Attached is the Child and Adult Care Food Program Fiscal Year (FY) 2007 Management Evaluation (ME) form which will be used for the FY 2007 State Agency MEs. This form modifies National Office ME guidance by including Mountain Plains Regional Office Special Nutrition Program policy numbers for easy reference.

We will be conducting MEs in the following States:

Montana – Focused
Utah – to include Local Visits

If you have any questions regarding the FY 2007 MEs, please call our office at (303) 844-0354.

DARLENE SANCHEZ
Regional Director
Special Nutrition Programs

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Goals

1) Does the SA establish goals and objectives for each fiscal year? What are the goals for FY 2007? How are goals communicated to appropriate persons? How is progress monitored? Are goals revised as needed?

State Agency Issues

2) Discuss with SA staff any unresolved issues, including issues from prior Management Evaluations and audits, including corrective action required and/or implemented.

State Laws, Policy, Legislation

Staffing

3) Obtain a copy of the SA staff chart. Indicate what percentage of time various staff spends on CACFP. Compare current and prior FY CACFP participation data for the SA. Does the SA have sufficient consultative, technical, and managerial personnel to administer the Program, provide sufficient training and technical assistance to institutions and monitor performance to facilitate expansion and effective operation of the program? Is the SA meeting its responsibilities under 7 CFR 226.6(a)?

4) Are there any recently approved state laws, policies, or pending legislation which might impact the SA’s operation of the CACFP?
B. APPLICATION APPROVAL/RENEWAL PROCESS

5) How often does the SA require institutions to submit application renewals: annually, every two years, every three years? [7 CFR 226.6(b)(2) and 226.6(f)(2)(i)]

6) Does the SA collect annual information from participating institutions without requiring them to submit a renewal application? [7 CFR 226.6(b)(2)]

Types of Applications/Agreements

7) Does the SA have any multi-state agreements? If so, review sponsor file(s). Is there an indication that the budget was submitted to the RO for approval? Does the SA coordinate Program oversight/administration activities with the other SA(s) per FNS Instructions 788-5 and 788-16?

8) Does the SA enter into permanent agreements with any type of institution? [7 CFR 226.6(b)(4)] [NOTE: SAs are still required to enter into permanent agreement with school food authorities under circumstances defined at § 7 CFR 226.6(b)(4)(ii)(A).]

9) Does the SA have different requirements for new institution applications versus renewals? If yes, describe differences. [7 CFR 226.6(b)]

10) Does the SA require less information from renewing independent center than from renewing sponsors? [7 CFR 226.6(b)(1)-(2)]
Development of Forms and Instructions

11) Obtain copies of SA application forms and instructions, e.g., the SA’s budget form, management plan guide, application/agreement form, etc. Does the SA have different forms for different types of facilities?

12) Using Attachment D, review forms for compliance with 7 CFR 226.6(b); 226.6(f)(1), (2) and (3); 226.15(b); 226.16(b); 226.17(b); 226.19(a) and 226.19(b)

**NOTE:** In accordance with the Child Nutrition and WIC Reauthorization Act of 2004, households are no longer required to report changes in circumstances, such as an increase in income, a decrease in household size or when the household is no longer certified for food stamps or TANF. Has the SA removed this requirement from its Letter to the Household and/or other Program related materials? [CACFP-781, dated April 26, 2006.

13) Verify that application requirements are met for each type of institution (centers, homeless programs, outside school hours centers, DCH sponsors, afterschool, new, renewing, etc.).

14) Does the SA include instructions for completion of the application? If yes, are they adequate? If no, are instructions needed or are the forms self-explanatory?

15) Do the SA’s forms contain questions/elements that solicit collection of thorough, detailed information from the applicant institutions, in particular, the sponsor’s management plan and budget? The form review can be conducted prior to onsite ME. Review of forms should ensure compliance with regulatory requirements.)
SA Application/Agreement Processing Procedures

16) For the review year, how many applications did the SA receive? 
_______

17) How many applications did the SA approve? _______

18) How many applications were approved within 30 days of receipt of a complete application? __________

19) Percentage of applications not approved within 30 days? __________

   How many applications are still pending? _______

   Why are applications still pending?
   If any applications were denied, how many? _______

   For those denied, has the SA issued a letter of denial? If no, explain.

20) How does the SA ensure that applications are approved/denied within 30 calendar days of receipt of a complete and correct application? [7 CFR 226.6(b)(3)]

21) Did the SA meet the processing standard for action on all applications, as stated in 7 CFR 226.6(b)?

22) How many applications were not processed within the 30-day timeframe for complete applications?
23) How does the SA ensure that no claim for reimbursement is processed retroactively for more than the month prior to the month the agreement is signed? [226.11(a)] Confirm timeliness in file review. (60/90 day guidance: CACFP-667, dated January 15, 2002.

24) Is there sufficient staff to process the applications in a timely and efficient manner? Is the SA flexible enough to handle increases in application caseloads?

25) How does the SA document its review/evaluation of applications to ensure each application is complete?

26) How does the SA follow up on pending applications/agreements?

27) How does the SA document its assessment of an institution’s viability, capability, and accountability, i.e., reviewing organizational charts, budgets, monitoring, staffing standards, etc.? [7 CFR 226.6(b)(1)(xvii)(A), (B), and (C) and 226.6(b)(2)(vii)(A), (B), and (C)]

28) How does the SA document its determination that the institution and/or individuals associated with the institution are not included on the National Disqualified List (NDL)? [7 CFR 226.6(b)(1)(xi) and 226.6(c)(7)]

29) Is the SA checking the National Disqualified List to ensure that institutions/individuals are not listed? [7 CFR 226.6(b)(1)(xi) and 226.6(c)(7)]

30) Has the SA denied any applications submitted by institutions included on FNS’ NDL of ineligible institutions?
31) Was the RO notified in accordance with the regulations? [7 CFR 226.6(c)(iii)(A)]

32) What are the criteria developed by SA for determining service to unserved areas/participants? [7 CFR 226.6(b)(1)(x)(A)]

33) How does/did the SA communicate these criteria to new sponsoring organizations?

34) How does the SA document its determination that new institutions will provide the Program to currently unserved providers and children? [7 CFR 226.6(b)(1)(x)(B)]

35) How does the State agency document its determination that individual facilities are eligible to participate in the Program as a sponsored facility?

36) Does the SA conduct pre-approval visits of all new private nonprofit and for-profit child care institutions per 7 CFR 226.6(b)(1)? Obtain a copy of the SA’s pre-approval review form and review for adequacy.

37) What are the SA’s policies for denial of applications? If written, obtain a copy and review for adequacy.

38) Has the SA denied any applications based on its policies? If so, review application to determine whether the SA’s decision was appropriate. Review any denied applications for proper documentation justifying the denial; documentation should include correspondence to the institution with procedures for requesting administrative reviews. [7 CFR 226.6(c)]
39) Did the SA meet the new regulatory requirements for denying applications for new or renewing institutions? [7 CFR 226.6(c)(1) for new institutions and 226.6(c)(2) for renewing institutions]

40) Does the SA maintain a file of denied applications?

**Tracking of Licensing or Alternate Approval** [7 CFR 226.6(d)]

41) What types of institutions and facilities are required to be licensed/approved?

42) Are any institutions/facilities license-exempt?

43) Are any institutions/facilities alternately approved? If so, describe the SA’s alternate approval process.

44) How does the SA ensure that all facilities comply with licensure or alternate approval or health and safety standards? Does the SA verify this status at least annually?

**Tracking of Duplicate Providers**

45) What is the SA’s method for ensuring that facilities participate with no more than one sponsoring organization? (e.g., Does the SA track by license number, name, SSN, etc.?)
SA Policies Impacting Review of Applications

FDCH Sponsors

46) What is the SA’s system to limit provider transfers to no more than one per year? [7 CFR 226.6(p)]

47) Has the SA allowed for more frequent provider transfers? If so, what are the reasons?

Budget

48) Does the SA require sponsors of centers to devote a certain amount of monthly reimbursement for food costs vs. administrative costs?

49) How does the SA monitor sponsor retention or accumulation of reimbursement for food costs and administrative costs? (Reference: A-87 – Attachment A, D; A-122 – Attachment A, 1)

50) Describe the SA’s procedures for budget revisions (who, how, how often, etc.). [7 CFR 226.7(g)]

Tax Exempt Status

51) Does the SA have any policies that require institutions/facilities to clarify affiliation when tax-exemption is based on their association with a church or other organization? If yes, obtain a copy.

52) For private, nonprofit institutions, how has the SA ensured that only institutions with tax-exempt status are approved for participation? [7 CFR 226.15(a), 226.16(a), 226.17(b)(2), and 226.19(b)(2)]
Free and Reduced Price Policy

53) How often does the SA require the submission of Free and Reduced Price Policy Statements? **NOTE:** Institutions must only revise their policy statement when a substantive change is made to the policy. [7 CFR 226.23(a)]

Commodities or Cash-in-Lieu

54) How does the SA ensure that institutional commodities preferences are communicated to the State Distributing Agency? [7 CFR 226.6(h)]

Budget Approval

55) Has the SA imposed any prior approval or specific prior written approval policies which are at their discretion? (See Attachment I)

56) Has the SA provided a budget form that identifies specific cost items that require prior approval from the SA or that require specific prior written approval by the SA and/or FNSRO?

57) Has the SA provided specific prior written approval for those cost items requiring it? (See Attachment I)

58) Has the SA provided prior approval for those cost items requiring it? (See Attachment I)

59) Has the SA forwarded to FNSRO required requests for specific prior written approval for those items requiring it? (See Attachment I)
File Review

Review a judgmentally selected sample of application/agreement files for completeness. Files should contain the following elements:

- Management Plan (for sponsoring organizations)
- Budget (usually included in the management plan)
- Tax Exempt Documentation
- Title XIX or XX Documentation or Income Eligibility Documentation (For-Profit institutions)
- Licensing or Alternate Approval Documentation
- Sponsor and Site Agreements (New Facility Applications)
- Food Service Management Contracts (when applicable)
- Civil Rights Information
- Free and Reduced Price Policy Statement
- Participation Data
- Enrollment information for sponsoring organizations
- Request for Advance Payments (when applicable)
- Institutional Preference for Commodities or Cash-in-Lieu
- Signed Agreement
- Documentation of unserved facilities or participants (for new sponsoring organizations)
- Certification of publicly-funded program participation
- Certification of correct application, names, and addresses
- Certification of no criminal convictions
- Outside employment policy
- Performance standards for financial viability, administrative capability, and program accountability
- Certification of Bonding (for sponsoring organizations if required by State law, regulation, or policy)
- Truthful Certification
C. TRAINING AND TECHNICAL ASSISTANCE

7 CFR 226.6(m) requires State agencies to “provide technical and supervisory assistance to institutions and facilities to facilitate effective Program operations, monitor progress toward achieving Program goals, and ensure compliance with the Department’s nondiscrimination regulations…”

Training Plan

60) Does the SA have a written training plan for SA staff?

   Does the SA have a written training plan for sponsoring organizations?

   Does the SA have a written training plan for centers?

   Does the SA have a written training plan for adult day care centers?

61) If the SA does not have a written training plan, how is it determined what training will be conducted?

62) When developing the training plan, what does the SA consider (e.g., 2nd Integrity Rule Training, Phase II Training materials, Management Improvement Guidance, evaluations from previous trainings, audit and review findings, application/claim errors, policy and regulations, etc.?)?
63) Does the SA modify the training plan to address Program changes (e.g., Integrity Rule requirements, Expansion funds, At-Risk Snacks and Suppers, tiering status based on school data (5 years) and permanent agreements for day care homes, age limits in emergency shelters, disregard of audit findings under $600, etc.)? Did the content follow the plan?

64) Does the training plan include an evaluation component? How are these evaluations used in future training plans?

65) Is the plan adequate in addressing Program Integrity and Management Improvement issues?

**Training of SA Staff**

66) How is new SA staff trained?

67) Do SA staff training needs appear to be met?

68) How are SA staff, including out-stationed, contracted, and Appeal Officers, informed of new regulations, policies, procedures and guidance materials?

69) How does the SA address staff development/continuing education needs (e.g., computer skills, presentation/training skills, etc.) for all employees and/or contracted personnel?

70) Does the SA staff attend National conferences (e.g., The Sponsor’s Assoc., National CACFP Professionals, Save the Children, etc.)?

71) Does the SA send appropriate staff to these conferences/meetings? How is information disseminated to other staff?
**SA Training of Institutions**

(To assess training by SAs, include observations of SA training sessions attended by ROs.)

72) Does the SA require institutions to attend annual training? How are non-attendees trained?

73) Does the SA have any policies as to who should attend the training?

74) Does the SA require training prior to participation?

75) Who conducts training? Are they trained as trainers (e.g., content, adult learning theories, etc.)?

76) What materials/resources are they using to conduct training (e.g., FNS or SA developed materials, Extension Services, etc.)?

77) Does the training include an evaluation of the participants (pre- or post-test)? Do the participants evaluate the training?

78) Does the training appear to be adequate for Program needs?
**Institution Training**

7 CFR 226.15(e)(12) …Each institution shall establish procedures to collect and maintain all necessary Program records…information on training session date(s) and location(s), as well as topics presented and names of participants….

7 CFR 226.16(d) …Each sponsoring organization shall provide adequate supervisory and operational personnel for the effective management and monitoring of the program…(1) Preapproval visits…(2) staff training and…(3) additional training sessions…not less frequently than annually.

79) How does the SA evaluate training conducted by institutions (e.g., management plan, analysis of reviews, SA attendance of training, etc.)? How does the SA ensure training is conducted annually?

80) Does the SA require facilities to attend annual training? If yes, how are institutions informed of this requirement?

81) Does the SA staff participate in training conducted by institutions? If yes, in what capacity?

82) Are there any specific training topics or materials that the SA requires? If yes, describe.

83) Does the SA provide training materials for institutions? If yes, what types of materials are provided?

84) Does the SA develop a curriculum for the institutions to use? If yes, describe.
85) How does the SA ensure that SOs provide training on Program duties and responsibilities to all key staff from sponsored facilities prior to the beginning of Program operations… and additional mandatory training sessions for key staff from all sponsored child care and adult day care facilities not less than frequently than annually? [7 CFR 226.16(d)(2) and (3)]

**General Technical Assistance**

86) How does the SA document day to day technical assistance (e.g., phone calls, e-mails, logs, etc.)? How does the SA ensure consistency of responses among staff?

87) Describe the SA policy for conducting technical assistance visits (e.g., as a result of review findings, new institution follow-up, etc.)

88) Does the SA have a handbook for each type of institution? If not, what guidance is available for Program participants? Is the handbook up-to-date? If not, when will it be updated?

**Policy Implementation**

Evaluate the SA’s system for disseminating new policies and procedures (e.g., memos, newsletters, etc.).

89) Are policies disseminated in a timely manner? How are they disseminated (e.g., memos, newsletters, etc.)? Do all similar institutions receive the same information?
90) Were all applicable policies issued by FNS during the ME review period transmitted to institutions?

91) Did the SA revise any policies? Were they revised correctly?

**School Data** (For FDCH Sponsoring Organizations)

Review the SA procedure for obtaining and transmitting elementary school free and reduced price data used to make tiering determinations. [7 CFR 226.6(f)(1)(iii)]

92) Does the SA send a reminder memo to the SA that administers the NSLP (if applicable)?

93) On what date did the SA receive the school data? [210.9(b)(20)]

94) What month was used for school data? Was the same month used last year?

95) Does the SA review the school data for accuracy and completeness, prior to transmitting to institutions?

96) Did the SA transmit the data to the institutions by February 15, or within 15 calendar days after receipt from the SA administering NSLP?
D. MONITORING

97) What is the SA’s process in determining the appropriate staffing ratios for sponsoring organization and staffing ratios for monitors? [7 CFR 226.6(b)(1) and 226.16(b)(1)]

Staffing

98) How many *full-time equivalents* are assigned to monitoring responsibilities for CACFP? [See OMB Circular No. A-11(2002), Section 20-5 for FTE calculation.]

99) How are reviews assigned to staff? (e.g., geographic area, experience, rotation, team, expertise, etc.)

100) How is the monitor staff work evaluated to assure quality and consistency?

101) Does the review coordinator ever accompany review staff on reviews? If yes, for what reason(s)?

Scheduling Reviews  [7 CFR 226.6(m)(6)]

102) Has the SA been approved for any waivers relating to review requirements?
103) What kind of review cycle does the SA follow (every two or three years)? Does it comply with review requirements as stated in 7 CFR 226.6(m)(6); that is,

- compliance in reviewing independent centers and sponsors of 1-100 facilities once every 3 years;
- compliance in reviewing sponsors of more than 100 facilities once every two years;
- compliance in reviewing new sponsors of 5 or more facilities within 90 days of beginning CACFP operations.

104) In addition to following the cycle, are there other special criteria for selecting institutions for review?

105) What are the criteria (e.g., claiming patterns, new growth, staff turnover, complaints, etc.)?

106) Does the SA target for more frequent review institutions whose prior review included a finding of serious deficiency? [7 CFR 226.6(m)(2)]

107) Does the SA promptly investigate Programs when complaints are received or when irregularities in Program operations are noted? How does the SA maintain receipt of complaints and proof of resolution? [7 CFR 226.6(n)]

108) What types of reviews are being conducted? Discuss follow-up, pre-op, TA visits, mock reviews, etc.

109) Which of these counts toward meeting review requirements? [7 CFR 226.6(m)]
110) Are different forms used depending on the type of review?

111) How does the SA track its progress in meeting review requirements?  
[7 CFR 226.6(m)]

112) Are there anticipated problems in meeting the regulatory required number of reviews?

113) Are other new institutions reviewed in the first 90 days of operations? How does the SA document that these institutions are reviewed in the first 90 days of operations?

**Unannounced Visits**  [7 CFR 226.2 and 226.6(m)(6)]

114) Describe the SA policy, including the definition of “unannounced visits”. [7 CFR 226.6(m)(6) and 226.2] Is the SA conducting unannounced visits to homes? to sponsors? to centers?

115) How are sponsored facilities selected for review…e.g., number of meals claimed daily, repetitive claim pattern, holiday/weekend claiming, claiming over capacity, tiering type, location, size, claim data, etc.? Do sponsors help to select sites?

116) Is the SA requiring sponsors to conduct unannounced visits to homes or centers? How are sponsors informed of this requirement?

**Household Contact**  [7 CFR 226.2, 226.6(m)(3), and 226.6(m)(5)]

117) As of 4/1/05, has the SA established a system for making household contacts to verify the enrollment and attendance of participating children?
118) Review for content. Does the system specify the circumstances under which household contacts will be made as well as the procedures for conducting household contacts?

119) As of 4/1/05, has the SA established a system for SOs to use in making household contacts as part of their oversight of participating facilities?

120) Review for content. Does the system specify the circumstances under which household contacts will be made as well as the procedures for conducting household contacts?

121) As part of every review, does the SA review the SO’s implementation of the household contact system developed by the SA?

**Review Content** [7 CFR 226.6(m)]

122) How does the SA prepare for a review?

- review management plan and budget
- review prior reviews and audits
- select sites
- review past correspondence
- discuss with other SA staff

123) Describe any barriers in preparing adequately for a review.
124) By evaluating the SA review forms/work papers, and/or by accompanying the SA on a local review, determine if the SA’s monitoring system assesses the institution’s compliance with the requirements stated in 7 CFR 226.6(m)(3)(i-xii):

- Recordkeeping;
- Meal counts;
- Administrative costs;
- Any applicable instructions and handbooks issued by FNS and the Department to clarify and explain Program regulations, and any instructions and handbooks issued by the State agency which are not consistent with the provisions of Program regulations;
- Facility licensing and approval;
- Compliance with the requirements for annual updating of enrollment forms;
- If an independent center, observation of a meal service; and
- All other Program requirements.

For sponsoring organizations [7 CFR 226.6(m)(4)],

- Training and monitoring of facilities;
- Implementation of the household contact system established by the State agency;
- Procedures for selecting a sample of facilities to review;
- Procedures for conducting verification of Program applications of review sample and for comparing available enrollment and attendance records with the SO’s review results for that facility to meal counts submitted by those facilities for five days;
• If a sponsoring organization of day care homes, implementation of the serious deficiency and termination procedures for day care homes and, if such procedures have been delegated to sponsoring organizations, the administrative review procedures for day care homes; and
• If a sponsoring organization of day care homes, the requirements for classification of tier I and tier II day care homes;

125) Does the SA evaluate sponsoring organizations’ implementation of serious deficiency and termination procedures? Does the SA evaluate the administrative review procedures for day care homes if the SA had delegated that responsibility to sponsoring organizations?

**Enrollment Statements**  [7 CFR 226.6(m)(3), 226.15(e)(2) and 226.15(e)(3)]

126) Effective 4/1/05, as part of every review, does the SA review the SO’s implementation of the requirements pertaining to enrollment statements (i.e., content and frequency)? How is this documented?

**Annual Information**  [7 CFR 226.6(f)(1)(x)]

127) Effective 4/1/05, and each year thereafter, does the SA collect from every FDCH sponsor a list of providers who have qualified for tier I benefits on the basis of categorical Food Stamp Program (FSP) eligibility?

128) Within 30 days of receiving the list, does the SA submit it to the SA administering the FSP?
Nonprofit Food Service

129) Review the SA’s system for monitoring nonprofit food service. [FNS Instruction 796-2, Rev. 3; 7 CFR 226.7(b) and 226.15(e)(13)] What policies has the SA instituted?

130) Determine how the SA ensures that institutions operate a nonprofit food service. Is this evaluated during a review or by reviewing data submitted by the institution?

131) Does the SA’s system include a method for monitoring sponsors of unaffiliated facilities for the facilities compliance with nonprofit food service requirements?

132) Does the SA interview a variety of staff and/or members of the board in assessing overall program operations?

133) Has the SA identified any instances in which the health and safety of children were imminently threatened? If so, did the SA follow regulatory provisions? How are other licensing violations handled? [7 CFR 226.6(c)(5); 226.6(o); 226.16(l)(4)]

Review Reports

Review a sample of completed review files (e.g., review work papers, findings letter, follow-up documentation to verify adequate corrective action, including overclaim remittance and closure, etc.). Include in the sample reviews each type of institution and review files from each SA consultant. File evaluation should include not only the administrative review form but also a sample of the facility review forms. Track the timeliness of issuing letters, obtaining responses, and closing the review process.
134) Does the SA have timeframes for corrective action? If so, are they meeting the timeframes?

135) Evaluate the quality of corrective action requests and responses. What kinds of findings warrant corrective action by an institution?

136) How does the SA handle repeated findings? Is more stringent corrective action required? What are the criteria for conducting a follow-up review?

E. INTERNAL CONTROLS

AUDIT COMPLIANCE [7 CFR 226.8]

Resources:

- 7 CFR 226.8
- Second Edition of Questions and Answers (Q and As) on OMB Circular A-133 [issued July 21, 1999, Grants Management Division]
- OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations [“Grants Management” at OMB’s web site: http://whitehouse.gov/OMB/Grants]
- CFR Part 3052, Audits of States, Local Governments, and Non-Profit Organizations [USDA’s regulation implementing OMB Circular A-133]
• A-133 Compliance Supplement [“Grants Management” at OMB’s web site:  http://www.whitehouse.gov/OMB] and Second Edition of Q and As on OMB Circular A-133, Question 65

• Federal Audit Clearinghouse [Second Edition of Q and As on OMB Circular A-133, Questions 51-54; http://harvester.census.gov/sac; or “Grants Management” at OMB’s web site http://www.whitehouse.gov/OMB/Grants]

American Institute of Certified Public Accountants (AICPA) Statements on Standards for Attestation Engagements No. 10 (Attestation Standards: Revision and Recodification) The AICPA has consolidated all its pronouncements on attestation services (of which agreed-upon procedures are one) into this one volume. [These documents must be purchased from the AICPA, which has a proprietary interest in them; however, a SA and/or a State auditor may have these documents.]


A-133 Audit Requirements

137) How does the SA determine which institutions covered under 7 CFR Part 3052.200 are required to obtain an audit? [7 CFR Part 3052.400(d)(4) and Second Edition of Q and As on OMB Circular A-133, Questions 2 and 63]
138) How were institutions notified that an audit is required?

139) Describe the SA’s procedures for tracking audits.

140) Have all required audits been conducted? [7 CFR Part 3052.400(d)(4)]

**NOTE:** Review a judgmentally selected sample of A-133 audit reports to include the following data elements:

- Agreement Number
- Name of Institution
- Institution Audit Period
- CACFP Reimbursement in Audit Period
- Date Audit Issued
- Date Audit Received by SA
- Findings
- Corrective Action
- Date Audit Closed

Target review samples to include institutions previously audited by OIG as well as any other institutions with serious problems. Specify period, e.g., all institutions subject to A-133 with an institution FY ending in Federal Fiscal Year 2005:

141) What action is taken by the SA for an institution’s failure to obtain a required audit? [Second edition of Q and As on OMB Circular A-133, Questions 63 and 25]
142) Are institutions submitting statements to the SA when an audit has been issued with no findings pertaining to the CACFP? [7 CFR Part 3052.320(e)] [Second Edition of Q and As on OMB Circular A-133, Question 57]

143) Does the SA verify letters indicating no CACFP-specific audit findings by accessing information from the Clearinghouse? Is it documented?

144) When there are no CACFP findings, does the SA access the Clearinghouse for evidence of organization-wide problems that could impact on CACFP administration? If so, what does the SA do when such a problem is found?

145) Do institutions submit to the SA copies of audits that have findings? Are reports submitted within 9 months following the fiscal year being audited? [7 CFR Part 3052.320(a) and (e)]

Audit Requirements – For-Profit Institutions

146) Has the SA established a policy for requiring audits of for-profit institutions?

147) Does the SA’s policy set a dollar threshold for requiring audits of for-profit institutions? What is the amount? Is the amount reasonable?

148) Does the SA’s policy set the frequency for audits in for-profit institutions? How often does the SA require such audits? Is the frequency reasonable?
149) What is the SA’s procedure for tracking, overseeing, and resolving audits of for profit institutions that are required under this policy?

150) Are the procedures for tracking, overseeing, and resolving audits of for-profit institutions consistent with procedures used for managing audits of other institutions?

151) If the SA’s procedures for managing audits of for-profit institutions differ from those used to manage audits of other institutions, what are the differences and what is the SA’s rationale for prescribing them?

**NOTE:** As time allows, review a sample of audit reports of for-profit institutions to include the following data elements – specify period, e.g., all for-profit institutions subject to SA audit in FY 2005:

- Agreement Number
- Name of Institution
- CACFP Reimbursement in Audit Period
- Date Audits Issued
- Findings
- Corrective Action
- Date Audit Closed

**Agreed-Upon Procedures Engagements**

152) Does the SA use agreed-upon procedures as a monitoring tool for institutions not required to have audits under A-133? If so, how does the SA arrange for agreed-upon procedures engagements?
153) Who performs the procedures (e.g., State auditor, independent practitioners, etc)?
   [7 CFR Part 3052.230(b)(2)]

154) How are the procedures formulated?

155) If this service is obtained through public solicitation, who writes the specifications?

156) How are they tracked? Who reviews?

157) How is corrective action handled?

158) How does the SA ensure timely closure? [Second Edition of Q and As on OMB Circular A-133, Questions 27, 30-33 and 35]
   [Reference: Statements on Standards for Attestation Engagements]

**NOTE:** Review a judgmentally selected sample of records on agreed-upon procedures engagements to include the following data elements – specify the fiscal year

- Agreement Number
- Name of Institution
- CACFP Reimbursement in the Institutions Fiscal Year
- Date Practitioner’s Agreed-Upon Procedures Report Issued
- Findings
- Corrective Action
- Date Report Closed
Audit Oversight

159) How does the SA review audit reports? Who reviews?

160) What training and/or experience have the State reviewers had that prepared them for their oversight duties?

161) What problem areas are identified by audits?

162) How is corrective action handled?

163) Does the SA achieve management decisions and final actions on audits within a reasonable period of time? If there is a general pattern of management decisions taking longer than 6 months from the date the SA receives the audit report, and/or final action taking more than one year from the date of management decision, determine the cause. [7 CFR Part 3052.400(d)(5)]

164) Determine how the SA uses audits in program management. For example, does the SA:

   a) Analyze audit results to detect patterns and trends;
   b) Share the results of such analyses with program and audit staff;
   c) Modify policy, guidance, oversight strategies, etc., as a result of such analyses; and/or
   d) Use the results to identify training needs? [7 CFR Part 3052.400(d)(2)-(3)]

165) How does the SA synthesize audits, programmatic reviews, agreed-upon procedures engagements and other monitoring tools into a comprehensive monitoring program?
Use of 1% Audit Funds

166) Has the SA appropriately used the 1% audit funds? (Prior to any use of these funds for SA reviews and/or associated cost of integrity training/technical assistance, did the SA have assurance that all institutions under its oversight that had audit requirements would meet them?) Evaluate documentation. [7 CFR 226.8 (a), (b) and (c)]

167) Does the SA use the funds to pay for institution audits? If so, how does the process work? Is CACFP charged appropriately for its pro-rata share? [7 CFR 3052.230(a), Second Edition of Q and As an OMB Circular A-133, Questions 43 and 44]

168) Are 1% funds returned to FNS? How much? Why?

Alternative Approach to CACFP 1% Audit Funding [7 CFR 226.8]

Obtain from SA a schedule of actual expenditures by line item charged to 1% audit funds in FY 2006.

List functions charged to audit funding.

Are 1% CACFP Audit funds expenses charged:

- Allowable uses of 1% Audit Funds
- Reasonable
- Applicable to CACFP
- Properly documented

Has SA fully utilized available 1% audit funding? If not, why?

Formula allocation FY 2007:

Actual expenditures FY 2007:
Claims Processing

169) Describe the SA system for paying claims. Who reviews and approves claims? Is this the same person who approves the application to participate?

170) Does the SA reimburse centers based on blended rates, claiming percentages or actual counts? If blended rates or claiming percentage, how often is enrollment data collected? [7 CFR 226.9(b)]

**NOTE:** Review a judgmentally selected sample of center claims and independently calculate reimbursement to verify accuracy of SA claims computation.

171) How does the SA ensure that claims are paid within 45 calendar days of receiving a complete and valid claim? [7 CFR 226.7(k)]

172) How are invalid and/or incomplete claims identified and handled? Inspect records of a sample of such claims in order to determine that the SA has correctly identified them as invalid and/or incomplete and has handled them accordingly. [7 CFR 226.7(k)]

173) What is the SA policy on adjusted claims?

174) What is the SA policy/deadline for original and revised claims?

175) How is this policy/deadline communicated to institutions?

176) Does the SA policy/deadline for original and revised claims conform to the 60/90 Day Guidance?
177) Does the SA collect claiming data for sponsored facilities? If so, how is this information used?

178) Describe the SA’s edit system. Effective 10/01/05, does it contain the two edit checks required by the regulations: approved meal types and total number of meals claimed? [7 CFR 226.7(k)]

179) Does the system contain any of the following additional edit checks:

- agreement on file
- approved facilities
- time frame (60/90)
- commodities and cash-in-lieu
- current rates
- meals do not exceed enrollment or ADA
- license capacity
- current license
- For-profit institution eligibility
- number of approved homes vs. claiming homes
- maximum allowable number of meals claimed for the month
- if applicable, queries of identical check amounts to FDCH providers
- if applicable, queries of identical meal counts in family day care homes

180) Effective 10/1/05, does the SA review SO’s system of processing facilities claims to verify that it includes the required edit checks (i.e., approved meal types, total number of meals claimed and block claims)? [7 CFR 226.10(c), 226.11(c), and 226.13(b)]

How is the review documented?
181) How does the SA document its review of the SO’s compliance with CACFP-760, dated July 15, 2005: Documenting Reasons for Block Claims by Child Care Centers and Day Care Homes? Specifically, beginning with reviews conducted on or after August 1, 2005:

- if a sponsor conducting an unannounced review of a facility observes a block claim in the facility’s meal/menu records,
- and the sponsor is able to determine and document that a valid reason exists for the block claim,
- then the sponsor will be exempt from conducting a follow up review, normally required to be conducted within 60 days of detecting the block claim, for the remainder of the current fiscal year.

182) How does the SA use the claim process to collect overclaims and to adjust for excess advances? [226.8(e); 226.10(b)] Are recoveries of FDCH SO administrative funds handled differently from recoveries of operational funds? If so, how?

183) How does the SA reconcile administrative payments for day care home sponsors (i.e., costs, rates, 30% limitation, budget, etc.)? How often? [7 CFR 226.12(a)]

**NOTE:** Review a judgmentally selected sample of FDCH claims and independently calculate reimbursement to verify accuracy of SA claims computation, with specific emphasis on the “year to date”, “cumulative” computation of the four factors for administrative reimbursement.
**Late Claims**

184) How does the SA system ensure that claims past 60 days are not paid? Verify by reviewing the payment log.

185) How are “one-time only” requests for payments approved and tracked? For example, if an institution submits multiple late claims, only one can be paid. Is corrective action required? Is the SA in compliance with 60/90 day guidance?

186) What are criteria for submitting “beyond control of sponsor” exception requests to the RO? Are appeal rights given when requests to forward to FNS are denied?

187) What records are kept to document the disposition of late claims (paid or denied)? Is this sufficient?

**Advances [CACFP-500, dated January 29, 1997]**

188) The provision of advance funding is discretionary on the part of the SA. Does the SA provide advance funding?

189) What type of institutions may receive advances?

   - Centers (for Food ONLY)
   - FDCH Sponsors – Provider Reimbursement
   - FDCH Sponsors – Administrative Reimbursement
190) If the SA provides advances, how are advances calculated? How are advances reconciled and recovered, and at what intervals?

191) How has the SA made these funds available? [7 CFR 226.7(i)]
    Review the SA’s policy and application process.

**Start-Up/Expansion Payments**

192) Has the SA issued any start-up or expansion funds in the past three years? If so, review the file. Were funds used to assist facilities with licensing costs? If so, were these costs in compliance with regulatory requirements? [7 CFR 226.12(b)(6)]

193) Describe how these funds are monitored. Is cost data submitted? Are the costs allowable? [7 CFR 226.12(b)(6)]

**Overclaims**

194) Has the SA established requirements for how long a meal service can last and/or the amount of time that has to elapse between meal services? If so, when and how was the SA policy issued to participating institutions? [7 CFR 226.20(k)]

195) What action does the SA take when violations of policy are detected?
196) What is the SA policy on disallowing meals? What is the SA policy on disallowing FDCH SO’s administrative costs? [7 CFR 226.14(a)] Is interest assessed on overclaim payments by institutions in accordance with 7 CFR 226.14(a)? [CND guidance December 2002]

197) Does the SA have a policy specifying when and how a sponsor can collect overpayments from sponsored facilities? If yes, describe.


199) Does the SA require sponsors to have a policy for collecting overclaims from sponsored facilities? If yes, describe.

F. SERIOUS DEFICIENCY PROCESS

The lists of serious deficiencies for new institutions are at 7 CFR 226.6(c)(1)(ii)(A) & (B), for renewing institutions at 7 CFR 226.6(c)(2)(ii)(A)-(I), and for participating institutions at 7 CFR 226.6(c)(3)(ii)(A)-(U).

200) What kinds of deficiencies lead to/prompt the SA to declare an institution seriously deficient (e.g., non-receipt of required audits, failure to pay providers, review/audit findings)?

201) Describe the SA’s process, including criteria, for declaring an institution seriously deficient.
202) How does the SA document technical assistance throughout the entire process (e.g., training, technical assistance visits, phone calls, etc.)?

203) How many institutions were declared serious deficient in the ME review year?

How many institutions were terminated from the Program in the ME review year?

204) Is the SA maintaining a list that includes information specified in 7 CFR 226.6(c)(8)? If not, why?

205) Describe the SA’s process for denying applications and disqualifying new (7 CFR 226.6(c)(1)(iii)) or renewing institutions (7 CFR 226.6(c)(2)(iii)), and terminating and disqualifying participating institutions (7 CFR 226.6(c)(3)(iii)).

206) Describe the SA’s procedures for suspending/terminating/disqualifying an institution’s participation based on the submission of false or fraudulent claims. [7 CFR 226.6(c)(5)(ii)]. Review the notices used by the SA in the suspension process for submission of a false or fraudulent claim as described at 7 CFR 226.6(c)(5)(ii) (B), (C), and (D), including information provided to the institution on its appeal rights (7 CFR 226.6(c)(5)(ii)(B)(4), (5), and (6); 226.5(c)(5)(ii)(C); and 226.6(k)(2)(v)).

207) Does the SA have contingency plans for facilities to continue participating after sponsor is terminated?
208) What is the SA’s procedure for notifying the RO to add an institution and/or principal to the National Disqualified List? Is it timely? [7 CFR 226.6(c)(3)(iii)(E)(3)]

209) What is the SA’s procedure for notifying the RO to add a provider to the National Disqualified List? Is it timely? [7 CFR 226.6(c)(8)(ii)]

210) Does the SA maintain documentation for seriously deficient institutions that are no longer participating in the Program? How long is the file maintained? The SA list in the serious deficiency process is defined at 226.2 and is referenced at 7 CFR 226.6(c)(1)(iii)(A), (B), (C), and (E) for new institutions, 7 CFR 226.6(c)(2)(iii)(A), (B), (C), and (E) for renewing institutions, and 7 CFR 226.6(c)(3)(iii)(A)(B)(C), and (E) for participating institutions.

211) What is the SA’s procedure for notifying institutions and principals/responsible individuals that they have been identified as responsible for a determination of serious deficiency? [7 CFR 226.6(c)(l)(iii)(A), 7 CFR 226.6(c)(2)(iii)(A), and 7 CFR 226.6(3)(iii)(A)]

212) What is the SA’s procedure for removing institutions, responsible principals/individuals [7 CFR 226.6(c)(7)(v)], and day care home providers [7 CFR 226.6(c)(7)(vi)] from the National Disqualified List?

**NOTE:** Review a judgmentally selected sample of records on serious deficiency cases and evaluate procedures followed.

213) Is the SA in compliance with the serious deficiency procedures outlined in 7 CFR 226.6(c)(1)(iii) for new institutions, (2)(iii) for renewing institutions, and (3)(iii) for participating institutions?
G. ADMINISTRATIVE REVIEW (APPEAL PROCEDURES)
7 CFR 226.6(k)

214) Were any appeals filed for any suspension action taken against institutions?

*Depending on when the ME is conducted, data may be from FY 2006 or FY 2007.*

**(NOTE:)** Reviewer should examine a judgmental sample of these files for compliance with the regular appeals procedures for suspension and the abbreviated review that institutions may request when the SA proposes to suspend for submission of a false or fraudulent claim or imminent danger to the health and welfare of children.)  [7 CFR 226.6(c)(5)(ii)(C)].

215) Review the SA appeal procedures. Are the procedures in compliance with the requirements of 7 CFR 226.6(k)(5)?

216) Has the SA established abbreviated review procedures for the suspension of payments/program participation? [7 CFR 226.6(k)(9)]

217) What is the SA’s process for informing institutions of appeal rights and procedures (e.g., annually, at time of adverse action, denial of application, etc.)?  [7 CFR 226.6(k)(2) and (4)]

218) How is the SA appeal officer selected? Does the SA contract for processing appeals? Determine if the appeal officer meets the criteria of 7 CFR 226.6(k)(5)(vii).
219) How many appeals were filed with the SA during the ME review year? How SA decisions were upheld?

220) How many appeals were filed with FNS? How many FNS decisions have been upheld?

221) Review a judgmental sample filed. Identify any weaknesses in the process (e.g., lack of documentation, lack of written policy, improper decisions from appeal official, etc.)

222) Does appellant institution or provider continue to be reimbursed for eligible meals during the appeal process? [7 CFR 226.6(k)(10)(iii)] Does/has the SA attempt(ed) to collect on an overpayment or recover excess advance payments during the appeal process (reference 7 CFR 226.6(k)(10)(i) and (ii))? 

**ADMINISTRATIVE REVIEW (APPEALS) WORKSHEET**

Complete a worksheet for each appeal file examined. [Attachment F]
H. CACFP AT-RISK AFTERSCHOOL SNACKS AND SUPPERS

Afterschool Snacks – CACFP-597, issued December 1999
Emergency Shelters in the CACFP-677, dated June 22, 2002.
Clarification on the Substitution of NSLP Meals and Use of Offer vs Serve for CACFP Meals Prepared by Schools, (CACFP-788, dated 10/31/06)

This portion of the ME review is to assess the SA’s activities to administer the provision authorizing snacks and suppers under the Child and Adult Care Food Program for children participating in afterschool care programs which include education or enrichment activities. The review should encompass the following:

223) How many afterschool care program sites applied to participate last year? How many afterschool care program sites were approved?

224) For those sites approved, did the SA correctly apply the criteria established by FNS for determining program and site eligibility?

225) For any sites where the application was denied, did the SA correctly apply the criteria in denying the application?

226) Is there a sufficient number of State staff to effectively administer the afterschool component?
227) Did the SA training cover:

- program eligibility,
- site eligibility, meal pattern,
- meal counting and claiming procedures,
- area eligibility, times of operation,
- licensing,
- reporting and recordkeeping requirements, and
- health or safety codes required by state or local law?

228) If applicable, did the SA provide technical assistance?

229) Review the SA’s system for processing claims for reimbursement of afterschool suppers and determine if it accurately provides payments to eligible sites.

230) Did reviews conducted by the SA disclose any administrative deficiencies? If so, what deficiencies were identified?

231) Describe any outreach efforts by the SA to increase the number of participating sites.
I. CIVIL RIGHTS

FNS civil rights compliance reviews are intended to determine if an agency is operating in accordance with civil rights laws, regulations and requirements. These questions are based on FNS Handbook 113-1, issued 11-8-05 and are subject to revision as civil rights requirements or priorities change. (CACFP-775, dated 1/30/06 and CACFP-790, issued 11/06)

NOTE: Some of the information may be requested prior to the onsite ME and documentation may be requested during the onsite portion of the ME to verify some of the information provided.

ORGANIZATION AND ADMINISTRATION

Identify the individuals designated for the SA as the Title VI Coordinator, Title IX Coordinator, and Section 504 Coordinator:

________________________________________ Title VI Coordinator

(Title IV prohibits discrimination on the basis of race, color, and national origin in programs and activities receiving federal financial assistance.)

________________________________________ Title IX Coordinator

(Title IX of the Education Amendments of 1972 prohibits discrimination based on sex in educational programs and activities that receive federal financial assistance.)

________________________________________ Section 504 Coordinator

(Section 504 prohibits discrimination against individuals with disabilities. It ensures that individuals with disabilities have equal access to an education.)
LIMITED ENGLISH PROFICIENCY (LEP)
(FNS 113-1, Rev. 11/08/05, Section VII)

1. Does the SA conduct assessments statewide and in local areas to determine if there are other languages needs to serve people with limited English proficiency?
   
   Yes   No

2. What other languages other than English are widely used in the state?

3. Are there materials available in other languages?
   
   Yes   No

   If so, in what languages are they printed?

4. Are appropriate translations of program information and other materials such as applications, eligibility criteria, and available benefits provided to potential participants/beneficiaries by the SA upon request?
   
   Yes   No

5. Does the SA maintain a list of qualified interpreters and translators?
   
   Yes   No
6. Describe ant training provided to translators and interpreters and what they are instructed regarding confidentiality and other civil rights requirements. Attach copies of any guidelines given to translators and interpreters.

7. How are potential program participants made aware of the availability of other languages?

8. Are program participants who have been identified as having limited English proficiency provided regulatory changes, policies and procedures in other languages?

   Yes  No

EQUAL OPPORTUNITY FOR RELIGIOUS ORGANIZATIONS
(FNS-133-1, Rev. 11/8/05, Section VIII)

1. Has the SA conducted outreach over the past year to faith based entities to educate the faith based rules and opportunities for participation in the FNS funded programs?

   Yes  No

2. How many program participants are faith based?

3. What monitoring is conducted to ensure that participating faith based organizations do not discriminate against a program beneficiary or prospective beneficiary?

4. How does the SA ensure that direct USDA funds do not support inherently religious activities such as worship, religious instruction or proselytizing?
PUBLIC NOTIFICATION
(FNS 113-1, Rev. 11/08/05, Section IX)

1. Does the SA conduct outreach to non-participating agencies, including child care centers, outside-school-hours care centers, day care homes, and adult day care centers? 7 CFR 226.6(g)
   Yes   No

2. Does the SA advise minority/grassroot organizations of Program availability?
   Yes   No

3. Does the SA ensure that the appropriate non-discrimination statement is on all materials and sources (including web sites) that are used to inform the public about FNS funded programs?
   Yes   No

4. Does the SA advise participating local agencies to implement a public notification system?
   Yes   No

5. Does the SA have a procedure for assessing compliance with public notification requirements for institutions?
   Yes   No
6. Does the SA require participating institutions to display an FNS approved nondiscrimination poster?

   Yes  No

7. Does the SA provide, upon request of participants and potential participants, information regarding the Program's availability and the nondiscrimination policy?

   Yes  No

8. Is the message of equal opportunity conveyed through photographs and graphics used on program or program related information?

   Yes  No

9. Explain how program participants at the service delivery point are advised of their right to file a complaint, how to file a complaint, and complaint procedures.

**ASSURANCES**
(FNS-113-1, Rev. 11/08/05, Section X)

1. Attach a copy of the current assurance language in the SA-Institution Agreement.
2. Is a Civil Rights assurance statement incorporated into all sponsor-facilities agreements?

   Yes   No

3. Does the agreement contain the required language? 7 CFR 226.23(b) and 226.23(c)(5)

   Yes   No

CIVIL RIGHTS TRAINING
(FNS-113-1, Rev. 11/08/05, Section XI)

1. Does SA provide annual Civil Rights training to its frontline staff?

   Yes   No

2. Does the SA provide annual Civil Rights training to institutions’ staff?

   Yes   No

3. Describe civil rights training that was provided in the past year. Include information on dates of training, who attended each session, and a copy of the curricula used at each session.

4. Describe how new employees are trained in civil rights and how soon they receive civil rights training after they are hired.
1. Do review forms include assessments in the areas of public notification, training, monitoring, data collection and maintenance, complaint processing, and disability accommodations?
   
   Yes   No

2. Has the SA performed pre-award Civil Rights compliance desk reviews for each new approved program?
   
   Yes   No

3. Does the SA conduct Civil Rights compliance reviews?
   
   Yes   No

4. Was the basis for any review a possible civil rights issue?
   
   Yes   No

5. Does the SA determine if the need for reasonable accommodation to facilitate the delivery of services to participants with disabilities has been met?
   
   Yes   No
DATA COLLECTION AND MAINTENANCE
(FNS-133-1, Rev. 11/08/05, Section XII)

1. Does the SA ensure that each institution annually collects and maintains on file for 3 years beneficiary data by racial/ethnic category for each facility under its jurisdiction? [7 CFR 226.10(d)]

   Yes   No

2. Does the SA determine if any identified group is disproportionately denied?

   Yes   No

3. Does the SA monitor, review, and evaluate data collection at the local level?

   Yes   No

4. Is there a system to ensure that this information is available only to authorized SA and Federal personnel?

   Yes   No
COMPLAINECE REVIEWS
(FNS-113-1, Rev. 11/08/05, Section XIII)

1. Describe the SA’s system for conducting pre-award compliance reviews and note how many (if any) pre-award compliance reviews were conducted over the past year.

2. Describe the SA’s system for conducting routine compliance reviews. Attach a copy of the review form(s) used by the SA. Note if the reviews are done separately or as part of an overall administrative review or monitoring visit.

3. Describe any special compliance reviews conducted over the past year. Include information about what led to the review. Review a copy of the report.

4. Describe any tracking system that the SA have for reviews and explain how the SA ensures that all program participants are reviewed in accordance with the established cycle.

RESOLUTION OF NONCOMPLIANCE
(FNS-113-1, Rev. 11/08/05, Section XIV)

1. Describe the SA’s system for resolving findings of noncompliance.

2. Describe any incidences of noncompliance over the past year and the current status and resolution.
1. Does the SA have procedures for handling Civil Rights complaints in compliance with FNS Instruction 113-1? Attach a copy of the procedures.

   Yes  No

2. Explain how the agency differentiates between program complaints and civil rights complaints.

3. Has the SA received any Civil Rights complaints this year?

   Yes  No

4. If applicable, were all Civil Rights complaints acted upon and resolved in a timely manner?

   Yes  No

5. Were all Civil Rights complaints forwarded to FNS in a timely manner, consistent with the requirements in FNS Instruction 113?

   Yes  No