

Administrative Review Report

Cornell School District

Review Schedule:

Schedule Type	Start Date	End Date
Off-Site Review	01/05/2023	02/08/2023
On-Site Review	02/08/2023	02/10/2023
Site Selection Worksheet	01/05/2023	01/05/2023
Entrance Conference	02/08/2023	02/08/2023
Exit Conference	02/10/2023	02/10/2023

Commendations:

From the Nutrition Program Consultant:

Cornell School District does a very good job of meeting program requirements in the USDA Child Nutrition Programs and takes advantage of multiple programs to keep students well fed with nutritious meals and snacks. Students clearly enjoy the meals and snacks and the SFA has very good participation rates. The Food Service Director and staff run a clean, efficient, and organized kitchen. The Point of Service is managed well; even pre-schoolers enter their PIN numbers with little issue. The cafeteria at Cornell Elementary is spacious and has beautiful inspiring artwork. The Afterschool Snack Program keeps good records including daily attendance - wonderful! The Wisconsin School Day Milk Program is distributed by lucky 5th graders to each classroom and the POS for the program handled well by classroom teachers. Program staff and administrators communicate and work well together in these program areas. SCA funds are being accurately tracked. Verification was completed correctly and on schedule. Financial Management of program funds is excellent. Student's civil rights within the programs are being protected. Professional standards are met. Kudos to Cornell School District!

From Public Health Nutritionist:

Thank you to all staff at Cornell School District for the warm welcome and cooperation during this Administrative Review (AR). Thank you to the Food Service Director for sending documentation ahead of the onsite visit in a timely manner and for the quick response to questions; this greatly expedited the AR. School Nutrition does an excellent job of upholding the NSLP/SBP regulations. The Food Service Director was very receptive to the reviewer's suggestions, and this was appreciated. Thank you for serving healthy, nutritious meals to your students!

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Findings and Corrective Action:

Site Name	
Form Name	Maintenance of Non-Profit School Food Service Account (700 - 705)
Question #	700
TA Log #	No TA Log# found
Due Date	
Corrective Action Status	Flagged
Corrective Action History	<p>Finding 1: On the 21-22 Annual Financial Report, all of the revenues and expenses were not broken out by the correct program and expense category (7 CFR 210.19). CA 1: Update the 2021-22 Annual Financial Report with revenues and expenses from non-program or "paid" milks from the WSDMP in the Non-program foods line. Upload the corrected report into SNACS. Once approved, the report will need to be updated in the online portal. The DPI accountant will make any adjustments after December 31.</p>
Site Name	
Form Name	Indirect Costs (712)
Question #	712
TA Log #	No TA Log# found
Due Date	
Corrective Action Status	Flagged
Corrective Action History	<p>Finding: Indirect costs are being charged to the nonprofit school food service account, which is unallowable in Wisconsin; Expenses for garbage removal are charged to Fund 50. CA: All costs charged to the nonprofit school food service account must be made into direct costs. Identify if indirect charges can be made into direct costs using garbage bag or weight studies, time studies, meters, etc., annually for a period of two weeks of school. Determine what the direct cost would be. Report the results here. If the indirect amount charged is greater than the direct cost calculated, the difference will need to be refunded to the nonprofit school food service account for SY 2020-21 through the Administrative Review. Any indirect costs that cannot be made into direct costs are unallowable and also need to be refunded by a general fund transfer into Fund 50.</p>
Site Name	
Form Name	Civil Rights (800 - 807)
Question #	801
TA Log #	No TA Log# found
Due Date	
Corrective Action Status	CAP Submitted
Corrective Action History	<p>Finding: The Public Release was not distributed to the required locations. Ensure that in addition to sending the public release to a media outlet it is also posted or distributed with non-profit or community organizations. CA: Upload into SNACS the names of 2-3 organizations that the public release will be sent in the following school year.</p>
Site Name	
Form Name	Civil Rights (800 - 807)
Question #	805
TA Log #	No TA Log# found
Due Date	
Corrective Action Status	CAP Submitted
Corrective Action History	<p>Finding: In order to ensure all food substitutions made outside of the meal pattern are supported by a signed medical statement from a licensed medical professional, SFAs are required to have a written Special Dietary Needs policy (7 CFR 210.10).</p>

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	CA 1: Upload a drafted detailed statement or policy indicating the steps the district will take to ensure that food substitutions made outside of the meal pattern are made based on an appropriate medical statement. See the SNT Special Dietary Needs example policy for assistance (https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/special-dietary-accommodation-policy-template.docx). CA 2: Indicate when this policy will be final, and how and where it will be shared with your school community.
Site Name	
Form Name	Certification and Benefit Issuance (124 - 142)
Question #	126
TA Log #	No TA Log# found
Due Date	
Corrective Action Status	Flagged
Corrective Action History	Finding: The SFA did not process all household applications in compliance with 7 CFR 245.6(a). Some applications were missing information and should not have been determined See the SFA-1 form provided by the consultant for specific details on which applications need to be corrected. CA: Utilizing the instructions uploaded by the consultant, correct the error(s), upload a copy of any new applications and eligibility determinations, and an updated BI list (in Excel format) into SNACS.
Site Name	
Form Name	Certification and Benefit Issuance (124 - 142)
Question #	131
TA Log #	No TA Log# found
Due Date	
Corrective Action Status	Flagged
Corrective Action History	Finding: See the SFA-2 form for applications that were incorrectly denied because of missing information. CA: Using the SFA-2 list of students follow the instructions uploaded by the consultant to correct these errors. Upload a copy of household notification, and documentation showing the benefit has been updated in your system into SNACS.
Site Name	Cornell EI
Form Name	Meal Components and Quantities - Day of Review (400-408)
Question #	406
TA Log #	No TA Log# found
Due Date	
Corrective Action Status	Flagged
Corrective Action History	Finding: Two grain-based desserts were served to preschool students and credited toward the grains component during the week of review (1/9-1/13/23). A Cinnamon Breakfast Bar was served as a grain on 1/10 and a Trix Cereal Bar was served as a grain on 1/11. Grain-based desserts are not creditable toward the grains component under the preschool meal pattern. Grain-based desserts include breakfast bars, granola bars, and cereal bars. For a complete list of foods considered to be grain-based desserts, please refer to the Grain-Based Desserts resource (https://www.fns.usda.gov/tn/grain-based-desserts-cacfp). Corrective Action: Submit a statement specifically explaining how the menu will be changed on the days containing the error (1/10 & 1/11/23) so that preschool students are no longer served grain-based desserts as a creditable grain. Submit the Nutrition Facts label, ingredient list, crediting documentation, or recipe, if applicable, for any replacement items added to the planned menu.
Site Name	Cornell EI
Form Name	Meal Components and Quantities - Review Period (409-412, 430-437)
Question #	410

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TA Log #	No TA Log# found
Due Date	
Corrective Action Status	CAP Submitted
Corrective Action History	<p>Finding: There was a daily grain shortage on Monday, January 9, 2023, during the week of review (1/9-1/13/23). A 2 oz spoodle of pasta (1/4 cup) only credits as 0.5 oz eq. grain per serving and no other grain was offered with this meal. This is short of the required daily minimum of 1 oz eq. grain for grades K-5. Corrective Action: Describe how the menu would be changed on 1/9/23 to meet the daily minimum grain requirement. Be specific and include serving sizes, nutrition facts labels, ingredient lists, and/or crediting documentation for items that would be added or substituted on the planned menu.</p>

Technical Assistance Entries:

TA Date	TA Log #	Question #	TA Area	Site	SFA Contact	Email	Phone	User Name	Created By	Created Date
02/13/2023	2867		Administrative Review		AR & FSD					
Comments										
<p>On-site Monitoring • Every school year, SFAs with more than one school must perform no less than one on-site review of the meal counting and claiming system and the readily observable general areas of review identified under 7 CFR 210.18(h) in each school operating the NSLP and 50% of schools operating the SBP. • Monitoring is due by February 1. • The NSLP On-Site Monitoring Form and the SBP On-Site Monitoring Form forms are on the Onsite Monitoring section of the DPI SNT website.</p> <p>Reporting • SFAs participating in USDA School Nutrition Programs agree to submit claims for reimbursements, submit program applications and submit reports each year within the required timeframes. • The Reporting Requirements In a Nutshell provides information regarding reporting and timeframes. Recordkeeping • All program records related to the school nutrition programs must be kept for a period of three years after submission of the final claim for reimbursement for the fiscal year. If audit findings have not been resolved, the three-year period is extended as long as required for resolution of audit issues. Refer to 7 CFR 210.23 (c) and 7 CFR 210.15 (b). This includes free, reduced-price, and denied applications, DC documents, and verification documents. • Other examples of program records that must be kept for three years plus the current year are: o Claims for Reimbursement (including supporting documentation, such as point-of-service benefit issuance rosters); o Meal count participation data by school; o Documentation of edit checks, on-site reviews, internal controls, October enrollment, free and reduced price eligible data; o If applicable, currently approved and denied certification documentation for free and reduced price lunches and a description of the verification activities, o Records to demonstrate the school food authority's compliance with the professional standards for school nutrition program directors, managers and personnel established o Agreements and free and reduced price policy statements; o Approved and denied free and reduced price meal applications; o Procedures and documentation for direct certification for free meals, if applicable; o Procedures for alternate point-of-service meal counts, if applicable; o Menu and food production records and, if applicable, nutrient analysis records; o All documentation provided in support of the Resource Management Section (including appropriate records to document compliance with the paid lunch equity and revenue from nonprogram foods requirements); o Documentation associated with the local school wellness policy; o Number of food safety inspections obtained per school year by each school; o Records from the food safety program for a period of 6 months following a month's temperature records. If temperature records are on production records, then keep for 3 years plus current year o Records from the most recent food safety inspection; o Documents demonstrating compliance with Civil Rights requirements; o Audit reports and written responses and any related corrective action.</p> <p>School Breakfast Program (SBP) Outreach • SFAs must inform families of the availability of reimbursable breakfasts served under the School Breakfast Program (SBP) at the beginning and throughout the school year. The goal of providing school breakfast outreach is to increase participation in the SBP.</p> <p>Wisconsin School Day Milk Program (WSDMP) • The Wisconsin School Day Milk Program (WSDMP) reimburses schools for a portion of their costs for serving milk at a milk break to Pre-Kindergarten through Grade 5 students who are eligible for free or reduced-price meals. • One half-pint of milk may be claimed per eligible student each school day for students identified as free or reduced-price status. Milk served to students with paid eligibility status is counted as a non-program food cost and revenue. • If milk served to students is claimed under the federal Special Milk Program (SMP), it may not be claimed under the WSDMP. • Point Of Service for the Wisconsin School Day Program must be recorded by who "did" take milk not by marking who "did not" take one. • Per the Agreement for the WSDMP, schools are required to serve Wisconsin-produced milk. Check with your distributor to verify it is WI produced milk and consider including that stipulation in the SFA's milk bid. Fluid milk substitution rules apply to all federal school nutrition programs except the Wisconsin School Day Milk Program (WSDMP). WSDMP allows juice as a milk substitution and is reimbursable. The program does NOT allow water as a substitute.</p>										
02/13/2023	2866		Administrative Review		AR & FSD					
Comments										
<p>Professional Development: The Department of Public Instruction (DPI) School Nutrition Team (SNT) offers several types of trainings to cover most areas of the school nutrition programs. In addition, the SNT will offer School Nutrition Summer Training online and in person. Find more information on these training opportunities on the DPI School Nutrition Training Webpage.</p>										

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Indirect Costs • DPI does not allow the annual assigned indirect cost rate to be applied to the nonprofit food service account. • For both public and private schools in Wisconsin, any indirect type costs assessed to food service must be supported with annual documentation. Examples of supporting documentation for costs assessed to the nonprofit food service account could include: o Rent – consultation with knowledgeable resource person on appropriate charges per facility (i.e., local reality broker who has knowledge of current rates for rent of similar facilities). o Utility charges - separately metered or current usage study by the local utility company. o Labor expenditures – a time study based on actual amount of time worked specifically for the purpose of school food service. o Printing/publishing – documentation of actual costs or documentation to support how these costs were prorated from the district’s total costs, based on volume. o Waste disposal services, extermination services, and laundry services - documentation of actual costs or documentation to support how these costs were prorated from the district’s total.			
Marketing Your Program: Marketing refers to all the activities your SFA does to promote and sell products or services to consumers, aka the students. The goal of marketing is to match your products and services to the customers you aim to serve. The Marketing Your Program webpage provides tools and resources to market your program and show how Wisconsin School Meals Rock!			
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 of what the policy should include, see the Unpaid Meal Charges In a “Nutshell”. For a comprehensive overview including best practices and helpful materials, see the Unpaid Meal Charges section of the Financial Management Webpage or the USDA Unpaid Meal Charges Webpage. • 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. Funds remaining in a reduced student account cannot be donated to the school food service account. Any funds left in a student meal account, which cannot be returned, must be turned over to the Wisconsin Department of Revenue as unclaimed property. • FNS recommends keeping low or negative account balances confidential to minimize student distress and embarrassment. Direct communications to the adult in the household privately (and ahead of time) via mail, phone, or email.			
02/13/2023	2865	Administrative Review	AR & FSD
Comments			
			Created By
			Created Date
Counting and Claiming: USDA regulations require school agencies to complete an edit check for each of its schools that participate in the National School Lunch Program prior to consolidation of the daily lunch counts for the monthly reimbursement claim. The purpose of the edit check is to identify errors in the schools’ lunch counts and/or problems with the meal counting and claiming procedures so that necessary corrections are made. School agencies with computerized meal counting systems and edit check reports must analyze the report in the following ways: • Obtain and record the highest number of students in each category • Compute the attendance factor • Calculate the highest number of lunches expected for any day by eligibility category • Compare the highest number of lunches expected for any day to the daily counts recorded on the participation record for each eligibility category. • Evaluate any daily lunch counts that exceed the highest number of lunches expected. • Correct any lunch count reporting errors that are discovered during the edit check before claiming. For more resources in using an edit check see our Claiming webpage.			
Food Safety Inspections: Every school operating USDA School Child Nutrition Programs must have two food safety inspections during each school year, which typically includes a food safety inspection and a review of the site’s food safety plan. The most recent food safety inspection report must be posted in public view. If you request a food safety inspection but are not able to obtain one, document the request date and retain any correspondence (email, letters, phone call details) with the local regulatory authority that conducts inspections. SFAs are responsible for requesting food safety inspections from the local regulatory authority and documenting their efforts.			
Fresh Fruit and Vegetable Program (FFVP) • As a reminder, nutrition education is essential to the success of the FFVP. Funding is not available through the FFVP grant for nutrition education material purchases. The FFVP webpage links to free resources found on the Promoting Fresh Fruits and Vegetables in Schools sub-page. Additional materials can be ordered through the Wisconsin Team Nutrition webpage. • FFVP must be provided during the day outside of mealtimes and FFVP may not be taken offsite. • FFVP must be provided to all enrolled elementary students two times per week. The school site and the FFVP application determines who is considered an elementary student. • One adult per class is allowed to participate with the students in the FFVP snack and are the only adults allowed to participate. Teachers can model healthy eating behaviors while consuming the FFVP snack alongside students. This can be an effective way to reinforce nutrition education lessons and encourage reluctant students to try the snack. See page 10 of the USDA’s FFVP Handbook for more information. • Offering a cooked vegetable is allowable when criteria are met. o The vegetable must be purchased fresh and cooked in house. o Additional ingredients should not be added during the cooking process as the goal is still to connect students with the flavor of the actual vegetable. o The vegetable that is cooked should be one that is not normally eaten raw, and it must be offered as part of a nutrition education lesson. o Cooked vegetables are limited to one time per week. • Dip may be served with vegetables and must be low fat or fat free with 3 grams or less of fat per serving.			
02/13/2023	2864	Administrative Review	AR & FSD
Comments			
			Created By
			Created Date
Afterschool Snack: Each afterschool snack location is required to provide educational or enrichment activities in an organized, structured, and supervised environment. It is required to maintain documentation supporting reimbursable snacks are provided to students, including production records with all snack items offered each day, and the serving size. Menus are not required but encouraged. Production record templates and snack count sheets are on the Afterschool Snack Program webpage.			
Free and Reduced Meal Applications: A child is eligible for free or reduced-price meal benefits on the date their eligibility is determined by the Determining Official. Aside from the approval date, Determining Officials must record the level of benefits for which a student(s) is approved and sign or initial and date the application. Household Size Box The total household member size box includes all children and adults in the household and must match the number of names on the application for that application to be considered complete. Incomplete Applications • Any application that is missing required information, contains inconsistent information, or is unclear is considered an			

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incomplete application and may not be determined until clarified with the household. • The SFA may return the application to the household or contact the child's parent or guardian either by phone or in writing (letter or e-mail). The determining official should document the details of the conversation plus date and initial. • Applications missing signatures must be returned to the household adult to obtain. Reasonable effort should be made to obtain the missing information prior to denying the application							
Public Release: All SFAs are required to distribute a Public Release before the start of the school year. The purpose is to inform the public that free and reduced-price meals (and where appropriate, free milk) are available. SFAs must annually distribute the Public Release to: <ul style="list-style-type: none"> o Local news media o Grassroots organizations (local organizations providing services to populations in need (e.g., food pantry, public library, post office, local church, etc.)) o Local employment office o Major employers contemplating or experiencing large layoffs SFAs are allowed to, but not required to pay to have the public release published but must maintain documentation of whom it was sent to along with the specific materials distributed. Spanish and Hmong versions are also available.							
Civil Rights Training: Civil rights training, such as the DPI Civil Rights webcast, must be conducted on a yearly basis for all staff and volunteers who administer any portion of a school nutrition program including nonfood-service staff such as persons working at the Point of Service, administrators handling free and reduced meal applications, and volunteer and teacher helpers in the cafeteria. Keep a roster of all those who take the civil rights training with their signature and the date.							
02/08/2023	2829	430	Administrative Review	Cornell EI	FSD		
Comments							
						Created By	Created Date
As a reminder, there is a difference between weight (ounces) and volume (fluid ounces). Spoodles, which are used to measure volume, are often referred to as a "4 oz spoodle" for example. A 4 oz or ½ cup spoodle is actually 4 fluid oz rather than 4 oz by weight. This is an important distinction as the weight of the contents of the spoodle can vary significantly (think about the difference in weight between ½ cup of popped popcorn vs. ½ cup of peas).							
02/08/2023	2828	411	Administrative Review	Cornell EI	FSD		
Comments							
						Created By	Created Date
Technical Assistance: The printed and/or electronic menu should list all components included with the reimbursable meal. Currently, the canned or fresh fruit choice is not listed on the breakfast menu, only juice. Fresh or canned fruit may be listed daily or may be listed in one place on the menu that states fruit is available daily as part of the reimbursable meal.							
02/08/2023	2827	430	Administrative Review	Cornell EI	FSD		
Comments							
						Created By	Created Date
Technical Assistance: Production records are intended to be useful tools to record production information and aid in accurate forecasting for future meals. The production record template currently in use lacks required information: planned/actual quantity prepared in purchase units (i.e., 2-No. 10 cans, 10 lb. case, 2-96 count cases) and the planned serving size and usage for condiments. Please add this information to your current production record or consider using the DPI templates available on our webpage (https://dpi.wi.gov/school-nutrition/program-requirements/menu-planning/production-records). Please add a unit of measurement (i.e., cups, hotel pans, lbs., etc.) to recorded leftovers on the production record. This detailed information will assist when accurately forecasting for future meals. In addition, please specify the fat content [low-fat (1%) or non-fat (skim)] to the milk types offered on the production record. All menu items should be listed on a separate line on the production record. Currently, three types of juice are listed on the same line on the production record. Please indicate each type of juice available on a separate line or create a recipe for juice if the same types and amounts are offered daily. The fruit and vegetable components are measured in a unit of volume (i.e., cups or fluid ounces) versus weight (grams or ounces). Please record the serving size of fruit cups such as applesauce as a measure of volume (1/2 cup or 4 fl. oz) instead of weight (128 grams).							