



January 4, 2024

Karla LaOrange, Superintendent  
Idaho Falls School District  
530 W 21st St  
Idaho Falls, ID 83402

Dear Superintendent LaOrange,

On October 23-24, 2023, State Department of Education (SDE) Coordinators Cambria Steffler, Jax Dunham, Cassandra Thompson, and Jennifer Butler conducted an Administrative Review (AR) of Idaho Falls School District for the following United States Department of Agriculture (USDA) programs:

- National School Lunch Program (NSLP)
- School Breakfast Program (SBP)
- USDA Foods
- Fresh Fruit and Vegetable Program (FFVP)
- Afterschool Snack Program (ASSP)

The sites reviewed were A H Bush Elementary School, Hawthorne Elementary School, Eagle Rock Junior High School, and Skyline Senior High School.

The State agency (SA) would like to commend Daniele Dixon and the entire staff of Idaho Falls School District 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 an alternate 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:

## FINDINGS AND CORRECTIVE ACTION PLAN (CAP)

### Finding 1 – Meal Counting and Claiming

Prior to the submission of a monthly claim for reimbursement, the SFA must review the meal count data for each school to ensure the accuracy of the claim per CFR 210.8(a)(2). While reviewing the claim, the SA noted some discrepancies. The SFA does not have an edit check process to ensure accuracy of the claim. The SFA uses an electronic POS software that generates an edit check report, but they have not been using it.

**CAP:** Upload a completed *NSLP Procedure Corrective Action* form addressing the procedure to be implemented to support the requirement to conduct an edit check to review the claim for accuracy before submission.

**Date of CAP Completion:** Due November 8, 2023; Completed October 25, 2023

**Response:** The FSD uploaded an NSLP Corrective Action Procedure form outlining how an edit check will be conducted and reviewed by another employee before submitting the claim for reimbursement.

### Finding 2 – Fresh Fruit and Vegetable Program

While validating the September FFVP Claim, the SA identified that the three produce items served during the week of September 11-15 were not claimed at all three awarded elementary schools. The total unclaimed amount was \$4247.00. Improvements to the FFVP claiming process to ensure all produce items served during the month are accounted for should be implemented.

**CAP:** Revise the September claim for all three FFVP sites to include the missing expenses for pomegranates, nectarines, and asparagus served September 12, 13, and 14. Upload a completed *NSLP Procedure Corrective Action* form addressing the process to be implemented to support accurate FFVP claims.

**Date of CAP Completion:** Due November 8, 2023; Completed October 25, 2023

**Response:** The FSD uploaded an NSLP Corrective Action Procedure form outlining how the FFVP will be checked for accuracy before submitting. The FSD will be implementing a new calendar system and having another staff member check the claim before submission.

**Debbie Critchfield, Superintendent of Public Instruction**

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### Finding 3 – Civil Rights

The nondiscrimination statement (NDS) must accompany any printed and web-based materials referencing FNS programs. Web pages associated with program operation should list the full USDA NDS with details on participants' right to file a complaint. The link posted on the Child Nutrition website opens an incorrect full NDS statement.

**CAP:** Edit the link to open the correct full USDA NDS on the child nutrition program webpage. Provide a link to the updated webpage demonstrating the correction.

**Date of CAP Completion:** Due November 8, 2023; Completed October 25, 2023

**Response:** The SFA has updated the website to include the short civil rights statement and a link to the full USDA civil rights statement.

### Finding 4 – Local Wellness Policy

LEAs must assess their wellness policy at least once every three years on the extent to which schools are in compliance with the district policy, the extent to which the local wellness policy compares to model local school wellness policies, and a description of the progress made in attaining the goals of the local wellness policy. LEAs must make this assessment available to the public in an easily understood manner [7 CFR 210.31(e)(2)]. Assessments for each school were provided, but none was available for the assessment of how the district's policy compares to model policies.

**CAP:** Upload a plan identifying who at the LEA will be responsible for completing the district-level triennial assessment, how the assessment will be completed, what steps will be taken to ensure this requirement is met on a triennial basis, and how this assessment will be made available to the public in an easily understood manner.

**Date of CAP Completion:** Due November 8, 2023; Due Date extended to November 30, 2023; Completed November 30, 2023

**Response:** The FSD has completed the NSLP Corrective Action Procedure form outlining the procedure for how the district's LWP triennial assessment will be completed.

### Finding 5 – RMCR – Indirect Costs

During a review of SY22-23 foodservice finances, it was discovered that the district incorrectly calculated the indirect cost charges applied to the foodservice account. All food costs and capital outlay expenses should have been excluded prior to applying the indirect cost rate to the school foods program as stated in the FY2021 Local Education Agency Indirect Cost Plan manual from Idaho Department of Education's Finance Department.

**CAP:** Restore the overcharge for the indirect costs and provide a copy of the general ledger to the State agency showing the transfer of funds to the foodservice account.

**Date of CAP Completion:** Due November 21, 2023; Completed November 17, 2023

**Response:** The SFA attached the journal entry for the correction of the indirect cost. The SA reviewed the document and ran a calculation. The CN funds were credited \$217,364.00 for the overage charge.

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### **Finding 6 – Meal Counting and Claiming - Lunch**

During lunch service at Hawthorne ES, a pre-ordered lunch meal count system is in place identifying meal participation and entree option selection. Teachers confirm that the pre-order sheets are still accurate by confirming students are still in attendance. The cashier then marks students in the electronic POS based on the marked order sheet. This practice must be stopped, and a practice of marking students off individually as they go through the POS must be implemented. The cashier needs to have students either utilize the numeric keypad like they do at breakfast service, scan ID cards, or look up students by name. It is believed to be a more efficient use of time and limits errors by entering the students in the system at the time they go through the POS. A numeric keypad or handheld scanner is available at the school, and the cashier is very willing to implement the new process.

**CAP:** Upload a plan describing how changes will be made to the POS counting process to count students as they go through the point of service.

**Date of CAP Completion:** Due November 8, 2023; Completed October 27, 2023

**Response:** The FSD uploaded an NSLP Corrective Action Procedure form stating that the district has purchased ID cards for the students to use at the POS.

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

For the week of menu review, the K-6, 7-8, and 9-13 lunch menus did not meet the minimum weekly requirement for the beans/legumes vegetable subgroup. The ½ cup weekly bean/legumes vegetable subgroup requirement was not met for grades K-6 with all meal lines. On Thursday a ½ cup serving of beans was offered with the Chili and Fritos, Chef salad, and Super Nachos meals, however the Mini Corn Dog and Pizza Ripper meals did not have access to the beans this day.

**CAP:** Provide a written statement that the beans/legumes vegetable subgroup requirements are now met. Include a detailed statement to describe what specific changes were made to the menu, for the week of review, to correct all menu review findings and bring the menu into compliance. Submit supporting documentation to demonstrate that the menu findings listed under step 1 are now corrected. This documentation may include menus, production records, nutrition facts labels, Child Nutrition (CN) labels, and recipes. Reference the menu review results report for specific details and suggestions to bring the menu into compliance.

**Date of CAP Completion:** Due September 21, 2023; Completed September 18, 2023

**Response:** The menu and production records have been updated. Beans will no longer be offered on Thursday 10/12. The potatoes on 10/13 have been replaced with baked beans. The USDA Menu Worksheet has been updated to reflect the changes made for the week and the weekly menu is in compliance. Please see review attachments for an updated worksheet.

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

For the week of menu review, the 9-12 lunch menu did not meet the minimum daily requirements for meat/meat alternate. The federal regulations require menus to be planned that meet the minimum daily 2-ounce equivalent meat/meat alternate requirement for grades 9-12. This requirement was not met on Tuesday, with only 1.5 oz. eq. offered with the Turkey & Cheese Hoagie meal.

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**CAP:** Provide a written statement that the daily meat/meat alternate requirements are now met. Include a detailed statement to describe what specific changes were made to the menu, for the week of review, to correct all menu review findings and bring the menu into compliance. Submit supporting documentation to demonstrate that the menu findings listed under step 1 are now corrected. This documentation may include menus, production records, nutrition facts labels, Child Nutrition (CN) labels, and recipes. Reference the menu review results report for specific details and suggestions to bring the menu into compliance.

**Date of CAP Completion:** Due September 21, 2023; Completed September 18, 2023

**Response:** Updated recipe reflects the change of an additional cheese slice in the Turkey & cheese Hoagie recipe. The USDA menu worksheet is updated to reflect this change resulting in full compliance for Meat/Meat alternate for daily and weekly amounts.

USDA menu worksheet has been uploaded to review attachments.

## COMMENDATIONS

- The food service staff was very well prepared for the administrative review. The documents were well organized, and questions were answered promptly.
- Hawthorne Elementary Staff were very friendly and extremely responsive to suggestions. It was noticed that some suggestions were implemented on the same day. The food service team took immediate action to correct any issues and the SA appreciated the friendly interactions with the students, as well as their hospitality.
- Great job with the variety in the FFVP and completing the required Buy American exception form to support non-domestic product. Providing fun facts for the daily offering each day is a best practice and demonstrates the commitment to making the FFVP a positive, educational experience.
- The staff at Eagle Rock Middle School showed great teamwork! The staff jumped in any time food needed to be restocked or someone needed assistance.
- The staff at Skyline High School implemented offer versus serve well. They were knowledgeable about the meal pattern and made sure each student took a reimbursable meal during a very fast meal service.

## TECHNICAL ASSISTANCE (TA)

### Verification

- The SFA's online free and reduced application software only flags an error-prone application if the application is at risk for changing to a lower benefit (free to reduced and reduced to paid). The SFA should ensure that those that are error-prone for changing to a greater benefit (reduced to free) are flagged as well. Enabling this function will ensure that all applications within \$100 per month of the applicable Income Eligibility Guidelines are correctly identified as error prone.

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## Offer versus Serve

- Group staff training includes an agenda and sign-in sheet that identifies OVS, however, the agenda should be modified to specifically identify "OVS breakfast" and "OVS lunch", as applicable, to support OVS differences and training requirements for both meals.

## Meal Components and Quantities

- When Kindergarten came through the line the Aide instructed the students to go through the line and she would bring the milk to them. She did pull assorted milk and take it to them, but it was after the point of service. Guidance was given to the Cafeteria Staff that all foods needed to be on the student's plate prior to the point of service.
- Independent contractor CN Resource completed the menu review and provided the following TA:
  - A Child Nutrition (CN) Label or Product Formulation Statement (PFS) can be used to determine how processed food items contribute to the meal pattern. Without this documentation it may be difficult to determine if the meal component was satisfied.
    - The manufacturer CN label submitted for the pulled pork product showed an expired CN number. Please contact the manufacturer to secure a current CN label or PFS. The USDA facts sheet was used to assign crediting.
    - The PFS for the Calzone product did not include the grains calculations. Please secure this portion of the PFS to confirm crediting.
  - A standardized recipe is a recipe that has been carefully adapted and tested to ensure that it will produce a consistent product each time it is prepared. The recipes submitted were not always written in standardized format with complete information.
    - Include the weight of the ½ cup serving of turkey gravy in the recipe. The CN label indicates crediting by weight, therefore the weight per serving must be documented to confirm crediting.
    - Update the instructions for the chef salad w/ breadstick recipe. The ingredients list 50 oz cheese for 50 servings, which credits as 1 oz cheese per serving. However, the instructions indicate ½ oz cheese for each salad.
  - Production records are a written record demonstrating that a reimbursable meal was served. Update production records to include the details indicated below.
    - Include the type of chocolate milk on the production records daily. Update the menu as well to indicate fat free chocolate milk served.
    - On Thursday include the muffin in the meal name for the Yogurt with Banana entrée, to document that a grain was served with this meal.
  - The CN number for the JTM sausage gravy product expired on 8/13/23. Please confirm with the manufacturer that the CN number was renewed or a new one was assigned and remains active.

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## Civil Rights

- The full non-discrimination statement must be included on all material mentioning USDA-funded Child Nutrition Programs, including household letters, web pages, social media, and other food related program announcements. If the material is too small to permit the full statement to be included, such as marketing material (flyers, menus, and brochures), the material will, at a minimum, need to include the short non-discrimination statement, in print size no smaller than the text. Determining to use the short statement only because a document is one-page in length is not allowable.

## Food Safety

- Using “share tables” is an innovative strategy to encourage the consumption of nutritious foods and reduce food waste in the National School Lunch Program (NSLP) and School Breakfast Program (SBP). “Share tables” are tables or stations where children may return whole food or beverage items they choose not to eat if it is in compliance with local and State health and food safety codes. These food and beverage items are then available to other children who may want additional servings or can be reused in the child nutrition programs. As with all foods and beverages prepared for CNP, operators choosing to use share tables must follow the food safety requirements outlined in 7 CFR 210.13, 220.7, 226.20(l), and 225.16(a), respectively. In addition, CNP operators must be aware of all applicable local and State health and food safety codes to ensure their use of share tables does not violate any of those codes.
- Daily food storage temperatures logs are required to ensure food is stored within recommended temperature ranges for food safety and to maintain food quality [CFR 210.13(d)]. Dry storage should be between 50-70 degrees. The cabinet used to store dry food at the elementary school was recorded at 68 everyday with temperatures taken first thing in the morning. The temperature rose and was higher during meal service. Action should be taken to meet recommended temperatures to ensure integrity and safety of food in the dry storage area.
- The food preparation site, Fox Hollow Elementary School, was not marking food items. Guidance was provided to mark all items at receipt and to mark individual items when removed from the case. Best practice is to label all food items received with inventory tracking dates (mm/dd/yy) to ensure that the "first in, first out" method for inventory control is being used. For items removed from original packaging, label for identification as well as inventory dates, especially in regard to a food recall and allergen information.
- The temperature logs for the dry storage at Skyline Senior High School showed the temperatures were above the recommended range. The daily temperatures were ranging in the mid to high 70s, and the recommended temperatures is between 50-70 degrees Fahrenheit.

## Water

- Potable water must be available at no charge during breakfast (7 CFR 220.8(1) as well as lunch (7 CFR 210.10(a)(i)). A drinking fountain was available to the students, but it was behind some equipment, so it was not easily accessible.

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## Resource Management

- The Non-Profit Revenue Tool must show food cost percentages being above the industry standard of 40%. Use USDA Memo SP20-2016 for guidance.
- The SFA will need to increase pricing to see what makes the most sense for the district to get the tool into compliance with the food cost percentages being above the industry standards of 40%. Please refer to memo SP20-2016 for guidance.
- In looking at the uploaded 23-24 school meal prices in the approved application packet they indicate \$4.75 for lunch and \$2.75 for breakfast. These are not the numbers used on the 23-24 NPFRT. Please correct the tool.

## FISCAL ACTION

Due to meal counting and claiming errors, fiscal action results in \$3.93 for NSLP. However, since this amount falls under the \$600 threshold, the fiscal action will be disregarded, and no financial adjustment will occur.

## YOUR REVIEW IS NOW CLOSED.

If you wish to discuss any of these findings, please contact me at (208) 332-6820.

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

Sincerely,

*Cambria Steffler*

Cambria Steffler, Credentials  
NSLP Coordinator

cc: Lynda Westphal, MHS, SNS, Director, Idaho Child Nutrition Programs  
Daniele Dixon, Child Nutrition Director, Idaho Falls School District  
Jennifer Butler, MEd, SNS, NSLP Coordinator, Idaho Child Nutrition Programs

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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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