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

Name of School Food Authority (SFA): Oologah-Talala Public Schools County District Code: 66-I004

Superintendent: Max Tanner

Address of SFA: P.O.Box 189 City: Oologah Zip Code: 74053

Consultant(s) Conducting Review: Rhonda Stevens & Alberta Burgess

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

Review Month: December 2018 Date of Review: Jan 22-23 2019 Date Review Closed: Pending

Number of Schools in SFA: 4 Number of Schools Reviewed: 1 Number of Eating Sites Reviewed: 1

List schools reviewed for the following CNP:

National School Lunch Program (NSLP): Oologah - Talala Upper Elementary

School Breakfast Program (SBP): Oologah-Talala Upper Elementary

After-School Snack Program (ASSP): N/A

Special Milk Program (SMP): N/A

Fresh Fruit and Vegetable Program (FFVP): N/A

Seamless Summer Food Program (SSFP): N/A

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 Resource Management

Finding(s) Details:

Resource Management
Allowable Cost 2 CFR 200 Subpart E.
Requirement: All recorded expenses must represent an activity or function recognized as reasonable necessary allocable and otherwise compliant with provisions of 2 CFR 200 Subpart E
Finding: Items below do not appear to be allowable Child Nutrition cost:
Supply Works: Luxury Hair and Body Wash $87.00, Upright vacuum sweeper $159.99, tri -grip floor mats $504.72, Next Level Graphics window covering $1000.00
Pitney Bowes/Power Purchase : Child Nutrition was charged a total of $1000.00 for postage. The only postage used for Child Nutrition business is for central office paying bills,and verification 1 time yearly.
The administration had a loan agreement signed by Child Nutrition to pay for teachers to monitor the cafeteria. Child Nutrition funds may not be used for teacher salaries. Teachers contract includes duty hours and child nutrition funds may not be used for teacher contract duties. This is a unallowable use of child nutrition funds.
Corrective Action: Child Nutrition should be reimbursed $52.751.71 of unallowable cost by, paying this amount in child nutrition expenditures. The district will need to show with supporting documentation purchase orders, expenditures and revenue reports documenting child nutrition has been reimbursed for unallowable cost.
Revenue from Nonprogram Foods- 7 CRF 210.14(f)
Requirement: The revenue ratio must be equal to or more than its food cost ratio.
Finding: The revenue from non program food did not generate at least the same proportion of SFA revenues as they contributed to the SFA food cost.
Corrective Action: Ensure proportion of revenue is equal to or greater than the proportion of food cost by coding non program cost & non program revenue correctly.

○	○	**D. Civil Rights**

Finding(s) Details:

None

Comments/Recommendations:

CORRECTIVE ACTION REQUIRED TO BE COMPLETED BY(§210.68[k]): May 25,2019

CORRECTIVE ACTION DOCUMENTATION REQUIRED IN STATE AGENCY BY (§210.18[K][1]):

June 24, 2019 **(30 days from the date the corrective action must be completed)**

An exit conference was conducted (§210.18[i]) discussing the AR Review findings on: 4/25/2019

with Max Tanner Supt. & Beverly Kellenberger CN Dir. (Name and Title of School Representative)

CNP Consultant(s): Rhonda Stevens

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 uponrequest.

Signature of School Representative

Date

Date Review Summary Was PubliclyPosted: May 10, 2019