

## CHECKLIST OF RECORDS

1. Records that document eligibility for the Summer Food Service Program:

- \_\_\_ Approved agreement
- \_\_\_ Application
- \_\_\_ Site Information Sheet for each site
- \_\_\_ Evidence to show eligibility for each site based on serving needy children (or in the case of camps and enrolled sites, evidence to show that children are individually documented as being eligible for free or reduced price school meals)
- \_\_\_ Coded Roster
- \_\_\_ Public release
- \_\_\_ Letter from IRS showing tax-exempt status (for private nonprofit sponsors)
- \_\_\_ Pre-operational site visit forms
- \_\_\_ Sponsor/site agreements
- \_\_\_ Documentation of training
- \_\_\_ Letter of engagement of CPA firm or independent accountant, or State or local government accountant and management letter (if applicable)
- \_\_\_ Letter to health department

2. Records that support the number of meals served to children:

- \_\_\_ Daily count of milks delivered
- \_\_\_ Daily count of milks leftover
- \_\_\_ Daily count of meals prepared or received at sites
- \_\_\_ Daily count of complete first meals served to children
- \_\_\_ Daily count of complete second meals served to children
- \_\_\_ Daily count of meals served to Program and non-Program adults
- \_\_\_ Daily count of disallowed meals
- \_\_\_ Daily count of excess meals

3. Records that support food service costs:

- \_\_\_ Food inventories
- \_\_\_ Delivery receipts for vended meals
- \_\_\_ Payroll and time-and-attendance records for site personnel
- \_\_\_ Purchase invoices

**Attachment 26, Continued**

- \_\_\_\_\_ Canceled Checks
  
- 4. Records that support administrative costs:
  - \_\_\_\_\_ Payroll and daily time-and-attendance records for administrative personnel
  - \_\_\_\_\_ Rental agreements for office equipment or space
  - \_\_\_\_\_ Mileage records
  
- 5. Records to support funds accruing to the Program:
  - \_\_\_\_\_ Site records of cash collected
  - \_\_\_\_\_ Copies of receipts given for cash donations
  - \_\_\_\_\_ Records of any other funds received for the Summer Food Service Program
  
- 6. Other records:
  - \_\_\_\_\_ Agreement with schools to furnish meals
  - \_\_\_\_\_ Contract with a food service management company
  - \_\_\_\_\_ Bid procedures used
  - \_\_\_\_\_ Records and inventories of USDA-donated foods
  - \_\_\_\_\_ Monitor's reports of site visits and reviews
  - \_\_\_\_\_ Records of training conducted
  - \_\_\_\_\_ Menu records
  - \_\_\_\_\_ Receipts, invoices, and bills for all rented or purchased items and services
  - \_\_\_\_\_ Bank statements and deposit slips
  - \_\_\_\_\_ Accounting ledgers
  - \_\_\_\_\_ Sanitation and health reports
  - \_\_\_\_\_ Certification of Independent Price Determination (FSMC contracts)
  - \_\_\_\_\_ Beneficiary Data Form
  - \_\_\_\_\_ Procurement Procedures
  - \_\_\_\_\_ Attachment 17 (if applicable)
  - \_\_\_\_\_ Food Donations
  - \_\_\_\_\_ Written Standards of Conduct

**OVERALL RULE**

**Sponsors shall maintain accurate records which justify all costs and meals claimed in the SFSP. These records shall be available at all times for inspection/audit by representatives of the Secretary, the Controller General of the United States, and the State Agency for a period of three years following the date of submission of the final claim.**