

Summer Food Service Program
Administrative Review Checklist

During the Summer Food Service Program (SFSP) Administrative Review SED will review program records for compliance with federal and State regulations. The following checklist provides an overview of the major areas that will be evaluated. Records for the entire fiscal year should be available for review. Please ensure that **all** requested documents are readily available at the scheduled review time. If you are unsure if a document is applicable to your organization, contact your SFSP representative.

I. Sponsor Administration

Sponsor Administration Documentation:

- a. Department of health inspection reports
- b. Documentation of any corrective action taken to address health department violations
- c. Free meal policy statement

II. Civil Rights

Civil Rights Documentation

- a. Public release and documentation that it was submitted to the media in the area from which the sponsor draws its attendance
- b. Parent letter (if applicable) and documentation that it was distributed to families of enrolled children
- c. Any web sites, posters, and informational materials provided to the public about the SFSP
- d. Civil rights training resources used, sign-in sheet(s), date, location, and who provided the training)
- e. Beneficiary data by racial/ethnic category for each site (by camp session for camp sites)

III. Sponsor Training

Training Documentation

- a. Training documents and materials used, agenda(s) showing that the following topics were covered: the purpose of the SFSP, site eligibility, record keeping, site operations, meal pattern requirements, and duties of the monitor
- b. Names of staff who conducted training(s)
- c. Training date(s) and location(s)
- d. Names and signatures of all training participants

IV. Sponsor Monitoring

Monitoring Documentation

- a. Documentation of pre-operational visits conducted for new sites and/or problem sites
- b. First-week monitoring visit documentation for each approved meal site as applicable
- c. Four-week monitoring review forms for each approved meal site including documentation of any required corrective action

V. Food Service

Food Service Documentation

- a. Menus for all approved meal services
- b. Receipts of USDA foods (if applicable)
- c. Production records for all meal services (self-prep/satellite only)
- d. Inventory records (beginning & ending)

- ___ e. Delivery receipts (satellite sites that receive meals from a Food Service Management Company)
- ___ f. Donated foods packing slips/delivery receipts

VI. Meal Count Records

Meal Count Documentation

- ___ a. Original daily site meal count records for all sites
- ___ b. Meal Delivery receipts (for meals purchased via contract with a Food Service Management Company)

VII. Claims for Reimbursement

Claims for Reimbursement Documentation

- ___ a. Consolidated daily meal counts by meal type for each site for each month
- ___ b. Attachment 17 (if applicable)

VIII. Financial Management

Financial Documentation

- ___ a. Time sheets, payroll records and cancelled checks for all staff paid with SFSP funds
- ___ b. Documentation to support all approved SFSP budgets and expenditures:
 - ___ i. Purchase Orders
 - ___ ii. Delivery Receipts
 - ___ iii. Receiving reports
 - ___ iv. Receipts
 - ___ v. Purchase invoices showing the items purchased, the cost per unit. The total cost for each item, and the total amount for all the items listed on the invoice.
 - ___ vi. Credit, discount and rebate records
 - ___ vii. General ledger containing SFSP payment transactions
 - ___ viii. Front and back of cancelled checks and bank statement for all purchases
 - ___ ix. Allocation factor or other method used to segregate allowable from unallowable costs, if applicable (for meals served to non-program and non-eligible children)
- ___ c. Total SFSP Costs
- ___ d. All un-liquidated obligations (vendors, payroll and purchases that have yet to be paid)
- ___ e. Total unused SFSP reimbursement
- ___ f. Total unpaid SFSP bills
- ___ g. Current statement of non-profit food service balances including payments for 4th meal supplement

IX. Procurement

Procurement Documentation

- ___ a. Written Procurement Plan (i.e. list of items procured, procurement methods used, any board approvals necessary to procure items, conflict of interest policy which conforms to federal, State and local laws and regulations)
- ___ b. Specifications
- ___ c. Bid Advertisements
- ___ d. Quotes
- ___ e. Contracts

X. Food Service Management Company Contracts

Food Service Management Company Contract Documents

- a. Contract
- b. Contract extension (if applicable)
- c. Delivery receipts

XI. Eligibility

Eligibility Documentation

- a. For closed enrolled sites located in non-needy areas: rosters and correctly approved Family Income Applications or certification documentation supporting 50 percent of the enrolled children meet the Income Eligibility Guidelines and contain the required information
- b. For residential or nonresidential camps: rosters and correctly approved Family Income Applications supporting each child for whom meals are claimed meet the Income Eligibility Guidelines and contain the required information
- c. For Upward Bound Program residential/non-residential sites: a correctly approved Upward Bound Application, Parent Income Application or certification letter for children for whom meals are claimed

XII. Audit Documentation

Audit Documentation

- a. Previous years Audit Report (required for all sponsors expending funds equal or greater than \$750,000 in Child Nutrition cluster)

Written Policy and Procedures

Please have available at the time of the scheduled review, your organizations SFSP policies and procedures for the following:

I. Sponsor Administration

Sponsor's written policy and procedures for:

- a. Addressing cited violations in department of health inspection reports and maintaining documentation of corrective action
- b. Ensuring that meals are served at no charge (including eligible children at camp sites)
- c. Taking corrective action for SED site review findings and maintaining documentation to support that any findings were corrected
- d. Ensuring SFSP data is maintained for at least three years plus the current year
- e. Operating in accordance with the approved SFSP agreement

II. Civil Rights

Sponsor's written policy and procedures as they pertain to:

- a. Ensuring that all Civil Rights requirements are being met
- b. Annually informing potential participants of the availability of the SFSP (public release, parent letter)
- c. Displaying the nondiscrimination poster at all sites and in the sponsor's office
- d. Providing SFSP information in the appropriate translation when necessary
- e. Making program information available upon request
- f. Ensuring that the nondiscrimination statement, and instructions for filing a complaint, is included in the public release, parent letter and in any program information
- g. Ensuring that meals are served to all attending children

- h. Ensuring all children have equal access to meals
- i. Training all staff annually on civil rights, documenting, and maintaining the documentation of training (training resources used, sign-in sheet(s), date, location, and who provided the training)
- j. Collecting beneficiary data by racial/ethnic category for each site (by camp session for camp sites)

III. Sponsor Training

Sponsor's written policy and procedures for:

- a. Training all administrative and operational SFSP staff on the SFSP prior to site operations
- b. Ensuring that at least one trained person is present at each meal service
- c. Ensuring that any staff brought on after program operations have started is trained
- d. Ensuring all staff is updated regarding any Program changes that occur
- e. Ensuring staff evaluations are completed and provide for employee input

IV. Sponsor Monitoring

Sponsor's written policy and procedures for:

- a. Monitoring sites for compliance
- b. Visiting new and problem sites before the SFSP operates at the sites
- c. Visiting each site at least once during the first week of site operations (if not exempt)
- d. Reviewing each site at least once during the first four weeks of operation (or reviewing at least once if the site operates for less than four weeks)
- e. Resolving any issues found during monitoring

V. Food Service

Sponsor's written policy and procedures for:

- a. Adjusting the number of meals ordered or prepared to meet the objective of serving only one meal per child per meal service
- b. Ensuring quality meals are prepared in adequate quantity and meet meal pattern requirements
- c. Allowing (or prohibiting) the fruit/vegetable component to leave the site
- d. Implementing offer versus serve, if applicable
- e. Ordering, receiving, accounting for, and maintaining records of receipt for USDA foods (if applicable)
- f. Maintaining beginning and ending inventories that show the kinds of food items on hand, the quantity, the dollar value and the total value (self-prep sponsors)
- g. Maintaining production records that show that meals prepared meet meal pattern requirements
- h. How meals are served (tray line, pre-plate, pre-set, family style) and implementation of service
- i. Ensuring meals are prepared and ready to be served at scheduled meal service times
- j. Serving meals at the regularly scheduled meal times approved by SED and what to do if they are different or have changed
- k. Handling off-site meal service (field trips), who to notify and who will update SED

- ___l. Acquiring the necessary health department permits and certificates, evaluating site locations and equipment, training staff on food safety, following all applicable food safety regulations

VI. Meal Count Records

Sponsor's written policy and procedures for:

- ___a. Taking accurate point of service meal counts
- ___b. Maintaining original site meal count records by meal type for each site
- ___c. Maintaining delivery receipts (for meals purchased via contract with a Food Service Management Company)

VII. Claims for Reimbursement

Sponsor's written policy and procedures for:

- ___a. Consolidating daily meal counts by meal type for each site by month
- ___b. Accurately calculating and applying a monthly meal allocation factor, using Attachment 17 (for sponsors of camp sites that use a meal allocation factor to determine the number of meals to claim)
- ___c. Calculating accurate claims for reimbursement
- ___d. Filing accurate and timely monthly claims for reimbursement

VIII. Financial Management

Sponsor's written policy and procedures for:

- ___a. Ensuring accurate, current, and complete financial disclosure of SFSP financial records can be made available for audit and review
- ___b. Hiring and Maintaining Employees (determining the need for employees, approving positions, determining rate of pay, recruiting and evaluating candidates, offering position, filling out required paperwork for new employees, establishing how labor hours are tracked and documented, prorating labor applicable to the SFSP, and following all applicable labor laws)
- ___c. Tracking goods received and processing payments from purchase order to posting to ledger:
 - ___i. Receiving, inspecting, verifying goods, noting any discrepancies on delivery receipts, signing delivery receipts to indicate goods have been received
 - ___ii. Verifying invoices with signed delivery receipts and purchase orders, ensuring that the amount invoiced is correct, and approving the invoice by signing off on it. Post invoice in accounting system (ledger), pay invoice and indicate paid on invoice
 - ___iii. Ensuring that invoices marked paid correspond to cancelled checks and bank statements (payments should be made on invoices, **not** statements)
- ___d. Ensuring the efficient use of funds
- ___e. Ensuring that all SFSP costs are necessary, reasonable, authorized and not prohibited under federal, State or local laws and regulations
- ___f. Subtracting any credits, rebates and discounts from costs
- ___g. Establishing and applying a reasonable method to prorate costs when the total cost is not applicable to the SFSP
- ___h. Appropriately charging indirect costs

- ___i. Any unallowable costs are deducted from operating cost, i.e. the cost of meals served to non-eligible children, the cost of meals served to non-program adults (when no corresponding income included as revenue), the cost of excessive meals served as seconds, the cost of meals served in excess of approved meal service level
- ___j. The cost allocation factor is calculated correctly and applied to operating costs, for sponsors of camp sites that use Attachment 17
- ___k. Revenues are tracked and documented
- ___l. Source documentation is maintained to support all costs such as procurement documentation, receiving reports, purchase invoices, credits, bills for vended meals, canceled checks, and payroll records
- ___m. The sponsor is maintaining a non-profit food service, i.e. SFSP reimbursement is solely used for non-profit food service operations, SFSP reimbursement is not used for the cost of meals served to non-eligible children when no income is received for the cost of these meals, Program reimbursement is not used for the cost of meals served to non-program adults when no income is received for the cost of these meals, and all funds accruing to the account are properly identified and recorded as non-profit food service revenues
- ___n. Maintaining a separate or commingled account
- ___o. Utilizing a budget for the fiscal management and oversight of the SFSP, i.e. Outlays correspond with the budget, the quality of the meal service is maintained through proper management of Program resources, the sponsor has planned adequate resources to provide effective administration, oversight and quality meal service for the children, and that any deviations or revisions from the approved budget (for sponsors required to submit a budget) are reported to SED for prior approval
- ___p. Ensuring that all SFSP funds are safeguarded and used efficiently for Program purposes, i.e. the authority to expend moneys is distinct and separate from the custody of these moneys; at least two individuals take part in each act of disbursing money; the custodian of funds and the accounting officer or auditor shall both report to the board or its designated representative regularly and independently; all accounts are audited at least annually; a prompt and careful examination and check of each receipt and each payment is made

IX. Procurement

Sponsor's written policy and procedures for:

- ___a. Procuring SFSP goods and services in compliance with procurement procedures in Part 200-Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards
- ___b. All aspects of each procurement (the rationale for the procurement method selected, contract type selected and basis for contract price must be documented)
- ___c. The governance of performance for employees engaged in the award and administration of contract (no employee, officer or agent of the organization should participate in the selection, award, or administration of a contract if a conflict of interest, real or apparent would be involved)
- ___d. Writing specifications
- ___e. Ensure that purchases made are allowable, necessary, and reasonable to the SFSP
- ___f. Process to select vendors

- ___g. Ensuring free and open competition: contact at least 3 sources who are eligible, able and willing to provide the product or service to ensure all suppliers are on the same level playing field and have the same opportunity to compete

X. Food Service Management Company Contracts

Sponsor's written policy and procedures for:

- ___a. Determining how meals will be acquired
- ___b. Following proper procurement procedures (see IX above)
- ___c. Determining provisions for extension(s)
- ___d. Ensuring that the FSMC is providing meals (not management responsibilities)
- ___e. Ensuring that meals supplied are at or below the SED approved meal service CAP
- ___g. Ensuring that the sponsor receives any credits, rebates and discounts

XI. Eligibility

Sponsor's written policy and procedures as they pertain to Eligibility:

- ___a. Maintaining accurate rosters
- ___b. Ensuring the correct income application and income guidelines are used
- ___c. Processing income applications accurately and timely
- ___d. Maintaining confidential documents in a secure location
- ___e. Supplying appropriate school districts with rosters to validate eligible enrollees
- ___f. Determining and utilizing other acceptable methods to qualify enrollees
- ___g. Notifying parents of denial of benefits (camp sponsors)
- ___h. Updating SED with actual eligibility figures by established deadlines

XII. Audit Documentation

Sponsor's written policy and procedures for:

- ___a. Determining if a single or program specific audit is needed when sponsor expends \$750,000 or more in federal awards
- ___b. Submitting A-133 audit to the Federal Clearinghouse
- ___c. Ensuring the SFSP is properly identified as a federal program for audit purposes
- ___d. Ensuring auditor recommendations are implemented regarding the SFSP