

Carbon CSD #1

Date of Administrative and Procurement Review Date: November 4-6 2019

Review closed: February 11, 2020

Child Nutrition Program Participation:

- School Breakfast Program (SBP)
- National School Lunch Program (NSLP)
- Fresh Fruit and Vegetable Program (FFVP)
- Afterschool Care Program (ASCP)
- Special Milk Program (SMP)
- Child and Adult Care Food Program (CACFP) At-Risk Supper

Special Provision Option:

- Community Eligibility Program (CEP)
- Special Provision 1
- Special Provision 2
- Special Provision 3
- N/A

Areas of Review

- Program Access and Reimbursement
(Certification and Benefit Issuance, Verification, Meal Counting and Claiming)
- Meal Patterns and Nutritional Quality
(Meal Component and Quantities, Offer vs. Serve, Dietary Specifications, Nutrient Analysis)
- General Program Compliance
(Civil Rights, Food Safety, Local Wellness Policy, Smart Snacks/Competitive Foods, Water Availability, On-site Monitoring, Reporting/Record Keeping, Professional Standards, SBP and SFSP Outreach, ASCP, FFVP)
- Procurement Review

Commendations:

A Commendation is needed for the District's Food Service procurement practices and formal documents. Excellent job. Great solicitations and procedures in place for all food program purchases. Keep up the excellent work.

Tami, the new food service director, is doing an excellent job in refining the program and making sure the inventory is being used efficiently and moving towards more scratch cooked items. She and her staff are doing an excellent job!

Clean kitchen and the staff was excellent in providing colorful food and friendly faces to the students.

Findings and Corrective Actions:

100 – Certification and Benefit Issuance

Finding #1

Missing or incomplete applications. A few applications were miscalculated. Missing parent dates on some

applications.

Required Corrective Action:

See SFA-1 errors for list of students. Retrieve missing information on applications and upload to WDE. For miscalculated applications, have parents re-apply if any income information has changed, and re-calculate and redetermine. For applications without parent date, re-determine these applications with new parent date, ensuring determination is within 10 operational days. Upload to WDE.

Accepted Corrective Action:

Sponsor attached corrected applications and notification letters to WDE. For this AR, because benefit issuance errors were above the 3% threshold, fiscal action was taken. A total of \$2495.02 was determined for the review and day of review period for the NSLP. A total of \$673.02 was determined for the review and day of review period for the SBP. Corrective Action is approved.

200 - Verification

Finding #2

The verification review of the income application did not take place prior to the letters being sent out to the parents for verification.

Required Corrective Action:

Describe the system that will insure that the confirmation review will be conducted prior to the verification letters being sent to the families.

Accepted Corrective Action:

Sponsor has completed verification after finding and will conduct verification going forward. Corrective action is accepted.

700 – Resource Management

Finding #3 and #4

Excess fund balance. The circumstances causing the SFA to exceed the maximum 3 months, seems to be an accumulation of cash within this account. This accumulation is a carryforward “beginning balance” from previous school years. A fund balance is encouraged to address program needs and emergencies, however, it cannot be an “excess” balance as defined by 7 CFR 210.14(b).

Required Corrective Action:

- a. The SFA must develop a spend down plan to be approved by WDE. All revenues posted to the School Lunch Fund become “income to the program” and are then restricted and bound by all Federal Program rules. Any excess funding cannot be drawn down to be used for other purposes or transferred out of this account.
- b. WDE would recommend that the spend down plan for the \$49,219.37 excess funding include needed purchases of Food Program Equipment. These funds can be used to update, replace or purchase any needed Food Program Equipment. The SFA must follow all applicable procurement rules when making these purchases and review the allowable equipment purchase list or make a capital expenditure request to WDE.
- c. WDE would also recommend that a review of the non profit food service account for the past school year occur prior to any general fund transfers to guarantee that the transfer will not then result in an “excess” fund balance situation in the future.

Accepted Corrective Action:

Sponsor has attached the spend down plan for review. Corrective action is accepted.

800 – Civil Rights

Finding #5

Medical statements are not signed by a medical authority if the request is outside of the meal pattern. Some medical statements used are old versions. Medical statement copies need to be delivered to the FSD as well as the school nurse for reimbursement and liability purposes.

Required Corrective Action:

If a medical statement requests outside of the meal pattern, family must have a medical authority (those who can write a prescription) signature in order for the SFA to receive reimbursement. Upload corrected medical statements that are outside the meal pattern with a medical authority signature to WDE.

Accepted Corrective Action:

Sponsor continues to work with building nurses to issue letters to parents and will send another letter at beginning of school year to ensure compliance. Forms are corrected. Corrective action is accepted.

1200 – Professional Standards

Finding #6

FSD has not completed food safety training yet within 30 days of hire. She does have previous certification in food safety from prior background but does not have it on file.

Required Corrective Action:

Complete required hours of food safety training. Reviewer will send ICN link. Upload the completed training certificate to WDE.

Accepted Corrective Action:

FSD has completed her food safety training as of 2/12/2020 and submitted the certificate of completion to reviewer. Corrective action is accepted.

RMCR – Nonprofit School Food Srvc Acct

Finding #7

If the SFA accrued bad debt from unpaid student meal accounts during the RM review period, how did the SFA ensure that only allowable non-Federal revenues were used to restore operating losses? WDE was unable to verify on site.

Required Corrective Action:

WDE needs to know how District deals with bad debt within non-profit food service account and SFA needs a written policy that prohibits the use of nonprofit school food service account funds from being used to cover bad debt.

Accepted Corrective Action:

SFA attached policy. Reviewer received phone call from business manager that the food service bad debt/uncollectible account policy is being updated. Any money determined uncollectible will be transferred from general fund to the food service account. Corrective action is accepted.

Finding #8

Unable to verify type of controls in place with Business Manager.

Accepted Corrective Action:

Reviewer was able to verify with Business Manager on 2/7/2020. Updated form. Corrective action accepted.

Finding #9

As part of the on site review at least one invoice(s) from the SFA from a catered event needed to be provided to WDE to verify that all food, supplies, and labor was charged, in full. WDE must verify that all of the revenue from catering accrues to the non profit food service account

Required Corrective Action:

SFA is to provide WDE with this documentation and accounting procedures in place for catering.

Accepted Corrective Action:

Reviewer spoke with Business Manager on phone. As the District expands the catering business, separate account codes will be used to keep track of catering expenses including payroll. Catering invoices will include labor costs. Corrective action accepted.

Finding #10

Reviewer has not seen any procurement documentation for the USDA processed foods or for a food distributor to handle the receipt, storage and delivery of USDA processed foods.

Required Corrective Action:

Provide documentation of this procurement and award letters.

Accepted Corrective Action:

Bid Contracts, award letters are attached for reviewer. Corrective action is accepted.

Finding #11

A procurement was not done to pick a distributor for the USDA processed foods.

Required Corrective Action:

Next year a formal correct procurement must be conducted to select a food distributor to handle the USDA Processed Foods and manage the proper value pass through method awarded by the school district when doing their processed food procurement.

Accepted Corrective Action:

SFA has agreed to this formal procurement for the next year. Corrective action is approved.

400 – Meal Components and Quantities – Lunch

Finding #12

Nutrient analysis and certification worksheet needs to be adjusted.

Required Corrective Action:

Submit corrected nutrient analysis for lunch and breakfast. Submit corrected recipes with crediting along with weekly certification worksheet.

Accepted Corrective Action:

SFA attached corrections, nutrient analysis, and corrected recipes. Corrective action is approved.

Finding #13

Incomplete or missing production records.

Required Corrective Action:

Ensure that actual meals served, leftovers, adult and a la carte planned servings, and total amount of planned servings are filled out on production records. Submit two weeks of completed production records for Elementary school, breakfast and lunch.

Accepted Corrective Action:

SFA attached new production records. FSD is getting trained in the menu planning software and will continue to work on production records. Corrective action is approved.

900 – SFA On Site Monitoring

Finding #14

On site monitoring has not been completed the prior school year and not completed yet for this current school year.

Required Corrective Action:

Complete on-site monitoring for these sites and upload the completed forms to WDE.

Accepted Corrective Action:

On-site monitoring forms attached for sites. Corrective action is approved.

1300 – Water

Finding #15

Reviewer did not observe any potable water available at the breakfast or lunch service at the K-1 building.

Required Corrective Action:

Ensure there is potable water available (in the form of jug/dispenser and cups, or water fountain) for students during meal services in the K-1 building. Upload pictures of water set-up to WDE for compliance.

Accepted Corrective Action:

Water found is by gym/cafeteria bathrooms. Staff gives students cup of water when requested and student has full access to the water fountain.

1400 – Food Safety

Finding #16

Three food items found to be not compliant with Buy American.

Required Corrective Action:

Add these foods to your Buy American exemption sheets.

Accepted Corrective Action:

SFA attached forms with corrected non-US items. Corrective action is approved.

Finding #17

HACCP plan was uploaded to CNP site, however is not available on site in the elementary kitchen.

Required Corrective Action:

Print out HACCP plan and place on site. Signature pages were available, please scan signature pages to WDE acknowledging that the HACCP plan was reviewed. Send picture of HACCP plan on site in binder.

Accepted Corrective Action:

Food safety plan at the RES main kitchen, there has been a binder provided for the K-1 building kitchen. Corrective action is approved.