



SNP Administrative Review Findings

Program Year 2026

North Newton School Corp (5945)

North Newton School Corp (5945)

310 South Lincoln Street
Morocco, IN 47963-8293

Food Service Contact

Mrs. Elena Micula
Food Service Director
(219) 285-2252
emicula@nn.k12.in.us

Executive Contact

Dr. Mike Raisor
Interim Superintendent
(219) 285-2228
mraisor@nn.k12.in.us

No. of Sites / Reviewed: 4 / 1
Month of Review: October 2025

Commendations

- * Menus looked good and crediting documentation was organized.
The kitchen at Lincoln Elementary School was clean, and the staff were knowledgeable of program requirements.

Technical Assistance

- * State Agency and food service staff discussed the following for meal planning and execution during the onsite visit:
 1. Providing additional cold menu items during the lunch service.
 2. Including all menu options on each line for breakfast meal service.
 3. Allowing students to participate more in self-service at the breakfast and lunch lines.

Resource Management Comprehensive Review - North Newton School Corp (5945)

750. Year End Available Balance

Finding 10187: Non-profit School Foodservice Account Validation

The non-profit school foodservice account (NSFSA) could not be validated. An explanation for the difference in account balances between the annual financial report (AFR) and the accounting reports provided during the review could not be determined during the onsite review.

Corrective Action:

As corrective action, documentation explaining the difference in the NSFSA's starting and ending balances must be provided to the State Agency.

Technical Assistance:

The AFR should include all NSFSA financial transactions from July 1 through June 30. Accurate supporting documentation must be maintained by appropriate accounting officials. Additional guidance regarding the AFR can be found at this link: https://docs.google.com/document/d/1Aspxkjs6OMe236b9GdsJbtQpxRRt9m2t1ax1VS2Fu_s/edit?tab=t.0.

753. Internal Controls

Finding 10184: Internal Controls

Internal controls must be developed and implemented to ensure effective oversight of the NSFSA. This contributed to the inaccurate coding of the NSFSA revenue and expenses.

Corrective Action:

The SFA must develop and implement a written internal control procedure for revenue and expenditure entries in the accounting system to ensure accurate coding. At a minimum, the procedure should include a cross-check and the frequency of revenue and expenses review. **Submit the written procedure as corrective action.**

Technical Assistance:

Ensure finance and food service work together to develop the school foodservice budget and a plan to keep the foodservice fund financially viable. To enable the food service director to manage the budget, the finance department should provide a monthly reconciliation report of revenues and expenditures for accuracy.



SNP Administrative Review Findings

North Newton School Corp (5945)

Program Year 2026

766. Assessing Compliance with the Non-program 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.

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/1yERVzWRoukH4jghAQ-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>.

General Program Compliance - North Newton School Corp (5945)

1007. On-site observations validate Off-Site Assessment Tool responses to Local School Wellness Policy questions and responses demonstrate compliance with FNS requirements

Finding 10140: Wellness Policy Review and Update

The following findings were noted regarding the review and update of the local school wellness policy:

The review and update of the local school wellness policy did not occur as required. The results of the most recent assessment of the local school wellness policy are not available to the public.

Corrective Action:

As corrective action the following must occur:

1. **LEAs must conduct an assessment of the wellness policy every 3 years, at a minimum. This assessment will 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. The local school wellness policy must be reviewed and updated by the wellness committee. A copy of the assessment and updated wellness policy must be submitted to the State Agency.**
2. **Provide proof that the results of the most recent assessment have been communicated to the public, including progress toward meeting the goals of the policy.**

Technical Assistance:

Wellness policy resources can be found at the following website: <https://www.in.gov/doe/nutrition/wellness-policies/>.



SNP Administrative Review Findings

North Newton School Corp (5945)

Program Year 2026

Lincoln Elementary (6409)

310 South Lincoln Street
Morocco, IN 47963-8293

Food Service Contact

Mrs. Samantha Poort
Manager
(219) 345-4745

Month of Review: October 2025

Date of Onsite Review: November 18, 2025

Other Federal Programs - Lincoln Elementary (6409)

4. Validate snack counts – snacks properly counted and claimed?

Finding 9221: Snacks are not being properly counted and claimed.

The snack counts claimed for reimbursement for the review period and day of review could not be validated. The staff counting the snack meals did not individually mark each snack on the daily meal count sheet. However, students signed in and self-identified whether they were receiving a snack on the attendance form. No snacks were disallowed; however, if this is found during subsequent reviews, it could result in future disallowance.

Corrective Action:

Reimbursable meals must be checked by an adult trained to record meal counts, ensuring that all components are selected. Meal counters should be trained in civil rights, identifying reimbursable meals, and recording meal counts. All meal counts must be recorded at the time of service (when a complete snack is given to each child). **As corrective action, please complete the following:**

1. The SFA must create and submit a written standard operating procedure for snack meal counting. Also, provide proof that the staff serving the snack have been trained in this procedure.
2. Submit snack meal count sheets and the edit check for the most recent claim for reimbursement.

Technical Assistance:

Snack meal count forms can be found here: <https://www.in.gov/doe/nutrition/after-school-snack-program/#Operating the Program>.

7. Site monitored in first 4 weeks of operation, date, deficiencies/CA?

Finding 9228: Afterschool Snack Program Monitoring

The SFA has not monitored the Lincoln Elementary Afterschool Snack Program (ASSP).

Corrective Action:

Monitoring must be completed by someone not involved in the day-to-day operation of the ASSP. **As corrective action, the SFA must monitor the ASSP, and a copy of the completed monitoring form must be included in the submission of the corrective action. A timeline must also be submitted explaining when monitoring visits for the year will be conducted.**

Technical Assistance:

Monitoring must be completed twice annually for ASSP, including the first monitoring within the first few weeks of operation. Afterschool Snack Program information and resources can be found here: <https://www.in.gov/doe/nutrition/after-school-snack-program/#Operating the Program>.

1700. ASSP – areas identified requiring TA, CA?

Technical Assistance- Afterschool Snack Program Meal Pattern

During the onsite review it was discussed that students do not need to be offered a milk option for ASSP and only two components need to be given to the students for a reimbursable snack meal.



SNP Administrative Review Findings
Program Year 2026

North Newton School Corp (5945)

General Program Compliance - Lincoln Elementary (6409)

1411. Review of agricultural food components indicates violations of the Buy American provision

Technical Assistance- USDA Buy American Provision

USDA has recently updated guidance to program sponsors regarding the Buy American provision. The following are some of the Buy American requirements that have been codified in regulations: Two limited exceptions when non-domestic foods may be purchased by school food authorities; A new threshold for school food authorities that use exceptions (in SY 2025-26, the non-domestic food purchases cap will be 10 percent); The requirement for SFAs to maintain documentation to demonstrate the use of exceptions. Visit the following website to view additional requirements: <https://www.fns.usda.gov/cn/buy-american-provisions>. A recorded webinar on updates to the Buy American provision can be found here: <https://www.fns.usda.gov/cn/buy-american-provisions/webinar>. A copy of the USDA Buy American tracking tool can be downloaded here: <https://www.fns.usda.gov/sites/default/files/resource-files/SP23-2024a.xlsx>.