



Timelines, Reporting, and Recordkeeping

Idaho School Nutrition Reference Guide

OVERVIEW

This section provides information on various reporting and record keeping requirements.

For United States Department of Agriculture (USDA) compliance, all records *must* be retained for the current year and the three previous years. ***Provision meal program record retention rules differ from this standard.** These records must be readily accessible and available for audit purposes or review by the USDA or the State agency (SA). If a program is being audited or investigated, the records must be retained for the period in question until the audit or investigation is closed, plus three years.

Check with the business office to determine if any records need to be kept for longer than the USDA requires. If not, when closing out the current fiscal year, discard the oldest school year records, unless the district is in the process of an audit. Example: when closing out 2014-2015 and starting 2015-2016, discard the records from 2011-2012, but save 2012-2013, 2013-2014, and 2014-2015. Store records by fiscal year (July 1 through June 30).

* It is the district's responsibility to save information in an accessible form for the SA to review. For sponsors participating in Provision 2 breakfast and/or lunch, all base year documentation and any extension data must be kept for as long as the sponsor operates under the provision meal program *plus* three additional years. For sponsors participating in Community Eligibility Provision (CEP), records shall be retained during the period that CEP is in effect, plus three fiscal years after the submission of the last claim for reimbursement. In any case, if audit findings have not been resolved, these records must be retained beyond the three-year period as long as required for the resolution of the issues raised by the audit. Please see the Provision 2 and CEP Checklists available in Download Forms in MyIdahoCNP.

TERMS TO KNOW

Benefit issuance list - A document (can be electronic or handwritten) that lists each student enrolled in the school and their school meal benefits status- free, reduced, or paid. This document must be kept confidential. Accurate maintenance of this document is a requirement of the National School Lunch Program and School Breakfast Program.

Community Eligibility Provision (CEP) – A non-pricing meal service options for schools and districts in low-income areas. CEP allows schools to serve breakfast and lunch at no cost to all enrolled students without collecting household applications. Instead, students receive free meal benefits based on at least 40 percent of students in a school or school district qualifying for free meals through direct certification as of April 1 of the year prior to participating in CEP.

All students at the school site receive meals at no charge, but nonfederal funds must be used to make food service whole. CEP is only available to LEAs (local education agency) and schools with an identified student percentage greater than or equal to 40 percent.

Direct certification (DC) – A method in which a child is eligible for free meals based on documentation obtained directly from the appropriate State or local agency authorized to certify that the child is a member of a household receiving assistance under SNAP (Supplemental Nutrition Assistance Program), FDIPIR (Food Distribution Program on Indian Reservations) and/or TAFI (Temporary Assistance for Families in Idaho), and/or is a foster or Head Start child or is certified by the proper liaison to be a homeless, migrant, or runaway child.

Reimbursement claim – A meal, snack, or milk that was served per USDA regulations and submitted for federal reimbursement.

Provision 2 – A meal service option allowing schools to serve the breakfast and/or lunch meals to participating children at no charge. Provision 2 reduces application burdens, and simplifies meal counting and claiming procedures by allowing a school to receive meal reimbursement based on claiming percentages established during the base year. All students at the school site receive the Provision 2 meal at no charge, but nonfederal funds must be used to make food service whole.

WHAT ARE TIMELINES, REPORTING, AND RECORDKEEPING?

The following chart provides a summary of reporting and record keeping requirements with detailed information.

	Submitted to State Agency	Maintained and on File with Sponsor
Daily		<ul style="list-style-type: none"> ▪ Students Free and Reduced Meal Documentation ▪ Benefit Issuance Roster ▪ Meal Counts ▪ Production Records ▪ Temperature Logs: <ul style="list-style-type: none"> ▫ Prepared Menu Items ▫ Freezers ▫ Coolers ▫ Storerooms
Monthly	<ul style="list-style-type: none"> ▪ Reimbursement Claim 	<ul style="list-style-type: none"> ▪ Revenue/Expenditure Records ▪ Edit Checks (RACS) <i>(automated system may have this capability)</i>
Annually	<ul style="list-style-type: none"> ▪ Program Renewal Documents ▪ Civil Rights Compliance Report ▪ Verification Summary Report ▪ USDA State Match Report (FICA) 	<ul style="list-style-type: none"> ▪ Civil Rights Complaint Log ▪ Verification Documentation ▪ SFA On-Site Monitoring (multiple POS) Lunch and at least 50% Breakfast ▪ Food, Supplies, & Equipment Bids ▪ Annual Storage Facility Self Evaluation Form ▪ Documentation of Training for Civil Rights

	Submitted to State Agency	Maintained and on File with Sponsor
Daily		<ul style="list-style-type: none"> ▪ Students Free and Reduced Meal Documentation ▪ Benefit Issuance Roster ▪ Meal Counts ▪ Production Records ▪ Temperature Logs: <ul style="list-style-type: none"> ▫ Prepared Menu Items ▫ Freezers ▫ Coolers ▫ Storerooms
		<ul style="list-style-type: none"> ▪ Completed Afterschool Snack Review Forms (two reviews per site) ▪ Documentation of Training for USDA Civil Rights and Food Safety, and Offer versus Serve as applicable ▪ Public Health Inspections ▪ Direct Certification Lists (updated a minimum of three times per year) ▪ Inventory (annually at a minimum)
In Perpetuity	<ul style="list-style-type: none"> ▪ Permanent Agreement ▪ Corrective Action Plan (CAP) (as required for Review Findings) 	

REPORTING AND RECORDKEEPING REQUIREMENTS WITH TIMELINES

Daily Report or Action

Free and Reduced Meal Documentation

This includes meal applications (free / reduced / denied), direct certification match lists, household DC extension information, foster child student documentation, and homeless / migrant / runaway student lists dated and signed by the proper liaison that are received throughout the year. See the Benefit Issuance section in the Idaho School Nutrition Reference Guide for more information.

Benefit Issuance Roster

A handwritten or point of service (POS) electronically generated list of students and their current meal eligibility category. Withdrawals and eligibility changes with date changed must be recorded.

Meal Counts

Daily roster or POS electronically generated list, by serving site, which shows students receiving a reimbursable meal coded by eligibility status.

Daily Production Record

A written record that all schools participating in the school meal programs must keep to record the meals they produce every day of operation. Required for every reimbursable meal planned and served (breakfast, lunch, and afterschool snack). Must be available prior to meal service then completed after meal service daily and kept on file. Templates are available in the

Download Forms section of MyIdahoCNP. See the Production Record section in the Idaho School Nutrition Reference Guide for more information.

Temperature Logs

Temperatures of prepared foods must be taken and recorded for compliance with food safety regulations. In addition, daily recording of temperatures of all food storage areas must be recorded. This includes all coolers, freezers, and dry storage areas.

Monthly Report or Action

Reimbursement Claim Form

Sponsors request for payment for reimbursable student meals submitted in MyIdahoCNP monthly. In case of errors or changes, all claims, including revised claims, must be submitted within 60 days of the end of the claim month or *sponsors may lose reimbursement*.

Reimbursement Accuracy Checklist (RACS)

A manual or automated edit check to be completed monthly before filling out the Reimbursement Claim Form. A manual form is required unless edit check is part of an automated POS. Not required for August and September claim. See Reimbursement Accuracy Check section for instructions and the Download Forms sections of MyIdahoCNP for a hardcopy of the form.

Due Date	Annual Report or Action
On or around the 1 st day of school; three months after the first day of school; six months after the first day of school	<p>Direct Certification (keep on file)</p> <p>Create a list of all students in the school or school district on the provided Excel template. Upload the list to the Direct Certification online system. Submit the list for matching, preferably monthly. Always check new students by adding them to the existing list. See the Direct Certification section for more information.</p> <p>The Match List for public school districts is automatically generated from the Direct Certification system using the most currently uploaded list from the district. The first run of the Direct Certification List may have to be uploaded manually in order to get the newest possible list.</p>
August 20	<p>USDA State Match Report (FICA) (submit on-line to SDE by Business Managers)</p> <p>Proof that the State of Idaho has met the matching funds needed to operate Child Nutrition Programs. This report is submitted by the sponsor's Business Office to the SDE Finance Office using the SLDS Portal. Instructions for accessing the reporting application can be found on our website under the Statistics & Finance icon.</p>
November 15	<p>Verification Report (submit in MyIdahoCNP)</p> <p><i>For all sponsors, including RCCI's and those on Provision 2 for breakfast and lunch. Sponsors select a sampling method to verify the accuracy of income and other data on Free and Reduced meal applications on file as of October 1st. Results are reported by November 15th.</i></p>
February 1	<p>SFA On-Site Monitoring (complete and keep on file)</p> <p>ONLY districts with a single site and one serving line are exempt.</p> <p>Monitoring form completed by sponsor to review personnel on Point of Service and meal counting process for all National School Lunch Program sites and at least half School Breakfast Program sites (ensure all breakfast sites are reviewed within two years). Only one review per monitor per day. Each cashier at each site is reviewed on a separate form. A hardcopy of the form can be found in the Download Forms section of MyIdahoCNP</p>
May	<p>Civil Rights Compliance Report (submit in MyIdahoCNP during renewal)</p> <p>Reports race and ethnicity of students identified by households on free or reduced meal applications on file. This report also includes questions on Civil Rights procedures and confirmation that annual employee civil rights training was provided and has been documented.</p>
End of School Year	<p>Inventory must be taken at least one time per fiscal year per USDA regulations.</p>

Due Date	Annual Report or Action
Due dates may vary	<p>Annual Storage Facility Self-Evaluation Form (complete and keep on file)</p> <p>Checklist to evaluate condition of coolers, freezers, dry storage areas and condition of supplies. A hardcopy of the form can be found in the Download Forms section of MyIdahoCNP. Usually completed when kitchen closes down at end of year.</p>
Due dates may vary	<p>Afterschool Snack Program Review Form (complete two reviews per year and keep on file)</p> <p>Monitoring form completed by sponsor to review personnel on Point of Service meal counting process and the menu served at Afterschool Snack program sites. The first review is completed within the first four weeks of beginning the snack program for the fiscal year. The second review is completed before the end of the snack program or fiscal year. A hardcopy of the form can be found in the Download Forms section of MyIdahoCNP.</p>

As Needed Action

Corrective Action Plan (CAP) as required for Review Findings (complete and return to the SDE)

An exit report will be supplied after the SA on-site review which details the necessary actions needed to comply with review findings. The CAP must be uploaded into MyIdahoCNP by the due date provided.

Important Note: Reimbursement can be held if paperwork is not received by the due date.

FILING SYSTEM FOR CHILD NUTRITION PROGRAM REPORTS

Below is a suggested filing system for organizing records. This system is not mandatory but helps to ensure that all the records that are required in the regulations are readily available. The system may be adapted to meet the needs of each individual SFA.

- Annual Storage Facility Self-Evaluation Form
- Meal benefit supporting documents
 - All free, reduced, denied income applications (hard copy and electronic)
 - Direct certification documentation from the SA site (copies of each DC list received)
 - Household extension records
 - Migrant, homeless, and runaway lists certified, signed and dated by the appropriate liaison
 - Foster student documents
 - Food Distribution Program on Indian Reservations (FDPIR) documents
 - Notification letters
- Benefit Issuance Lists (documenting enrolled, withdrawn, and eligibility changes and date)

- Civil rights records
 - Racial ethnic distribution of children and employees, if any
 - Civil right complaint forms in English (and Spanish if applicable)
 - Complaint logs (must have a new log each year)
 - Training agenda and sign-in sheets (must be done annually)
 - Civil rights policy or procedure (located at each site and in the office)
- Edit check forms (RACS), if not included in automated POS system
- Financial records (folder for each category)
 - Fund 290 or detailed financial records showing revenues and expenses
 - Bank statements and cancelled checks
 - Claims for reimbursement with backup
 - Inventories of purchased food and non-food item (amount and value)
 - Copy of approved Capital Equipment requests over \$5,000
 - Receipts and invoices for food and supplies
 - Receipts of program income
 - Timesheets
- Production records, completed, for all meals and snacks served
- Food safety plan (HACCP) and documentation of training; temperature logs
- Free and Reduced Price Meal Eligibility forms
- Income eligibility guidelines (current, effective July 1st each year)
- Meal counts (taken at point-of-service daily and totaled daily and monthly)
- Menus and supporting documentation (CN labels, product formulation statements, USDA Foods fact sheets, Food Buying Guide information, whole grain documentation, standardized recipes, etc.) to indicate how all food items credit toward meal pattern compliance
- Non-Program Food Revenue Tool and supporting documentation as applicable
- Nutrient analysis as applicable
- Offer vs Serve (OVS) documentation of training, if OVS is in operation
- Point of Service Review(s) (ONLY if multiple points of service)
- Written procurement plan
- Professional Standards training tracking document and supporting documentation
- Provision 2 documents for base year and all extensions (if operating Provision 2); see the Special Provisions section of the Idaho School Nutrition Reference Guide
- CEP documents (if operating CEP); see the Special Provisions section of the Idaho School Nutrition Reference Guide
- Copy of press release (article if printed)
- Attendance
- Socioeconomic data
- Claims for reimbursement
- Sanitation inspections (issued by the local health department)
- Training – Employee

- Civil Rights Training
- Offer versus Serve
- Point of Service
- Food Safety
- Professional Standards
- Verification documents
 - Copy of original applications
 - Copy of letters that were sent
 - Proof of income documentation received
- Wellness Policy and Progress Report(s)
- Meal Charge Policy

Important Note: All items related to the program need to be kept for the current year plus three years. Provision base year documents and extension documents must be retained during the period the provision is in effect, including all extensions, plus three fiscal years after the submission of the last Claim for Reimbursement which employed the base year data. In any case, if audit findings have not been resolved, these records must be retained beyond the three-year period as long as required for the resolution of the issues raised by the audit. Documents must be available in a format that is accessible to the reviewers.

WHY ARE TIMELINES, REPORTING, AND RECORDKEEPING IMPORTANT?

There are specific timelines that must be adhered to in order to ensure deadlines are met and sponsors remain compliant with all State agency and USDA regulations. Many of these timelines pertain to daily, weekly, monthly, and annual reports and training that are necessary requirements for running a successful and compliant meal service program. Retained records provide USDA, the State agency, or auditors proof of served reimbursable meals and compliance with all rules and regulations. All paperwork may be requested in an investigation or review and failure to have this important documentation may result in meals being disallowed.

RESOURCES

Additional resources may be available for this topic. Please check the Idaho School Nutrition Reference Guide website for copies of manuals, user guides, and helpful links to relevant subject matter.

For Questions Contact

Child Nutrition Programs
 Idaho State Department of Education
 650 W State Street, Boise, ID 83702
 208 332 6820 | www.sde.idaho.gov

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- (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW Washington, D.C. 20250-9410;
- (2) fax: (202) 690-7442; or
- (3) email: program.intake@usda.gov.

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