

**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

General Area Violations

Recalculation required

| YES | NO | REVIEW FINDINGS                            |    |                                    |  |
|-----|----|--|----|------------------------------------|--|
|     |    | <b>A. Program Access and Reimbursement</b> |    |                                    |  |
|     |    | YES  | NO |                                    |  |
|     |    |  |    | Certification and Benefit Issuance |  |
|     |    |  |    | Verification                       |  |
|     |    |  |    | Meal Counting and Claiming         |  |
|     |    | Finding(s) Details:                        |    |                                    |  |

| YES | NO | REVIEW FINDINGS                                 |    |  |  |
|-----|----|---|----|--|--|
|     |    | <b>B. Meal Patterns and Nutritional Quality</b> |    |  |  |
|     |    | YES   | NO |  |  |
|     |    |   |    | Meal Components and Quantities               |  |
|     |    |   |    | Offer versus Serve                           |  |
|     |    |   |    | Dietary Specifications and Nutrient Analysis |  |
|     |    | Finding(s) Details:                             |    |  |  |

| YES | NO | REVIEW FINDINGS  |  |  |     |    |  |  |  |             |  |  |                              |  |  |                   |  |  |       |
|-----|----|--|--|--|-----|----|--|--|--|-------------|--|--|------------------------------|--|--|-------------------|--|--|-------|
|     |    | <b>C. School Nutrition Environment</b> <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  |  |  |     |    |  |  |  |             |  |  |                              |  |  |                   |  |  |       |
|     |    | <b>D. Civil Rights</b> <p data-bbox="649 1724 1429 1950">Finding(s) Details:</p>   |  |  |     |    |  |  |  |             |  |  |                              |  |  |                   |  |  |       |

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

RESOURCE MANAGEMENT COMPREHENSIVE REVIEW

Revenue from Nonprogram Foods

Requirement: 1502-SFA must maintain sufficient records to document revenue from nonprogram foods requirements- The SFA must account for and separate its program food revenues from its nonprogram food revenues and must account for and separate its program food costs from its nonprogram food costs. The SFA must also ensure that the federal reimbursements, children's payments, and other nondesignated nonprofit food service revenues do not subsidize program meals served to adults

Finding: The SFA is not accounting for and separating its program food revenues and food costs from its nonprogram food revenue and food costs. The SFA was not aware until at the time of review, that they were offering "a la carte" items. The SFA does sell extra milk to the children daily and on "pizza day" sell extra slices of pizza but did not understand that this is considered a la carte. The revenue from the extra milk and pizza sold was deposited into the child nutrition account; however, it was deposited with and coded as student reimbursable meals. The SFA did not know that the revenue and expenditures for these items must be recorded separately. In addition, the district pays for the staff meals as part of the employee benefits, but it is unclear as to how the child nutrition account is reimbursed for those costs. The SFA only charges \$3.00 for adult meals, but it is unclear if that is the rate at which the district reimburses child nutrition for adult meals. The district states that they cover the cost of the adult meals by paying for the cafeteria's utilities costs. However, due to lack of information provided to the reviewer, it is unclear as to whether or not the amount paid for utilities was sufficient enough to cover the overall cost. It is also unclear at this time if the cafeteria utility percentages are being determined in such a way to ensure that the correct amount is charged to child nutrition. Lastly, the amount the SFA charged for adult meals is insufficient and it is unclear whether or not the district adds additional funds to cover the remaining cost. However, the a la carte items appear to be charged at a higher rate than what the cost is. (milk cost is approx \$0.25 per half pint and they charge \$1.00 and pizza is approx \$0.75 per slice and they charge \$1.00). Unfortunately, there is no documentation to verify that the revenue for the a la carte sales is sufficient.

Corrective Action Required: The SFA must submit to the SA documentation supporting that revenue and food cost of nonprogram foods is being properly coded and accounted for and being kept separate from program food revenue food costs. The SFA must also submit documentation supporting that the adult (staff) meals were paid for by the district and that it was sufficient enough to cover the cost of the meals. If the district is paying for other charges in lieu of paying the child nutrition account directly for the meals, (i.e. paying for all of the cafeteria utilities), the SFA must submit documentation showing that the percentages of the utilities charged to Child Nutrition is accurate and reasonable. The SFA must also submit documentation reflecting that either their policies concerning "a la carte" have changed (i.e. they no longer offer the sale of extra milk or pizza), or submit documentation that supports the revenue and costs of these items. The SFA must also raise the price of adult 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)]

**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: \_\_\_\_\_