



**Georgia Dept
of Early Care
and Learning**

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Area **Numbered
Policies**
Programs **SFSP**

Recordkeeping Requirements for All Sponsors and Sponsored Facilities Participating in the SFSP, SFSP #5 (03-5)

LEGAL AUTHORITY

O.C.G.A. § 20-1A-4(3); 7 CFR § 225.2; 7 CFR § 225.6(e)(14); 7 CFR § 225.8(a); and 7 CFR § 225.15(c).

PURPOSE

The purpose of this policy is to provide the recordkeeping requirements under the Summer Food Service Program (SFSP).

APPLIES TO

This policy applies to all sponsors participating in the SFSP.

DEFINITIONS

"Food service management company" means any commercial enterprise or nonprofit organization with which a sponsor may contract for preparing unitized meals, with or without milk, for use in the Program, or for managing a sponsor's food service operations in accordance with the limitations set forth in §225.15. Food service management companies may be: (a) Public agencies or entities; (b) private, nonprofit organizations; or (c) private, for-profit companies.

"Open Site" means a site at which meals are made available to all children in the area and which is located in an area in which at least 50 percent of the children are from households that would be eligible for free or reduced-price school meals under the National School Lunch Program and the School Breakfast Program, as determined in accordance with paragraph (a) of the definition of Areas in which poor economic conditions exist.

"Records" means those Program-related documents in either hardcopy or electronic form.

"Recycled Milk" means served milk that is unopened and retrieved for reservice.

"Review" means an on-site evaluation of a sponsor's overall administration, financial responsibility and operation of the Summer Food Service Program (SFSP). This includes, but is not limited to, an examination of all SFSP records and an observation of a meal service by the Georgia Department of Early Care and Learning (DECAL), DECAL contractors, the United States Department of Agriculture (USDA), or any of their representatives.

"Self-preparation sponsor" means a sponsor which prepares the meals that will be served at its site(s) and does not contract with a food service management company for unitized meals, with or without milk, or for management services.

"Seriously Deficient" means the status of a sponsor that has been determined to be non-compliant in one or more aspects of its operation of the SFSP.

"Sponsor" means a public or private nonprofit school food authority, a public or private nonprofit residential summer camp, a unit of local, municipal, county or State government, a public or private nonprofit college or university currently participating in the NYSP, or a private nonprofit organization which develops a special summer or other school vacation program providing food service similar to that made available to children during the school year under the National School Lunch and School Breakfast Programs and which is approved to participate in the Program. Sponsors are referred to in the Act as "service institutions."

"Vended sponsor" means a sponsor which purchases from a food service management company the unitized meals, with or without milk, which it will serve at its site(s), or a sponsor which purchases management services, subject to the limitations set forth in §225.15, from a food service management company.

POLICY

A. Audits/Compliance Reviews, Record Maintenance, and Production

Sponsors participating in the Summer Food Service Program (SFSP) are subject to audits or compliance reviews designated by DECAL, DECAL contractors, USDA, or any of their representatives. The reviews can be announced or unannounced. The requested SFSP records will only be accepted and reviewed if made available upon request and retrieved from the location as stated within the "Recordkeeping" section of the online Management Plan. Complying with this policy ensures the integrity of the sponsors' record maintenance system and eliminates the possibility of improper revisions and alterations to the records. Further, DECAL acknowledges that sponsors may, on occasion, need to remove records from the site for personal audit purposes. In these instances, DECAL strongly encourages sponsors to electronically scan or copy documents needed for personal audit so that in the event of a review, the originals may be made available upon request.

Likewise, for those sponsors maintaining their records electronically, DECAL strongly advises that such files be electronically 'backed up' in the event that such records are electronically lost, damaged, or

stolen. If the organization elects to only store records electronically and/or uses an approved computer program (e.g., Minute Menu, Kid Kare, Pro Care), the sponsor and/or site must be able to produce and print any records under Section C. Required Records below. Use of an alternate form and/or computer program requires approval by DECAL. Please refer to section H. Use of Alternate forms below.

Sponsors are required to maintain all records relating to Program administration, financial responsibility and operation at the location indicated in their Management Plan of their online application for the current year plus a period of three years after the date of submission of the final claim for the fiscal year to which they pertain. **Failure to maintain Program records in accordance with Federal regulations, DECAL policy, and/or guidance shall result in a review finding, as well as a meal reclaim for the period covered by the records in question, a cost disallowance for the period covered by the records in question, and/or the sponsor being declared Seriously Deficient.**

Specifically, sponsors are required to clearly indicate *where* their Program records are located, within the "Recordkeeping" section of their Management Plan. Sponsors who maintain their records electronically must include language in their Management Plan indicating that such records are "electronically maintained" rather than located at a physical location. The Management Plan is part of the sponsor's online application and is submitted to DECAL. Should the location of records ever change, the sponsor's Program Contact or designated principal must update the Recordkeeping section of the Management Plan at the time in which the records are moved, both physically and electronically.

All accounts and records pertaining to the Program shall be made available upon request to DECAL, DECAL contractors, USDA, or any of their representatives for audit or review at a reasonable time and place. "Available upon request" means immediately retrievable and accessible to DECAL, DECAL contractors, USDA, or any of their representatives. If an extenuating circumstance neither affecting nor giving the appearance of affecting Program integrity, delays the retrievability and/or accessibility of Program records, DECAL may allow additional time to retrieve and access such records. However, in these extenuating circumstances, an extension of time **shall not exceed (2) hours** from the time in which the request was made. The determination to grant an up to (2) hour extension due to extenuating circumstances lies within the sole discretion of DECAL.

Failure to maintain and provide Program records in compliance with Federal regulations, DECAL policy, and/or guidance shall be grounds for denial of reimbursement for meals served during the period covered by the records in question, and for the denial of reimbursement for costs associated with such records.

B. Program Alternate

In the event the sponsor's' Program Contact or designated principal cannot be present at the center/ sponsor's office to provide the requested records, the Program Contact or designated principal must select an alternate SFSP-trained individual to access the records in his/her absence . The individual selected to serve as the Program Alternate must be listed within Question #1's response within the "Recordkeeping" section of the Management Plan contained online within GA ATLAS. It is the Program Contact's responsibility to update the Management Plan when the Program Alternate changes and to do so within (30) calendar days of the change.

Further, a sponsor's Program Contact or designated principal must adequately train their Program Alternate on how to effectively retrieve Program records . This also includes providing him or her with the tools needed to retrieve them. For example, an organization electing to store its records in a locked cabinet must train his/her Program Alternate on where the key is stored. Likewise, for those organizations electing to store records electronically, it must provide its Program Alternate with the requisite computer password.

In the absence of the Program Contact or designated principal, failure to provide a Program Alternate as indicated within the online Management Plan and on the day of the review, will result in an **automatic** meal reclaim for the period covered by the records in question, a cost disallowance for the period covered by the records in question, and/or the sponsor being declared Seriously Deficient. **The absence of the Program Contact or designated principal should neither hinder the availability and accessibility of records nor prevent the reviewer from conducting the review.**

C. Required Records

1. The following list includes, but is not limited to, the Program records that must be maintained at the place indicated in the "Recordkeeping" section of the sponsor's Management Plan located online in GA ATLAS:
 - Approved menus (if different from what was approved in the sponsor's application)
 - Budget information
 - Claim forms
 - Conditional Non-Congregate Certification Statement, if applicable
 - Corrective action taken on problems identified during visits or reviews
 - Delivery and pick-up receipts
 - Delivery schedule
 - Documentation to support sufficient milk purchases (e.g., milk purchase receipts)
 - Documentation supporting donated food, if applicable
 - Documentation supporting a site's 'rural' status
 - Eligibility documentation supporting that a meal service site's location is in the attendance zone of a school that has 50 percent or more of the children eligible for free and reduced price meals (if applicable).
 - Census data documentation if utilized to establish eligibility of meal service sites.
 - Financial records (source documents) - meaning all other operational Program records or documents including unaltered bank statements; account ledgers; deposit slips; equipment/rental agreements; utility bills; receipts for non-food item purchases; and/or cancelled checks .
 - Farm to ECE Harvested/Sold Food Form, if applicable
 - Health inspection letters
 - Home Delivery Statement
 - Income Eligibility Statements (IES forms), if used to support eligibility

- Labor documentation (including time sheets signed by the employee and sponsoring organization official, time distribution reports, fully disclosed payroll records, time records, time/cost allocation, copy of executed contracts, compensation plan, and all other labor cost documentation for all personnel paid with SFSP funds)
- Management Plan (as provided within GA ATLAS)
- Meal count records/meal count consolidation records
- Memorandum of Understanding and school data information, if used to support eligibility
- Monitoring forms
- Monthly Record of Costs
- Official approval for Program participation
- Parent/Guardian Procedures Statement, if applicable
- Previous Program years' records
- Pricing Policy Statement and hearing procedures, if applicable
- Procedures ensuring the proper number of meals are distributed during multi-day distribution, if applicable
- Procurement documentation
- Public/media release documentation
- Purchase receipts/invoices documenting all SFSP expenses
- Record of program income
- Record/description of allocation methodologies
- Site supervisor and monitor training records
- Small purchase documentation form
- Sponsor application (as provided within GA ATLAS)
- Sponsor/site Agreements
- Supervisor's monthly record of meals served form (optional)
- Travel costs documentation (including vehicle/rental lease agreement, mileage allowances, and when required, gas receipts)
- Waiver approvals and/or denials (this includes all relative site information)
- Year-End Reconciliation Documentation and the bank statement and/or general ledger supporting the ending balance reported on the year-end reconciliation (*must both be completed and uploaded to GA ATLAS*)

2. The following Program records that must be available at each site location for all sites includes, but is not limited to:

- "And Justice for All" poster or FNS approved poster
- Daily meal count records or the Site Supervisor Meal Count Form (Weekly Consolidation) (This applies to all site types except camps.)

- Documentation supporting recycled milk (Please refer to the Instructions section of DECAL's Daily Meal Count Form.)
- Documentation establishing the eligibility of open sites by the collection of school or census tract data (This applies to open sites only).
- If approved to claim meals by utilizing the non-congregate feeding option, the following must also be maintained:
 - The number of meals claimed that participants took offsite (by meal type); and
 - The specific dates on which participants were permitted to take meals offsite; and
 - An unaltered copy of the National Weather Service (NWS) notice (<http://www.weather.gov>) indicating that there was either an NWS Excessive Heat Advisory, Excessive Heat Warning, or Excessive Heat Watch for the days when non-congregate meal service took place.
- Meal Count Worksheet for Residential or Day Camps (This applies to camps only).
Meal delivery/Pick-up receipts
- Resource material to provide to the public upon request

Self-Preparation Sponsors

In addition to the Program records listed above in section C(1) and C(2), self-preparation ("self-prep") sponsors must also maintain the following records:

- Food purchase receipts;
- Production records (optional) ; and
- Menus (if different from what was approved in the Sponsor's application).

Vended Sponsors

In addition to the Program records listed above, vended sponsors must maintain the following records:

- Food Service Management Company (FSMCs) Agreements or contracts; and
- Inventory records.

Sponsors are again reminded that failure to maintain and provide Program records in compliance with Federal regulations, DECAL policy, and/or guidance shall be grounds for denial of reimbursement for meals served during the period covered by the records in question, and for the denial of reimbursement for costs associated with such records. All records to support any claim(s) for reimbursement must be retained for the current year plus a period of three years after the date of submission of the final claim for the fiscal year to which they pertain.

D. Loss or Destruction of Records

In the event of a disaster (e.g., hurricane, tornado, flood, fire, earthquake or other disaster-type event), evidence of Program records, including eligibility documentation and meal counts, are required.

When DECAL required records are lost or partially or fully destroyed (either physically or electronically), sponsors must notify their assigned Nutrition Services Application Specialist via email, fax, or by telephone (when email/fax service is unavailable to the facility) within 24 hours of the occurrence. The Application Specialist must be provided with the following information:

- A list of records lost/destroyed;
- The circumstances that led to the loss(es)/destruction;
- The dates of the loss(es)/destruction and types of loss(es)/destruction; and
- The approximate age of the record(s) that were lost/destroyed.

Sponsors must also upload into the Attachment List as part of the sponsor's application for the applicable year, the following items within ten (10) business days:

- A complete and accurate Loss or Destruction of Records form which is located [here](#) and on Nutrition Services' website; and
- Supporting documentation of the disaster. Acceptable supporting documentation includes and is not limited to an official written record of the disaster or official documentation of the loss. Acceptable documentation may include a valid insurance claim or police report.

As a best practice, organizations are strongly advised to electronically save and 'back-up' copies of important claim data (e.g., enrollment data and meal counts) on a memory stick or jump drive. This could be particularly helpful in preventing data loss due to flooding or power outages.

E. Field Trips and Closures

Sponsors must notify DECAL of all site closures and/or field trips away from the site during meal service times by completing and submitting the *SFSP Field Trip & Closure Notification Form*. However, sponsors must only complete the field trip section if the trip affects the approved mealtimes and location of meal service and if these meals will be claimed. Sponsors must ensure all meals taken on field trips are maintained at the proper temperature. Trained personnel must remain on-site to serve children not attending field trips. Meals served on field trips without submitting notice to DECAL are ineligible for reimbursement. The form must be emailed/faxed to the sponsor's assigned Application Specialist and uploaded in the "Attachment List" section of the GA ATLAS online application at least three (3) calendar days before the field trip date and/or closure date.

F. Use of Alternate Forms

Sponsors must use the required DECAL issued forms to administer and operate the SFSP. Sponsors may use alternate forms but only with prior approval from DECAL. At a minimum, alternate SFSP forms must include the same elements and/or information listed on the DECAL issued form. The alternate form must not change the form's intent of capturing a sponsor's administrative or operation-specific detail and must be approved prior to its use.

Requests to use alternate forms must be submitted to the sponsor's assigned Technical Assistance Coordinator. Use of alternate forms without DECAL's approval could result in a meal reclaim or disallowed costs for the period covered by the records at issue. The Alternate Approval Letter and the alternate forms must be maintained on file and made available upon request. As a reminder, all records

to support any claim(s) must be retained for the current year plus a period of three years after the date of submission of the final claim for the fiscal year to which they pertain.

If the sponsor elects to use an alternate computer program, the sponsor must still submit the documents it plans to use to replace the DECAL issued forms. Additionally, approval in the budget to utilize an alternate computer program, does not replace the need for alternate approval of forms. The sponsor must request and obtain approval to charge the cost to the Program in the budget and submit a request for use of any alternate form.

PROCEDURES

In order to comply with this policy, sponsors must complete the following steps:

Step 1: Create and adhere to recordkeeping requirements to ensure all required Program records are complete, accurate, securely maintained, and available for review upon request.

Step 2: Ensure records are kept in the location as indicated in the sponsor's online Management Plan within GA ATLAS under the "Recordkeeping" section. Should the location of records ever change, the organization's Program Contact or designated principal must update the Recordkeeping Section of the Management Plan at the time in which the records are moved.

Step 3: Specify within Question #1's response within the "Recordkeeping" section of the online Management Plan, who will serve as the organization's Program Alternate in the event the organization's designated Program Contact/Designated Principal cannot be present at the sponsor's office to provide the requested records. It is the Program Contact's responsibility to update the Management Plan when the Program Alternate changes within (30) calendar days of the change.

Step 4: Maintain records in accordance with Federal regulations, DECAL policy, and guidance. SFSP records must be maintained for the current year plus a period of three years after the date of submission of the final claim for the fiscal year to which they pertain. *If a review is in progress, SFSP records may be required to be maintained for a longer period of time.*

Step 5: Maintain records in accordance with Federal regulations, DECAL policy, and guidance in the event of extraordinary circumstances (e.g., disasters, field trips, closures, etc.).

As previously stated, failure to maintain records in accordance with Federal regulations and/or DECAL policy, or failure to provide access to records that directly support any claim(s) for reimbursement, shall result in a meal reclaim for the period covered by the records in question, disallowed costs for the period covered by the records in question, and/or the sponsor and its responsible principals and individuals being declared Seriously Deficient.

COMMENTS

Any questions concerning this policy should be directed to the Policy Administrator at (404) 651-8193.

