

U.S. Department of  
Homeland Security

**United States  
Coast Guard**



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# Job Aids Booklet: Week 3

*Food Service Officer – Purchase vs. Allowance  
Facilitated Online Training*



CS C-School  
USCG Training Center Petaluma  
599 Tomales Road  
Petaluma, CA 94952

MAY 2020

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## **UNIT 11. FSO RESPONSIBILITIES**

### **LESSON 1. FSO RELIEF - JOB AIDS**

How to Document an FSO Relief

### **LESSON 2. SOP - JOB AIDS**

How to Create a CG Dining Facility Standard Operating Procedures (SOP)

### **LESSON 3. FSS - JOB AIDS**

How to Create a Food Safety and Sanitation (FSS) Program for a CG Dining Facility

### **LESSON 4. Disestablish and Reestablish - JOB AIDS**

How to Disestablish and Reestablish a CG Dining Facility

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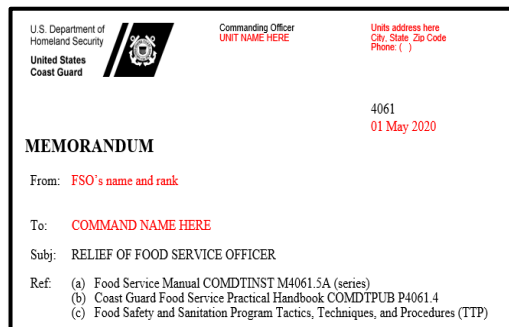


## Job Aid: How to Document an FSO RELIEF

Instructions: This Job Aid explains how an incoming FSO completes the required documentation for FSO Relief, including (1) FSO RELIEF MEMORANDUM, and, if requested by CO, (2) FSO DESIGNATION MEMORANDUM. For a list of “FSO Relief Process” action items an incoming FSO must perform beyond the relief documentation covered in this Job Aid, please refer to Job Aid, “FSO RELIEF CHECKLIST”.

STEP	ACTION						
1	<p>DETERMINE type of FSO Relief:</p> <table> <tr> <th>IF</th><th>THEN</th></tr> <tr> <td> <p>“TEMPORARY” FSO Relief</p> <ul style="list-style-type: none"> <li>A <i>temporary</i> FSO appointment lasts 30 days or less.</li> </ul> </td><td> <ol style="list-style-type: none"> <li>Confirm receipt of temporary FSO designation in writing from CO.</li> <li>No other documentation (e.g., FSO Relief Memorandum) is required.</li> <li>Conduct a spot inventory in lieu of a complete physical inventory.</li> <li>If spot inventory identifies discrepancies, alert CO.</li> </ol> </td></tr> <tr> <td>“PERMANENT” FSO Relief</td><td>Go to Step 2</td></tr> </table>	IF	THEN	<p>“TEMPORARY” FSO Relief</p> <ul style="list-style-type: none"> <li>A <i>temporary</i> FSO appointment lasts 30 days or less.</li> </ul>	<ol style="list-style-type: none"> <li>Confirm receipt of temporary FSO designation in writing from CO.</li> <li>No other documentation (e.g., FSO Relief Memorandum) is required.</li> <li>Conduct a spot inventory in lieu of a complete physical inventory.</li> <li>If spot inventory identifies discrepancies, alert CO.</li> </ol>	“PERMANENT” FSO Relief	Go to Step 2
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“PERMANENT” FSO Relief	Go to Step 2						
ACTION: CREATE “FSO RELIEF MEMORANDUM”							
2	<p>DOWNLOAD “FSO RELIEF MEMORANDUM” template.</p> <p><u>Sub-steps:</u></p> <ol style="list-style-type: none"> <li>Access USCG CS Portal</li> <li>Click on “Knowledge Repository” Link in left column of page.</li> <li>Click on “Sample Memorandums”.</li> <li>Locate “FSO Relief Memorandum” for downloading.</li> </ol>						
3	OPEN “FSO Relief Memorandum” template.						
Continued next page							

## Job Aid: How to Document an FSO Relief, Continued

STEP	ACTION
4	<p>COMPLETE the top section of the FSO Relief Memorandum, including:</p> <ol style="list-style-type: none"> <li>Date</li> <li>Unit, address, phone</li> <li>FSO name, rank</li> <li>Command name</li> </ol>
	 <p>The image shows a sample FSO Relief Memorandum form. It includes the U.S. Department of Homeland Security and United States Coast Guard logos. The form has fields for Commanding Officer (UNIT NAME HERE), Unit address (City, State, Zip Code, Phone), and a date (4061 01 May 2020). The memorandum section includes fields for From (FSO's name and rank), To (COMMAND NAME HERE), Subj (RELIEF OF FOOD SERVICE OFFICER), and Ref (a) Food Service Manual COMDTINST M4061.5A (series), (b) Coast Guard Food Service Practical Handbook COMDT PUB P4061.4, and (c) Food Safety and Sanitation Program Tactics, Techniques, and Procedures (TTP).</p>
5	<p>COMPLETE a joint physical inventory using the IMWPVA “Provision Inventory Report” Form CG-4261.</p> <ul style="list-style-type: none"> <li><b>Digital Signatures:</b> In the CG4261, the incoming FSO e-signs in block D, the outgoing FSO e-signs in block A, and the CO/OIC e-signs in block F. If there is a witness to the physical inventory that member e-signs in block E.</li> <li>Optional: For additional guidance, refer to Job Aid “How to Conduct a Physical Inventory” located on the CS Portal for guidance.</li> </ul>
6	<p>In FSO RELIEF MEMO template’s STEP 1, DOCUMENT:</p> <ul style="list-style-type: none"> <li>Date, month, year of physical inventory.</li> <li>Status of discrepancies (state no, or else list the discrepancies).</li> </ul>
7	<p>CONFIRM accounts receivable are in good standing.</p> <p><u>Sub-steps:</u></p> <ol style="list-style-type: none"> <li>Refer to PVAISW CG-2576 Section D.</li> <li>Refer to Account Status Detail Report (ASDR). <ul style="list-style-type: none"> <li>Optional: For ASDR guidance, refer to Job Aid “How to Assess an ASDR” or refer to the ASDR TTP, both on CS Portal.</li> </ul> </li> </ol>
8	<p>Based on accounts receivable review, COMPLETE FSO Relief Memo’s STEP 2 (“Accounts Receivables”), listing any discrepancies.</p>
Continued next page	

## Job Aid: How to Document an FSO Relief, Continued

STEP	ACTION
9	CONTACT FINCEN to verify that an XS6 purchase recon was completed, and the date this was done.
10	In FSO RELIEF MEMO template's STEP 3, DOCUMENT: Date, month, year the XS6 purchase recon was completed.
11	In STEP 4 of FSO RELIEF MEMO, CONFIRM all subsistence invoices are paid to date and there are no outstanding debts.
12	Referring to PVAISW CG-2576 Line 26, LIST the CGDF unused allowance in the FSO RELIEF MEMO, STEP 5.
13	In STEP 6 of FSO RELIEF MEMO, LIST all discrepancies found during the relief. <ul style="list-style-type: none"><li>NOTE: NO discrepancy is too small.</li></ul>
14	In STEP 7 of FSO RELIEF MEMO, LIST the date when the last annual audit verification was completed. <ul style="list-style-type: none"><li>If the annual audit is past due, make a note of this in your FSO Relief Memorandum, Step 7.</li></ul>
15	In STEP 8 of FSO RELIEF MEMO, LIST the date of your last FSAT visit.
16	In STEP 9 of FSO RELIEF MEMO, LIST all discrepancies found with food service tools, equipment, food service preparation, dining and scullery areas. <ul style="list-style-type: none"><li>NOTE: No discrepancy is too small.</li></ul>
Continued next page	

## Job Aid: How to Document an FSO Relief, Continued

STEP	ACTION	
17	SECURE signatures for FSO RELIEF MEMORANDUM.	
	IF	THEN
	If you wish to sign with <b>digital</b> signatures on the FSO Relief Memorandum, then:	a) Convert to PDF b) Insert digital signature next to your name on front page. c) Route to CO for digital signature next to their name on front page. d) File document for record-keeping.
	If you want to sign with <b>wet</b> signatures on the FSO Relief Memorandum, then:	a) Print FSO Relief Memo b) Sign with pen next to your name on front page. c) Submit to CO to sign with pen next to their name on front page. d) File document for record-keeping.
18	DETERMINE status of FSO Designation Memorandum...	
	IF	THEN
	Your CO has given you an FSO Designation Memorandum...	a) Sign the FSO Designation Memorandum. b) File for record-keeping. <ul style="list-style-type: none"> <li>All required FSO documentation is now complete.</li> </ul> c) END OF THIS JOB AID.
	You have been asked to draft the FSO Designation Memorandum on behalf of your CO...	GO TO STEP 19
Continued next page		

## Job Aid: How to Document an FSO Relief, Continued

STEP	ACTION
ACTION: CREATE AN FSO DESIGNATION MEMORANDUM	
19	<p>DOWNLOAD “FSO DESIGNATION MEMORANDUM” template.</p> <p><u>Sub-steps:</u></p> <ul style="list-style-type: none"> <li>a) Access USCG CS Portal</li> <li>b) Click on “Knowledge Repository” Link in left column of page.</li> <li>c) Click on “Sample Memorandums”.</li> <li>d) Locate “FSO Designation Memorandum” for downloading.</li> </ul>
20	OPEN FSO Designation Memorandum template.
21	<p>COMPLETE the top section of the FSO Designation Memorandum, including:</p> <ul style="list-style-type: none"> <li>a) Date</li> <li>b) Unit, address, phone</li> <li>c) From: (Enter CO’s name, Rank, Unit)</li> <li>d) TO: (Enter your name as incoming FSO)</li> </ul>

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U.S. Department of Homeland Security  
United States Coast Guard

Commanding Officer  
CGC Unit

Street  
City, State, Zip Code  
Phone (000) 000-0000

4061  
29AUG19

**MEMORANDUM**

From: A. B. Captain, LT  
CGC Unit

To: A. B. FSO, CS2

Subj: DESIGNATION OF FOOD SERVICE OFFICER

Ref: (a) Coast Guard Regulations, COMDTINST M5000.3B (series)  
(b) Food Service Manual, COMDTINST M4061.5A (series)

1. You are designated as the Food Service Officer aboard CGC Unit. Your duties are outlined in the above references as well as other command directives already in effect at the time of this designation. You will familiarize yourself with the contents of the above references and use them in carrying out your duties.

Copy: COMMANDANT (CG-1111)  
FORCECOM (FC-AEFSAT)

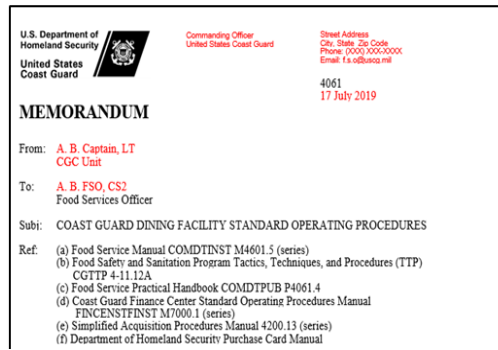
## Job Aid: How to Document an FSO Relief, Continued

STEP	ACTION	
22	SECURE signatures for FSO DESIGNATION MEMORANDUM.	
	IF	THEN
	If you wish to sign with <b>digital</b> signatures on the FSO Designation Memorandum, then:	a) Convert to PDF b) Insert digital signature next to your name on front page. c) Route to CO for digital signature next to their name on front page. d) File document for record-keeping.
	If you want to sign with <b>wet</b> signatures on the FSO Designation Memorandum, then:	a) Print FSO Relief Memo b) Sign with pen next to your name on front page. c) Submit to CO to sign with pen next to their name on front page. d) File document for record-keeping.
END OF JOB AID		



## Job Aid: How to Create a CG Dining Facility Standard Operating Procedure (SOP)

**Instructions:** This Job Aid explains how an incoming FSO creates a Coast Guard Dining Facility (CGDF) Standard Operating Procedure (SOP). An SOP clarifies FSO responsibilities, sets policy to prevent (or address) issues, addresses requested special requirements, and identifies FSO expectations of members who use the galley.

STEP	ACTION
9	<p>TALK with your new CO/OIC for specific instructions related to your CGDF SOP, including:</p> <ul style="list-style-type: none"> <li>Ways to handle discussions about collateral duties (as documented in the SOP). <ul style="list-style-type: none"> <li>Example: Pest control management is not the FSO's responsibility, but it is an important component of the SOP.</li> </ul> </li> </ul>
10	<p>DOWNLOAD "SOP" template from CS Portal.</p> <p><u>Sub-steps:</u></p> <ul style="list-style-type: none"> <li>e) Access USCG CS Portal.</li> <li>f) Click on "Knowledge Repository" Link in left column.</li> <li>g) Under SOP Resources, Click on "SOP TEMPLATE".</li> <li>h) Save SOP Template to your computer.</li> </ul>
11	<p>COMPLETE introduction section of SOP, including:</p> <ul style="list-style-type: none"> <li>Unit address, phone, email</li> <li>Date</li> <li>From: (Enter CO name and Unit)</li> <li>To: (Enter your name as FSO, Rank)</li> </ul> <div data-bbox="893 1312 1388 1659">  <p>The sample memorandum includes the following information:</p> <ul style="list-style-type: none"> <li><b>Header:</b> U.S. Department of Homeland Security, United States Coast Guard, Commanding Officer, United States Coast Guard, Street Address, City, State, Zip Code, Phone, (XXX) XXX-XXXX, Email: fso@uscg.mil, 4061, 17 July 2019.</li> <li><b>MEMORANDUM</b></li> <li><b>From:</b> A. B. Captain, LT, CGC Unit</li> <li><b>To:</b> A. B. FSO, CS2, Food Services Officer</li> <li><b>Subj:</b> COAST GUARD DINING FACILITY STANDARD OPERATING PROCEDURES</li> <li><b>Ref:</b> (a) Food Service Manual COMDTINST M4601.5 (series), (b) Food Safety and Sanitation Program Tactics, Techniques, and Procedures (TTP) CGTTP 4-11.12A, (c) Food Service Practical Handbook COMDT PUB P4061.4, (d) Coast Guard Finance Center Standard Operating Procedures Manual FINCENSTINST M7000.1 (series), (e) Simplified Acquisition Procedures Manual 4200.13 (series), (f) Department of Homeland Security Purchase Card Manual</li> </ul> </div>
Continued next page	



## Job Aid: How to Create an CGDF SOP, Continued

STEP	ACTION																											
12	<p>COMPLETE SOP sections in SOP template, including:</p> <table border="1"> <thead> <tr> <th>SOP SECTION</th><th>SOP DESCRIPTION</th><th>✓</th></tr> </thead> <tbody> <tr> <td>1</td><td>FSO duties and responsibilities specific to the unit</td><td><input type="checkbox"/></td></tr> <tr> <td>2</td><td>Temperature log maintenance</td><td><input type="checkbox"/></td></tr> <tr> <td>3</td><td>Food Service training plan</td><td><input type="checkbox"/></td></tr> <tr> <td>4</td><td>Instructions on equipment operation</td><td><input type="checkbox"/></td></tr> <tr> <td>5</td><td>Safety and sanitation instructions</td><td><input type="checkbox"/></td></tr> <tr> <td>6</td><td>Subsistence break out procedures</td><td><input type="checkbox"/></td></tr> <tr> <td>7</td><td>Purchase vs. Allowance Galley (at Unit ____)</td><td><input type="checkbox"/></td></tr> <tr> <td>8</td><td>Sale of meals &amp; Sale of stores procedures</td><td></td></tr> </tbody> </table>	SOP SECTION	SOP DESCRIPTION	✓	1	FSO duties and responsibilities specific to the unit	<input type="checkbox"/>	2	Temperature log maintenance	<input type="checkbox"/>	3	Food Service training plan	<input type="checkbox"/>	4	Instructions on equipment operation	<input type="checkbox"/>	5	Safety and sanitation instructions	<input type="checkbox"/>	6	Subsistence break out procedures	<input type="checkbox"/>	7	Purchase vs. Allowance Galley (at Unit ____)	<input type="checkbox"/>	8	Sale of meals & Sale of stores procedures	
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7	Purchase vs. Allowance Galley (at Unit ____)	<input type="checkbox"/>																										
8	Sale of meals & Sale of stores procedures																											
13	<p>DETERMINE whether to include these best practices into your SOP to avoid confusion:</p> <ul style="list-style-type: none"> <li>Galley condition in FSO absence (galley will remain in clean condition)</li> <li>Prior notice to FSO when inviting guests for meals</li> <li>Galley SOP will typically be incorporated into Unit SOP, but this may vary by unit, confirm with CO/OINC.</li> </ul>																											
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**Job Aid: How to Create an CGDF SOP, Continued**

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STEP	ACTION
6	SUBMIT draft SOP to CO/OINC for review.
7	RESOLVE any discrepancies.
8	SUBMIT draft to CO/OINC for signature.
9	FILE with CGDF files and unit files.
END OF JOB AID	

## Job Aid: How to Create a Food Safety and Sanitation (FSS) Program for a CG Dining Facility

**Instructions:** This Job Aid explains how an incoming FSO creates a Coast Guard Dining Facility (CGDF) Food Safety and Sanitation (FSS) program using a template from the CS Portal. The FSS addresses potential hazards at critical control points, such as receiving, storing, handling, and serving food.

STEP	ACTION
14	<p>DOWNLOAD “FSS” template from CS Portal.</p> <p><u>Sub-steps:</u></p> <ul style="list-style-type: none"> <li>i) Access USCG CS Portal.</li> <li>j) Click on “Knowledge Repository” Link in left column.</li> <li>k) Under SOP Resources, Click on “FSS TEMPLATE”.</li> <li>l) Save FSS Template to your computer.</li> </ul>
15	<p>COMPLETE introduction section of FSS, including:</p> <ul style="list-style-type: none"> <li>• Unit address, phone, email</li> <li>• Date</li> <li>• From: (Enter CO name and Unit)</li> <li>• To: (Enter your name as FSO, Rank)</li> <li>• Reply to attention of (Enter your name as FSO, Rank)</li> </ul> <div data-bbox="467 1360 1071 1696" data-label="Image"> </div>
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## Job Aid: How to Create an FSS for a CGDF, Continued

STEP	ACTION																								
16	<p>COMPLETE FSS sections in FSS template, including:</p> <table border="1"> <thead> <tr> <th>FSS SECTION</th><th>FSS Memorandum DESCRIPTION</th><th>✓</th></tr> </thead> <tbody> <tr> <td>1</td><td>FSS to be updated annually</td><td><input type="checkbox"/></td></tr> <tr> <td>2</td><td>Designation Letters (FSO and typically HS)</td><td><input type="checkbox"/></td></tr> <tr> <td>3</td><td>Weekly inspections recorded on Food Service Establishment Inspection Report CG-5145.</td><td><input type="checkbox"/></td></tr> <tr> <td>4</td><td>Medical Screening documented on Chronological Record of Medical Care Form SF-600</td><td><input type="checkbox"/></td></tr> <tr> <td>5</td><td>Critical Control Points</td><td><input type="checkbox"/></td></tr> <tr> <td>6</td><td>Food Service Personnel Annual Sanitation Training</td><td><input type="checkbox"/></td></tr> <tr> <td>7</td><td>Protocol to contain, report, and resolve Food borne illness or disease.</td><td><input type="checkbox"/></td></tr> </tbody> </table>	FSS SECTION	FSS Memorandum DESCRIPTION	✓	1	FSS to be updated annually	<input type="checkbox"/>	2	Designation Letters (FSO and typically HS)	<input type="checkbox"/>	3	Weekly inspections recorded on Food Service Establishment Inspection Report CG-5145.	<input type="checkbox"/>	4	Medical Screening documented on Chronological Record of Medical Care Form SF-600	<input type="checkbox"/>	5	Critical Control Points	<input type="checkbox"/>	6	Food Service Personnel Annual Sanitation Training	<input type="checkbox"/>	7	Protocol to contain, report, and resolve Food borne illness or disease.	<input type="checkbox"/>
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17	SUBMIT draft FSS to CO/OINC for review.																								
Continued next page																									

**Job Aid: How to Create an FSS for a CGDF, Continued**

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STEP	ACTION
7	RESOLVE any discrepancies.
8	SUBMIT finalized FSS to CO/OINC for signature.
9	FILE FSS with CGDF files and unit files.
END OF JOB AID	

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## **Job Aid: How to Disestablish and Reestablish a CG Dining Facility**

Instructions: This Job Aid explains how an FSO disestablishes (closes) a CG Dining Facility for an extended period of time (e.g., dry dock or deep cleaning), and how an FSO reestablishes (opens) a CG Dining Facility back up again.

STEP	ACTION						
18	DETERMINE your situation: <table border="1"> <tr> <th>IF</th><th>THEN</th></tr> <tr> <td>If you need to disestablish (close) the CG Dining Facility</td><td>GO TO STEP 2</td></tr> <tr> <td>If you need to reestablish (open) the CG Dining Facility...</td><td>GO TO STEP 12</td></tr> </table>	IF	THEN	If you need to disestablish (close) the CG Dining Facility	GO TO STEP 2	If you need to reestablish (open) the CG Dining Facility...	GO TO STEP 12
IF	THEN						
If you need to disestablish (close) the CG Dining Facility	GO TO STEP 2						
If you need to reestablish (open) the CG Dining Facility...	GO TO STEP 12						
Disestablish							
19	DISCUSS with CO: <ul style="list-style-type: none"> <li>• Date of disestablishment</li> <li>• Potential duration of disestablishment</li> </ul>						
20	CREATE disestablishment email stating: <ul style="list-style-type: none"> <li>• Date(s) of disestablishment (this can be an estimate)</li> <li>• Date of reestablishment.</li> </ul>						
21	SEND disestablishment email to: <ul style="list-style-type: none"> <li>• FINCEN Liaison</li> <li>• FSAT</li> </ul>						
22	TRANSFER inventory to another CGDF if possible. <ul style="list-style-type: none"> <li>• Recommend Job Aid, "How to Transfer Stores"</li> </ul>						
23	MONITOR Commerical storage (stored food paid for by unit.)						
Continued next page							

## Job Aid: How to Disestablish and Reestablish a CGDF, Continued

STEP	ACTION								
7	<p>REDUCE use of galley prior to disestablishment date:</p> <table border="1"> <tr> <td><b>CHECKLIST: REDUCE GALLEY USE</b></td><td>✓</td></tr> <tr> <td>Plan menu to reduce inventory</td><td><input type="checkbox"/></td></tr> <tr> <td>Avoid purchasing excess perishables.</td><td><input type="checkbox"/></td></tr> <tr> <td>Store non-perishable items.</td><td><input type="checkbox"/></td></tr> </table>	<b>CHECKLIST: REDUCE GALLEY USE</b>	✓	Plan menu to reduce inventory	<input type="checkbox"/>	Avoid purchasing excess perishables.	<input type="checkbox"/>	Store non-perishable items.	<input type="checkbox"/>
<b>CHECKLIST: REDUCE GALLEY USE</b>	✓								
Plan menu to reduce inventory	<input type="checkbox"/>								
Avoid purchasing excess perishables.	<input type="checkbox"/>								
Store non-perishable items.	<input type="checkbox"/>								
8	<p>DETERMINE “alternate messing” (other places patrons can eat.)</p> <p><u>Options:</u></p> <ul style="list-style-type: none"> <li>• Transfer SIK to another CGDF <ul style="list-style-type: none"> <li>○ Local CG galley</li> </ul> </li> <li>• Activate BAS <ul style="list-style-type: none"> <li>○ Members eat on the economy</li> </ul> </li> <li>• Contract Messing <ul style="list-style-type: none"> <li>○ Food Trucks</li> <li>○ Local Restaurants</li> <li>○ Decision is processed by the Command</li> </ul> </li> </ul>								
9	<p>EXPLORE “Gleaning” Program opportunities (to donate excess food).</p> <p><u>Options:</u></p> <ul style="list-style-type: none"> <li>• The USCG can donate to non-profit organizations, including: <ul style="list-style-type: none"> <li>○ Congressional</li> <li>○ State</li> <li>○ Local <ul style="list-style-type: none"> <li>▪ For example: Salvation Army, local homeless or battered women’s shelters</li> </ul> </li> </ul> </li> </ul>								
10	<p>ENTER dates of disestablishment into PVAISW Form CG-2576 BLOCK C “REMARKS”.</p>								
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## Job Aid: How to Disestablish and Reestablish a CGDF, Continued

STEP	ACTION
11	<p>REVIEW disestablishment process to confirm correct procedures implemented.</p> <div data-bbox="289 472 1112 1654"> <pre> graph TD     Title[Disestablishment of a CGDF] --&gt; Command[Command notifies IDFSO]     Command --&gt; Inventory[Inventory Management]     Command --&gt; Notification[Notification]     Command --&gt; Alternate[Alternate Messing]          Inventory --&gt; Perishables{{Perishables &amp; Non-perishibles}}     Perishables --&gt; Reduce[Reduce through use - menu planning]     Reduce --&gt; Avoid[Avoid/Minimize new purchases]     Avoid --&gt; Storage[Storage - CONEX, CGDF Reefer &amp; Freezer]     Storage --&gt; Remaining{Remaining Stores?}     Remaining --&gt; Transfer[Transfer of Stores - CGDF]     Transfer --&gt; Donation[Donation via CG Gleaning Program]          Notification --&gt; Email(email)     Email --&gt; FINCEN[FINCEN POC]     FINCEN --&gt; FSAT[FSAT Rep]     FSAT --&gt; COO[CO/OINC]          Alternate --&gt; Options{{Options for the crew}}     Options --&gt; TransferSIK[Transfer SIK to another CGDF]     TransferSIK --&gt; ActivateBAS[Activate BAS - members eat on the economy]     ActivateBAS --&gt; Contract[Contract Messing - food trucks &amp; local eateries]          subgraph Photo         direction TB         Photo1[Photo of CGDF interior]     end </pre> <p>The flowchart 'Disestablishment of a CGDF' details the process. It begins with 'Command notifies IDFSO', which branches into three main areas: Inventory Management, Notification, and Alternate Messing. Inventory Management involves handling perishables and non-perishibles, reducing through use (menu planning), avoiding/minimizing new purchases, and storing items in CONEX, CGDF Reefer &amp; Freezer. A decision point 'Remaining Stores?' leads to 'Transfer of Stores - CGDF' and finally 'Donation via CG Gleaning Program'. Notification involves sending an email to the FINCEN POC, then the FSAT Rep, and finally the CO/OINC. Alternate Messing involves providing options for the crew, transferring SIK to another CGDF, activating BAS (members eat on the economy), and using contract messing (food trucks &amp; local eateries). A photograph of a CGDF interior is included.</p> </div>
	Continued next page

## Job Aid: How to Disestablish and Reestablish a CGDF, Continued

STEP	ACTION
Reestablish	
12	CONFIRM with CO: <ul style="list-style-type: none"> <li>Date of reestablishment</li> </ul>
13	CREATE reestablishment email stating: <ul style="list-style-type: none"> <li>Date(s) of reestablishment</li> </ul>
14	SEND reestablishment email to: <ul style="list-style-type: none"> <li>FINCEN Liaison</li> <li>FSAT</li> </ul>
15	ENTER dates of reestablishment into PVAISW Form CG-2576 BLOCK C "REMARKS".
16	On PVAISW's Form CG-2576, ENSURE the correct numbers are carried over from the date of disestablishment when reestablishing the CGDF.
17	REVIEW reestablishment process to confirm correct procedures implemented.
<div style="border: 1px solid black; padding: 10px; margin: 10px;"> <p style="text-align: center; background-color: #0056b3; color: white; padding: 5px; border-radius: 10px;"><b>Reestablishment of a CGDF</b></p> <pre> graph TD     Start([Command notifies IDFSO]) --&gt; IM[Inventory Management]     Start --&gt; Notif[Notification]     Start --&gt; Mess[Messing]          IM --&gt; MP{{Menu planning and procurement}}     MP --&gt; Shop[Shopping - make new purchases]     Shop --&gt; Ret[Retrieve any stored items - CONEX, CGDF Reefer &amp; Freezer]     Ret --&gt; Restart[Restart any deliveries - if applicable]     Restart --&gt; CGDFM[CGDF Management]     CGDFM --&gt; FieldDay{{Field Day - galley &amp; messdeck}}          Notif --&gt; Email([email])     Email --&gt; FINCEN[FINCEN POC]     FINCEN --&gt; FSAT[FSAT Rep]     FSAT --&gt; COOINC[CO/OINC]          Mess --&gt; Options{{Options for the crew}}     Options --&gt; SIK[Transfer SIK back to assigned CGDF]     SIK --&gt; BAS[Deactivate BAS - if appropriate]     BAS --&gt; Cancel[Cancel any contracted Alternative Messing - if applicable]          FieldDay --- Photo[Photo of galley/messdeck]           </pre> </div>	
<b>END OF JOB AID</b>	



## **UNIT 12. ANNUAL AUDIT**

### **LESSON 1. PREPARE FOR ANNUAL AUDIT – JOB AIDS**

How to Prepare for an Annual Audit

### **LESSON 2. VERIFY ANNUAL AUDIT – JOB AIDS**

How to Verify an Annual Audit for Submission

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## Job Aid: How to Prepare for an Annual Audit

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STEP	ACTION
24	REQUEST Audit date and assignment of Auditor from CO/OIC.
25	ENSURE storage spaces are organized and easily accessible to the auditor(s).
26	ENSURE prices are written on each unopened subsistence item
27	ENSURE that during audit there will be: <ul style="list-style-type: none"> <li>• NO sale of stores</li> <li>• NO transfer of stores</li> <li>• NO deliveries</li> </ul>
28	PRINT copies of documentation the Auditor(s) will need to perform the Audit. <ul style="list-style-type: none"> <li>• Blank CG-4261</li> <li>• Blank CG-4971 (if your unit takes cash)</li> </ul>
29	ENSURE Auditor will have computer access to: <ul style="list-style-type: none"> <li>• Current CG-4261</li> <li>• Three months of SFR</li> <li>• Current CG-2576</li> <li>• Current Cash Log (if your unit takes cash)</li> </ul>
30	ENSURE your CGDFOS is up to date.
<i>Continued next page</i>	

## Job Aid: How to Prepare for an Annual Audit, Continued

STEP	ACTION																																															
31	<p>ENSURE that the dates on the following forms <u>match the date the audit is to be done.</u></p> <p><b>CG-4261 (Date)</b></p> <table border="1"> <tr> <td>PROVISION INVENTORY REPORT</td> <td>UNIT NAME: <u>USCGC XXXX</u></td> <td>OPFAC NUMBER</td> <td><u>00-12345</u></td> </tr> <tr> <td colspan="2">PAGE 1 OF 8</td> <td colspan="2">DATE: 31-Jul-20</td> </tr> <tr> <td>INVENTORY</td> <td> <input type="checkbox"/> REGULAR  <input type="checkbox"/> RELIEF  <input type="checkbox"/> VERIFICATION         </td> <td colspan="2"></td> </tr> </table> <p><b>CG-2576 (To Date)</b></p> <table border="1"> <tr> <td>J</td> <td>K</td> <td>L</td> <td>M</td> <td>N</td> </tr> <tr> <td colspan="3">IT</td> <td colspan="2">OPFAC NUMBER</td> </tr> <tr> <td colspan="3"></td> <td colspan="2">12-34567</td> </tr> <tr> <td colspan="3"></td> <td colspan="2">Period Covered</td> </tr> <tr> <td colspan="3">ef <input type="checkbox"/> Memorandum</td> <td>From</td> <td>To</td> </tr> <tr> <td colspan="3"></td> <td>01-Jul-20</td> <td>31-Jul-20</td> </tr> <tr> <td colspan="5">D. SUMMARY OF ACCOUNTS RECEIVABLE</td> </tr> </table> <p><i>Continued next page</i></p>	PROVISION INVENTORY REPORT	UNIT NAME: <u>USCGC XXXX</u>	OPFAC NUMBER	<u>00-12345</u>	PAGE 1 OF 8		DATE: 31-Jul-20		INVENTORY	<input type="checkbox"/> REGULAR <input type="checkbox"/> RELIEF <input type="checkbox"/> VERIFICATION			J	K	L	M	N	IT			OPFAC NUMBER					12-34567					Period Covered		ef <input type="checkbox"/> Memorandum			From	To				01-Jul-20	31-Jul-20	D. SUMMARY OF ACCOUNTS RECEIVABLE				
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## Job Aid: How to Prepare for an Annual Audit, Continued

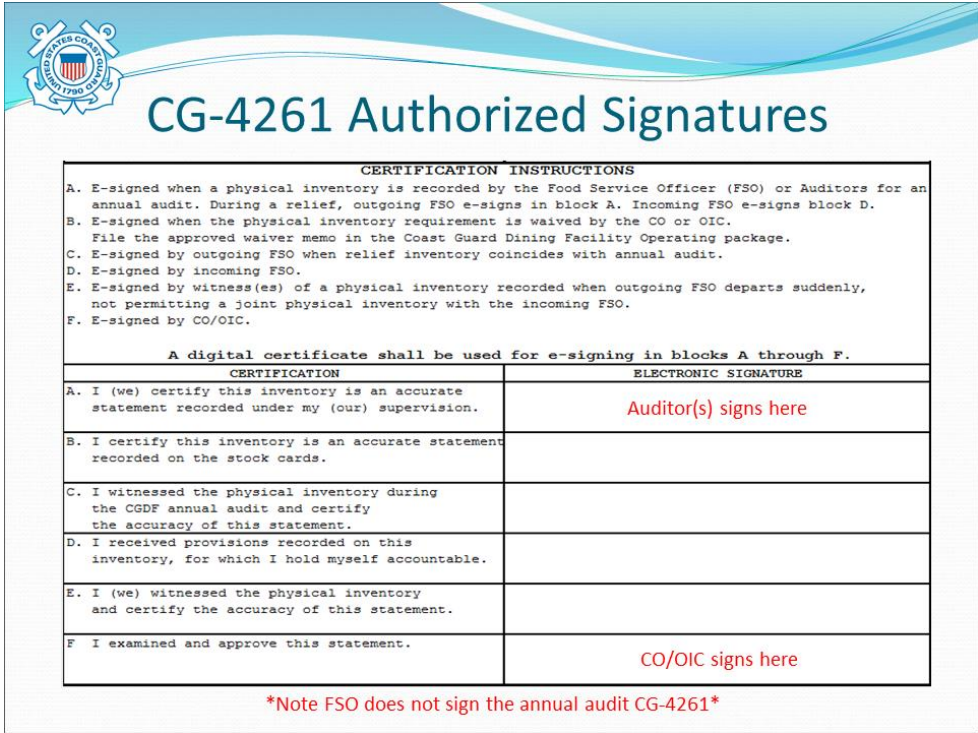
STEP	ACTION																																																																																																														
32	<div>ENSURE that the inventory values on the following forms match:</div> <div><div><div>CG-2576 (line 8)</div><table><tr><th colspan="3">A. OPERATING STATEMENT</th></tr><tr><td>1. BEGINNING INVENTORY (Line 8, Last Report)</td><td></td><td>\$</td></tr><tr><td>2. RECEIPTS FROM OTHER CGDFs (Block H)</td><td></td><td>\$</td></tr><tr><td>3. PURCHASES (Block G)</td><td></td><td>\$</td></tr><tr><td>4. TOTAL (1-3)</td><td></td><td>\$</td></tr><tr><td>5. APPROVED SURVEY (Block J)</td><td>\$ -</td><td></td></tr><tr><td>5a. APPROVED FREIGHT (Block K)</td><td>\$ -</td><td></td></tr><tr><td>6. SALE OF SUBSISTENCE ITEMS (Block E)</td><td>\$ 44.65</td><td></td></tr><tr><td>7. TRANSFER TO OTHER CGDFs (Block I)</td><td>\$ -</td><td></td></tr><tr><td>8. ENDING INVENTORY</td><td>\$ 1,675.67</td><td></td></tr></table></div><div><div>CG-4261 (Grand Total)</div><table><tr><td colspan="2">PROVISION INVENTORY REPORT</td><td colspan="2">UNIT NAME: USCGC XXXX</td><td colspan="2">OPFAC NUMBER 00-12345</td><td colspan="2">(F)</td></tr><tr><td colspan="2">INVENTORY</td><td colspan="2">PAGE 1 OF 8</td><td colspan="2">DATE: 31-Jul-20</td><td colspan="2"></td></tr><tr><td colspan="2"><input type="checkbox"/> REGULAR</td><td colspan="6"></td></tr><tr><td colspan="2"><input type="checkbox"/> RELIEF</td><td colspan="6"></td></tr><tr><td colspan="2"><input type="checkbox"/> VERIFICATION</td><td colspan="6"></td></tr><tr><td>ITEM</td><td>U/I</td><td>QUAN</td><td>UNIT PRICE</td><td>VALUE</td><td>ITEM</td><td>U/I</td><td>QUAN</td><td>UNIT PRICE</td><td>VALUE</td></tr><tr><td colspan="10"><div><div>LD</div><div>LB</div></div></td></tr><tr><td colspan="5">TOTAL</td><td colspan="5">TOTAL</td></tr><tr><td colspan="5"></td><td colspan="5">GRAND TOTAL 1675.67</td></tr></table></div></div>	A. OPERATING STATEMENT			1. BEGINNING INVENTORY (Line 8, Last Report)		\$	2. RECEIPTS FROM OTHER CGDFs (Block H)		\$	3. PURCHASES (Block G)		\$	4. TOTAL (1-3)		\$	5. APPROVED SURVEY (Block J)	\$ -		5a. APPROVED FREIGHT (Block K)	\$ -		6. SALE OF SUBSISTENCE ITEMS (Block E)	\$ 44.65		7. TRANSFER TO OTHER CGDFs (Block I)	\$ -		8. ENDING INVENTORY	\$ 1,675.67		PROVISION INVENTORY REPORT		UNIT NAME: USCGC XXXX		OPFAC NUMBER 00-12345		(F)		INVENTORY		PAGE 1 OF 8		DATE: 31-Jul-20				<input type="checkbox"/> REGULAR								<input type="checkbox"/> RELIEF								<input type="checkbox"/> VERIFICATION								ITEM	U/I	QUAN	UNIT PRICE	VALUE	ITEM	U/I	QUAN	UNIT PRICE	VALUE	<div><div>LD</div><div>LB</div></div>										TOTAL					TOTAL										GRAND TOTAL 1675.67				
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<b>1</b>	<p><b>ENSURE</b> the “conducted on” date in the Audit Memorandum matches the following:</p> <div style="display: flex; justify-content: space-between; align-items: flex-start; margin-top: 20px;"> <div style="width: 30%;">  </div> <div style="width: 30%;">           Commanding Officer/ Officer In-Charge Auditor's Unit Name         </div> <div style="width: 30%;">           Auditor's Work Address Phone: (     ) Fax: Email:         </div> </div> <div style="text-align: right; margin-top: 20px;">           4061 01 Aug 2020         </div> <p><b>MEMORANDUM</b></p> <p>From: Auditor Name and Rank AUDITOR'S UNIT</p> <p>To: COMMAND</p> <p>Subj: ANNUAL DINING FACILITY AUDIT REPORT PERPETUAL</p> <p>Ref: (a) Food Service Manual, COMDTINST M4061.5 (series)</p> <p>1. An annual audit of CG Sta XXXXX was conducted on <span style="border: 1px solid red; padding: 2px;">31 Jul 2020</span> per reference (a), and the results are as follows:</p> <p>2. A complete physical inventory of all food items was taken and documented on the enclosed CG-4261, Provision Inventory Report. Prices of high cost and high turnover items were verified against the most recent purchases and stock cards to ensure the correct prices and price averages were used. The total value of the inventory is <span style="color: red;">1675.67</span>. The inventory was found to be well organized with nothing expired and practicing first in first out. A perpetual</p> <p><b>CG-4261 (Date)</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">PROVISION INVENTORY REPORT</td> <td style="width: 20%;">UNIT NAME: USCGC XXXX</td> <td style="width: 20%;">OPFAC NUMBER</td> <td style="width: 20%;"><span style="border: 1px solid blue; padding: 2px;">00-12345</span></td> </tr> <tr> <td colspan="4" style="text-align: center;">PAGE 1 OF 8</td> </tr> <tr> <td>INVENTORY</td> <td> <input type="checkbox"/> REGULAR  <input type="checkbox"/> RELIEF  <input type="checkbox"/> VERIFICATION         </td> <td colspan="2" style="text-align: center;">DATE: <span style="border: 1px solid red; padding: 2px;">31-Jul-20</span></td> </tr> </table> <p><b>CG-2576 (To Date)</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">J</td> <td style="width: 15%;">K</td> <td style="width: 15%;">L</td> <td style="width: 15%;">M</td> <td style="width: 15%;">N</td> <td style="width: 15%;"></td> </tr> <tr> <td colspan="3"></td> <td colspan="2" style="text-align: center;"><b>OPFAC NUMBER</b></td> <td style="text-align: center;">RE</td> </tr> <tr> <td colspan="3"></td> <td colspan="2" style="text-align: center;">12-34567</td> <td style="text-align: center;">(</td> </tr> <tr> <td colspan="3"></td> <td colspan="2" style="text-align: center;"><b>Period Covered</b></td> <td style="text-align: center;">N²</td> </tr> <tr> <td colspan="3"></td> <td style="text-align: center;">From</td> <td style="text-align: center;">To</td> <td style="text-align: center;">G</td> </tr> <tr> <td colspan="3"></td> <td style="text-align: center;">01-Jul-20</td> <td style="text-align: center;"><span style="border: 1px solid red; padding: 2px;">31-Jul-20</span></td> <td></td> </tr> <tr> <td colspan="6">ef <input type="checkbox"/> Memorandum</td> </tr> <tr> <td colspan="6" style="text-align: center;"><b>D. SUMMARY OF ACCOUNTS RECEIVABLE</b></td> </tr> </table>	PROVISION INVENTORY REPORT	UNIT NAME: USCGC XXXX	OPFAC NUMBER	<span style="border: 1px solid blue; padding: 2px;">00-12345</span>	PAGE 1 OF 8				INVENTORY	<input type="checkbox"/> REGULAR <input type="checkbox"/> RELIEF <input type="checkbox"/> VERIFICATION	DATE: <span style="border: 1px solid red; padding: 2px;">31-Jul-20</span>		J	K	L	M	N					<b>OPFAC NUMBER</b>		RE				12-34567		(				<b>Period Covered</b>		N²				From	To	G				01-Jul-20	<span style="border: 1px solid red; padding: 2px;">31-Jul-20</span>		ef <input type="checkbox"/> Memorandum						<b>D. SUMMARY OF ACCOUNTS RECEIVABLE</b>					
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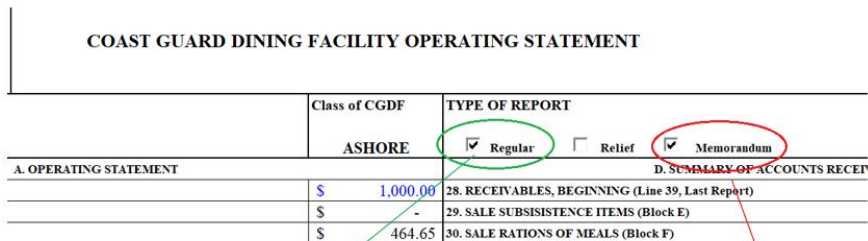
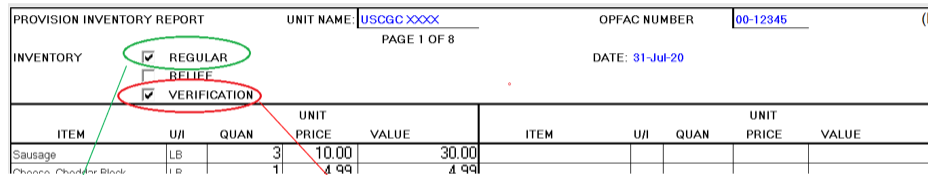


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## Job Aid: How to Verify an Annual Audit, Continued

STEP	ACTION
3	<p>CONFIRM that the proper signatures are on the CG-4261.</p> <ul style="list-style-type: none"> <li>The Auditor(s) sign in Certification Box A and the CO-OIC signs in Box F.</li> </ul> <div data-bbox="375 464 1347 1192">  <p>The image shows the 'CG-4261 Authorized Signatures' form. It includes the Coast Guard Dining Facility logo and title. Below the title are 'CERTIFICATION INSTRUCTIONS' for blocks A through F. A note states: 'A digital certificate shall be used for e-signing in blocks A through F.' The form is divided into two columns: 'CERTIFICATION' and 'ELECTRONIC SIGNATURE'. Block A (Auditor(s) signs here) and Block F (CO/OIC signs here) are highlighted in red. A red note at the bottom states: '*Note FSO does not sign the annual audit CG-4261*'.</p> </div>
Continued next page	

## Job Aid: How to Verify an Annual Audit, Continued

STEP	ACTION
4	<p>CHECK the appropriate type of report on the CG-2576 header:</p> <p><b>Type of Report (CG-2576)</b></p>  <p>End of Month Report      Annual Audit Report</p>
5	<p>CHECK the appropriate type of report on the CG-4261 header:</p> <p><b>Type of Report (CG-4261)</b></p>  <p>End of Month Report      Annual Audit Report</p>
6	<p>CONVERT the following forms into PDFs.</p> <ul style="list-style-type: none"> <li>• Annual Audit Designation Memorandum</li> <li>• CG-2576</li> <li>• CG-4261</li> <li>• Auditor's CG-4971 (if your unit takes cash)</li> <li>• Annual Audit Memorandum</li> </ul>
7	EMAIL forms to FINCEN and SPL.
8	FILE Annual Audit report IAW Dining Facility SOP.
End of Job Aid	

**USCG Training Center Petaluma**

599 Tomales Road  
Petaluma, CA 94952

