

# Management Accountability and Control

The owner of the afterschool program or sponsoring organization must accept final administrative and financial responsibility for management of an effective Child and Adult Care Food Program (CACFP) that is operated with program integrity. The Community Food and Nutrition Assistance (CFNA) establishes rules and procedures and makes decisions regarding an institution's ability to operate the program. The CFNA bases these decisions on information from internal controls at the federal and state levels that include: information obtained during the application process; information from audits and complaints; results of edit checks; reviews and monitoring; and civil and criminal action.

Each new sponsoring organization (SO) must demonstrate they are operating in conformance with the CACFP Performance Standards – Viability, Capability, and Accountability (VCA) outlined in 7 CFR 226.6(b)(1):

1. The organization must be **Financially Viable**. The facility must have a budget and demonstrate it has adequate financial resources to operate the CACFP on a daily basis, has adequate sources of funds to withstand temporary interruptions in CACFP payments and/or fiscal claims against the facility, and can document financial viability through audits or financial statements.
2. The organization must be **Administratively Capable**. The facility must have appropriate and effective management practices in effect to provide program benefits to all participants and adequate number and type of qualified staff to operate the CACFP.
3. The organization's program must be **Accountable**. The facility must have internal controls and other management systems in effect to ensure the CACFP will operate in accordance with requirements:
  - **Board of Directors**-must have adequate oversight of the program by its governing board.
  - **Fiscal Accountability**-must detail the management controls in writing.
  - **Recordkeeping**-must maintain appropriate records to document compliance with program requirements including budgets, accounting records, approved budget amendments, and if an SO, management plans and appropriate records on facility operations.
  - **SO operations**-must include documentation in the management plan that will provide adequate training, perform monitoring, and ensure that administrative costs do not exceed the regulatory limit.
  - **Meal Service and other operational requirements**-must follow the practices that result in the operation of the program in accordance with the meal service, recordkeeping, and other operational requirements of the federal regulations. The practices must be documented and must demonstrate the independent center or sponsored facilities will:
    - Provide meals that meet the CACFP meal pattern requirements.
    - Comply with licensure or approved requirements.
    - Have food service that complies with applicable state and local health and sanitation requirements.
    - Comply with civil rights requirements.
    - Maintain complete and appropriate records on file.
    - Submit claim reimbursement for eligible meals.