

**Oklahoma State Department of Education (SDE)
Child Nutrition Programs (CNP)
ADMINISTRATIVE REVIEW (AR) SUMMARY**

Name of School Food Authority (SFA): _____ County District Code: _____

Superintendent: _____

Address of SFA: _____ City: _____ Zip Code: _____

CN Specialist(s) Conducting Review: _____

An AR of your SFA's CNP operation has been completed. The SFA was found in: Compliance Noncompliance

Review Month: _____ Date of Review: _____ Date Review Closed: _____

Number of Schools in SFA: _____ Number of Schools Reviewed: _____ Number of Eating Sites Reviewed: _____

List schools reviewed for the following CNP:

National School Lunch Program (NSLP): _____

School Breakfast Program (SBP): _____

After-School Snack Program (ASSP): _____

Special Milk Program (SMP): _____

Fresh Fruit and Vegetable Program (FFVP): _____

Seamless Summer Food Program (SSFP): _____

Does the SFA operate under any special provisions: (Select any that apply)

Provision 1

Provision 2

Provision 3

Community Eligibility Provision (CEP)

This SFA had violations in the following areas:

PS-1 Violations

PS-2 Violations

Resource Management Violations (Indicate area of violation)

Maintenance of the Nonprofit

Paid Lunch Equity

Revenue from Nonprogram Foods

Indirect Costs

General Area Violations

If applicable, mark appropriate boxes:

Recalculation required

Fiscal Action Workbook completed

YES	NO	REVIEW FINDINGS			
		A. Program Access and Reimbursement			
		YES	NO		
				Certification and Benefit Issuance	
				Verification	
		Meal Counting and Claiming			

Finding(s) Details:

YES	NO	REVIEW FINDINGS			
		B. Meal Patterns and Nutritional Quality			
		YES	NO		
				Meal Components and Quantities	
				Offer versus Serve	
				Dietary Specifications and Nutrient Analysis	

Finding(s) Details:

YES	NO	REVIEW FINDINGS		
		C. School Nutrition Environment		
		YES	NO	
				Food Safety
				Local School Wellness Policy
				Competitive Foods
		Other		
<p>Finding(s) Details:</p> <p>Resource Management: Revenue from Nonprogram Foods - 7 CFR 210.14(f) Adult Meals Requirement: #2 Process ensures all funds received from sale of nonprogram are deposited. Finding: There was no ala carte revenue recorded. Second meals are being received and charged at adult price by FSMC instead of an ala carte price. Proper OCAS coding is not taking place to separate student meal revenue from ala carte revenue. Corrective Action Required: Submit monthly revenue/expenditure report for month of April with OCAS coding.</p> <p>Requirement: #4 and 5 Breakfast and lunches sold to adults priced so that payment is sufficient to cover overall cost. SFA served adult meals free of charge to adults not directly involved in meal service and process for recovering full cost of adult meals. Finding: There is limited amount of revenue recorded for adults in comparison to number that are being served. Proper procedures are not followed since employees are not being charged for breakfast and lunch. This is considered a fringe benefit which is to be included in employee contract. The agreement with State Agency was not followed. Adult meal cost form is not being used and LEA has not properly coded anything to General Fund showing SFA has been reimbursed for adult meals. Corrective Action Required: District must charge an amount and pay the difference from General Fund. If LEA wants to continue to pay entire amount of cost of meals, they must reflect the fringe benefit through payroll and be indicated in employee contract. Provide copies of employee contracts or charge the amount indicated in Schedule B of the Agreement with the State Agency. Invoices must be paid through General Fund in the amount of \$114,710.58 to recover the cost of adult meals for FY 23. For the current school year, \$68,674.46 as of January must be paid to SFA and any amounts incurred from February until matter has been corrected. Submit copy of Expenditure Report indicating these funds have been repaid to SFA.</p> <p>Requirement: #6-#9 Assessing compliance with Revenue from nonprogram food requirements: Finding: Due to revenue not being collected for adult meals, and minimal ala carte, revenue is not available to be calculated. Expense ratio exceeds the revenue ratio. Technical assistance has been provided and formula for calculations provided. Corrective Action Required: Revenue for ala carte and adult revenue ratio must exceed the cost ratio of ala carte and adult meals.</p>				
		D. Civil Rights		
<p>Finding(s) Details:</p>				

Comments/Recommendations:

CORRECTIVE ACTION REQUIRED TO BE COMPLETED BY (§210.18[i][2]): _____

CORRECTIVE ACTION DOCUMENTATION REQUIRED IN STATE AGENCY BY (§210.18[j][2]):

(30 days from the date the corrective action must be completed)

An exit conference was conducted (§210.18[i][2]) discussing the AR Review findings on: _____

with _____ (Name and Title of School Representative)

CNP Specialist(s): _____

Section 207 of the HHFKA amended section 22 of the NSLA (42 U.S.C. 1769c) to require state agencies to report the final results of the AR to the public in an accessible, easily understood manner in accordance with the guidelines promulgated by the Secretary. Regulations at 7 CFR 210.18(m) require the State Agency to post a summary of the most recent final AR results for each SFA on the State Agency's publicly available Web site no later than 30 days after the State Agency provides the final results of the AR to the SFA. The State Agency must also make a copy of the final AR report available to the public upon request.

Signature of School Representative

Date

Date Review Summary Was Publicly Posted: _____