

**USDA Child Nutrition Programs  
Administrative Review Summary Report**

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**School Food Authority:** Winter School District

**Agency Code:** 576615

**School(s) Reviewed:** Winter Elementary School

**Review Date(s):** 5/14/18–5/16/18

**Date of Exit Conference:** 5/16/18

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State agencies (SA) are required to conduct administrative reviews to assess School Food Authority (SFA)'s administration of the National School Lunch Program (NSLP), School Breakfast Program (SBP), and other school nutrition programs. The objectives of the Administrative Reviews are to:

- Determine whether the SFA meets program regulations,
- Provide technical assistance,
- Secure needed corrective action,
- Assess fiscal action, and when applicable, recover improperly paid funds.

**General Program Reminders/Updates:**

- The Department of Public Instruction (DPI) School Nutrition Team (SNT) conducts School Nutrition Skills Development Courses (SNSDC) each summer in various locations around the state at no charge. Courses cover many areas of the school nutrition programs including administrative responsibilities, program basics, meal pattern requirements and menu planning, financial management, meal benefit determination process, professional standards, procurement, and many other topics. More information along with other upcoming trainings and webinars can be found on the Wisconsin DPI [School Nutrition Training](http://dpi.wi.gov/school-nutrition/training) webpage ([dpi.wi.gov/school-nutrition/training](http://dpi.wi.gov/school-nutrition/training)).
- SFA staff are encouraged to pursue GOALS Certification. GOALS stands for Goal Oriented Achievement Learning Skills. This is a certificate endorsed by the DPI and is obtained by completing training in nutrition, program administration and operations, or communications and marketing. For more information go to the Wisconsin DPI [School Nutrition Training](http://dpi.wi.gov/school-nutrition/training/goal-oriented-achievement-learning-skills) webpage ([dpi.wi.gov/school-nutrition/training/goal-oriented-achievement-learning-skills](http://dpi.wi.gov/school-nutrition/training/goal-oriented-achievement-learning-skills)).
- The US Department of Agriculture (USDA) has a toolkit of resources to assist schools in meeting the nutrition standards on their [Healthier School Day: The School Day Just Got Healthier](http://www.fns.USDA.gov/healthierschoolday) webpage. The topics covered include Smart Snacks, offering fruits and vegetables, reducing sodium, and serving whole grain-rich products (<http://www.fns.USDA.gov/healthierschoolday>).
- [The Smarter Lunchrooms Movement](http://smarterlunchrooms.org) encourages schools to implement low-cost and no-cost lunchroom solutions to help students select healthier meal options (<http://smarterlunchrooms.org>). Smarter Lunchroom techniques are easy to begin implementing and help encourage student consumption of fruits, vegetables, legumes, non-flavored milk, and other healthful choices. These strategies are effective and research-based. Consider trying the Smarter Lunchroom techniques for increasing consumption of white milk.

## Appreciation/Commendations/Noteworthy Initiatives:

Thank you to the staff at Winter School District for the courtesies extended during the on-site review. Thank you for being available when answering questions and providing additional information. All were very receptive to recommendations and guidance. In addition, thank you for taking the time to respond to the off-site questions and requests, as well as pulling records for the on-site portion of the review.

## REVIEW AREAS

### 1. MEAL ACCESS AND REIMBURSEMENT

#### Certification and Benefit Issuance

##### Commendations:

- The determining official had great attention to detail that resulted in only one application error out of the 128 eligibility determinations reviewed. This one error was quickly resolved through the determining official discovering and investigating a direct certification error.

##### Technical Assistance:

###### Application Approval

- The determining official reviews paper applications for completeness then enters income information into Wordware. Wordware then automatically assesses income information and makes a determination based on the updated income eligibility guidelines. The annualized income is then recorded on the paper application which is signed by the determining official. This procedure is acceptable, although it is highly recommended that the determining official double check the determinations output by Wordware before signing the application.

###### Direct Certification Letter

- As a reminder, all households eligible for meal benefits through direct certification must be notified in writing as described in the [Eligibility Manual](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/eligibility-manual.pdf) (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/eligibility-manual.pdf>).
- The direct certification letter currently utilized by the SFA does not contain information about Medicaid or FDPIR. For thoroughness and clarity, the letter template should be updated prior to the start of the next school year to include these programs. It is highly recommended to reference [the DPI Direct Certification Approval Letter](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/direct-certification-letter-1718.doc) when updating the template (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/direct-certification-letter-1718.doc>).

###### Transferring Students

- Transferring the eligibility determination between LEAs ensures that qualifying students continue to receive school meal benefits as they transition to new schools, and avoids the possibility of unpaid meal charges. Food and Nutrition Service (FNS) strongly encourages Local Education Agencies (LEAs) to immediately accept the eligibility determinations made at a student's previous LEA (if they participated in NSLP) when a student transfers between LEAs during the school year, over the summer, or at the start of the next school year.
- Wisconsin DPI requires source documentation of the student's previous eligibility. Source documentation means that the information originally used to determine the student's meal eligibility is shared with the school requesting the information for the new or transfer student. Source documentation may include a copy of the original application or a copy of a DC run with the student's name listed. A phone call or copy of a benefit approval letter are examples of documentation that would not be sufficient to establish the new or transfer student's eligibility. The transfer of eligibility between LEAs for students attending CEP schools will be required by July 1, 2019.

### Limited English Proficiency (LEP)

- To assist SFAs in reaching households with limited English proficiency, the SNT provides the Wisconsinized version of the USDA Free and Reduced Price Meal application materials in English, Spanish, and Hmong.
- The USDA Food and Nutrition Service (FNS) website offers many other [foreign language translations of the Application for Free and Reduced Price School Meals](#) (<https://www.fns.usda.gov/school-meals/translated-applications>).
- The non-profit food service account may be used to pay for translation services if there is a need to translate materials in a language that is not currently available.

### Refusal of Benefits

- The SFA had one household decline a free meal benefit and instead requested to pay full price for meals. This refusal of benefits was communicated via phone and was summarized in writing by the determining official. Households may decline free/reduced meal benefits for which they are eligible and instead elect to pay full price for meals. It is a best practice to obtain written consent from households that wish to decline benefits. The [the DPI Direct Certification Approval Letter](#) template contains a tear-off portion that households can complete and return to the school to decline a meal benefit (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/direct-certification-letter-1718.doc>). Please consider utilizing this resource in upcoming school years to obtain written consent for refusal of benefits.

### Disclosure

- The determining official shares free/reduced benefit information with the guidance counselor for the purpose of college fee waivers, AP test fee waivers, and ACT test fee waivers. Verbal consent to share this information is obtained from parents via phone. Parental consent is not required to share free/reduced for AP or ACT tests. However, written parental consent is needed to share this information for college fees. A complete description of disclosure requirements can be found in the [Eligibility Manual](#) (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/eligibility-manual.pdf>). See corrective action below.
- The LEA must seek written consent from the parent or guardian to use the information provided on the application or through direct certification for non-program purposes, such as athletic or testing fee waivers, registration fee waiver, school fees, etc. Consent must be obtained each school year. Find the [Sharing Information with Other Programs](#) template on the Free and Reduced Meal Applications and Eligibility webpage (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/sharing-info-other-programs.doc>).
- For anyone receiving eligibility information to approve students for non-food service program benefits, the *Disclosure Agreement* form should be signed and on file at the district. A template [Disclosure of Free and Reduced Price Information](#) form is located on the SNT website (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/disclosure-agreement.docx>). See corrective action below.

### Findings and Corrective Action Needed: Certification and Benefit Issuance

- ✓ **Finding A:** Of the 128 eligibility determinations reviewed, one error was identified. One application was determined as free based on categorical eligibility for Food Share, however the case number was not provided on the application.

**Corrective Action Needed for Finding A:** The determining official corrected this error on-site by running direct certification (DC) when contact with the household could not be made to verify the case number. Through the DC run, it was discovered that the student did not previously show up on DC runs due to a birthdate error. The determining official corrected the birthdate error using the student

information system and was able to successfully match the student on DC for free meals. *Corrected on-site; no further action required.*

- ❑ **Finding B:** Households that were matched on direct certification in April for receiving Medicaid (M and Z codes) were not notified of their benefit eligibility in writing. Phone calls were made to notify families of their eligibility, but letters were not sent. It is required that SFAs notify households in writing of eligibility established through direct certification.

**Corrective Action Needed for Finding B:** Please provide a statement detailing how this requirement will be met during the upcoming 2018-19 school year for all families eligible by direct certification.

- ✓ **Finding C:** One household declined free benefits after notification of eligibility by direct certification. The determining official did not change the benefit status of this student to paid as was requested by the household.

**Corrective Action Needed for Finding C:** The determining official updated the benefit issuance document on-site to reflect the parent request to decline free meal benefits and pay full price for meals. *Corrected on-site; no further action required.*

- ❑ **Finding D:** Individual free/reduced eligibility information is shared without written parental consent for college fee waivers. Verbal consent from parents was obtained by the guidance counselor for college fee waivers, however written consent was not obtained.

**Corrective Action Needed for Finding D:** Provide a statement detailing how written parental consent will be obtained for free/reduced information to be shared for the purpose of college fee waivers during the upcoming school year. Please include a copy of the form that will be used to obtain parental consent, if applicable.

- ❑ **Finding E:** The guidance counselor receives free/reduced eligibility information for the purpose of test fee waivers (ACT and AP) and college fee waivers. The guidance counselor has not signed a disclosure agreement, which describes the restrictions and responsibilities associated with receiving this confidential information.

**Corrective Action Needed for Finding E:** Please complete a disclosure agreement for the guidance counselor that receives free/reduced information for purposes outside of the school meal programs.

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### Verification

#### **Technical Assistance:**

- As a reminder, a “double check” of all applications by the confirming official is not required. The confirming official is only required to confirm the eligibility status determined by the determining official on the application(s) selected for verification.
- When using a tax form to verify income reported on an application selected for verification, it is crucial to use the correct tax form and box on the form. Please reference materials on the [Verification webpage](https://dpi.wi.gov/school-nutrition/national-school-lunch-program/verification) for additional guidance on tax forms submitted for verification (<https://dpi.wi.gov/school-nutrition/national-school-lunch-program/verification>).

#### **Findings and Corrective Action Needed: Verification**

- ❑ **Finding F:** The school staff member listed on the online contract as the confirming official is not the staff member that actually completes the confirmation review. Discussions with the determining official and review of applications indicate that the district administrator completes the

confirmation review, however the district administrator is listed as the hearing official on the contract. The hearing official and confirming official cannot be the same person.

**Corrective Action Needed for Finding F:** Please notify the consultant of which staff members will be designated for each official position on the online contract for the school year 2018-19.

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### Meal Counting and Claiming

#### **Technical Assistance:**

- When reporting enrollment, number of free eligible, and number of reduced eligible on monthly claims, the highest number for each category should be reported. Using the highest numbers (as opposed to the number on the last day of the month) ensures that internal edit checks in the claiming system function properly and allow the claim to be successfully submitted.
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## **2. MEAL PATTERN AND NUTRITIONAL QUALITY**

### Menus, OVS, and Crediting

#### **Commendations:**

- Thank you to all staff at Winter School District for the warm welcome and cooperation during this Administrative Review (AR). All staff were friendly, easy to work with, and made the AR pleasant.
- Thank you to the food service director for sending documentation prior to the onsite visit as this greatly expedited the AR. The director is doing a great job menu planning for PK-12 grade students, offering lots of fresh fruit and vegetable options, increasing breakfast and lunch participation, and making numerous from-scratch recipes.
- Signage around the cafeteria was colorful and promoted healthy eating habits. The meal served on the day of onsite review was colorful with many fruit and vegetable offerings. There was even a delicious baked bean recipe, which many students selected. Kitchen staff prepared sixteen pounds and there were two pounds left at the end of service! Great job and thank you for serving healthy, delicious meals to the students of Winter School District.

#### **Technical Assistance:**

##### Crediting

- The USDA Food Buying Guide (FBG) contains yield and crediting information for foods with standards of identity (in large part, unprocessed foods). This is where foods like fruits and vegetables can be credited toward the breakfast and lunch meal patterns. Currently, oranges (113 count) are credited on production records as  $\frac{1}{2}$  cup of fruit. According to the FBG, 113 count oranges credit  $\frac{5}{8}$  cup fruit. Apples (138 count) are credited on production records as  $\frac{1}{2}$  cup fruit. According to the FBG, 138 count apples credit 1 cup fruit. Also, a large, hard-boiled egg is credited on production records as 1.0 oz. eq. meat/meat alternate (M/MA), however according to the FBG these credit 2.0 oz. eq. M/MA. Going forward, make sure to check the FBG to determine the crediting of unprocessed foods.

##### Crediting Documentation

- Any processed product that is not listed in the FBG requires a current Child Nutrition (CN) label or a detailed Product Formulation Statement (PFS) to credit toward the meal patterns. A complete PFS must be directly from the manufacturer and include the product name and number; weights of raw and cooked ingredients; portion size; statement of contribution to meal pattern requirements; and an original signature from the manufacturer certifying that the information is correct.

- If a processed item does not have a valid CN label or PFS and cannot be found in the FBG, it may not credit towards the meal patterns. Update records when new products are purchased and when product formulations change throughout the school year as well. More information about crediting documentation can be found on the [Menu Planning](http://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning) webpage (dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning).
- It is important that nutrition facts labels, CN labels, USDA Foods Product Information Sheets, and PFS's on file are kept up-to-date. Many of these can be found at:
  - [SY 2017-2018 State-Processed Product Nutrition Information](https://dpi.wi.gov/school-nutrition/usda/product-information) - WI-processed (https://dpi.wi.gov/school-nutrition/usda/product-information)
  - [USDA Foods Product Information Sheets](https://www.fns.usda.gov/fdd/nslp-usda-foods-fact-sheets) - Commodities (https://www.fns.usda.gov/fdd/nslp-usda-foods-fact-sheets) are organized by component and updated annually. CN labels can be verified and collected from boxes as products are delivered. Once labels have been collected, keep checking when new shipments arrive to determine if crediting towards the meal pattern has changed.
  - [General Mills](https://www.generalmillscf.com/industries/k12/support-tool-categories/exploring-products/grain-guide-letter) and [Kellogg's](https://www.kelloggsspecialtychannels.com/Home/ToolDetail/1222) have PFS's online in pdf versions, which show the crediting of a specific serving size (https://www.generalmillscf.com/industries/k12/support-tool-categories/exploring-products/grain-guide-letter)(https://www.kelloggsspecialtychannels.com/Home/ToolDetail/1222). Make sure to keep these on file for the cereals offered at breakfast and review the crediting on each as they are all different per  $\frac{3}{4}$  cup, which is the serving size currently used on production records.
    - [Lucky Charms \(Bulk\)](https://www.generalmillscf.com/~media/files/industry-resources/k12/exploring-products/crediting-letters-new/cereals/lucky-charms-bulkpak-16000-11998) (https://www.generalmillscf.com/~media/files/industry-resources/k12/exploring-products/crediting-letters-new/cereals/lucky-charms-bulkpak-16000-11998). A  $\frac{3}{4}$  cup serving credits 0.75 ounce equivalent (oz. eq.) grain. If served alone at breakfast, this will not constitute as one item as 1.0 oz. eq. grain is the minimum to count as an item.
    - [Cinnamon Toast Crunch \(Bulk\)](https://www.generalmillscf.com/~media/files/industry-resources/k12/exploring-products/crediting-letters-new/cereals/cinnamon-toast-crunch-bulkpak-16000-11813.ashx?la=en) (https://www.generalmillscf.com/~media/files/industry-resources/k12/exploring-products/crediting-letters-new/cereals/cinnamon-toast-crunch-bulkpak-16000-11813.ashx?la=en). A  $\frac{3}{4}$  cup serving credits 1.0 oz. eq. Grain. This will constitute as an item.
    - [Frosted Mini Wheats \(Bulk\)](https://www.kelloggsspecialtychannels.com/Image/Show/7404b0b1-46f0-4cf3-8a36-9fa655e00412) (https://www.kelloggsspecialtychannels.com/Image/Show/7404b0b1-46f0-4cf3-8a36-9fa655e00412). A  $\frac{3}{4}$  cup serving credits 0.5 oz. eq. grain. If served alone at breakfast, this will not constitute as one item as 1.0 oz. eq. grain is the minimum to count as an item.

### Juice Limit

- No more than half (50 percent) of the fruit offered over the course of a week can be in the form of juice. Currently at breakfast, 4K-3 are offered  $\frac{1}{2}$  cup fruit and  $\frac{1}{2}$  cup (4.0 fluid ounces (fl. oz.)) juice, which abides by the 50 percent juice limit for the week. Grades 4-12 are offered  $\frac{1}{2}$  cup fruit and  $\frac{3}{4}$  cup (6.0 fl. oz.) juice, which exceeds the 50% juice limit for the week. On some days, more whole fruit is offered (e.g. one whole apple (138 count), which credits 1.0 cup fruit in addition to the 6.0 fl. oz. juice), which helps bring the percentage closer to 50 percent, but the maximum is still exceeded over the course of the week. If offering juice continues, consider offering everyone the 4.0 fl. oz. ( $\frac{1}{2}$  cup) serving of juice in addition to  $\frac{1}{2}$  cup of fresh, frozen, or dried fruit to abide by the 50 percent juice limit.

### Whole Grain-Rich

- All grains offered and credited toward the breakfast and lunch meal patterns must be whole grain-rich, meaning at least 50 percent of the product is whole grain (e.g. whole corn, whole wheat, whole

durum flour). The remaining 50 percent or less of grains, if any, must be enriched. Grains that are not whole grain-rich cannot credit toward the grain component.

- Currently, the bread used for toast and the bread used for french toast are not whole grain-rich. Replace all enriched grain products with whole grain-rich versions. Additional information on what qualifies as whole grain-rich can be found in the [USDA Whole Grain Rich Resource](https://fns-prod.azureedge.net/sites/default/files/WholeGrainResource.pdf) (https://fns-prod.azureedge.net/sites/default/files/WholeGrainResource.pdf).

#### Meal Pattern, Serving Sizes

- If serving a K-12 meal pattern at breakfast, every student must be offered the same serving size of all items planned. Currently, larger juice sizes are offered to grades 4-12, and smaller juice sizes are offered to grades 4K-3, which is unallowable if following the K-12 breakfast meal pattern. Smaller portions may not be given to kindergarteners than the 12th graders.
- If smaller portions are desired for the younger students, consider switching to a K-5 or K-8, and 9-12 meal pattern at breakfast to offer different serving sizes to the younger versus older students. If the younger students consistently select more food than what they can eat, Offer versus Serve (OVS) training may be necessary, letting students know that they do not have to take everything to make a reimbursable meal (just a minimum of three components at lunch (or food items at breakfast), one of which is ½ cup fruit or vegetable).
- It is up to the menu planner to meet the daily minimums for the age/grade group, but they do not have to exceed them if a menu item credits a larger amount. For example, on the day of review a pizza quesadilla was offered (2.0 oz. eq. M/MA, 2.0 oz. eq. grain), which meets both the daily grain and M/MA minimums for grades 9-12. Because both the daily grain and M/MA minimums for K-8 are 1.0 oz. eq. (this menu item exceeds that), the menu planner may offer ½ a slice to K-8, which may be a more realistic portion size for the younger students and help reduce food waste.

#### Production Records

- Be specific on production records about the identity, brand, and description of the items served. Describe the form of a product (e.g. canned, frozen, fresh, chopped, diced). List the specific types of cereal offered, as they all credit differently. If it is not desired to list each cereal by type, consider making a standardized recipe. For example, make a recipe for the same five varieties of cereal that are put out daily, 20 of each, for a yield of 100 servings. Fruit sizes, or case count, should also be recorded (e.g. Apple, 138 count).

#### Standardized Recipes

- Any menu item made in-house with more than one ingredient must have a standardized recipe. This is defined as one that has been tried, tested, evaluated, and adapted for use by your food service operation. It produces a consistent quality and yield every time when the exact procedures, equipment, and ingredients are used.
- A few recipes used during the review week were not standardized to Winter School District's food service operation and contained ingredients not currently used in practice. The following recipes contained discrepancies:
  - Chicken Quesadilla
    - The recipe states 1.5 oz. 8" whole grain tortilla, however a 1.25 oz. eq. tortilla is used.
  - Excellent Egg Tacos
    - The recipe states Whole Grain Corn Taco, 0.5 oz. eq., however a 1.25 oz. eq. tortilla is used.
  - Baked Beans
    - The recipe calls for one type of beans, but three types are used in practice.
  - Cowboy Cavatini
    - The recipe states Beef, ground, 80/20, raw however Beef, ground, 85/15 is used.
  - French Toast

- Not a standardized recipe. Lacked pieces of information necessary such as the yield and serving size along with detailed instructions.
- Please use our [recipe tools and resources](http://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning/recipes) to aid in this process (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning/recipes>). There is also a checklist of information necessary to standardize a recipe, calculators to assist with nutrient analysis, and a template to help organize the information.

#### Vegetable Serving Sizes

- When two or more vegetables are offered at lunch, it may be easier for menu planning purposes and for students to plan both in  $\frac{1}{2}$  cup increments (keeping in mind the daily minimum vegetable and weekly minimum subgroups are met). For example, on 4-16-18 mashed potatoes ( $\frac{1}{2}$  cup) and corn ( $\frac{3}{4}$  cup) were offered to K-8 students. Although the daily minimum vegetable requirement ( $\frac{3}{4}$  cup) was met for K-8, it may be easier to offer mashed potatoes ( $\frac{1}{2}$  cup) and corn ( $\frac{1}{2}$  cup). This will also make it easier for P.O.S. to determine a reimbursable meal under OVS if all fruits and/or vegetables offered are in  $\frac{1}{2}$  cup increments (as  $\frac{1}{2}$  cup fruit and/or vegetable is a required component to be selected under OVS).
- Consider making all fruit and vegetable serving sizes in 1/8th cup increments. On 4-17-18 the baked beans had a serving size of  $\frac{2}{3}$  cup with a crediting of  $\frac{1}{2}$  cup. Because vegetables are only credited in  $\frac{1}{8}$  cup increments and therefore  $\frac{2}{3}$  cup, rounding down to the nearest  $\frac{1}{8}$  cup, is  $\frac{1}{2}$  cup, consider changing the  $\frac{2}{3}$  cup serving to  $\frac{1}{2}$  cup. Currently, the serving size is more than what is needed without getting credit for the larger serving. A  $\frac{1}{2}$  cup serving of beans credits  $\frac{1}{2}$  cup vegetable.

#### CACFP Meal Pattern, Co-Mingled

- Under the current service model for breakfast and lunch, it was determined that the Pre-Kindergarten students are co-mingled as they come through the line in the same service area at the same time as K-12 students. Therefore, Winter Elementary is not required to follow the CACFP meal pattern and may continue following the K-12 meal pattern for breakfast and K-8 (or K-5) meal pattern for lunch.

#### Breakfast Set Up

- Currently, grab n' go breakfast bags, and sometimes Styrofoam containers, are used for older students to select a reimbursable meal, while trays are used for all others. Although this current practice is acceptable, it seems the grab n' go option originally started so that students could eat breakfast in their classrooms. For the past several weeks, students have actually been eating in the cafeteria, and therefore the grab n' go may not be necessary. Also, on the day of onsite review, the line did not seem to move any faster than the line with students using trays. To reduce packaging waste and cost, time spent packing breakfasts, and so the POS can easily determine if a meal is reimbursable (as the bags are opaque), consider switching to only using trays at breakfast.

#### Extras

- Extras are food that is offered to students but will not (or cannot) credit toward a reimbursable meal. A few items offered during the week of review were written on production records as "extra item." For example, the string cheese served 4-19-18 at breakfast credited as 1.0 oz. eq. M/MA, but was considered an extra on production records. After discussing with the food service director, this was actually credited toward the meal pattern. Consider refraining from using this verbiage for items that are being credited toward the meal patterns to reduce confusion. Items like Jello, potato chips, and non-whole grain-rich rice Krispie bars cannot credit toward the meal pattern, but still may be offered to students as extras on occasion if desired. Keep in mind that extras must still be factored into the dietary specifications weighted weekly average. If offering extra items too often, the dietary specifications for fat, saturated fat, sodium, and calories will likely be exceeded.

### **Findings and Corrective Action Needed: Meal Pattern and Nutritional Quality**



- ❑ **Finding G:** No standardized recipes were available for the french toast, and the recipe for the pancakes contained only enriched grain, but in reality a 50/50 flour blend is used.

**Corrective Action Needed for Finding G:** Submit standardized recipes for the french toast and pancakes with all required items (e.g. yield, detailed instructions). A [Recipe Template](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/recipe-template-one.doc) may be used (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/recipe-template-one.doc>).

- ❑ **Finding H:** The weekly juice limit at breakfast exceeded 50 percent of the total fruit offering. A total of  $6\frac{7}{8}$  cups of fruit (which includes whole fruit and juice) were offered over the course of the week, with  $3\frac{3}{4}$  cups of that being juice. This means 54.55% juice was offered over the course of the week.

**Corrective Action Needed for Finding H:** Please state what will be done on the week of review menu so that no more than 50% of fruit offerings are in the form of juice at breakfast over the course of the week.

- ❑ **Finding I:** All grain products offered and credited as part of a reimbursable meal must be whole-grain rich. The Frozen Whole Wheat Dough and the bread used for french toast were not whole-grain rich as the first ingredient on the nutrition facts label was not a whole grain.

**Corrective Action Needed for Finding I:** Find whole grain-rich versions of the products listed above and submit product labels including the nutrition fact label and ingredient list.

*Once the Public Health Nutritionist has all crediting documentation and updated standardized recipes for the week of review, it can be analyzed to determine if the meal patterns for the National School Lunch Program and School Breakfast Program are being met. Until that time, the review cannot be closed. Please be aware that the possibility to conduct a weighted nutrient analysis exists if substantial errors are found. Additional errors may require additional corrective action and may also be subject to fiscal action. Thank you.*

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### 3. RESOURCE MANAGEMENT

#### Non-Profit School Food Service Account

##### Technical Assistance:

##### Annual Financial Report (AFR)

- All revenues (reimbursements and student payments) and expenses (including food, labor, equipment, purchased services, and the other category) need to be separated into each program. The [16-17 Annual Financial Report instructions](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/annual-financial-report-instructions.pdf) are located on the DPI website (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/annual-financial-report-instructions.pdf>).
- The ending balance on June 30 can never be a negative balance. A transfer must be made from the non-federal funds to bring the ending balance to \$0.00. Additionally, all costs associated with non-program foods, including food, labor, equipment, and purchased services must be covered by revenues received from the sale of those foods. Non-program foods may not be supported by reimbursable meals or have a non-program foods loss absorbed by the food service account. Thus non-program foods may never run in the negative unless non-federal funds are transferred into the food service fund to cover the deficit.
- Please note that revenues and expenditures associated with serving milk to paid eligible students during a “milk break” with the Wisconsin School Day Milk Program (WSDMP) must be allocated as non-program foods. The WSDMP portions of the report should only include revenues and expenditures associated with serving milk at “milk break” to free and reduced eligible students.

- These categories of the AFR that should be addressed when tracking revenues and expenditures include:
  - Expenses for paper supplies, chemicals, thermometers, etc., should be reported under “Other”. Only expenses for edible food items and beverages should be reported under “Food”.
  - “Equipment” should reflect major purchases of equipment. Utensils, pans, smaller equipment such as a cart, etc., should be reported under “Other”.
  - Under “Purchases Services” report any time paid to someone for services provides such as equipment repair and health inspections.
  - Under “Ala Carte”, report the expenses for any food items served to students that are not claimed as part of the reimbursable meal. Revenues and expenses from adult meals would also be included here.
  - When revenues are recorded from the federal reimbursement payments, make sure that the full reimbursement based on the printed claim form is recorded and not what is actually deposited into your account. As noted on the claim, there may be money deducted from shipping, handling and processing fees for USDA Foods. The amount deducted from your revenue should be reported as a food expenditure.

#### Unpaid Meal Charge Policy

- USDA Policy Memorandum SP 46-2016 requires all SFAs operating federal school meal programs to have a written and clearly communicated policy that addresses unpaid meal charges. For a snapshot on what the policy must include, see the [Unpaid Meal Charges In a “Nutshell”](http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/unpaid-meal-charges-nutshell.pdf) (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/unpaid-meal-charges-nutshell.pdf>). For a more comprehensive overview, see SP 23-2017: [Unpaid Meal Charges Guidance](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sp-23-2017.pdf) (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sp-23-2017.pdf>)
  - Best Practices
  - Local meal charge policy checklist
  - Sample outstanding balance letter
  - Sample robo-call script
- Unpaid meal charge policies must be distributed in writing to all households at the beginning of the school year. Posting the policy on the school website is a good way to communicate the information, however posting on the website alone is not sufficient to meet the policy distribution requirement. See corrective action below.
- Funds in student meal accounts are considered a liability until a meal is purchased. When the funds are left “unclaimed”, they cannot be used to offset another student’s negative account, unless *paid* households have *chosen to donate* those funds to the school food service account. All funds left in any student meal account which cannot be contacted must be turned over to the Wisconsin Department of Revenue (DOR) as unclaimed property. The DOR has rules concerning [unclaimed property](https://www.revenue.wi.gov/DOR%20Publications/pb82.pdf) that must be followed (<https://www.revenue.wi.gov/DOR%20Publications/pb82.pdf>).

#### Findings and Corrective Action Needed: Non-Profit Food Service Account

- ❑ **Finding J:** The unpaid meal charge policy is available on the school website along with other board policies, however the policy has not been distributed in writing to all households.

**Corrective Action Needed for Finding J:** Provide a statement to the consultant detailing how the unpaid meal charge policy will be communicated in writing to all households prior to the start of the 2018-19 school year.

- ❑ **Finding K:** The annual financial report contained multiple errors in revenue and expense allocation by category and program:

- Labor, food, equipment, purchased services, and other expenditures must be allocated to each program.
- The Wisconsin School Day Milk Program revenues should only include reimbursements received from the state for the program.
- The Wisconsin School Day Milk Program expenditures should only include costs associated with providing free milk to students eligible for free/reduced benefits. Expenditures associated with providing free milk to paid eligible students (which are not claimed for reimbursement), should be allocated as non-program food expenditures.
- When a transfer from a non-food service account is made to cover losses in food service, the transfer must be allocated by program. For example, a portion of the total transfer should be allocated to the non-program foods category to show that any losses from the sale of non-program foods have been covered by non-federal funds.

**Corrective Action Needed for Finding K:** Please provide a detailed statement describing how the annual financial report will be completed accurately and with the appropriate allocations by program and category for the school year 2017-18.

### Revenue from Non-Program Foods

**Technical Assistance:**

- Non-program foods include: Adult Meals, A la Carte, Extra Entrees, Extra Milk (for cold lunch or milk break), Vended Meals (meals sold to other agencies), Catered Meals, and Food Service operated Vending Machines.
- All costs associated with non-program foods, including food, labor, equipment, and purchased services must be covered by revenues received from the sale of those foods. Non-program foods may not be supported by reimbursable meals or have a non-program foods loss absorbed by the food service account. Thus non-program foods may never run in the negative unless non-federal funds are transferred into the food service fund to cover the deficit.
- Non-program Food costs and revenues must be separated from Program food costs and revenues.
- Since non-program foods include Adult Meals and extra milk, these expenses and revenues must be separated from Program foods.
- The USDA Non-program Food Revenue Tool must be completed yearly, at a minimum. The [DPI Non-program Food Revenue Tool/Calculator](#) located on our website feeds into the USDA tool and aids in calculating prices of non-program foods and meeting the USDA non-program food regulation (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/xls/non-program-food-price-calculator.xlsx>).

$$\frac{\textit{Nonprogram food revenue}}{\textit{Total program and nonprogram revenue}} \geq \frac{\textit{Total nonprogram food costs}}{\textit{Total program and nonprogram food costs}}$$

Resources

- [Nonprogram Foods Revenue Rule SP-20-2016](http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sp-20-2016.pdf) (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sp-20-2016.pdf>)
- [Nonprogram Foods In a "Nutshell"](http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/nonprogram-foods-in-a-nutshell.pdf) (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/nonprogram-foods-in-a-nutshell.pdf>)

**Findings and Corrective Action Needed: Non-Program Foods Revenue**

- ❑ **Finding L:** The SFA sells several non-program foods and thus must complete the non-program foods revenue tool to assess compliance with revenue requirements for these items. However, the SFA has not completed the non-program foods revenue tool.

**Corrective Action Needed for Finding L:** Complete the non-program foods revenue tool using the five day reference period (DPI tool) or the fiscal year reference period from school year 2016-17 (USDA tool). Submit completed tool to consultant. Please be sure to include all non-program foods when completing the tool.

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## 4. GENERAL PROGRAM COMPLIANCE

### Civil Rights

#### Technical Assistance:

##### Non-discrimination Statement

- When including the [non-discrimination statement](#) on letters, menus, website, and other documents used to convey program information, it is necessary to use the current statement which was updated in 2015 (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/civil-rights>).
- However, when space is very limited, such as on the printed menus or low balance notices, the abbreviated statement may be used, “**This institution is an equal opportunity provider.**” Either of these statements must be in the same size font as the other text in the document.

##### Processes for Complaints

- Schools must have a process for receiving and processing complaints alleging discrimination within the school meals program.
- All verbal or written civil rights complaints regarding the school nutrition programs that are filed with the district must be forwarded to the Civil Rights Division of USDA Food and Nutrition Service within 3 days. Be sure that this is included in the district procedures to ensure compliance. As described in the updated permanent agreement, such complaints must also be sent to DPI within five days of receipt.
- All SFAs should have procedures (written procedures preferred) in place for handling civil rights complaints in regards to discrimination in the National School Lunch Program and School Breakfast Program. An SFA may always attempt to resolve a situation that is occurring in real time. However, if an individual states that they wish to file a civil rights complaint, the SFA must provide them with the information necessary to do so and not impede an individual’s right to file. Please refer to the [USDA Program Discrimination Complaint Form](https://www.ocio.usda.gov/sites/default/files/docs/2012/Complain_combined_6_8_12.pdf) for assistance in filing these complaints ([https://www.ocio.usda.gov/sites/default/files/docs/2012/Complain\\_combined\\_6\\_8\\_12.pdf](https://www.ocio.usda.gov/sites/default/files/docs/2012/Complain_combined_6_8_12.pdf)).
- Additional information can be found in the [FNS 113-1 USDA Civil Rights Compliance and Enforcement for Nutrition Programs and Activities](#) resource.

##### Civil Rights Self-Compliance Form

- The [Civil Rights Self-Evaluation Compliance](#) form is required to be completed by October 31 annually. The SFA completed the form within the required timeframe, but did not include information about staff members. This was corrected immediately. Please ensure that the form is completed in full every year by the deadline.

##### Public Release

- The SFA distributed the correct public release to the appropriate outlets, however it was also posted to the school website. The public release should not be posted to the school website because it contains the entire income eligibility guidelines, including the cut-offs for free and reduced benefits. The public release was promptly removed from the website by the determining official when this issue was discussed.

### Special Dietary Needs

- The SFA has a student with special needs that requires special dietary accommodations. For this student, appropriate documentation must be retained by the food service director supporting accommodations that divert from the required meal pattern, otherwise incomplete meals would not be eligible for reimbursement. A signed medical statement or food/nutrition specifications outlined in the child's Individualized Education Program (IEP) are needed to accommodate these students and claim their meals for reimbursement. Please reference the USDA Q & A for [Accommodating Disabilities in the School Meal Programs](https://fns-prod.azureedge.net/sites/default/files/cn/SP26-2017os.pdf) (https://fns-prod.azureedge.net/sites/default/files/cn/SP26-2017os.pdf).
- All food substitutions made outside of the meal pattern requirements must be supported by a signed medical statement from a licensed medical professional. SFAs may use the [prototype Medical Statement](#) for Special Dietary Needs posted on the DPI website, which is also available in Spanish and Hmong (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/special-dietary-needs>). Meals served to students with special dietary needs with the signed medical statement do not need to meet meal pattern requirements. Additional information on [special dietary needs](#) can be found on the DPI School Nutrition Team website (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/special-dietary-needs>). This [flow chart](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sdn-flowchart.pdf) gives guidance on special dietary needs, as well (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sdn-flowchart.pdf>)
- School food service staff may make food substitutions, at their discretion, to accommodate children without a signed medical statement from a licensed medical practitioner. It is highly recommended that the SFA have a completed medical statement on file from a medical authority (which could be the school nurse) to support the request. These accommodations made for students must meet the USDA meal pattern requirements in order for the meals to be reimbursable. It is recommended that the SFA develop a policy for handling these types of accommodations to ensure that requests are equitable for everyone.
- Juice may not be substituted for fluid milk unless juice is specified as a substitution on a medical statement signed by a licensed medical practitioner. Water is available to all students, but an SFA may choose to offer lactose free milk or provide a fluid milk substitute that meets the nutritional requirements set forth by USDA. Nutrition information for a fluid milk substitute the SFA wishes to provide for students, must be approved by the SNT office. For more information on [fluid milk substitutes](#), please see our Special Dietary Needs webpage (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/special-dietary-needs>).
- Fluid milk substitution rules apply to all federal school nutrition programs, including the National School Lunch Program, School Breakfast, and After School Snack Program, but do not apply to the Wisconsin School Day Milk Program. WSDMP allows juice as a milk substitution and is reimbursable. SFAs may offer lactose-free milk to children who have lactose intolerance without requiring DPI pre-approval for use.

### Findings and Corrective Action Needed: Civil Rights

- ❑ **Finding M:** The “We Have Checked” letter sent to households after verification completion contains the incorrect non-discrimination statement.

**Corrective Action Needed for Finding M:** Update the “We Have Checked” letter template and submit to consultant.

- ❑ **Finding N:** The food service page of the school website does not contain the full non-discrimination statement.

**Corrective Action Needed for Finding N:** Update the food service page of the school website so that it contains the full non-discrimination statement, or a link to the full statement. Notify the consultant when the website has been updated.

- ❑ **Finding O:** The lunch and breakfast menu that is distributed to households does not contain the correct shortened non-discrimination statement.

**Corrective Action Needed for Finding O:** Update the menu so that it contains the correct statement which reads, "This institution is an equal opportunity provider." Send the updated menu to the consultant via email.

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### On-Site Monitoring

#### **Technical Assistance:**

- The SFA is exempt from on-site monitoring requirements for breakfast and lunch. The three schools are located in the same building, and one kitchen and cafeteria is utilized for all three schools. The single kitchen and cafeteria is under direct daily supervision by the food service director, thus on-site monitoring is not required.

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### Local Wellness Policy (LWP)

#### **Commendations:**

- The LWP is contained all required elements. It was apparent that the LWP is reviewed regularly and that the school staff place value on student wellness.

#### **Technical Assistance:**

##### Triennial Assessment

- The final *Local School Wellness Policy Implementation Under the Healthy, Hunger-Free Kids Act of 2010* rule requires the SFA to assess the local school wellness policy (LWP) every three years, at a minimum. The first assessment should be completed within three years of the SFA's policy being updated, but no later than June 30, 2020 to be in compliance with this rule. The triennial assessment must evaluate compliance with the LWP, how the LWP compares to model wellness policies, and progress made in attaining the goals of the LWP. SFAs must retain documentation of the results of the triennial assessment and when it took place.
- To assist SFAs with evaluating compliance with their LWP, a report card has been developed and is available at [School Nutrition Team's Wellness Policy webpage](https://dpi.wi.gov/school-nutrition/wellness-policy) (<https://dpi.wi.gov/school-nutrition/wellness-policy>). A sample model wellness policy is available at the [USDA Wellness Policy webpage](http://www.fns.usda.gov/tn/implementation-tools-and-resources) (<http://www.fns.usda.gov/tn/implementation-tools-and-resources>). Public School Districts that participated in the Wisconsin Obesity Prevention's Wellness Policy project, in SY16-17, have received a copy of a report comparing their policy to a model policy (reports were sent in August, 2017). Additional information about interpreting your school's report is available at the [Wisconsin Health Atlas webpage](https://www.wihealthatlas.org/lwp/) (<https://www.wihealthatlas.org/lwp/>). Schools are encouraged to establish an account with the Rudd Center for Food Policy and Obesity to access the Wellness School Assessment Tool ([WellSAT](#)) for assistance in assessing the LWP.
- Additionally, the SFA is required to inform and update the public about the assessment of the implementation of LWP. The notification should include the extent to which SFAs are in compliance with their LWP; the progress made toward attaining the goals of the LWP; and the extent to which the SFA's LWP compares to a model policy. SFAs are required to retain a copy of the assessment and documentation regarding the public notification. SFAs may use a variety of methods to notify the public about the assessment. This may include mailing flyers, newsletters, emails, website

postings, and newspaper articles. It is recommended SFAs include an improvement plan upon the results of the assessment.

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### Smart Snacks in Schools

#### **Commendations:**

- All “smart snacks” are in compliance for Winter School District. There are no fundraisers held during the school day and vending machines are off until thirty minutes after the last instructional bell. The only a la carte items sold are extra milks, entrees, and juices, all of which meet “smart snack” standards.
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### Professional Standards

#### **Technical Assistance:**

##### Professional Standards: Training Requirements

- Annual training must be job-specific and intended to help employees perform their duties well. The required annual training hours vary according to the employee’s role in the management and operation of the school nutrition program.
- Trainings can be provided in a variety of formats (online, in person, webinars) and through various providers (DPI, USDA, in-house, etc.).
- Annual civil rights training can contribute to annual professional standards training hours. Additionally, time spent completing tasks for the administrative review, including face-to-face discussions with DPI staff during the on-site review, can contribute to professional standards training hours.
- SFAs should clearly document all required training information and maintain that file including the name of staff person, date hired, title/position, brief list of core duties/responsibilities, status (full, part-time, substitute, volunteer, etc.), professional standards position (director, manager or staff). Learning codes are not required, but encouraged. A template tracking tool is posted to our [Professional Standards](http://dpi.wi.gov/school-nutrition/training/professional-standards) webpage (<http://dpi.wi.gov/school-nutrition/training/professional-standards>). See corrective action below.

##### Two Year Flexibility

- DPI permits SFAs to utilize a two year flexibility in which staff members may complete their annual training requirements over an established two year period. This means that twice the annual training hour requirement could be completed over two years, as opposed to completing the annual requirement each year. For example, eight hours could be completed over two years as opposed to four hours being completed over one year.

#### **Findings and Corrective Action Needed: Professional Standards**

- ❑ **Finding P:** The administrative assistant responsible for determining and verifying applications, submitting claims, and assisting with miscellaneous food service management tasks has not completed or tracked professional standards hours. The administrative assistant’s duties in the school nutrition programs require four hours of annual training be completed and tracked.

**Corrective Action Needed for Finding P:** Create a tracking tool for the administrative assistant and record all relevant training on school nutrition program duties completed during the current school year. Submit tracking tool consultant. Please be sure that at least four professional standards hours are completed and tracked (including annual civil rights training) going forward.

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## **Buy American**

### **Technical Assistance:**

- The USDA requires that a School Food Authority (SFA) purchase, to the maximum extent practicable, domestic commodities or products. Using food products from local sources supports the local economy, farmers, and provides healthy choices for children in the USDA School Meal Programs. The Buy American provision is required whether food products are purchased by SFAs or entities that are purchasing on their behalf.
- Labels should indicate if the product is grown, processed, and packaged in the continental U.S. or any U.S. Territory. If the label indicates that the product is distributed or packed in the U.S, but the country of origin is not listed, this product requires the distributor's certification.
- More information on this new requirement, including a tool to assist with tracking non-compliant products, can be found on the SNT [Procurement](http://dpi.wi.gov/school-nutrition/procurement/buy-american) webpage (<http://dpi.wi.gov/school-nutrition/procurement/buy-american>).

### **Findings and Corrective Action Needed: Buy American**

- ❑ **Finding Q:** The following products were identified in SFA's storage area as non-domestic and not listed on the SFA's Buy American – Non-compliant List, or SFA equivalent form:
  - Canned Mandarin oranges (China)
  - Canned Pineapple Tidbits (Indonesia)
  - Fresh Grape Tomatoes (Mexico)
  - Fresh Honeydew Melon (Honduras)
  - Fresh Pineapple (Honduras)

### **Corrective Action Needed for Finding Q:**

Complete and submit [Non-Compliant Product Forms](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/buy-american-noncompliant-list.docx) for the products listed above (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/buy-american-noncompliant-list.docx>).

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## **5. OTHER PROGRAMS REVIEWS**

### **Afterschool Snack Program (ASP)**

#### **Technical Assistance:**

- The ASP claim submitted for April contained two serving days that occurred in May. These two serving days in May were the last serving days for ASP for the school year. While in this scenario it was logical to include these days in the April claim, it is preferred and advisable to submit a separate claim every month.
- The documentation of snacks served did not contain clear, detailed information on snack portions or how they fit into the ASP meal pattern. It is strongly recommended that the menu planner begin providing more detail on snack portion sizes and crediting information on the check off sheets/production record.

### **Wisconsin School Day Milk Program (WSDMP)**

#### **Technical Assistance:**

- When indicating the price per half pint of milk on the WSDMP claim, be sure to use the weighted average price for milk served. Simply using the highest price, price for chocolate or white milk, or a



simple average will not be the most accurate. Please calculate and enter the average weighted price per unit on claims going forward.

- The WSDMP requires that the milk served be all or partially Wisconsin produced. While the food service director was able to verbally verify the milk was at least partially Wisconsin produced during a milk delivery, no written documentation is retained attesting to this. It is highly recommended that the food service director contact that milk distributor to obtain written verification that the milk is at least partially Wisconsin produced.
  - Additional information about accounting procedures for WSDMP is described in the Resource Management section of this report.
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Dr. Tony Evers, State Superintendent of Wisconsin Department of Public Instruction, shares a vision that every student will graduate prepared for college and career. His goals are for students to have the knowledge, skills, and habits that will allow them to succeed in life after high school. Access to quality nutrition plays a major role in developing those life-long habits.

The School Nutrition Team believes that what school nutrition programs do every day plays a very important part in the success of every child being able to graduate. We all know that well-nourished children are ready to learn. Thank you for all you do to ensure student success.

For more information on this initiative, please visit the Wisconsin DPI Every Child a Graduate webpage ([dpi.wi.gov/statesupt/agenda-2017](http://dpi.wi.gov/statesupt/agenda-2017)).



*With School Nutrition Programs!*