



# 2017 SFSP FINDINGS

## Lessons Learned

### ***Report on the Four Most Common Finding Categories Identified During the 2017 Administrative and Site Reviews for SFSP***

This information is provided to assist Contracting Entities (CEs) to identify potential weaknesses in program operations. These findings were for CE and sites that were reviewed in 2017.

CEs should strengthen internal procedures to ensure:

- ◆ Healthy meals and snacks are provided for children
- ◆ Compliance with program requirements
- ◆ Receipt of full reimbursement
- ◆ Common errors are avoided



### ***Preventing Common Administrative Findings***

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Use an additional staff member to verify:

- 1) Records are complete and eligibility has been determined correctly.
- 2) Count and record the number of meals served.
- 3) Compliance with meal pattern requirements.

Adhere to meal service times and meal service requirements.

Establish an adequate financial system.

## Meal Counting and Claiming

### ***Private Non-Profit***

- 36%** CEs had daily meal count records/consolidated counts that were not complete and accurate
- 21%** Sites did not accurately record the daily count on a daily meal count form

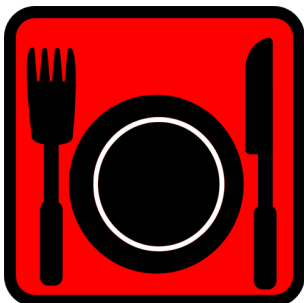
### ***Educational Institutions***

- 1%** CEs did not accurately record the daily count on a daily meal count form

### ***Common Examples***

These errors resulted in the CE claiming either more than or fewer than the eligible number of meals.

- Meals are not counted correctly on the Daily Meal Count Forms.
- The CE's consolidated meal count is not accurate.
- Meal count records were missing for the days meals were served.
- Meal counts were not taken at the point of service.



### ***Effects on the Claim***

TDA will disallow meals if a CE claims more meals than are supported by the documentation. If an eligible meal is not claimed, reimbursement will not be received for that meal unless the error is discovered and an adjusted claim is submitted to TDA.

## Resource Management

### ***Private Non-Profit***

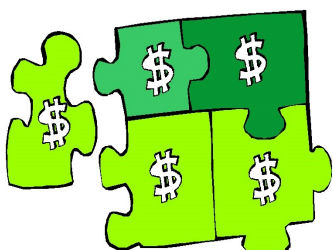
- 27%** CEs did not have an adequate financial management system in place
- 26%** CEs purchased items or claimed expenses which are not necessary, reasonable and/or allowable
- 26%** CEs did not submit amendments to reflect current program operations
- 20%** CEs did not maintain all required records to support the cost of food used in the program
- 19%** CEs did not have documentation available to show that all administrative/operational and site level staff were trained prior to assuming SFSP duties

### ***Educational Institutions***

- 4%** CEs did not have documentation available to show that all administrative level staff were trained prior to assuming SFSP duties

## ***Common Examples***

- The CE purchased or recorded unallowable expenses such as: gift cards, stamps, games, toys, hosiery, dog food, international phone calls, coffee, or custom t-shirts.
- The CE did not include all current staff, dates or topics in training documentation.
- A system was not established to ensure each site maintains written compensation policy, time distribution records (including timesheets), financial system, and calculation of cost of inventory.



### ***Effects on the Claim***

TDA could take the following actions:

Require a return of funds to the non profit food service account for unallowable expenses. Disallow meals and reduce the claim accordingly when receipts or invoices are not provided to support the number of meals claimed. Place the CE in serious deficiency.

## Meal Production/Food Service (Site Specific Findings)

### **Private Non-Profit**

- 26%** CEs with meal production records that did not show that meals contain all components, serving sizes were measurable, and food items met meal pattern requirements
- 24%** CEs had findings related to milk receipts, donations, or documentation of recycled milk



### **Educational Institutions**

- 6%** Meal production records did not show that meals contain all components, serving sizes were measurable, and food items met meal pattern requirements
- 1%** CEs did not have an accurate point of service meal count

### **Common Examples**

- The CE does not maintain adequate records of meal preparation and ordering.
- The CE does not maintain adequate site delivery receipts inclusive of the meal components of each meal served.
- Meal production records completed by the CE's self-prep sites were not documented according to program requirements.
- The CE's meal production records and/or ordering show that meals did not contain all components with the required serving sizes.
- The production records do not indicate the quantity of milk served on a daily basis or do not show a sufficient amount of milk served.
- Quantity of the food item was missing or was incorrectly recorded.

### **Effects on the Claim**

TDA may disallow meals and may reduce the claim accordingly.

## Monitoring

### **Private Non-Profit**

**39%** CEs had required site visits that were not conducted or documented appropriately

### **Common Examples**

- The CE did not provide the required oversight and/or did not conduct required visits or reviews.
- All required monitoring reviews were not accurately documented.
- Monitoring forms were missing signatures.
- Pre-operational visit documentation was missing.



### **Effects on the Claim**

TDA may disallow meals and may reduce the claim accordingly.



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