

Retention of food service and other school records

Public schools and organizations must comply both with federal regulations and guidelines as well as state statutes, while private/parochial school food authorities in most cases must only follow federal guidelines. Existing record retention mandates include the following.

(1) Your Annual Agreement for the Child Nutrition Programs and Federal Regulations, CFR 210.9 (17) states

Upon request, make all accounts and records pertaining to its school food service available to the State agency and to FNS, for audit or review, at a reasonable time and place. Such records shall be retained for a period of 3 years after the date of the final Claim for Reimbursement for the fiscal year to which they pertain, except that if audit findings have not been resolved, the records shall be retained beyond the 3 year period as long as required for resolution of the issues raised by the audit;

(2) Indiana Code citations, IC20-5-6-4 through 20-5-13-5

Other valuable information resources include the following:

(3) Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations; State Board of Accounts; Reissued 2008

(available on the Internet: <http://www.in.gov/sboa/2405.htm>)

(4) Accounting and Uniform Compliance Guidelines Manual for Extra-curricular Accounts a Handbook of Instruction; State Board of Accounts; Reissued 2007

(available on the Internet: <http://www.in.gov/sboa/2406.htm>)

(5) Care of Indiana Public School Records: A Record Creator's Guide; Weber & Young, Revised 1995. Funded by Clay Community Schools, with the assistance of the Indiana Department of Education.

(available on the Internet:

http://www.eric.ed.gov/ERICWebPortal/search/detailmini.jsp?_nfpb=true&_ERICExtSearch_SearchValue_0=ED393193&_ERICExtSearch_SearchType_0=no&accno=ED393193)

Public schools cafeteria records must be maintained for three years if managed by general corporation funds, or five years if managed by extra-curricular funds (IC 20-5-6-4 through 20-5-13-5). While many school corporations manage their Child Nutrition Programs through a corporation fund 080, there are as many who account for program monies through one or more extracurricular funds. In addition, no school "financial records" may be destroyed until after the records have been audited, the audit report filed, and exceptions resolved. Final authority for disposal of records usually rests with the local county commission of public records, either through specific permission, or by the authority of a record retention schedule approved by the local commission. Where the funds are in a school corporation fund, federal and state guidelines are essentially the same - three years. Where funds are managed by extra-curricular accounting, the state guidelines exceed the federal guidelines and must be followed.

Private/Parochial school food authorities need to maintain their records for a period of three years after the date of the final Claim for Reimbursement for the fiscal year to which they pertain, unless audits have not been resolved.

Federal rules require retention three years past the end of the federal fiscal year state rules require retention three or five years beyond the end of the calendar year in which the record was created.

Cancelled checks and certain types of contract may be required to be maintained for up to ten years.

The following is a list of records that should be maintained for audit. If a document is not listed here that you think should be included, please contact the state agency:

Cafeteria expenditure report, monthly (claims docket)	Public Schools utilizing the State Board of Accounts prescribed forms should retain:
Claim for Reimbursement (CND-1)	SF-1 Certification of Meals Provided Per Home Rule
Claim worksheets	SF-2 Daily Record of Cash Received
Daily cashier's reports	SF-2A Daily Record of Meals/Milk Served
Equipment valuation report	SF-3 Cash Disbursements and Fund Balance
Food quotes	SF-4 Ledger of Receipts, Disbursements and Fund Balance
Free and reduced meal applications	SF-5 Ticket Control
Fund ledger	SF-6 Equipment Inventory
Program Guidelines and Policies (Federal/State/Local)	SF-7 Food Inventory
Menus/Daily Production Sheets	
Food Bids Accepted	
Food Bids Rejected	
Food Bills	
Monthly Cashier's Reports	
Receipt Ledger	
State Contracts	
USDA Commodity Allocations	
Inventory Reports	

The advent of electronic systems creates additional burdens on officials, both to ensure that records are maintained, and that the electronic media on which they are stored continue to be readable during the retention period. Changes in hardware and systems software can often make files or backup tapes unreadable. An example would be old files on 5 1/4" diskettes where new PCs don't have 5 1/4 drives, or backups done on reel tapes, when newer equipment accepts tape cartridges only.

School food service personnel are encouraged to work with local school administrators and county officials in developing strategies to ensure maintenance of public records.