

# 2016 SFSP Findings Lessons Learned

## *Report on the Four Most Common Finding Categories Identified During the 2016 Administrative and Site Reviews for SFSP*

This information is provided to assist Contracting Entities (CEs) to identify potential weaknesses in program operations.

CEs should strengthen internal procedures to ensure:

- 1) Healthy meals and snacks are provided for children.
- 2) Compliance with program requirements.
- 3) Receipt of full reimbursement.
- 4) Common errors are avoided.



### *Preventing Common Administrative Findings*

Meal Counting & Claiming	2
Resource Management	3
Meal Production/ Food Service	4
Monitoring	5

- ⇒ 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, Government and Indian Tribe*

**25%** of the CEs reviewed had daily meal count records/consolidated counts that were not complete and accurate.

**14%** of the CEs reviewed claimed meal counts that do not match the daily meal count forms.

**13%** of the Sites did not accurately record the daily count on a daily meal count form.

**8%** of the Sites had incomplete meal count records maintained at the site.

### *Educational Institutions*

**2%** of the CEs reviewed had daily meal count records that are not completed in the entirety or documentation is not accurate.

### *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, Government and Indian Tribe*

**20%** of the CEs reviewed purchased items or claimed expenses which are not necessary, reasonable and/or allowable.

**20%** of the CEs reviewed did not submit amendments to reflect current program operations.

**17%** of the CEs reviewed did not maintain all required records to support administration and labor costs.

**15%** of the CEs reviewed did not maintain an adequate financial management system or provide a general ledger or other financial information.

### *Educational Institutions*

**4%** of the CEs reviewed did not adequately document staff training.

**3%** of the CEs reviewed did not have documentation available to show that all administrative level staff were trained prior to assuming SFSP duties.

**3%** of the CEs reviewed did not submit amendments to reflect current program operations.

### *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.
- The CE changed the serving times but did not submit an amendment.
- The Site address or name changed but the CE did not submit an amendment or terminate the site, as needed.



### *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, Government and Indian Tribe*

**22%** of the meal production records did not show that meals contain all components, serving sizes were measurable, and food items met meal pattern requirements.

**12%** of the Sites reviewed did not serve meals within approved meal service times.

**7%** of the Sites reviewed did not serve all required meal components to each child.

### *Educational Institutions*

**2%** of the Sites were not classified correctly.



### *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. Quantities must be recorded in measurable units, such as grams, ounces, or pounds.
- The CE is not using an approved food production facility.

### *Effects on the Claim*

TDA may disallow meals and may reduce the claim accordingly.

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## Monitoring

### *Private Non-Profit, Government and Indian Tribe*

**18%** of the CEs reviewed had required site visits that were not conducted or documented appropriately.

### *Educational Institutions*

**5%** of the CEs reviewed 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.



### *Effects on the Claim*

TDA may disallow meals and may reduce the claim accordingly.



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