

## **STATE PROTOTYPE MEAL ACCOUNTABILITY PROCEDURE**

**CRITERION 1: Guidance, which includes written detailed instructions on the operation of the meal count system, is developed and provided to all responsible personnel.**

### Procedures

- Review guidance annually to ensure all information is current.
- Based on the approved annual Free and Reduced Price Policy Statement, develop written standard operating procedures that detail the responsibilities and duties of each person involved in the meal count system.
- Ensure that each school and appropriate personnel in the system have a copy of the approved Policy Statement and standard operating procedures on file.
- Ensure that the school's meal count system reflects the approved policy.

**CRITERION 2: All personnel involved in the meal count system are knowledgeable and can adequately perform their duties and responsibilities.**

### Procedures

- Conduct an annual workshop or training session for all appropriate employees. (New and substitute staff members should receive appropriate orientation to their duties and responsibilities.)
- Document all training conducted, including name(s) and title(s) of instructors, dates, topics covered, and attendees.
- Provide technical assistance as needed during actual operation.
- Evaluate the extent to which all personnel follow established procedures.

**CRITERION 3: All applications/direct certifications have been approved in accordance with the regulations in a timely manner.**

### Procedures

- The determining official shall review each application to determine that it contains the following:
  - Supplemental Nutrition Assistance Program (SNAP) Households/Temporary Assistance for Needy Families (TANF) Assistance Units:
    1. Name of the child(ren)
    2. Name of any household member receiving benefits and the SNAP or TANF case number
    3. Signature of an adult household member

- Other Households:
  1. Names of all household members
  2. Last four digits of Social Security number of the adult signing the application or an indication that a household member does not have a Social Security number
  3. Amount of income received by each household member identified by source and frequency, such as wages, public assistance (welfare), alimony, etc.
  4. Total household income
  5. Signature of an adult household member
- Using the income eligibility guidelines, determine the correct category (free, reduced price, or paid).
- Internal controls are implemented to verify the accuracy of determinations of free and reduced price meal applications.

**CRITERION 4: Categorical determinations are accurately recorded on the master roster and maintained throughout the year.**

Procedures

- Prepare and maintain a master roster that contains, at a minimum, the identity of all students classified as free or reduced, based on correctly approved applications.

The master roster is the document which is actually used in the daily meal count system by those persons issuing tickets, tokens, IDs etc.; using the roster online; handling lost, stolen, or destroyed tickets, tokens, IDs, etc.

- Update the master roster as changes occur (withdrawals, additions, changes in category), and date all changes to reflect when they occur.
- Internal control checks are implemented to verify the accuracy of the master roster.

**CRITERION 5: Tickets, tokens, IDs, etc. and master roster accurately reflect the student's eligibility for free, reduced, or paid meals.**

Procedures

- Use the up-to-date master roster as the basis for issuing tickets, tokens, IDs, etc. that identify a student's eligibility category.
- Utilize tickets, tokens, IDs, etc. and master roster (if used on the serving line), that are coded clearly for the individual recording meal counts.
- Utilize tickets, tokens, IDs, etc. that are not easily duplicated.

**CRITERION 6: Reimbursable meals are clearly identifiable.**Procedures

- Ensure that all persons responsible for monitoring meal pattern requirements are aware of what constitutes a reimbursable meal.
- Prior to the meal service, have the cashier review the menu for the day.
- Place the person responsible for counting meals at the end of the line where they can **assure** that each student's meal has all required components before the meal is recorded as reimbursable.
- Do not count second meals as reimbursable.

**CRITERION 7: All meals are correctly counted at the point-of-service and recorded by category.**Procedures

- The person responsible for recording meal counts correctly, interprets and records the information on the coded tickets, tokens, IDs, etc.
- A backup system is established by the local board to handle instances of lost, stolen, or destroyed tickets, tokens, IDs, etc., including forgotten code numbers.
- Establish a system to discourage tickets, tokens, IDs, etc. from being used twice in the same meal service.
- Establish controls to prevent circulation of tickets, tokens, IDs, etc. issued to withdrawn or ineligible students.
- Establish a system to correctly take and record meal counts for students visiting from outside the school system.
- Record daily totals of meals served by category at the end of the meal service. If other than end-of-serving line, Attachment K, "Criteria for Other Than End-of-Serving Line Meal Count in Cafeteria," must be approved by the Georgia Department of Education Area Consultant.

**CRITERION 8: The cash collection system for reimbursable meals and other sales ensures that appropriate amounts of cash are collected and recorded for each sale category.**Procedures

- Assess (or determine) and document for each transaction the correct amount of cash based on the sale category (reduced price, paid, adult meals, or extra sale items).
- When meals are served and no revenue is collected at the point-of-service, meal counts should be taken by category.

**CRITERION 9: A cash reconciliation system is used to: a) determine daily if cash that is collected reconciles with recorded meal counts; b) ensure that all differences are documented; and c) ensure that corrective action is taken where needed.**

Procedures

- Verify beginning cash prior to meal service.
- At the end of the serving period, count actual cash collected and record that figure. This count should be taken without regard to the meal count. Never merge the cash collected by different individuals until an individual count is taken and recorded.
- Determine the amount of potential income (income that should have been collected based on the count per category and extra sales). Record this figure on a daily reconciliation form.
- Compare the actual cash collected with the potential figure. Record all differences (overages and shortages). Do not "force" figures to balance.
- Implement internal controls to verify meal counts and cash collected (i.e. second party checks).
- Never adjust the meal count to correspond to cash collected. Never adjust the cash to correspond to the count recorded.
- Note the frequency and magnitude of errors in the cash reconciliation and provide additional technical assistance to the cashier when errors are frequent or significant.

**CRITERION 10: A system is in place to safeguard cash, tickets, tokens, IDs, etc. from loss, theft, or misuse.**

Procedures

- Keep cash, tickets, tokens, IDs, etc. secure. This includes storing tickets, tokens, IDs, etc. under lock and key; transporting cash in suitable containers; not leaving cash drawer unattended; making cash deposits as needed (daily deposits recommended) to avoid having large cash amounts on hand; establishing clear accountability for the handling of cash by all cash handlers.

**CRITERION 11: Reports of daily meals and cash collected are complete and daily meal reports are compiled for the claim for reimbursement.**

Procedures

- Complete a daily school record of meal participation (for both reimbursable and non-reimbursable meals). Daily records must contain the following:
  1. the number of paid reimbursable student meals served
  2. the number of reduced price reimbursable student meals served
  3. the number of free reimbursable student meals served
  4. the number of adult meals (free and paid) served
  5. the number of non-reimbursable student meals
  6. the number of contracted meals

- Complete a daily school record of income that, at a minimum, contains the following:
  1. income collected for paid student meals served
  2. income collected for reduced price student meals served
  3. income collected for adult meals served
  4. income collected for extra sales
  5. actual income collected
  6. potential income
  7. difference - short or over
- Prepare a monthly central office summary of meal participation that, at a minimum, contains the following for all schools:
  1. total free meals served for each school
  2. total reduced price meals served for each school
  3. total paid meals served for each school
- Internal controls are implemented to verify daily and consolidated meal and cash reports.

**CRITERION 12: Edit checks for individual schools are implemented to identify potential problems in the meal count system.**

Local-level Requirement: Part 210.8 (a) (2) and (3) requires that the School Food Authority (SFA) compare each school's daily counts of free, reduced price, and paid lunches against the product of the number of children in the school currently eligible for free, reduced price, and paid lunches, respectively, times an attendance factor. This requirement does not necessarily have to be performed each day, but the comparison must be made at least monthly for each day's count. Provision is made for completing the edits on the *Number of Lunches Served Daily* (DE Form 0118).

Procedures

- Determine the highest number of students with access to the National School Lunch Program (NSLP) for each claiming school. Include all students, free, reduced price, and paid, that are eligible to be served reimbursable meals by location. Include students at/from other locations, schools, or school systems who are served on a regular basis or student meals that are satellited to another location.
- At the end of the month, determine the day during the claim month on which the school had the highest number of free eligibles, including both approved applications and directly certified students, and the day during the claim month on which the school had the highest number of reduced price eligibles.
- Determine paid eligibles by subtracting the total free and reduced-price eligibles from the highest number of students with access to the NSLP.
- Determine attendance-adjusted eligibles by multiplying the school's attendance factor (actual attendance factor, if available, or the state attendance factor for the current school year, if not) times the highest number of free, reduced price, and paid eligibles. Compare by category, the attendance-adjusted eligibles to the number of meals recorded by category for each day during the month.
- Document if the number of meals served exceeds attendance-adjusted eligibles, stating the reason, on the *Number of Lunches Served Daily* (DE Form 0118) or alternate document.

**CRITERION 13: Periodic monitoring and technical assistance are provided for each school to ensure compliance with the approved meal count system.**

Procedures

- Establish a review schedule that requires the local school foodservice supervisor to review the activities of each school at least annually and on an as-needed basis as indicated by edit checks to ensure compliance with the approved meal count system.
- Use a review form that provides sufficient detail to ensure compliance with the meal count system.
- Provide technical assistance in order to correct deficiencies.

**CRITERION 14: A written policy for charged meals is in place and communicated to students, parents, school personnel, and community.**

Procedures

- Establish a local written policy for charged meals.
- Communicate the charge policy to all students, parents, school personnel, and community.
- Bad debt (uncollected meal charges) is not an allowable expense for federal programs according to 2 CFR Part 200, Subpart E, Section 200.426 and State Board of Education Rule 160-5-1-.12(h) states “Local Units of Administration shall not withhold any student record because of nonpayment of fees. However, schools may withhold grade cards, iploomas, or certificates of progress until fees are paid.”