

## STATE AGENCY ADMINISTRATIVE REVIEW SUMMARY

**School Food Authority Name:** Cedarville School District

**Date of Administrative Review (Entrance Conference Date):** January 22, 2018

**Date review results were provided to the School Food Authority:** February 6, 2018

### General Program Participation

1. What Child Nutrition Programs does the School Food Authority participate in? (Select all that apply)
  - School Breakfast Program
  - National School Lunch Program
  - Fresh Fruit and Vegetable Program
  - Afterschool Snack
  - Seamless Summer Option
2. Does the School Food Authority operate under any Special Provisions? (Select all that apply)
  - Community Eligibility Provision
  - Special Provision 2

### Review Findings

3. Were any findings identified during the review of this School Food Authority?
  - Yes
  - No

If yes, please indicate the areas and what issues were identified in the table below.

| YES                      | NO                                  | REVIEW FINDINGS                                 |                                     |  |
|--------------------------|-------------------------------------|---|-------------------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <b>A. Program Access and Reimbursement</b>      |                                     |  |
|                          |                                     | <b>YES</b>                                      | <b>NO</b>                           |  |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | Certification and Benefit Issuance           |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | Verification                                 |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | Meal Counting and Claiming                   |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | Charge Policy and Unpaid Meal Procedures     |
|                          |                                     | Finding(s) Details:                             |                                     |  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <b>B. Meal Patterns and Nutritional Quality</b> |                                     |  |
|                          |                                     | <b>YES</b>                                      | <b>NO</b>                           |  |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | Meal Components and Quantities               |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | Offer versus Serve                           |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | Dietary Specifications and Nutrient Analysis |
|                          |                                     | Finding(s) Details:                             |                                     |  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <b>C. School Nutrition Environment</b>          |                                     |  |
|                          |                                     | <b>YES</b>                                      | <b>NO</b>                           |  |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | SFA On-Site Monitoring                       |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | Local School Wellness Policy                 |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | School Meal Environment                      |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | Competitive Foods                            |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | Smart Snacks in Schools                      |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | Professional Standards                       |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | Water  |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | Food Safety                                  |
|                          |                                     | <input type="checkbox"/>                        | <input checked="" type="checkbox"/> | Storage                                      |

|                          |                          |  |   |  |
|--------------------------|--------------------------|--|---|--|
|                          |                          | <input type="checkbox"/>   | X | Buy American                                       |
|                          |                          | <input type="checkbox"/>   | X | Reporting and Record Keeping                       |
|                          |                          | <input type="checkbox"/>   | X | School Breakfast Program and Summer Meals Outreach |
|                          |                          | <input type="checkbox"/>   | X | Other  |
|                          |                          | Finding(s) Details:  |   |  |
| <input type="checkbox"/> | X                        | <b>D. Civil Rights</b>   |   |  |
|                          |                          | Finding(s) Details:  |   |  |
| X                        | <input type="checkbox"/> | <b>E. Other: Indirect Cost</b>   |   |  |
|                          |                          | Finding(s) Details:  |   |  |
|                          |                          | <p>1) It was observed that the school district is charging indirect cost to the Child Nutrition Program (CNP). The appropriate method of determining indirect cost has not been used. Arkansas Department of Legislative Audit was in the district conducting the audit of fiscal year 2017 the week prior to the Administrative Review. There are specific procedures that must be followed in order to take indirect cost from the CNP. The CNP must be charged indirect cost at the appropriate rate under appropriate conditions. <b>The United States Department of Agriculture (USDA) Indirect Cost Manual</b> can be found at: <a href="http://www.arkansased.gov/public/userfiles/Fiscal_and_Admin_Services/Child_Nutrition/Guidance/Indirect_Cost_Guidance_2016.pdf">http://www.arkansased.gov/public/userfiles/Fiscal_and_Admin_Services/Child_Nutrition/Guidance/Indirect_Cost_Guidance_2016.pdf</a> <b>Commissioner Memo FIN 18-012</b> and <b>FIN 18-013</b> are enclosed for further guidance. If Legislative Audit determines that indirect cost was charged to CNP incorrectly, it is an unallowable expense and the money will need to be put back into the non-profit Child Nutrition account.</p> |   |  |