

# The CACFP Management Plan

Wednesday, May 4, 2016



Bureau of Nutrition and Health Services  
Robin Holz, MS, RDN



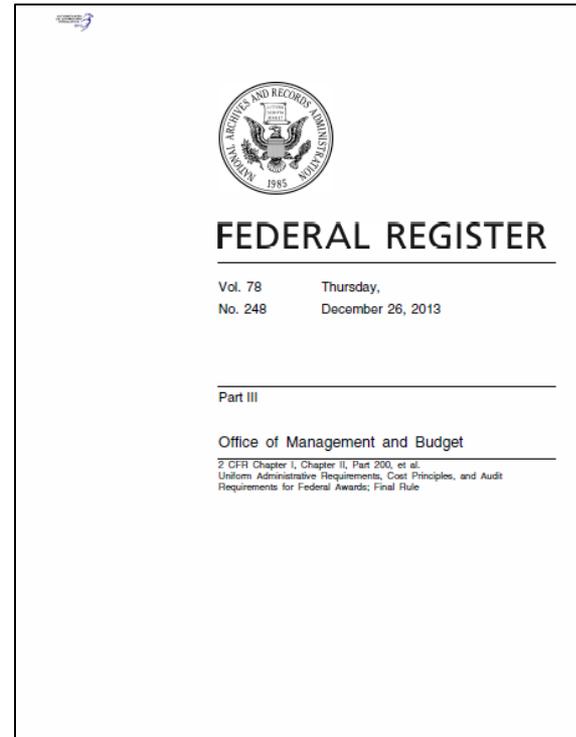
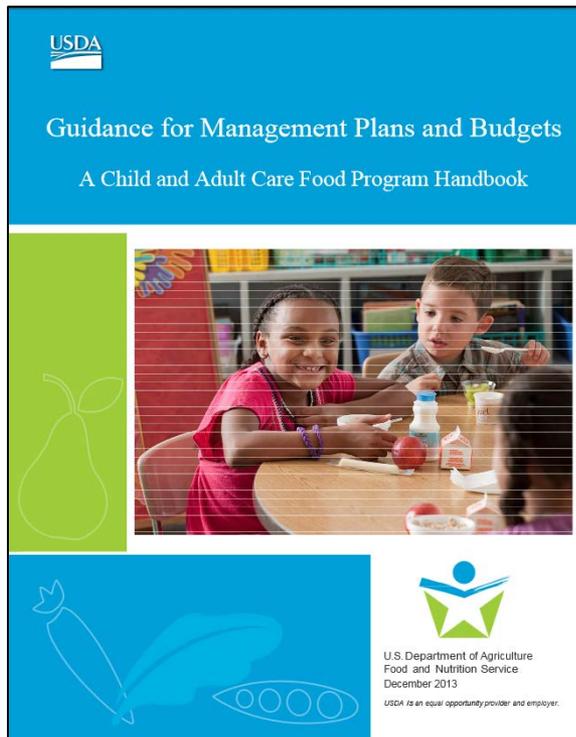
# Training Goals

- Know the purpose management plan
- Understand how it will be used to fulfill new requirements
- Correctly complete the IowaCNP management plan for FY 2017



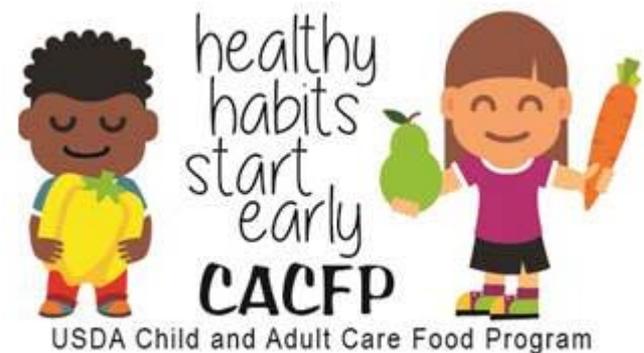
# USDA Guidance-December 2013

- Guidance for Management Plans
- 2 CFR 200 “Super Circular”



# Management Plan Requirements

- 2 CFR 200 requires policies, procedures and internal controls for every CACFP requirement!
- Outline the procedures to
  - Administer the CACFP
  - Disburse payments to facilities
  - Maintain records



# Purpose of Management Plan



Outline polices &  
procedures

Administer &  
Monitor the  
Program in  
Compliance with  
Regulations

# IowaCNP system

<https://cnp.ed.iowa.gov/CNP/>



The screenshot shows the Iowa Child Nutrition Programs (CNP) website. At the top left is the Iowa Department of Education logo. The main header reads "Child Nutrition Programs" followed by the "Iowa CNP" logo. Below the header, there is a "Returning Users: Log On" section with a "User ID" field containing "RHolz" and a "Password" field with masked characters. A "Log On" button is positioned below the fields. To the right of the login section is a graphic of three spoons with sparkles above them, and the text "Welcome to the New Child Nutrition Program website!". Below this is a link: "Click [here](#) for the Nondiscrimination statement." In the bottom left, there is a "Links" section with three bullet points: "SNP Program Resources", "CACFP Program Resources", and "SFSP Program Resources". The "CNP Xpress" logo is at the bottom left, and the copyright notice "Copyright © 2014 Colyar Consulting Group" is at the bottom right.

**Returning Users: Log On**

User ID:

Password:

**Log On**

**Child Nutrition Programs** Iowa **CNP**



**Welcome to the New Child Nutrition Program website!**

Click [here](#) for the Nondiscrimination statement.

**Direct Certification - Schools**

- The August Direct Certification (DC) list is now available on the Iowa Education Portal (EDPortal). To access the DC list you need to have completed an IowaCNP Access Form and have an A&A account. Contact at [Ellen.miller@iowa.gov](mailto:Ellen.miller@iowa.gov) or [Patti.harding@iowa.gov](mailto:Patti.harding@iowa.gov) for assistance.

**Links**

- SNP Program Resources
- CACFP Program Resources
- SFSP Program Resources

**CNP Xpress**

Copyright © 2014 Colyar Consulting Group

# IowaCNP system

## Application Packet - Centers



Applications	Claims	Compliance	Reports	Security	Search	Year	Help	Log Out
Applications > Application Packet - Centers >							Program Year: 2015 - 2016	

### Application Packet Sponsor of Affiliated Sites

Packet Submitted Date: 10/23/2015  
 Packet Approved Date: 10/23/2015  
 Packet Original Approval Date: 10/23/2015  
 Packet Status: Approved

Packet Assigned To: Robin Holz

Action	Form Name	Latest Version	Status
View   Revise	✓ Organization Application	Original	Approved
View   Revise	✓ Organization Budget Detail	Original	Approved
View   Revise	✓ Sponsor Management Plan	Rev. 1	Approved
Details	✓ Checklist (20)		
Details	Application Packet Notes (2)		
View	Application Packet Notes for Org (2)		
Details	Attachment List (5)		

	Approved	Pending	Return for Correction	Denied	Withdrawn/ Closed	Error	Total Applications
Site Application(s)	4	0	0	0	1	0	5

[Show Packet History](#)

# Required Content

- Detailed information:
  - management & administrative structure
  - staff responsible for specific CACFP duties
    - ✓ administrative
    - ✓ food service
    - ✓ care-giving
  - collected on management plan
  - Owners, principals, & individuals:
    - collected on other application documents

# State Agency Must Assess

“VCA”

## Performance Standards

- Financial Viability
- Administrative Capability
- Program Accountability

# Financial Viability



Budget shows if there adequate funding to operate the CACFP on a daily basis

# Financial Viability

- Compares CACFP income to CACFP expenses
- If insufficient income to cover CACFP costs:
  - ✓ Report funding to cover the costs
  - ✓ Source
  - ✓ Amount



# Budget Financial Viability

## E. Financial Viability

---

1. CACFP Expenses	\$0.00	\$0.00
2. Total CACFP income and reimbursement	\$0.00	\$0.00
3. Is total CACFP income and reimbursement (E2) greater than CACFP Expenses (E1)?	EQUAL	EQUAL

If "Yes," additional CACFP expenses must be identified before the budget can be approved to show a projected non-profit food service.

If "No," additional organization revenue must be entered in E4 below to equal or exceed anticipated CACFP expenses and the funding source(s) identified.

4. Additional revenue used to support CACFP (including loans)	\$ <input type="text"/>	\$0.00
---	-------------------------	--------

Source:

Organization's comments to the State Agency:

# Financial Viability

- Management Plan – Part I

## **Part I: Financial Viability**

---

The organization must document financial viability under Performance Standard 1. 7CFR Part 226.6(b)(2)(vii)(A) and have adequate resources to operate the CACFP on a daily basis, during temporary interruptions in Program payments, and in the event of a financial claim against the organization. Financial viability of the overall organization will be determined based on review of the budget and other documents that may be requested such as outside audits, financial statements, current tax records, and/or a financial viability worksheet.

1. Name, title, and phone number of the person completing this Management Plan:

2. Describe how this organization will be providing benefits to otherwise unserved facilities or participants.

\_\_\_\_\_ will conduct open houses and advertise in the community.

3.  I certify that the CACFP reimbursement is used only for approved Program expenses according to the current approved CACFP budget.
4.  I understand that expenses have to be approved in the CACFP budget before the funds can be spent using CACFP reimbursement.

# Administrative Capability

- Organizations must document they are capable of administering the CACFP:
  - ✓ Ensure CACFP-compliance
  - ✓ Adequate number and type of staff
  - ✓ Assign CACFP responsibilities and duties
  - ✓ Civil Rights policies & procedures

# Administrative Capability

- Management Plan – Part II

## Part II: Administrative Capability

---

The organization must demonstrate appropriate and effective management practices to ensure compliant Program practices through adequate, qualified staffing under Performance Standard 2. 7CFR Part 226.6(b)(2)(vii)(B).

1. Complete the Ctr-Mgt Plan-CACFP Staffing Chart checklist item.

2. I certify this organization will comply with the following:

- |   |                                      |                          |                                      |
|---|--------------------------------------|--------------------------|--------------------------------------|
| Have a medical exception statement on file for each participant who has a food allergy or intolerance that makes it impossible to follow the CACFP meal pattern; if a statement is not on file, the meal will not be claimed for reimbursement. | <input checked="" type="radio"/> Yes | <input type="radio"/> No |                                      |
| Follow the CACFP meal patterns, and meet or exceed portion sizes when planning and serving meals.   | <input checked="" type="radio"/> Yes | <input type="radio"/> No |                                      |
| Claim only meals that meet CACFP meal pattern requirements.   | <input checked="" type="radio"/> Yes | <input type="radio"/> No |                                      |
| Maintain menus for all meals served and claimed.  | <input checked="" type="radio"/> Yes | <input type="radio"/> No |                                      |
| Maintain food production records for all meals served and claimed. Note: Does not apply to infant meals, emergency shelters and At-Risk programs.   | <input type="radio"/> Yes            | <input type="radio"/> No | <input checked="" type="radio"/> N/A |
| Train foodservice staff on food safety and sanitation requirements.   | <input checked="" type="radio"/> Yes | <input type="radio"/> No |                                      |

# Program Accountability

- Management Plan – Part III
  - ✓ Fiscal accountability
  - ✓ Integrity & accountability for funds & property
  - ✓ Integrity & accountability of all expenses incurred
  - ✓ A system ensuring claims are processed accurately & timely
  - ✓ Funds & property are safeguarded & used for CACFP
  - ✓ Controls to prevent & detect improper financial activities
  - ✓ Accounting system
  - ✓ Banking (proposed)

# Program Accountability

- Management Plan – Part III
  - ✓ Recordkeeping systems for CACFP records & retention
  - ✓ Regular CACFP staff training
  - ✓ System to ensure administrative costs funded from Program reimbursements do not exceed regulatory limits
  - ✓ Provide meals that meet the meal patterns
  - ✓ Food service conforms with applicable State and local health and sanitation requirements (license & inspections)
  - ✓ Comply with civil rights requirements
  - ✓ Submit accurate claims for reimbursement
  - ✓ Disclose less than arms length relationships & transactions

# Board Information



USDA

## Guidance for Management Plans and Budgets

A Child and Adult Care Food Program Handbook



U.S. Department of Agriculture  
Food and Nutrition Service  
December 2013

USDA is an equal opportunity provider and employer.

### Developing an Appropriate Board of Directors

An acceptable Board consists of a majority of the members whose livelihood is independent from and who holds no personal fiscal interest in the institution's activities and who are not related to each other or to its personnel.

State agencies must determine if any member of the Board of Directors has fiscal ties to the sponsoring organization or the sponsoring organization's staff. Those members may not have acceptable detachment to make decisions for the CACFP institution based on solely what is best for the institution, whether or not the decision affects the Board member's fiscal position.

State agencies must also determine if any members of the Board of Directors are also sponsoring organization officials or family members of the sponsoring organization's officials. The definition of family member and the number and type of family members permitted on a Board of Directors are governed by State law. For purposes of this determination, the State agency may accept the sponsoring organization official's response as to whether Board members are family members and the nature of the relationship. However, a State agency may request clarification if the official's response is not consistent with other information concerning the board; for example, if Board members have the same last name as the Executive Director.

3. An institution's administrative budget must include projected CACFP administrative earnings and expenses.
4. The institution must outline the procedures it will use to administer the CACFP in, and disburse payments to, the facilities under its sponsorship.
5. The institution must maintain appropriate records to document compliance with CACFP requirements, including budgets, accounting records, approved budgets and amendments, and, if a sponsoring organization, management plans and appropriate records on facility operations [7 CFR 226.6(b)(1)(xviii)(C)(3)];
6. The institution must demonstrate that its participation will help ensure the delivery of CACFP benefits to otherwise unserved facilities or participants according to the State agency criteria.

The State agency must develop criteria for determining whether a new sponsoring organization's participation will help ensure delivery of benefits to otherwise unserved facilities or participants, and must disseminate these criteria to new sponsoring organizations when they request information about applying to the CACFP [7 CFR 226.6(a)(1)(xi)].
7. The institution must provide mandatory training on CACFP duties and responsibilities to key staff (as defined by State agency) from all **new** sponsored facilities prior to the beginning of CACFP operations. Topics must include instruction, appropriate to the level of staff experience and duties on:

- The CACFP meal pattern,

# Board Information

- Board composition- majority of the members:
  - ✓ Livelihood is independent from the child care org
  - ✓ Holds no personal fiscal interest in its activities
  - ✓ Not related to each other or organization staff
- State agencies must determine if:
  - ✓ Members have financial ties to the org
  - ✓ Members have financial ties to the staff
  - ✓ Members are detached to do what's best for org not themselves
  - ✓ Members are organization officials
  - ✓ Family members of organization officials

# Board Information

- Collected for non-profit and public organizations
- IowaCNP - Current
  - ✓ Item on application packet
  - ✓ Collect data on multiple board members
  - ✓ Asks detailed questions about board members
  - ✓ Additional questions on management plan
- IowaCNP – Future
  - ✓ Require president only – detailed questions
  - ✓ Add targeted questions to management plan

# Program Accountability

- Management Plan – Part III

## **Part III: Program Accountability**

---

Requirement: Organizations must demonstrate adequate Program accountability through internal controls, applicable board oversight, fiscal accountability, compliant recordkeeping and civil rights compliance under Performance Standard 3. 7CFR Part 226.6(b)(2)(vii)(C).

### **Board Oversight**

1. Does this organization have a governing board?  Yes  No  N/A
2. How often does the board meet?
3. Are CACFP financial statements and State Agency review reports shared with the board?  Yes  No  N/A  
If no, explain.
4. Does the governing board have the authority to hire and fire the organization's director or executive director?  Yes  No  N/A  
If no, explain who has this authority.
5. Describe how the board oversees the organization's finances; approve bills for payment, etc.

# Program Accountability

## ● Management Plan – Part III

### Supervisory Oversight

1. Complete the Ctr-Mgt Plan-Supervisory Oversight Chart checklist item.

2. Does the organization have a current staff organizational chart or table?  Yes  No  N/A

3. Do any organization or center employees own center property?  Yes  No  N/A

If yes, explain.

4. Do any organization or center employees have a financial interest in the organization's property or facilities?  Yes  No  N/A

If yes, explain.

5. Are any organization or center employees personally responsible for any organization loans or other organization financial obligations?  Yes  No  N/A

If yes, list the employees and describe the loans/financial obligations.

6. Do you have a policy addressing conduct of employees in regards to CACFP purchasing?  Yes  No  N/A

If Yes, how is that communicated?

7. Are any organization or center employees related to each other or living in the same household?  Yes  No  N/A

If yes, identify the staff members and relationships.

# Program Accountability

- Management Plan – Part III

8. Do any organization or center employees who are related to each other or living in the same household have supervisory responsibilities over the other?  Yes  No  N/A

If yes, describe how compliance with CACFP requirements will be met.

# Management Plan Requirements

- Provide training to key staff on:
  - ✓ The CACFP meal pattern,
  - ✓ Meal counts,
  - ✓ Claims submission,
  - ✓ Claim review procedures,
  - ✓ Recordkeeping requirements,
  - ✓ Civil rights requirements, and
  - ✓ Reimbursement system.

# Program Accountability

- Management Plan – Part III

## Training

All key staff with CACFP responsibilities must be trained to operate the CACFP correctly before beginning their duties and receive the required hours of CACFP training each fiscal year. Requirements are described in the CACFP Administrative Manual training chapter.

1. Complete the Ctr-Mgt Plan-Training Plan Chart checklist item.
2. I certify that new key staff will be trained on how to complete their CACFP duties prior to beginning their Program responsibilities; and that current key staff will annually receive at least the minimum required number of training hours each fiscal year or more. Additional training must be provided if needed to perform their CACFP duties correctly.  
 Yes  No  
If no, explain.
3. I certify that each key staff person, including new staff, received at least the minimum required number of training hours last fiscal year and that documentation is on file.  
 Yes  No  
If no, explain.

## Compensation Policy

1. Does the organization have a compensation policy that includes pay ranges for all positions and criteria for pay increases?  Yes  No
2. Does the organization have an employee handbook?  Yes  No
3. Describe the organization's criteria for selecting and determining compensation for contracted services.

N/A

# Program Accountability

- Management Plan – Part III

## Recordkeeping

1. Complete the Ctr-Mgt Plan-CACFP Recordkeeping Chart checklist item.
2. I certify that our organization will maintain all required CACFP records and implement procedures under 7 CFR 226.6 to comply with required performance standards.  Yes  No

# Oversight - part of internal controls

- Supervisors check for compliance
  - ✓ How often?
  - ✓ By whom?
  - ✓ Correction required for non-compliance (training or discipline)
- Authority to direct staff
- Currently captured on supervisory oversight and staffing chart
- Will be combined on new chart (presentation today!)

# Program Accountability

## • Management Plan – Part III

### Internal Controls

1. Complete the Ctr-Mgt Plan-CACFP Internal Controls checklist item.

2. Does the organization have additional policies or procedures that govern its internal controls?  Yes  No

3. What type of accounting system does the organization use to report CACFP monthly expenses?

- Cash (expenses reported in the month they are paid)
- Accrual (expenses are reported in the month they are incurred)
- Modified Accrual (some expenses are reported in the month they are paid, and some expenses are reported in the month they are incurred)

If Modified Accrual accounting is used, explain how you ensure than expenses are not reported twice.

4. Describe how CACFP funds are maintained separately from other organization funds:

- Separate Account
- Separate Line Item
- Other

If "Other", describe.

5. Describe the procedures the organization uses to make CACFP purchases including a comparison of prices at least annually, who is making purchase, and who is approving bills.

Cooks and Center Directors at each site purchase the food.  
Center Directors have oversight to approve purchases made.  
Please see attachement in regards to price comparisons.

6. Are written purchasing policies and procedures available?  Yes  No

# Program Accountability

- Management Plan – Part III

## Civil Rights

I certify that our organization will complete each of the following Civil Rights requirements.

Make the news media release available at the beginning of each fiscal year to the media outlets in our service area and maintain the list of the media contacted on file. (The News Media release is located in "Download Forms".)  Yes  No

Post the Civil Rights poster in a visible location for parents.  Yes  No

Train and document annual staff training regarding Civil Rights requirements and responsibilities.  Yes  No

Include the current Civil Rights non-discrimination statement on all CACFP public documents.  Yes  No

Give the Building for the Future brochure to all families.  Yes  No

Convey message of equal opportunity in photographs and other graphic images used by the organization.  Yes  No

Contact grassroots organizations serving minorities within the service area to inform them about the organization's services and availability of the CACFP.  Yes  No

# Program Accountability

## • Management Plan – Part III

### **For-Profit Center - Accountability Questions**

1. Describe how the owner supervises and evaluates compliance of center operations and employees to meet CACFP requirements. If the owner delegates CACFP oversight responsibilities, describe what tasks are delegated and to whom (name and job title).

**Director of Subsidy Food Program**

Manage all Subsidy Food Program Manager activities. Supervise renewal of all state applications. Constantly evaluate integrity of program and compliance with federal laws and state regulations. Ensure that the department's level of customer service is as high as possible by providing assistance to Subsidy Food Program Managers and Administrators. Coordinate Audits/Reviews.

**Subsidy Food Program Field Manager / Supervisor**

Monitor and assess field staff to ensure that CACFP services are provided as required by applicable state and Federal laws and regulations, and according to company policies and procedures. Provide training and technical assistance to field staff. Advise field staff on agency policies, contracts, reviews/audits and any other questions.

2. Describe when (including how often) the owner supervises and evaluates compliance of center operations and employees to meet CACFP requirements.

**Director of Subsidy Food Program:**

Manage all Subsidy Food Program Manager activities. Supervise renewal of all state applications. Constantly evaluate integrity of program and compliance with federal laws and state regulations. Ensure that the department's level of customer service is as high as possible by providing assistance to Subsidy Food Program Managers and Administrators. Coordinate Audits/Reviews.

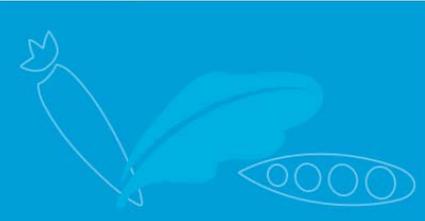
3. List the CACFP training the owner attended during the past year (include dates and titles).

---

# Support Documents



Guidance for Management Plans and Budgets  
A Child and Adult Care Food Program Handbook



U.S. Department of Agriculture  
Food and Nutrition Service  
December 2013  
*USDA is an equal opportunity provider and employer.*

- Public institutions must comply with State or local laws and standards established in 7 CFR 3016.36,
- Private nonprofit institutions must comply with standards established in 7 CFR 3019.40-49,
- For-profit institutions must comply with standards established in 7 CFR 3015.180- 184,

See the procurement guidance and trainings offered by the National Food Service Management Institute and CACFP 01-2013 *Federal Small Purchase Threshold Adjustment*, October, 10, 2012.

#### Banking

The CACFP regulations do not require institutions to maintain any specific type of banking system. CACFP funds may be commingled with other funds in one single bank account or they may be kept separate from other funds in a segregated bank account. However, if funds are commingled, the institution and State agency must be able to track CACFP-related income and expenses separately from other funds.

#### Support Documents

Submission of supporting documentation is necessary for some elements of the management plan.

- An organizational chart, or similar document, is necessary to determine what positions are associated with the operation of the CACFP.
- Monitoring schedules are needed to evaluate a sponsoring organization's ability to conduct reviews.
- Training plans are required to demonstrate compliance with specific sponsoring organization training requirements.
- Governing board composition is necessary to determine compliance with performance standard 3. (For-profit institutions are not required to have a board, so the owner's ability to meet performance standard 3 must be documented.)
- Written policies such as the institution's compensation policy will establish consistency in treatment of similarly-titled staff.
- Written procedures are needed to document the institution's internal control processes.

#### State Agency Forms

A well-written management plan will provide more detail than simply listing the basic information required, but instead, will clearly lay out the institution's methods for meeting Program requirements. Interrogative management plans elicit comprehensive answers. State agencies' forms are poorly developed if they simply ask questions that allow yes/no answers. Similarly, questions that are not answered completely by the institution do not provide the level of information needed to adequately evaluate the institution. State agencies must follow up with institutions to ensure that the appropriate level of detail is provided to ensure adequate review of the institution.

# Support Documents

- ✓ Necessary for some elements
- ✓ An organizational chart, or similar document, to determine what positions are associated with the operation of the CACFP
- ✓ Training plans to demonstrate compliance with specific training requirements
- ✓ Written policies such as the institution's compensation policy will establish consistency in treatment of similarly-titled staff.
- ✓ Written procedures to document internal control processes

# Management Plan Attachments

Packet Assigned To: Keerti Patel

Action	Form Name	Latest Version	Status
<a href="#">View   Revise</a>	✔ Organization Application	Original	Approved
<a href="#">Revise   Details</a>	✔ Board of Directors	Original	Approved
<a href="#">View   Revise</a>	✔ Organization Budget Detail	Original	Approved
<a href="#">View   Revise</a>	✔ Sponsor Management Plan	Original	Approved
<a href="#">Details</a> 	✔ Checklist (14)		
<a href="#">Details</a>	Application Packet Notes		
<a href="#">View</a>	Application Packet Notes for Org		
<a href="#">Details</a>	Attachment List		

# Current Checklist Items

Download Forms or click name of underlined form

<b>Required Forms/Documents to send to IADE</b>	<b>Document Submitted to IADE</b>	<b>Date Submitted to IADE</b>	<b>Document on File w/IADE</b>	<b>Status</b>	<b>Status Date</b>	<b>Last Updated By</b>
<u>Ctr-Mgt Plan-CACFP Staffing Chart</u>	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/25/2016	RHolz
<u>Ctr-Mgt Plan-Supervisory Oversight Chart</u>	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/23/2016	RHolz
<u>Ctr-Mgt Plan-Training Plan Chart</u>	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/25/2016	RHolz
<u>Ctr-Mgt Plan-Compensation Policy Chart</u>	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/25/2016	RHolz
<u>Ctr-Mgt Plan-Recordkeeping Chart</u>	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/23/2016	RHolz
<u>Ctr-Mgt Plan-CACFP Internal Controls</u>	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/23/2016	RHolz

# Checklist Items

- Will Change
- Six Required
  - ✓ Staff, Supervisory Oversight & Training Chart
  - ✓ Compensation Policy Chart
  - ✓ Recordkeeping Chart
  - ✓ Internal Controls
  - ✓ Procurement Plan (do this afternoon!)
  - ✓ Employee Conduct Policy (notified last year)
- Upload to packet

# Checklist Items

Required Forms/Documents to send to IADE	Document Submitted to IADE	Date Submitted to IADE	Document on File w/IADE	Status	Status Date	Last Updated By	
Ctr-Mgt Plan-CACFP Staffing Chart		<input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/25/2016	RHolz
Ctr-Mgt Plan-Supervisory Oversight Chart		<input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/23/2016	RHolz
Ctr-Mgt Plan-Training Plan Chart		<input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/25/2016	RHolz
Ctr-Mgt Plan-Compensation Policy Chart		<input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/25/2016	RHolz
Ctr-Mgt Plan-Recordkeeping Chart		<input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/23/2016	RHolz
Ctr-Mgt Plan-CACFP Internal Controls		<input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/23/2016	RHolz

# Checklist Items

<b>Required Forms/Documents to send to IADE</b>	<b>Document Submitted to IADE</b>	<b>Date Submitted to IADE</b>	<b>Document on File w/IADE</b>	<b>Status</b>	<b>Status Date</b>	<b>Last Updated By</b>
Ctr-Mgt Plan-Staffing, Supervisory Oversight, & Training Chart	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/23/2016	RHolz
Ctr-Mgt Plan-Compensation Policy Chart	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/25/2016	RHolz
Ctr-Mgt Plan-Recordkeeping Chart	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/23/2016	RHolz
Ctr-Mgt Plan-CACFP Internal Controls	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/23/2016	RHolz

# Checklist Items

Required Forms/Documents to send to IADE	Document Submitted to IADE	Date Submitted to IADE	Document on File w/IADE	Status	Status Date	Last Updated By
Ctr-Mgt Plan-Staffing, Supervisory Oversight, & Training Chart	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/23/2016	RHolz
Ctr-Mgt Plan-Compensation Policy Chart	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/25/2016	RHolz
Ctr-Mgt Plan-Recordkeeping Chart	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/23/2016	RHolz
Ctr-Mgt Plan-CACFP Internal Controls	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/23/2016	RHolz
Ctr-Mgt Plan-Procurement Plan	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/25/2016	RHolz
Ctr-Mgt Plan-Employee Conduct Policy	 <input checked="" type="checkbox"/>	<input type="text" value="03/23/2016"/>	<input checked="" type="checkbox"/>	Approved	03/23/2016	RHolz

# Checklist Items

- Six Required
  - ✓ Staff, Supervisory Oversight & Training Chart (presentation today!)
  - ✓ Compensation Policy Chart
  - ✓ Recordkeeping Chart
  - ✓ Internal Controls
  - ✓ Procurement Plan (do this afternoon!)
  - ✓ Employee Conduct Policy (notified last year-do this afternoon!)
- Upload to packet

# Checklist Items



- Six Required
  - ✓ Staff, Supervisory Oversight & Training Chart
  - ✓ Compensation Policy Chart
  - ✓ Recordkeeping Chart
  - ✓ Internal Controls
  - ✓ Procurement Plan (this afternoon!)
  - ✓ Employee Conduct Policy (this afternoon!)
- Upload to packet

# Checklist Items

- Six Required
  - ✓ Staff, Supervisory Oversight & Training Chart
  - ✓ Compensation Policy Chart
  - ✓ Recordkeeping Chart
  - ✓ Internal Controls
  - ✓ Procurement Plan (this afternoon!)
  - ✓ Employee Conduct Policy (this afternoon!)
- Upload to packet

# Checklist Items



- Will cover now
  - ✓ Compensation Policy Chart
  - ✓ Recordkeeping Chart
  - ✓ Internal Controls

# Support Documents

- ✓ Necessary for some elements
- ✓ An organizational chart, or similar document, to determine what positions are associated with the operation of the CACFP
- ✓ Training plans to demonstrate compliance with specific training requirements
- ✓ Written policies such as the institution's compensation policy will establish consistency in treatment of similarly-titled staff.
- ✓ Written procedures to document internal control processes

# Support Documents

- ✓ Necessary for some elements
- ✓ An organizational chart, or similar document, to determine what positions are associated with the operation of the CACFP
- ✓ Training plans to demonstrate compliance with specific training requirements
- ✓ Written policies such as the institution's compensation policy will establish consistency in treatment of similarly-titled staff.
- ✓ Written procedures to document internal control processes

# Compensation Policy Chart

7/2014

## Ctr-Mgt Plan-Compensation Policy Chart

**Instructions:**

Complete the chart for all positions within the organization listed below. Check N/A if the position is not applicable to your organization.

NOTE: to add a row for additional positions, or when there are different pay ranges for the same position, place the cursor to the right of the last column for that row and hit enter.

Organization Name			Agreement Number	Date Completed
Position (Job title)	Pay range	Criteria for pay increase	Comments	N/A
Executive Director				
Director				
Assistant Director				
Cook				
Teachers				
Infant Room Staff				
Accountant				
Site Monitors				
Other (identify)				

# Compensation Policy Chart

Position (Job title)	Pay range	Criteria for pay increase
Executive Director		
Director		
Assistant Director		
Cook		
Teachers		
Infant Room Staff		

# Program Accountability

- Management Plan – Part III
  - ✓ Recordkeeping systems for CACFP records & retention
  - ✓ Regular CACFP staff training
  - ✓ Provide meals that meet the meal patterns
  - ✓ Food service conforms with applicable State and local health and sanitation requirements
  - ✓ Comply with civil rights requirements
  - ✓ Submit accurate claims for reimbursement.

# Program Accountability

- Management Plan – Part III
  - ✓ Recordkeeping systems for CACFP records & retention
  - ✓ Regular CACFP staff training
  - ✓ Provide meals that meet the meal patterns
  - ✓ Food service conforms with applicable State and local health and sanitation requirements
  - ✓ Comply with civil rights requirements
  - ✓ Submit accurate claims for reimbursement.

# Recordkeeping Chart

## Ctr-Mgt Plan-CACFP Recordkeeping Chart

7/2014

### Instructions:

Complete the chart below to identify the location (central office and/or site), who has access, and the length of retention for CACFP records. *Center sponsors are required to keep the original or a copy of CACFP site level records at the sponsor office. No CACFP records should be stored at the site level only.* Record X in the column labeled N/A if the record is not required for your type of CACFP organization.



Organization Name		Agreement Number		Date Completed
Name of CACFP Record	Where record is located (list address if not located at organization central office or site)	Who (name and job title) has access to the record	Length of time record is maintained	N/A
Free and reduced-price meal applications and/or Head Start certification lists				
Free and reduced-price summary of eligibility				
CACFP enrollment forms (not required for emergency shelter, OSHCC, adult centers, and At-risk)				
Documentation the participant is enrolled for care (not required for emergency shelter, OSHCC, and At-risk)				
Attendance records				
Menus				
Food production records				
Infant menus				
Meal participation records				
CACFP Meal Claim for Reimbursement Monthly Worksheet (CNP-50, front)				
CACFP Financial Report Monthly Worksheet (CNP-50, back)				
Claims for reimbursement - meal participation				
Claims for reimbursement - financial report				
Documentation of Program Income				
Documentation of food and non-food purchases reported on monthly CACFP financial reports (receipts, invoices, bills)				
Documentation for food service labor				
Documentation for administrative labor (daily time logs)				
Banking records				
Accounting ledgers and related records				
CACFP training records				
Board meeting minutes				
Completed site monitoring reviews (center sponsors only)				

# Recordkeeping Chart

Name of CACFP Record	Where record is located (list address if not located at organization central office or site)	Who (name and job title) has access to the record	Length of time record is maintained
Free and reduced-price meal applications and/or Head Start certification lists			
Free and reduced-price summary of eligibility			
CACFP enrollment forms (not required for emergency shelter, OSHCC, adult centers, and At-risk)			
Documentation the participant is enrolled for care (not required for emergency shelter, OSHCC, and At-risk)			
Attendance records			
Menus			
Food production records			
Infant menus			
Meal participation records			
CACFP Meal Claim for Reimbursement Monthly Worksheet (CNP-50, front)			
CACFP Financial Report Monthly Worksheet (CNP-50, back)			
Claims for reimbursement - meal participation			
Claims for reimbursement - financial report			
Documentation of Program Income			
Documentation of food and non-food purchases reported on monthly CACFP financial reports (receipts, invoices, bills)			
Documentation for food service labor			
Documentation for administrative labor (daily time logs)			
Banking records			
Accounting ledgers and related records			
CACFP training records			
Board meeting minutes			
Completed site monitoring reviews (center sponsors only)			

# Support Documents

- ✓ Necessary for some elements
- ✓ An organizational chart, or similar document, to determine what positions are associated with the operation of the CACFP
- ✓ Training plans to demonstrate compliance with specific training requirements
- ✓ Written policies such as the institution's compensation policy will establish consistency in treatment of similarly-titled staff.
- ✓ **Written procedures to document internal control processes**

# Internal Controls

7/2014

## Ctr-Mgt Plan-CACFP Internal Controls

### Instructions:

Record an X in the column to the left of procedures you will follow to safeguard against the loss or unauthorized use of CACFP equipment, food and CACFP funds.

Organization Name		Agreement Number	Date Completed
<b>Equipment purchased with CACFP funds</b>		<b>CACFP Food</b>	
Inventory of equipment is completed		Food inventory is completed	
How often is inventory completed (type in box to the right) → <input type="text"/>		How often is inventory completed? (type in box to the right) → <input type="text"/>	
Locked doors to secure equipment		Locked access to any of the following food storage areas:	
Other: identify		<ul style="list-style-type: none"> <li>Refrigerators</li> </ul>	
Other: identify		<ul style="list-style-type: none"> <li>Freezers</li> <li>Kitchen</li> </ul>	
Other: identify		<ul style="list-style-type: none"> <li>Classroom refrigerators or milk cooler</li> </ul>	
If any are not followed, explain:		If any are not followed, explain:	
		Food deliveries are checked against receipts Leftovers are used at the center, disposed, or donated (not taken home by center employees) Other: identify	
		If any are not followed, explain:	

Complete the chart below to describe how the organization manages oversight of its income and expenses. The space will expand as you type into it. Record an X in the column labeled N/A if you do not use the method listed.

Document	How is it organized	Who is responsible for completing this document	How is it used?	NA
Paper ledger				
Accounting Software				
Excel spread sheet				
Annual financial statement				
Other, describe:				
Other, describe:				

# Internal Controls

Equipment purchased with CACFP funds	
	Inventory of equipment is completed
	How often is inventory completed (type in box to the right)  <input data-bbox="1174 486 1335 568" type="text"/>
	Locked doors to secure equipment
	Other: identify
	Other: identify
	Other: identify
If any are not followed, explain:	

# Internal Controls

CACFP Food	
	Food inventory is completed
	How often is inventory completed? (type in box to the right) 
	Locked access to any of the following food storage areas:
	<ul style="list-style-type: none"><li>• Refrigerators</li></ul>
	<ul style="list-style-type: none"><li>• Freezers</li></ul>
	<ul style="list-style-type: none"><li>• Kitchen</li></ul>
	<ul style="list-style-type: none"><li>• Classroom refrigerators or milk cooler</li></ul>
	Food deliveries are checked against receipts
	Leftovers are used at the center, disposed, or donated (not taken home by center employees)
	Other: identify
	If any are not followed, explain:

# Internal Controls

CACFP Funds	
	Petty cash is not used to pay CACFP bills
	All CACFP bills are paid by organization as opposed to personal check or credit card
	Separation of duties between who approves bills and who pays bills
	Non-CACFP expenses, including personal expenses, are <i>not</i> included on CACFP receipts
	Other: identify
	Other: identify
If any are not followed, explain:	

# Internal Controls

Complete the chart below to describe how the organization manages oversight of its income and expenses. The space will expand as you type into it. Record an X in the column labeled N/A if you do not use the method listed.

Document	How is it organized	Who is responsible for completing this document	How is it used?	NA
Paper ledger				
Accounting Software				
Excel spread sheet				
Annual financial statement				
Other, describe:				
Other, describe:				

# Center Sponsors



- Outside employment policy
- Center Sponsor Worksheet

# Program Accountability

## Outside Employment Policy

1. Does this Center Sponsor Organization have written policies regarding outside employment?  Yes  No

2. Are any staff members employed at another job?  Yes  No

If yes, list staff member(s) with outside employment, describe their other job, list their CACFP schedule and other job schedule.

3. If yes, do these responsibilities interfere with the operation and/or maintenance of CACFP?  Yes  No

If yes, explain.



# Center Sponsor Worksheet



- Employ enough monitoring staff
- 1 FTE for 25-150 centers
- Monitoring Plan





# Center Sponsor Worksheet

## Center Sponsor Monitoring Plan

Agreement Number  FY  Date

Organization Name

### Household Contacts (Not required for Adult Center, Outside School Hours Child Care or At-risk)

1. Briefly describe your organization's written policy regarding household contacts. Refer to Appendix B of the CACFP Administrative Manual.

### Seriously Deficient Procedures

1. Describe the Sponsor's procedures for declaring sponsored centers seriously deficient, and maintain



# Center Sponsor Worksheet

## Center Sponsor Monitoring Plan

Agreement Number  FY  Date

Organization Name

### Household Contacts (Not required for Adult Center, Outside School Hours Child Care or At-risk)

1. Briefly describe your organization's written policy regarding household contacts. Refer to Appendix B of the CACFP Administrative Manual.

### Seriously Deficient Procedures

1. Describe the Sponsor's procedures for declaring sponsored centers seriously deficient, and maintain documentation on file.

### CACFP Monitoring Review Averaging

Y	N
<input type="checkbox"/>	<input type="checkbox"/>

1. Will your organization use monitoring review averaging? If yes, answer a and b below.

- a. Briefly describe the organization's reason for using review averaging.

- b. Describe the organization's plan to ensure that the correct number of monitoring reviews are completed as required.



# Center Sponsor Worksheet

3. Describe the center organization's plan to ensure the continuation/maintenance of the center monitoring review schedule if a monitor needs to be on leave, or has left employment.

--

4. Who is responsible for quality assurance, oversight and completion of required CACFP monitoring reviews?

Name	Position

5. Describe the organization's plan to project the monitoring reviews for the new fiscal year, and to ensure that no more than six (6) months elapse between reviews from the previous fiscal year to the new fiscal year.

--

6. Describe the organization's plan to ensure that monitoring reviews (including 28-day review for new centers) were completed as planned and required, and that documentation is on file.

--

# Questions?

