

# Administrative Review Report

FAIRFIELD TWP BD OF ED-011-01460 – Cumberland County

## Findings and Corrective Action:

|                                  |   |  |
|----------------------------------|---|--|
| <b>Site Name</b>                 |   |  |
| <b>Form Name</b>                 | Off-Site Assessment Tool                              |  |
| <b>Question #</b>                | 710   |  |
| <b>Due Date</b>                  | 03/03/2017  |  |
| <b>Corrective Action Status</b>  | CAP Accepted  |  |
| <b>Corrective Action History</b> | Flagged<br>Lisa Garland<br>11/16/2016 02:18 PM        | Upload the following in the Documents Tab for SY 2015-16:<br>Your SFA's executed Non-Program Food (NPF) Revenue Tool, B5 and a reconciliation and supporting documentation, if necessary.<br>Complete and submit the following statement: We (did/did not) take steps to sufficiently increase our NPF prices. If you did, list the steps you took to ensure compliance.<br>Submit a list of the following NPFs that you sold during SY2015-16:<br>Adult meals<br>Catering-1 (e.g. food provided for Teacher Appreciation Day, meals for a sports banquet)<br>Catering-2 (e.g. food items provided for outside organizations)<br>Meals, food, beverages supplied to another school district (meals are not being claimed for reimbursement by the school supplying the food) or program (e.g. Head Start)<br>Vending (e.g. water, snacks)<br>A-la-carte (e.g. milk for kids who bring lunch from home, 2nd entrees, snacks, beverages)<br>Fundraisers (e.g. SFA supplies products for school-based fundraisers)<br>School Stores         |
|                                  | CAP Submitted<br>PAT PANGBORNE<br>12/08/2016 02:25 PM | We did take steps to sufficiently increase our NPF prices.   |
|                                  | CAP Removed<br>Lisa Garland<br>02/17/2017 08:44 AM    | CAP Removed  |
|                                  | Flagged<br>Lisa Garland<br>02/17/2017 09:13 AM        | Non-Program Food Revenue: The Cost of Goods Sold figure on the SFA's Exhibit B-5 Statement of Revenues, Expenses, and Changes in Fund Net Position is not broken down into two figures to represent reimbursable/non-reimbursable as mandated by USDA. Therefore the Revenue from Non-Program Foods could not be reviewed by the State Agency.   |
|                                  | CAP Submitted<br>PAT PANGBORNE<br>02/20/2017 09:23 AM | Nutri Serve Food Management has broken down the Cost of Goods sold into Reimbursable Sales and Non Reimbursable Sales on the Financial Statements. We have worked with the District and the Independent Auditors to insure that this method is correct and will be reflected on all B-5 statements going forward. Nutri Serve Food Management will use this B-5 to complete the Non Program Tool Revenue Tool.   |
|                                  | CAP Accepted<br>Lisa Garland<br>02/23/2017 01:55 PM   | CAP Accepted   |
| <b>Site Name</b>                 |   |  |
| <b>Form Name</b>                 | Off-Site Assessment Tool                              |  |
| <b>Question #</b>                | 711   |  |
| <b>Due Date</b>                  | 12/07/2016  |  |
| <b>Corrective Action Status</b>  | CAP Removed   |  |
| <b>Corrective Action History</b> | Flagged<br>Lisa Garland<br>11/16/2016 02:12 PM        | Upload the following in the Documents Tab for SY 2015-16:<br>Approved indirect cost rate (AICR) letter.<br>If the SFA was charged less than the AICR, provide documentation explaining how the difference was handled with the food service account (FSA).<br>Provide documentation including the direct cost basis, substantiating the indirect costs charged.<br>Documentation that costs were consistently applied to all programs in accordance with USDA regs.<br>Confirm that the FSA was not charged directly for expenses that were included in the indirect cost pool.<br>Complete and submit the following statements: The FSA (was/was not) charged for indirect costs paid in past years via the general fund. If it was, provide the years and amounts. If indirect costs were charged to the FSA, but had not been charged in previous years, a loan agreement (did/did not) exist and accounting records (did/did not) support the loan agreement. If a loan agreement did exist, provide the date of the loan agreement. |

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|                                  | CAP Submitted<br>DEBORAH MCCUE<br>02/08/2017 05:09 AM | We do not charge indirect costs to the SFA's nonprofit school food service account. This question was answered "yes" by mistake. It should be "no".  |
|                                  | CAP Removed<br>Lisa Garland<br>02/17/2017 09:05 AM    | CAP Removed  |
| <b>Site Name</b>                 |   |  |
| <b>Form Name</b>                 | On-Site Assessment Tool                               |  |
| <b>Question #</b>                | 1220  |  |
| <b>Due Date</b>                  | 03/03/2017  |  |
| <b>Corrective Action Status</b>  | Flagged   |  |
| <b>Corrective Action History</b> | Flagged<br>Lea Berry<br>02/22/2017 01:36 PM           | All employees, including newly hired employees, must meet annual training requirements. Training can be obtained in a variety of formats, including online courses, live or recorded webinars, in-person trainings/workshops, conferences, meetings etc. Training resources are also available at: <a href="http://professionalstandards.nal.usda.gov/">http://professionalstandards.nal.usda.gov/</a> . Explain in detail, how the finding will be corrected and the measures taken to ensure that it will not reoccur in the future. Indicate the date of implementation.  |
| <b>Site Name</b>                 | FAIRFIELD TWP SCHOOL                                  |  |
| <b>Form Name</b>                 | On-Site Assessment Tool - Site                        |  |
| <b>Question #</b>                | 318   |  |
| <b>Due Date</b>                  | 03/30/2017  |  |
| <b>Corrective Action Status</b>  | Flagged   |  |
| <b>Corrective Action History</b> | Flagged<br>Lea Berry<br>02/22/2017 01:34 PM           | An accurate count of reimbursable meals served, by eligibility category, must be taken at the point of service for lunch. Point of service means that point in the food service operation where a determination can be made that a reimbursable free, reduced price or paid meal has been served to an eligible child. On the day of review, for the Pre-K and Kindergarten classrooms, the lunch counts were checked off on the roster and put into the POS system before lunch was served. This is a systemic problem and fiscal action will be taken. An over claim may be assessed. Explain, in detail how the finding will be corrected and the measures taken to ensure that it will not reoccur in the future. Indicate the date of implementation. |
| <b>Site Name</b>                 | FAIRFIELD TWP SCHOOL                                  |  |
| <b>Form Name</b>                 | On-Site Assessment Tool - Site                        |  |
| <b>Question #</b>                | 603   |  |
| <b>Due Date</b>                  | 03/03/2017  |  |
| <b>Corrective Action Status</b>  | CAP Accepted  |  |
| <b>Corrective Action History</b> | Flagged<br>Lea Berry<br>02/17/2017 12:08 PM           | Below is the technical assistance provided for areas that flagged on the Dietary Specification Assessment Tool (DSAT). Mayonnaise should be reduced fat. Salad dressings should be reduced fat or no fat. Limit the times lunch meat or hot dogs are served on the menu No further action is necessary.  |
| <b>Site Name</b>                 | FAIRFIELD TWP SCHOOL                                  |  |
| <b>Form Name</b>                 | On-Site Assessment Tool - Site                        |  |
| <b>Question #</b>                | 1700  |  |
| <b>Due Date</b>                  | 03/03/2017  |  |
| <b>Corrective Action Status</b>  | CAP Accepted  |  |
| <b>Corrective Action History</b> | Flagged<br>Lea Berry<br>02/17/2017 12:09 PM           | As discussed at the exit conference, violations were found for the After School Snack Program. Explain in detail, how the finding(s) will be corrected and the measures taken to ensure that it will not reoccur in the future. Indicate the date of implementation.   |

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