

SFSP Administrative Review Audit Checklist

Refer to [NYSED SFSP Attachments](#) for templates and prototype documents

Desk Audit: Please upload the checked documentation to SharePoint no later than:

Onsite Audit: All items must be available for review on schedule review date:

Sponsor Administration Documentation

Documentation of any corrective action taken to address health department violations

Civil Rights Documentation

Public release and documentation that it was submitted to the media in the area from which the sponsor draws its attendance

Parent letter (if applicable) and documentation that it was distributed to families of enrolled children

Any web sites, posters, and informational materials provided to the public about the SFSP Civil rights training resources used, sign-in sheet(s), date, location, and who provided the training)

Beneficiary data by racial/ethnic category for each site (by camp session for camp sites)

Sponsor Training Documentation

Training documents and agenda(s) showing that the following topics were covered:

- The purpose of the SFSP
- Site eligibility
- Record keeping
- Site operations
- Meal pattern requirements
- Duties of the monitor

Names of staff who conducted training(s)

Training date(s) and location(s)

Names and signatures of all training participants

Sponsor Monitoring Documentation

Pre-operational visit form(s) for new sites, sites with previous operational issues, sites new to non-congregate

Site Visit Form(s) for all new sites, sites with previous operational issues, sites new to non-congregate

Food Service Review Form(s) for all approved sites

Food Service Documentation

Menus for all approved meal services

Receipts of USDA foods (if applicable)

Production records for all meal services (self-prep/satellite only)
Inventory records (beginning & ending)

Delivery receipts (satellite sites that receive meals from a Food Service Management Company)

Donated foods packing slips/delivery receipts

Meal Count Record Documentation

Original daily site meal count records for all sites
(congregate and non-congregate meal counts must be maintained separately, if applicable)

Meal Delivery receipts
(for meals purchased via contract with a Food Service Management Company or Vendor)

Claims for Reimbursement Documentation

Consolidated daily meal counts by meal type for each site for each month

Program Worksheet for Camp Sponsors, Attachment 17 (if applicable)

Financial Management Documentation

Please note that your program representative will notify you of the specific vendor and labor records that must be sent to SED. However, all program records should be readily available at all times.

SED reserves the right to request additional documentation.

Ledger/Cost Record of all program income and expenditures

Should clearly demonstrate how program funds have been expended and include:

- *Types of purchases (vendor or organization name),*
- *Dates of purchases,*
- *Dollar amounts,*
- *Dates of payments,*
- *Method of payment,*
- *Invoice/check numbers. **Invoice/check numbers listed on ledger should match invoices/receipts and cancelled checks/bank statements.*

Labor records for the following employees:

Records must include:

- *Time sheets (signed by employee and supervisor/authorized official)*
- *Payroll records and cancelled checks, bank statements for all staff paid with SFSP funds*

Food Costs for the following vendors:

Contracted food costs (FSMC or vendor) include the following:

- *Delivery receipts/ invoices*
- *Proof of payment to the FSMC or vendor (bank statements and/or cancelled checks)*

Self-prep food costs include the following:

- *Food invoices/receipts (signed, dated when received and paid)*
- *Proof of payment (bank statements and/or cancelled checks)*

Non-Food Costs for the following:

Include documentation to support all other expenditures using Child Nutrition Program reimbursement, as approved in submitted budget:

- *Itemized invoices/receipts (signed/dated when received and when paid)*
- *Proof of Payment for all incurred expenses- bank statements, cancelled checks*

Unallowable costs must be identified on receipts/invoices and deducted from SFSP costs

All SFSP costs must be in accordance with FNS Instruction 796-2 Rev. 4

- *Provide documentation of allocation factor or other method used for shared costs or to segregate allowable from unallowable costs, if applicable*
- *Identify the total amount of all un-liquidated obligations (vendors, payroll and purchases that have yet to be paid), if applicable*
- *Provide the total amount of food costs incurred for the months of review*

Procurement Documentation

Written Procurement Plan

Must Include:

- *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*

Specifications

Bid Advertisements

Quotes

Contracts (include

Must include All contracts/agreements that used for the program:

- *Consultant Services*
- *Labor services*
- *Delivery vehicles*
- *Warehouse space*

Food Service Management Company Contract Documentation

Contracts must be submitted if not previously submitted to SED

Contract

Contract extension (if applicable)

Delivery receipts

Eligibility Documentation

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

For residential or nonresidential camps:

- Rosters
- Correctly approved Family Income Applications supporting each child for whom meals are claimed meet the Income Eligibility Guidelines and contain the required information

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

Audit Documentation

Previous years Audit Report

(required for all sponsors expending funds equal or greater than \$1,000,000 in Child Nutrition cluster)

Written Policy and Procedures

In accordance with 7 CFR 225.6(d), all sponsors must have written policies and procedures demonstrating compliance with the three performance standards: financial viability, administrative capability, and Program accountability. Please have these available upon request.

Additional guidance provided in [SFSP Written Policy and Procedure Guidance](#)

Information must meet the minimum standards for the following checked topics:

Sponsor Administration

Civil Rights

Sponsor Training

Sponsor Monitoring

Food Service Operations

Maintaining Meal Counts

Claiming for Reimbursement

Financial Management

Procurement

Food Service Management Contracts

Determining and Documenting Eligibility

Audit Requirements

Non-Congregate Meal Service Operations

Providing Bulk Meals

Non-Congregate Meal Service in a Rural Area Documentation

Sponsors who operated non-congregate sites must provide the checked additional documentation

Meal Pickup

Procedures for ensuring meals are distributed only to children or to the parents or guardians of eligible children and that duplicate meals are not distributed

Bulk Meal Distribution

Menu's with directions that were provided to households indicating which items are to be used for each meal, including portion sizes

Home Delivery

Provide evidence of written consent from the eligible child's parent or guardian that the household wants to receive delivered meals

Provide a record of how many children are eligible to receive meals in the home and how many meals were provided in each meal delivery

If applicable, provide a copy of the MOU between the sponsor and the SFA for use of household eligibility information

Delivery Routes (if not previously provided or if updated since submission)

Temperature Logs