



Back to School Webinar

The biggest compliance mistakes
schools make and how to avoid them



Presented by

Yisroel (Israel) Lowinger, CPA

Accounting & Assurance Manager at Roth&Co

Introduction

Introduction

- United States Department of Agriculture (USDA) operates various programs to assist low-income families, including funding school meals for students from low-income families.
- Funds are distributed to schools that enroll and administer food programs.
- Many aspects to maintaining program compliance



Introduction

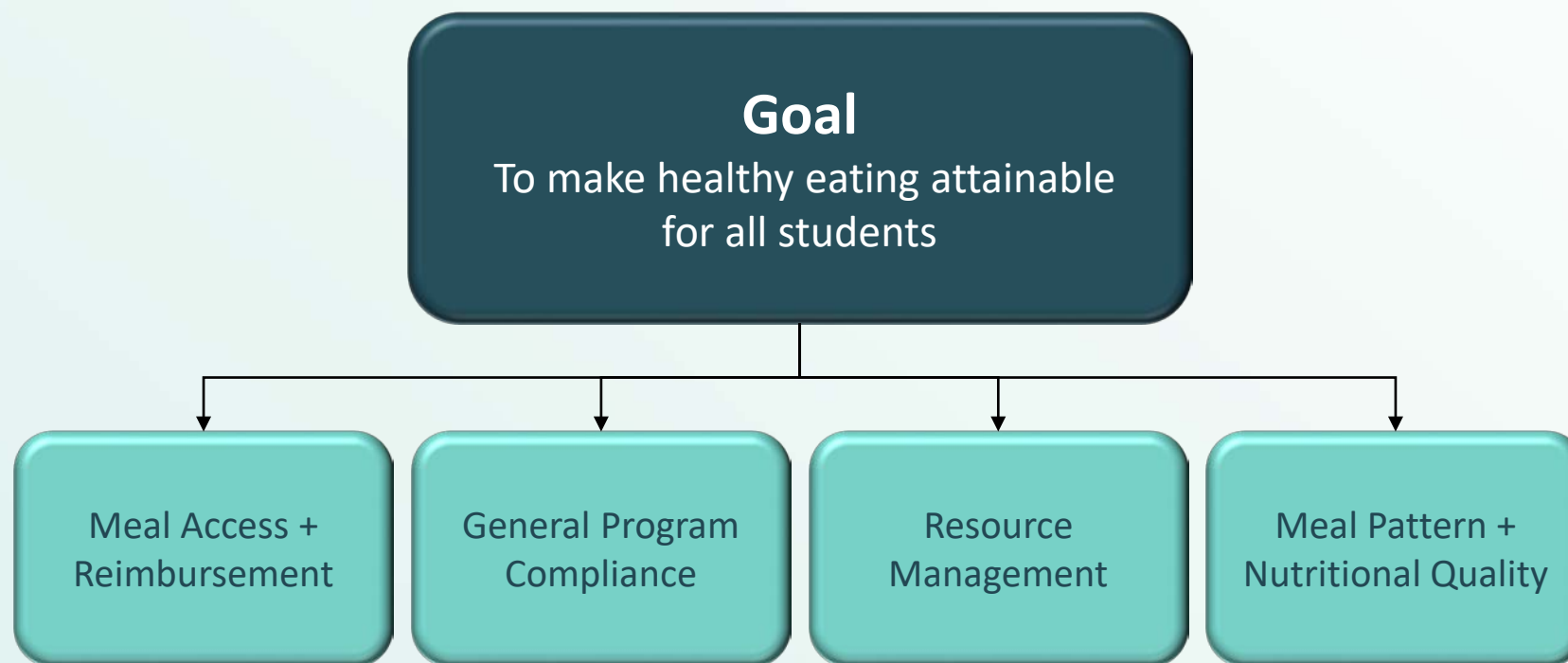
SMS Mission

To help schools obtain and maintain government funding by guiding them through the complicated world of government relations, regulations, filing and compliance.



Maintaining Compliance

Maintaining Compliance



Most Common Mistakes Made by School Food Authorities (SFAs)

1 Resource Management

Common Mistakes

- Purchases don't reflect items on menu/services that occurred
- Invoices not detailed
- Invoices not reviewed prior to signing/paying



1 Resource Management

Solutions

- Ensure no single employee procures and pays for any expense.
- Provide training on financial procedures and allowable expenses to all pertinent staff.
- Maintain dedicated bank account for state agency funded food programs.



2 Failing to Document Procurement Process

Common Mistakes

- Funds not spent honestly and responsibly
- Not documenting or filing price comparisons/bids



2 Failing to Document Procurement Process

Solutions

- Have a procurement policy in place.
- Assess how much you expect to spend before purchasing.
- Create a list of criteria that you want to include in the bid.
- Keep track of all vendor responses.



3 Violating Meal Pattern + Nutritional Quality Regulations

Common Mistakes

- Not serving all required meal components
- Failing to meet daily/weekly nutritional requirements
- Not utilizing 'offer vs. serve'



3 Violating Meal Pattern + Nutritional Quality Regulations

Solutions

- Maintain menu postings.
- Ensure all items listed are ready to be served.
- Have backup food items in the fridge/pantry in the event that menu components aren't available on given day.



4 Inadequate Documentation

Common Mistakes

- Production records
- Food temperatures logs
- Meal counts
- HACCP booklet
- Menus
- Signage



4 Inadequate Documentation

Solutions

- Ensure every staff member knows where all documentation is stored.
- Assign a staff member to review all documentation as often as needed.



Miscellaneous Violations

- Failing to segregate non-program food
- Storing food too close to floor (must be at least 6" off floor)
- Storing food packages which aren't properly sealed
- Failing to offer water at meal sites
- Dealing with leftovers improperly



Leftovers Protocol

- Wholesome leftovers must be properly sealed or frozen and served another day.
- Proper cooling/reheating procedures must be employed in accordance with local and state Department of Health regulations.
- Open milk bottles may never be re-used.



Helpful Tips

Make sure:

- All required posters are hanging in visible location
- HACCP manual is up-to-date and that staff knows where to find it
- Files are kept for 3 years
- Wellness Committee meeting minutes and policy manual are updated and available
- Only standardized recipes are used
- Proper meal components and portion sizes are offered
- 'Edit Check Sheets' are completed and accurate



Administrative Reviews

What is an Administrative Review?

An in-depth examination of SFA's Child Nutrition program which examines program compliance with NSLP/SBP rules as well as federal, state and local regulations

> SFAs can expect to be reviewed at least once every 5 years



Introduction

Maintaining Compliance

Most Common Mistakes

Administrative Reviews

What Categories Does the State Agency review?

- Meal Counting & Claiming
- Nutritional Quality & Meal Pattern
- Diet Specifications & Nutrient Analysis
- General Program Records
- Other Federal Programs
- Resource Management
- Procurement



Under Review? Be Prepared.

- Each day of SFA's operation should function as though under review.
- Ensure each staff member is assigned a role and properly trained for it.
- Maintain written copies of all policies and procedures to reference in case of absent staff members.





Thank You

For questions or comments, please reach out to us at
info@smsny.net or (718) 480-5606.