PART 5

RECORDKEEPING AND REPORTING

By keeping accurate records, institutions can ensure that they receive all the reimbursement payments to which they are entitled. This section provides information about the types of records that must be kept to justify reimbursement claims. Institutions must establish procedures to collect and maintain all Program records required by the USDA and the State agency.

- REQUIRED RECORDS
- RECORD RETENTION
- REPORTING REQUIREMENTS
Institutions are required to keep the following records relating to participation in the CACFP:

**RECORDS RELATING TO ATTENDANCE AND THE NUMBER OF MEALS SERVED:**
- Daily attendance rosters or sign in sheets, or other methods with State approval, which result in accurate recording of daily attendance.
- Number of At-Risk Afterschool Snacks and/or Meals prepared or delivered for each meal service.
- Daily record of the number of At-Risk Afterschool Snacks and/or Meals served at each snack and/or meal service.
- Any additional records required by the State agency.
- Daily records indicating the number of meals, by type, served to adults performing labor necessary to the food service.

**RECORDS PERTAINING TO FISCAL MANAGEMENT:**
- Copies of invoices, receipts, or other records required by the State agency financial management instruction to document:
  - Administrative costs claimed by the institution,
  - Operating costs claimed by the institution
  - Income to the Program;
- Copies of all claims for reimbursement submitted to the State agency.
- Receipts from all Program payments received from State agency.
- If applicable, information concerning the dates, and amounts if disbursement to sponsored centers.

**RECORDS ESTABLISHING THAT THE MEAL PATTERNS WERE MET:**
- Menus for each At-Risk Afterschool Snack and/or Meal service.

**RECORDS ESTABLISHING ELIGIBILITY:**
- Copies of all applications and supporting documents submitted to the State.
- If applicable, information about the location and dates of child care center reviews, any problems noted, and the corrective action prescribed and effected.
- Documentation of nonprofit food service, to ensure that all Program reimbursement funds are only used for the food service operations.

**RECORDS DOCUMENTING TRAINING:**
- Information on training session dates, locations, topics presented, and names of participants.
- For sponsors, records documenting attendance at training of each staff member with monitoring responsibilities.
RECORD RETENTION

Records that support a claim must be retained for three years after the final claim for the fiscal year. However, if there are audit findings that have not been resolved, records must be retained until the audit findings have been resolved. All accounts and records should be made available upon request to the State agency, the USDA, and the United States Government Accountability Office (GAO) for audit or review at a reasonable time or place. Failure to maintain required records will result in denial of reimbursement.

REPORTING REQUIREMENTS

At-Risk Afterschool Care centers must report the total number of meals and snacks served to eligible children based on daily attendance rosters or sign-in sheets [7 CFR 226.17(a)].
1 ARE POINT-OF-SERVICE MEAL COUNTS AND PRODUCTION RECORDS REQUIRED?
Meal counts taken at the point of service and production records are not required for Afterschool Meal and Snack service, though individual State agencies may require them. However, accurate daily meal count records based on daily attendance rosters or sign-in sheets must be maintained. Documentation of compliance with the meal pattern (i.e. copies of menus) and records of all purchases including food are required under CACFP.

2 BECAUSE PRODUCTION RECORDS ARE NOT A FEDERAL REQUIREMENT, CAN A STATE THAT REQUIRES PRODUCTION RECORDS ENFORCE THE REQUIREMENT WITH FISCAL ACTION?
Yes. The Federal regulations require institutions to maintain any records required by the State agency [7 CFR 226.15(e)]. Therefore, additional record requirements established by the State agency, including production records, are enforceable with fiscal action by the State agency.