

December 6, 2021

Water Valley School District
Mr. Jerry Williams, Superintendent
PO Box 788
Water Valley, MS 38965-0788

Dear Mr. Williams:

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 November 18, 2021. An exit conference was conducted on December 3, 2021. 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, **four (4) total findings were identified, including three (3) 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) (B), the process to count and record meals must yield accurate claims for reimbursement. While conducting a lunch observation at Water Valley High School, the Reviewer noted that the cashier was using a tally sheet to obtain a count of lunch meals served. The Reviewer was verifying the accuracy of the cashier's count with a clicker and came up with a difference of ten (10) meals (SFA counted 333 lunch meals, the SA counted 323). The cashier indicated that she would use the number of rolls consumed as a meal count proxy, which the SA immediately indicated was not an acceptable meal counting method. The SFA has been instructed to utilize the SA count for the Day of Review when filing the November claim. In order to demonstrate corrective action, the SFA must return to using the POS software as soon as possible to ensure the accuracy of future claims.

Performance Standard 2 (Meal Pattern and Nutritional Quality)

- In accordance with 7 CFR 210.10 (a)(3), the SFA must maintain production records that indicate how the meals offered contribute to the required food components. The Reviewer noted that Milk is not recorded appropriately in the production book. The SA is not seeking fiscal action on this issue because it is

obvious to the Reviewer based on the meal observation that milk is offered and served daily. The SA believes this to be a recording error rather than a meal pattern violation. In order to demonstrate corrective Action, the SFA must provide training to the manager regarding proper documentation of all required meal components in the production book.

- In accordance with 7 CFR 210.10 (c), the SFA must meet the weekly required minimums for vegetable subgroups in accordance with the meal pattern. Upon review of the production book, the Reviewer noted that substitutions for vegetable items were not made within the correct subgroup. While the SA understands that SFAs are making substitutions due to supply chain issues, it appears that no effort was made to make substitutions that would fulfill the subgroup requirements. 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 provide proper training to staff to ensure vegetable substitutions are done within the correct subgroup.

General Program Compliance (General Areas of Review)

- In accordance with FNS Instruction 782-5, Rev. 1, the expressed purpose of federal assistance is to safeguard the health and well-being of the nation's children, and that meals served to adults are not eligible under the authorizing legislation and regulations for federal cash reimbursement. While conducting a meal observation at Water Valley High School, the SA noted that teachers are allowed to charge meals, and the SA is not convinced that the SFA's process for counting and collecting this debt is sufficient to ensure that the Non-Profit School Food Service Account does not encumber bad debt for the provision of teacher meals. In order to demonstrate corrective Action, the SFA must implement a plan to eliminate teacher charges and more accurately track payments.

The School Food Authority (SFA) **must provide a corrective action response to all findings** of the Review by **January 6, 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.

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

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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 for being extremely well prepared for the review, organized, and responsive to the SA requests for information. It is obvious that the entire Child Nutrition Department is dedicated to continuous quality improvement.

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

Sincerely,

A handwritten signature in black ink that reads "Yumetrice Fulton". The signature is written in a cursive, flowing style.

Yumetrice Fulton, Program Specialist
Office of Child Nutrition, School Support Division

cc: File NSLP (AR) 2021/2022
Meredith Richmond, Child Nutrition Director

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December 9, 2021

Water Valley School District
Mr. Jerry Williams, Executive Officer
PO Box 788
Water Valley, MS 38965-0788

Dear Mr. Williams:

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,



Yumetrice Fulton, Program Specialist
Office of Child Nutrition, School Support Division

cc: File NSLP (AR) 2021/2022
Meredith Richmond, Child Nutrition Director

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