



**SNP Administrative Review Findings**  
*Program Year 2020*

**Delphi Community School Corp (0755)**

**Delphi Community School Corp (0755)**

501 Armory Road  
Delphi, IN 46923-1908

**Food Service Contact**

Ms. Sandra Rowe  
Food Service Director  
(765) 564-3481

**Executive Contact**

Mr. Dan Ronk  
Interim Superintendent  
(765) 564-2100

No. of Sites / Reviewed: 4 / 2  
Month of Review: February 2020

**Certification and Benefit Issuance - Delphi Community School Corp (0755)**

*141. Meal benefits are extended to students in households receiving SNAP, TANF, or FDPIR benefits*

**Finding 9033: Meal benefits not extended to students in households receiving SNAP, TANF, or FDPIR benefits**

The SFA does not extend free meal benefits to all students living in households that have either been directly certified for SNAP, FDPIR, or TANF, or to students living in households that submitted applications with case numbers for these programs.

Of the 380 students reviewed that received benefits, two students were found to be given the incorrect benefits.

**Corrective Action:**

The SFA will develop new procedures to ensure benefits are extended to all household members. The SFA will submit these new procedures as corrective action.

**Meal Counting & Claiming - Delphi Community School Corp (0755)**

*316. Meal counts for all schools for the review period were correctly consolidated and claimed by the SFA*

**Technical Assistance:**

Meal charge policy- Please identify in the policy what is meant by 'significant negative lunch account balance'.

**Resource Management Comprehensive Review - Delphi Community School Corp (0755)**

*757. Allowable Costs Test*

**Finding 9000: Unallowable Costs**

The Nonprofit School Food Service Account was charged a portion of the wages for the Superintendent of Schools, Treasurer, Assistant Treasurer, and six custodians. The School Corporation had not established effective controls to ensure that employees' time was adequately documented for the portion paid from program funds. The wages charged were based on fixed percentages totaling \$119,658. This is an unallowable cost to the Nonprofit School Food Service Account and must be repaid to the account as corrective action.

**Corrective Action:**

Funds for expenditures not deemed allowable must be restored to the food service account from a non-federal source. Proof of a funds transfer must be provided as a part of corrective action in the amount of \$119,658. In addition, written procedures must be put in place that will have a minimum of two people with knowledge of allowable expenditures from the food service account approve all future invoices for payments. One of these individuals should be the Food Service Director. Please respond to this corrective action by providing a detailed plan on the repayment of these funds to the Nonprofit School Food Service Account with your proposed timeline.



*765. Adult Meals*

**Technical Assistance:**

SFA will use the USDA adult meal pricing guidance to figure future adult meal prices to ensure the cost of the meal is covered.

*774. Verification of Indirect Cost Documentation*

**Technical Assistance:**

The school corporation is currently dealing with financial mismanagement issues and is now working toward correct procedures for all areas of finance. Moving forward, the SFA must maintain documentation of their process for handling and documenting indirect costs.

**General Program Compliance - Delphi Community School Corp (0755)**

*1216. School Nutrition Programs staff met/will meet annual training requirements*

**Finding 9000: Professional Standards**

The food service staff did not received their required training hours for the current school year. Many of the hours spent training staff were unrelated to food service and therefore cannot credit toward food service professional standards requirements.

**Corrective Action:**

The FSD has added more trainings related to food service for the following school year to allow all staff members to meet their training hour requirement. No further action required.

*1217. SFA's process and frequency for tracking training hours is sufficient*

**Finding 9000: Professional Standards**

No sign in sheets were maintained for any trainings conducted during the review year.

**Corrective Action:**

The SFA will have all employees that take part in trainings to sign a sign-in sheet to show they were in attendance for the training. The SFA will retain this sign-in sheet with their professional standards records. No further action required.

**Technical Assistance:**

The current professional standards tracking form created by the SFA is very difficult to navigate due to the number of employees. The SA suggests using the USDA training tracking form to better record staff training hours.



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*Program Year 2020*

**Delphi Community School Corp (0755)**

**Delphi Community High School (0637) Food Service Contact**

501 Armory Road  
Delphi, IN 46923-1908

Ms. Mandy M Farrell  
Food Service Director  
(765) 564-3481

Month of Review: February 2020

**No Findings during Site 0637 Review**



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**SNP Administrative Review Findings**  
*Program Year 2020*

**Delphi Community School Corp (0755)**

**Delphi Community Middle School  
(0609)**  
501 Armory Road  
Delphi, IN 46923-1908

**Food Service Contact**  
Ms. Mandy M Farrell  
Food Service Director  
(765) 564-3481

Month of Review: February 2020

**Meal Components & Quantities - Delphi Community Middle School (0609)**

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

**Finding 9000: Crediting Documents**

The SFA did not retain proper crediting documents for foods served during the week of review. The SFA is reminded vendor info sheets cannot be used as crediting documentation. Approved crediting documents include a CN label from the food box or a product formulation statement from the manufacturer.

**Corrective Action:**

The SFA will submit proper crediting documents as corrective action for items served during the week of review: Benefit Bar, Tony's Pepperoni Pizza, PBJ Uncrustable, Cinnamon French Toast, Egg Patty, and Wild Mike's Pizza.