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# **Mountain View Christian Academy**

## *Administrative Review Report*

April 13, 2022

National School Lunch Program  
*Food and Nutrition Division*

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**I. Executive Summary**

**Administrative Review**

The Richard B. Russell National School Lunch Act, as amended by the Healthy Hunger-Free Kids Act of 2010 (HHFKA), requires a unified accountability system designed to ensure participating school food authorities (SFAs) comply with National School Lunch Program (NSLP) and School Breakfast Program (SBP) requirements. The Act also requires an accountability system that conducts Administrative Reviews to evaluate requirements for NSLP and SBP during a three-year (triennial) cycle.

The Administrative Review provides a comprehensive evaluation of school meal programs of SFAs participating in the NSLP, SBP, and includes both Critical and General Areas of Review. This includes the implementation of HHFKA program requirements and other Federal Programs.

**Procurement Review**

The procurement of goods and services is a significant responsibility of a SFA. Obtaining the most economical purchase should be considered in all purchases when using the nonprofit food service account. SFAs must comply with the applicable regulations through audits, administrative reviews, technical assistance, training, guidance materials, and by other means (7 CFR 210.19(a)(3)). Federal, state and local laws and regulations specify the methods SFAs must ensure all competitive procurements must be in accordance with 2 CFR Part 200.318-.326 and all other applicable government-wide and FNS regulations and guidance.

Nevada Department of Agriculture (NDA) conducted the Procurement Review in tandem with the Administrative Review of the NSLP administered by Mountain View Christian from March 17-18, 2022.

An exit conference was held on Friday, March 18, 2022 to provide a summary of the work performed and to discuss any anticipated findings and required corrective actions.

We commend your agency's commitment to improving operations of this essential nutrition assistance program. We wish to thank the Mountain View Christian staff for the time and assistance extended to our State Agency staff during this process.

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## **II. Introduction**

An entrance conference was conducted on Thursday, March 17th, 2022. The review was conducted virtually via TEAMS. The Administrative Review was conducted by Brittany Mally and Dan Pimm. Mountain View Christian staff included Gloria Gomez. This report is based on the results of the offsite assessment, the onsite review of files, and meal service observations of the lunch program. An exit conference was held on Friday, March 18, 2022 which provided a summary of the work performed at Mountain View Christian and we discussed any additional documentation needed, preliminary findings, and observations.

## **III. Scope**

The Administrative Review covered documents, records, and procedures relating the administration of the NSLP for the month of review, January 2022. The Procurement Review covered all documents, records, invoices, and procedures relating to the procurement for the SFA for the year of review, school year 2020-2021.

## **IV. Methodology**

The Administrative Review was conducted in accordance with procedures and requirements set forth in the Administrative Review Manual, 2018-2019 edition. It included evaluating Mountain View Christian's administration of the National School Lunch program through the assessment of agency procedures, sampled review files, documentation, claims, fiscal systems, contracts, and staff interviews.

The Procurement Review was conducted in accordance with procedure and requirements set forth in the 2 CFR 200 and 7 CFR 210. The procurement plan, code of conduct, and procurement documents, including invoices, were evaluated for compliance.

## **V. Noteworthy Achievements**

- Responsiveness to requests for AR: Gloria was very easy to work with through the AR process. She was very prompt and responsive to any request we had. This is very appreciated as it helps the AR to run smoother and quicker.

## **VI. Critical Areas of Review**

- Performance Standard I- Meal Access and Reimbursement
  - Certification and Benefits Issuance
  - Meal Counting and Claiming
- Performance Standard II- Meal Pattern and Nutritional Quality
  - Meal Components and Quantities

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- Dietary Specifications and Nutrient Analysis
- General Areas
  - Civil Rights
  - Professional Standards
  - Local School Wellness Policy
  - Water Availability
  - Food Safety
  - Reporting and Recordkeeping
- Procurement
  - Procurement Plan
  - Code of Conduct
  - Procurement Documents and Records

**VII. Findings and Required Corrective Action**

**Performance Standard I: Meal Access and Reimbursement** – Federally mandated counting and claiming systems for all SFAs that participate in NSLP and SBP. Free, reduced-price, and paid meals claimed for reimbursement must be served only to eligible children. Certification and benefits issuance process is the SFA’s certification of student eligibility for FRL meals and serves as a link to the SFA’s meal counting and claiming system. References include but are not limited to 7 CFR 245.2(1)(i); 7 CFR 245.6(b)(1); 7 CFR 210.7 (c)(1)(iii)(iv); 7 CFR 210.18 (g)(1)(ii)(A); CFR 210.19(c)(2)(i); and 210.19(c)(2)(ii).

	<b>Finding</b>	<b>Corrective Action</b>	<b>Due Date</b>
#1	<p><b>Certification and Benefit Issuance</b> Applications received by SFA must be certified for the correct meal benefit level (either free, reduced or paid) as detailed in the Eligibility Manual for School Meals, July 18, 2017 edition.</p> <p>Of the 13 applications reviewed the following errors were noted:</p> <ul style="list-style-type: none"> <li>● one was missing the SS# or box checked with no SS#,</li> <li>● two the household number did not match the number of people listed on the application,</li> <li>● 7 had the income converted to annual income which is only supposed to be done when there are two different pay</li> </ul>	<ol style="list-style-type: none"> <li>1. Complete the Determining Free and Reduced-Price Lunch Eligibility training March 2021 version from our NDA You Tube Channel <a href="https://www.youtube.com/watch?v=fBybQ3mdSJ8">https://www.youtube.com/watch?v=fBybQ3mdSJ8</a>.</li> <li>2. Correct all application errors and resubmit the 7 applications to NDA for review.</li> </ol>	<b>May 13th, 2022</b>

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	<p>frequencies included on the application.</p> <ul style="list-style-type: none"> <li>No applications had a received date. Applications also need to be date stamped when turned into the office. You have 10 business days to process the application.</li> </ul>		
#2.	<p><b>Household Notification Approval Letter</b> SFAs must notify households of the approval/denial of benefits.</p> <p>Mountain View Christian is using the state approved template for all letters. However, the following errors were observed with the letters:</p> <ul style="list-style-type: none"> <li>The Approval/Denial letter has the wrong price listed for reduced price meals at \$2.07. SFAs cannot charge more than 40 cents for a reduced price meal.</li> <li>The Notice of Direct Certification letter was being sent as the approval letter for applications that were categorically eligible. This letter is for DC matches only; the approval/denial letter needs to be sent for any paper application that is submitted.</li> </ul>	<p>Correct the reduced price on the approval/denial letter and submit to NDA for review.</p>	<p><b>May 13th, 2022</b></p>
#3.	<p><b>Meal Counting and Claiming</b> Per 7 CFR 210.8, the meal counts for the review period must yield an accurate result, must be comparable to the day of review meal counts, and must not exceed the number of eligible students by category (i.e., free, reduced price, and paid). Monthly Claim reconciliation must yield accurate meals.</p> <p>The counting and claiming procedures that were observed for lunch were not in accordance with USDA regulation governing how reimbursable meals are counted. The</p>	<p>Please develop a business process to identify how the SFA will accurately count and consolidate meals. The business process must include:</p> <ul style="list-style-type: none"> <li>A minimum of two checkpoints to ensure meal counts and consolidation efforts are correct</li> <li>Identify who by name and/or title is responsible for consolidating daily meal counts by category each month.</li> <li>Signatures from all staff involved in new process Submit</li> </ul>	<p><b>May 13th, 2022</b></p>

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	<p>following was noted while conducting the onsite portion of the review:</p> <ul style="list-style-type: none"> <li>• A pre-meal count sheet was being used as the count sheet to claim meals for lunch. A pre-meal count may be used to determine how many meals to prepare/order, however those numbers cannot be used to count the number of reimbursable meals served. A meal cannot be counted until it is served to the student. A separate sheet different than the pre-count sheets needs to be used to count meals during the meal service.</li> <li>• Nobody was counting meals or keeping track of them as they were being served to the student.</li> <li>• The leftover meals, if any, were not being accounted for on the production records.</li> <li>• It appears all meals ordered for the day are being claimed for reimbursement whether served to a student as a reimbursable meal, a second meal, or leftover. Second meals, and meals not served cannot be claimed for reimbursement.</li> </ul>	<p>new business process for NDA to review.</p>	
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**Performance Standard II – Meal Pattern and Nutritional Quality** – Meals claimed for reimbursement must contain food components in specific quantities and requirements as required by regulations; the meal pattern limits calories, restricts sodium levels, limits saturated fat, and eliminates trans fats. References include but are not limited to 7 CFR 210.10 and 220.80.

<b>Finding</b>		<b>Corrective Action</b>	<b>Due Date</b>
#4	<p><b>Menu Production Records</b> Production and menu records must be maintained in accordance with FNS guidance. Production records for the review month of January 2022 were reviewed.</p> <p>a. Production records missing the following essential components: Amount of food pulled/needed. b. There is only one set of PRs for two different age grade groups. There will need to be a PR for K-8, and then one for 9-12. c. Total reimbursable meals need to be recorded at the top, currently they all say zero. Leave this section blank for the SFA to fill out.</p>	<p>a. Add these required components to current production records in use. Submit a week’s worth of production records, using your updated template. b. Complete NDA’s menu Production Workbook Training (Attached). Submit to NDA the dates, times, and signatures from all staff that completed the workbook.</p>	<b>May 13th, 2022</b>
#5	<p><b>Meal Pattern</b> Schools operating NSLP and/or the SBP must prepare, offer, and serve meals to students that meet the meal pattern requirements for the appropriate age/grade groups on all reimbursable meal service lines. Menus for the review month of January 2022 were reviewed.</p> <p>Currently My Better Lunch is following only one meal pattern (K-8) for grades K-12 for lunch. There is not approved meal pattern for that age/grade group. As a result, the meals for the 9-12 students are falling short and not meeting the meal pattern at all.</p> <p>There needs to be a K-8 meal pattern, and then a separate 9-12 meal pattern for lunch meals. Please see here <a href="https://www.cde.ca.gov/ls/nu/he/newfbmplunch.asp">https://www.cde.ca.gov/ls/nu/he/newfbmplunch.asp</a> for the different meal pattern breakdowns.</p>	<p>Please revise the serving sizes for the planned menu so it also meets the 9-12 age/grade group meal pattern. Complete and submit to NDA the USDA menu certification worksheets for the planned 9-12 menu. Template is attached.</p>	<b>May 13th, 2022</b>

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**Procurement-** SFAs must comply with the applicable regulations for procurement of goods and services, including using the specified methods in federal, state and local laws and regulations; with all contracts, purchasing services involving the child nutrition program regulations for procurement must be in place. References include but are not limited to 7 CFR 210.19(a)(3); 2 CFR Part 200.318-326; 7CFR 210.21; 2CFR Part 200; 2CFR 318 (a-d); 2 CFR Part 200.320.

	<b>Finding</b>	<b>Corrective Action</b>	<b>Due Date</b>
#6.	<p><b>Entitlement Funds</b></p> <p>Mountain View Christian (MVC) uses My Better Lunch to vend their meals. The entitlement received this SY by MVC (\$11,590.83) was given to My Better Lunch to use for meals, they have opted to use 99.9% of it on DoD produce this year. Of that amount, \$2878.58 remains to be used this school year. However, there appears to be no crediting of this amount on the monthly invoices from My Better Lunch to Mountain View Christian Academy as required by the USDA in fixed-cost-per-meal contracts where the vended meal partner or FSMC is utilizing the SFA entitlement in the production of the meals provided.</p> <p>My Better Lunch owes MVC the amount of DoD funds spent on produce this year. With the numbers above that equals \$8,712.25.</p>	<p>1. Request a credit on your next invoice from My Better Lunch for the DoD funds they have used to produce MVC meals this year. Once received, submit a copy of the invoice to NDA.</p> <p>2. Revise the current contract/agreement with My Better Lunch so that it specifically spells out how the USDA Foods entitlement amount used by My Better Lunch in the production of the meals provided will be credited to Mountain View Christian Academy. Submit to NDA for review.</p>	<b>May 13th, 2022</b>
#7.	<p><b>Procurement Plan</b></p> <p>Per USDA guidance, the procurement plan must outline the specific procedures per 2CFR Part 200 for program operators 2CFR 318 (a). Please see Procurement Review Report (attached) for more detailed information on what is required.</p> <p>With regards to a procurement plan, the reviewer was unable to examine the school food authority's procurement plan &amp; accompanying procedures. Additionally, the language in the contract/agreement between Mountain View Christian Academy and their contracted vended meal partner, My Better Lunch, does not contain any language addressing a procurement plan.</p>	<p>To make a procurement plan there are 2 options:</p> <ol style="list-style-type: none"> <li>1. Add an addendum to the contract between MVC and My Better Lunch specifically outlining a procurement policy.</li> <li>2. or use the Procurement Plan template provided by NDA and submit for review.</li> </ol>	<b>May 13th, 2022</b>

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<p>#8.</p>	<p><b>Code of Conduct</b> Per 2CFR Part 200.3189(c)(1) the non-Federal entity must maintain written standard of conduct covering conflicts of interest and to govern the actions of its employees engaged in the selection, award, and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. The code of conduct must also provide for disciplinary action for violations by officers, employees, or agents (2CFR 200.318 (c)1).</p> <p>With regards to a code of conduct for Child Nutrition program the reviewer was unable to examine the school food authority’s code of conduct and the procurement code of conduct is not addressed in the contract/agreement between Mountain View Christian Academy and My Better Lunch:</p>	<p>Add an addendum to the contract between MVC and My Better Lunch to include a procurement code of conduct utilizing the language referenced in the Procurement Review report beginning with, “Per 2CFR Part 200.3189(c)(1).</p>	<p><b>May 13th, 2022</b></p>
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**VIII. Recommendations and Technical Assistance**

**Recommendations:**

1. Attend the Administrative Review Training (virtual) being provided by NDA on April 26<sup>th</sup> or 27<sup>th</sup>. This will provide a good overview of the rules and regulations that need to be followed while operating the NSLP. Since those at MVC are very new to the program this training should be very helpful.

**Technical Assistance:**

1. Benefit Issuance Document As free or reduced-price eligibility were collected for students this year, however there was no benefit issuance document in place. Please refer to the Eligibility Manual attached for more information on what this document needs to include and used for. One will need to be in place and used for next school year.
2. Direct Certification Matching This was conducted two times this school year. The requirement is three times a school year. It would benefit MVC to conduct the DC matching at least once a month during the school year. This could increase their Identified Student Percentage and help them to maybe qualify for CEP.

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3. Professional Standards Training and Tracking Prior to the onsite visit, NDA sent MVC the Professional Standards Training Guide from USDA to review. The kitchen staff is new as of January, so the training hours they need for the year is half of what it would be normally. A training tracker still needs to be made to keep track of the hours for the current staff. Please refer to the guide already provided by NDA for how many hours are needed and what the tracker needs to contain.

### **IX. Corrective Action Response**

A written response to the corrective actions detailed in this report must be submitted within thirty (30) calendar days of receipt of the report. The response must include a description of the corrective action plan for the findings, including implementation time frames and supporting documentation as necessary.

NDA will thereafter assess the SFA's corrective action response. If the corrective action is not completed, or if the need is identified to ensure all corrective items are in place, we may schedule a follow up review. Program Funds may be withheld until corrective action is completed if not submitted by the required due date.

The SFA may appeal the NDA's action by submitting a written appeal request within fifteen (15) calendar days after receipt of notice of this Administrative Review Report and should be sent by certified mail, or its equivalent, or sent electronically by email. NDA will acknowledge the receipt of an appeal request within 10 days after its receipt of the request. More information is available in Appendix A.

### **X. Appendix**

- A. Appeal Procedure-attached
- B. Procurement Review Detail-attached
- C. NDA Production Record Training Workbook
- D. USDA NSLP Meal Pattern Sheet
- E. Procurement Plan template
- F. Eligibility Manual

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