

CHILD AND ADULT CARE FOOD PROGRAM **FOR PROFIT PRE-AUDIT CHECKLIST**

During the Child and Adult Care Food Program audit, the principal consultant will be reviewing program records for compliance with federal and state regulations. The following checklist should assist in your preparation for the audit. This list presents an overview of the major areas that will be evaluated. Records for the current fiscal year should be available for review.

Recordkeeping

_____ The current year application and supporting documents must be accessible and/or available for review.

- Application for Sponsor or Sponsoring Organizations
- Permanent Agreement
- Site Information Sheet(s)
- Approval Letter
- Program Announcement
- Department of Children and Family Services' license for each approved site (if applicable)
- Food Service Contract or Letter of Renewal (if applicable)
- Administrative Budget
- Management Plan (if applicable)
- Receipts of all program payments received from the state agency

_____ Daily attendance records will be evaluated.

_____ Enrollment documentation for all children will be evaluated.

_____ Information on staff training must include:

- Dates and location
- Topics presented
- Names of participants

Approval for Free and Reduced-Price Meals

Approval Based on Household Income Eligibility Applications

- _____ Income applications must contain the required information:
 - Names of all household members
 - All household income and how frequently received
 - Signature of an adult household member
 - Social security number of adult household member who signs the application

- _____ TANF or food stamp applications must contain the required information:
 - An **accurate** case number.
 - Signature of an adult household member.

- _____ A separate application for each foster child must contain the required information:
 - Personal use income for the foster child or “0” if the child has no personal use income
 - Signature of an adult household member

- _____ Applications must be correctly approved for free and reduced-price meals based on the current USDA income guidelines.

- _____ Documentation of official action must be on all applications. This includes the designation of category, signature of approving official, and an effective date.

At-Risk Programs

- _____ The site must have eligibility documentation from the school district verifying the school assigned to the area where the site is located.

Claim for Reimbursement

- _____ The current fiscal year’s monthly claims for reimbursement of each site must be available for review.

- _____ Daily meal participation records must be available to support each site’s claims for reimbursement.

- _____ The private for-profit eligibility attachments and documentation that supports each site’s 25 percent eligibility must be available for review.

Meal Count Procedures

_____ Meal counts must be recorded accurately at meal service time.

_____ Counts must be recorded for program and non-program adults.

Menus and Meal Service

_____ Menu records for infant and children's meals must identify the meal components for all meal services and the date each menu was served.

_____ Meals observed during the audit must contain all required components in the proper serving sizes.

Revenues

_____ Separate revenue accounts must be maintained for all food program revenue.

_____ Bank statements and deposit slips must be available for the time period being audited.

Expenditures

_____ The following expenditure documentation will be evaluated:

- Itemized receipts for food/milk
- Itemized receipts for nonfood supplies.
- Documentation of operational and administrative labor including time sheets and payroll records
- Depreciation allowance (if applicable)
- Documentation for utilities (if applicable)

_____ An evaluation of milk/vended meal purchases will determine if adequate quantities have been purchased.

_____ Documentation to demonstrate a non-profit food service program must be maintained by the sponsor.

Multi-Site Sponsors

_____ Documentation of the three required annual monitoring visits must be maintained.

_____ Documentation of pre-operational reviews for each new site must be maintained.

_____ The sponsor must maintain information concerning disbursements of funds to each site (if applicable).

_____ The following documentation for each site must be available for review at the sponsor's office:

- Eligibility documentation for free and reduced-price meals
- Daily meal participation records
- The private for-profit eligibility attachment and documentation that supports each site's 25 percent eligibility must be available for review.