



**Nevada
Department
of Agriculture**

**MATER ACADEMY OF
NEVADA**
Administrative Review Report

National School Lunch Program
Division of Food and Nutrition

MATER ACADEMY OF NEVADA 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 administered by *MATER ACADEMY OF NEVADA* from 10/23/2023 to 10/24/2023.

An exit conference was held on 11/07/2023 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 *MATER ACADEMY OF NEVADA* staff for the time and assistance extended to our State Agency staff during this process.

II. Introduction

An entrance conference was conducted on 10/23/2023. The review was conducted at the *MATER ACADEMY OF NEVADA* in Las Vegas, Nevada. The Administrative Review was conducted by Abigail Hanson and Erica Jaramillo. *MATER ACADEMY OF NEVADA* staff included Magaly Villasenor, Jenny Price, Renee Fairless and Ejona Lindsay; Academica staff included Kendra Thorton and Jennifer Lindemon. This report is based on the results of the offsite assessment, the onsite review of files, and meal service observations of the SFA's participating programs. An exit conference was held on 11/07/2023 which provided a summary of the work performed at *MATER ACADEMY OF NEVADA* 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, August 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 *MATER ACADEMY OF NEVADA*'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

- Mater Academy staff members were very friendly and responsive to feedback during the review.
- The kitchens were organized and very clean at sites observed.

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
 - 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-fat. References include but are not limited to 7 CFR 210.10 and 220.80.

Site/Question	Finding	Corrective Action	Due Date
East/ Q403a	<p>Offer Verses Serve (OVS) Per 7 CFR 210.10(e), every student is offered the option to select the full amount of all five food components.</p> <p>During the on-site review of lunch, it was observed that the high school service line was missing a second milk choice for a few minutes during the meal service. SA counted 6 meals that were served (when only one milk choice was available). SFA staff did not stop the line when the second milk ran out, SA staff told SFA to stop the line while they went to get more of the second milk choice delivered from the main kitchen.</p>	<p>Re-train East nutrition staff on what makes a reimbursable meal with OVS, ensuring staff understand that all food components must always be available on the service line, the line must be stopped, and options replenished before the service line can continue.</p> <p>Submit documents of training (PowerPoint, handouts, etc.) to NDA for review.</p>	12/20/2023

East/ Q409	<p>Meal Pattern: 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. During the review of August 2023 production records for East, it was noted that multiple days were missing the meal component contribution. Seven entrée options were missing the recording of either grain, meat/ma, or vegetable contributions. Vendor records were able to clarify meal contributions for all but one entrée. On 8/28/23, the sandwich entrée offered to HS during lunch did not have the full offering of vegetables on the line. Production records only show 0.5 cups of carrots offered for this specific entrée. The vendor report shows that 2 bags of carrots should be offered with this entrée, but production records do not reflect these numbers. Ten (10) meals did not have the sufficient vegetable quantity offered. ***Potential for future fiscal action, if found as a repeat finding on a future review. ***</p>	<p>1. Kitchen Managers, or staff who complete production records, must complete production record and meal pattern training. Reference: the ICN Production Record & Meal Pattern training in Appendix.</p> <p>2. Create a procedure detailing:</p> <ul style="list-style-type: none"> • How SFA plans to ensure records have the following 12 items: Date/site name, menu/food items, OVS (yes/no), recipes/products, age group/grade served (each on separate page), 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 records information will be filled out by kitchen staff daily (include how meal contributions will be recorded) • How records will be monitored daily by NSLP manager to ensure reimbursable meals were served (including two choices of milks) <p>Submit proof of training/certificates, procedure, and November 2023 production records (1 week for each site) to NDA for review.</p>	12/20/2023
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East Q410b	<p>Second milk choice: Per 7 CFR 210.10(d)(1)(i), Schools must offer students a variety (at least two different options) of fluid milk. Unflavored milk must be offered at each meal service.</p> <p>From the August 2023 production records for East, it was unclear that enough unflavored milk was pulled for lunches. Only about 74 unflavored milks (which is the number of meals served to pre-k) were pulled for lunches on the week of 8/25/23-8/31/23.</p> <p>***Potential for future fiscal action, if found as a repeat finding on a future review. ***</p>	<p>1.For Production Record Procedure in Q409, include detail on how milk types (specify fat content and flavor) will be recorded on production records. Submit procedure for review.</p> <p>2. Provide training to East kitchen staff on ensuring two milk choices are available during K-12 meal services.</p> <p>Submit proof of training to NDA for review.</p>	12/20/23
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Comprehensive Resource Management

All revenues and expenses under the nonprofit school food service account must be allowable- used only for the operation and improvement of the food service and net cash resources may not exceed three months’ average operating expenses. References include not are not limited to 7 CFR 210.14.

Site/Question	Finding	Corrective Action	Due Date
ALL Q705	<p>Expenses: Per 2 CFR 210.14, revenues received by the nonprofit school food service are to be used only for the operation or improvement of such food service, except that, such revenues shall not be used to purchase land or buildings, unless otherwise approved by FNS, or to construct buildings. 2 CFR 200.404 outlines what constitutes a reasonable cost. The SFA purchased unallowable staff gifts for School Lunch Hero Day. The three purchases totaled to \$382.71.</p>	<p>Grants Manager (Jenny) submitted proof of a transfer to the NSFSA to cover the unallowable costs.</p>	<p>Proof submitted on 10/30/2023</p>

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/Question	Finding	Corrective Action	Due Date
ALL Q705	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. No one at the SFA currently holds the director position.	SFA must select someone to fill the role of director and submit reasoning (including proof of educational background and job duties) for NDA to review. Submit plan for how the director will complete required training hours by June 30th, 2024.	Proof submitted on 10/30/2023

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/Question	Finding	Corrective Action	Due Date
East Q1404	All SFAs are required to establish a food safety program for any facility where food is stored, prepared, or served. Mater Academy's HACCP manuals were available but were not site specific.	NSLP Manager (Magaly) to develop a HACCP manual for each site and submit to NDA for review.	12/20/2023
Mountain Vista Q1404	All SFAs are required to establish a food safety program for any facility where food is stored, prepared, or served. Mater Academy's HACCP manuals were available but were not site specific.	NSLP Manager (Magaly) to develop a HACCP manual for each site and submit to NDA for review.	12/20/2023

East Q1406	The most recent health inspection was only posted inside the kitchen and was not visible to participants in the cafeteria/serving areas.	NSLP Manager (Magaly) to post the most recent health inspection to both the High School cafeteria and the Middle School/Elementary School serving area. Submit photo proof of signage posted to NDA for review.	12/20/2023
East Q1407	One of the refrigerators in the High School kitchen at East was missing an internal thermometer. Temperature log was in use.	Internal thermometer was added to the refrigerator on-site during the review.	Proof submitted on 10/24/2023
Mountain Vista Q1407	One freezer in the kitchen at Mountain Vista was missing an internal thermometer and log.	NSLP Manager (Magaly) to create a temperature log for the freezer at Mountain Vista. Send 2 weeks of logs to NDA for review.	12/20/2023

Reporting and Recordkeeping

Regulations require SFAs to submit reports to NDA to report to RNS compliance with program requirements as well as for SFAs to retain records for three years plus the current year. References include but is not limited to 7 CFR 210.20 and 7 CFR210.23(c).

Site/Question	Finding	Corrective Action	Due Date
Q1501	Recordkeeping: SFAs must maintain records for three years plus the current year to demonstrate compliance with program requirements. NSLP Manager (Magaly) noted that physical records are kept on-site, and electronic copies are on a shared drive but when asked to pull the two most recent health inspections for East, they were not on file.	NSLP Manager (Magaly) to develop procedure on how records for all CNP (Child Nutrition Programs) documentation will be saved for the required timeline. Submit procedure to NDA for review.	12/20/2023

Other Federal Programs

NSLP Afterschool Snack Program (ASSP)

Under the ASSP an SFA must ensure students are receiving nutritionally balanced snacks, receive appropriate educational or enrichment activities, and count and claim snacks accurately. References include but are not limited to 7 CFR 210.10(o), 7 CFR 210.9(c)(7), 7 CFR 210.13(c), and 7 CFR 210.23(b).

Site/Question	Finding	Corrective Action	Due Date
Mountain Vista Q1706a	During the review of August 2023 documents and on-site observation, it was noted that the SFA did not track and record the educational activity on snack production records.	NSLP Manager (Magaly) to develop procedure on how snack production records will be completed daily and record the following: menu, serving sizes and educational/enrichment activity completed that is distinct from any extracurricular programs. Also include how NSLP Manager will monitor for completeness and reimbursable meals. NSLP Manager (Magaly) to submit procedure and 1 months' worth of completed snack production records for November 2023 to NDA for review.	Proof submitted on 10/30/2023

Infant and Pre-K Meal Pattern

If multiple age/grade groups including Pre-K are being served in the same service area, the SA must determine how the meal service is structured to meet meal pattern requirements for each age/grade group. The Pre-K and Infant meal pattern updates are part of the Child and Adult Care Food Program: Meal Pattern Revisions Related to the Healthy, Hunger-Free Kids Act of 2010.

Site/Question	Finding	Corrective Action	Due Date
East/Q2	Per 7 CFR 210.10(p)(1), because Pre-K is not co-mingled and are served in their classrooms for breakfast and lunch, these students must have a separate menu that follows the CACFP meal pattern to ensure the limit of one juice per day; sugar limits in yogurt and cereal; and non-creditable grain-based desserts.	The food vendor (Revolution Foods) must create a separate menu for Pre-K that follows the CACFP meal pattern. The SFA must monitor the menu for compliance. NSLP Manager (Magaly) to submit separate menu for Pre-K for NDA for review.	12/20/2023
East Q3	Per 7 CFR 210.10 (a)(3), production records must show how the meals offered contribute to the required food components and food quantities for each age/grade group every day. From review of August 2023 production records, it was unclear if Pre-K got the correct amount of fruit and milk. Pre-K food items need to be separated on the production records due to their age group, so it is clear what quantities are being served to those participants.	NSLP Manager (Magaly) to submit 2 weeks of production records for Pre-K age group for November 2023 to NDA for review.	12/20/2023

East Q6	Conchas were served to 2 of 4 Pre-K classrooms (29 meals not to be reimbursed) because the kitchen was not able to switch out grain options in time. TA was given on Exhibit A and USDA cheat sheets on reimbursable grain-based desserts.	Open Claim Adjustment for October 2023 East SBP was completed for the 29 non-reimbursable meals on 11/9/2023.	Proof submitted with October claim on 11/16/23
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VII. Recommendations and Technical Assistance

Recommendations:

1. Food Safety:

Add a covered Allergy/Accommodations list to all kitchens to confirm any children that have a food accommodation on file during service, if needed.

2. Meal Service:

Mountain Vista lunch service - Suggest moving both milk options to the beginning of the service line so it is easier for participants to choose either milk option or use the milk coolers for both milk varieties. Section off the service line using stanchions or other barriers to allow better flow through service line. Position POS/person counting after the milk coolers and before the share table. This would ensure all required components are selected, proper meal counts are taken, and assist with the flow of the service line.

3. Professional Standards:

Use iCN website instead of YouTube for staff training so there are records of completion and child nutrition certificates available for professional standards documentation, reducing administrative burden.

Technical Assistance:

Site/Question	Finding
ALL/Q700	Maintenance of Nonprofit School Food Service Account: Suggest indicating the correct carry over balance from the previous year on each yearly P&L without a continuous running total.
ALL/Q900a	On-Site Monitoring: Add comments and corrective action notes to on-site monitoring records for breakfast and lunch. ASSP monitoring: Include all attendance counts on snack monitoring forms under the 'Counting and Claiming' section.
East/Q403b	Milk choice: During the on-site review, it was observed that breakfast is served "grab and go" and it was not clear to participants which bags had each milk type (including any special milk accommodation). Suggest adding a photo or empty cartons of available milks and ask students which option they would like.
East/Q404a	OVS: SA suggested moving the blue OVS signage to a more visible location in the High School cafeteria (at beginning of line). Add more signage to the service counter that explains what is needed for a reimbursable lunch (3-5 components, at least 1/2 cup fruit or vegetable). Also, have NSLP staff remind students during the lunch service every day what makes up a reimbursable meal.

ALL/Q605 Nutrient Analysis: USDA Worksheets were initially not completed properly. They were missing the fruit and vegetable sugar/fat specifications, condiment specifications, as well as included vegetables in the calories for the entrée. TA given to vendor on how to properly complete the USDA Worksheets.

Dietary Specifications: On the nutrient analysis for the high school menu were not correct for two menu items.

Chicken bites meal: The dietary specifications were calculated wrong. Per the CN label, to get 2 oz of grain equivalent you would need to double the serving size.

Turkey Nacho meal: The dietary specifications were calculated wrong. The dietary specifications did not match the turkey quantity on recipe.

The menu was still in compliance when items were corrected. The vendor, Revolution Foods, was notified.

Mountain Vista/Q1105 Smart Snacks: Vending machines were on during the day but had a sign to not be used until after school. Because they are always on, they will need to be monitored to ensure proper use. NDA suggests creating a policy on how the vending machines are stocked and monitored and to look into having a timer for the vending machines, so they are not on/usable during the school day.

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 Report (attached)
- C. ["Serving School Meals to Preschoolers" USDA Guidance](#)
- D. [Exhibit A: Grain Requirements for Child Nutrition Programs](#)
- E. [Professional Standards Memo – Director role](#)
- F. [iCN Production Records Training](#)
 - [iCN Meal Patterns Training](#)
 - [iCN Effective Strategies for Procurement and Record Keeping Training](#)
- G. [USDA OVS Signage](#) (templates attached as well)