

Program Accountability

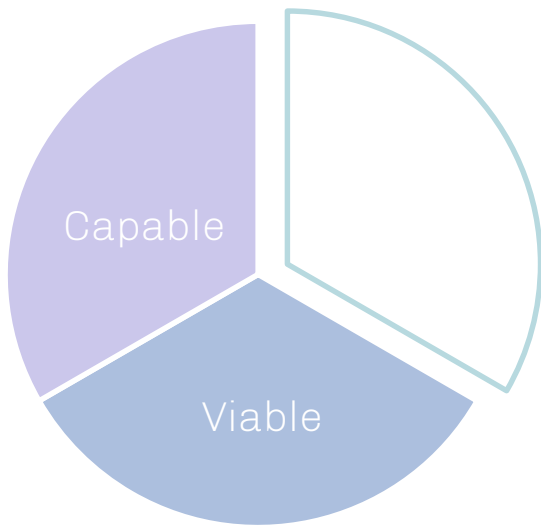
Recordkeeping, Training, Civil Rights, and Monitoring Requirements

For sponsoring organizations and independent institutions

July 2019



This institution is an equal opportunity provider, employer, and lender.



§226.6(b)

“The renewing institution must have internal controls & other management systems in effect to ensure fiscal accountability and to ensure that that Program operates in accordance with the requirements of this part. To demonstrate Program accountability, the renewing institution must document that it meets the following criteria....”

Learning Outcomes

Explain the purpose and importance of maintaining accurate records.

Identify common issues associated with recordkeeping .

Define and explore basic requirements for recordkeeping, training, and civil rights.

Share information regarding records maintenance and management.

Share best practices.

What is a record?

Record (noun): A thing constituting a **piece of evidence** about the past, especially an account of an act or occurrence **kept in writing** or some other permanent form.

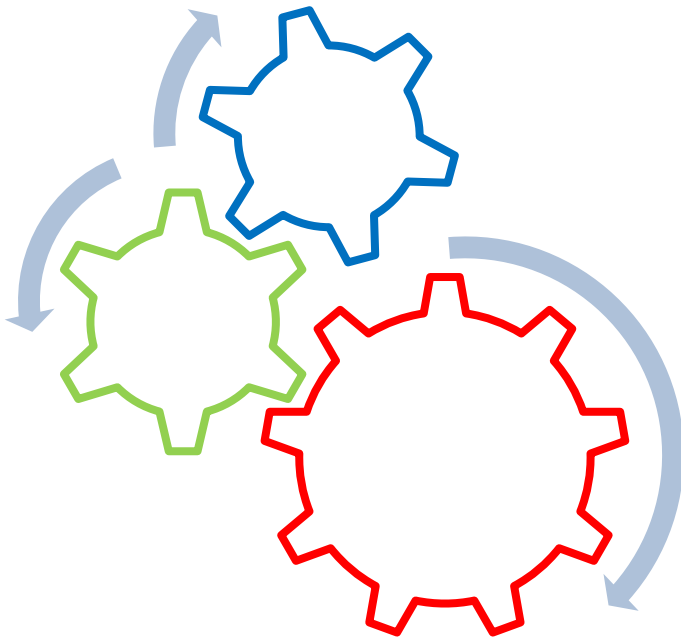
Recordkeeping

7 CFR 226.15(e)
7 CFR 226.16(e)

Independent institutions and sponsoring organizations must establish and consistently following procedures for **collecting**, **maintaining**, and **retrieving** records for their center or sponsored facilities. Records can be both in electronic and paper form.

- For sponsoring organizations of multiple facilities, these standard operating procedures (SOP) must be in _____ and included in _____.
- This includes written policies and procedures for both the sponsoring organizations and their facilities.

Why is recordkeeping important?



- Records are **VITAL** in order to receive the correct reimbursements from the CACFP.
- Records provide **PROOF** that meals were served to enrolled participants and that the funds received were actually used in support of the CACFP. They support the validity of claims and document Program requirements were met.
- Records ensure Program **SUSTAINABILITY** by providing organizations with historical Program information that can be used for future Program planning and budgeting.

Why do you think some organizations and facilities struggle with recordkeeping?

Notes

Common Challenges Associated with Recordkeeping

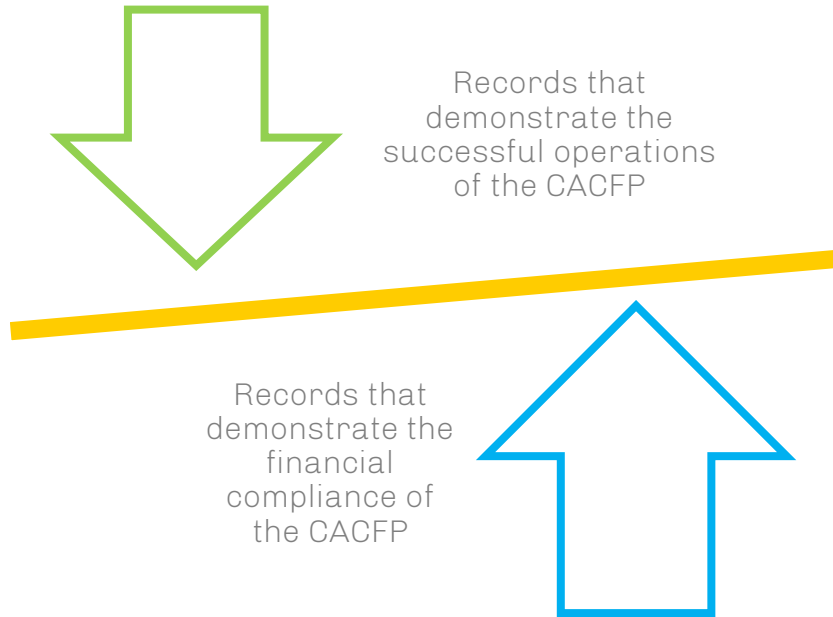
- ⊗ Cost documentation is not appropriately maintained;
- ⊗ Inaccurate and disorganized meal service records;
- ⊗ Insufficient edit check processes;
- ⊗ Required records are not maintained; and
- ⊗ Inadequate staff training.

Notes:

Impacts of Poor Recordkeeping

- ⚠ Findings
- ⚠ -----
- ⚠ Denial of Application
- ⚠ -----
- ⚠ Mandate to repay prior reimbursement
- ⚠ -----

Sponsoring Organizations (and any facilities they sponsor) are responsible for maintaining and tracking **TWO** types of records.



What are some examples of records that you and your facilities are required to maintain?

- Independent Institutions: _____

- Sponsors of facilities: _____

- Sponsored facilities _____

Activity: Name that Program Record

1. Working independently, review the blank Program Records chart on page 5 to familiarize yourself with this activity.
2. Based on your current knowledge, name as many Program records as you can in the time allotted.
3. Write the type of record on a stick note and the corresponding requirements on another stick note.
4. Then, determine the applicable entity who maintains the record.
5. Complete your sticky note and place it on the chart hanging on the wall.

Provided for this activity:

- Program Records worksheet
- Program Records Chart
- Sticky notes

Name That Program Record

Name That Program Record		Who Maintains			Exempt Facilities
		Sponsor	Center	DCH Provider	
Meal Counts	<ul style="list-style-type: none"> Time of service (end of day for DCH)* By meal type By participant (except for ES, OSHC) Dated Separate from attendance 	X	ADC CC EMS HS OSHC	X	* Meal counts for OSHC and EMS are not required to be at POS; must keep record of the number of meals prepared, meals served, and number of participants in attendance for each meal served.
Meal Counts – Adults Performing Labor to Program	<ul style="list-style-type: none"> Daily Time of service By meal type Not claimed for reimbursement Costs of meals can be part of reported food costs 	X	ADC CC EMS HS OSHC	X	
Attendance	<ul style="list-style-type: none"> Daily Number of participants in attendance Separate from meal counts 	X	ADC CC EMS HS OSHC	X	
Menus	<ul style="list-style-type: none"> Daily Dated (Month, Day, Year) Details Food Items Served Indicate Serving Sizes Note Substitutions Contains Nondiscrimination Statement Prominent Location Separate if Serving Infants 	X	ADC CC EMS HS OSHC	X	
Special Dietary Prescription Form	<ul style="list-style-type: none"> Updated as necessary Required for participants with a disability if the food substitution does not meet the meal pattern requirements Details information about the participant's disability and lists alternate foods Signed by a State licensed medical professional 	X	ADC CC EMS HS OSHC	X	
Infant Parent Choice Form	<ul style="list-style-type: none"> "Infant Formula Choice Form" Required for all enrolled infants Updated as necessary to reflect developmental changes (readiness) of the infant Signed by parent/guardian 		CC EMS HS	X	ADC OSHC

Name That Program Record

Name That Program Record		Who Maintains			Exempt Facilities
		Sponsor	Center	DCH Provider	
Child Nutrition (CN) Label, Recipes, & Meal Production Records	<ul style="list-style-type: none"> Updated as necessary Commercially processed combination dishes: CN label or manufacturer's product analysis sheet required Homemade dishes: recipe required Quantity of each component Total servings , serving sizes 	Needs to verify	ADC CC EMS HS OSHC	X	
Enrollment	<ul style="list-style-type: none"> Annual: CC, HS, FDCH At enrollment, updated as necessary: ADC Participant's full name Age DOB Normal hours/days of care Signed by parent/guardian (child) Signed by guardian/participant (adult) Newest State agency form 	X	ADC CC HS	X	EMS OSHC
Income Eligibility Form	<ul style="list-style-type: none"> Annual Household income Number of members in household Signed by parent/guardian (child) Signed by guardian/participant (adult) Indication of categorical eligibility Last four digits of SSN 	X	ADC CC OSHC	X	EMS HS
Tiering Documentation	<ul style="list-style-type: none"> Tier I classification documentation Tier II classification documentation 	X		X	ADC CC EMS HS OSHC
Master Enrollment List	<ul style="list-style-type: none"> Best practice Updated monthly Currently enrolled participants Classification 	X	ADC CC EMS HS OSHC	X	

Name That Program Record

Type of Program Record	Requirements	Who Maintains			
		Sponsor	Center	DCH Provider	Exempt Facilities
Training	<ul style="list-style-type: none"> • Date • Annual (unless new staff/facility) • Location • Topics • Name(s), signature(s), position(s) of attendees • Support documentation 	X	ADC CC EMS HS OSHC	X	
Monitoring	<ul style="list-style-type: none"> • Pre-Approval Visits • Location, Date • Announced/Unannounced • Five Day Reconciliation • Meal Pattern Compliance • Licensing or Approval compliance • Attendance at training verification • Recordkeeping verification • Meal service Problems noted • Corrective action prescribed and effectiveness • Signature of Monitor and Center Rep. 	X	ADC CC EMS HS OSHC	X	
Application Documentation	<ul style="list-style-type: none"> • See application training(s) ➤ Agreement(s) ➤ Management Plan ➤ Civil Rights Data Collection ➤ Licenses/Approval ➤ Field Trip Notification 	X	ADC CC EMS OSHC HS	X	

*This list is not all inclusive. Please see 7 CFR 226, USDA and State agency Policy Memos, USDA Handbooks, 7 CFR 200, 796-2 Rev. 4, and other State agency or USDA materials for all requirements.

Notes:

Name That Financial Record

		Who Maintains			Exempt Facilities
		Sponsor	Center	DCH Provider	
Type of Program Record	Requirements				
Bank Statements/ Cancelled Checks	<ul style="list-style-type: none"> To document non-profit food service Payroll verification Reimbursement distribution verification 	X	ADC CC EMS HS OSHC		
Itemized Receipts/ Invoices	<ul style="list-style-type: none"> Merchant's name Date Items purchased Price of each item Total amount of bill Method of payment Donation receipts 	X	ADC CC EMS HS OSHC		
Compensation Plan	<ul style="list-style-type: none"> Rates of pay Hours of work Policy and schedule for regular compensation, overtime, etc. Requirements of US Dept. of Labor FLSA 	X	ADC CC EMS HS OSHC		
Payroll	<ul style="list-style-type: none"> Employee's name//Identification number Rate of pay Hours worked Benefits earned Reduction or increase to base pay Gross pay Net pay Date of payment Method of payment Verification that employee has been paid 	X	ADC CC EMS HS OSHC		
Time Distribution Log	<ul style="list-style-type: none"> Date//Dates worked Employee name// ID number Rate of pay Total pay Total hours worked Hours (by day) in food service/administrative duties Signature by employee and supervisor 	X	ADC CC EMS HS OSHC		

Name That Financial Record

		Who Maintains			Exempt Facilities
		Sponsor	Center	DCH Provider	
Type of Program Record	Requirements				
Facility Funds Integrity (Reimbursement Documentation)	<ul style="list-style-type: none"> Name of facility Facility's CHAAMPS ID number Meal counts and cost data identified with the date the information was received Reimbursement claimed on behalf of the facility Amount and date of the reimbursement payment Income to the Program from all sources 	X	ADC CC EMS HS OSHC		
Procurement	<ul style="list-style-type: none"> Procedures that reflect State, local, and tribal laws and regulations Written standards of conduct Rationale for procurement method Selection contract Contractor selection//rejection Procedures for transactions For sealed bids: firm fixed price contract issued to the lowest bidder 				

*This list is not all inclusive. Please see 7 CFR 226., USDA and State agency Policy Memos, USDA Handbooks, 7 CFR 200, 796-2 Rev. 4, and other State agency or USDA materials for all requirements.

Notes:

Maintaining and Managing Records..... is it **REALLY** Necessary???

→ YES

List the reasons why having good records is important when demonstrating how your CACFP reimbursements are utilized:

Remember

... if you do not have accurate records to show that meals were served and funds were spent on allowable costs, then reimbursements will be denied.

Records Management



Two important aspects of effectively managing records are _____ records and _____ them when requested.

Independent institutions and sponsoring organizations are responsible and accountable to the State agency for records maintenance.

Records Retention

Records should be maintained for three previous years plus the current year unless there is an audit finding or outstanding Program debt. Then the records must be maintained until the audit finding is resolved or the debt paid. Terminated sponsors and facilities are required to maintain records according to the requirements. Termination _____ relieve them of their recordkeeping requirements.

Also, maintaining electronic/automated records does not necessarily mean that you're in compliance. For example, if your software crashes and you don't not have back-up records, you may not be in compliance with the Program.

4 Retention

Records Retrieval

Records must be readily available for retrieval and access upon request.

If records are maintained onsite, online, or in the cloud, then your staff should be able to access them within one hours. If they are maintained in paper form and stored offsite, you should be able to retrieve them within forty-eight hours.

Important ... These are general federal guidelines. Confirm with the State agency if you have any questions.

Notes:

5 Best Practices

Let's consider a few best practices for recordkeeping. These are **not** requirements, just recommendations for you to consider and share with your facilities.

- 👍 Keep records organized by _____ and _____.
- 👍 Check your files periodically to ensure the records are still accurate and complete.
- 👍 Ensure your staff has access to paper and electronic records.
- 👍 Having electronic records _____ necessarily mean you're in compliance.
- 👍 For independent, sponsoring organizations and their facilities, maintain the _____ plus _____ months onsite. As a reminder _____ are required to maintain the _____ plus the previous _____ months onsite.
- 👍 Store offsite records in a safe place and keep them confidential.
- 👍 Produce records, when requested, within a reasonable timeframe:
 - Current year = _____
 - Prior years (_____) = within _____ hours.

List other best practices identified by the class:

Recap

Purpose of recordkeeping

Record Variety

Record Availability

Impact of Non-Compliance

References

Requirements (not all inclusive)

Code of Federal Regulations (7 CFR 226)

§226.6(b) – Overview

§226.15(e) – Institution provisions

§226.16 – Sponsoring organization provisions

§226.17-19 – Specifics by site type

§226.20 – Meal Pattern Requirements

§226.15(e) – Institution provisions

§226.23 – Eligibility requirements

FNS Instruction 796-2, Revision 4

Continued

CACFP 14-2012 CACFP 09-2007

CACFP 03-2009 CACFP 01-2007

CACFP 01-2008 CACFP 2000-03-14

USDA Handbooks

Guidance for Management Plans and Budgets Handbook. USDA (December 2013).

Monitoring Handbook for State Agencies. USDA (May 2014).

Resources

Handouts

Recordkeeping Participant's Guide

Program Record Handout

Financial Record Handout

Training and Resources from VDH <http://www.vdh.virginia.gov/child-and-adult-care-food-program/>

This training and participant guide were adapted from the March 2019 CACP Operational Resources and Education "Recordkeeping & Claiming" training by MH Miles Company.

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