



STATE OF MAINE  
DEPARTMENT OF EDUCATION  
23 STATE HOUSE STATION  
AUGUSTA, ME 04333-0023

JANET T. MILLS  
GOVERNOR

A. PENDER MAKIN  
COMMISSIONER

January 17, 2023

Christopher Howell  
Superintendent  
RSU 14  
228 Windham Ctr. Rd.  
Windham, ME 04062

Dear Superintendent Howell:

A Procurement Review of the RSU 14 Nutrition Department was conducted.

The enclosed Official Notification of Review Findings and Corrective Action describes the corrective action documentation and completion dates required. Failure to do this may result in the withholding of reimbursement payments until it is received and/or a follow-up visit verifies that corrective action has been determined as acceptable.

Local Education Agencies have the right to appeal findings which impact their reimbursement. For more information visit <https://www.maine.gov/doe/sites/maine.gov/doe/files/inline-files/Child%20Nutrition%20Appeals%20Process.pdf>

If you should have any questions, or if we can assist in any way please feel free to contact Stephanie Stambach at 215-9437 or email [stephanie.stambach@maine.gov](mailto:stephanie.stambach@maine.gov).

Sincerely,

A handwritten signature in cursive script that reads 'Jane McLucas'.

Jane McLucas  
Child Nutrition Director

JM/SS/pp

Enclosure



JANET T. MILLS  
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**Procurement Review Report  
RSU 14 School Nutrition Program  
SY 2023**

A review of the RSU 14 School Nutrition Department procurement practices from SY2022 was conducted to ensure compliance with Federal Regulations 2 CFR 200, 7 CFR 210, as well as applicable local laws.

**Code of Conduct**- The school nutrition department did not have a Code of Conduct as required by 2 CFR 200.318(c)(1). The program may reference a sample on our website <https://www.maine.gov/doe/schools/nutrition/financial> when developing their own.

***Required Corrective Action***- Develop a code of conduct and email a copy to the reviewer.

***Due Date – June 1, 2023***

**Procurement Procedures**- No findings.

**Micro-Purchases**- No findings.

**Formal Purchases**- The RSU 14 School Nutrition Department is a member of the York-Cumberland buying group. Documentation for the solicitation and award of a prime vendor contract was reviewed. There are no findings.

We appreciate the assistance provided throughout the review process. Feel free to contact the reviewer with any questions at [stephanie.stambach@maine.gov](mailto:stephanie.stambach@maine.gov) or 207-215-9437.

Sincerely,

A handwritten signature in cursive script that reads 'Jane McLucas'.

Jane McLucas  
Child Nutrition Director

JM/SS/pp

CC: Jeanne Reilly