# 2012 & 2013 CACFP Findings Lessons Learned

# Report on the Five Most Common Findings Areas Identified During the 2012 and 2013 Administrative and Site Reviews for Child Care Centers

 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:

* Using an additional staff member to verify records are complete and eligibility has been determined correctly.
* Obtaining updated eligibility and enrollment forms at the same time each year.
* Claiming a child as free or reduced-price only when
	+ the eligibility and enrollment forms are complete
	+ and the information in the forms supports the free or reduced-price determination

## FINDINGS

### Enrollment Records

### 65% of the CEs reviewed claimed meals for participants whose enrollment records were expired or did not contain all required information.

### 20% of the CEs reviewed used an enrollment count which did not match the enrollment count validated by the reviewer.

Forms – CE developed form, or Texas Department of Family and Protective Services (DFPS) Form 2935, Admission Information

Common examples

* Enrollment forms were missing.
* Enrollment forms did not include: date, age, type of meal(s), days and hours of care, or parents signature.
* The CE did not include all participants, or did not add “drop in” participants, or failed to withdraw participants.
* Mistakes were made transferring information from one form to another.
* Because parents provided formula for their infants, the CE did not include the infants in the enrollment.
	+ Note: Infants are eligible for enrollment even though the parents provide formula.
* Math errors were made when totaling numbers.
* Enrollment forms were not updated annually

### Effect on the claim – TDA will disallow meals and the claim will be reduced accordingly.

### Meal Count and Attendance Records

### 52% of the CEs reviewed claimed meals which were not supported by their daily meal count and attendance records.

Forms – H1535 Daily Meal Count and Attendance Record, H1535-AT Daily Meal Count and Attendance Record (At-Risk), and H4502 Claim for Reimbursement worksheet

Common examples

* The number of meals served or claimed could not be validated by the reviewer.
* The number of meals was incorrectly counted.
* Math errors were made when adding the number of meals.
* Mistakes were made transferring data from the form to the TX-UNPS claims screen.

These errors resulted in the CEs claiming either more than or fewer than the eligible number of participants.

Effects on the claim – TDA will disallow meals if a CE claims too many participants and the claim will be reduced accordingly. On the other hand, TDA cannot provide reimbursement when a participant is not claimed.

### Eligibility Determination

### 50% of the CEs reviewed placed participants in the wrong eligibility category (free, reduced-price, or paid).

### 31% of the CEs reviewed did not fill out all required entries on the Income Eligibility Form.

### 16% of the CEs reviewed did not submit an Income Eligibility form for all claimed participants.

Form – CACFP Meal Benefit Income Eligibility Form

Common examples

* The number of participants claimed in each eligibility category (free, reduced-price, paid) did not match the eligibility count validated by the TDA reviewer. In some cases the CE claimed ineligible participants, while in other cases the CE did not claim all eligible participants.
* Participants were incorrectly categorized based on income.
* Eligibility forms were missing, incomplete, or outdated.
* Eligibility forms did not include the case number.
* The form was missing the TANF, SNAP, or FDPIR number; income; frequency of income; or the last four digits of the social security number of the adult signing the form.

Effect on the claim – TDA will change a free or reduced-price meal claim to a paid meal when documentation is missing or incomplete. As a result, a for-profit child care center could fall below the 25% free or reduced-price meals requirement to be eligible to claim reimbursements for the month.

###  Meal Production Records

### 32% of the CEs reviewed provided incorrect or incomplete meal production records.

### 23% of the CEs reviewed prepared insufficient quantities of food.

### 21% of the CEs reviewed did not record the required meal components on the meal production records.

Forms – H1530 Daily Meal Production Record, H1535-A Daily Meal Production Record for Infants, H1530-B, Daily Meal Production for At Risk

Common examples

* Food item description was incomplete because the CE failed to record the following:
	+ Specific type of milk served (must use and record 1% or skim milk for children ages 2 and older)
	+ Whether the juice served was full strength
	+ Brand of infant formula served
	+ Type of cut (sliced, diced, etc.) for the fruit or vegetable served
* Quantity of the food item was missing or was incorrectly recorded. Quantities must be recorded in measurable units, such as grams, ounces, or pounds. TDA can’t accept information such as the number of slices of bread or the number of tortillas.
* The meat component was short by 2lbs (32 ounces) for the number of meals prepared.
* The fruit or vegetable component was short by 10.7 cups for the number of meals prepared.
* The meal production record did not include a meat, fruit, vegetable, or grain component.
* The snacks served to infants (8 – 11 months of age) did not include crusty bread.
* Children ages 2 and older did not receive 1% or skim milk.

Effect on the claim – TDA will disallow meals and the claim will be reduced accordingly.

### Fiscal Responsibility – Allowable Expenses

### 25% of the CEs reviewed purchased items or claimed expenses which are not allowable.

### 16% of the CEs reviewed were not operating within the approved annual amount for each line item on the submitted budget.

Common examples

* The CE purchased or recorded unallowable expenses, such as non-food purchases: rug, scented wipes, games, toys, hosiery, and toilet paper.
* The CE claimed expenses which were not on the approved budget: additional salaries, salary exceeding the approved budget, building remodeling, truck payments.
* The CE did not have receipts to support food expenses.

TDA could take the following actions

Require a refund of unallowable expenses or costs not supported by documentation

Disallow meals and reduce the claim accordingly

Placed in serious deficiency