Commendations

* Documentation for review of free and reduced benefits were very organized.
* Staff in the cafeteria continually encouraged students to take a well-balanced meal.
* The food service director and staff were cooperative in keeping items organized and available for the off-site and on-site review.

Resource Management Comprehensive Review - Bishop Dwenger High School (K006)

Finding 9118: Sample of expenses charged to nonprofit school foodservice account not reasonable and necessary.
The State agency reviewed a sample representing 10% of expenses for the most recently completed program year using the SFA’s detailed general ledger. The following recorded expenses did not represent an activity or function recognized as reasonable and necessary for the operations of the school food service programs: No documentation was available for the administrative labor charged at 5% totaling $18,248.80
The benefits for this allocated labor is also unallowable for a total of $1,396.03
Tuition remission for students of food service staff members is an unallowable direct cost of $35,938.52

Corrective Action:
Going forward, documentation is to be kept for hours the administrative staff are working in the cafeteria to make this a direct cost. Time sheets or a PARS report detailing the time worked in the cafeteria each day are required. If using a PARS report, there must also be an annual signature of the employee confirming the duties are related to federal money. Develop a procedure on how this will be documented.
The LEA must refund the school foodservice account for the amounts charged for 2018-2019 listed below, the Tuition remission for students of food service staff members may be charged indirectly up to the allowable 10% which after subtracting out the garbage expense leaves only $15,707.63 to be allowed as part of the indirect cost. The remaining total of $20,230.89 must be transferred back into the food service account from nonfederal funding sources.

Technical Assistance:
Discussed with Principal, Business Manager and Food Service Director that expenses reported as labor needs to have time sheets reflecting the hours worked.

Finding 9000: Corrections to the indirect cost.
The only amount charged to the indirect cost was for the billing of the garbage service of $5874.00 The correction in allowable labor changes the allowable 10% of funds to be charged indirectly to $19,617.15.
The unallowable labor tuition remission may be charged indirectly up to the allowable 10% which after subtracting out the garbage expense leaves only $15,707.63 to be allowed as part of the indirect cost.

Corrective Action:
The 2018-2019 AFR indirect cost is to be changed to $21,581.63.

Technical Assistance:
Discussed with Principal, Business Manager and Food Service Director that the changes in the direct labor expenditure
showing the removal of the unallowable tuition remission which will change the allowable 10% indirect cost amount on the AFR. The amount that exceeds the allowable indirect expense of 10% must be refunded to the food service account.

General Program Compliance - Bishop Dwenger High School (K006)

Finding 9000: Missing Civil Rights training
No documentation was available showing that the staff member processing the Free and Reduced applications had received the civil rights training.

Corrective Action:
The Civil Rights training was completed before the exit conference. No further action required.

Technical Assistance:
Discussed with Food Service Director and Business Manager the importance of all staff members completing any task related to the processing of free and reduced applications needs to have completed civil rights training.

Finding 9142: The written food safety plan does not contain all the required elements.
The written food safety plan does not comply with the HACCP program criteria described in 7CFR 210.13(c). Missing elements: The Food Safety Plan did not show the list of foods and recipes for each process of no cook, same day and complex.

Corrective Action:
The Food Safety Plan is to be updated to include the listing of food and recipes into no cook, same day and complex process.

Technical Assistance:
Discussed with Food Service Director the importance of having a complete Food Safety Plan.

Finding 9000: Technical Assistance
Discussed with Food Service Director the importance of following the Buy American procedures. If an item is not available in the U. S. then staff may need to look for an item that is available or show justification of why they are purchasing the product.
outside of the U.S. Vendors should never make the determination if the SFA should comply with the Buy American Provision. If a selected vendor states that they cannot provide food that is grown in American, the SFA should seek another vendor that can provide American products. There is no blanket list that exempt SFAs from compliance with the Buy American Provision.
SNP Administrative Review Findings

Bishop Dwenger High School (K006)

Food Service Contact
Ms. Vivian Hanke
Food Service Manager
(260) 496-4700

Month of Review: December 2019
Date of Onsite Review: January 27, 2020

Meal Counting & Claiming - Bishop Dwenger High School (A120)

319. Day of Review- excessive overrides in the electronic point of service are not used

Finding 9067: Electronic POS system: Excessive overrides at the POS.
As observed on the Day of Review, excessive overrides are used in the electronic system at the POS. The use of excessive overrides is not reasonable. The problem is considered systemic because the contributing factors are built into the process and would likely recur if the process is not changed. Currently, cashiers on the line are able to delete a transaction if the student does not have enough funds in their account.

Corrective Action:
A written procedure is required outlining how staff members are to handle student accounts that are in the negative without deleting the transaction.

Technical Assistance:
Discussed with Principal, Business Manager and Food Service Director that the allowing of cashiers to delete transactions opens them up for theft and inaccuracy of tracking expenditures.

Meal Components & Quantities - Bishop Dwenger High School (A120)

409. Review Period- all required meal components per weekly meal pattern requirements were offered and served to students

Finding 9075: Production records/supporting documentation indicate weekly meal pattern requirements for the age/grade group(s) not met.
Based on a review of production records and other supporting food crediting documentation for 1 week during the Review Period Dec 2-6 the Mac & Cheese was missing the crediting documentation.

Corrective Action:
Food Service was able to obtain the documentation before the exit conference. No further action required.

Technical Assistance:
The school was provided technical assistance during the on-site visit. Discussed with the Food Service Director the importance of having crediting documentation for all items served.