

SECTION 5 - RECORDS AND REPORTING**1500 RECORDS AND REPORTS**

The ITO/State agency must keep such records and submit such reports as required by FNS. In addition, the ITO/State agency must ensure that local agencies are keeping records and submitting reports as required.

1510 RETENTION AND MAINTENANCE OF RECORDS

All program records must be retained for a period of three years from the date of the submission of the final Form SF-425, Federal Financial Report or final SF-269, Financial Status Report, or until all issues are resolved. These records include applications for certification and recertification, worksheets used in computing income for eligibility, documentation of verifications of eligibility criteria, notices to the distribution unit authorizing or changing participation, notices of adverse action, other notices sent to households and responses thereto, actions related to the fair hearing process, discrimination complaints, investigations and responses, fiscal records, including program expenditures, property records and financial reports, and food receipt distribution, inventory and loss records and reports. If any litigation, claim, or audit is in process, all records must be retained until all litigation, claim, or audit findings involving the records have been resolved.

All records must be maintained in an orderly manner and must be available for audit purposes. Records of different Federal fiscal years must be maintained separately to facilitate easy access. Records must be safeguarded from theft, fire, or other damage. When records are stored away from the principal office, the ITO/State agency must maintain a written index of the location of records. Microfilm copies, computer backup disks, or tapes may be substituted for original records in the event data is required for audit purposes.

1520 REPORTS – ITO/STATE AGENCY TO FNS

The ITO/State agency must submit the following reports to FNS within the specified deadlines:

- A. Form SF-425, Federal Financial Report. ITOs or State agencies receiving funds through a LOC or treasury check must submit to the FNS Regional Office quarterly reports (see Exhibit C, attached) to document the use of such funds. This report must be used by all State agencies receiving funds. Form SF-425 must be signed by an authorized ITO/State agency official and submitted to the appropriate FNS Regional Office 30 days after the end of each quarter. The reporting dates are January 30, April 30, and July 30 for the first three quarters. The fourth quarter reporting date is October 30. The final report for the fiscal year is due December 30. ITOs or State agencies receiving special Nutrition Education Grant funds must submit a separate quarterly SF-425. ITOs or State agencies receiving regular Nutrition Education or Capital Expenditure funds must submit an SF-425 no later than 90 days following the close of the fiscal year (December 30).
- B. Form FNS-101, Participation in Food Programs - By Race. This form (see Exhibit E, attached) identifies the number of households participating, by race and ethnicity that participated in the Food Distribution Program in the month of July each year. A computer-generated FNS-101 may be substituted in lieu of a printed form. The ITO/State agency must mail, data fax, or electronically transmit a completed copy of Form FNS-101 to be received by the appropriate FNS Regional Office by September 15 each year.