

**Iowa Department of Education**  
**Bureau of Nutrition and Health Services**  
**State Review Summary Report**  
**East Marshall Comm School District (19680000)**  
**Dates of Review: April 17-20, 2018**

**Program Year:** 2018  
**Month of Review:** March  
**Lead Reviewer:** Deb Linderblood  
**Org Representative(s):** Amy Gage

**Org - Level Findings**

Area	Findings ID	Finding Description	Required Corrective Action	Corrective Action Response
100 - Certification and Benefit Issuance	V-0100	One application did not have an adult signature.	Obtain the adult signature on the application. The signature was obtained while the State Agency was on-site. No further action required.	
200 - Verification	V-0200	One of the households who were verified submitted a statement showing that their hourly rate had been increased instead of submitting paystubs.	Obtain and attach paystubs from the household along with a copy of the application showing that the application was verified. Also attach a copy of the notification letter showing if the household's status was left the same, changed or if they were denied benefits following verification. If the household fails to submit paystubs, attach the notification letter giving them 10 calendar days to appeal and stating that their student's status will be changed to paid.	
Resource Mgt Comprehensive Review	V-RMCRF	The Non-program revenue tool shows that the SFA needs to bring in additional non-program revenue.	State the steps you will take to bring in additional non-program revenue.	

**Site - Level Findings: East Marshall Elementary School (0427)**

Area	Findings ID	Finding Description	Required Corrective Action	Corrective Action Response

**Org - Level Technical Assistance**

Area	Question	Comments
200 - Verification	208 a. Did the SFA attempt to directly verify selected applications?	TA provided that the SFA should attempt to directly verify households (using Elookup) selected for verification prior to sending the letter informing the household that they have been selected for verification. If the household is found on Elookup they are then verified and the household does not need to be contacted.

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200 - Verification	210 Did the SFA meet the follow-up requirements if the household failed to respond to the request for verification? If NO, explain	TA provided that the SFA should sign at the bottom of the application for free and reduced price meals when they make a follow-up attempt if the household fails to respond.
700 - Resource Management		<p>The school food service written procurement plan should be shared with the Superintendent. The procurement event page on the written procurement plan should be revised to reflect the upcoming school year's procurement events, correct procurement methods, contract award type, and solicitation evaluation method used. It is recommended that the procurement event page of the written procurement plan be reviewed annually (about February). It is best practice to keep a separate procurement event page for each school year. This practice will help ensure that the correct procurement method is identified based on the estimated value of a particular purchase.</p> <p>The written code of conduct did not identify the specific board policies that make a reference to disciplinary action. Board approved policies that reference gifts and conflict of interest were identified. Write in the policy numbers and titles on the school food service code of conduct that would apply to officers and employees who violate procurement procedures. The SFA should also insert disciplinary action steps or refer to them as well.</p> <p>When using micro-purchase method, purchases must be equitably distributed, to the maximum extent practicable, among vendors to "spread the wealth."</p> <p>Required federal terms and conditions must be included when procurement is conducted using the small purchase (3 Bids and a Buy) and formal methods of procurement. Please refer to the state-prototype templates posted on IA_CNP. Went over how to complete the state-prototype template for small purchases. When procuring milk along with specifications (descriptions) for all items to be procured, the estimated annual usage for each item should be provided. To ensure the district selects a responsive vendor with the overall lowest price (bottom line), the cost of each item on price quotation request should be extended by multiplying the unit cost with the estimated annual usage for each item to obtain the extended cost for the item. The sum of the extended cost for all specified items is the total extended cost (bottom line). A template that calculates extended cost for milk was provided. For milk, other things to consider when requesting prices from vendors are: is pricing requested for paper cartons or plastic bottles, coolers to be provided at no charge, Hazard Analysis Critical Control Plan (HACCP) plan to ensure clean crates and milk cartons are delivered, rotation of milk by delivery individual to ensure First In, First Out (FIFO), straws, date stamped on milk cartons. The district should inform vendors whether a firm, fixed price or a fixed price with economic adjustment (escalator clause) is requested.</p> <p>TA provided that there is a Non-response form on IowaCNP that should be sent with the small purchase documents. If a vendor elects to not respond and returns this form this gives the SFA documentation that they did attempt to get price quotes from this vendor.</p> <p>The food service director should spot check invoices from the prime vendor to ensure products delivered match the order and</p>

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		<p>the description of the product solicited by GPO. Prices on the invoice should match bid pricing or be lower unless SFA was given advance written notification per solicitation of any price increase. Food items procured by the SFA not on the GPO solicitation must be procured using appropriate procurement methods.</p> <p>Food service director or designated individual should check deliveries to ensure Buy American provisions are met. A log should be maintained when a non-domestic agricultural commodity is accepted.</p> <p>Reviewing invoices from the Prime Vendor, there were 8 items found on invoices that matched the prices on the original price which were bid. Started to look at January and February invoices but the FSD only started to keep pricing updates as of the beginning of March per phone conversation with the State Agency that she needs to keep these. Four items purchased in March had invoice prices that were on an update that had been sent to the Food Service Director. Discussed that if the prime vendor needs to substitute a product, the vendor must get prior approval to substitute the product. The substitute product must be of an equal or superior quality as the product on the bid specification at equal or lesser price.</p>
700 - Resource Management (2018)		TA provided that the SFA's meal charge policy needs to be communicated with staff in addition to parents.
800 - Civil Rights	800 What is the non-discrimination statement that is used for appropriate Program materials (please provide exact language)?	TA provided that the SFA needs to have the short version of the USDA nondiscrimination statement "This institution is an equal opportunity provider" on their menus that are posted on the district's web site. This was corrected while the State Agency was on-site.
800 - Civil Rights	803 What is the SFA's procedure for receiving and processing complaints alleging civil rights discrimination within FNS school meal programs? Provide a copy.	TA provided on where to find the USDA procedures for receiving and processing complaints alleging discrimination in the nutrition programs.
1600 - School Breakfast and SFSP Outreach	1600 How did the SFA inform families of the availability of the School Breakfast Program prior to, or at the beginning of, the school year and provide reminders about the availability of the School Breakfast Program throughout the school year?	TA provided on where to find School Breakfast Program promotion materials on the Department of Education website.
1600 - School Breakfast and SFSP Outreach	1601 How did the SFA inform eligible families about the availability and location of free meals for students via the Summer Food Service Program?	TA provided on where to find Summer Food Service Program outreach materials through a link on the Department of Education web page.
Resource Mgt Comprehensive Review	4 Did the SFA apply the indirect cost rate to the correct direct cost base?	TA provided that the indirect cost rate should only be applied to Food Service labor, supplies and nutrition travel. Per the School Business Alert posted in June of 2017 the SFA was under the impression that the indirect cost rate could be applied to food service food purchases also.

**Site - Level Technical Assistance East Marshall Elementary School (0427)**

Area	Question	Comments
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300 - Meal Counting and Claiming - Lunch	321 a. Are total meal counts, by category, for the review period reasonable compared to meal counts for the day of review?	TA provided that the SFA should print an Edit Check report from their JMC point of sale system to obtain their numbers for their claim. Discussed that the SFA should compare the number of served meals to the number eligible and also to the attendance adjustment figure prior to filing their claim.
1400 - Food Safety	1409 a. Did a review of agricultural food components indicate violations of the Buy American provision (7 CFR 210.21(d)) either during review of products on-site at reviewed schools or at off-site storage facilities as applicable? If yes, proceed to b, if no proceed to next question.	TA provided that if the SFA attempts to purchase a product produced in America but the price is significantly higher than the same product that is produced outside of America the SFA should keep documentation as to why they decided to purchase the product produced outside of America along with the justification.

**Org - Level Commendations**

Description
<p>Certification and Benefit Issuance: Benefit documents were very well organized. The current application form and guidelines were used, direct certification is downloaded twice a month as required, benefits are accurately and frequently transferred to the Point of Sale system, and denied applications were correctly determined. All applications were correctly determined, signed and dated by the SFA, were complete with Social Security Number's and case numbers, and all applications were determined within ten days or less. Income was only converted to annual when there was more than one frequency of income. Rollover applications were removed if the household did not apply within thirty days of the school year. Access to benefit information is correctly limited. Free meals are extended to all members in the household. Waivers are provided to applicants. The SFA has a back-up system for benefit issuance documents and system. The Determining Official participated in the Application Approval and Direct Certification webinar.</p>
<p>Civil Rights: The And Justice for All civil rights poster was posted in the cafeteria, services are available for Limited English Proficient households, annual civil rights training was provided for food service staff as well as individuals with duties related to the nutrition program and training is documented. The SFA submitted the annual Public Release to the local media. Students with special dietary needs are correctly documented and accommodated. Ethnic/racial information is collected and the form is completed. No discrimination was observed. The correct state and federal non-discrimination statements are provided on all material describing the program including letters and the school's website.</p>
<p>Fiscal Action: Fiscal action appears to be below the USDA allowed disregard for this review so no claim adjustments for March seem to be needed.</p>
<p>Food Safety: The SFA has a district-wide written Food Safety plan. A copy of the written plan was available at the site reviewed. The latest Health Inspection Report was posted in a publicly visible location. Temperature logs are maintained for all refrigerators, milk coolers and freezers. Food temperatures are documented on a Service Temperature Log and also on the Food Production Record. Dishwasher temperatures are also taken using temperature strips. Digital thermometers are used. The kitchen and storage areas were orderly and clean. Good food safety procedures were observed. Food Service workers wore proper hair restraints and practiced good gloving procedures. Opened foods were labeled and dated.</p>
<p>Local Meal Charge Policy; The SFA developed and approved a meal charge policy on July 12, 2017. The policy was e-mailed to all households. The policy states that students who qualify for free meals shall never be denied a reimbursable meal.</p>
<p>On-site Monitoring: The on-site monitoring forms were completed for 100% of the SFA's sites for lunch and 100% were completed for breakfast prior to February 1st.</p>
<p>Procurement: The Food Service Director attended the Regional Procurement Training in Marshalltown. The Business Manager and the Food Service Director attended the Procurement Summer Workshop. The SFA has a comprehensive written Procurement Plan that includes federal and local thresholds, procurement methods and documentation for all purchases, the plan indicates those responsible for rewarding, reviewing, documenting and monitoring procurement events. The SFA is part of the AEA purchasing group and has a signed agreement for food, small wares and chemicals. A signed agreement with the Group Purchasing Organization for SY 2017-2018 is on file. The signed agreement states that the school district agrees to procure food (excluding milk) and non-food supplies through the Group's awarded Prime Vendor as well as vendors awarded the ware wash and small ware contracts. In school year 2016-2017 the SFA used 100% of their allotted PAL dollars and are on track in school year 2017-2018 to use all of their allotted dollars. The SFA participates in the DOD program.</p>
<p>Professional Standards: The Food Service Director has completed 42 hours of professional training in school year 2017-2018 of the required twelve. The two Nutrition Services Managers have completed their required 10 hours of training. All full time nutrition staff have obtained the required training for School Year 2017-2018. Staff with duties related to the nutrition department have also obtained their required training for this school year. The Food Service Director does a good job of assuring all staff have their required training and being sure the training hours are tracked.</p>
<p>Reporting and Record Keeping: Reports are filed on time and all records are maintained for at least three years plus the current year.</p>
<p>Resource Management: All expenditures that were reviewed appeared allowable. There were no unresolved findings from the previous Administrative Review or from a state audit. The SFA has a separate</p>

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financial account for the nonprofit school food service, and net cash resources do not exceed three operating months. The Paid Lunch Equity tool was completed and prices were increased as required. The Non-Program Revenue tool was completed. Money is not transferred out of the account to support other programs.
School Breakfast and Summer Food Service Program Outreach: School Breakfast Program outreach included a notice prior to school registration being placed in the local newspaper, information being placed on the school's website under the registration information and information being sent home in May with the pre-registration materials. Summer Food Service Outreach was provided via information with regards to the availability and locations of free meals being put in the district's April and May Newsletters that go out to parents.
Verification: The correct number of applications were verified and were correctly selected from error prone applications. All income sources were verified and the process was completed on time. The applications selected for verification were confirmed prior to verification. The SFA's verifying official participated in the Verification and Verification Reporting webinar trainings. The verification report was completed accurately and on time.
Wellness Policy: The SFA's wellness policy was reviewed and revised on April 17, 2017. The public is made aware of the SFA's wellness policy and assessment via the district's web site. The following individuals are involved in reviewing and updating the LWP: Food Service Director, Nurse, P.E. Teachers and a parent. Input is also obtained from the Community Leadership Team which is comprised of Administrators, Parents and Students. Potential stake holders are made aware of their ability to participate in the Wellness Committee. The SFA completed an assessment of their wellness policy on March 16, 2018. There are guidelines for foods sold on the campus and goals to promote student health, nutrition promotion, nutrition education and physical activity.

**Site - Level Commendations East Marshall Elementary School (0427)**

Description
Meal Components and Quantities: The Food Service Director does a god job of menu planning. All meal components were available at the beginning of meal service on the days of observation and throughout meal service. All meals observed met at least the minimum daily requirements. The menus met weekly and daily meal pattern requirements for the K through 3rd grade age/grade group. Documentation indicated that foods purchased and food production ensured meals contained the required components and quantities. CN labels and Manufacturer's Statements, as well as nutrition facts and ingredient labels used for producing meals were on file. A variety of entrees, fruits, and vegetables are offered throughout the month for lunch—including many fresh fruits and vegetables. At least two types of milk are offered. Many low fat and low sodium food items were observed in storage. Students had sufficient of time to eat after receiving meals. Signage was posted explaining what constitutes a reimbursable meal at both breakfast and lunch.
Meal Counting and Claiming: Meal counts during the on-site review were reasonable when compared to the review month counts. Meal count totals for the month of March were accurate and complete. Point of Service (POS), counts and filed claims appear accurate. JMC is used as the school's POS system. The POS was organized and orderly. Students are not overtly identified as free, reduced, or paid during the meal claiming process or during meal observation. Food Production Records were on file for all meals claimed for reimbursement for the review period. Cashiers are trained and appeared aware of what constitutes a reimbursable meal. Daily edit checks are performed.
Nutritional Quality of School Meals: The Food Service Director completed the USDA menu worksheets for the week of March 12-16, 2018 for breakfast and lunch at the East Marshall Elementary. The worksheets showed that all meal components were served at breakfast and all components and vegetable sub-groups were served at lunch. The Food Service Director also completed the Dietary Specifications Assessment tool for breakfast and lunch which indicated that the East Marshall Elementary school is at low risk for noncompliance with Dietary Specifications regulatory requirements. Some practices that help improve the nutrition quality of the school meals include: only using low-fat or fat-free milk for student consumption and in menu recipes, controlling the portion sizes of condiments, offering some reduced-fat, low-fat and fat-free salad dressings, using frozen vegetables in place of canned, limiting grain-based desserts to no more than 2 oz. eq. per week and draining fat from browned meats. A nutrient analysis was not required.
Offer vs. Serve: Offer vs. Serve is being implemented properly. All students observed selected 1/2 cup of fruit and/or vegetable. Cafeteria staff have been trained on offer vs. serve. There is signage explaining what constitutes a reimbursable meal including the requirement to select at least 1/2 cup of fruit or vegetable at breakfast and lunch.
Smart Snacks: Students are able to purchase milk via a la carte sales. Exempt leftover NSLP entrees are only sold the same day they are initially offered.
Water: Free potable water is available to all students for lunch and for breakfast via cups of water being set out for students to put on their lunch tray.