

**USDA Child Nutrition Programs  
Administrative Review Summary Report**

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**School Food Authority: Columbus School District**

**Agency Code: 11-1183**

**School(s) Reviewed: Columbus Elementary School**

**Review Date(s): 11/14/17-11/15/17**

**Date of Exit Conference: 11/15/17**

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State agencies (SA) are required to conduct administrative reviews to assess School Food Authority (SFA)'s administration of the National School Lunch Program (NSLP), School Breakfast Program (SBP), and other school nutrition programs. The objectives of the Administrative Reviews are to:

- Determine whether the SFA meets program regulations,
- Provide technical assistance,
- Secure needed corrective action,
- Assess fiscal action, and when applicable, recover improperly paid funds.

**General Program Reminders/Updates:**

- The Department of Public Instruction (DPI) School Nutrition Team (SNT) conducts School Nutrition Skills Development Courses (SNSDC) each summer in various locations around the state at no charge. Courses cover administrative responsibilities, program basics, meal pattern requirements and menu planning, financial management, professional standards, procurement, and many other topics. More information along with other upcoming trainings and webinars can be found on the Wisconsin DPI [School Nutrition Training](http://dpi.wi.gov/school-nutrition/training) webpage (dpi.wi.gov/school-nutrition/training).
- SFA staff are encouraged to pursue GOALS Certification. GOALS stands for Goal Oriented Achievement Learning Skills. This is a certificate endorsed by the DPI and is obtained by completing training in nutrition, program administration and operations, and communications and marketing. For more information go to the Wisconsin DPI [School Nutrition Training](http://dpi.wi.gov/school-nutrition/training/goal-oriented-achievement-learning-skills) webpage (dpi.wi.gov/school-nutrition/training/goal-oriented-achievement-learning-skills).
- The US Department of Agriculture has a toolkit of resources to assist schools in meeting the nutrition standards on their [Healthier School Day: The School Day Just Got Healthier](http://www.fns.US Department of Agriculture.gov/healthierschoolday) webpage. The topics covered include Smart Snacks, offering fruits and vegetables, reducing sodium, and serving whole grain-rich products (http://www.fns.US Department of Agriculture.gov/healthierschoolday).
- [The Smarter Lunchrooms Movement](http://smarterlunchrooms.org) encourages schools to implement low-cost and no-cost lunchroom solutions to help students' select healthier meal options (http://smarterlunchrooms.org). Smarter Lunchroom techniques are easy to begin implementing and do help encourage student consumption of fruits, vegetables, legumes, non-flavored milk, and other healthful choices. These strategies are effective and research-based. Consider trying the Smarter Lunchroom techniques for [increasing consumption of white milk](https://www.smarterlunchrooms.org/scorecard-tools/smarter-lunchrooms-strategies#Milk) (https://www.smarterlunchrooms.org/scorecard-tools/smarter-lunchrooms-strategies#Milk).

## Appreciation/Commendations/Noteworthy Initiatives:

Thank you to the staff at Columbus School District for the courtesies extended to us during the on-site review. Thank you for being available when answering questions and providing additional information. Staff were receptive to recommendations and guidance. In addition, thank you for taking the time to respond to the off-site questions and requests, as well as pulling records for the on-site portion of the review.

## REVIEW AREAS

### 1. MEAL ACCESS AND REIMBURSEMENT

#### Certification and Benefit Issuance

##### Commendations/Comments/Technical Assistance/Compliance Reminders

Great job overall with the benefit issuance and certification section. 184 eligibility determinations were reviewed, only 3 errors were identified. Households are notified of their status in a timely manner. Direct Certification is run during the required timeframes and more often to pick up newly eligible students. The annual public release was sent to the local media and multiple grass-roots organizations. Great job informing the community that the district participates in the USDA meal programs and where applications can be accessed.

##### Free and Reduced Price Meal Applications

- When an application only has one frequency of payment indicated for all of their reported incomes on the application, the income should not be converted to annual, but using the [Income Eligibility Guidelines](#) one would look at the amount of their income under the column indicating that frequency (i.e., weekly, twice monthly, every two weeks, monthly, annually).
- An individual student's eligibility from the previous school year (before July 1) carries over for up to 30 operating days into the new school year, or until a new eligibility determination is made, whichever comes first. The 30 *operating* days begins on the first operating day of school. Operating days are the days on which reimbursable meals or milk are provided by a school or another program sponsor [7 CFR 245.2]. Carryover applies to eligibility established through a household application or through direct certification.

##### Other Source Categorical

- If a household submits an application that indicates Other Source Categorical Eligibility, such as homeless, migrant, runaway, or Head Start, the SFA must confirm the children's status by an appropriate program official either through direct contact with the agency or by a list of names provided by the agency, *before* meal benefits can be provided. Once confirmed, this eligibility is only available to the designated child and is not extended to other members of the household.
- Applications that indicate a child is a *foster* child are categorically eligible for free meals. The child's status for free meals does *not* require confirmation of eligibility prior to receiving benefits. This benefit is not extended to other household members.

##### Independent Review of Applications

LEAs that have a 5% or higher error rate during the certification review of the Administrative Review are required to conduct a second review of applications in the following school year. Columbus School District had a 1.63% certification error rate and will not be required to conduct a second review of applications in the following school year.

## Disclosure

- The information provided by families on the free and reduced price application is to be used only for determining eligibility for meal or milk benefits.
- The LEA must seek written consent from the parent or guardian *prior* to using the information provided on the application or through direct certification for non-program purposes, such as athletic or testing fee waivers, registration fee waiver, etc. Consent must be obtained *each* school year. Find the [Sharing Information with Other Programs](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/sharing-info-other-programs.doc) template on the Free and Reduced Meal Applications and Eligibility webpage (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/sharing-info-other-programs.doc>).
- For anyone receiving eligibility information to approve students for non-food service program benefits after parental consent is received, the *Disclosure Agreement* form should be signed and on file at the district. A template [Disclosure of Free and Reduced Price Information](http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/disclosure-agreement.docx) form is located on the SNT website (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/disclosure-agreement.docx>).

## **Findings and Corrective Action Needed: Certification and Benefit Issuance**

✓ **Finding #1:** Eligibility certification errors for 1 application (3 students) and 1 student not found as an eligible match code on direct certification.

**Corrective Action Needed:** Send a letter of adverse action (decrease in meal benefits) to the households, notifying them of the review findings. Provide a full 10 *calendar* days for the household to appeal prior to changing their meal status in the point of sale system. If there is no response, the benefits change on the 11<sup>th</sup> calendar day. If the household appeals, continue the same meal benefit until the appeal is resolved. Encourage the households to re-apply or apply via income if their circumstances have changed.

**Corrected onsite. No further action needed.**

### ❑ **Finding #2:**

1. The district is disclosing individual free and reduced meal eligibilities for local initiatives like school fee waivers and athletic fee waivers without obtaining *prior* parental consent.
2. Local officials with access to free and reduced data do not have USDA disclosure agreements on file.

### **Corrective Action Needed:**

1. Discontinue this practice. Reviewer suggests implementing a [Sharing of Information Form](#), or having the household “self-disclose” by bringing in a copy of their free/reduced approval notice or direct certification approval letter to the designated official operating the outside program. The second option removes food service from these types of requests and is preferred. DPI recommends limiting the number of staff members responsible for collecting this data (e.g., one school secretary who has been trained on confidentiality, rather than each athletic coach).
  - Submit a written statement explaining how the district will handle/improve free and reduced data disclosure moving forward.
2. Submit copies of the [signed disclosure agreement form](#) for anyone working outside of food service, who is determined to need access to this information (e.g., IT, secretaries handling local fee waivers, staff handling state/federal reporting individual F/R data). The goal is to limit the number of people who need to know this information and make sure these individuals understand the consequences of improper sharing/release of this information.

**Note:** aggregate data (just F/R numbers or percentages without a connection to individual names does not require prior parental sign-off before sharing and often times satisfies the request).

## Verification

### Commendations/Comments/Technical Assistance/Compliance Reminders

- When applications are chosen for verification, the person designated as the Confirming Official must review the application(s) to ensure the initial determination is correct prior to contacting the family. There is a place for the Confirming Official to sign and date on the back of the application.
- Direct *Verification* is different than Direct *Certification*. Direct Verification is defined as the use of public records as a means to verify children's eligibility for free and reduced price benefits. Direct verification may be conducted with Assistance Program agencies or appropriate officials of Other Source Categorically Eligible Programs to confirm eligibility for free meals. Direct verification may be used for applications included in the verification sample or those verified for cause. [7 CFR 245.6a(g)]

### Findings and Corrective Action Needed: Verification

- Finding:** The confirmation review was not documented, which indicates it took place.  
**Corrective Action Needed:** Submit a written statement agreeing to document and complete the confirmation review, annually, prior to reaching out to the households selected for verification.

## Meal Counting and Claiming

### Commendations/Comments/Technical Assistance/Compliance Reminders

- The meal counting and claim process for the Review Month was conducted perfectly. Great job!
- Please note that SFAs may claim visiting students in the paid category or the individual's category with documentation, unless they are from a CEP school.
- All meals and milks claimed for reimbursement must be counted, recorded, consolidated, and reported through a system that *consistently* yields accurate claims. For field trips, reviewer discussed sending a student roster or check-off sheet with the teachers/staff on the field trip. A supervising staff member would then check that a reimbursable meal was received at the point of sale and return the list to foodservice. Food service then uses this list (actual participation counts) to consolidate the monthly claim. Sending a stack of student cards down to the cafeteria prior to picking up lunches is not an accurate count.

## 2. MEAL PATTERN AND NUTRITIONAL QUALITY

### Commendations

Thank you to the food service staff at Columbus School District for providing documentation prior to the review and while on-site. Questions were answered quickly which helped to expedite the process of reviewing meal pattern compliance. Nice job ensuring milk usage and condiments are recorded by type on the production record daily. Your dedication to serving students makes a difference!

### Comments/Technical Assistance/Compliance Reminders

#### *Recipes*

Standardized recipes are required for all menu items that have more than one ingredient. All standardized recipes must include detailed information about the specific ingredients, equipment, and procedures used to prepare the recipes. A standardized recipe has been tried, tested, evaluated, and adapted for use by your food service operation. It produces a consistent quality and yield every time

when the exact procedures, equipment, and ingredients are used, which is crucial for crediting school food service recipes. Recipes should be standardized in each production kitchen to reflect the products and practices that are used in that kitchen. This same process must be done to standardize USDA quantity recipes, especially when substitutions are made or when optional ingredients are included. Both a weight and measure should not be included for each ingredient as they can be slightly different and result in inconsistent crediting. Instead, record weight OR measure based on how the recipe is prepared. Instructions for standardizing recipes and recipe templates can be found on the [Meal Planning](http://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning/recipes) web page (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning/recipes>).

#### *Meal Pattern Crediting*

Meat/meat alternate (M/MA) is credited by weight, not by fluid ounces. Spoodles measure fluid ounces, not ounces by weight, so it is not appropriate to use a 4 fluid ounce spoodle for an intended 4 ounce (by weight) serving of ground/diced/shredded meat. Fluid ounces are a volume measure, while ounces are a weight measure. To ensure that students are receiving the adequate amount of meat/meat alternate, weigh the meat/meat alternate, then determine which scoop will hold that weight of meat.

Foods that meet the whole grain-rich (WGR) criteria for the school meal programs contain 100 percent whole grain or a blend of whole-grain meal and/or flour and enriched meal and/or flour of which at least 50 percent is whole grain. The remaining 50 percent or less of grains, if any, must be enriched. Grains that are not whole grain-rich cannot be credited towards daily or weekly meal pattern requirements. The cookie served on the day of observation was not whole grain rich, so while it cannot be credited towards the grain component, it must be counted towards the weekly grain-based dessert limit. USDA has a very thorough [Whole Grain Resource](http://www.fns.usda.gov/sites/default/files/WholeGrainResource.pdf) that provides tools and tips for identifying whole grain-rich products (<http://www.fns.usda.gov/sites/default/files/WholeGrainResource.pdf>).

Without additional crediting documentation, grain items must be credited using Exhibit A. The Baked Tostitos Scoops served on 10/27/17 were 0.875oz bags. According to Exhibit A, this would credit as 0.75 oz eq of grain and result in a grain shortage for the day. However, the manufacturer does have [a product formulation statement](http://www.pepsicoschoolsource.com/images/content/tostitos/42537%20Baked%20Tostitos%20Scoops%20875%20oz%20Nutritional.pdf) (PFS) available for this product on their website, allowing it to credit as 1.25 oz eq of grain, meeting the daily minimum grain requirement for K-5 (<http://www.pepsicoschoolsource.com/images/content/tostitos/42537%20Baked%20Tostitos%20Scoops%20875%20oz%20Nutritional.pdf>). The documentation should be kept on file to support the meal pattern contribution for this item.

Hummus was served during the week of review. No crediting documentation was available for this product, but a PFS was obtained by the State Agency. The PFS shows that a 2 oz serving *by weight* credits as 1/8 cup of vegetable (bean/pea subgroup). However, the hummus is pre-portioned using a 2 oz scoop, which is a volume measure, providing 1/4 cup of hummus. This serving was weighed and determined to be 1.3 oz by weight. Therefore, a 1/4 cup serving of hummus is not creditable towards the vegetable component as it is less than 1/8 cup of vegetable.

#### *Breakfast Participation*

Breakfast participation at Columbus School District is low. We were informed that a nutrition break is being piloted with the 4<sup>th</sup> and 5<sup>th</sup> graders at the middle school, which is great! We encourage you to consider offering alternative service models such as Breakfast in the Classroom or a mid-morning nutrition break district wide to aid in increasing student participation. Mid-morning models tend to work well in middle or high school environments where they have a passing time that would allow them

to grab a meal between classes. This could be set up in the cafeteria or with mobile carts in the hallways.

Additionally, Columbus Elementary and Columbus Middle School qualify for Severe Need Breakfast. Financial models such as Elimination of Reduced Price Breakfast or Universal Free Breakfast can lead to significant increases in breakfast participation and therefore reimbursement. Often this is enough to offset the loss in revenue from the reduced and/or paid students. We encourage the district to evaluate if either of these financial models would be feasible options. The [Universal Free Breakfast Cost Analysis Calculator](https://dpi.wi.gov/school-nutrition/school-breakfast-program) can aid in this evaluation (<https://dpi.wi.gov/school-nutrition/school-breakfast-program>).

Our [breakfast resources webpage](https://dpi.wi.gov/school-nutrition/school-breakfast-program/resources) (<https://dpi.wi.gov/school-nutrition/school-breakfast-program/resources>) has a lot of information about the different breakfast service and financial models for your reference. If you ever have questions on breakfast models or ideas to increase participation, please contact [Tracy Huffman](mailto:tracy.huffman@dpi.wi.gov) ([tracy.huffman@dpi.wi.gov](mailto:tracy.huffman@dpi.wi.gov)).

### **Findings and Corrective Action Needed**

❑ **Finding #1:** Production record templates for breakfast and lunch do not meet all of the [production record requirements](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/production-record-requirements.pdf) (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/production-record-requirements.pdf>). The following information was missing from the template or incompletely filled in:

- Planned number of servings
- Number of portions prepared
- Amount prepared (in purchase units)
- Number of portions leftover
- Substitutions made for students with special dietary needs

Additionally, in order to accurately document the items that were offered as part of the reimbursable meal, items should be recorded by type on the production record (for example, if a variety of fruits are offered, each type should be recorded on a separate line with planned number of servings, actual number prepared, leftover, etc.). This is especially important when different varieties credited differently or have different dietary specifications. If the same varieties are offered consistently, a recipe may be developed and then the total usage may be recorded instead of by type.

While there is no required [production record template](https://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning/production-records), we do have some available on our website that meet all of the requirements that you may choose to use (<https://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning/production-records>).

**Corrective Action Needed:** Please submit one week of completed production records for breakfast and lunch that fulfill all of the production record requirements.

❑ **Finding #2:** On 10/23/17 green beans were served instead of the menued vegetable (Broccoli). This resulted in a dark green vegetable subgroup shortage for the week. Additionally, there was a bean/pea subgroup shortage for the week (1/4 cup of hummus was served on 10/24 that was not creditable, bean corn salad was planned on 10/25 crediting as ¼ cup of beans/peas, but baby carrots were served instead).

**Corrective Action Needed:** Please submit a written statement describing how you will ensure that all vegetable subgroups are met over the course of the week including when menu substitutions are made.

Additionally, describe how this particular menu week (October 23<sup>rd</sup>) will be adjusted to meet meal pattern requirements (be specific and provide the day, menu item, serving size, etc. that will be adjusted/changed/added to make the menu compliant). Finally, the production records requested in Finding #1 will be reviewed to ensure that all vegetable subgroups are met for the week, therefore, please submit any recipes, labels, or crediting documentation used to credit towards subgroup requirements.

[Menu planning worksheets](https://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning) are a great resource for ensuring that subgroup requirements are being met (<https://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning>).

**Finding #3:** Contribution towards meal pattern requirements could not be determined for the taco meat or BBQ pork. The crediting was provided based on the weight of the serving, while serving size was provided as a volume.

**Corrective Action Needed:** Weigh out a serving of each of these menu items the next time they are served and provide this information along with how the serving credits towards meal pattern requirements. It is recommended that this information is documented with the recipe or CN label for future reference.

✓ **Finding #4:** Contribution towards meal pattern requirements could not be determined for the pumpkin bars (gingerbread cake).

**Corrective Action Needed:** The cake will no longer be offered and is counted as an extra for the week of review. If it is menued again in the future, it will be weighed and credited using Exhibit A unless a PFS is obtained. **No further action required.**

**Finding #5:** The yield for the green bean recipe does not match the yield calculated using the Food Buying Guide.

**Corrective Action Needed:** Please submit an updated standardized recipe with the yield adjusted. Alternatively, if the yield of green beans used at Columbus School District is found to differ from the Food Buying Guide, an [in-house yield study](https://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning) may be submitted. (<https://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning>).

**Finding #6:** Recipes provided for the chicken teriyaki, tossed salad, and coleslaw are quantity recipes that have not been standardized to the operation.

**Corrective Action Needed:** Please submit standardized recipes for these items, ensuring products and procedures used are correct and an accurate yield has been determined.

**Finding #7:** Veggie sticks (carrots, celery, cucumbers, and tomatoes) were served on 10/24/17. However, an inconsistent portion was provided (ex. 2-3 of each item). Therefore, crediting towards meal pattern requirements could not be determined.

**Corrective Action Needed:** A standardized recipe should be developed or each vegetable should be listed separately on the production record with a planned serving size. The quantity of each vegetable needed to credit as a specific volume must be determined. This can be done one of two ways, for example, to determine how many carrot sticks equals  $\frac{1}{4}$  cup, either:

1. Dice up the carrot sticks and determine how many are needed to fill a  $\frac{1}{4}$  cup spoodle.

2. Calculate the weight of  $\frac{1}{4}$  cup of carrots using the Food Buying Guide and determine the average number needed to provide that weight using a scale.

❑ **Finding #8:** On 10/24, veggie sticks were planned as  $\frac{1}{2}$  cup serving and a  $\frac{1}{4}$  cup of hummus (1.3oz by weight, which was not enough to credit as vegetable) was served. Additional information is needed to accurately determine the creditable amount of veggie sticks served, but if it is in fact  $\frac{1}{2}$  cup, this would result in a daily vegetable shortage as only  $\frac{1}{2}$  cup of vegetable would have been offered.

On 10/25, the planned menu included  $\frac{1}{2}$  cup of corn bean salad crediting as  $\frac{1}{2}$  cup of vegetable and  $\frac{1}{4}$  cup of tomato sauce on the meatball sub crediting as  $\frac{1}{4}$  cup of vegetable. However, a 1.6 oz package of baby carrots crediting as  $\frac{1}{4}$  cup of vegetables were substituted in place of the bean corn salad. This resulted in  $\frac{1}{2}$  cup of vegetables being offered for the day, which did not meet the daily minimum vegetable requirement.

**As a daily minimum vegetable shortage was reported on the previous Administrative Review, this is considered a repeat violation and therefore subject to fiscal action.**

**Corrective Action Needed:** Please submit a written statement describing how you will ensure that all minimum daily requirements are met including when menu substitutions are made. Additionally, describe how this particular menu week (week of October 23<sup>rd</sup>) will be adjusted to meet meal pattern requirements (be specific and provide the day, menu item, serving size, etc. that will be adjusted/changed/added to make the menu compliant). Finally, the production records requested in Finding #1 will be reviewed to ensure that daily minimum vegetable requirements are met for the week, therefore, please submit any recipes, labels or crediting documentation used to credit towards subgroup requirements.

❑ **Finding #9:** During lunch observation, staff were putting the entrée and vegetable components on the students' trays without asking if they wanted it. The purpose of offer versus serve (OVS) is to allow students to select the items that they want and decline others in order to leave the line with a reimbursable meal that they are likely to consume. As long as three components are selected including at least  $\frac{1}{2}$  cup of fruit and/or vegetable, they *cannot* be required to take any additional items.

One vegetarian student was provided with an alternate entrée that was not creditable towards meal pattern requirements. Therefore, in order to be claimed for reimbursement, the student would have needed to select three other full components. Instead, he only selected  $\frac{1}{2}$  cup of green beans and  $\frac{1}{4}$  cup of coleslaw, which counts as one component. **This meal was not reimbursable and will be disallowed.**

**Corrective Action Needed:** Submit a training plan and signed roster showing that staff has received training on OVS. Training may include reviewing the [Offer Versus Serve Guidance manual](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/offer-versus-serve-guidance-manual.pdf) (dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/offer-versus-serve-guidance-manual.pdf) or [webcasts on OVS](https://dpi.wi.gov/school-nutrition/training/webcasts) (https://dpi.wi.gov/school-nutrition/training/webcasts).

❑ **Finding #10:** The applesauce cup served for lunch on 11/14 was 4 oz *by weight*, crediting as  $\frac{3}{8}$  cup of fruit. This was discussed prior to service, and students were able to select 2 fruit cups to meet the daily minimum requirement.

**Corrective Action Needed:** Please submit a label for a product that you plan to serve in place of this applesauce cup.



❑ **Finding #11:** During lunch observation on 11/14/17, the green beans ran out prior to the end of service. Two students came through the line and were not offered the green beans (though they did leave the line with a reimbursable meal). They did have access to ¼ cup of coleslaw, so the component wasn't missing, but they were not offered the daily minimum requirement for the vegetable component. **Two meals will be disallowed under a repeat daily vegetable shortage violation.**

**Corrective Action Needed:** Please submit a written statement describing your plan for ensuring that all students are offered a complete reimbursable meal. The plan should explain what action will be taken if a menu item runs out prior to the end of service.

*Once the Public Health Nutritionist has all crediting documentation and updated standardized recipes for the week of review, it can be analyzed to determine if the meal patterns for the National School Lunch Program and School Breakfast Program are being met. Until that time, the review cannot be closed. Please be aware that the possibility to conduct a weighted nutrient analysis exists if substantial errors are found. Additional errors may also be subject to fiscal action.*

### 3. RESOURCE MANAGEMENT

#### Nonprofit School Food Service Account

#### Commendations/Comments/Technical Assistance/Compliance Reminders

##### Annual Financial Report (AFR):

All revenues including reimbursements and student payments, and expenses including food, labor, equipment, purchased services, and other need to be entered into the program to which they belong, and this will aid the school in calculating its “yearly” reference period for nonprogram food compliance. The new [16-17 Annual Financial Report instructions](#) are located on our website (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/annual-financial-report-instructions.pdf>).

##### Allowable Costs

- Allowable costs are defined in 2 CFR 200 Subpart E and should be necessary, reasonable and allocable. More information on allowable costs can be found within the [Indirect Costs guidance](#) (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/financial>).
- Bad debt is an unallowable expense to the food service program. A transfer must be made from non-federal funds to cover student account write-offs. [SP23-2017 Unpaid Meal Charges guidance Q & A](#) may be found our Financial Management webpage (<https://dpi.wi.gov/school-nutrition/national-school-lunch-program/financial>).

##### Unpaid Meal Charge Policy

SP 46-2016 requires all SFAs operating federal school meal programs, by July 1, 2017, to have a written and clearly communicated policy that addresses unpaid meal charges. For a snap-shot on what the policy must include, see the [Unpaid Meal Charges In a “Nutshell”](#) (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/unpaid-meal-charges-nutshell.pdf>). For a more comprehensive overview, see SP 23-2017 [Unpaid Meal Charges Guidance](#), the [WI DPI Financial Questions & Answers](#) and the USDA's [Overcoming the Unpaid Meal Challenge](#), which includes:

- Best practices
- Local meal charge policy checklists
- Sample outstanding balance letter
- Sample robo-call script

### **Findings and Corrective Action Needed: Nonprofit School Food Service Account**

- ❑ **Finding #1:** Nonprogram foods revenue and labor expenses were not properly allocated on the 1617 SY Annual Financial Report (AFR).

**Corrective Action Needed:** Properly allocate nonprogram revenue and labor cost. Update the 1617 SY Annual Financial Report online. Email the consultant when it has been submitted.

### **Paid Lunch Equity (PLE)**

Great job running the tool! The current weighted average for 2017-18 SY tool is \$2.90.

### **Revenue from Nonprogram Foods**

#### **Commendations/Comments/Technical Assistance/Compliance Reminders**

- Nonprogram foods include: Adult Meals, A la Carte, Extra Entrees, Extra Milk (for cold lunch or milk break), Catered Meals/Snacks, and Food Service operated Vending Machines.
- All nonprogram food costs including food, labor, equipment, and purchased services must be covered by revenues received from the sale of those foods. Nonprogram foods may not be supported by reimbursable meals or have a nonprogram foods loss absorbed by the food service account. Thus nonprogram foods may never run in the negative unless non-federal funds are transferred into the food service fund to cover the deficit.
- Nonprogram food costs and revenues must be separated from Program food costs and revenues.
- The USDA Nonprogram Revenue Tool must be completed yearly, at a minimum. The [DPI Nonprogram Food Revenue Tool/Calculator](#) located on our website feeds into the USDA tool and aids in calculating prices of nonprogram foods and meeting the USDA nonprogram food regulation (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/xls/non-program-food-price-calculator.xlsx>).

$$\frac{\text{Nonprogram food revenue}}{\text{Total program and nonprogram revenue}} \geq \frac{\text{Total nonprogram food costs}}{\text{Total program and nonprogram food costs}}$$

#### **Resources**

- [Nonprogram Foods Revenue Rule SP-20-2016](#) (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sp-20-2016.pdf>)
- [Nonprogram Foods In a "Nutshell"](#) (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/nonprogram-foods-in-a-nutshell.pdf>)

### **Findings and Corrective Action Needed: Revenue from Nonprogram Foods**

- ❑ **Finding #1:** The 1617 SY nonprogram foods revenue tool was not completed based on actual sales (e.g., using the IC transaction summary report from 5 consecutive operating days or greater).

**Corrective Action Needed:** Redo the nonprogram food revenue tool for 5 consecutive operating days based on *district-wide* nonprogram food sales (transaction reports/invoices) in the 1718 SY. Do not forget to include adult meals.

## 4. GENERAL PROGRAM COMPLIANCE

### Civil Rights

#### Commendations/Comments/Technical Assistance/Compliance Reminders

##### Nondiscrimination Statement

When including the [non-discrimination statement](http://dpi.wi.gov/school-nutrition/national-school-lunch-program/civil-rights) on letters, menus, *website*, and other documents used to convey program information, it is necessary to use the current statement which was updated in October 2015 (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/civil-rights>). However, when space is very limited, such as on the printed menus, the abbreviated statement may be used, “**This institution is an equal opportunity provider.**” Both statements should be in the same size font as the other text in the document.

##### Civil Rights Training

Civil rights training had been attended by all frontline staff in the schools and documentation was available for review.

##### Special Dietary Needs

- All food substitutions made outside of the meal pattern requirements must be supported by a signed medical statement from a licensed medical professional. You may use the [prototype Medical Statement](http://dpi.wi.gov/school-nutrition/national-school-lunch-program/special-dietary-needs) for Special Dietary Needs posted on our website, which is also available in Spanish and Hmong (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/special-dietary-needs>).
- SFAs must accommodate dietary requests that are supported by a signed medical statement from a licensed medical practitioner. Meals served to students with special dietary needs who have a signed medical statement from a licensed medical practitioner do not need to meet meal pattern requirements. Additional information on [special dietary needs](http://dpi.wi.gov/school-nutrition/national-school-lunch-program/special-dietary-needs) can be found on the DPI School Nutrition Team website (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/special-dietary-needs>).
- School food service staff may make food substitutions, at their discretion, for children for whom they do not have a signed medical statement from a licensed medical practitioner. It is highly recommended that the SFA have a completed medical statement on file from a medical authority (which could be the school nurse) to support the request. **Accommodations made for students without a signed medical statement from a licensed medical practitioner must meet the USDA meal pattern requirements in order for the meals to be reimbursable.** It is recommended that the SFA develop a policy for handling these types of accommodations to ensure that requests are equitable for everyone.
- Juice may not be substituted for fluid milk unless juice is specified as a substitution on a medical statement signed by a licensed medical practitioner. Water is available to all students, lactose free milk may be offered, or schools may choose to provide a fluid milk substitute that meets the nutritional requirements set forth by USDA. If choosing to provide a fluid milk substitute, you must notify our office in writing and provide the nutrition information from the product you will be using. For more information on [fluid milk substitutes](http://dpi.wi.gov/school-nutrition/national-school-lunch-program/special-dietary-needs), please see our Special Dietary Needs webpage (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/special-dietary-needs>).
- Review the use of appropriate fluid milk substitutions which must be nutritionally equivalent to cow’s milk and pre-approved through DPI. **Fluid milk substitution rules apply to all federal school nutrition programs, including the National School Lunch Program, School Breakfast, and After School Snack Program, but do not apply to the Wisconsin School Day Milk Program. WSDMP allows juice as a milk substitution.** Lactose-free milk is currently allowed as part of the reimbursable school meal. SFAs may offer it to children who have lactose intolerance without

requiring documentation. If schools offer lactose-free milk, there is no need to offer a fortified milk substitute, or seek pre-approval for use.

### **Findings and Corrective Action Needed**

- **Finding #1:** The food service website and special dietary needs policies state that a “doctor” must sign a medical statement in order for the agency to honor SDN requests. This language is restrictive, leaving out other state approved “medical practitioners”.
  - Wisconsin State Statute 118.29(1) (e): “Practitioner” means **any physician, dentist, optometrist, physician assistant, advanced practice nurse prescriber, or podiatrist** licensed in any state. If the documentation to support a dietary accommodation has not been signed by one of these practitioners, the school is not required to accommodate the request (unless information about the dietary need is included within an IEP or 504 plan).

**Corrective Action Required:** Submit a timeline indicating when the website and policy language will be updated to align with federal and state regulations.

### **On-site Monitoring**

#### **Commendations/Comments/Technical Assistance/Compliance Reminders**

- Every school year, each SFA with more than one school must perform no less than one on-site review of the meal counting and claiming system and the readily observable general areas of review identified under 7 CFR 210.18(h) in each school operating the NSLP and 50% of schools operating the SBP administered by the SFA by February 1. The onsite monitoring forms have been updated to include the general areas of review and a new SBP program onsite review form found on our [Administrative Review](#) webpage under the SFA onsite monitoring section (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/administrative-review>).

### **Local Wellness Policy**

#### **Commendations/Technical Assistance**

Columbus School district recently updated their Local Wellness Policy and is in compliance with the required elements. The district collaborates among departments to reach the goals/objectives outlined in the policy and has a diverse committee. Great job!

As a reminder, the triennial assessment must be completed no later than June 30, 2020. When completed, the public must be notified (e.g., website postings, back-to-school packet blurb, social media post, parent portal messages).

To complete the assessment fully, the SFAs must show how the wellness policy compares to model policies, and how the SFAs has progressed towards attaining the goal/objectives in the wellness policy.

SFAs must retain documentation of the results of the triennial assessment and when it took place. To assist SFAs with evaluating compliance with measuring their LWP goals/objective, a report card has been developed and is available at [School Nutrition Team’s Wellness Policy webpage](#) (<https://dpi.wi.gov/school-nutrition/wellness-policy>). A sample model wellness policy is available at the [USDA Wellness Policy webpage](#) (<http://www.fns.usda.gov/tn/implementation-tools-and-resources>).

- Public School Districts that participated in the Wisconsin Obesity Prevention’s Wellness Policy project, in SY16-17, have received a copy of a report comparing their policy to a model policy (reports were sent in August, 2017). Additional information about interpreting your schools report is available at the [Wisconsin Health Atlas webpage](https://www.wihealthatlas.org/lwp/) (https://www.wihealthatlas.org/lwp/). Schools are encouraged to establish an account with the Rudd Center for Food Policy and Obesity to access the Wellness School Assessment Tool ([WellSAT](#)) for assistance in assessing the LWP.

## Smart Snacks in Schools

### Commendations/Comments/Technical Assistance/Compliance Reminders

The Smart Snacks Final Rule, published in the Federal Register on July 29, 2016, finalized science-based nutrition guidelines for competitive foods sold on the school campus during the school day. Foods and beverages sold in schools must meet both the general standards and nutrient standards if they do not qualify for an exemption.

An entree is exempt from Smart Snacks standards on the day it is served and the following day. This exemption applies only to the planned entrée and does not extend to other side items. Additionally, items may not be bundled and sold for a unit price as this negates the exemption and the bundle would then be required to meet Smart Snacks standards.

### Findings and Corrective Action Needed

❑ **Finding #1:** The Club House receives breakfast and afterschool snack meals that are not claimed under NSLP or SBP. Snacks are also sold mid-morning. As these meals/snacks are served during the school day, they are subject to Smart Snacks regulations. Breakfast meals are currently sold for a unit price that include the fuel 4 U pack (cereal, graham and juice), milk and additional fruit offering. This combination of items, does not meet the Smart Snacks Nutrient Standards. Please review the [Smart Snack In a Nutshell](#) handout for the guidelines that must be met (https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/smart-snacks-in-a-nutshell.pdf).

Afterschool snack items and mid-morning snack items must also be sold individually and analyzed for compliance with Smart Snacks regulations. It is recommended that they are run through the [Alliance for a Healthier Generation Calculator](#) if they do not meet one of the other exemptions. Documentation of compliance from the calculator should be kept on file (https://foodplanner.healthiergeneration.org/calculator/)

**Corrective Action Needed:** Submit a written plan and timeline for ensuring the Club House breakfast, the afterschool snack, and mid-morning snack are in compliance with Smart Snacks regulations.

## Professional Standards: Training Requirements

### Commendations/Comments/Technical Assistance/Compliance Reminders

- Annual training must be job-specific and intended to help employees perform their duties well. The required annual training hours vary according to the employee’s role in the management and operation of the school nutrition program.
- Trainings can be provided in a variety of formats (online, in person, webinars) and through various providers (DPI, USDA, in-house, etc.).

- SFAs should clearly document all required training information and maintain that file **including the name of staff person, date hired, title/position, brief list of core duties/responsibilities, status (full, part-time, volunteer, etc.), professional standards position (director, manager or staff)**. Learning codes are not required, but encouraged. A template tracking tool is posted to our [Professional Standards](http://dpi.wi.gov/school-nutrition/training/professional-standards) webpage (<http://dpi.wi.gov/school-nutrition/training/professional-standards>).
- **Annual Training Requirements for All Staff**  
 Directors: 12 hours  
 Managers: 10 hours  
 Full Time Staff (20 hours or more per week): 6 hours  
 Part Time Staff (under 20 hours per week): 4 hours  
 Staff Working Outside of Food Service with Food Service Duties: job specific training, <4 hours

Note: If hired January 1 or later, only half of the training hours are required during the first school year of employment.

### **Findings and Corrective Action: Professional Standards**

- **Finding:** Training is not being monitored on a central tracking tool.  
**Corrective Action Needed:** Include all current training hours for each food service employee (including the director) onto the [DPI tracking tool](#) and submit as part of corrective action.

### **Food Safety, Storage and Buy American**

#### **Commendations/Comments/Technical Assistance/Compliance Reminders**

#### **Food Safety Inspections**

Food safety inspection reports must be posted in public view. Posting the food safety inspection report in the same location as the “And Justice for All” poster can be a convenient way to have both items publicly visible.

#### **Food Safety Plans**

- The Food Safety Plan was available for review. It was obvious in observing the food service staff at work that they are very knowledgeable about food safety practices and safe food handling. Temperature logs, calibration logs, and sanitizing solution logs were up-to-date.
- The procedures detailed in the SOPs included in the site-specific food safety plan should be followed by all food service staff, student workers, volunteers, and any other people involved in the implementation of Child Nutrition Programs at all times.
- Thank you for maintaining a food safety plan which includes all process 1, 2, and 3 items, all applicable standard operating procedures (SOP), all equipment, and food service staff.

#### **Storage**

Food service is currently allowing a few households to bring in food from home to store and prep in the food service kitchen. This practice is discouraged because you do not know where the food/beverages have been stored or if they have been stored at the correct temperature. Even with shelf-stable foods/beverages, there is a chance that something may have been tampered with or may have been made unsafe before it reaches the school kitchen. If students got sick from an item brought in from home, the school may be held liable. I would advise the district to work with the local sanitarian and consider a written policy.

If parent(s) want to send food items to school with the student(s) and keep it in their own lunchbox with an ice pack that is perfectly fine. The student could then just turn down the applicable component under Offer versus Serve when participating in the meal program. However, the student must still select enough other full components/items to claim as a reimbursable meal.

*Note:* Please review regulations for Special Dietary Needs in the section above in this report. If the household *submitted a medical statement that is signed by a medical practitioner*, the district *must* accommodate the request as outlined on the form and should not be asking the household to bring in items to supplement the reimbursable meal. The district must fund the diet modification without additional expense to the household.

### Sharing Tables

- It was noted that the agency is using a Sharing Table at the non-review sites and has worked with the local sanitarian to develop a SOP. A sharing table is a designated table for items students do not intend to consume. Students may pick up items from the sharing table during the meal period. Items must be pre-packaged and unopened. A designated food service worker or trained individual must monitor the sharing table throughout meal service, inspecting items for “wholesomeness”. The table should not be located immediately after the point of service/sale.
- Consider using a monitoring log for items left the sharing table. List prepackaged items and fruits with a non-edible peel or wrapper. At the end of meal service, count the items placed on the table. The employee who initials this log must check all leftover items for wholesomeness. No open items may be re-served. Use data to inform future menu planning and purchasing decisions. A template is available on the [Food Safety](https://dpi.wi.gov/school-nutrition/food-safety) webpage (<https://dpi.wi.gov/school-nutrition/food-safety>).

### Findings and Corrective Action: Food Safety

✓ **Finding:** The most recent food safety inspection report is not posted in a publicly visible location.

**Corrective Action Needed:** Post the most recent food safety inspection report in location visible to the public.

**Completed on-site. No further action required.**

### Buy American

The USDA requires that a SFA purchase, to the maximum extent practicable, domestic commodities or products. Using food products from local sources supports the local economy, small local farmers and provides healthy choices for children in the school meal programs. The Buy American provision is required whether food products are purchased by SFAs or entities that are purchasing on their behalf.

The Buy American provision should be included in solicitations, contracts, and product specifications. A reply offer to comply with Buy American terms in a solicitation ensures contractors are aware of Buy American requirements. Furthermore, bidder assurance of the Buy American provision ensures that the bidder is responsive and responsible to the solicitation.

SFAs must monitor contractor performance as required in 2 CFR Part 200.318(b), formerly in 7 CFR Part 3016.36(b)(2), to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

- The following products may be exceptions to Buy American provisions: pineapples, mandarin oranges, olives, tuna, bananas and coffee.
- If no country of origin identified on label, than SFA must get certification from distributor or supplier stating: “We certify that (green beans) were processed in the U.S. and contain over 51% of its agricultural food component, by weight or volume, from the U.S.,” This can accepted within an email.

- What is acceptable to determine compliance on a label? Label should indicate if the product is *grown, processed and packed* in the continental U.S. and any U.S. Territories. If label indicates that product is distributed or packed in the U.S, but the country of origin is not listed, this product requires the distributor’s certification as mentioned above.
- Any substitution of a non-domestic product for a domestic product (which was originally a part of the RFP), must be approved, in writing, by the food service director, prior to the delivery of the product to the School.
- Any non-domestic product delivered to the school, without the prior, written approval of the Food Service Director, will be rejected. Should non-domestic substitutes that were not pre-approved in writing by the food service director be delivered to and rejected by the school, selected distributor(s) shall be held accountable for all over-claims that result from failure to meet the school’s required meal pattern.
- Agricultural products which are processed and produced outside of the U.S. may be accepted with proof from manufacturer that poor market conditions exist (weather, and/or supply availability of market); this requirement applies to private labels as well as other labels.
- The SFA should maintain written procedures to ensure product received and inventory is compliant with the Buy American procedure. Sample written procurement contract management procedures (<https://dpi.wi.gov/school-nutrition/procurement/contract-procedures/contract-management>) and Buy American monitoring procedures (<https://dpi.wi.gov/school-nutrition/procurement/contract-procedures/buy-america>).

There are limited exceptions to the Buy American provision which allow for the purchase of products not meeting the “domestic” standard as described above ( “non-domestic”) in circumstances when use of domestic products is truly not practicable. Refer to SP 24-2016 for more information on the Buy American provision and limited exceptions.

More information on this new requirement, including a tool to assist with tracking noncompliance products, can be found on the SNT [Procurement](http://dpi.wi.gov/school-nutrition/procurement/buy-american) webpage (<http://dpi.wi.gov/school-nutrition/procurement/buy-american>).

❑ **Finding:** The following products were identified in SFA’s storage area as non-domestic and not listed on the SFA’s Buy American – Noncompliant List or SFA equivalent form or did not have proper labeling to identify the country of origin:

Country of Origin Not USA:

- Dinner rolls- Canada
- Muffins- Canada
- Red hot sweet chili- Thailand
- Pineapple- Thailand
- Mandarin oranges- China
- Pineapple juice- Philippines
- California blend- Mexico

No Country of Origin (“distributed” or “manufactured”):

- Teriyaki
- Sage
- Indian light fennel
- Diced tomatoes
- Green beans
- Sidekicks juice
- French fries
- Butter
- Cheese
- Yogurt

**Corrective Action Needed:** Begin using a [Noncompliant Product List](#) for tracking nondomestic products. Provide a copy of the form that will be used and include any noncompliant products currently in the SFAs food storage areas. Provide the completed list as corrective action. A template



form is located on our [Buy American Provision](https://dpi.wi.gov/school-nutrition/procurement/buy-american) webpage (https://dpi.wi.gov/school-nutrition/procurement/buy-american).

In USDA Memo SP 38 -2017, any product that does not identify the country of origin now requires certification from the manufacturer or distributor. See the TA notes above for sample certification language. This will be treated as TA for the 2017-18 school year, but work with your distributor/supplier to move toward compliance.

### **School Breakfast Program (SBP) and Summer Food Service Program (SFSP) Outreach**

#### **Breakfast Promotion**

At the beginning of the school year, the SFA must notify families of the availability of breakfast and schools should send reminders regarding the availability of the SBP multiple times throughout the school year. National School Breakfast Week is in the spring each year. This is a great time to promote your breakfast program, try new recipes, incorporate activities, etc. to increase participation.

#### **Summer Meals**

A goal of USDA Child Nutrition Programs is to ensure all students have access to healthy and nutritious meals year round. SFAs can inform families of summer meals via the following methods:

- Promotion of the [summer meals locator](https://dpi.wi.gov/community-nutrition/sfsp/find-summer-meals-site) on the DPI Summer Meals webpage (https://dpi.wi.gov/community-nutrition/sfsp/find-summer-meals-site)
- Promotion of calling 211 to locate meals in the area
- Promotion of the ability to text 'food' to 877-877 to locate meals in the area
- Promotion of the USDA [Summer Food](http://www.fns.usda.gov/summerfoodrocks) website (http://www.fns.usda.gov/summerfoodrocks)

As part of the National School Lunch Program, it is required to do SFSP outreach. The purpose is to inform your students and families of the free feeding site(s) they may have access to in the summer while school is out of session. Near the end of this school year, it is as simple as a blurb in a newsletter sent home to students, or putting up free posters and/or mail these items free of charge. To access an inclusive map of all potential participating sites in your area, see the [interactive map](http://www.fns.usda.gov/capacitybuilder) on the SFSP website (http://www.fns.usda.gov/capacitybuilder).

For more information on Summer Feeding option contact:

Amy J. Kolano, RD, CD  
Summer Food Service Program Coordinator  
Phone: 608.266.7124  
e-mail: amy.kolano@dpi.wi.gov

## **5. OTHER FEDERAL PROGRAMS REVIEWS**

### **Wisconsin School Day Milk Program**

As a reminder, milks must be served at non-meal times during the school day.

Dr. Tony Evers, State Superintendent of Wisconsin Department of Public Instruction, shares a vision that every student will graduate prepared for college and career. His goals are for students to have the knowledge, skills, and habits that will allow them to succeed in life after high school. Access to quality nutrition plays a major role in developing those life-long habits.

The School Nutrition Team believes that what school nutrition programs do every day plays a very important part in the success of every child being able to graduate. We all know that well-nourished children are ready to learn. Thank you for all you do to ensure your students' success.

For more information on this initiative, please visit the [Wisconsin DPI Every Child a Graduate](http://dpi.wi.gov/statesupt/agenda-2017) webpage (dpi.wi.gov/statesupt/agenda-2017).



*With School Nutrition Programs!*