# 2012 & 2013 SFSP Findings Lessons Learned

# Report on the five Most Common Findings Areas Identified During the 2012 and 2013 Administrative and Site Reviews

The following pages provide a report on the five most common categories of findings identified during the 2012 and 2013 administrative and site reviews. These findings are being provided to make you aware of some common errors identified during reviews. Your procedures may need to be fortified to insure these common pitfalls are avoided. Most importantly, these findings need to be prevented to ensure CEs and sites receive full reimbursement and to ensure healthy meals and snacks are provided for children.

Many of these findings can be prevented by:

* Obtaining the help of another staff member to:
  + Review all documents and records to ensure they are complete and accurate.
  + Count and record the number of meals served
* Adhering to meal service times and meals service requirements
* Establishing an adequate financial system

## FINDINGS

### Delivery and Meal Service Observation

1. **27% of the sites reviewed had a significant decrease in the number of meals served on the day of the review. The meals served were less than 80% of the daily average for the five previous serving days.**

**Note: This discrepancy in meal count may indicate significant meal counting errors.**

### 21% of the sites reviewed did not serve within the approved serving times.

### 19% of the sites reviewed the children did not remain at the site to eat the meal served.

1. **14% of the sites reviewed failed to accurately count meals at mealtime.**
2. **12% of the sites reviewed the number of meals on the delivery receipt did not match the number of meals delivered.**

Common examples

1. Eleven breakfasts were served on the day of review; however the average number of daily meals served during the previous five (5) days was 91.
2. The reviewer observed the lunch meal was served at 11:15 a.m. instead of the approved serving time of 12:00 p.m. to 1:00 p.m.
3. Consuming meals at the site:
   * The site staff did not ensure children consumed meals at the serving area. The majority of the lunch meals served were taken off site.
   * The site supervisor provided an extra paper plate to use as a cover for meals to be taken to children or siblings who were not on site.
4. The site staff providing breakfast did not take a point of service count as the children received their meals. The breakfast meal counts were based on the number of meals prepared versus the number of meals returned to the kitchen.
5. On the day of review, the delivery receipt stated there were 50 meals, the TDA Compliance Monitor counted 44 meals.

### Effect on the claim – TDA will disallow meals and the claim will be reduced accordingly. Or, the CE may be placed in the Claim Validation process for meal service violations.

### Financial Management

### 25% of the CEs (sponsors) reviewed had an inadequate financial system in place.

Common examples

* Expenses were not accurately recorded and many of the purchases were deemed unallowable.
* CE deposited the SFSP reimbursement and advancements into a general account and the CE was not able to provide documentation on how the advancement was used.
* All supporting documentation to substantiate costs incurred was not available.
* There was no evidence of accrual based financials as outlined in the CE's accounting policies and procedures.
* Payroll procedures were inconsistent and the pay frequency varied with certain employees.
* There was no evidence of supervisory review of cash disbursements.

**TDA could take the following action** - The CE may be placed in the serious deficiency process.

### Site Recordkeeping

**18% of the sites reviewed failed to receive, sign, date, or maintain a record of delivery receipts or invoices.**

Common examples

* Invoices were not signed.
* Delivery receipts were not used when site supervisors were transporting meals from the central kitchen to the feeding site. Site supervisors for twelve approved sites picked up the meals from the central kitchen and delivered them to the sites they supervised, they also returned leftover meals to the central kitchen. Even though the site supervisors were transporting the meals delivery receipts are still required.
* The site supervisor did not:

- verify the adequacy and number of meals delivered by checking the meals when they were delivered to the site

- note any errors/differences on the delivery slip

### Effect on the claim – TDA may disallow meals if the number of meals claimed and the number of meals on delivery receipts or invoices do not match. When meals are disallowed the claim will be reduced accordingly. The CE may also be placed in the Claim Validation process.

1. **Meal Ordering**

**15% of the sites reviewed have not adjusted the numbers of meals prepared or ordered.**

Common examples

* A review of meal delivery receipts indicates the number of meals ordered was not adjusted to meet the objective of servicing the program as an "open" site.
* The number of meals ordered or prepared was not adjusted to meet the objective of serving only one meal at each meal service.

### Effect on the claim – TDA may disallow meals if the number of meals claimed and the number of meals on delivery receipts or invoices do not match. When meals are disallowed the claim will be reduced accordingly. The CE may also be placed in the Claim Validation process

1. **Monitoring**

**15% of the CEs reviewed did not conduct and/or document all required site visits or reviews.**

**12% of the CEs reviewed did not conduct and/or document all required monitoring reviews within the first four weeks of program operation.**

Forms: Pre-Operational worksheet; H1566 (Monitor Site Visit); Attachment 29 (First Week Visit Form); Attachment 30 (Site Review Form)

Common examples

* CE did not provide documentation of pre-operation, 1st week and 4th week monitoring reviews.
* The CE conducted a site review. Documentation verifies that the approved meal service time for site #1 is 2:30pm - 4:30pm. The monitor arrived at 2:25pm and departed at 4:15pm. The approved meal service time for site #2 is 3:30pm - 5:30pm. The monitor arrived at 3:25pm and departed at 4:55pm. In accordance with the SFSP Administrative Guide, a "review" requires a monitor to be present before, during and after the meal service to observe all aspects of the site's operations.

**TDA could take the following action** - The CE may be placed in the serious deficiency process.