

Child and Adult Care Food Program (CACFP) Reference Sheet

Annual Review of Bank Account Activity Process

On an annual basis, the Office of the Superintendent of Public Instruction (OSPI) must complete a financial management review of Sponsoring Organizations of two or more sites to include a financial review of CACFP bank account activity, actual expenditures, meal reimbursement funds retained from centers for administrative costs for CACFP Sponsoring Organizations (SO) of unaffiliated centers.

Step 1

Review this request with your finance department and gather the records for the sample month. Utilize the [Bank Activity Transaction Form](#) to document the CACFP portion of any transaction that was allocated to one or more accounts.

Step 2

Enter CACFP expenses in the [Monthly Bank Account Activity Worksheet](#) to document all allowable CACFP expenses.

Step 3

Upload the requested records and documents by the due date indicated in your notification. Use the [Secure Upload Guide](#). Complete the [CACFP Secure File Portal Cover Sheet](#) and enter information to ensure your upload is routed to CACFP.

Step 4

Respond to any follow-up requests for additional documents/records and/or if the review is expanded to include additional information.

Records Request

Record	Description
Monthly Bank Statements	Monthly Bank Statement(s) for all accounts that are used for the CACFP.
Expense Documents	Dated receipts, dated invoices, service contracts, expenditure reports, cancelled checks, payroll records/reports, Verification of disbursements to unaffiliated homes or centers, records to support how expenses have been allocated, any records that support credit card and cash transactions.
Monthly Bank Account Activity Worksheet	Provide a clear report of all CACFP expenses for the sample month.
Bank Account Activity Transaction Form	Use to explain how allocation and budget categories are use for expenses.

