



**Nevada  
Department  
of Agriculture**

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**LINCOLN COUNTY SCHOOL  
DISTRICT**  
*Administrative Review Report*

National School Lunch Program  
***Division of Food and Nutrition***

# LINCOLN COUNTY SCHOOL DISTRICT

## Administrative Review Report

Division of Food and Nutrition



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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 an 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 programs administered by *LINCOLN COUNTY SCHOOL DISTRICT* from 02/13/2024 to 02/14/2024.

An exit conference was held on 02/20/2024 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 *LINCOLN COUNTY SCHOOL DISTRICT* staff for the time and assistance extended to our State Agency staff during this process.

## II. Introduction

An entrance conference was conducted on 02/13/2024. The review was conducted at the LINCOLN COUNTY SCHOOL DISTRICT in Caliente and Pahrnagat Valley, Nevada. The Administrative Review was conducted by Abigail Hanson. LINCOLN COUNTY SCHOOL DISTRICT staff included Mike Sparrow, Kylea Lytle, and Rachel Hosier. This report is based on the results of the offsite assessment, the offsite and onsite review of files, and meal service observations of the SFA's participating programs. An exit conference was held virtually on 02/20/2024 which provided a summary of the work performed at LINCOLN COUNTY SCHOOL DISTRICT and we discussed any additional documentation needed, preliminary findings, and observations.

## III. Scope

The Administrative Review covered documents, records, and procedures relating to the administration of the NSLP for the month of review, November 2023. The Procurement Review covered all documents, records, invoices, and procedures relating to the procurement for the SFA for the year of review, school year 2022-2023.

## 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 LINCOLN COUNTY SCHOOL DISTRICT's administration of the National School Lunch and School Breakfast programs 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 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

Site Name/Question	Achievements
District Level Certification & Benefit Issuance Q126	All applications were well organized and complete. Of the 216 applications reviewed, there were no errors noted.
Site Level Meal Components & Quantities Q401	All students were observed enjoying the meals and there was minimal food waste. Food quality and variety looked great on day of review!
Site Level Water Availability Q1300	Although cafeteria areas did not have built-in water fountains, all serving areas had carts with large water jugs and cups available for students to use. Good use of space at locations observed.

## VI. Critical Areas of Review

- Performance Standard I- Meal Access and Reimbursement
  - Certification and Benefit Issuance
  - Meal Counting and Claiming
- Performance Standard II- Meal Pattern and Nutritional Quality
  - Meal Components and Quantities
  - Offer versus Serve
  - Dietary Specifications and Nutrient Analysis
- Comprehensive Resource Management
  - Maintenance of the Non-Profit School Food Services Account
  - Revenue from non-program foods
  - Paid Lunch Equity
  - Indirect Costs
- General Areas
  - Civil Rights
  - Professional Standards
  - SFA On Site Monitoring
  - Local School Wellness Policy
  - Smart Snacks in School
  - Water Availability
  - Food Safety
  - Reporting and Recordkeeping
  - SBP and SSO Outreach
- Procurement
  - Procurement Plan
  - Code of Conduct
  - Procurement Documents and Records

## VII. Findings and Required Corrective Action

### 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.

Site/Question	Finding	Corrective Action	Due Date
Pahranagat Valley High School Q409	Menu Production Records (MPRs): Production and menu records must be maintained in accordance with FNS guidance. Menu and supporting documentation kept by Lincoln County School District (LCSD) did not include all the required fields. Documentation was missing the contribution to the meal pattern for each item served. In addition, production records for Pahranagat Valley High School (PVHS) need to be clearly separated from Pahranagat Valley Middle School to display compliance with the OVS requirements. See production record template for multiple age groups in appendix.	1.Create a procedure detailing: -How LCSD plans to ensure production records have the following 12 items: Date/site name, menu/food items,OVS (yes/no), recipes/products, age group/grade served, portions of servings(both planned and served), contribution to the meal pattern, total projected servings, amount of food used, actual servings, leftovers, and condiments/extras -How production record information will be filled out by kitchen staff daily -How records will be monitored daily at PVHS to ensure reimbursable meals were served to each applicable age group 2. Kitchen Manager and all other staff who complete production records must complete a production records training. Reference: iCN Production Record training in appendix. Submit procedure, proof of training and 2 weeks of completed production records for PVHS and Caliente ES to NDA for review.	04/04/2024

Caliente Elementary School Q410b	<p>Per 7 CFR 210.10(b)(1)(i), daily, school lunches offered to each age/grade group must include the food components and food quantities specified in the appropriate meal pattern. In addition, any nutrient analysis, whether conducted by the State agency or by the SFA, must be performed in accordance with the procedures established in paragraph (i)(3) of this section. The purpose of the nutrient analysis is to determine the average levels of calories, saturated fat, and sodium in the meals offered to each age grade group over a school week. The weighted nutrient analysis must be performed as required by FNS guidance. Reviewed one week of November 2023 production records and supporting documentation (11/6-11/9). The following errors were noted:</p> <ul style="list-style-type: none"> <li>-Not offering the full 3/4 cup vegetables for every student each day (including when additional veggies are served in only one of the entrée options):</li> </ul> <p>11/8/23 Caliente ES Lunch: offered 1/2 cup potatoes as a side, but no additional veggies offered in the Mac &amp; Cheese or PB&amp;J entrées.</p> <ul style="list-style-type: none"> <li>-Multiple entrée options do not meet the required minimum amounts of Grains and/or Meat/MA for the applicable age groups. It is unclear if the menu meets all required dietary specifications due to discrepancies. It was also noted that several meal pattern contributions for menu items were not consistent across the CN labels, nutrient analysis reports, and production records. All supporting documentation (production records, nutrient analysis) should match for each item served in each applicable age group. *See detailed list below.</li> </ul> <p>***Potential for future fiscal action, if found as a repeat. ***</p>	<ol style="list-style-type: none"> <li>1. Kitchen manager to update the meal pattern contributions on applicable menu items to ensure they are accurate on the nutrient analysis and production records for each age group moving forward.</li> <li>2. To meet the 3/4 cup daily requirement, add extra vegetable servings to the days that are insufficient so students may take the full serving if they choose. Update the menu and nutrient analysis accordingly. Submit updated cycle menu and nutrient analysis reports (week of 11/6-11/9) to NDA for review.</li> </ol>	04/04/2024
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Pahrnagat Valley High School Q410b	<p>Per 7 CFR 210.10(b)(1)(i), daily, school lunches offered to each age/grade group must include the food components and food quantities specified in the appropriate meal pattern. In addition, any nutrient analysis, whether conducted by the State agency or by the SFA, must be performed in accordance with the procedures established in paragraph (i)(3) of this section. The purpose of the nutrient analysis is to determine the average levels of calories, saturated fat, and sodium in the meals offered to each age grade group over a school week. The weighted nutrient analysis must be performed as required by FNS guidance. Reviewed one week of November 2023 production records and supporting documentation (11/6-11/9). The following errors were noted: -Multiple entrée options do not meet the required minimum amounts of Grains and/or Meat/MA for the applicable age groups. It is unclear if the menu meets all required dietary specifications due to discrepancies. If was also noted that several meal pattern contributions for menu items were not consistent across the CN labels, nutrient analysis reports and production records. Production records, nutrient analysis and all supporting documentation should match for each item served in each applicable age group. Each recipe created for combination foods (Walking Taco, Chicken Wrap, etc.) should clearly state what meal pattern contributions are being met. *See detailed list below. ***Potential for future fiscal action, if found as a repeat finding on a future review. ***</p>	<p>1. Kitchen manager to update the meal pattern contributions on applicable menu items to ensure they are accurate on the nutrient analysis and production records for each age group moving forward. 2. LCSD to create a procedure for how to monitor the menu and production records at all sites to ensure reimbursable meals are served including meeting dietary specifications and weekly requirements for each age group. Submit updated cycle menu, nutrient analysis reports and procedure to NDA for review.</p>	04/04/2024
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**The following entrees were missing sufficient quantities of all required meal components:**

-Bean & Cheese Burrito (ES): The CN label shows the meal contributions as 2 oz Meat/MA and 2 oz Grains. Per production record, if beans are counting towards the veg subgroup, then the entree has no Meat/MA and is not served with an additional item to meet the meal requirements. Either serve the burrito with an item that has at least 1 oz eq of Meat/MA or count the beans as a Meat/MA and add an additional veg from the legumes subgroup to the menu for that week.

-Mac & Cheese (ES/MS/HS): The CN label shows that 1 cup counts as 0.75 oz Meat/MA and is served with corn bread that counts as 0.75 oz Grains. Per production records, ES students are given 1/2 cup and MS/HS are given 1 cup. This does not meet the daily minimum of 1 oz eq (ES/MS) or 2 oz eq (HS) for Meat/MA and Grains at lunch. Either increase the serving sizes, serve with additional items that would meet the meal requirements or remove entree from menu. Update the nutrient analysis accordingly.

-Popcorn Chicken (HS): CN label indicates 12 pieces count as 2 oz eq Meat/MA and 1 oz eq Grains, NA indicates 15 pieces are given to HS students but shows the same meal contributions. This would not meet the daily minimum of 2 oz eq Grains at lunch for HS students. Update serving size for HS or serve with additional items that would meet the grain requirements. Update the nutrient analysis accordingly.

-Chili Cheese Fries (MS/HS): No Grains included in entree per NA and recipe provided. If served with chips (1 oz eq), this would not meet the daily minimum of 2 oz eq Grains at lunch for HS students. Update serving size for HS or serve with additional items that would meet the grain requirements. Update the nutrient analysis accordingly.

-Coffee Cake (ES/MS/HS): Nutrition facts provided show 1 serving is 28g. Per Exhibit A, this would count as approximately 1/4 oz eq of Grains, but entree is currently being counted as 2 oz eq on NA. This would not meet the daily minimum of 1 oz eq for Grains at breakfast. Either increase the serving sizes, serve with additional items that would meet the grain requirements or remove entree from menu. Update the nutrient analysis accordingly.

**The following menu items had inaccurate quantities noted on the Nutrient Analysis (NA) based on review of CN labels and supporting documentation:**

- Mac & Cheese: 1/2 cup serving (ES) counts as 0.375 oz eq Meat/MA (noted as 0.75 oz eq Meat/MA on NA)
- PB&J Uncrustable: 1 serving (ES) counts as 1 oz Meat/MA and 1 oz Grains (noted as 2 oz eq Grains on NA)
- Walking Taco: NA does not indicate a grain component is included but entree is served with chips per recipe, update NA and production records accordingly
- Chicken Wrap: NA indicated 1 cup of fruit was included (from previous combo meal), recipe indicates 1/4 cup shredded lettuce, but NA shows 1 cup veg is being counted, update NA accordingly
- Chili Cheese Fries: NA indicated 1/2 cup fruit was included (from previous combo meal), update item on NA
- Chicken Patty Sandwich: recipe indicates 1/4 cup shredded lettuce, update NA accordingly
- Chicken Caesar Salad: recipe includes a 1/2 cup fruit from previous combo, update NA accordingly
- Chips: do not have a meal pattern contribution on the NA, updated based on CN label
- Melon Salad: per NA serving size is 1/2 cup (all grades) but counting as 1.125 cup fruit in meal contributions, update NA so these documents match based on the actual serving size
- Pickle Spear: CN label indicates 1 spear is 28 grams, which should count as approximately 1/8 cup veg (noted as 1 cup on NA)
- Cherry Tomatoes: counting 1 serving as 1 cup veg for ES/MS on 11/9/23 (all other day's tomatoes are noted as 1/2 cup veg per 1 serving), update NA so all cherry tomatoes are accurate based on serving size
- Shredded Lettuce: serving 1/2 cup which counts as 1/4 cup veg but crediting 1/2 cup of 'other' within veg subgroups on NA (need to update to 1/4 cup in veg subgroup contributions to match)

## General Program Compliance

### Civil Rights

Regulations require SFAs to comply with civil rights provisions to ensure that no child is denied benefits or otherwise discriminated against because of race, color, national origin, age, sex, or disability. References include but are not limited to 7 CFR 210.23(b), 7 CFR 210.18(h)(2)(ii), FNS Instruction 113-1, USDA memo SP59-2016.

Site/Questions	Finding	Corrective Action	Due Date
Off-site Assessment Q803	Per Instruction 113-1, applicants and participants must be advised of their right to file a complaint, how to file a complaint, and the complaint procedures. Lincoln County School District did not have a written civil rights complaint procedure or annual discrimination complaint log on file to ensure there is record of any civil rights complaints made.	1. Develop a civil rights discrimination complaint procedure. See USDA procedure and form in appendix. 2. Create a discrimination complaint log to keep on file each school year. See template in appendix. Submit procedure and log to NDA for review.	04/04/2024

**Professional Standards**

Regulations establish hiring standards for new school nutrition program directors at the School Food Authority (SFA) level and annual training standards for all school nutrition program directors, managers, and staff. References include but are not limited to 7 CFR 210.30

Site/Questions	Finding	Corrective Action	Due Date
District Level Q1213	The Professional Standards regulations in 7 CFR 210.30 establish hiring standards for new school nutrition program directors at the SFA level. In addition, the regulations establish annual training standards for all school nutrition program directors, managers, and staff. Mike Sparrow currently holds the director position but has not completed the required food safety training.	Create a plan for the director to complete 8 hours of food safety training within 30 days.  Submit plan to NDA for review.	04/04/2024
District Level Q1217b	Professional Standards Training Tracking All SFAs are required to track and maintain records regarding employees' annual training. USDA's Professional Standards Training Tracker may be used, or an alternative tracking tool may be developed but must include at minimum these required fields: employee name, hiring date, employee position, required hours of training, training title/subject, length or training, school year training is applied to, and completed training hours to date. LCSD does not currently track annual training hours for all food service staff.	Develop a plan to ensure that all food service staff meet the required annual training hours by June 30, 2024 and how appropriate training documentation (certificates, attendee lists, etc.) will be kept on file for each nutrition staff member every year. Submit plan and training tracker to NDA for review.	04/04/2024

**Local School Wellness Policy**

To help foster a healthy school environment, Section 204 of the Healthy, hunger Free-Kids Act added section 9A to the Richard B. Russell National School Lunch Act (NSLA) to expand the scope of wellness policies. References include but are not limited to 7 CFR 210.11; 7 CFR part 210 Appendix B; and The Healthy Hunger Free Kids Act Section 9A (204).

Site/Questions	Finding	Corrective Action	Due Date
Off-site Assessment Q1002	Per 7 CFR 210.31(e)(3) at least once every three years, the SFA should make appropriate updates or modifications to the local school wellness policy (LSWP), based on the assessments. In addition, the school wellness advisory group must meet at a minimum twice a year to review the LSWP and complete the annual assessment to evaluate if goals are met or new information emerges. LCSD has not updated their LSWP since October 2015. The school wellness policy advisory committee will need to create a plan to meet at least once this school year to update the wellness policy and complete the annual assessment.	1. Create a plan to hold at least one advisory committee meeting for this school year and how the wellness policy will be updated. 2. Develop a procedure for how the wellness policy requirements will be met each school year including how the advisory committee will meet twice a year, how the annual assessment will be completed and how documentation will be made available to the public. Submit plan and procedure to NDA for review.	04/04/2024

## Food Safety

Regulations require SFAs to establish a food safety program and maintain facilities in accordance with Federal, State, and Local Health Code regulations to reduce risks of food borne illnesses. References include but are not limited to 7 CFR 210.13, USDA Guidance for School Food Authorities: Developing a School Food Safety Program, NRS 429.200, 444.335, and NRS chapter 446.

Site/Questions	Finding	Corrective Action	Due Date
Pahranagat Valley High School Q1406	Full health inspection was not posted in a publicly visible location.	Submit a photo of the full health inspection report posted in a publicly visible place to NDA for review.	04/04/2024
Pahranagat Valley High School Q1408	No temperature logs are being kept for the walk-in fridge and freezer in the Pahranagat Valley Middle/High School kitchen.	Kitchen Manager to create a temperature log for the refrigerator and freezer at Pahranagat Valley Middle/High School. Send 2 weeks of completed logs to NDA for review.	04/04/2024
District Level Q1400b	All SFAs are required to establish a food safety program for any facility where food is stored, prepared, or served. No physical copies of the HACCP manual are kept on site at each school.	Kitchen Manager to develop a HACCP manual for each site and print a copy to be kept in each kitchen. Submit HACCP plan to NDA for review.	04/04/2024

### Fresh Fruit and Vegetable Program (FFVP)

The Fresh Fruit and Vegetable Program (FFVP) aims to increase children’s exposure to and consumption of a variety of fruits and vegetables. The SFA must ensure FFVP is available to all enrolled children, is provided free of charges, is offered within the school day outside of meal service times and provides an accompanying educational component. References include but are not limited to Farm Bill Section 19; FNS numbered memo SP13-2008; USDA Fresh Fruit and Vegetable Program-Handbook for Schools; and the NDA FFVP Policy and Procedure Manual.

Site/Questions	Finding	Corrective Action	Due Date
Caliente Elementary School Q1907b	Per the Fresh Fruit and Vegetable Program (FFVP) Handbook, if you choose to serve dip with vegetable, you may only offer low-fat yogurt-based or other low-fat or no-fat dips. The amount should be what is commonly noted as a "serving size" for condiments: 1 to 2 tablespoons. After reviewing nutrition label for the ranch dressing provided with vegetables, it is not a low-fat dip. If you would like to continue to offer ranch as part of the FFVP, purchase a low-fat or no-fat variety.	Submit nutrition label for a low-fat or fat-free ranch dressing that you will use moving forward to NDA for review.	04/04/2024

## VII. Recommendations and Technical Assistance

### Recommendation:

Meal Components & Quantities: 1. Provide an alternative milk choice (soy, ripple, etc.) for those students who have an allergy/accommodation form on file. Reference allowable alternative milks.

Fresh Fruit & Vegetable Program: 2. Incorporate additional nutrition education activities into your FFVP. This can include USDA's Team Nutrition materials, a monthly newsletter or having students decorate fruit and vegetables posters to put up in classrooms. See additional resources in the appendix.

### Technical Assistance:

Site/Question	Technical Assistance
Off-site Assessment Resource Management Q709	Per 7 CFR 210.14(f)(2), school food authorities shall ensure that the revenue generated from the sale of nonprogram foods complies with the following requirements. The proportion of total revenue from the sale of nonprogram foods to total revenue of the school food service account shall be equal to or greater than the proportion of total food costs for nonprogram foods to the total costs associated with obtaining all foods from the account. Although LCSD prices their a-la-carte food items above cost, the district must complete USDA's Nonprogram Foods Revenue Tool to ensure compliance with the requirement and use the tool to determine future price increases that may be needed. See tool and guidance in appendix.
District Level Dietary Specifications and Nutrient Analysis Q605	TA given on the requirement to monitor any condiment stations in the cafeteria. Have any additional staff members that are already in the cafeteria (teachers, extra kitchen staff, etc.) monitor the cart with condiments on it so students are only selecting one each. Production records should show that each student only receives one condiment packet as shown on the Nutrient Analysis.



## 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
- B. Procurement Review
- C. Production Record Templates (attached)
- D. OVS Signage Templates (attached)
- E. Allowable Alternative Milks (attached)
- F. Exhibit A: Grain Requirements (attached)
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