



U.S. Department of Agriculture

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Office of Inspector General  
Southwest Region

# **Audit Report**

## **Food And Nutrition Service Accountability And Oversight Of The National School Lunch Program Star Programs, Inc. Ingram, Texas**

Report No. 27010-9-Te  
October 2003

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UNITED STATES DEPARTMENT OF AGRICULTURE

OFFICE OF INSPECTOR GENERAL  
Southwest Region - Audit  
101 South Main Street, Suite 324  
Temple, Texas 76501  
TEL: 254-743-6565 FAX: 254-298-1373



DATE: October 9, 2003

REPLY TO  
ATTN OF: 27010-09-Te

SUBJECT: Accountability and Oversight of the National School Lunch Program –  
Star Programs, Inc., Ingram, Texas

TO: William Ludwig  
Regional Administrator  
Food and Nutrition Service  
1100 Commerce Street, Room 5-A-6  
Dallas, TX 75242

ATTN: Ronald Rhodes  
Regional Director  
Special Nutrition Programs

This report presents the results of our audit of the Accountability and Oversight of the National School Lunch Program – Star Program, Inc., Ingram, Texas. Your written response concurring with all findings and recommendations to the official draft report is included in its entirety as exhibit B. The Office of Inspector General's position is incorporated into the Findings and Recommendations section of the report.

Management decisions have not been reached for Recommendations Nos. 1 through 6. The information needed to reach management decision is set forth in our position section after each recommendation.

In accordance with Departmental Regulation 1720-1, please furnish a reply within 60 days describing the corrective action taken or planned and the timeframes for implementation for those recommendations for which a management decision has not yet been reached. Please note that the regulation requires a management decision to be reached on all findings and recommendations within a maximum of 6 months from report issuance, and final action to be taken within 1 year of each management decision.

If you have any questions, please call me at 254-743-6565 or have a member of your staff contact Amy McCormack, Assistant Regional Inspector General, at 254-743-6566.

/s/TRM  
TIMOTHY R. MILLIKEN  
Regional Inspector General  
for Audit

Attachments

# ***Executive Summary***

## ***Food and Nutrition Service, Accountability and Oversight of the National School Lunch Program (Audit Report No. 27010-9-Te)***

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### **Results in Brief**

This report presents the results of our audit of the National School Lunch Program (NSLP) as administrated by Star Programs, Inc., a residential childcare institution, in Ingram, Texas, also known as the School Food Authority (SFA). The purpose of the NSLP is to provide nutritionally balanced, low-cost or free lunches to schoolchildren that will encourage better eating habits.

The objectives of this audit were to evaluate the SFA's procedures to ensure the propriety of (1) meal claims, (2) the application and verification process for determining student eligibility, (3) individual school monitoring, (4) program fund investments, and (5) program procurements.

We found that SFA's Food Service Management Company (FSMC) contract and subsequent renewals were not in accordance with Federal regulations or Food and Nutrition Service (FNS) instruction. SFA officials were unaware of any procurement requirements for FSMC contracts. Specifically, they were not aware of the need to bid the FSMC contract and they accepted the FSMC contract and renewals as fixed cost contracts. As a result, SFA paid FSMC at least \$18,391 in ineligible management fees.

We also found that the SFA had inadequate procedures in place to ensure the accuracy and eligibility of meals claimed for reimbursement. This occurred because SFA officials had not participated in the voluntary training that the Texas Department of Human Services (TDHS) offered and had not read the NSLP regulations. Instead they relinquished administrative responsibility of the program to its FSMC, which was located in California. SFA officials stated that they did not think it was necessary to perform administrative oversight. As a result, SFA could not provide assurance to the accuracy of meals claimed or that reimbursed meals were eligible.

For the other stated objectives in this audit (appropriate application and verification process for determining student eligibility, monitoring individual schools, and investment of program funds, which was limited to the purchases made with NSLP reimbursements), we found no problems that would warrant further audit coverage or corrective actions, at this time.

### **Recommendation In Brief**

We recommend that FNS recover \$18,391 in ineligible costs used by SFA to pay the FSMC's management fees. We also recommend FNS direct TDHS to require the SFA to bid the FSMC contract using the Federal regulations. Further, we recommend that FNS direct TDHS to require the SFA to establish internal controls and to require all new SFAs to attend NSLP training. FNS should direct TDHS to perform a followup review to ensure the

SFA is administering the program in accordance with Federal and State regulations and collect any additional monies found during these reviews.

**Agency Response** In a letter dated October 6, 2003, FNSRO agreed with the findings and recommendations. (See exhibit B.)

**OIG Position** We need additional information to reach management decision for all of the recommendations. The information needed to reach management decision is set forth in the findings and recommendations section of the report.

## ***Abbreviations Used in This Report***

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CFR	Code of Federal Regulations
FNS	Food and Nutrition Service
FSMC	Food Service Management Company
FY	Fiscal Year
NSLP	National School Lunch Program
OIG	Office of Inspector General
SBP	School Breakfast Program
SFA	School Food Authority
TDHS	Texas Department of Human Services
TEA	Texas Education Agency

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# ***Background and Objectives***

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## **Background**

On June 4, 1946, Congress passed the National School Lunch Act (42 U.S.C. 1751), now the Richard B. Russell National School Lunch Act, as amended December 29, 2001, authorizing Federal assistance to States in the establishment, maintenance, and operation of school lunch programs. The Act established the NSLP to safeguard the health and well-being of the Nation's children and to encourage the domestic consumption of nutritious agricultural commodities. The program provides Federal assistance to help public and nonprofit private schools of high school grade or under, as well as public nonprofit private residential childcare institutions that serve nutritious lunches to children.

The Act, as amended, authorizes the payment of general and special cash assistance funds to States based upon the number and category of lunches served. Section 4 of the Act authorizes general cash assistance payments for all lunches served to children in accordance with the provisions of the NSLP, and additional special cash assistance for lunches served under the NSLP to children determined eligible for free or reduced-price lunches. States are reimbursed at various rates per lunch, depending on whether the child was served a free, reduced-price, or full-price (paid) lunch. Eligibility of children for free or reduced-price lunches is based upon their family's household size and income, as listed in the FNS Income Eligibility Guidelines, which are reviewed annually.

NSLP is promulgated, primarily through Title 7, Code of Federal Regulations (CFR), part 210, the NSLP, and part 220, School Breakfast Program (SBP). Other regulatory requirements include part 245, Determining Eligibility for Free and Reduced-Price Meals and Free Milk in Schools, and part 3019, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations, establishing uniform administrative requirements for Federal grants and agreements.

Through the FNS National Office, headquartered in Alexandria, Virginia, the seven regional offices administer the NSLP and provide technical assistance to the States. FNS Regional Offices monitor the States in their region by conducting management evaluations; also they directly administer the programs in some private schools. FNS Regional Offices also monitor and control the flow of Federal funds to the States through a review of reports which detail the financial expenditures of the States and the number of free, reduced-price, and paid meals served.

NSLP is usually administered through a State's Department of Education (known as the State agency) that has the responsibility for administration of

the NSLP. In the State of Texas the NSLP is administered by two agencies, the Texas Department of Agriculture (TDA) and the TDHS. The administration of the NSLP was moved from the TEA to the TDA in July 2003. TDA administers charter and public schools, while TDHS administers the private schools and residential childcare institutions. This audit focused on the administration of the NSLP with regards to this particular SFA

The State agency is required to enter into a written agreement with FNS for the administration of NSLP Statewide, and written agreements with SFA for local administration. The State Agency is also required to perform administrative reviews covering both critical and general areas that include, but are not limited to, meal claims, eligibility determinations, and use of program funds. A coordinated review effort and a review of compliance with nutrition standards are conducted at each SFA. FNS Regional Office personnel may participate in these reviews. SFAs are responsible for the administration of the program at the local school district level. Individual schools are responsible for the onsite operation of the NSLP, including the implementation of adequate meal accountability systems and the review and approval of student applications for free and reduced-price meals. The State agency and the SFAs are responsible for reviewing the monthly meal claims to ensure that the number of meals claimed is limited to the number of approved students in each category, adjusted to reflect the average daily attendance.

The fiscal year (FY) 2002 funding for NSLP was \$5.8 billion for meal reimbursements of approximately 6 billion lunches. The FY 2003 estimated funding is \$6 billion in meal reimbursements. For the 2001/2002 school year, the State of Texas had a NSLP enrollment of 4.2 million and reimbursements of \$800 million and the selected SFA had an enrollment of 30 to 36 and reimbursements of \$31,386.

## **Objectives**

The objectives of this audit were to evaluate SFA's procedures to ensure the propriety of (1) meal claims, (2) the application and verification process for determining student eligibility, (3) individual school monitoring, (4) program fund investments, and (5) program procurements.

# Findings and Recommendations

## Section 1. Noncompliance in Administering the NSLP

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SFA did not comply with multiple provisions of the NSLP. This occurred because of inadequate internal controls and reliance on the FSMC to operate the program. Additionally, TDHS had not provided critical FNS guidance regarding contract procurement to the SFA. As a result, SFA incurred over \$18,000 in ineligible management fees and could not provide assurance that claims for reimbursement were either accurate or eligible.

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### Finding 1

### FSMC Contract is Not in Accordance With Federal Regulations

We found that SFA's FSMC contract and subsequent renewals were not in accordance with the Federal regulations or FNS instruction. SFA officials were unaware of any procurement requirements for FSMC contracts. Specifically, they were not aware of the need to bid the FSMC contract and they accepted the FSMC contract and renewals as fixed cost contracts. As a result, SFA paid FSMC at least \$18,391 in ineligible management fees.

Federal regulations<sup>1</sup> and the FNS manual state all procurement transactions shall be conducted in a manner to provide, to the maximum extent practical, open and free competition. Awards shall be made to the bidder or offeror whose bid or offer is responsive to the solicitation and is most advantageous to the recipient, price, quality, and other factors considered. Solicitations shall clearly set forth all requirements that the bidder or offeror shall fulfill in order for the bid or offer to be evaluated by the recipient.

Federal regulations<sup>2</sup> also state that the State agency or school food authority is the responsible authority, without recourse to FNS, regarding the settlement and satisfaction of all contractual and administrative issues arising out of procurements entered into in connection with the program. This includes, but is not limited to source evaluation, protests, disputes, claims, or other matters of a contractual nature.

Finally, Federal regulations<sup>3</sup> state that the NSLP "cost-plus-a-percentage-of-cost" and "cost-plus-a-percentage-of-income" contracts are prohibited. Contracts that provide for fixed fees such as those that provide for management fees established on a per meal basis are allowed.

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<sup>1</sup> 7, CFR, section 3019.43, revised January 1, 2002

<sup>2</sup> 7, CFR, section 210.21(b), revised January 1, 2002

<sup>3</sup> 7, CFR, section 210.16(c), revised January 1, 2002

A firm-fixed-price contract is defined as a contract that provides for a price that is not subject to any adjustments. This contract type places upon the contractor maximum risk and full responsibility for all costs and resulting profit or loss.

A 99-CN-04 All State Directors memo from the FNS Regional Office, dated January 19, 1999, specifically addressed the FSMC used by the SFA. The letter stated that any SFA entering the NSLP while under contract with this particular FSMC must competitively bid the next contract renewal. The letter also stated that FNS will allow the SFA to pay for the FSMC services, but must follow all Federal procurement guidelines for renewals.

SFA initially contracted with FSMC to administer the NSLP from September 1998 through June 1999. Subsequently, the FSMC contract was automatically renewed annually from July 1999 until June 2003. The terms of the original contract and three of the four renewals required SFA to pay a management fee based on a percentage of the monthly claims for reimbursement; making it a “cost-plus-percentage-of-income” contract. The fourth contract renewal based the management fee on a set price per meal served, which would have been allowable, if the SFA would have received bids for the FSMC contract.

Upon entering the NSLP in February 1999, SFA officials received applicable regulations and rules but advised us they did not read them. Additionally, the above-mentioned letter was found in the SFA file folder held at the TDHS area office, but was never forwarded to SFA. Therefore, SFA officials did not know what constituted a “cost-plus-percentage-of-income” contract or that they were required to obtain bids for the contract renewal. As a result, our analysis of invoices and supporting documentation from July 1999 (the date of the first renewal) through December 2002 showed the SFA paid the FSMC at least \$18,391 in ineligible NSLP management fees. (See exhibit C.)

FNS Regional Office officials confirmed that the initial FSMC contract should have been honored because they did not want to disrupt the program. FNS National Office officials stated SFA could not go years without competitively bidding their FSMC contract because the contract would not be reimbursable with NSLP funds.

## **Recommendation No. 1**

Direct TDHS to recover the \$18,391 in ineligible management fees.

### **Agency Response.**

We concur with the recommendation.

### **OIG Position.**

We do not accept FNS management decision. To reach a management decision for this recommendation, we need documentation showing the specific corrective action to be taken, the timeframe within which the corrective action will be completed, and documentation that the amounts determined to be owed the Government have been collected.

### **Recommendation No. 2**

Direct TDHS to require the SFA to bid the FSMC contract using the Federal regulations.

### **Agency Response.**

We concur with the recommendation.

### **OIG Position.**

We do not accept FNS management decision. To reach a management decision for this recommendation, we need documentation showing the specific corrective action to be taken, and the timeframe within which the corrective action will be completed.

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## **Finding 2**

### **SFA Officials Had Inadequate Internal Control Procedures**

SFA officials had inadequate procedures in place to ensure the accuracy and eligibility of meals claimed for reimbursement. SFA officials had not participated in the voluntary training that TDHS offered and had not read NSLP regulations. Instead they relinquished administrative responsibility of the program to its FSMC, which was located in California. SFA officials stated that they did not think it was necessary to perform administrative oversight since they serve so few students. As a result, the SFA could not assure the accuracy of meals claimed or that reimbursed meals were eligible.

#### Controls over reimbursement claims not established

Federal regulations<sup>4</sup> and TDHS regulations<sup>5</sup> state that SFA shall establish internal controls to ensure the accuracy of lunch counts prior to submission of the claims for reimbursement. At a minimum, these internal controls shall include: comparisons of daily free, reduced-price and paid lunch counts against data which will assist in the identification of lunch counts in excess of the number of free, reduced-price and paid lunches served each day to

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<sup>4</sup> 7, CFR, section 210.8(a), revised January 1, 2002

<sup>5</sup> TDHS NSLP/SBP Handbook, chapter 4, dated June 1, 2002

children eligible for such lunches, and a system for following up on those lunch counts which suggest the likelihood of lunch counting problems.

FSMC provided a web-based application for SFA to enter daily meal counts for each house. At the end of the month, FSMC employees consolidated the meal claims into one claim for reimbursement. The monthly claim for reimbursement was then forwarded to the SFA business manager who signed and submitted it to TDHS without reviewing it for accuracy. SFA officials also stated that they have no system in place to ensure that the number of students counted during lunch matched the number of students enrolled at SFA for that day. In addition, SFA officials do not have any written procedures for entering lunch counts. According to the SFA officials, they relied on FSMC for guidance and upon the houseparent to ensure that meal counts for free and paid students were entered into the system. We found that TDHS offers voluntary NSLP training to all SFAs; however, the TDHS records indicated that SFA had never participated in such training.

SFA houseparent supervisors stated they reviewed meal counts for completeness every 1 to 3 days and before biweekly paychecks were released. However, we found that from February 13 to 15, 2003, one of the houses was missing meal counts. The meal counts were still missing as of February 27, 2003.

Our comparison of meal counts versus enrollment for August 2002, October 2002, December 2002, and January 2003 found the SFA officials over claimed 25 lunches, 23 breakfasts and 19 snacks. Furthermore, when we compared the daily claims for reimbursement with the number of children under the free and paid status, there were inconsistencies with meal entries. Consequently, the SFA officials claimed 12 more free lunches and 17 more free breakfasts than should have been allowed. For example, in October 2002, a houseparent in one house entered six children under a different status (free or paid) every 3 to 4 days. Though problems exist with the SFA claims for reimbursement, the monetary impact is minimal and does not warrant recovery.

#### Nonreimbursable meals served

Federal regulations<sup>6</sup> state the contents of a reimbursable lunch must include at least three menu items, one must be an entrée and one must be fluid milk as a beverage.

During our two lunch observations, SFA cafeteria staff did not offer or serve milk to the students. SFA cafeteria staff stated they were unaware of the requirement although they did serve milk with breakfast and dinner; however, dinner is not eligible for reimbursement.

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<sup>6</sup> 7, CFR, section 210.10.i.2(i), revised January 1, 2002

Since breakfast was served in the houses, we checked four of the five houses to make sure that milk was available. We found 1½ to 3 gallons of milk in each house, which appeared to be sufficient to meet the milk requirement. FSMC provided menus to the SFA, which included milk for lunch, but the SFA cafeteria staff did not follow the menus.

### **Recommendation No. 3**

Direct TDHS to require SFA to establish internal controls that includes a meal counting system with proper documentation, a system for monthly verification of FSMC prepared claims for reimbursement, and second party reviews to ensure that claims for reimbursement are accurate and meals claimed are reimbursable.

#### **Agency Response.**

We concur with the recommendation.

#### **OIG Position.**

We do not accept FNS management decision. To reach a management decision for this recommendation, we need documentation showing the specific corrective action to be taken, and the timeframe within which the corrective action will be completed.

### **Recommendation No. 4**

Direct TDHS to require all new SFAs to attend the NSLP training.

#### **Agency Response.**

We concur with the recommendation.

#### **OIG Position.**

We do not accept FNS management decision. To reach a management decision for this recommendation, we need documentation showing the specific corrective action to be taken, and the timeframe within which the corrective action will be completed.

### **Recommendation No. 5**

Direct TDHS to perform a followup review to ensure that SFA is administering the program in accordance with Federal and State regulations.

**Agency Response.**

We concur with the recommendation.

**OIG Position.**

We do not accept FNS management decision. To reach a management decision for this recommendation, we need documentation showing the specific corrective action to be taken, and the timeframe within which the corrective action will be completed.

**Recommendation No. 6**

Direct TDHS to collect any additional monies found during the followup review.

**Agency Response.**

We concur with the recommendation.

**OIG Position.**

We do not accept FNS management decision. To reach a management decision for this recommendation, we need documentation showing the amounts determined to be owed the Government have been collected.

## ***Scope and Methodology***

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Audit work was performed at the FNS Regional Office in Dallas, Texas, the TDHS offices in Austin and San Antonio, Texas, and the SFA in Ingram, Texas. SFA was selected based on concerns raised regarding SFA's contract with FSMC. Our fieldwork was conducted between January 2003 and July 2003. The period covered by the audit included the NSLP operations for SY 2002/2003 (August 2002 to January 2003), but due to questions about the FSMC contract, we expanded the scope to include the months of April 1999 to July 2002. However, the scope was limited due to missing FSMC invoices and checks from May 1999, September 2001, October 2001, July 2002, and October 2002.

The audit was conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Accordingly, the audit included such tests of program and accounting records as considered necessary to meet the audit objectives.

In order to evaluate the accuracy of the meal claims, we examined monthly claims for reimbursement and FSMC invoices, meal production records, meal count records, and daily attendance records. We also attended two meal services to observe SFA's meal counting process. In addition, we accessed the FSMC's online meal count system to facilitate validation of the meal count records. This was necessary because the FSMC was in another state.

According to the TDHS regulations,<sup>7</sup> residential childcare institutions are not required to obtain an application or signature from an adult household member to receive free or reduced-price meals on behalf of a child in residence. However, SFA must document the child's income and eligibility status in the child's case file and on the master list. Since SFA is a residential childcare institution, we evaluated the monthly attendance records to ensure that they contained the information required by the TDHS regulations.

SFA was a single campus and therefore did not need to perform separate monitoring functions. However, the meal count information was entered and separated in the FSMC's system by house. The information is consolidated by the FSMC staff and sent to SFA for submission to TDHS. We evaluated the internal controls and review process used by SFA to ensure the accuracy of the monthly claim for reimbursement.

To evaluate the investment of funds, we interviewed the SFA personnel about the current NSLP financial system and we performed a comparative analysis of

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<sup>7</sup> TDHS NSLP/SBP Handbook, chapter 2, dated June 1, 2002

bank statements and general ledger entries from October 2002 through December 2002.

We discussed the procurement process that the SFA personnel used to obtain goods and services. We obtained the invoices from the cafeteria staff and calculated the total spent on food purchases. We also reviewed the FSMC contract and the Federal regulations regarding procurement.

In addition, we reviewed the FNS and the TDHS regulations, policies, and procedures relating to NSLP. We also discussed any concerns regarding the operations of the program with the FNS and the TDHS personnel.

## **Exhibit A** – Summary of Monetary Results

Exhibit Page 1 of 1

<b>FINDING NUMBER</b>	<b>RECOMMENDATION NUMBER</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>CATEGORY</b>
1	1	SFA Paid FSMC Nonreimbursable Contract Fees	\$18,391	Questioned Costs/Loans, Recovery Recommended
<b>TOTAL</b>			<b>\$18,391</b>	

# **Exhibit B – FNS Response**

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Exhibit Page 1 of 1



**United States Department of Agriculture**  
Food and Nutrition Service  
Southwest Region

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Reply to  
Attn of: SWSN :220

*OCT 6 2003*

Subject: **Official Draft of Audit Report 27010-09-Te**

To: Timothy R. Milliken  
Regional Inspector General for Audit

This is to provide our concurrence with the audit findings and recommendations in the official draft of audit 27010-09- Te, Accountability and Oversight of the National School Lunch Program -Star Programs, Inc., Ingram, Texas.

  
RONALD J. RHODES  
Regional Director  
Special Nutrition Programs

## Exhibit C – SFA Payments To FSMC For Renewal Periods

Exhibit Page 1 of 1

Service Month	Check Date	Check Number	Check Amount
July 1999 <sup>1</sup>	08/31/99	19475	\$ 659.09
August 1999 <sup>2</sup>	12/15/99	19899	591.96
September/October/November 1999	01/17/00	20023	1,016.30
December 1999	02/15/00	20149	483.01
January/February 2000	04/14/00	20385	798.04
March 2000	05/15/00	20579	399.33
April 2000	06/15/00	20732	411.34
May 2000	07/15/00	20861	418.68
June 2000	08/15/00	20994	622.75
July 2000	09/21/00	21251	538.90
August/September 2000	10/01/00	21369	786.17
October 2000	11/01/00	21436	530.05
November 2000	01/01/01	21508	456.95
December 2000	01/01/01	21579	582.37
January 2001	02/01/01	21644	490.76
February 2001	04/03/01	21720	430.79
March 2001	04/25/01	21793	468.42
April 2001	05/01/01	21870	438.93
May 2001	07/16/01	21941	483.28
June 2001	08/15/01	22013	682.52
July 2001	10/15/01	22148	422.11
August 2001	11/15/01	22222	418.85
September 2001 <sup>3</sup>	Not Known	Not Known	Not Known
October 2001	12/14/01	22297	340.11
October 2001 <sup>2</sup>	01/15/02	22393	516.45
November 2001	02/15/02	22434	326.39
December 2001/January 2002	03/06/02	22505	844.37
February 2002	04/15/02	22631	324.30
March 2002	05/15/02	22706	366.62
April 2002	06/17/02	22787	321.15
May 2002	07/15/02	22862	403.35
June 2002	08/15/02	22937	469.12
June 2002 <sup>4</sup>	09/16/02	23019	469.12
July 2002 <sup>5</sup>	Not Known	Not Known	Not Known
August 2002	Not Known	5875	496.12
September 2002	12/02/02	23258	447.65
October 2002 <sup>2</sup>	12/16/02	23283	448.30
November 2002	01/15/03	23385	440.49
December 2002	02/17/03	23484	46.49
Total			\$18,390.63

<sup>1</sup> Services for June 1999 and July 1999 paid with one check for \$1,339.77, which included \$659.09 for July 1999

<sup>2</sup> No invoice provided

<sup>3</sup> No invoice or check provided

<sup>4</sup> SFA paid twice for same amount.

<sup>5</sup> No check provided