



**United States
Department of
Agriculture**

Food and
Nutrition
Service

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DATE: January 24, 2011

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TO: Regional Directors
Child Nutrition Programs
All Regions

State Directors
Child Nutrition Programs
All States

SUBJECT: Prototype Checklists for School Food Authorities (SFAs) for
Conducting Annual On-site Reviews

This memorandum provides additional guidance materials and technical assistance for federally-required SFA annual on-site reviews. 7 CFR Part 210.8(a)(1) requires SFAs to establish internal controls which ensure the accuracy of lunch counts prior to the submission of the monthly Claim for Reimbursement. The internal controls must include an on-site review of the lunch counting and claiming system employed by each school (as defined in 7 CFR Part 210.2) approved to participate in the National School Lunch Program within the jurisdiction of the SFA. SFAs with only one school are not required to conduct such on-site reviews for their approved school. However, the Food and Nutrition Service (FNS) highly encourages those SFAs to conduct a self-assessment in the form of an on-site review to ensure integrity and accountability of the Program.

Every school year (as defined in 7 CFR Part 210.2, July 1 to June 30), each SFA with more than one school must perform no less than one on-site review of the lunch counting and claiming system in operation at each school administered by the SFA. The on-site review must take place prior to February 1 of each school year. If the review discloses problems with a school's meal counting and claiming procedures, the SFA must ensure that the school implements corrective action, and within 45 days of the review, conduct a follow-up on-site review to determine that the corrective action resolved the problems.

Each on-site review must ensure the school's claim is based on the counting system, as implemented, and yields the actual number of reimbursable free, reduced price, and paid lunches, respectively, served for each day of operation.

In an effort to assist SFAs in conducting these reviews, FNS is providing a prototype checklist for the SFAs to use as a resource when conducting on-site reviews. The content of the prototype checklist contains the minimum requirements for the

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on-site reviews; therefore, SFAs do not need to make changes to their existing on-site review form(s) unless it does not reflect the information contained in the FNS' prototype checklist. If a checklist for on-site reviews is not already in place at the SFA level, FNS highly recommends that State agencies (SAs) provide SFAs with the prototype checklist attached to this memorandum for conducting these on-site reviews. The checklist assesses meal counting and claiming procedures, system accuracy, and point of service.

SAs with questions regarding this memo should contact their Regional Office. Regional Office questions should be directed to Lynn Rodgers-Kuperman at 703-305-2600.

Sincerely,

Original Signed

Cynthia Long
Director
Child Nutrition Division

Attachment

ON-SITE REVIEW CHECKLIST
ASSESSMENT OF THE MEAL COUNTING AND CLAIMING SYSTEM

According to 7 CFR 210.8(a)(1), every school year, **prior to February 1**, each School Food Authority (SFA) with more than one school (as defined 7 CFR Part 210.2 to include Residential Child Care Institutions (RCCIs)) must perform no less than one on-site review of the lunch counting and claiming system employed by each school under its jurisdiction.

Each on-site review must ensure the school's claim is based on the counting system, as implemented, and yields the actual number of reimbursable free, reduced price, and paid lunches, respectively, served for each day of operation.

If the review discloses problems with a school's meal counting or claiming procedures, the SFA must ensure that the school implements corrective action, and within 45 days of the review conduct a follow-up on-site review to determine that the corrective action resolved the problems.

School Name: _____ **Review Date:** _____

SFA Reviewer: _____

The following questions are recommended at a minimum to complete the on-site review requirement:

YES NO

1. Is the method used for counting reimbursable meals in compliance with the approved *point of service* requirement? (Meal counts must be taken at the location where complete meals are served to children.)
2. Is the *point of service* meal count used to determine the school's claim for reimbursement?
3. Is the person responsible for monitoring meals correctly identifying reimbursable meals for the menu planning option selected by the SFA?
4. Is the school correctly implementing policies for handling the following (as applicable):
- | Yes | No | N/A | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Incomplete meals? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Second meals? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Lost, stolen, misused, forgotten or destroyed tickets, tokens, IDs, PINs? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Visiting student meals? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Adult and non-student meals (and identifying program vs. non-program)? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | A la carte? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Student worker meals? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Field Trips? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Charged and/or prepaid meals? |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Offer vs. Serve? |
5. Is there a method of identifying non-reimbursable meals (i.e. not meeting meal pattern requirements, seconds, adult meals, etc.), distinguishing them from reimbursable meals?

6. Is someone trained as a backup for the monitor and the meal counter?

YES NO

7. Are there procedures for meal counting and claiming when the primary counting and claiming system is not available and do staff know when and how to implement it?

8. Are daily counts correctly totaled and recorded?

9. If claims are aggregated, are the meal counts correctly totaled and consolidated?

10. Are internal controls (edits, monitoring, etc.) established to ensure that daily counts do not exceed the number of students eligible or in attendance and that an accurate claim for reimbursement is made? Record today's meal counts by category and compare to the number of students eligible by category.

Number of Students Approved by Category Today's Meal Counts by Category

Free:

Free:

Reduced price:

Reduced price:

Paid:

Paid:

11. Does the system prevent overt identification of children receiving free or reduced price meals?

**NOTE: THE FOLLOWING TWO QUESTIONS ARE FOR ALL SFAs
EXCEPT FOR SFAs ON PROVISION 2 OR 3 IN NON-BASE YEARS
OR RCCIs WITH ONLY RESIDENTIAL CHILDREN:**

12. Is a current eligibility list kept up-to-date and used by the meal count system to provide an accurate daily count of reimbursable meals **by category** (free, reduced price, paid)?

13. If applicable according to 7 CFR 210.8(a)(3), are edit checks completed and documented which compare the daily counts of free, reduced price and paid lunches against the product of the number of children currently eligible for free, reduced price and paid lunches, respectively, times an attendance factor (and any discrepancies accounted for)?

