



Idaho Department of Education

May 16, 2024

Beth Fuchser, Principal
Holy Rosary Parish School
161 9th Street
Idaho Falls, ID 83404

Dear Principal Fuchser,

On February 29, 2024, Idaho Department of Education contractor Child Nutrition Resource (CNR) conducted an Administrative Review (AR) of Holy Rosary Parish School for the following United States Department of Agriculture (USDA) programs:

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

The site reviewed was Holy Rosary Parish School.

The State agency (SA) would like to commend Brittany Stonecypher and the entire staff of Holy Rosary Parish School 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

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- 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 determined findings and the SFA response to the findings:

FINDINGS AND CORRECTIVE ACTION PLAN (CAP)

Finding 1 – Local School Wellness Policy

Per 7 CFR 210.31(e)(2), 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. LEAs must make this assessment available to the public in an easily understood manner (7 CFR 210.31(d)(3)). There is no documentation noting that the triennial assessment of the wellness policy took place.

CAP: Upload a plan identifying who at the LEA will be responsible for making the triennial assessment available to the public, how and where the assessment will be posted, and what steps will be taken to ensure this requirement is met on a triennial basis including notifying the public in a timely manner.

Date of CAP Completion: Due March 26, 2024; completed March 25, 2024.

CAP Response: The SFA uploaded a plan stating that the Food Service Director (FSD) will ensure that the triennial assessment is completed by convening the wellness committee at least once every three years. Once completed, the Communication Director will upload the assessment on the school website, and the assessment will be included on the school's newsletter.

COMMENDATIONS

- The FSD and staff at Holy Rosary Parish School did a great job in providing all necessary material for the review. They were thorough, organized, and timely throughout the review process.
- The kitchen was very clean, and the staff worked very hard in ensuring that the NSLP and SBP operated efficiently.

TECHNICAL ASSISTANCE (TA)

Resource Management

- Internal control documentation should identify segregation of financial duties and establish a strong internal control environment to mitigate the risk of errors, fraud, and noncompliance. Written financial procedures are integral to a strong internal control environment. Examples of documented internal controls include:

1. Written financial management standard operating procedures outlining purchasing and accounting processes, segregation of duties, fiscal responsibilities, etc.
2. Maintaining a list of common allowed/unallowed costs for federal awards and/or the child nutrition programs.
3. An internal control policy that shows the SFA has assessed risk and has a system in place to prevent, detect, and correct errors and fraud.

The business department and food service department should work together to develop written financial and accounting procedures for cafeteria cash collection, purchasing, and financial reporting. The food service department should receive monthly financial reports, and the FSD should be trained to review these financial reports.

- It is highly recommended that the SFA develop policies for ensuring that bad/delinquent debt is not paid for with food service funds. Please refer to the following guidance for additional information:
 - SP 29-2017: 2017 Edition of Overcoming the Unpaid Meal Challenge
 - SP 23-2017: Unpaid Meal Charges Q&A
 - SP 46-2016: Unpaid Meal Charges: Local Charge Policy
 - SP 47-2016: Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments
- Any positive balance remaining in the nonprofit food service account (NPFSA) at the end of the school year must be carried over to the next school year as the beginning balance in the NPFSA. Any negative balance in the account at the end of the year must be cleared by funds from non-federal sources, such as the general fund. A school food authority cannot carry a negative fund balance into the next school year. A negative fund balance exists when all net cash resources have been depleted, and the resulting negative balance constitutes a liability to the organization.
- 7 CFR 210.14(b) requires School Food Authorities (SFAs) to limit their net cash resources in its nonprofit school food service account to no more than three months' average expenditures. Net cash resources are defined under 7 CFR 210.2 as consisting of all monies, as determined in accordance with the State agency's accounting system, that are available to or have accrued to an SFA's nonprofit school food service at any given time (less cash payable).

Meal Components and Quantities – Breakfast and Lunch

- During the Administrative Review the results of the menu review were provided to the sponsor in a detailed Menu Review Results Report. Recommendations were included to bring all areas into compliance. All menus served must meet all daily and weekly meal pattern requirements for the specific grade group. The sponsor was encouraged to provide training as needed to ensure compliance. Please note that per USDA guidance any repeat menu findings in future Administrative Reviews, may result in fiscal action.
- A Child Nutrition Label or Product Formulation Statement (PFS) 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.

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- Secure an updated PFS for the tortilla used to make burritos. The document submitted has an issue date that is more than 5 years old.
- A standardized recipe is a recipe that has been carefully adapted and tested to ensure that it will produce a consistent product each time it is prepared. The recipes submitted were not always written in standardized format with complete information. It is acceptable to use USDA recipes; however, any changes made to the recipe need to be clearly noted. Any ingredients not used in a recipe must be noted as such.
 - The recipe on the package instructions for corn bread mix was used to make corn muffins. The number of muffins the recipe makes should be noted on the recipe.
- 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 adequate information.
 - Menu item serving sizes listed on the production records did not always match the submitted recipes.
 - Be sure to record the specific type of fruit offered and served as the production records did not always specify the type of fruit served.

FISCAL ACTION

There is no fiscal action resulting from this review.

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
Brittany Stonecypher, Child Nutrition Director, Holy Rosary Parish School

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