

March 28, 2022

New Jerusalem MB Church
Mr. Alphonso McDowell, CFO
5708 Old Canton Road
Jackson, MS 39211-3212

Dear Mr. McDowell:

The State Agency (SA) completed an Administrative Review (AR) of the National School Lunch Program (NSLP) and School Breakfast Program (SBP) during the week of February 24, 2022. An exit conference was conducted on March 23, 2022. The regulations governing the Administrative Review (7 CFR 210.18) require the SA to review two Critical Areas: Performance Standard 1 (Meal Access and Reimbursement) and Performance Standard 2 (Meal Pattern and Nutritional Quality). The Review additionally covers several General Areas of Review. Over the course of the SA Review, **five (5) total findings were identified, including four (4) relating to Performance Standard 1 and 2.** The findings which were identified are described below.

Performance Standard 1 (Meal Access and Reimbursement)

- In accordance with 7 CFR 210.18 (g)(1)(ii), the process used by the SFA to count, record, consolidate, and report the number of reimbursable meals served to eligible children must yield correct claims. The Reviewer noted that the SFA had a net overclaim for the month of January 2022 by overclaiming nine (9) lunch meals and underclaiming nine (9) breakfast meals as described in the chart below. In order to demonstrate corrective action, the SFA must submit a corrective action plan to ensure the accuracy of future claims, this could include a second party check.

Due to a violation of 7 CFR 210.18 (g)(1)(ii), the SA has determined that the following reimbursed meals are unallowable for January 2022. Because the total amount of the overclaim falls within the allowable disregard threshold (\$600.00) established by federal regulation, the SA will not seek to recoup these funds.

Rate desc.	Rate	Meals Claimed	Meals Verified	Paid Amount	Corrected Amount	Difference
Breakfast Reimbursement Rate	\$2.4625	1503	1512	\$3701.1375	\$3723.30	(\$22.1625)
Lunch Reimbursement Rate	\$4.3175	1541	1532	\$6653.2675	\$6614.41	\$38.8575
NET OVERCLAIM						\$16.6950

Performance Standard 2 (Meal Pattern and Nutritional Quality)

- Meals planned and served as part of the SBP must align with the meal pattern as described in 7 CFR 220.8 (c). During the meal observation, the Reviewer noted that staff planned to offer only a 1/2 cup of fruit for breakfast which is insufficient. The SA will not seek fiscal action in this matter to align with USDA guidance (COVID-19 Child Nutrition Response #100). In order to demonstrate corrective action, the SFA must retrain staff on the meal pattern requirements. The SFA must submit proof of training to the SA as well as production records indicating that the meal pattern is being followed. Furthermore, the menu planner must revise the planned menu to be compliant.
- Meals planned and served as part of the NSLP must align with the meal pattern as described in 7 CFR 210.10 (c). While reviewing the production book, the Reviewer noted that staff did not offer the minimum of a 1/2 cup fruit every day. Also, the planned menu does not meet the vegetable subgroup throughout the week. The SA will not seek fiscal action in this matter to align with USDA guidance (COVID-19 Child Nutrition Response #100). In order to demonstrate corrective action, the SFA must retrain staff on the meal pattern requirements. The SFA must submit proof of training to the SA as well as production records indicating that the meal pattern is being followed. Furthermore, the menu planner must revise the planned menu to be compliant.
- In accordance with 7 CFR 210.10(h)(2)(i), a nutrient analysis must be performed to determine compliance with the prescribed levels of calories, saturated fat, and sodium in the meals offered to each age grade group over a school week. Over the course of the Review, the SFA was unable to provide sufficient documentation to the SA for a nutrient analysis to be conducted. In order to implement and demonstrate corrective action, the SFA must submit sufficient documentation (standardized recipes, nutrition facts labels, and CN labels if applicable) to conduct a nutrient analysis to the SA.

General Program Compliance (General Areas of Review)

- In accordance with 7 CFR 210.13 (d), SFAs should ensure that facilities for the storage of food products should safeguard against theft, spoilage, and other loss. During the observation, the Reviewer noted ice build-up in freezer and water leakage in the cooler, posing both a food safety hazard as well as a physical safety or trip hazard. Additionally, the site staff is not implementing First in First Out (FIFO) correctly, as all boxes are not dated. In order to demonstrate corrective Action, the SFA must retrain staff on proper storage practices (FIFO) and provided an agenda and sign in sheets. Additionally, the SFA must provide documentation that the freezer and cooler have been fixed.

The School Food Authority (SFA) **must provide a corrective action response to all findings** of the Review by **April 28, 2022**. This response must be entered into the Mississippi Application and Reimbursement System (MARS) by an authorized signatory for the Child Nutrition Programs. If an authorized signatory is unable to access the Compliance module in MARS, the district must submit a corrective action plan on District letterhead that is signed by an authorized signatory.

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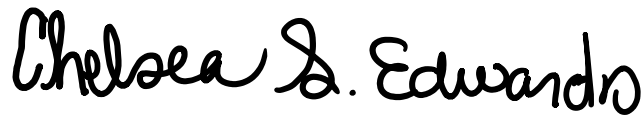
Pursuant to regulations, an organization has the right to appeal a monetary assessment imposed. Any appeal of a monetary assessment must be filed with the SA within fifteen (15) calendar days of receipt of this letter. Please refer to the enclosed copy of appeal procedures.

In addition to conducting the AR, one of the functions of the SA is to provide Technical Assistance (TA). During the course of the review, the SA Reviewer provided TA in several areas to the CND. TA is documented in MARS, specifically in the "Technical Assistance" section of the "Compliance" Module. TA is provided for the improvement of the program operations and is not considered a finding.

The SA would like to commend the SFA staff for their diligence to implement the Child Nutrition programs for the first time.

If you have any questions regarding this review, or if you would like to request additional assistance, please email me at chedwards@mdek12.org, or call Mary Burks or me at (601) 576-5000.

Sincerely,

A handwritten signature in black ink that reads "Chelsea S. Edwards". The signature is written in a cursive, flowing style.

Chelsea Edwards, Program Specialist
Office of Child Nutrition, School Support Division

cc: File NSLP (AR) 2021/2022
Lillie Reed, Administrator

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May 19, 2022

New Jerusalem MB Church
Mr. Alphonso McDowell, Chief Financial Officer
5708 Old Canton Road
Jackson, MS 39211-3212

Dear Mr. McDowell:

Your response to the findings of our Administrative Review of your 2021-2022 National School Lunch Program (NSLP) and School Breakfast Program (SBP) has been received and accepted in the Mississippi Application and Reimbursement System (MARS). We are closing the file on this review.

If you have any questions concerning this review or need assistance, please call Mary Burks or me at (601) 576-5000. Thank you for your continued support of the Child Nutrition Programs.

Sincerely,



Chelsea Edwards, Program Specialist
Office of Child Nutrition, School Support Division

cc: File NSLP (AR) 2021/22
Lillie Reed, Child Nutrition Director

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