



April 30, 2024

Shawn Tiegs, Superintendent  
Moscow School District #281  
650 N. Cleveland Street  
Moscow, ID 83843

Dear Superintendent Tiegs,

On March 25-26, 2024, Idaho Department of Education Coordinators Jax Dunham and Cambria Steffler conducted an Administrative Review (AR) of Moscow School District for the following United States Department of Agriculture (USDA) programs:

- National School Lunch Program (NSLP)
- School Breakfast Program (SBP)
- USDA Foods

The sites reviewed were:

- West Park Elementary School
- Paradise Creek regional High School

The State agency (SA) would like to commend Kendra Holden and the entire staff of Moscow 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 – Certification and Benefit Issuance**

A review of 288 student benefits resulted in a 2.08% error rate. One application affecting three students was incomplete due to missing social security information. One application affecting two students was miscalculated. As a result, these two students must be changed from reduced to paid. Additionally, one application affecting one student indicated a case number, and the SFA approved the student for free meals without DC documentation.

**CAP:** Send adverse action letters to households with a reduction in benefits, and contact applicable households for social security number information and DC documentation. Upload adverse action letters, applications with updated notes, DC documentation, and a new benefit issuance list noting that applications are complete and correct benefits are now being issued.

**Date of Completion:** Due April 10, 2024; completed April 5, 2024.

**Corrective Action Response:** Applications with updated information and notes, DC documentation, adverse action letters, and a new benefit issuance list were uploaded showing that all applications are complete and the correct benefits are being issued.

### **Finding 2 – Meal Counting and Claiming**

While reviewing the claim for the month of February, the SA noted some discrepancies. When reviewing the meal counts, it was discovered that the SFA's point of service software does not have the capabilities to read effective dates for benefit issuance. When a student's benefit changes mid-year, their benefit is retroactive to the start of the school year which results in the meal count reports to be skewed when eligibility status changes. For example, the Food Service Director (FSD) pulled a February meal count in March, but, since a student's benefit status changed in March and the computer retroactively applied that benefit to the beginning of the school year, the February report pulled in March did not match the February report pulled at the end of February for the claim. This resulted in the free meal count showing an underclaim of three free meals.

**CAP:** Complete the NSLP Corrective Action Procedure form to create a procedure of how claims will be checked for accuracy and what backup documentation will be maintained. In this form, be sure to detail how the Meal Count Listing Report from the SFA's current software will be saved and retained at the end of the month being claimed so that any changes to student benefits after the month being claimed do not create inaccuracies when submitting the claim.

**Date of Completion:** Due April 10, 2024; completed April 5, 2024.

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**Corrective Action Response:** An NSLP Corrective Action Procedure form was uploaded detailing that the FSD will print out the Meal Count Listing Report from their software on the last day of the month to help maintain the integrity of claims submitted by the SFA. The procedure was implemented for March, 2024, and the procedure will continue to be implemented going forward.

### **Finding 3 – Civil Rights**

Procedures for receiving and processing civil rights complaints must include that the State agency will be advised of the complaint within 3 working days (7 CFR 210.15(a)(6)). This procedure should be kept with the civil rights binder that includes complaint forms and tracking logs available at each site. The procedure was not available in the civil rights binder for Paradise Creek Regional High School.

**CAP:** Print a copy of the civil rights complaint procedure and add to the civil rights binder.

**Date of Completion:** Due April 10, 2024; completed March 26, 2024.

**Corrective Action Response:** The SFA added a civil rights procedure to the civil rights binder for Paradise Creek High School while the SA was on-site.

### **Finding 4 – SFA On-Site Monitoring**

According to 7 CFR 210.8 (a)(1) and 7 CFR 220.11 (d)(1), each SFA with two or more feeding sites 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 NSLP and 50% of schools operating SBP under its jurisdiction prior to February 1, each school year. Ensure that this review is conducted for all feeding sites as indicated no later than February 1 and retain documentation for three years plus the current year. The SFA completed the SFA on-site monitoring for 50% of the lunch meal services instead of 100%.

**CAP:** Complete the SFA on-site monitoring for the lunch meal service at Moscow Middle School, Lena Whitmore Elementary School, and A.B. McDonald Elementary School.

**Date of Completion:** Due April 10, 2024; completed April 8, 2024.

**Corrective Action Response:** The SFA uploaded SFA on-site monitoring forms for the lunch meal service at Moscow Middle School, Lena Whitmore Elementary School, and A.B. McDonald Elementary School.

### **Finding 5 – Local School 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 (7 CFR 210.31(e)(2)). LEAs must make this assessment available to the public in an easily understood manner (7 CFR 210.31(d)(3)).

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

**Date of Completion:** Due April 10, 2024; completed April 8, 2024.

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**Corrective Action Response:** The SFA uploaded a plan detailing that the Operations Director will oversee and ensure that the triennial assessment is completed on a triennial basis. The district will ensure that the wellness policy convenes once per school year to review the wellness policy and delegate a representative at each school to review the schools' adherence to the districts wellness policy. Once the assessments have been completed, the SFA will publish the assessments on the school website.

#### **Finding 6 – Resource Management**

Per SP39-2011, the purpose of the revenue from nonprogram foods provision is to ensure that revenues from the sales of nonprogram foods generate at least the same proportion of SFA revenues as they contribute to SFA food costs. SFAs must complete the revenue calculations if serving extra milk, adult meals, vending machine items and a la carte items. The SA recommends using the Idaho 1 Week Nonprogram Food Revenue Tool (NPFRT). If the proportion of revenue is equal to or greater than the proportion of the food costs, no additional action is needed.

**CAP:** Complete the NSLP Corrective Action Procedure form indicating how going forward the nonprogram foods revenue calculations will be addressed annually to ensure revenue is equal to or greater than the proportion of the food costs.

**Date of Completion:** Due March 15, 2024; completed March 13, 2024.

**Corrective Action Response:** The SFA uploaded a completed NPFRT along with an NSLP Corrective Action Procedure form detailing that the FSD will complete the NPFRT annually in the spring. To ensure that this happens annually, the FSD will indicate when to complete the NPFRT on the calendar, and the Operations Director will check to ensure that the FSD has completed the form.

#### **Finding 7 – Meal Components and Quantities – Breakfast**

For the week of menu review, the K-2 breakfast menu did not meet the minimum daily and weekly requirements for fruit. Federal regulation requires minimum daily amounts of fruit for breakfast. The daily minimum of 1 cup was not met on Tuesday and Thursday of the week of menu review for grades K-2, with only ½ cup fruit planned. The weekly minimum of 4 cups was not met for grades K-2, with only 4 cups offered.

**CAP:** Provide a written statement that the daily and weekly fruit 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 finding is now corrected. This documentation may include: menus, production records, nutrition facts labels, Child Nutrition (CN) labels, and recipes.

**Date of Completion:** Due January 17, 2024; completed January 16, 2024.

**Corrective Action Response:** The SFA submitted revised production records and an explanation reflecting that a minimum of 1 cup of fruit is being offered at breakfast daily.

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## COMMENDATIONS

- The FSD shows a genuine interest in running a compliant and efficient program. All documents requested were submitted in a timely manner, and all documentation was well organized and easy to understand. The SA's questions were answered quickly, and all suggestions were swiftly implemented with positive reception.
- The FSD has great note taking practices. Notes included on free and reduced applications were thorough and easy to follow which ensures that applications are complete before approval.
- The staff at West Park Elementary school were very engaged with the students during the meal service. The administration for the school was in the cafeteria engaging with the students and helping with the clean-up. The students were very respectful and seemed to enjoy their breakfast and lunch time.

## TECHNICAL ASSISTANCE (TA)

### Civil Rights

- For the first week of the school year, the SFA sent free and reduced application approval letters with the short nondiscrimination statement (NDS). The FSD noted that this was incorrect at the beginning of the school year and ensured the current full NDS was used on all benefit letters for the remainder of the school year. Going forward, continue to ensure that all letters related to student benefits include the current full NDS.

### Resource Management

- Per 200.439(a)(2), capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity. \$10,000 is the Micro-Purchase threshold, however \$5,000 is the capital expenditure request approval threshold and must be used for each single piece of equipment over that threshold.

### Smart Snacks

- Schools should have knowledge of and keep a written record of food sales that occur within the school day outside of food service. Only foods sold in school and intended for consumption during the school day (from midnight until 30 minutes after the end of school) fall under Smart Snacks regulations. The LEA should ensure that non-food fundraisers are tracked to support the district's local school wellness policy.

### Food Safety

- The SFA recently updated the Food Safety Manual (HACCP Plan) for the district. The old version of the manual was still available at the reviewed schools; the SFA should ensure that all food safety standard operating procedures (SOPs) are located in a singular binder to avoid confusion in the case that the manual needs to be referred to.

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### Meal Components and Quantities – Breakfast

- Independent contractor CN Resource completed the menu review and provided the following TA to the FSD in a detailed report:
  - 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 accurate information. It is a requirement of the federal regulations to maintain complete and accurate production records.
    - The sponsor confirmed 1% chocolate milk was planned and the production records document fat free chocolate milk as planned. Update the production records to reflect the correct milk types.
  - The single ingredient recipes submitted did not include the ingredient with the weight/measure of each package.
  - Update the scrambled egg recipe to include the ingredients along with the weighted ingredient measure. The volume serving size of a 3 oz. scoop was confirmed by the sponsor; however, the weighted serving size is needed to confirm meat/meat alternate crediting from the CN label.
  - A Child Nutrition Label or Product Formulation Statement 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.

### Meal Components and Quantities – Lunch

- Independent contractor CN Resource completed the menu review and provided the following TA to the FSD in a detailed report:
  - On Tuesday and Thursday of the week of menu review, the celery serving size was documented as 4 sticks to credit at  $\frac{3}{4}$  cup vegetable. The sponsor confirmed the serving size should be 8 sticks, which was creditable at  $\frac{1}{2}$  cup vegetable per Food Buying Guide calculations. Update the vegetable crediting and document the size of the celery sticks on production records.
  - On Wednesday of the week of menu review, the production records documented 57 grams as the serving size for fish sticks. The sponsor confirmed 2 oz. eq. meat/meat alternate crediting, which would be a 4 oz. serving. The documented serving size of 57 grams (2 oz.) was used to calculate crediting. Ensure the serving size is documented correctly with the weight and number of fish sticks planned.
  - The single ingredient recipes submitted did not include the ingredient with the weight and serving size measure.
  - A Child Nutrition Label or Product Formulation Statement can be used to determine how processed food items contribute to the meal pattern. Without

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this documentation it may be difficult to determine if the meal component was satisfied.

## **FISCAL ACTION**

Due to benefit issuance errors, fiscal action for NSLP results in \$44.85, and fiscal action for SBP results in \$18.45. However, since both of these amounts fall under the \$600.00 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,

*Jax Dunham*

Jax Dunham, BS, RDN  
NSLP Coordinator

cc: Lynda Westphal, MHS, SNS, Director, Idaho Child Nutrition Programs  
Kendra Holden, Child Nutrition Director, Moscow School District #281

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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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