

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

Name of School Food Authority (SFA): Moseley Public School County District Code: 21-C034

Superintendent: Charlene Carter

Address of SFA: 7904 North Moseley Road City: Colcord Zip Code: 74338-0000

Consultant(s) Conducting Review: Pat Gower

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

Compliance Noncompliance

pending

Date of Review: 5/2-4 & 8/2017 Date Review Closed: _____

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

List schools reviewed for the following CNP:

National School Lunch Program (NSLP): Moseley Public School

School Breakfast Program (SBP): Moseley Public School

After-School Snack Program (ASSP): NA

Special Milk Program (SMP): NA

Fresh Fruit and Vegetable Program (FFVP): NA

Seamless Summer Food Program (SSFP): NA

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		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	A. Program Access and Reimbursement		
		YES	NO	
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	Certification and Benefit Issuance
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	Verification
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	Meal Counting and Claiming
<p>Finding(s) Details:</p> <p>Administrative Review On-site Assessment Tool SFA Level Requirement: 126. The certification and benefit issuance is essential to ensure eligible children receive meals to which they are entitled, and that Claims for Reimbursement are valid. It is the responsibility of the determining official to compute the household's total current income and compare the total amount to the income-eligibility guidelines. Findings: All selected applications were not correctly approved. For a list of students with benefit issuance errors see page SFA-1 and SFA-2 of the review. Corrective Action Required: Develop a process to ensure income calculations are correct on all applications, ensure all students are placed on the correct roster, and ensure all directly certified students are issued free benefits.</p> <p>Requirement: 133. The certification and benefit issuance is essential to ensure eligible children receive meals to which they are entitled, and that Claims for Reimbursement are valid. Findings: All direct certifications were not correctly certified. Two students were list on the direct certification document, but the students were on the reduced-priced benefits roster. For a list of students with benefit issuance errors see page SFA-1. Corrective Action Required: Ensure all directly certified students are issued free benefits for meals. The students were moved to free benefits on May, 4, 2017.</p> <p>Requirement: 137. Once applications are approved, the SFA is responsible for maintaining current eligibility status of all students. Benefit issuance rosters are lists of students eligible to receive free, reduced-price, or full-price meals. Findings: The SFA did not accurately transfer the correct benefit from the eligibility determination document to the Point of Service benefit issuance document. One student was on the Paid Roster, but application approved for Reduced-Price benefits. For a list of students with benefit issuance errors see page SFA-1. Corrective Action Required: Develop a process to ensure students are placed on the correct benefit roster.</p> <p>Requirement: 215. Verification Time Line (Verification process must be completed by November 15.) (Reference USDA Policy Memos 2005-SP-09, 2005-SP-01, and 2005-SP-1) Findings: The SFA did not complete verification by November 15 and did not request State Agency approval for an extension. The SFA did complete the Verification a few days after the November 15th requirement. Technical assistance was given to complete the verification by November 15th or call and request an extension. Corrective Action Required: Follow the Child Nutrition verification time line to ensure verification is completed by November 15th. Each SFA may develop its own time frame calendar, as long as the entire verification process is completed by November 15.</p>				

YES	NO	REVIEW FINDINGS		
<input data-bbox="264 159 315 210" type="checkbox"/>	<input checked="" data-bbox="503 159 553 210" type="checkbox"/>	B. Meal Patterns and Nutritional Quality		
		YES	NO	
		<input data-bbox="662 218 699 254" type="checkbox"/>	<input checked="" data-bbox="732 218 769 254" type="checkbox"/>	Meal Components and Quantities
		<input data-bbox="662 256 699 291" type="checkbox"/>	<input checked="" data-bbox="732 256 769 291" type="checkbox"/>	Offer versus Serve
		<input data-bbox="662 294 699 329" type="checkbox"/>	<input checked="" data-bbox="732 294 769 329" type="checkbox"/>	Dietary Specifications and Nutrient Analysis
Finding(s) Details:				

YES	NO	REVIEW FINDINGS																	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>C. School Nutrition Environment</p> <table border="1" data-bbox="651 176 1424 373"> <thead> <tr> <th data-bbox="651 176 716 214">YES</th> <th data-bbox="716 176 781 214">NO</th> <th data-bbox="781 176 1424 214"></th> </tr> </thead> <tbody> <tr> <td data-bbox="651 214 716 252" style="text-align: center;"><input type="checkbox"/></td> <td data-bbox="716 214 781 252" style="text-align: center;"><input checked="" type="checkbox"/></td> <td data-bbox="781 214 1424 252">Food Safety</td> </tr> <tr> <td data-bbox="651 252 716 289" style="text-align: center;"><input type="checkbox"/></td> <td data-bbox="716 252 781 289" style="text-align: center;"><input checked="" type="checkbox"/></td> <td data-bbox="781 252 1424 289">Local School Wellness Policy</td> </tr> <tr> <td data-bbox="651 289 716 327" style="text-align: center;"><input type="checkbox"/></td> <td data-bbox="716 289 781 327" style="text-align: center;"><input checked="" type="checkbox"/></td> <td data-bbox="781 289 1424 327">Competitive Foods</td> </tr> <tr> <td data-bbox="651 327 716 365" style="text-align: center;"><input checked="" type="checkbox"/></td> <td data-bbox="716 327 781 365" style="text-align: center;"><input type="checkbox"/></td> <td data-bbox="781 327 1424 365">Other</td> </tr> </tbody> </table> <p data-bbox="651 373 1424 411">Finding(s) Details:</p> <p data-bbox="651 411 1424 449">Resource Management (RM) Comprehensive Review</p> <p data-bbox="651 449 1424 487">Maintenance of the Nonprofit School Food Service Account</p> <p data-bbox="651 487 1424 525">Allowable expenses:</p> <p data-bbox="651 525 1424 562">Requirement:</p> <p data-bbox="651 562 1424 625">5. The SFA ensures that only allowable costs are charged to the nonprofit school food service account.</p> <p data-bbox="651 625 1424 718">6. A review the year-end Statement of Revenues and Expenses from the SFA's nonprofit school food service account, expenses must be reasonable, necessary, and allocable.</p> <p data-bbox="651 718 1424 781">9. The recorded expenses represent an activity or function recognized as reasonable and necessary for the operations of the Child Nutrition Program.</p> <p data-bbox="651 781 1424 898">Findings: Last school year, a review of invoices indicates that Child Nutrition funds were used to purchase coffee, tea, and coffee creamer which are not available to students in the amount \$272.70.</p> <p data-bbox="651 898 1424 1016">Corrective Action Required: The SFA must develop proper internal controls to ensure expenses are allowable. A repayment of \$272.70 must be made to the nonprofit school food service account.</p> <p data-bbox="651 1016 1424 1079">Requirement: 1501. Records are retained for 3 years after the final Claim for Reimbursement for the fiscal year or until resolution of any audits.</p> <p data-bbox="651 1079 1424 1176">Findings: Food Production Records from the previous year were not available, due to a former employee taking or destroying the records. The SFA called at the beginning of the school year and the SFA did file a police report, but was not able to obtain records.</p> <p data-bbox="651 1176 1424 1272">Corrective Action Required: Develop a process to ensure records are secured at the end of the school year.</p>			YES	NO		<input type="checkbox"/>	<input checked="" type="checkbox"/>	Food Safety	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Local School Wellness Policy	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Competitive Foods	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Other
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<input checked="" type="checkbox"/>	<input type="checkbox"/>	Other																	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>D. Civil Rights</p> <p data-bbox="651 1719 1424 1757">Finding(s) Details:</p>																	

Resource Management (RM) Comprehensive Review

Maintenance of the Nonprofit School Food Service Account

Allowable expenses:

Requirement:

5. The SFA ensures that only allowable costs are charged to the nonprofit school foodservice account.
6. A review the year-end Statement of Revenues and Expenses from the SFA's nonprofit school food service account, expenses must be reasonable, necessary, and allocable.
9. The recorded expenses represent an activity or function recognized as reasonable and necessary for the operations of the Child Nutrition Program.

Findings: Last school year, a review of invoices indicates that Child Nutrition funds were used to purchase coffee, tea, and coffee creamer which are not available to students in the amount \$272.70.

Corrective Action Required: The SFA must develop proper internal controls to ensure expenses are allowable. A repayment of \$272.70 must be made to the nonprofit school food service account.

Administrative Review On-site Assessment Tool SFA Level Questions

Requirement: 126. The certification and benefit issuance is essential to ensure eligible children receive meals to which they are entitled, and that Claims for Reimbursement are valid. It is the responsibility of the determining official to compute the household's total current income and compare the total amount to the income-eligibility guidelines.

Findings: All selected applications were not correctly approved. For a list of students with benefit issuance errors see page SFA-1 and SFA-2 of the review.

Student 1001726415 income incorrectly calculated: F -> R; Student 1002605423 income incorrectly calculated: R -> D; Student 1002610456 income incorrectly calculated: R -> D; Student 1001823305 on Paid Roster, but application approved for Reduced-Price benefits: D -> R; Student 1002709167 on the Direct Certification list, but on Reduced-Price benefits: R -> F; Student 1002723351 on the Direct Certification list, but on Reduced-Price benefits: R -> F.

Corrective Action Required: Develop a process to ensure income calculations are correct on all applications, ensure all students are placed on the correct roster, and ensure all directly certified students are issued free benefits.

Requirement: 133. The certification and benefit issuance is essential to ensure eligible children receive meals to which they are entitled, and that Claims for Reimbursement are valid.

Findings: All direct certifications were not correctly certified. Two students were list on the direct certification document, but the students were on the reduced-priced benefits roster. For a list of students with benefit issuance errors see page SFA-1.

Corrective Action Required: Ensure all directly certified students are issued free benefits for meals. The students were moved to free benefits on May, 4, 2017.

Requirement: 137. Once applications are approved, the SFA is responsible for maintaining current eligibility status of all students. Benefit issuance rosters are lists of students eligible to receive free, reduced-price, or full-price meals.

Findings: The SFA did not accurately transfer the correct benefit from the eligibility determination document to the Point of Service benefit issuance document. One student was on the Paid Roster, but application approved for Reduced-Price benefits. For a list of students with benefit issuance errors see page SFA-1.

Corrective Action Required: Develop a process to ensure students are placed on the correct benefit roster.

Requirement: 215. Verification Time Line (Verification process must be completed by November 15.) (Reference USDA Policy Memos 2005-SP-09, 2005-SP-01, and 2005-SP-1)

Findings: The SFA did not complete verification by November 15 and did not request State Agency approval for an extension. The SFA did complete the Verification a few days after the November 15th requirement. Technical assistance was given to complete the verification by November 15th or call and request an extension.

Corrective Action Required: Follow the Child Nutrition verification timeline to ensure verification is completed by November 15th. Each SFA may develop its own time frame calendar, as long as the entire verification process is completed by November 15.

Requirement: 1501. Records are retained for 3 years after the final Claim for Reimbursement for the fiscal year or until resolution of any audits.

Findings: Food Production Records from the previous year were not available, due to a former employee taking or destroying the records. The SFA called at the beginning of the school year and the SFA did file a police report, but was not able to obtain records.

Corrective Action Required: Develop a process to ensure records are secured at the end of the school year.

CNP Procurement Summary

Small Purchase Procedures:

Requirement: 5) Were clear and accurate descriptions of the technical requirements provided for the product, or service being procured? [2 CFR 200.319(c)(1)/7 CFR 3016.36(c)(3)(i)/7 CFR 3019.44(a)(3)(i)]

Findings: Solicitation did not contain clear and accurate descriptions for the products and/or services procured.

Corrective Action Required: Develop product and services specifications which are clear and accurate to send to vendors for procurements.

Requirement: 6) The solicitation must include a requirement that goods must be produced and processed in the United States ("Buy American")? [7 CFR 210.21(d)]

Findings: The solicitation did not include the requirement that goods must be produced and processed in the United States ("Buy American").

Corrective Action Required: All solicitations will include the requirement that goods must be produced and processed in the United States "Buy American".

Comments/Recommendations:

CORRECTIVE ACTION REQUIRED TO BE COMPLETED BY (§210.68[k]): 6/2/2017

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

6/30/2017 **(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: 5/9/2017

with Charlene Carter, Superintendent (Name and Title of School Representative)

CNP Consultant(s): Pat Gower

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: 5/25/2017