

**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: _____

Consultant(s) Conducting Review: _____

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

Compliance

Noncompliance

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 (See attachment)

General Area Violations

Recalculation required

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 <table border="1" data-bbox="649 172 1429 373"> <thead> <tr> <th data-bbox="649 172 716 212">YES</th> <th data-bbox="716 172 782 212">NO</th> <th data-bbox="782 172 1429 212"></th> </tr> </thead> <tbody> <tr> <td data-bbox="649 212 716 252"></td> <td data-bbox="716 212 782 252"></td> <td data-bbox="782 212 1429 252">Food Safety</td> </tr> <tr> <td data-bbox="649 252 716 291"></td> <td data-bbox="716 252 782 291"></td> <td data-bbox="782 252 1429 291">Local School Wellness Policy</td> </tr> <tr> <td data-bbox="649 291 716 331"></td> <td data-bbox="716 291 782 331"></td> <td data-bbox="782 291 1429 331">Competitive Foods</td> </tr> <tr> <td data-bbox="649 331 716 373"></td> <td data-bbox="716 331 782 373"></td> <td data-bbox="782 331 1429 373">Other</td> </tr> </tbody> </table> <p data-bbox="649 373 1429 1682">Finding(s) Details:</p>			YES	NO				Food Safety			Local School Wellness Policy			Competitive Foods			Other
YES	NO																		
		Food Safety																	
		Local School Wellness Policy																	
		Competitive Foods																	
		Other																	
		D. Civil Rights <p data-bbox="649 1724 1429 1950">Finding(s) Details:</p>																	

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RESOURCE MANAGEMENT COMPREHENSIVE REVIEW

REVENUE FROM NONPROGRAM FOODS, the process of how the money is deposited into the account and who is responsible is unclear at this time.

REQUIREMENT: The SFA must account for and separate its program food revenues from its nonprogram food revenues and food costs and determine its compliance with the nonprogram foods revenue requirements under 7 CFR 210.14(f).

FINDING: Although it appears that the SFA's accounting system is designed to account for and separate the nonprogram and program food costs and revenue, there is not a reliable process to ensure that all funds received from the sale of nonprogram foods are deposited into the SFA's nonprofit school food service account. Whether it is due to an accounting error or lack of revenue, the revenue for last fiscal year for a la carte (\$659.35) is insufficient to cover the food costs (\$4121.12). Also, the a la carte (and potentially adult meal) sales are not always properly recorded in the POS system as they are randomly charged to a Sodexo employees account. It does not appear that the revenue from nonprogram foods is deposited and accrued to the nonprofit school food service account, rather everything is deposited into the school activity fund then transferred "as needed". Lastly, the SFA does not have a process to calculate its compliance with the revenue from nonprogram food requirements.

CORRECTIVE ACTION REQUIRED: The SFA must develop an efficient process to ensure that the revenue from nonprogram foods are deposited into the nonprofit school food service account and submit documentation of the process to the SA. The SFA (not the FSMC) is ultimately responsible for the efficacy of this process and ensuring it's compliance with the nonprogram food requirements. A la carte and adult meals should always be properly charged to the POS system and should not be charged to a Sodexo employee account (or any other) for any reason. The SFA must also submit documentation detailing who, when, and how the revenue from nonprogram and program foods is being accounted for and deposited for the current fiscal year, examples of documentation should be bank deposit slips, cashier receipts, schedule M, and POS reports. In addition, the SFA must also submit documentation of last fiscal year's revenue to reflect that a la carte revenue has been accurately allocated and coded or that the SFA has repaid the nonprofit school food service account, so that the revenue is sufficient to cover the nonprogram food costs. The SFA must also develop a process to calculate its compliance with the revenues from nonprogram requirements to ensure that the revenue from nonprogram foods is sufficient enough to cover the food costs. Documentation of how the SFA will determine that must also be submitted to the SA.

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ADULT MEALS

REQUIREMENT: FNS Instruction 782-5 Rev. 1 specifies that school food authorities must, to the extent possible, ensure that the federal reimbursements, children's payments, and other nondesignated nonprofit food service revenues do not subsidize program meals served to adults. Also, while donated foods may be used in the preparation of adult meals, the current per-meal value of entitlement and/or bonus donated food must be taken into consideration when establishing the prices charged to adults for meals. Adult meal prices are typically calculated by adding the paid meal price, plus the free meal reimbursement plus the value of donated food assistance (entitlement and bonus commodities).

FINDING: It does not appear that the SFA is using any type of formula to determine the price of adult meals. Although the SFA-SA agreement/application states that the SFA will pay for additional cost of the adult meals with non-federal funds, it is highly recommended that the SFA raise the adult meal price to at least the prices listed on the Schedule B. It cannot be determined if and how the district is subsidizing the adult meals and if it is being done properly as the revenue for the adult meals is less than expense.

CORRECTIVE ACTION: Submit to the SA documentation of how the costs of the adult meals are being subsidized and/or raise the price of adult meals to cover the cost. If the SFA did not subsidize the nonprofit food service account with non-federal funds to cover the cost of the adult meals, the difference must be repaid to the nonprofit food service account.

Comments/Recommendations:

CORRECTIVE ACTION REQUIRED TO BE COMPLETED BY (§210.68[k]): _____

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

_____ **(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: _____

with _____ (Name and Title of School Representative)

CNP Consultant(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.

Date Review Summary Was Publicly Posted: _____
