

February 10, 2023

Jeff Dillon, Superintendent  
Wilder S.D. #133  
210 A. Avenue East  
Wilder, ID 83676

Dear Superintendent Dillon,

On January 10<sup>th</sup> 2023, the State Department of Education (SDE) Coordinators Jamie Gibson and Jax Dunham conducted an Administrative Review (AR) of Wilder S.D. #133 for the following United States Department of Agriculture (USDA) programs:

- National School Lunch Program (NSLP)
- School Breakfast Program (SBP)
- Fresh Fruit and Vegetable Program (FFVP)

The site reviewed was Wilder Schools.

The State agency (SA) would like to commend Linda Ward and the entire staff of Wilder SD for their hard work operating the school nutrition programs.

## Overview

The Richard B. Russell National School Lunch Act, amended by the addition of Section 201 to the Healthy Hunger Free Kids Act of 2010, requires a unified accountability system designed to ensure that participating school food authorities (SFA) comply with USDA requirements. The objectives of the AR are to:

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

## Review Frequency and Scope of Review

The Healthy Hunger-Free Kids Act mandates state agencies conduct an AR a minimum of one time during a three-year cycle, however Idaho has received a waiver to conduct reviews on a five-year schedule to evaluate Critical and General Areas of Review, including:

- Performance Standard 1: Meal Access and Reimbursement
- Performance Standard 2: Meal Pattern and Nutritional Quality

- General Areas of Review: Resource Management, Food Safety, Local School Wellness Policy, Smart Snacks, Civil Rights, Buy American, Professional Standards, and other areas of general program compliance.

These were the SA determined findings and the SFA response to the findings:

### **Finding 1 - Food Safety – Buy American Provision**

SFAs are required to purchase domestic agricultural commodities or products that are produced and processed substantially in the United States or territories, as applicable [7 CFR 210.21 (d)]. If a product from another country is sourced, then the SFA must have documentation that the domestic product is significantly higher in price or not available in sufficient quantities. Documentation for crispy onions from Mexico was not available during the AR.

**CAP:** Complete and retain the SA’s “Buy American Exception Form” for the crispy onions from Mexico and submit the according documentation to the SA for review.

**CAP Completed:** 1/24/2023

**Corrective Action Response:** The SFA completed the Buy America form for crispy onions from Mexico. The completed form was uploaded for SA review.

### **Finding 2 – Food Safety**

The outdated HACCP manual (2005 NFSMI) should be updated with more current SOPs (2018 ICN). Ensure all kitchen and cafeteria staff are trained on these food safety elements each year. Please note that the ICN website says 2018, but the manual is still dated 2016. Look for old food code dates as the updated version removed the years and only references “FDA Food Code” to stay in compliance when updates are made. The 2018 English ICN HACCP manual can be found at: <https://theicn.org/icn-resources-a-z/standard-operating-procedures/>. See Food Safety TA for information regarding resources in Spanish.

**CAP:** Please upload a narrative explaining that the manual has been updated and staff have been trained on any updated or changes.

**CAP Completed:** 1/24/2023

**Corrective Action Response:** The SFA uploaded a new cover sheet for the updated made the site HACCP manual showing the date of the update and the date of the training completed to inform staff of the updates.

### **Finding 3 – Professional Standards**

The SFA does not currently have a procedure for tacking employee trainings. Employee training tracking logs must be retained and must include the key area/topics and training subjects completed with certificates, agendas, and sign-in sheets retained for backup. The SA has made available a template tracking log prompting this information and Professional Standards Learning Objectives and Topics with Codes which can be found on the [USDA Professional Standards Website](#).

**CAP:** The SFA will provide documentation stating the trainings and accompanying hours for current child nutrition staff for SY 2022-2023 have been logged. The SFA will also provide a

written procedure detailing how training hours will be tracked in future school years.

**CAP Completed:** 1/24/2023

**Corrective Action Response:** The SFA is now using the tracking log provided and has scheduled time blocks for staff members to enroll and complete on-line courses in the Idaho learning portal. The SA reached out and asked for completed logs and confirmed the professional process and annual requirement was understood. Director uploaded a log completed for each staff member.

#### **Finding 4 – Meal Counting and Claiming**

The SA determined three days of meals were served via delivery to students' homes learning virtually during the month of review. Due to all COVID-19 waivers ending after SY21-22 for Idaho there was no flexibility to serve student receiving instruction off campus. Additionally, both breakfast and lunch must be served to students on campus during the designated meal service time. The SA sent notices to all sponsors on April 21, 2022, that next year (SY23) all School Nutrition Programs were returning to normal operations and this was also covered during webinars and renewal. The SA inquired to Western Region USDA regarding allowing this practice for December retroactively which was not approved. The SBP claim for the 235 meals did not exceed the \$600 threshold and are disregarded. The NSLP claim for the 235 meals has been calculated at \$759.81.

**CAP:** The SFA will only serve meals to students receiving instruction during the designated meal serves times listed in the approved application. Any meals served to virtually learning students at this time must be funded using general funds while excluding USDA food commodities.

**CAP Completed:** 01/19/2023

**Corrective Action Response:** Due to meals being served combined and outside of the meal service time, fiscal action results in \$759.81 for NSLP and \$456.02 for SBP. However, since the SBP amount falls under the \$600 threshold, the SBP fiscal action will be disregarded. The SFA was made aware of the disallowed meals and is planning to arrange alternate funding if at home meals are needed in the future.

#### **Finding 5- Meal Components and Quantities - Lunch**

Independent contractor CN Resource (CNR) identified that for the week of menu review, the require minimum of 3/4 cup of vegetable to be offered each day was not met for 3 days of the menu review for grades K-5 and 1 day for grades 6-8. The required minimum of 1 cup of vegetables for grades 9-12 were not met for 3 days of the menu review.

**CAP:** Provide a written statement explaining how the daily vegetable requirements are now met and provide documentation demonstrating the correction.

**CAP Completed:** 12/09/2022

**Corrective Action Response:** The SFA increased the vegetable serving size where applicable. The SFA provided updated production records and supporting documentation confirming meal pattern requirements are now met.

#### **Finding 6 - Meal Components and Quantities - Lunch**

CNR identified that the 1 1/4 cup weekly red/orange vegetable subgroup requirement was not met for grades 9-12 for the week of menu review.

**CAP:** Provide a written statement explaining how the weekly red/orange vegetable subgroup requirement is being met and provide documentation demonstrating the correction.

**CAP Completed:** 12/09/2022

**Corrective Action Response:** The SFA revised the menu to include an additional day of carrots on the menu. The Sponsor provided updated production records and supporting documentation confirming meal pattern requirements are now met.

### **Finding 7 - Meal Components and Quantities - Lunch**

CNR identified that the minimum daily grain requirement of 2-ounce equivalent was not met for grades 9-12. This requirement was not met for 1 day of the menu review.

The sponsor planned for the macaroni and cheese to provide a 1-ounce grain equivalent however the actual credit amount was only 0.5 ounce grain equivalent for a 1/2 cup serving.

**CAP:** Provide a written statement explaining how the daily grain requirements are now met and provide documentation demonstrating the correction.

**CAP Completed:** 12/09/2022

**Corrective Action Response:** The SFA revised the menu to offer crackers to meet the grain requirement. The SFA provided updated production records and supporting documentation confirming meal pattern requirements are now met.

### **Finding 8 - Meal Components and Quantities – Lunch**

The federal regulations require a minimum of 1 cup of fruit to be offered each day for grades 9-12. This requirement was not met on all 5 days of the menu review.

**CAP:** Provide a written statement explaining how weekly grain requirements are now met and provide documentation demonstrating the correction.

**CAP Completed:** 12/09/2022

**Corrective Action Response:** The SFA revised the menu to offer the 1 cup of fruit to grades 9-12. The SFA provided updated production records and supporting documentation confirming meal pattern requirements are now met.

### **Finding 9 – Resource Management**

The SA determined that \$68,800 of Child Nutrition Funds were used to complete a sewer repair in the building that houses the cafeteria. Per 2 CFR §200.439 (3), Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the Federal awarding agency, or pass-through entity. While Child Nutrition Funds may be used for the repair, the cost should be shared with District General Funds as other programs use the building that houses the cafeteria. In calculating the portion of time of use. The LEA identified that 95% is child nutrition's responsibility and 5% would pertain to the other programs.

**CAP:** Upload a document showing the cost allocation to be divided among other programs that use the building in which the cafeteria is housed. Upload a copy of the child nutrition fund account showing the transfer of 5% of the total cost to reimburse Child Nutrition.

**CAP Completed:** 02/03/2023

**Corrective Action Response:** The SFA uploaded a document showing the journal entry regarding the transfer of 5% of the cost of the sewer repair from General Funds into Child Nutrition Funds.

## Commendations

- The director was hospitable and very receptive to feedback.
- The promotional material for NSLP, SBP, and FFVP is very eye catching and demonstrates the SFA's dedication to Child Nutrition Programs.
- The kitchen staff at Wilder schools was very friendly and demonstrated excellent rapport with the students.
- The director had very detailed notes on production records for review period. The State agency was able to understand meal counts and claiming very clearly.
- Independent contractor CN Resource (CNR) advised of a great job serving a variety of good food, including fresh fruits and rolls from scratch. Nicely organized kitchen and storage compartments with dated boxes and cans and temperature logs taken daily.

## Technical Assistance (TA)

### Meal Components and Quantities

Independent contractor CN Resource completed the menu review and provided the following TA:

- Production records are a written record demonstrating that a reimbursable meal was served. They also provide valuable information for planning and forecasting menus. The submitted production records did not provide adequate information. It is a requirement of the federal regulations to maintain complete and accurate production records. See below for a description of problem areas noted in completing production records.
  - Menu items listed on the production records did not always list meal equivalents.
  - The prepped amount was missing for certain items.
  - All milk types available not listed on production records.
  - Fresh vegetables not listed on production record.
  - Incorrect amounts listed for items.
  - Ensure portion sizes with measures are documented for all menu items.

### Food Safety

- The SA at this time does not have Spanish HACCP SOP to link. Any HACCP manual components would need to be translated at the district level. ICN does have a hub of food safety training material in Spanish which I have link here: <https://theicn.org/icn-resources-a-z/food-safety>. Additionally, FNS Food Safety - Spanish Resources Partnership for Food Safety Education <https://www.fightbac.org/free-resources/spanish-resources/>.

### Civil Rights

- The full USDA non-discrimination statement (NDS) must accompany any printed materials and any web-based materials referencing FNS programs. The short NDS should only be used on items such as menus and promotional items (i.e. flyers) when the full

statement will not fit.

### **Local School Wellness Policy (LWP)**

- The SFA opted into COVID-19: Child Nutrition Response #7 Waiver of Local Wellness Policy Triennial Assessments in the National School Lunch and School Breakfast Programs waiving statutory and regulatory requirements at 7 CFR 210.31(e) and providing a self-reported new first triennial assessment deadline of May 26, 2023.
- The report(s) on the progress towards goals stated in the wellness policy must be publicly available. Ensure the wellness assessment (e.g., Idaho Wellness Policy Progress Report) is available to the public; posting to the school /district website and/or in a school newsletter would support this requirement.

### **Procurement**

- A procurement review is currently being completed. Kat Forstie, Procurement Specialist is waiting for some answers in order to complete the review.

### **Fiscal Action**

Due to meal counting and claiming errors, fiscal action results in \$759.81 for NSLP and \$456.02 for SBP. However, since the SBP amount falls under the \$600 threshold, the fiscal action for SBP will be disregarded and financial adjustment will occur for only the NSLP meals.

### **Your review is now closed.**

There is \$759.81 in fiscal action resulting from this review. Should you wish to appeal any of these findings please follow the appeal procedures on the State Agency Appeal Procedures document located on [the SDE web page](#).

Thank you for your continued support of the Child Nutrition Programs.

Sincerely,

Jamie Gibson  
NSLP Coordinator

cc: Lynda Westphal, MHS, SNS, Director, Idaho Child Nutrition Programs  
Linda Ward, Child Nutrition Director, Wilder S.D. #133

### **Civil Rights Nondiscrimination Statement**

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To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/USDA-OASCR%20P-Complaint-Form-0508-0002-508-11-28-17Fax2Mail.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. **mail:**  
U.S. Department of Agriculture  
Office of the Assistant Secretary for Civil Rights  
1400 Independence Avenue, SW  
Washington, D.C. 20250-9410; or
2. **fax:**  
(833) 256-1665 or (202) 690-7442; or
3. **email:**  
[Program.Intake@usda.gov](mailto:Program.Intake@usda.gov)

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