

Viability, Capability, and Accountability (VCA) Checklist

SFSP regulations

Financial Viability & Financial Management

7 CFR § 225.14(d)(6)(iii) requires "if the sponsor is a private nonprofit organization, it must certify that it demonstrates that the organization has adequate management and the fiscal capacity to operate the Program."

Do you understand this requirement?	Yes	No
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USDA FNS Instruction 796-4, Rev. 4, Financial Management - Summer Food Service Program for Children states: "Financial management includes such activities as budgeting, accounting, costing standards, management of revenues, management of property, procurement standards, and fiscal audits. Records of these activities must be supported by source documents to accurately and completely disclose the sources and applications of funds."

Do you understand this requirement?	Yes	No
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A private nonprofit organization must have adequate financial resources to operate the SFSP on a daily basis, have adequate sources of funds to withstand temporary interruptions in Program payments and/or fiscal claims against the organization, and must be able to document its financial viability.

Do you understand this requirement?	Yes	No
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A private nonprofit organization must have procedures that demonstrate adequate management of financial operations to ensure fiscal integrity and accountability for all program funds.

Do you understand this requirement?	Yes	No
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Note: Refer to the Summer Feeding Policy & Handbooks page on www.summerfood.org for USDA FNS Instruction 796-4, Rev. 4, Financial Management - Summer Food Service Food Program for Children and for the current USDA Administrative Guidance for Sponsors, which include definitions and explanations of allowable operating costs, allowable administrative costs, and unallowable costs.

Administrative Capability

7 CFR § 225.14(d)(6)(iii) requires that "if the sponsor is a private nonprofit organization, it must certify that it demonstrates that the organization has adequate management and the fiscal capacity to operate the Program."

Do you understand this requirement?	Yes	No
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7 CFR § 225.14(c)(1) states "no applicant sponsor shall be eligible to participate in the Program unless it demonstrates financial and administrative capability for Program operations and accepts final financial and administrative responsibility for total Program operations at all sites at which it proposes to conduct a food service."

Do you understand this requirement?	Yes	No
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7 CFR § 225.14(d)(3) requires that "sponsors which are private nonprofit organizations will only be approved to administer the Program at sites where they have administrative oversight. Administrative oversight means that the sponsor shall be responsible for: managing site staff, including the hiring, terminating and determining conditions of employment for site staff; and exercising management control over Program operations at sites throughout the period of Program participation by performing the functions specified in § 225.15."

Do you understand this requirement?	Yes	No
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Program Accountability

7 CFR § 225.15(b)(3) states that "sponsors shall plan for and prepare or order meals on the basis of participation trends with the objective of providing only one meal per child at each meal service. The sponsor shall make the adjustments necessary to achieve this objective using the results from its monitoring of sites."

Do you understand this requirement? Yes No

7 CFR § 225.15(c) states that "sponsors shall maintain accurate records which justify all costs and meals claimed. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question. The sponsor's records shall be available at all times for inspection and audit ... for a period of three years following the date of submission of the final claim for reimbursement for the fiscal year."

Do you understand this requirement? Yes No

7 CFR § 225.6(e)(14) states that "records shall be retained for a period of 3 years after the end of the fiscal year to which they pertain, unless audit or investigative findings have not been resolved, in which case the records shall be retained until all issues raised by the audit or investigation have been resolved."

Do you understand this requirement? Yes No

7 CFR § 225.12(a) states that "the State agency shall disallow any portion of a claim for reimbursement and recover any payment to a sponsor not properly payable under this part, except as provided for in § 225.10(c). State agencies may consider claims for reimbursement not properly payable if a sponsor's records do not justify all costs and meals claimed. However, the State agency shall notify the sponsor of the reasons for any disallowance or demand for repayment."

Do you understand this requirement? Yes No

7 CFR § 225.9(c)(7) states that "upon demand of the State agency, sponsors shall repay any advance Program payments in excess of the amount cited on a valid claim for reimbursement."

Do you understand this requirement? Yes No

Signature

Date

Printed Name