



ARIZONA DEPARTMENT OF EDUCATION

Health and Nutrition Services Division

Administrative Review Summary Report

School Food Authority Name: Kyrene Elementary District

CTD: 07-04-28

Site: Kyrene de los Ninos School, Kyrene Traditional Academy, The ACES - Gilbert Campus, The ACES - Tempe Campus

Contacts: Laura Toenjes, Superintendent and Michelle Sorace, Assistant Director of Finance

Review Date: December 16-18, 2024

Exit Conference Date: December 18, 2024

Review Period: November 2024

Programs Reviewed:

National School Lunch

School Breakfast

Afterschool Snack

Fresh Fruit & Vegetable

Special Milk

At-Risk Afterschool Meals

No.	Review Observations & Findings	Technical Assistance Provided	Required Corrective Action
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Performance Standard 1: Certification and Benefit Issuance – Critical Area

No findings

Performance Standard 1: Meal Counting and Claiming – Critical Area

No findings

Performance Standard 2: Meal Components & Quantities – Critical Area

No findings

Performance Standard 2: Dietary Specifications and Nutrient Analysis – Critical Area

No findings

Meal Access & Reimbursement: Certification and Benefit Issuance

No findings

Meal Access & Reimbursement: Verification

No findings

Meal Access & Reimbursement: Meal Counting and Claiming

1	Alternate points of service that have not been approved by the State agency are operated. Specifically, Breakfast in the classroom is operated at Kyrene de los Ninos School when only Breakfast in the cafeteria/main dining area was approved in the CNPWeb site application for Kyrene de los Ninos.	Discussed requirement to receive approval from the State agency prior to implementing alternate points of service and the ability to do so through updating the site application in CNPWeb and contacting the Health and Nutrition Services Specialist to alert them of the changes.	Please submit a new site application in CNPWeb that accurately reflects the alternate point of services at Kyrene de los Ninos School. Additionally, please provide written assurance that site and sponsor applications in CNPWeb will accurately reflect the most current practices in operation.
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Meal Pattern & Nutritional Quality: Offer Versus Serve

No findings

Meal Pattern & Nutritional Quality: Meal Components and Quantities

No findings

Resource Management

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| 2 | Unallowable costs were paid for by the nonprofit school food service account. Specifically, the following unallowable costs were charged: payment to teachers for lunch duty (student supervision) and payment to day porter for cleaning services (school cafeteria) for a total of \$45,224.32 in November 2024. | Discussed specific unallowable expenses. An extensive list of allowable and unallowable costs can be found in 2 CFR 200 Subpart E General Provisions for Selected Items of Cost. | <i>Please provide written procedures for determining the allowability of costs as required by 2 CFR 200.303(b)(7). Please also provide written assurance that all expenses of the nonprofit school food service account will be limited to those costs which are necessary, reasonable, allocable; and also that these costs are in accordance with 2 CFR 200 Subpart E Cost Principles. Additionally, please provide supporting documentation which reflects that the \$45,224.32 of unallowable costs was reimbursed to the nonprofit school food service account with non-Federal funds.</i> |
| 3 | Indirect costs were incorrectly calculated. Specifically, the correct indirect cost rate was applied to an incorrect direct cost base. Calculation did not exclude the contract payments beyond \$25,000, which resulted an overcharge of \$446,031.25 to the nonprofit school food service account in Program Year 2024. | Discussed proper classification of direct/indirect costs. Reviewed requirements that indirect costs be charged consistently across the SFA as required in 2 CFR 200.412-414. Referred to the USDA's Indirect Cost Guidance Manual located at https://www.azed.gov/hns/nslp under the Guidance Manuals accordion, which can be used as a resource when determining allowable indirect costs. | <i>Please provide the calculation or tool that will be used to determine the amount of indirect costs charged to the nonprofit school food service account. Additionally, please provide supporting documentation which reflects that \$446,031.25 of indirect costs charged in excess of the allowable rate have been returned to the nonprofit school food service account.</i> |

General Program Compliance: Civil Rights

No findings

General Program Compliance: SFA On-Site Monitoring

No findings

General Program Compliance: Local Wellness Policy

4 The recent assessment of the implementation of the Local Wellness Policy did not meet the Final Rule requirements. Specifically, the assessment did not determine compliance with the wellness policy and progress made in attaining the goals of the wellness policy.	Discussed requirement to complete an assessment once every three years, at a minimum. The assessment must determine compliance with the wellness policy, how the wellness policy compares to model wellness policies, and progress made in attaining the goals of the wellness policy. Additionally, discussed feasible means for notifying the public of the results of the most recent assessment. Sample evaluation tools can be found on ADE's website at https://www.azed.gov/hns/nslp/forms under the Local Wellness Policy accordion. Local Wellness Policy Assessment: Making it Meaningful Webinar can be found on ADE's website at https://www.azed.gov/hns/nslp/training under the Online Training accordion.	<i>Please provide a written plan for conducting an assessment of the implementation of the Local Wellness Policy, including determining compliance with the wellness policy and progress made in attaining the goals of the wellness policy. This plan must include who will be designated as the oversight official, who will be invited to participate in the assessment process, and the date by which the assessment is expected to be completed.</i>
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General Program Compliance: Competitive Food Services

No findings

General Program Compliance: Professional Standards

No findings

General Program Compliance: Water

No findings

General Program Compliance: Food Safety, Storage and Buy American

No findings

General Program Compliance: Reporting and Recordkeeping

No findings

General Program Compliance: School Breakfast Program and Summer Food Service Program Outreach

No findings

Other Federal Program Reviews: Afterschool Snack Program

Not applicable

Other Federal Program Reviews: Seamless Summer Option

Will be reviewed in Summer 2025 if applicable.

Other Federal Program Reviews: Fresh Fruit and Vegetable Program

Not applicable

Other Federal Program Reviews: Special Milk Program

Not applicable

Other Federal Program Reviews: At-Risk Afterschool Meals

Not applicable

Comments/Recommendations:

Congratulations on completing the Administrative Review! Thank you for your hard work and cooperation during this process.

To stay on track with NSLP requirements, check out the NSLP at a Glance Calendar & Monthly Checklist on our website at <https://www.azed.gov/hns/nslp/forms> under the Calendars and Checklists tab.

Training: In-person classes, web-based training, and how-to guides can be found on ADE's website at <https://www.azed.gov/hns/nslp/training>.

Fiscal Action Assessed?

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| <input checked="" type="checkbox"/> No- SBP | <input type="checkbox"/> Yes- SBP | \$0 |
| <input checked="" type="checkbox"/> No- NSLP | <input type="checkbox"/> Yes- NSLP | \$0 |

Fiscal Action under \$600 will be disregarded.

Please submit corrective action response by March 6, 2025 to Berenice Camacho Castaneda, Berenice.CamachoCastaneda@azed.gov. The response must be on organizational letterhead and signed by an authorized representative and must indicate that corrective actions will be implemented SFA-wide.

Reviewer Signature _____ Date _____

If you disagree with any finding that affects the claim for reimbursement, you may appeal the decision by following the [School Food Authority Appeal Procedure for the Administrative Review](#) found under the Reviews Conducted by the State Agency accordion on ADE's National School Lunch and School Breakfast Program webpage.

Tom Horne, Superintendent of Public Instruction
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