



## SNP Administrative Review Findings Program Year 2025

## Eastern Howard School Corporation (3480)

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221 W Main St.  
Greentown, IN 46936-1497

### Food Service Contact

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### Executive Contact

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No. of Sites / Reviewed: 2 / 1  
Month of Review: January 2025

### Commendations

- \* The menu certification for the week of review was completed without error. Crediting documentation was well organized.
- \* The meal observation was wonderful. The meal was well prepared, keeping food quality a top priority. Students had multiple entree options to choose from, including hot and cold options. Baked beans were seasoned perfectly. Food waste was minimal. The staff should be commended for a job well done.

### Certification and Benefit Issuance - Eastern Howard School Corporation (3480)

126. Certification: selected applications correctly approved. This serves as a reminder to the reviewer that FA must include the MOR and the Month of the on-site review.

#### Technical Assistance - Processing income applications

It is recommended that income application processing is centralized instead of each school processing their own applications. This will help to ensure duplicate applications are not submitted and reduce errors in application processing if one person specializes in the process.

126. Certification: selected applications correctly approved.

#### Finding 9901: Selected applications correctly approved

Multiple applications were certified incorrectly or was missing required information.

#### Corrective Action:

Corrections have been made to certification errors and the household was sent a letter notifying of the change in eligibility.

#### As additional corrective action, the sponsor will:

- Upload into the review tool copies of letters sent to households notifying them of their benefit change.
- Submit written procedures for application approval to ensure the number of people in the household is correct.
- Complete application processing training in Moodle and submit the training certificate to the state agency.

#### Technical Assistance:

Errors were reviewed with the determining official the day of review.

### Resource Management - Eastern Howard School Corporation (3480)

705. SFA have internal controls to ensure only allowable costs charged?

#### Technical Assistance - Non-profit food service account activity report

It is best practice for the food service director to receive a detailed activity report for the non-profit food service account monthly to reconcile expenses and revenues with their records.

### Resource Management Comprehensive Review - Eastern Howard School Corporation (3480)

757. Allowable Costs Test

#### Finding 9118: Sample of expenses charged to nonprofit school foodservice account not reasonable and necessary.

The State agency reviewed a sample representing 10% of expenses for the most recently completed program year, using the



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SFA's detailed general ledger. The following recorded expenses did not represent an activity or function recognized as reasonable and necessary for the operations of the school food service programs: the non-profit food service account was charged for janitorial staff salaries. Unless the sponsor retains a personnel activity report or separate time sheet, janitorial staff charges are unallowable. These unallowable charges must be restored to the non-profit food service account for the current program year and the previous program year. Total funds to be restored to the non-profit food service account: \$66,044.01.

**Corrective Action:**

The sponsor must provide documentation showing funds have been restored to the non-profit food service account in the amount of \$66,044.01. Additionally, the sponsor must submit written procedures to use as reference for reviewing and supporting that all future expenditures from the non-profit food service account are allowable.

*766. Assessing Compliance with the Nonprogram Foods Revenue/Cost Ratio*

**Finding 10141: Assessment of Non-Program Foods Revenue/Cost Ratio**

The SFA did not assess its compliance with the revenue from non-program foods requirements 7 CFR 210.14(f).

**Corrective Action:**

The SFA must assess compliance with the revenue from non-program foods. As corrective action, the SFA must complete the 5-day reference period using the non-program food revenue tool. Please submit the non-program food revenue tool with documentation to support the figures used.

**Technical Assistance:**

The non-program food revenue tool to utilize for a reference period can be found at the following link:

<https://docs.google.com/spreadsheets/d/1yERVzWRoukH4jqhAQ-RFBhzMIWEKRyQB/edit#gid=1454493429>. Additional guidance can be found at the following link: [https://www.in.gov/doe/nutrition/financial-management/#Revenue from Non Program Foods](https://www.in.gov/doe/nutrition/financial-management/#Revenue%20from%20Non%20Program%20Foods).

**General Program Compliance - Eastern Howard School Corporation (3480)**

*1219. Employees outside of the School Nutrition Programs with School Nutrition Program duties received appropriate training*

**Finding 10114: Non-foodservice staff conducting duties related to food service had not been trained annually**

At the time of the review, there were non-food service employees conducting duties related to program requirements who had not been trained, specifically those processing income applications and direct certification downloads.

**Corrective Action:**

Annual training for all staff with food service responsibilities is a program requirement. As corrective action, explain how the SFA will ensure requirements will be met each year. For the employees identified as needing training during the review, provide proof of training such as certificates, or agenda of topics covered with attendee names and signatures.

*1403. Review of agricultural food components indicates violations of the Buy American provision*

**Technical Assistance: USDA Buy American Provision Updated Policy Guidance**

USDA has recently updated guidance to program sponsors regarding Buy American requirements to become effective PY 2025-2026 school year. For additional information, go here: <https://www.fns.usda.gov/cn/buy-american-provisions>.

To watch a recorded webinar on updates to the Buy American requirements, go here: <https://www.fns.usda.gov/cn/buy-american-provisions/webinar>.

To download a copy of the USDA Buy American tool, go here:

<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Ffns-prod.azureedge.us%2Fsites%2Fdefault%2Ffiles%2Fresource-files%2FSP23-2024a.xlsx&wdOrigin=BROWSELINK>.



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**Eastern Elementary School (2909)**

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**Food Service Contact**

Mrs. Stacy Marner  
Food Service Director  
(765) 628-7866

Month of Review: January 2025

Date of Onsite Review: February 19, 2025

**Meal Components & Quantities - Eastern Elementary School (2909)**

*409. Review Period- all required meal components per weekly meal pattern requirements were offered and served to students*

**Technical Assistance - Production Records**

The kitchen staff is reminded to always record crediting for each food component listed on the production records. When a combination food is listed, such as a breaded chicken patty, remember to record crediting for the grain and meat/meat alternate.

*500. Day of Review- Offer vs. Serve was properly implemented*

**Technical Assistance - Increase vegetable consumption**

The SFA should explore ways to increase vegetable consumption. This could be accomplished by:

- a) serving more fresh, unpackaged vegetables
- b) offering a dip with fresh vegetables
- c) offer a wider variety of vegetables
- d) sufficiently season cooked vegetables.

**General Program Compliance - Eastern Elementary School (2909)**

*1107. Exempt SBP and NSLP leftover entrees are sold the same day or day after they were initially offered*

**Technical Assistance - Utilizing Left-over foods**

The SA reviewer offered suggestions for utilizing leftover foods.

*1407. SFA written food safety plan is implemented*

**Technical Assistance - Sanitize high-traffic surfaces**

To decrease the spread of germs, it is recommended to sanitize the pin pads used at the point-of-sale between each meal service.