



A Quick Guide to... Five-Day Reconciliation

A normal part of a review of a day care home or sponsored center includes a comparison of three critical elements – enrollment, attendance, and meal counts – for a five-day period. Reconciliation of meals counts is effective as a quick spot check to highlight red flags in claiming procedures, without requiring the collection of multiple sets of records.

Why Conduct Reconciliation?

Five-day reconciliation is a simple way for sponsoring organization monitors to look for consistency and determine that meal counts and claims are reasonable. Attendance serves as an edit check for meal counts. Enrollment serves as an edit check on attendance. The reconciliation works because meal counts can never exceed the number of children recorded in attendance or the licensed capacity of the day care home or center.

Making the Comparison

To provide basic assurance of the integrity of claims for reimbursement, sponsors have long been required to compare information contained on enrollment documents with data on attendance and meal counts:

- Are enrollment and attendance records current and accurate?
- Are meal counts consistent with attendance for all meals?
- Does attendance ever exceed enrollment?
- Do meal counts ever exceed licensed capacity?

If the data are consistent, it is more likely that accurate enrollment and attendance records are being kept and the number of meals served each day is being correctly reported.

If the data show unusual patterns or inconsistencies, the monitor must try to determine the reasons for the discrepancies and take additional steps to decide





corrective action and whether any meals should be disallowed or an overclaim should be established.

Sponsors should instruct monitors to follow State agency guidance to resolve discrepancies and determine whether to disallow meals or recover claims for reimbursement. Having written policies and procedures helps ensure consistent resolution of discrepancies.

Review Steps

The monitor's task is to determine whether the meal counts are consistent when compared to the daily or shift attendance for all meal types for the selected five-day period.

For all reviews, monitors identify licensed capacity, and choose five consecutive operating days from the meal count record, usually from the current or previous month, or some combination of days from the current and previous months if the review is conducted early in a month.

Getting Started

1. Choose five consecutive days prior to the day of review from the meal count record, including week-ends and holidays, when the facility was open and serving meals.
2. Gather together:
 - Licensed capacity,
 - Meal counts for this period,
 - Current enrollment forms, and
 - Number of children or adult participants in attendance during this period.
3. Follow the steps that fit the type of facility under review:
 - In a day care home, the monitor compares enrollment, attendance, and meal counts by children.



- In a child or adult care center reimbursed on actual daily meal counts, the monitor compares enrollment, attendance, and meal counts by children or adult participants, as in a day care home.
- In centers using blended rates or claiming percentages, aggregate daily meal counts for each meal type are compared to attendance and enrollment records.
- Meal counts are compared to both attendance and enrollment records, except in at-risk afterschool care centers, outside-school-hours-care centers, and emergency shelters where enrollment forms are not required.
- If no enrollment forms are required, the monitor would reconcile meal counts to attendance records.
- If no enrollment or attendance records are required, the monitor would conduct a general review of the facility's meal counting and claiming procedures that would not include a five-day reconciliation.

Conducting Reconciliation in a Day Care Home

1. Identify, by name, each child in attendance during the five-day period.
2. Ensure that each child received no more than two meals and one snack or one meal and two snacks for each of the five days.
3. Compare meal counts to the day care home's licensed capacity to ensure that, for each meal type, total meal counts did not exceed the day care home's licensed capacity, unless the provider was approved to serve the same types of meals during different shifts.
4. Compare meal counts to enrollment to ensure that, during these five days, meals were recorded only for children who had current enrollment forms on file:
 - Compare the date of enrollment to dates that meals were recorded for each child.
 - Compare meals recorded to typical hours and days in care as recorded on the child's enrollment form.
5. Compare meal counts to attendance to ensure that, for each meal type, meals were recorded only for children who were in attendance.

Conducting Reconciliation in a Center Using a Blended Rate or Claiming Percentage

1. Identify the number of children or adult participants in attendance during the five-day period.
2. Compare total meal counts to the center's licensed capacity to ensure that, for each meal type, total meal counts did not exceed the licensed capacity for any day, unless the center was approved to serve the same types of meals during different shifts.
3. Compare total meal counts to daily attendance to ensure that meal counts for each approved meal type did not exceed the number of children or adult participants in attendance on any day.
4. Compare total enrollment, in centers where enrollment forms are required, to daily attendance to ensure that the number of children or adult participants in attendance did not exceed the number who were enrolled.

Completing the Review

If the meal count, attendance, and enrollment data are consistent the reconciliation is complete.

If meal counts cannot be reconciled with licensed capacity, enrollment, or attendance data:

1. Determine the source of the error and if there is a valid reason for the discrepancy.
2. If necessary, take additional steps, such as expanding the reconciliation beyond five days or initiating a household contact or an additional unannounced visit.
3. Address the need for appropriate corrective action to resolve the difference.
4. Determine if any disallowance of meals or establishment of an overclaim is necessary.



Resources

7 CFR 16(d)(4): *Reconciliation of Meal Counts*

7 CFR 6(m)(4): *Review of Sponsored Facilities*

<http://www.ecfr.gov/cgi-bin/text-idx?SID=735421cb4253e589e38fe38f44e4150e&mc=true&node=pt7.4.226&rqn=div5>

CACFP 24 – 2016: *Five-Day Reconciliation in the CACFP*

http://www.fns.usda.gov/sites/default/files/cacfp/CACFP24_2016os.pdf

Monitoring Handbook for State Agencies: *Additional Requirements When Reviewing Sponsoring Organizations*

<http://www.fns.usda.gov/sites/default/files/Monitoring%20Handbook%20for%20State%20Agencies.pdf>

Family Day Care Homes Monitor Handbook: *Review Elements*

http://www.fns.usda.gov/sites/default/files/Monitoring_Homes.pdf

For Additional Information

Review these ideas and adopt the strategies that seem reasonable to you and fit with your Program. For additional questions, CACFP participants and the general public should contact the State agency for help. State agencies should contact their FNS Regional Office.

List of FNS Regional Offices: <http://www.fns.usda.gov/fns-regional-offices>

List of State Agencies: <http://www.fns.usda.gov/cnd/Contacts/StateDirectory.htm>

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