

Program Year 2022

**Central Noble Community School Corporation (6055)**  
200 East Main St  
Albion, IN 46701-1252

**Food Service Contact**  
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FSMC: Chartwells

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No. of Sites / Reviewed: 3 / 1  
Month of Review: January 2022

Resource Management Comprehensive Review - Central Noble Community School Corporation (6055)

753. Internal Controls

**Finding 9000: Internal Controls**

During review of the nonprofit school food service account for school year 2020-2021 it was found that excess taxes and fees are being charged to the sponsor from the food service management company (FSMC). These fees include, but are not limited to beverage sales tax, property and sales tax on monthly equipment rentals, technology fees and sales tax on common goods. The fees and taxes are sometimes charged directly on the monthly ledger, but most of the fees require the sponsor to review the original receipts to see taxes charged.

**Corrective Action:**

Please submit documentation for the \$77.12 in beverage sales tax the company has agreed to reimburse to the nonprofit food service account. Please create and submit a procedure/process for the reviewing the FSMC monthly operating ledger. Please ensure the plan describes the following: how the sponsor plans to identify these charges on a monthly basis, the actions taken after a questionable fee or tax is found and who is responsible for paying the tax or fee per the approved contract. If implemented as discussed in the June 29, 2022, email correspondence, no further action required.

753. Internal Controls

**Finding 9000: Internal Controls**

During review of the nonprofit school food service account for school year 2020-2021 it was found that multiple transactions were made using a personal credit card issued by the food service management company (FSMC) to purchases various supplies. Original receipts were not always available to validate these purchases. Any purchase in a cost reimbursable contract that does not have an original receipt or cannot be validated is considered an unallowable cost the nonprofit school food service account.

**Corrective Action:**

Please create and implement a procedure that ensures all purchases made with a personal credit card are reviewed with proper documentation. The procedure must include the following: how these purchases are identified on the monthly operating ledger, what original documentation is considered acceptable by the sponsor to validate the purchases, what is the process once an unallowable cost is found and the process for recovering the cost from an unallowable purchase.

1. Office supplies are now purchased through the school
2. Each credit card receipt will have a photocopy and the hard copy will be placed in a monthly credit card file. This file will be reviewed during the monthly review meeting and charges on the ledger will be identified. Each card expense will be evaluated to ensure they are valid expenditures.

If implemented as discussed in the June 29, 2022, email correspondence, no further action required.

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 2020-2021 school year using the SFA's operating ledger and invoices. The following recorded expense did not represent an activity or function recognized as reasonable and

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necessary for the operations of the school food service programs: a monthly \$50 phone stipend for using staff members personal phones as a work phone during business hours. Although cell phones are an allowable cost to the nonprofit school food service account they must meet the following requirement per 2 CFR 200(e); cell phones and cell phone expenses are allowable if the cell phone contract is in the SFA's name and not in the name of the individual employee using the cell phone. The cost is considered unallowable if cell phones and cell phone expenses are part of a stipend or allowance or if the cell phones/cell phone expenses are registered in the name of the employee.

**Corrective Action:**

Please recover all monthly telephone stipends charged to the nonprofit school food service account for the entire 2020-21 and 2021-22 school year. Please submit documentation of the total fund transfer from a nonfederal source to the nonprofit food service account and ensure each month of operation is included in this calculation. Please create and implement a procedure for addressing employee cell phones and the review of unallowable cost on the FSMC monthly operating ledger.

**General Program Compliance - Central Noble Community School Corporation (6055)*****1214. School Nutrition Programs Director met/will meet annual training requirements*****Technical Assistance: The majority of the training hours were with Chartwell trainings and not approved trainings by IDOE.**

It is important that food service directors and staff receive the approved trainings from IDOE to stay updated on the required procedures for preparing and serving food under the Federally funded programs.

***1217. SFA's process and frequency for tracking training hours is sufficient*****Technical Assistance: Training logs need to include all trainings.**

Reviewer recommended that the tracking programs available at the IDOE Professional Standards web page be used to track all trainings and not just Chartwell trainings <https://www.in.gov/doe/nutrition/professional-standards/>.

***1400. The written food safety plan contains required elements and a copy is available at each school*****Finding 9142: The written food safety plan does not contain all the required elements.**

The written food safety plan does not comply with the HACCP program criteria described in 7CFR 210.13(c). Missing elements: Equipment at each school, employee list for the school and the recipes broke down into specific processes. A template is available on our web site at <https://www.in.gov/doe/nutrition/food-safety/>.

**Corrective Action:**

Documentation that an updated Food Safety Plan is available for each individual site is to be sent to the Field Specialist. Completed no further action required.

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**Albion Elementary School (6454)**

200 East Main St  
Albion, IN 46701-1252

**Food Service Contact**

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Business Manager  
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Month of Review: January 2022

Date of Onsite Review: February 15, 2022

**Meal Components & Quantities - Albion Elementary School (6454)**

*400. Day of Review- all required meal components were available to all students during the entire meal service*

**Technical Assistance: Lack of Preparation of Main Entree**

The staff did not prepare enough hot entrees for meal service and 10 students were only able to choose a cold entree. Reviewer discussed with manager and staff the importance of forecasting the number of meals prepared before each lunch hour to be sure that enough of both entrees are available for the last student in line.

*404. Day of Review- signage explaining the reimbursable meal was posted near/at the beginning of the service line and did not promote water or any other beverage as an alternative to milk*

**Technical Assistance: Meal signage needs to be in prominent spot.**

The signage showing what meets a complete meal requirement and what is allowed for offer versus serve was posted inside the serving line and not at the beginning of the line where students enter. It is recommended that the breakfast and the lunch signage be moved to the front of the line so students will understand what makes a complete meal and what is required for offer versus serve.

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

**Finding 9000: Production records missing quantity used to prepare food**

Production records did not record the amount of food used to prepare each of the items.

**Corrective Action:**

Production records are to be updated so that all the food used in preparing a dish may be recorded. Correction to the production record was completed on site. If implementation continues as planned, no further action is required.

**Technical Assistance:**

Reviewer discussed with food service director and Chartwell staff assisting in the review the importance of documenting all the food used in production to accurately determine if enough food is prepared and served to meet meal pattern and offer versus serve guidelines.

**General Program Compliance - Albion Elementary School (6454)**

*1410. Location of the agricultural food components used*

**Technical Assistance: Older products stored in freezer and storeroom needs to be on menu before purchasing new products.**

It was observed that the ground beef in the freezer was received in 2020. The menu was going to updated to use this product first. Products received from USDA should continually be rotated in the menu to offset the price of preparing the meal. If implementation of these corrective action plans has taken place the problem should be resolved.