



ARIZONA DEPARTMENT OF EDUCATION

Health and Nutrition Services Division

Administrative Review Summary Report

School Food Authority Name: Espiritu Community Development Corp.

CTD: 07-87-11

Site: NFL YET College Prep Academy

Contacts: Anastacia Europa, Chief Operating Officer and Armando Ruiz Jr., Chief Financial Officer

Review Date: December 17, 2025

Exit Conference Date: December 17, 2025

Review Period: November 2025

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

1	Breakfast and lunch service observed on during the review period did not support that reimbursable meal counts are accurate. Specifically, second meals and meals served outside of the approved meal service times were claimed for reimbursement. This was deemed a systemic error dating back to August 2024 and contributed towards fiscal action calculations. A full fiscal recalculation of breakfasts and lunches served for the months of August 2025 - March 2026 will be conducted at NFL YET College Prep Academy. Additionally, claims submitted in School Year 2024-2025 will be adjusted to omit any duplicate meals and meals served outside of the designated meal service periods.	Discussed how current system allowed for this to happen and potential changes that could be made to ensure it doesn't continue. Discussed implementing internal checks of the electronic system to ensure second meals or meals served outside of the approved times are not claimed for reimbursement. Additionally, recommended contacting the vendor to review options for updating the electronic system to ensure accuracy.	<i>Changes to the procedures of meal counting and claiming have been made. A fiscal recalculation of breakfasts and lunches was conducted using counts from 30 operating days utilizing new counting and claiming procedures.</i>
2	Meal count totals were not correctly combined and recorded at breakfast on the day of review. This was deemed a non-systemic error and contributed toward fiscal action calculations.	Discussed how current system allowed for this to happen and potential changes that could be made to ensure it doesn't continue.	<i>Please provide a written description of changes to the system that have been implemented to ensure that meal count totals are correctly combined and recorded, including the date of implementation.</i>

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

No Findings.

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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| 3 | A system or process to sufficiently separate nonprogram food revenue and costs from program food revenue and costs has not been implemented. Specifically, the SFA did not have a process in place for tracking revenues and costs of individual items provided to students a la carte or assessing compliance with nonprogram food revenue. | Discussed feasible methods for separating revenues and costs from program foods from revenues and costs from nonprogram foods. Discussed revenue from nonprogram foods requirements and provided with Nonprogram Food Revenue Tool. Referred to USDA Memo SP 39-2011: Guidance on Paid Lunch Equity and Revenue from Nonprogram Foods. | <i>Please provide a description of the systems that will be developed to separate nonprogram food revenue from program food revenue. If no longer providing nonprogram foods to students, please provide a written description of changes that have been made to meal services to ensure only program foods (reimbursable meals) are provided.</i> |
| 4 | Unallowable costs were paid for by the nonprofit school food service account. Specifically, Amazon Marketplace Subscription, Sweatshirts and Shirts, Coffee Creamer, Soda, Flamin' Hot Cheetos, Fruit Roll Up Snacks, Hot Chocolate Mixes, Monster Energy Drinks, and Nonprogram Labor Hours for catering services. | 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 \$1,638.04 of unallowable costs was reimbursed to the nonprofit school food service account with non-Federal funds.</i> |

<p>5 The Financial Management System utilized was insufficient to accurately identify and track all revenues and expenditures of the nonprofit school food service program. Specifically, expenditures were evenly divided between two legally separate entities. Additionally, itemized invoices were not provided for the Verizon Internet purchase on December 12, 2024 for \$44.28 and Pizza Patron purchase on December 19, 2024 for \$79.05. An invoice for the Little Caesar's Pizza purchased on December 9, 2024 also did not match the amount recorded in the general ledger.</p>	<p>Discussed feasibility for designating a separate financial account for the nonprofit school food service, as well as the requirement to differentiate revenues and expenditures of the nonprofit school food service program if a separate account cannot be designated. Discussed the importance of establishing a financial management system and internal controls needed to accurately track all revenues and expenditures of the nonprofit school food service program.</p>	<p><i>Please provide a written description of steps that will be taken to ensure all revenues and expenditures of the nonprofit school food service account are easily identifiable as required in 7 CFR 210.14. Additionally, please provide a written description of the steps which will be taken to track revenues and expenditures separately amongst the two legally separate entities moving forward.</i></p>
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General Program Compliance: Civil Rights

No Findings.

General Program Compliance: SFA On-Site Monitoring

Not Applicable.

General Program Compliance: Local Wellness Policy

No Findings.

General Program Compliance: Competitive Food Services

Not Applicable.

General Program Compliance: Professional Standards

<p>6 The School Nutrition Program Director hired on or after July 1, 2015 did not complete the required 8 hours of food safety training within 30 days of being hired or within 5 years prior to hire date.</p>	<p>Discussed requirement and feasibility for attending an available certification training within current school year. Food Safety Online Training Library can be found on ICN's website at https://theicn.org/icn-resources-a-z/food-safety/.</p>	<p><i>Food safety certification was completed on November 5, 2025. No further corrective action is required.</i></p>
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General Program Compliance: Water

No Findings.

General Program Compliance: Food Safety, Storage and Buy American

<p>7 A copy of the written food safety plan was not accessible during meal preparation and service. Specifically, the food safety plan was stored in the front office and was not easily accessible during meal preparation and service.</p>	<p>Discussed that the written food safety plan should be easily available at each food preparation and food service site and that staff should be aware of its existence.</p>	<p><i>Please provide a written description of where the food safety plan is located at NFL YET College Prep Academy. Additionally, please provide written assurance that a copy of the written food safety plan will be accessible to staff during meal preparation and service at each site.</i></p>
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General Program Compliance: Reporting and Recordkeeping

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| 8 | Reports are not submitted to the State agency as required. Specifically, the Annual Financial Report (AFR) for School Year 2024-2025 was not submitted to ADE on time. | Discussed reporting requirements for Annual Financial Report (AFR) and who would be responsible for submitting by October 15 each year. | <i>Please provide steps that will be taken to ensure that the Annual Financial Report (AFR) will be submitted to ADE by October 15 each year, including the title of the individual responsible for submitting it.</i> |
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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 2026 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

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| 9 | At-Risk Supper and At-Risk Snack counts were not correctly combined and recorded during the review period. This was deemed a systemic error dating back to September 2024 and contributed towards fiscal action calculations. Claims submitted in School Year 2024-2025 will be adjusted to match meal count documentation. | Discussed how current system allowed for this to happen and potential changes that could be made to ensure it doesn't continue. | <i>Please provide a written description of changes to the system that have been implemented to ensure that At-Risk Supper and At-Risk Snack count totals are correctly combined and recorded, including the date of implementation.</i> |
| 10 | At-Risk Supper service was not in compliance with all program requirements. Specifically, students were observed taking meals off campus when CACFP regulations require that At-Risk meals be consumed on site to be reimbursable. | Discussed CACFP requirements that At-Risk Afterschool meals must be consumed on-site in order to be eligible for reimbursement. Discussed the program flexibility for off-site consumption is limited to allowing one component to be taken off-site or in the event of an approved field trip in accordance with USDA memorandum CACFP 10-2017. Additional guidance regarding the flexibility for off-site consumption can be found on ADE's website at https://www.azed.gov/hns/afterschool under the Guidance Manuals. | Please provide a written description of the steps that will be implemented to ensure all At-Risk Afterschool meals are consumed on-site in accordance with CACFP requirements. |

- 11 Production records do not support that the At-Risk Afterschool Meals served meet meal pattern requirements. Specifically, 1.50 oz eq of meat/meat alternate was served at supper on November 7, 2025 when 2.0 oz eq meat/meat alternate is required for ages 6-18 based on the CACFP meal pattern guidelines.
- Discussed the meal pattern requirements of At-Risk Afterschool Meals. The meal pattern chart can be found on ADE's website at <https://www.azed.gov/hns/afterschool> under the Meal Pattern accordion. Step-by-Step Instruction: How to Plan a Supper Menu Using the CACFP Meal Pattern can be found on ADE's website at <https://www.azed.gov/hns/afterschool/trainingforSFAs> under the How-To Guides accordion.
- Please provide copies of completed At-Risk Afterschool Meals production records for 5 consecutive days. Additionally, please provide written assurance that the At-Risk Afterschool Meals meal pattern will be adhered to at all times. Additionally, the certificate of completion for Step-by-Step Instruction: How to Plan a Supper Menu Using the CACFP Meal Pattern must be provided.*
- 12 Two on-site At-Risk snack service reviews were not completed during the school year at NFL YET College Prep Academy.
- Discussed SFAs are required to perform no less than two on-site snack service reviews of the At-Risk Afterschool Meals each year, one occurring within the first four weeks of operation. The At-Risk Afterschool Meals Site Review Form for Snacks can be found on ADE's website at <https://www.azed.gov/hns/afterschool/programforms> under the Operational accordion.
- Please provide a completed At-Risk Afterschool Meals Site Review Form for Snacks. Additionally, please provide a written description of the process that has been put in place to ensure that all sites operating At-Risk Afterschool Snacks will receive two on-site reviews each year, one occurring within the first four weeks of operation.*

Comments/Recommendations:

Congratulations, Espiritu Community Development Corp. has successfully completed the administrative review for the 2025-2026 school year. It is recommended that trainings in Meal Counting and Claiming, Resource Management, and At-Risk Afterschool Meals are completed throughout the year. It is also recommended that internal compliance checks are conducted periodically in these critical areas to maintain program integrity. Thank you for your patience and cooperation during the review 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		
Program	Total Fiscal Action	Assessed or Disregarded
School Breakfast Program	\$72,336.28	Assessed
National School Lunch Program	\$46,859.20	Assessed

An extension for the corrective action was granted on April 17, 2026. Please submit the final corrective action response by the extended deadline of May 16, 2026 to Jackie.Rodriguez@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 _____

Program Director 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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