

**Iowa Department of Education**  
**Bureau of Nutrition and Health Services**  
**State Review Summary Report**  
**Harlan Comm School District (28260000)**  
**SNP - Review ID: 5659**

**Program Year:** 2020  
**Month of Review:** January  
**Lead Reviewer:** Brenda Windmuller  
**Org Representative(s):**

**Org - Level Findings**

Area	Findings ID	Finding Description	Required Corrective Action	Corrective Action Response
700 - Resource Management	V-0700	The Procurement Plan must include a Code of Conduct which addresses disciplinary action to be taken should someone violate the code of conduct.	The SFA will submit the revised Code of Conduct which references the board policy and/or employee handbook's disciplinary action policy.	
700 - Resource Management	V-0700	The SFA must follow all procurement regulations when soliciting small procurement events. (see TA for details)	The SFA will submit a draft of the bread bid to be sent for school year 2020-2021. The solicitation should include all terms and conditions required for the procurement event value.	
1000 - Local School Wellness Policy	V-1000	The SFA is required to review the Wellness Policy and assessment every three years at a minimum. Both the policy and assessment must be made available to the public.	The SFA will 1. Submit the board meeting minutes showing that the wellness policy has been approved. 2. Describe how the policy and assessment will be made available to the public. 3. Provide a link to the policy and assessment if applicable.	

**Site - Level Findings: Harlan Community High School (0109)**

Area	Findings ID	Finding Description	Required Corrective Action	Corrective Action Response

**Org - Level Technical Assistance**

Area	Question	Comments

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700 - Resource Management

PROCUREMENT: Technical Assistance was given to correct minor errors in the completed Procurement Plan. The SA shared resources on IowaCNP to assist in the procurement process.

Procurement Plan and Code of Conduct must be completed annually. The Code of Conduct must include the board policy on disciplinary action.

The SA has revised the Procurement Plan template for SY 2020-2021 and the SFA should plan to use the revised version.

Small bids should be awarded to the low bid, a matrix should be used to determine the low bid.

Vendors such as Granger and Farner Bocken were used several times over the course of the year. They were not secured competitively. Micro purchase require that you spread the wealth around.

Software updates should be listed as a sole source.

The SFA may only purchase items from a vendor which were included in the solicitation.

The prime vendor selected was based on bottom line pricing, using other vendors for specific items suggests line item. The SFA should honor the contract awarded.

The SFSP is a separate program, finances should be tracked separately.

The SFA should include the Buy American Clause in all Small and Formal Purchase agreements.

All terms and conditions appropriate for the procurement value must be included in small purchase solicitations.

The SFA may want to consider raising their formal procurement threshold for the lunch program as the formal process has discouraged vendors in the area from responding.

The SFA is in a unique position with the newly hired FSD and her background. It will be critical that the SFA follows all procurement protocols, document everything, and be completely transparent.

The 2019-2020 Code of conduct does not reference a specific board or district policy addressing disciplinary

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		<p>action. This should be added to the Code of Conduct.</p> <p>A designated member of the staff should be comparing prices on invoices to contract prices to ensure accurate.</p> <p>A designated member of the staff should monitor to be sure all aspects of the contract are fulfilled by the vendor.</p> <p>Develop a process for rebates- Who/how submitted? How are they tracked by accounting? How do ensure they are deposited in Lunch Account?</p> <p>SFA should keep on file:</p> <ul style="list-style-type: none"><li><input type="checkbox"/> All price adjustments throughout the year</li><li><input type="checkbox"/> All invoices</li><li><input type="checkbox"/> All contracts and agreements</li><li><input type="checkbox"/> All bids solicited</li><li><input type="checkbox"/> Documentation that a vendor did not reply to bid (if applicable)</li><li><input type="checkbox"/> Documentation of why you selected a specific vendor (Selection Rubrics)</li><li><input type="checkbox"/> Copies of bid solicitation</li><li><input type="checkbox"/> Debarment statements</li><li><input type="checkbox"/> CD provided by the AEA (if applicable)</li></ul> <p>Three types of purchases, (Federal Thresholds):</p> <p><b>Micro-purchase-</b> under or equal to <b>\$10,000</b>(or local purchasing threshold if more restrictive) can be made without a quotation.</p>
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		<ul style="list-style-type: none"> <li><input type="checkbox"/> Track micro purchases, what purchased when and dollar amount.</li> <li><input type="checkbox"/> Purchases should be distributed around community, not just one store.</li> </ul> <p><b>Small Purchases-</b> Purchases that are <b>under \$250,000</b> (or local purchasing threshold if more restrictive), can be made by requesting a quotation (3 bids and a buy) which is an informal method.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Include all terms and conditions</li> <li><input type="checkbox"/> Include terms: Buy American and Equal Opportunity</li> <li><input type="checkbox"/> Include Termination for Cause and Convenience if \$10,000 or more</li> <li><input type="checkbox"/> Attain Signed Debarment Statements</li> <li><input type="checkbox"/> Awarded on lowest price (unless written documentation to justify)</li> <li><input type="checkbox"/> Maintain documentation</li> </ul> <p><b>Formal Purchase-</b> Purchases equal to and <b>exceeding \$250,000</b> (or local purchasing threshold if more restrictive), a request for proposal (RFP) or Competitive Sealed bid/Invitation for bid (IFB) process must be used.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Notice of accepting all types of formal purchase must be advertised.</li> <li><input type="checkbox"/> Include all requirements of a small purchase</li> <li><input type="checkbox"/> If working with the AEA purchasing group, you should have a CD on file with the details of the agreement.</li> <li><input type="checkbox"/> Everything must be in writing.</li> </ul>
700 - Resource Management		<p>The SA and the FSD discussed the possibility of selling some old equipment. We discussed that the SFA should determine who paid for the equipment initially. If it was the nutrition fund, any proceeds from a sale must go back to the nutrition fund. If it was any other fund, or if the SFA is</p>

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		unable to determine the fund, proceeds from a sale should go to the general fund account.
700 - Resource Management		The SA shared strategies that may assist in reducing negative balances by households. We discussed Iowa HF2467 and the requirements surrounding alternate meals, collecting on accounts, communication with households, and selling a la carte items. HF2467 was sent to the SFA to review.
1000 - Local School Wellness Policy	1007 For each Off-Site Assessment Tool question (Questions 1000-1006), do the responses provided demonstrate compliance with FNS requirements?	The Wellness Policy posted on the LEA's website does not have a date last reviewed. The Wellness Policy must be reviewed once every three years. The Wellness Assessment must also be reviewed once every three years, it was reviewed in January 2020. Both must be made available to the public. The SFA should include students on the wellness committee. Information on the wellness requirements were given to the SFA.
1200 - Professional Standards	1219 a. Are there additional employees outside of the School Nutrition Program whose responsibilities include duties related to the operation of the School Nutrition Program?	<p><b>ANNUAL TRAINING:</b> All Food Service staff and SFA employees working with the School Lunch Program are required to take Civil Rights annually. The part-time cashiers and subs have all completed one hour of total training to date. Three additional hours should be completed by June 30, 2020. All staff working with the NSLP are required to meet the following Professional Development guidelines:</p> <p>Director- 12 hours annually</p> <p>Manager- 10 hours annually</p> <p>Full-Time Staff- 6 hours annually</p> <p>Part-time Staff- 4 hours annually</p>
1600 - School Breakfast and SFSP Outreach		Breakfast counts at the high school are very low. (19 of 480 students participated in breakfast on the day of review.) The SA shared some strategies that might help to increase participation. The SA also shared information on

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		the upcoming Breakfast Summit in August 2020 and encouraged the SFA to send a representative.
RMCR - Indirect Costs	8 Confirm that the nonprofit school food service account was not charged directly for expenses that were included in the indirect cost pool (double dipping). Did such charges occur?	The SA reviewed the formula for determining the indirect cost rate with the Director of Finance. The formula that the SFA had originally used included some additional revenues. The Director of Finance made the modifications in his formula. The dollar amount recovered through indirect costs was still far less than the maximum allowed.

**Site - Level Technical Assistance Harlan Community High School (0109)**

Area	Question	Comments
400 - Meal Components and Quantities - Lunch		<p><b>PRODUCTION RECORDS &amp; STANDARDIZED RECIPIES:</b> Production records evaluated from the review period record serving sizes of items such as meatballs and orange chicken in ounces. The SFA should consider how the product is served. In the case of the meatballs it was determined that one serving was 4 meatballs, that number should be recorded as the serving size. In the case of the orange chicken, the #8 scoop was used to dish the meat, that information should be recorded. The SFA should have documentation on file that a test was completed at one time that the contents of a #8 scoop of orange chicken yields 2 oz. This information coupled with the product formulation statement provides evidence that the m/ma component was met for the day.</p> <p>Standardized recipes should provide details of the specification of the ingredients being used to provided consistency and aid in ingredient contribution calculations. Example: the spaghetti and meat sauce recipe should identify if the hamburger is pre-cooked, raw 80/20, raw 88/15, etc.</p>

**Org - Level Commendations**

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<p><b>APPLICATIONS/BENEFIT ISSUANCE (100):</b> Benefit documents, as well as all paperwork, were extremely well organized. The current application form and guidelines were used, direct certification is downloaded twice a month as required, benefits are accurately transferred in a timely manner to the POS system, and denied applications were correctly determined. The correct and current benefit issuance list was available. All applications were correctly determined, an on-line application system has been introduced which makes the application available to families 24/7 and saves the SFA a substantial amount of time in processing. Income was only converted to annual when there was more than one frequency of income. Access to benefit information is correctly limited. Free meals are extended to all members in the household.</p>
<p><b>BREAKFAST &amp; SUMMER PROMOTION (1600):</b> The SFA does an excellent job of promoting breakfast and the Summer Food Service Program. Messages are sent via the online messenger "broadcast" with flyers and information. The SFA has worked with outside organizations such as Art in the Park to increase SFSP participation.</p>
<p><b>COMPETITIVE FOODS &amp; SMART SNACKS (1100):</b> Students may purchase a second entrée and other a la carte items at the high school. Documentation was available to show that all foods and beverages sold to students by the food service department during the school day met Smart Snack and Healthy Kids Act standards. The Smart Snacks calculator at the Alliance for a Healthier Generation website is used to document items sold a la carte by the food service department. Vending machines are in the halls, but are turned off during the school day.</p>
<p><b>LOCAL SCHOOL WELLNESS POLICY (1000):</b> The wellness policy has nutrition education, physical activity and other wellness goals included. An assessment has been completed and is very well thought out and all inclusive. A wellness committee is in place to set goals and help assess the completion of the goals. The committee is made up of faculty, staff, and community members. The committee meets annually and minutes are kept. The SFA is working to increase meetings to quarterly. The SFA partners with a county-wide wellness committee and community blue zone initiatives.</p>
<p><b>MEAL COUNTING &amp; CLAIMING:</b> Meal counts during the on-site review were reasonable when compared to the (January) review month counts. Meal count totals for the month of January appeared accurate and complete. Food Production Records were on file for all meals claimed for reimbursement for the review period which substantiate the claim.</p>
<p><b>MEAL REQUIREMENTS &amp; COMPONENTS:</b> The Food Service Director does an excellent job of menu planning and offering choices. High school students have at least three daily entrée choices and have multiple fruit and vegetables to select from. All meal components were available at the beginning of meal service on the days of observation and throughout meal service. Menus met weekly and daily meal pattern requirements for the high school. Invoices and production records documented meals contained the required components and quantities. CN labels and Manufacturer's Statements, as well as nutrition facts and ingredient labels used for producing meals were on file and well organized. Standardized recipes are used for food production. Water was available as required.</p>
<p><b>PROCUREMENT:</b> The SFA has a written Procurement plan and Code of Conduct in place. This will be updated annually and used to make purchasing decisions. The FSD has attended Procurement Training.</p>
<p><b>RESOURCE MANAGEMENT (700):</b> The resource management section of the off-site assessment tool was completed on time. Review month receipts were reviewed, indicated appropriate and allowable expenditures. Reports are filed on time, and all records are maintained for at least three years plus the current year. Review errors fell below the \$600 threshold, no fiscal action is expected at this time. Maintenance of Nonprofit Food Service Account-The SFA is monitoring budgets and maintaining a healthy account balance. The SFA spent 102.75% of the USDA funds allocated to them in school year 2018-2019. Revenue from Non-Program Foods- The FSD monitors pricing to ensure she is covering costs in a la carte pricing. Indirect Cost- The SFA did transfer funds per the indirect cost rate allowance. The transfer was well below the allowable amount.</p>
<p><b>VERIFICATION (200):</b> The correct number of applications were verified and were correctly selected from error prone applications. All income sources were verified with at least one month's income, and the process was completed on time. The applications selected for verification were confirmed prior to verification. The verification report was completed accurately and on time.</p>

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**CIVIL RIGHTS (800):** The newest And Justice for All civil rights poster was posted. Annual civil rights training was provided food service staff and documented. The district has taken reasonable steps to ensure that students with special dietary needs are adequately accommodated and that proper documentation is on file. Ethnic/racial information is collected and the form is completed. No discrimination was observed. SFA on-site monitoring was completed to ensure that all schools are meeting program requirements.

**HACCP/FOOD SAFETY (1400):** The SFA has a district-wide written Food Safety plan that includes all required elements. The latest Health Inspection Report was posted in a publicly visible location. Temperature logs are maintained for all coolers, milk coolers, freezers, food served, and dishwasher. The kitchen and storage areas were orderly and clean, and all food in coolers and freezers were covered and clearly labeled. Food Service workers wore proper hair restraints and practiced good gloving procedures.

**OFFER VS SERVE:** Offer vs. Serve is being implemented properly. All students observed selected 1/2 cup of fruit and/or vegetable. Cafeteria staff have been trained on offer vs. serve.

The SFA has great signage explaining the daily menu and what makes a reimbursable meal. It was evident that students knew what they needed to take as they came through the line.