



DATE: October 21, 2026

MEMO CODE: CACFP 02-2027

SUBJECT: Recordkeeping Requirements in the Child and Adult Care Food Program

TO: Child Nutrition Directors, Child Nutrition Programs, All Child Nutrition Offices, State Directors, Child Nutrition Programs, All States

State agencies play a vital role in safeguarding the integrity of the Child and Adult Care Food Program (CACFP). An essential part of fulfilling this responsibility is the consistent enforcement of strong recordkeeping practices. Accurate, complete, and timely records are necessary not only to validate claims for reimbursement but to demonstrate an institution's viability, capability, and accountability (VCA). CACFP regulations prohibit State agencies from paying claims when institutions fail to meet recordkeeping requirements. Maintaining rigorous recordkeeping oversight protects taxpayer resources and ensures that Program operations remain compliant with Federal and State requirements. This memorandum highlights the importance of enforcing recordkeeping systems, clarifying required documentation, and strengthening State agencies' oversight tools to prevent improper payments, reduce fraud and waste, and uphold public confidence in the program.

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By reinforcing oversight efforts in institution recordkeeping compliance, State agencies are fulfilling the essential role of safeguarding the integrity of the program, maximizing the impact of taxpayer dollars, and protecting access to CACFP for eligible participants.

Sincerely,

JESSICA SARACINO Digitally signed by JESSICA SARACINO
Date: 2026.10.20 12:56:35 -04'00'

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Enclosure

The State Agency's Role in Program Integrity: Recordkeeping Requirements

Recordkeeping requirements are crucial in the CACFP. Maintaining complete and accurate records supports the validity of reimbursement claims, ensures compliance with Federal regulations and State policies, and demonstrates VCA. Most importantly, CACFP regulations direct State agencies to withhold Federal funds if an institution does not comply with recordkeeping requirements ([7 CFR 226.14\(a\)](#)).

State agencies may require that institutions maintain additional records beyond the minimal Federal requirement ([7 CFR 226.15\(e\)](#)). State agencies must consistently enforce any additional State requirements, and comply with FNA approval requirements at [7 CFR 226.25\(b\)](#).

Required Records for Compliance

At minimum, required records for compliance include daily meal counts, food service records, and attendance records ([7 CFR 226.15\(e\)](#)). Enrollment records are also required for all institutions except for outside-school-hours care centers, at-risk afterschool care centers, and emergency shelters. State agencies should use the following records when conducting meal claim validation activities.

Daily Meal Counts

Meal counts verify the number of meals that are served to participants each day, by meal type ([7 CFR 226.15\(e\)\(5\)](#)).

- State agencies may develop templates to ensure that Program operators and institutions collect all required information. To reduce paper usage, meal counts and daily attendance may be recorded on one form.
- State agencies should ensure that Program operators count meals served to eligible participants at the point of service.

Food Service Records

Food service records ([7 CFR 226.15\(e\)\(10\)](#)) verify that meals meet the meal pattern requirements including:

- Menu documentation: All menus, including cycle menus, should list the dates of meal service, not just the days of the week. Preplanned menus should be updated, as needed, to reflect the actual components served.
- Supporting documentation: State agencies may accept physical records, digitally scanned documents, or photos, such as pictures of product packaging containing the Child Nutrition label, Nutrition Facts label, and ingredients. Where available, State agencies are also encouraged to request production records.

Enrollment and Attendance Records

Enrollment ([7 CFR 226.15\(e\)\(2\)](#) and ([7 CFR 226.15\(e\)\(3\)](#)) and attendance ([7 CFR 226.15\(e\)\(4\)](#)) records verify the number of participants that were present to receive a meal.

- Daily attendance records must be dated. In lieu of, or in addition to, classroom rosters, State agencies may require timestamped sign-in/sign-out records to verify attendance.
- If the validity of attendance and enrollment records are questionable, State agencies must ensure their process includes contacting households to verify this information ([7 CFR 226.6\(m\)\(5\)](#)).
- Attendance and enrollment records cannot be used to support claims for reimbursement; reimbursement claims must be supported with point of service meal counts.

Required Retention Periods

Records that directly support reimbursement claims must be retained by an institution for a period of three years after the date of submission of the final claim for the fiscal year to which they pertain. Additionally, any records pertaining to open audit findings

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must be retained beyond the three-year period until the issues have been resolved ([7 CFR 226.10\(d\)](#)). All records must also be made available to representatives of the State agency, the U.S. Department of Agriculture, and the U.S. Government Accountability Office for audit or review.

How to Effectively Manage Overclaims

Poor recordkeeping may result in the need for repayment of reimbursement, corrective action, or the initiation of the serious deficiency process. Missing, incomplete, and/or falsified records will result in the disallowance of meal reimbursement. If the reimbursement claim has been paid, the State agency must determine the amount of the overpayment and issue an overpayment demand to the institution, along with administrative review (appeal) procedures ([7 CFR 226.6\(k\)\(2\)\(xi\)](#)).

- Use an electronic spreadsheet, such as Excel or Google sheets, to track the number of disallowed meals by type (B/L/S/Sn) and auto-calculate the overpayment.
- Do not count the same meal twice when calculating overpayments. One meal may not qualify for reimbursement for many reasons (no attendance, no meal counts, no enrollment records), but a meal can only be disallowed once.
- Confirm the reimbursement rate for the review period to ensure accuracy in the “meals times rate” formula.

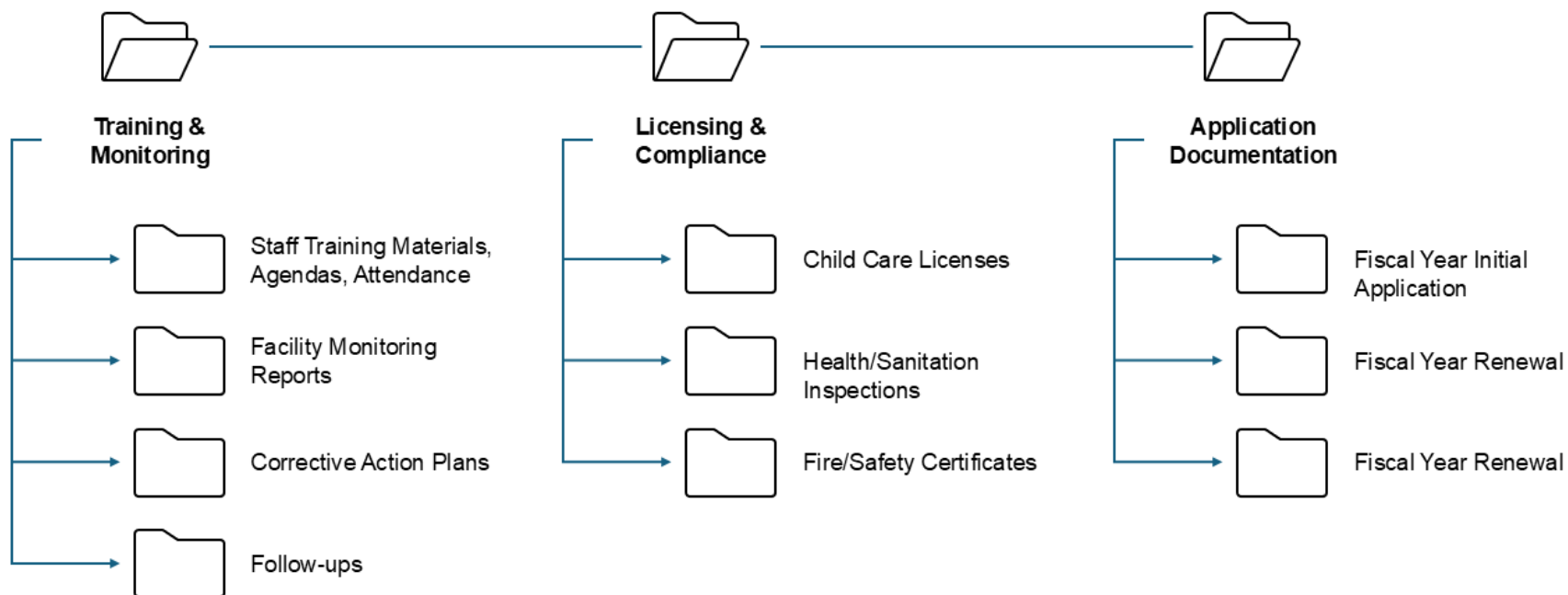
How to Implement Modernized Recordkeeping Strategies

To prevent record loss and ensure centralized storage, institutions are strongly encouraged to implement best practices for maintaining CACFP records. Some strategies include:

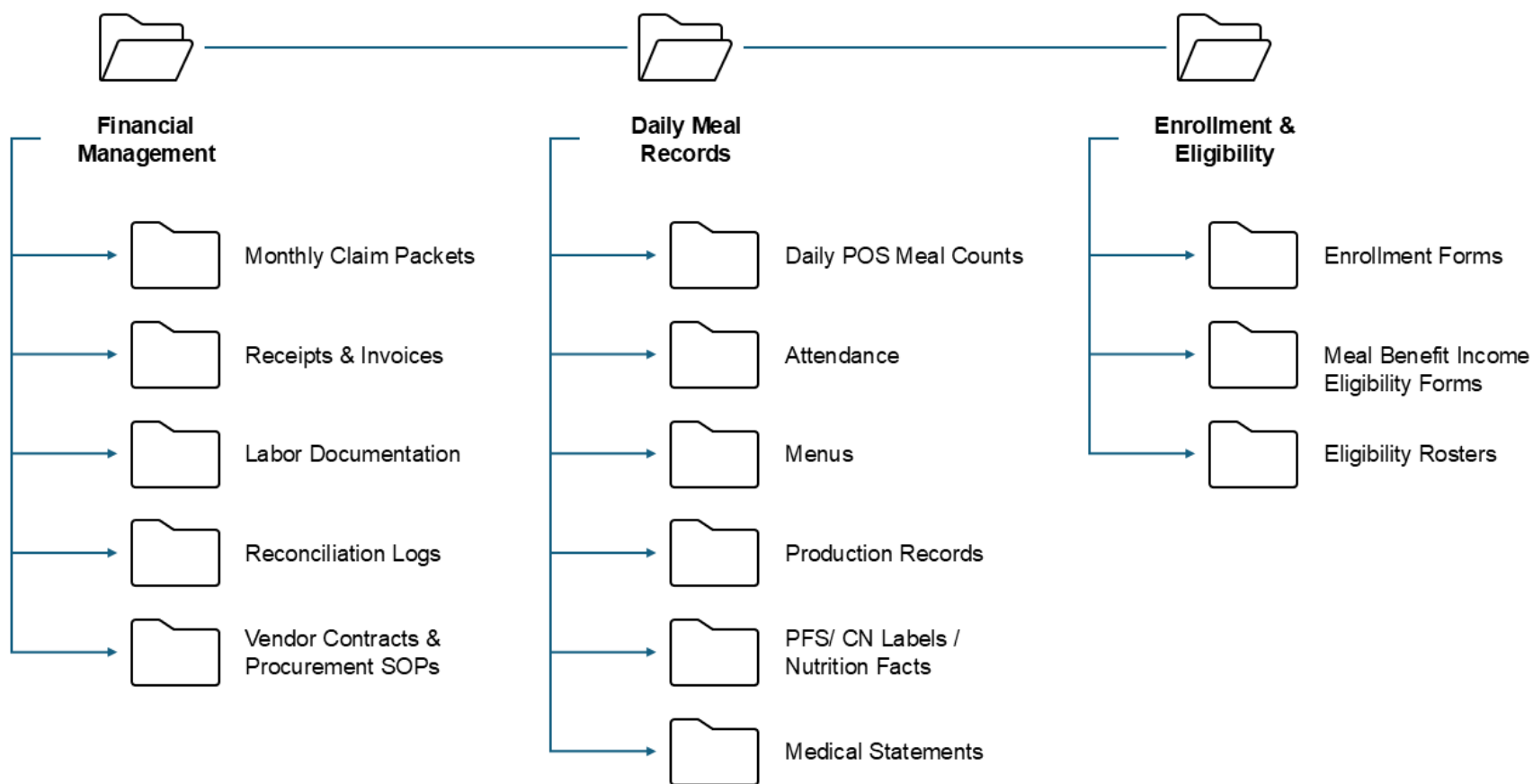
- Using digital/electronic storage
- Implementing consistent naming conventions
- Safeguarding records by limiting permissions
- Ensuring there is a clear plan regarding where records are stored
- Standardizing folder structure by topic, then chronologically (see Appendix for example)

Appendix

This is an example of a folder directory State agencies may give institutions to use as a clear starting point for how a modern folder system can be laid out.



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