

Provider Record Keeping

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Child care providers are required to maintain the following records:

- Daily attendance records for children receiving child care assistance.
- Documentation of payment of a family's copayment by a source other than the family.
- Documentation of child care expenses paid by other sources.
- Documentation pertaining to payroll and employees, banking and accounting, billing, business ownership, and transportation of children.

Details about each of these requirements are included below.

Coordinating oversight of provider recordkeeping requirements

CCAP agencies and state staff share some responsibilities for enforcing provider recordkeeping requirements.

If your agency has concerns about a provider's record keeping practices, follow guidance in Chapter 13.3 ([Fraud Referrals](#)) for notifying the Office of Inspector General (OIG) Child Care Audits and Investigations Unit.

The DCYF CCAP Provider Support Team is responsible for determining whether providers are maintaining their registration. Use the [CCAP Providers Communications Form](#) on SIR to notify DCYF if you believe a provider is not following requirements to remain registered.

Daily attendance records for children receiving child care assistance

Providers must keep daily attendance records for all children receiving child care assistance. Attendance records must:

- Be accurate, legible, and completed daily.
- Be kept at the site where services are delivered for six years after the date care was provided.
- Be made immediately available upon request of the CCAP agency or the state of Minnesota.
 - Records not produced immediately cannot be submitted later to challenge an overpayment or disqualification.
- Include the date, the first and last name of each child in attendance, and the times when each child is dropped off and picked up.
 - To the extent possible, the times the child dropped off to and picked up from the child care provider must be entered by the person dropping or picking up the child.

CCAP does not require providers to keep attendance records in a specific format as long as they contain the required information. Providers are able to use the [CCAP Monthly Child Care Attendance Record form DHS-6584A \(PDF\)](#) or the [CCAP Daily Attendance Record form DHS-6584B \(PDF\)](#) to meet the attendance record keeping requirement.

- An electronic sign in and out system meets this requirement if the person doing drop off and pick up is the person who actively participates in signing in or out, using a method such as a pin number or card that is assigned to the parent. Providers that use this method must be able to immediately produce attendance records when requested by the CCAP agency or the state of Minnesota.

The CCAP agency is not required to monitor that all providers are meeting attendance record requirements but may request attendance records at any time. This may include, but is not limited to, conducting provider reviews if an agency has concerns about a provider's record keeping practices.

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Consequences of not keeping attendance records

Keeping daily attendance records is a condition of payment.

- Providers may only bill if they properly document services in their attendance records.
 - For example, billing forms must include an "A" for any day a child is absent for all scheduled hours or an "H" for any day the provider was closed for a holiday if the child was scheduled to be in care.
- CCAP agencies and/or the Office of Inspector General (OIG) may assess provider overpayments for failure keep attendance records and/or properly bill an absent day or holiday on a day when a child does not attend. See Chapter 14.6 ([Amount of Overpayment](#)).
- The state of Minnesota may end a provider's authorization, stop payment issued to a provider, or refuse to pay a bill submitted by a provider when the provider submits false attendance records or refuses to provide attendance records upon request for children receiving CCAP. See Chapter 9.3 ([Payment to Providers](#)).

Documentation of payment of a family's copayment by a source other than the family

When a source other than the family pays the family's copayment, the provider must keep documentation of those payments. Documentation must include:

- Payment source
- Amount received
- Time period covered

Documentation of child care expenses paid by other sources

When a source other than the family pays other child care costs on behalf of the family, the provider must keep documentation of those payments. Examples of other sources include Postsecondary Child Care Grant, Early Learning Scholarships, child care support and other types of scholarships or financial aid. Documentation must include:

- Payment source
- Amount received
- Type of expenses
- Time period covered.

A provider may use the [Child Care Assistance Program Financial Tracking Form DHS-5318-ENG \(PDF\)](#) to document child care expenses paid by other sources, including payment of a family's copayment.

Provider business records

In addition to attendance records, providers must keep the specific records and make them immediately available to the State of Minnesota upon request. These include records pertaining to:

- Payroll and employees
- Banking and accounting
- CCAP billing
- Business ownership
- Transportation of children

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Legal authority

Minnesota Statutes 142E.16, subd. 7
Minnesota Statutes 142E.15 subd. 2
Minnesota Statutes 142E.17 subd. 9(d)
Minnesota Statutes 142E.54