

“Grantees and Contractors are hereinafter referred to as Contractor.”

The United States Department of Agriculture (USDA) and the Nutrition Education and Obesity Prevention Branch (NEOPB) requires all SNAP-Ed funded contractors to maintain accurate and detailed records of all expenditures associated with the NEOPB SNAP-Ed program.

The NEOPB will periodically review documentation to ascertain an organization’s adherence to the fiscal documentation requirements of the contract agreement and USDA Guidance. Contractors must maintain all records reflecting actual expenditures for each year covered by the term of the contract. These supporting documents must be available if the NEOPB, State Auditors, California Department of Social Services (CDSS) or USDA request to review and/or audit any fiscal records for the Contractor. All documents used to support and substantiate expenses must be stored for a minimum of three (3) years after the end of the final contract term, unless a longer record retention period is stipulated, and be accessible to the State and/or USDA upon request. In view of the need for contract records for present and possible future review, audits, litigation, etc., the Attorney General’s office has requested that contract records be retained for a period of seven (7) years from the contract expiration.

500.1 Required Supporting Documentation

Contractors are required, when requested to submit one copy of supporting documentation associated with the selected invoice period and should include but is not limited to the following documentation for any of the budgeted line items. All documentation must equal the total amount reflected on the invoice.

A. **Personnel Salaries:** Documents must be based on actual expenditures and include:

1. Time records - computer or manual reports/ledgers documenting personnel expenses that include percent of time/number of hours, actual salary, etc.

Note: Contractors must use the NEOPB approved bi-weekly time logs or Semi-annual Certificate if no system of internal control is in place.

B. **Benefits:** Records of actual expenditures associated with fringe benefits to include percentage for each employee or actual dollar amount and a list of benefits billed under this line item.

C. **Operating Expenses:** Vendor invoices, bills, and receipts to support all line item expenses claimed on the invoice for operating expenses that were approved under this line item in the budget workbook (BWB).

If any operating expense (i.e. space, rent, phones, etc.) is being charged, also provide a formula on how the amount billed was calculated or prorated if the expense is shared with other programs.

- D. Equipment Expenses:** Vendor invoices, bills and receipts to support all line item expenses claimed on the invoice all equipment purchases that were approved under this line item in the BWB. Any equipment that has been purchased with federal funding, must be recorded on the Contractor Equipment Purchased with California Department of Public Health (CDPH) Funds form, CDPH 1203 (Appendix 7) and be submitted with the quarterly/monthly invoice. In addition, with the 4th quarter invoice, submit a CDPH 1204, Inventory/Disposition of CDPH Funded Equipment form (Appendix 8).
- E. Travel and Per Diem:** Travel claim source documentation to include: agenda(s), Google/map quest maps, hotels receipts, conference fee receipts, parking/toll receipts, travel/mileage log, car rental receipts, paid airline receipts, taxi, train, bus ticket receipts, gas receipts, any other bills, and invoices to support any/all line item expenses claimed on the invoice that were approved under this line item in the BWB. Keep the following in mind when completing and processing travel expense claims:
1. Travel expense claims must reflect the traveler's name and title or classification, start and end dates, start and end time of travel, and reason for travel. The traveler must also be listed as staff on the approved BWB.
 2. California Department of Human Resources (CalHR) travel reimbursement guidelines must be applied to all employees, subcontractors, consultant agreements, mini contracts, advisory committee members, etc.
 3. All contracts, subcontracts, consultant agreements and mini grants require that travel expenses adhere to the rates established by CalHR.
 4. The NEOPB will not reimburse costs above the maximum CalHR state rates unless prior approval has been given, refer to Section 800. Travel and Per Diem.
- F. Subcontracts:** Subcontractor expenses and services must be documented with time logs, semi-certifications, payroll records to include fringe benefit expenses, indirect cost documentation, invoices, bills, and any other receipts to support all line item expenses claimed on invoice that were approved under this line item in the BWB.
- G. Other Costs:** Vendor invoices, bills, NEOPB approved recipes and receipts to support all line item expenses claimed on the invoice that were approved under this line item in the BWB.

H. **Indirect Costs:** Records of actual expenditures associated with indirect costs (including copy of federally-negotiated rate signed on agency letterhead or approved certification/allocation plan from the NEOPB, vendor purchase orders for outside services such as utilities, janitorial, payroll, bookkeeping, legal, etc.) and a detailed list of items billed under Indirect Costs to support all line item expenses claimed on the invoice.

500.2 Preparing Required Supporting Documentation for a Review

When a contractor has been notified by NEOPB of a desk review the contractor will be sent an instruction packet with summary spreadsheets that must be used (Appendix 14 and Appendix 15). A contractor may request prior approval to use alternative spreadsheets, reports, etc. for purposes of preparing for a desk review or in lieu of the NEOPB approved spreadsheets. The contractor's accounting system must be capable of generating reports or spreadsheets that contain detailed expenditure object codes to record actual expenses for qualifying nutrition education activities and expenditures invoiced.

If a contractor is granted approval to use their computer-generated reports or spreadsheets, the contractor needs to provide a code key, if applicable for the expenditure object codes that have been designated. The contractor should highlight all expenses on the support documentation that are to be used to support the items listed on the summary spreadsheet that total amount invoiced for each line item.

500.3 Civil Rights Training Verification

All SNAP-Ed funded contractors are required to adhere to the mandatory civil rights training for all direct service delivery staff providing SNAP-Ed services.

1. The Nutrition Education Obesity Prevention Branch (NEOPB) has developed and distributed a Civil Rights Training process as shown in the following link:

http://www.cdph.ca.gov/programs/NEOPB/Documents/Fillable_Civil%20Rights092015.pdf

2. Each direct service staff must follow the instructions shown on slide 3 of the Civil Rights Training PowerPoint.
3. Upon completion of the instructions shown on slide 3, the staff person must then follow the instructions on the last slide, print and retain a Certificate of Completion for recordkeeping.
4. The assigned Contract Manager (CM) will conduct an annual Desk Review of their assigned Snap-Ed funded contractors. As part of the Desk Review, copies of all Civil Rights Training Certificates for all direct service delivery have to be submitted.

The CM will review the submitted certificates and compare them to the USDA approved staffing on the budget to ensure all required staff have completed the mandatory training.

5. Upon verification of the certificates the CM will then inform the Contractor of the outcome.

As part of the USDA Civil Rights compliance, there is also a public notification process as follows:

Public notification also requires that the USDA nondiscrimination poster "And Justice for All," or an FNS approved substitute is prominently displayed in classrooms and other locations where interventions are frequently held, except in family day care homes.

If a State agency elects to produce its own posters, either due to unavailability from USDA/FNS or State agency preference, the reproduction must be approximately the same size as the applicable "And Justice for All" poster (11" width and 17" height).

When SNAP-Ed programs are provided at organizations (like CalFresh offices, schools or WIC centers) that operate other FNS Programs, it's probable that these locations already have the poster displayed.

1. Each year the Project Officer (PO)/ CM will conduct a Site Visit to review the SNAP-Ed funded contractor's program activities and to address any budgetary issues that have risen.
2. The Justice for All poster must be posted in Snap-Ed funded Contractor office(s) main office and break room areas.
3. As part of this review process, the PO/CM will verify that the required posters are displayed.

Link to poster: <http://www.fns.usda.gov/cr/and-justice-all-posters>