

SUMMER FOOD SERVICE PROGRAM (SFSP) FULL MANAGEMENT PLAN AND 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:

Approval Step	Estimated Timeframe
Preapplication (VCA Assessment)	30-60 days
Payment and Application Portal Access (New Sponsors Only)	10-14 days
Online Application	14-21 days <i>Note: Online application packets must be submitted no later than 10 calendar days prior to the first meal service day, or June 15, whichever comes first. See the Summer Food Service Program Application Deadlines Policy</i>
Preapproval (New Sponsors and Experienced Sponsors with Significant Operational Problems)	14-21 days
Approval	5-7 days

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 Joseph.Metz@education.ohio.gov.** Documents should be named to be easily identifiable.

Incomplete submissions will delay the process and may prevent participation in the SFSP.

General Eligibility

(1) 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

	A private nonprofit residential summer camp
	Any other type of private nonprofit organization
	A church
	Government Agency

(2) Indicate the 12-month period (MM/DD) of the organization’s fiscal year:

Start Date: _____ – End Date: _____

(3) Provide UEI number:

Unique Entity ID (UEI)	
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(4) The organization must have an identified staff position responsible for assuring program funds are only used for allowable costs:

Staff Position	
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(5) 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 Pre-award Compliance: Civil Rights

(6) 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

(7) Financial Statements

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. Note: <i>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. Note: <i>all financial statements submitted must use the same accounting method.</i>

(8) 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 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.

(9) How often does the Board meet?

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

(10) Financial policies and procedures

Attach the organization’s financial policies and procedures for Sections 1-5. Refer to the *Document Guide* for the required components of each policy or procedure.

Financial policies and procedures required for government agencies only. 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	Financial Policy Checklist Item For all Other Organizations
<input type="checkbox"/>	<input type="checkbox"/>	Section 1: Policy or procedures for submitting claims accurately, and in a timely manner; this should focus on meal count data collection and consolidation methods for monthly claim preparation in Claims Reimbursement and Reporting System (CRRS)
<input type="checkbox"/>	<input type="checkbox"/>	Section 2. Policy describing how funds and property received are handled with fiscal integrity and accountability; this policy should focus on accounts receivable operating and review procedures.
<input type="checkbox"/>	<input type="checkbox"/>	Section 3. Fiscal policy including how expenses are incurred with integrity and accountability; this policy should focus on accounts payable operating and review procedures.
<input type="checkbox"/>	<input type="checkbox"/>	Section 4. Fiscal policy showing how funds and property are properly safeguarded and used, and expenses incurred, for authorized Program purposes; this policy should focus on accounting systems to record SFSP reimbursements.
<input type="checkbox"/>	<input type="checkbox"/>	Section 5. Policy or procedures showing a system of safeguards and controls is in place to prevent and detect improper financial activities by employees; this policy should revolve around proper SFSP meal counting and meal count review procedures.

(11) Debt repayment policy

Attach the organization's debt repayment policies and procedures.

Submitted	N/A	Checklist Item For Debt Repayment
<input type="checkbox"/>	<input type="checkbox"/>	<p>Organization's plan to repay any dept owed to the State Agency; policy should include a step-by-step plan detailing who will pay the debt and where the funds will come from.</p> <p>NOTE: Debt owed to the SA can occur due to organizations receiving advance payments greater than their reimbursement claims and/or review findings, resulting in fiscal action. Non-collectable debts are turned over to the State Attorney General's office for collection.</p>

(12) Miscellaneous and Internal Controls

Yes	No	Checklist Item for Miscellaneous and Internal Controls – Provide all Relevant Policies and Procedures for Verification
<input type="checkbox"/>	<input type="checkbox"/>	1. Does the organization use accounting software? List software used (QuickBooks, Excel, etc)

<input type="checkbox"/>	<input type="checkbox"/>	2. 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"/>	3. 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"/>	4. Does the organization conduct a monthly review of financial statements?
<input type="checkbox"/>	<input type="checkbox"/>	5. Does the organization require secondary approval of disbursements over a certain dollar value?
<input type="checkbox"/>	<input type="checkbox"/>	6. For 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"/>	7. Does the organization track SFSP costs separately from nonprogram costs? Provide a detailed explanation for how SFSP costs will be tracked separately from nonprogram costs.
<input type="checkbox"/>	<input type="checkbox"/>	8. Has the organization identified the staff position responsible for assuring program funds are only used for allowable costs as prescribed by FNS guidance?
<input type="checkbox"/>	<input type="checkbox"/>	9. Does the organization have a Written Records Retention Policy that details how Program records are secured and stored to be available for review when needed?

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.

NOTIFICATION OF PENALTIES OF FRAUD

Per [7 CFR 225.6\(a\)\(4\)\(i\)](#), sponsors who engage in fraud are subject to the penalties outlined in federal regulations. The criminal penalties and provisions established in section 12(g) of the National School Lunch Act ([42 U.S.C. 1760\(g\)](#)) state: Whoever embezzles, willfully misapplies, steals, or obtains by fraud any funds, assets, or property that are the subject of a grant or other form of assistance under this Act or the Child Nutrition Act of 1966 ([42 U.S.C. 1771 et seq.](#)), whether received directly or indirectly from the United States Department of Agriculture, or whoever receives, conceals, or retains such funds, assets, or property to personal use or gain, knowing such funds, assets, or property have been embezzled, willfully misapplied, stolen, or obtained by fraud shall, if such funds, assets, or property are of the value of \$100 or more, be fined not more than \$25,000 or imprisoned not more than five years,

or both, or, if such funds, assets, or property are of a value of less than \$100, shall be fined not more than \$1,000 or imprisoned for not more than one year, or both.

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"/> Preward 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:		

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