete inventory of equipment combined with consistent periodic inventories not being performed by ASU increase the risk of theft and potential loss to the university.

Recommendation: Controls should be implemented to receive complete equipment listings from Aramark based on defined dollar thresholds. For these items, there should be adequate information including serial number, detail description, date of purchase, purchase price and estimated life. New equipment added should include supporting purchase documentation.

Periodic inventories should be performed jointly by Aramark and EOSS Dining Services to ensure equipment listings are complete and items are accounted for.

In addition, a review of existing equipment should be performed to determine if the existing preventative maintenance program is adequate as well as annual reporting being enhanced to summarize preventative maintenance actions taken for the year.

Management Response: Aramark corporate performs annual inventory reviews for the purpose of loss mitigation and preventative maintenance documentation. Currently, this documentation is forwarded for budgeting purposes. Additionally, discussion occurs in the monthly Aramark/ASU meeting.

EOSS has started working with Aramark to enhance reporting to include equipment details such as replacement value, equipment identifying information, useful life, date of purchase, preventative maintenance performed, etc. in congruence with University policy for purchases through PCS102: Equipment Acquisitions. The enhanced reporting will be in place by July 1, 2021. Additionally, starting in July 1, 2021, EOSS Dining will perform joint periodic inventory reviews to ensure that all items are identified and accounted for accordingly. All improved processes will be added to the EOSS Dining Operations Guide & Desk Manual.

Due to the nature and scope that this oversight would require and standard industry practice, small wares are not tracked individually. However, acceptable variances benchmarks have been discussed with Aramark in the past, though no formal report has been provided. Moving forward, EOSS Dining will work with Aramark to provide this information on a semi-annual basis (Fall/Spring).

2. EOSS Dining Service’s oversight and verification controls of the monthly Aramark commissions requires improvement to ensure commissions are accurate and supportable. While testing validated commissions are materially accurate, the process is inefficient and subject to errors due to the manual nature of the process and heavy reliance on manual data entry and excel workbooks.

Condition: The monthly commission calculation involves multiple systems used to process campus dining transactions. Sales activity is obtained weekly or monthly based on system, which is input into various excel workbooks and then manually input into the Aramark financial system. The various workbooks and some systems are then utilized to create two reconciliation excel workbooks, one to calculate the monthly commission payment due to ASU and another to provide a reconciliation of the sales activity and resulting commissions. Aramark is responsible for completing both reconciliation workbooks, which are provided to EOSS along with underlying supporting documentation from their financial system, some source reports and various manual excel files. Due to the manual nature of the process and heavy reliance on data entry and excel workbooks, the existing process is not efficient and prone to errors such as data entry mistakes, formula errors and inconsistent treatment of sales tax.

EOSS Dining Services performs a high-level review and spot checks some amounts but overall relies on Aramark with minimal verification back to source system documentation.

Criteria: The commission calculation is defined in the existing contract and is a basic commission rate based on net sales volume which varies based on the type of transaction and is payable on a monthly basis. EOSS Dining Services should be able to perform substantive verification of the commission calculation back to system source reports.

Cause: The existing process was developed at the inception of the agreement with new venues being incorporated over the years as necessary. The process has not been re-evaluated to identify process improvements, use of technology, or opportunities for automation and integration.

Effect: Aramark spends considerable time each month inputting the transactional detail into their financial system and then completing two manual excel workbooks to calculate ASU’s commission including the reconciliation workbook.

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While testing confirmed commissions are materially accurate; our review identified multiple issues that could result in errors, omissions, or potential fraud related to commissions. Specifically, testing identified the following:

- Multiple errors from data entry and use of different source data
- Excel formula errors in the two key spreadsheets
- Differences in how sales tax is entered impacting the net sales calculation
- Overpayment of commission for some subcontractors due to treatment of sales tax
- Variances between the commission workbook and the reconciliation workbook that are not researched and resolved; the purpose of the reconciliation workbook is to identify potential commission errors
- Lack of overall check totals to verify key amounts back to source reports
- Use of reports from the Aramark financial system as source data instead of reports from the source systems; processes to enter data into the Aramark financial system are also dependent on manual data entry
- No supporting documentation for deduction for kosher supervision

It was also noted that Aramark does not have formal procedures documenting this very manual, data intensive process. Detailed knowledge of the process including systems, key data points and use of the excel workbooks is limited to a few individuals, which creates a potential risk if they were to leave Aramark.

Recommendation: The existing Aramark process should be re-designed to incorporate the following activities:

- Identify opportunities to integrate transactional activity into the financial system to minimize manual data entry
- Identify the appropriate source documents from each transactional system and utilize those documents as the authoritative source of sales activity
- Create overall check totals that are validated at a system/transaction type level that provide validation that source data is accurately reflected in the Aramark financial system
- Simplify and streamline the existing excel workbooks used for the commission calculation and reconciliation to avoid unnecessary data entry and potentially the second reconciliation workbook currently being utilized

In addition, EOSS Dining Services should enhance existing review processes of the monthly commission to validate the calculation to the identified source reports to ensure the calculation is accurate. As part of this effort, the EOSS staff should be trained on the

reporting structure and capabilities of the source systems to perform ad-hoc verifications as needed and ensure appropriate understanding of the systems owned by ASU.

Management Response: While the current oversight process determined to be materially accurate has been restricted by technological capabilities, which required unit staff to perform repetitive and manual processes to ensure accuracy, steps have been taken to increase/improve controls. Additionally, the review process has transitioned to a new team and has been under review for the past few months, resulting in documented process and workflows. Resultantly, there were immediate efficiencies gained that removed encumbrances from the process and expedited reconciliations, while maintaining high levels of confidence. This will be fully implemented as of July 1, 2021.

The Aramark reports are reconciled by EOSS staff, but as reported, is manual and data intensive as an average month may involve thousands of transactions. ASU and Aramark Database Administrators will analyze current technology capabilities to determine automation opportunities to increase efficiency in reconciling the data from Aramark catering and Point of Sale Systems.

3. The contract administrator at ASU does not receive and review the dining venue inspection reports performed by third parties or ASU Health Services.

Condition: The contract administrator does not receive and review the dining venue inspection reports performed by third parties and ASU Health Services related to food safety, quality assurance, and sanitation. As a result, ASU does not have adequate visibility to the overall results of the inspections and potential impact to the student experience.

Criteria: Section 14.3 of Article 2 specifies that copies of all inspection reports be forwarded to the contract administrator immediately after the inspection and include a written report of the cause and planned remediation when there are deficiencies.

While Aramark has operational responsibility for the dining venues, EOSS leadership has overall accountability for the student dining experience.

Cause: EOSS Dining has relied on Aramark to track and monitor the inspections and corrective actions and to discuss anything of importance as part the ongoing interaction and meetings that occur through the partnership. Aramark does retain the reports, which are available to ASU at request, but ASU has not required the reports to be submitted.

Effect: Testing found that 7 of 7 venues inspected by a third party had major, critical, and/or repeat violations, and 6 of 19 venues inspected by ASU Health Services had repeat violations.

Additionally, Aramark does not have a consistent process for documenting completion of the corrective actions. Often, the only support capturing remediation actions is an email stating the correction was made without corresponding detail such as what the remediation action was, when it was performed or who verified the remediation was complete.

Recommendation: EOSS Dining Services should receive, review, and track the dining venue inspections performed as well as verification that any required remediation was performed. Using this information, an overall review of inspection results should be performed periodically to identify recurring trends related to major or critical deficiencies as well as repeat violations and necessary actions to address.

Management Response: Prior to the audit, EOSS Dining services regularly received information in real time of all dining venue reports that were less than satisfactory or needing remediation. EOSS Dining services has begun a process whereby the inspection reports are being formally distributed to EOSS leadership in addition to Aramark staff. In the past, Aramark has received the reports, made immediate corrections, and notified EOSS only if/when the item was unable to be fixed immediately. Moving forward, Aramark will include inspection corrective action updates in the monthly management meetings.

4. CPMG does not have effective controls in place to ensure they have visibility to capital projects being performed by Aramark nor are they receiving certain required construction documents or underlying support for the defined CPMG fee associated with the Aramark contract.

Condition: There are not effective processes in place to ensure CPMG is aware of construction, renovation and tenant improvement projects being managed by Aramark related to dining venues in addition to current CPMG leadership not being aware of the contractual terms with Aramark related to capital projects.

Criteria: The existing contract requires that plans for construction, renovation and tenant improvements be submitted to CPMG for review and approval prior to commencing and for specific project documentation to be submitted to CPMG. In addition, a specific CPMG

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fee is assessed based on the construction costs for construction management services associated with projects.

Cause: CPMG does not have sufficient tracking of capital projects related to Aramark. The contract allows Aramark to use contractors of their choice for work in university owned/leased facilities; however, processes were not in place to ensure CPMG leadership is involved in ongoing discussions and project meetings regarding capital projects with Aramark.

In addition, CPMG does not have sufficient processes in place to ensure they have accurate tracking of project documentation and fee revenue related to Aramark projects.

Effect: Without defined processes involving CPMG leadership, CPMG may not have knowledge of projects on campus negatively affecting ongoing facility services and potential lost revenue related to the CPMG fee established. Specifically, testing identified the following:

- CPMG was not aware of a significant project performed on the downtown campus
- As-Built and Record Drawings were not provided at closeout for 1 of 3 projects reviewed
- Final payments of the CPMG fee were not paid by Aramark for 2 of the 3 projects reviewed resulting in an underpayment of \$2,538

Recommendation: Communication between CPMG and EOSS Dining Services should be improved to ensure CPMG is notified of projects initiated by Aramark. CPMG should strengthen their monitoring controls related to Aramark projects to ensure required documentation and the final accounting of the construction costs and calculated fee are submitted.

During the audit, EOSS Dining Services communicated that a member of the CPMG team had already been added to their recurring meetings with Aramark to provide CPMG improved visibility and involvement to capital projects.

Management Response: CPMG met with EOSS and Aramark leadership on 1/10/21 to review the “Professional Food Service Management Contract” requirements and the process for submitting projects for review to Facilities Development and Management. EOSS will submit a project request on behalf of Aramark through the FDM Service request, which will be routed to either OUACPMG or FM at the Work Induction Board based on the project size. Responsibilities have been defined for the Project Manager

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regarding overall project management and the project management fee. These requirements will also be added to the CPMG project delivery manual.

EOSS will also be including a member of the CPMG team to their recurring meetings with Aramark to provide CPMG improved visibility and involvement to capital projects.

Response from EOSS

While this is not an EOSS Dining responsibility, EOSS Dining will work closely with CPMG to ensure appropriately assigned capital projects are coordinated through Aramark. Recent disconnects are the result of CPMG staff transitions, consequently updates were not consistently provided to all key stakeholders. This has been corrected as CPMG has re-assigned team members to coordinate updates and ensure effective controls and full visibility to capital projects performed by Aramark.

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