



SUMMER FOOD SERVICE PROGRAM (SFSP) FULL MANAGEMENT PLAN PERFORMANCE STANDARDS: FINANCIAL VIABILITY, CAPABILITY, AND ACCOUNTABILITY (VCA) CHECKLIST

Timelines: Organizations may need to work with an accountant or bookkeeper to provide all necessary documentation. Allow 30-60 days to gather the required documentation and for the Department of Education and Workforce (the Department) to assess the submission.

SFSP approval process timelines:

Table with 2 columns: Approval Step, Estimated Timeframe. Rows include Preapplication (VCA Assessment), Payment and Application Portal Access (New Sponsors Only), Online Application, Preapproval (New Sponsors and Experienced Sponsors with Significant Operational Problems), and Approval.

Instructions: Use the following checklist to ensure all Full Management Plan documents are submitted. Review each section carefully to ensure the package is complete. Mark N/A if a document is not included. Refer to the Document Guide for specific instructions on completing the checklist documents.

Complete the certification statement on the last page. Send the completed checklist and all documents to Child.Nutrition@education.ohio.gov. Documents should be named to be easily identifiable.

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Incomplete submissions will delay the process and may prevent participation in the SFSP.
Check the box below which describes the organization:

<input type="checkbox"/>	Private nonprofit SFA
<input type="checkbox"/>	A private nonprofit college/university currently participating in the NSYP
<input type="checkbox"/>	A private nonprofit residential summer camp
<input type="checkbox"/>	Any other type of private nonprofit organization
<input type="checkbox"/>	A church
<input type="checkbox"/>	Government Agency

Indicate the 12-month period of the organization’s fiscal year:

<input type="text"/>	–	<input type="text"/>
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Start Date (MM/DD) – End Date (MM/DD)

Provide UEI number:

Unique Entity ID (UEI)	<input type="text"/>
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The organization must have an identified staff position responsible for assuring program funds are only used for allowable costs:

Staff Position	<input type="text"/>
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The Department must determine that all program applicants are in compliance with civil rights requirements prior to approval for Federal financial assistance:

Submitted	N/A	Checklist Item
<input type="checkbox"/>	<input type="checkbox"/>	Signed Preaward Compliance: Civil Rights

Non-profit organizations only:

Submitted	N/A	Checklist Item
<input type="checkbox"/>	<input type="checkbox"/>	501c3 IRS Determination Letter (Churches do not need to submit this letter)
<input type="checkbox"/>	<input type="checkbox"/>	Board meeting minutes that discuss oversight of the SFSP.

Performance Standard 1: Financial Viability

Sponsors have the option of submitting *either* audited financial statements or twelve months of comprehensive financial statements to document financial viability. Government agencies with

an annual state audit are exempt from submitting the financial documents in Option One and Option Two. The Department may request the audit results at any time. Check the box below to indicate which option the organization will use:

Submitted	Option 1
<input type="checkbox"/>	Audited financial statements performed by a Certified Public Accountant (CPA) in an independent audit conducted within the last two fiscal years.

OR

Submitted	Option 2
	Twelve months of comprehensive financial statements. <i>Note: If not opting to submit audited financial statements all of the below documents must be included for the package to be considered complete.</i>
<input type="checkbox"/>	Balance Sheet
<input type="checkbox"/>	Profit & Loss / Income Statement
<input type="checkbox"/>	Detailed General Ledger
<input type="checkbox"/>	Supporting documents to verify figures on the balance sheet
<input type="checkbox"/> Cash <input type="checkbox"/> Accrual	Indicate the Accounting Method used for the above documents. <i>Note: all financial statements submitted must use the same accounting method.</i>

Additional documents:

Submitted	N/A	Checklist Item
<input type="checkbox"/>	<input type="checkbox"/>	Promissory Notes/Loan Documents
<input type="checkbox"/>	<input type="checkbox"/>	Lease Agreements
<input type="checkbox"/>	<input type="checkbox"/>	SFSP Expense Report from the prior Program Year (Experienced Sponsors Only)
<input type="checkbox"/>	<input type="checkbox"/>	Prior program year Summer Food Service Program Nonprofit Food Service Verification found in <i>Download Forms</i> under "Application Forms" (Experienced Sponsors Only)

Performance Standard 2: Administratively Capable

The organization will submit the following information within the online SFSP Application via the Claims Reimbursement and Reporting System (CRRS):

- Organizational Chart*
- Job Descriptions for staff with SFSP responsibilities, excluding board members*

- List responsible principals and individuals
- Hiring Plan (required only for organizations who do not have all personnel hired)*
- Training Plan*
- Community need/recruitment strategy
- Sample Menu
- Civil Rights Data Collection
- Site Information (Eligibility and Site Agreements)
- Monitoring Plan*

For Private Nonprofit Organizations Only:

- List all board members, officers, and their titles. Provide each member’s full legal name, address, birthdate, a description of their Program duties, and disclose any relationship to other board members or staff of the organization.*

*Templates can be found in the *Download Forms* section of the online application.

How often does the Board meet?

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Yes	No	Question
<input type="checkbox"/>	<input type="checkbox"/>	Are Governing Board members primarily composed of members from the community? Note: Board members should be individuals from outside the sponsor organization rather than family members and employees.
<input type="checkbox"/>	<input type="checkbox"/>	Will any of your organization’s Board Members gain financially from the organization’s activities? If yes, please explain:

Performance Standard 3: Program Accountability

Attach the organization’s policies or procedures for all Items A to F. Refer to the *Document Guide* for all required components of each policy or procedure. Government agencies are exempt from submitting Checklist Items A-D. The Department may request evidence of program accountability at any time from government agencies including finance and accounting policies, budget documents, municipal codes, city or village by-laws, or other documents.

Submitted	N/A	Checklist Item
<input type="checkbox"/>	<input type="checkbox"/>	A. Policy describing how funds and property received are handled with fiscal

		integrity and accountability;
<input type="checkbox"/>	<input type="checkbox"/>	B. Fiscal policy including how expenses are incurred with integrity and accountability;
<input type="checkbox"/>	<input type="checkbox"/>	C. Fiscal policy showing how funds and property are properly safeguarded and used, and expenses incurred, for authorized Program purposes;
<input type="checkbox"/>	<input type="checkbox"/>	D. Policy or procedures showing a system of safeguards and controls is in place to prevent and detect improper financial activities by employees;

Submitted	N/A	Checklist Item
<input type="checkbox"/>	<input type="checkbox"/>	For Private Nonprofit Organizations Only: Board Oversight documents. A copy of the most recent board meeting minutes that includes oversight and operations of the SFSP
<input type="checkbox"/>	<input type="checkbox"/>	Record retention policy
<input type="checkbox"/>	<input type="checkbox"/>	The organization's plan to repay dept owed to the Department
<input type="checkbox"/>	<input type="checkbox"/>	Detailed explanation for how SFSP costs will be tracked separately from nonprogram costs
<input type="checkbox"/>	<input type="checkbox"/>	Detailed explanation for how claims will be submitted accurately, and in a timely manner.

Yes	No	Financial Accountability
<input type="checkbox"/>	<input type="checkbox"/>	Does the organization use accounting software? (QuickBooks, Excel, etc)
<input type="checkbox"/>	<input type="checkbox"/>	Does the entity conduct organization-wide audits to determine, at a minimum, the fiscal integrity of financial transactions and reports, and compliance with laws, regulations, and administrative requirements?
<input type="checkbox"/>	<input type="checkbox"/>	Does the organization have a systematic method to assure timely and appropriate resolution of all audit findings and recommendations?
<input type="checkbox"/>	<input type="checkbox"/>	Does the organization conduct a monthly review of financial statements?
<input type="checkbox"/>	<input type="checkbox"/>	Does the organization require a secondary approval on disbursements over a certain dollar value?
<input type="checkbox"/>	<input type="checkbox"/>	Does the organization track SFSP costs separately from nonprogram costs?

Certification:

I certify, as the authorized representative of the interested organization, that:

- This checklist reflects the documentation provided by the organization to the Department.
- The documents accurately reflect the current administration and operations of the organization.
- The materials demonstrate to the Department that the organization meets the Performance Standards.
- All information submitted is true and correct.
- The deliberate misrepresentation or withholding of information is a violation and may result in prosecution under applicable state and federal statutes.

Organization Name:	
Printed Name:	
Signature:	
Title:	
Date:	

Internal Use Only		
Date Received:		
<input type="checkbox"/> Performance Standard One Approved	Approved By:	
<input type="checkbox"/> Performance Standard Three Approved	Approved By:	
<input type="checkbox"/> 501c3 <input type="checkbox"/> Verified IRS Revocation List	<input type="checkbox"/> Preaward Compliance Civil Rights	
<input type="checkbox"/> Returned for Revision	Reason for Return:	Date Returned:
<input type="checkbox"/> Denied	Reason for Denial:	Date Denied:
<input type="checkbox"/> Access to CRRS	<input type="checkbox"/> Added to Items of Interest	<input type="checkbox"/> Assigned Specialist - EPS:
Document Folder:		
Reviewer Comments:		

This institution is an equal opportunity provider.