

CACFP Administrative Handbook

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10. Recordkeeping

General

The CACFP Program Year is October 1 through September 30. An organized filing system that permits rapid access to records must be established and maintained. Records are the property of the sponsoring organization and should be kept on the premises. All records must be kept for three CACFP Years plus the current year. If any audit findings are not resolved, the records must be kept as long as required to resolve all questions raised by the audit. All records must be readily available, upon request, to auditors and representatives of KSDE or USDA. Any issues that compromise stored CACFP records must be reported promptly to KSDE.

Each sponsor should **have access to** the CACFP Administrative Handbook and Crediting Handbook for the CACFP. When the handbooks or corresponding forms are updated, sponsors will be notified through the CACFP Monthly Updates. Sponsors must update their copy of the handbooks as changes are made if a hard copy of the handbook is kept on file; however, sponsors can access the current information at www.kn-eat.org, *Child and Adult Care Food Program, Guidance*. Hard copies of the changes will not be sent to sponsors.

CACFP Monthly Updates are located at www.kn-eat.org, *Child and Adult Care Food Program, What's New*. Sponsors are responsible for keeping up-to-date on the information.

Electronic Records

If a sponsor keeps records electronically, such as daily attendance and meal count records, financial records, etc., there must be a system in place to ensure the records are saved in an alternate location or backed up. Electronic records also must be made available for review by KSDE, either through access to a computer, or by printing hard copies of the requested records.

Program Documents

- ◆ **Program Renewal/Application Documents** – A hard copy of the following should be on file.
 - Permanent Program Agreement

The following documents can be located at www.kn-eat.org, *Child and Adult Care Food Program, KN-CLAIM*.

- Sponsor Application
 - Center Site Application(s)
 - Budget
 - Sponsor Financial Statement
 - Management Plan
 - Certification Statement
- ◆ **Verification of Staff Training** – Documentation of the CACFP training that sponsors give to staff each program year must be kept on file.
 - ◆ **Program Reviews and Audits** – Sponsors should maintain copies of program reviews and audits.
 - ◆ **License** – Sponsors should maintain copies of any licenses. Child care centers must be licensed appropriately for child care by the Kansas Department of Health & Environment. If the center is located on a military base or on an Indian reservation, the license may be issued by the overseeing agency. Adult care centers should be licensed appropriately for the care of nonresidential adults.

Nonprofit Organizations

- ◆ **Tax-exempt Letter** – The (501)(c)(3) letter from IRS documenting the organization's tax-exempt status.

For-profit Organizations

- ◆ Appropriate monthly documentation of **For-Profit Center Eligibility** – Refer to *Chapter 12, Claiming Reimbursement* for information regarding for-profit documentation requirements.

Multiple Site Organizations

- ◆ **Site Visit Documentation** – Site visits and 5-day reconciliations should be conducted and documented according to the requirements specified in the Management Plan. Refer to *Chapter 11, Sponsors of Multiple Centers*, for information regarding requirements.

Organizations that Spend Over \$100,000

- ◆ **Lobbying Certification Form** – This form must be completed and on file if the sponsor spends over \$100,000 from CACFP annually.

Claim Documentation

Enrollment and Income Eligibility

- ◆ **Enrollment Forms** – Current CACFP enrollment information/form must be on file for all participants claimed for reimbursement. Exempt from the enrollment requirement are At-Risk Afterschool Meals sites, Outside School Hours Care Programs, and Emergency Shelters.
- ◆ **Income Eligibility Forms** – A complete Income Eligibility Form must be determined by the center and on file for all participants claimed in the free or reduced price category. Income Eligibility Forms should be filed together instead of each child's file. Exempt from the Income Eligibility requirement are At-Risk Afterschool Meals sites and Emergency Shelters. For children reported as categorically eligible under Head Start, a signed certification statement must be on file for each reporting period.
- ◆ **Income Eligibility Categories Summary** – A listing of each participant's first and last name and his/her income category for each period that free, reduced price and paid enrollment is reported (required for October). For children reported as categorically eligible under Head Start, a signed certification statement must be on file for each reporting period.

Refer to *Chapter 9, Enrollment and Income Eligibility* for more information regarding requirements for enrollment and collecting income eligibility.

Daily Attendance and Meal Counts

- ◆ **Daily Attendance Records** – All sites must keep a daily record of participants in attendance by sign-in and sign-out sheets, a separate attendance form, or a combination Daily Attendance and Meal Count Roster (10-A, 10-B, 10-C). Sponsors may create their own form to collect daily attendance.
- ◆ **Meal Count Records** – Daily meal counts must be recorded at the point of meal service. Meal counts are recorded by the type of meal served (breakfast, lunch, etc.) and the name of each participant who received the meal service must be documented (roster). Sponsors may create their own roster for recording meal counts, or use one of the Daily Attendance and Meal Count Rosters (10-A, 10-B, 10-C, 10-D).

Infant Documentation

- ◆ **Infant Meal Documentation** – For each infant claimed, keep documentation that lists the specific food components and quantities served to meet the CACFP Infant Meal Pattern. The Daily Infant Meal Record (4-D) and the Individual Weekly Infant Meal Record (4-E) may be used to document meals served to infants.

Refer to *Chapter 4, Meal Guidelines* for more information regarding documenting and claiming Infants.

Financial Documents

- ◆ **Center Reimbursement Claims** – Information to substantiate each center site claim must be on file for each month. Copies of each center site claim are available in KN-CLAIM.
- ◆ **CACFP Food Service Fund Ledger** – All CACFP reimbursement and CACFP program expenditures such as food costs, administrative costs, and operating costs should be documented.
- ◆ **Documentation of Expenditures** – Keep on file all invoices and receipts to support the expenditures reported on the Food Service Fund.

Refer to *Chapter 7, Financial Management* for more information regarding documentation of financial records

Meal Documents

- ◆ **Meal Production Records/Menu Book** – Centers with on-site meal production must keep documentation of the daily planned menus and quantities of food prepared for each meal and/or snack.
- ◆ **Meal Transport Sheets** – Centers that purchase meals must keep documentation of each food item received, the amount of each food item, and portion size for each food item. The transport sheet is completed by the vendor or contractor and is sent with each meal. The form is located at www.kn-eat.org, *Child and Adult Care Food Program, Form, Meal Contracts*.
- ◆ **Child Nutrition (CN) Labels** – For each commercially prepared food item purchased, a CN label or Product **Formulation Statement** form should be on file to document amounts of meat/meat alternate, bread/grain, and/or fruit/vegetable in the product.
- ◆ **Whole Grain, Cereal and Yogurt Labels** - Centers and day care homes must keep current whole grain, cereal, and yogurt labels for the previous and current month of menus. Labels can be kept via taking a picture, making a copy of the label, or keeping the actual label.

Organizations that Contract for Meals

- ◆ **Meal Contract(s)** – Sponsors must keep the original copy of the **Vended Meals Contract(s)**, Solicitation Contract(s) or Procedural Agreement(s) on file.
- ◆ **Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion Statement** – This certification must be completed and on file if the meal contract is a solicitation contract for over \$50,000.
- ◆ **Lobbying Certification Form** – This form must be completed and on file if the vendor spends over \$100,000 from CACFP annually.

Refer to *Chapter 7, Financial Management* for information regarding requirements and procedures for completing meal contracts. Contracts and corresponding forms are located at www.kn-eat.org, *Child and Adult Care Food Program, Forms, Meal Contracts*.