STATE OF NEW HAMPSHIRE **DEPARTMENT OF EDUCATION** 25 Hall Street Concord, N.H. 03301

Viability, Capability, and Accountability (VCA) Profile Summer Food Service Program

Federal regulation 7 CFR 225.6(d) requires each new institution applying for participation in the Summer Food Service Program (SFSP) to submit information sufficient to the document that the institution is financially viable, administratively capable of operating the SFSP, and has internal controls in effect to ensure accountability. To document this, the new institution must demonstrate in its application it is capable of operating in conformance with the following performance standards. The State agency must only approve applications that meet these performance standards and must deny the applications of those new institutions that do not meet the standards.

PHYSICAL ADDRESS OF SPONSORING ORGANIZATION (Street, City, State, Zip Code)				
MAILING ADDRESS (If different from physical address) (Street, City, State, Zip Code)				
Identify the type of SFSP institution. Please complete the following information.				
Our organization is: □Non-Profit Private Site □Private For-Profit □Federal Tax-Exempt □Sole Proprietorship				
What type of SFSP sites do you operate? Check all that apply.				
☐ School☐ Upward Bound☐ Non-Residential Camp☐ Emergency Shelter				
□ Residential Camp				
Performance Standard 1 - Financial Viability and Finance Management				
A new institution must demonstrate it has adequate financial resources to operate the SFSP on a daily basis, has adequate sources of funds to withstand temporary interruptions in SFSP payments and/or fiscal claims against the institution, and can document financial viability through audits or financial statements.				
Yes No N/A 1. Submit your organization's most recent independent audit report. If no audits have been performed, submit financial statements (Balance Sheet and Income Statement) prepared by an accountant. Comprehensive financial statements must show all expenditures and sources of income or other funding relevant to the proposed activity. ATTACH REQUIRED DOCUMENTS.				
2. What date did your organization open for business?				
Describe all programs the organization conducts other than the SFSP and the length of time the activities have been in operation. ATTACH ADDITIONAL DOCUMENTS IF NEEDED.				
Describe all revenue sources available to the organization besides SFSP reimbursement. Include details to the source, frequency, nature (tuition, subsidized child care benefits, Head Start funding, earned income, grants, and donations), function or purpose, length of time this revenue has been available, and amount of the revenue. This is on the "Other Revenue Tab" on the Budget page of the on-line application. No need to answer.				
□ □ 4b Do you expect the level, function, or nature of the funding to change in the coming fiscal year? If so, what impact will it have on the organization? ATTACH ADDITIONAL DOCUMENTS IF NEEDED.				
□ □ 5. Will this revenue be available to operate the SFSP on a daily basis and, if necessary, withstand temporary interruptions in SFSP payments and/or fiscal claims against the institution?				
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NAME OF SPONSORING ORGANIZATION

Performance Standard 1 - Financial Viability and Finance Management - continue

Yes	No	N/A	
		□ 6.	If you are a potential multi-site sponsoring organization, provide the geographic area covered. (Complete only if you have multiple sites.)
		□ 7.	If you are a potential sponsoring organization of multiple sites, identify other sponsoring organizations in the area. Explain why your organization needs to provide services to these sites in an area when there are other sponsoring organizations already providing the SFSP in this geographic area.
			Performance Standard 2 - Administrative Capability
			nust be administratively capable. Appropriate and effective management practices must be in effect to ensure the SFSP nce with this standard.
Yes	No	N/A 8. □ 9.	Have you or any of your institution's principals (including managers, officers, and all members of the board of directors) administered a Child Nutrition Program in the past seven years? List the name(s) of the institutions that you currently or previously administered that participated in a Child Nutrition Program within the last 7 years.
		10. 11.	Have you or any of the institution's principals been declared seriously deficient in the last seven years? Have you or any of the institution's principals been disqualified from any federal program in the last seven years?
			Performance Standard 3 - Program Accountability
			st have internal controls and other management systems in effect to ensure fiscal accountability and to ensure the SFSP will ce with requirements.
Yes	No	N/A 12.	What type of financial system do you use? CHECK ONE ONLY ☐ Manual Records ☐ Computer Program
		13.	How do you ensure the Generally Accepted Accounting Principles (GAAP) is followed?
		14. 15. □ 16.	Do you hire a Certified Public Accountant (CPA) to assist with year-end financial preparation and tax reporting? Are your procedures and internal controls documented in a procedures manual? Does your procedures manual include fiscal integrity and accountability for all SFSP receipts, disbursements, expenses, and assets?
		17.	Do you have safeguards and controls to prevent and detect improper financial activities by employees?
Gov	erning	g Board o	f Directors – (Complete questions 18-24 only if public entity or federal tax-exempt not-for-profit organization)
For-	profit	Boards -	For-profit sponsoring organizations are not required to have a board; the owner takes overall responsibility for the SFSP.
Dev	elopin	ıg an App	ropriate Board of Directors – An acceptable Board consists of a majority of the members whose livelihood is independent from and who holds no personal fiscal interest in the institution's activities and who are not related to each other or to its personnel. Board members must recuse themselves from voting on decisions relating to their own compensation and that of immediate family members and financially related parties.

List the name and mailing address for each board member and officer. Identify and describe in detail the responsibilities and degree of involvement of the board of directors. **ATTACH DOCUMENTS**.

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18.

What is the length of a board member's term?

- 20. How are the board members selected and/or elected? Describe the criteria used when selecting board members.
- 21. What is the board's role in approving fiscal actions, policy decisions, and administrative issues such as salaries, large purchases, and personnel decisions?
- 22. Explain any relationships between board members and individuals involved in the operation of your organization's activities.
 - a. How do you ensure board members do not have a conflict of interest (i.e. not financially interested in these activities)?
 - b. Are board members independent to personnel in the organization or to each other? If no, please explain.
- 23. How do you ensure board members are recruited from other areas in the community?

Yes No N/A

24. Will board members oversee the SFSP and be made aware of activities and allowable spending of federal funds?

Checklist – a complete Viability, Capability, and Accountability Profile includes:

Completed VCA Profile (ISBE 69-51)

A copy of the organization's most recent audit or financial statements, to include an income statement and balance sheet, prepared by an accountant (As instructed in #1)

Additional attachments, when applicable, for questions #3, #4a, #4b, #18.

USDA Nondiscrimination Statement | Food and Nutrition Service

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at:

https://www.usda.gov/sites/default/files/documents/USDA-OASCR%20P-Complaint-Form-0508-0002-508-11-28-17Fax2Mail.pdf, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. mail:

U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; or

2. fax:

(833) 256-1665 or (202) 690-7442; or

3. **email:**

Program.Intake@usda.gov

This institution is an equal opportunity provider.