

AUDIT REQUIREMENTS FOR THE CACFP

CACFP Policy 03-12

Purpose

To inform and clarify changes and updates in federal and state audit requirements.

Scope

Institutions participating in the Child and Adult Care Food Program (CACFP).

Description

Federal Audit Requirements

Audit requirements for non-profit and public organizations are outlined in 7 CFR Part 200, Subpart F and can be found at:

http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

For any fiscal year in which a non-profit or public organization expends \$750,000.00 or more in federal funds an audit must be conducted. A single audit must be conducted in accordance with §200.514. In cases where an organization expends federal funds under only one federal program, a program-specific audit may be conducted in accordance with §200.507.

Audits must be performed annually, except in cases where a non-profit organization had biennial audits for all biennial periods ending between July 1, 1992, and January 1, 1995 (in which case the audits may be biennially).

An audit, data collection form, and reporting package must be completed and submitted to the Federal Audit Clearinghouse (FAC) within 30 calendar days after receipt of the auditor's reports, or nine months after the end of the audit period. If the due date falls on a Saturday, Sunday, or Federal holiday, the audit report is due the next business day. The Indiana Department of Education will review audit information accessible through the FAC. If further audit information is needed, a full copy of all audit materials may be requested from the Institution.

Because the federal audit requirements do not apply to for-profit organizations, the State Agency is responsible for establishing requirements, as necessary, to ensure compliance by for-profit recipients. Indiana fulfills this responsibility through the state audit requirements outlined below and financial monitoring conducted during onsite program reviews.

State Audit Requirements

All private non-profit and for-profit organizations must comply with Indiana Code (IC 5-11-1-9), which outlines audit requirements for nongovernmental entities receiving government funds. All Private non-profit and for-profit organizations must submit an E-1 Entity Annual Report to the State Board of Accounts (SBOA) through Gateway (an electronic submission system). The due date for submission is 60 days after your organization's fiscal year ends. Based on the information obtained in the report, the SBOA will determine whether an audit is required. For more information about the SBOA requirements and the Gateway system, visit: <http://www.in.gov/sboa/4897.htm>.

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Audit Findings

In addition to the federal audit findings follow-up requirements outlined in §200.511 or audit follow-up and corrections required by the SBOA, the Indiana Department of Education will also require that a corrective action plan be submitted for any findings that may have an impact on the management of the CACFP.

Sources

Indiana Department of Education, School and Community Nutrition, 7 CFR Part 200, Subpart F, IC 5-11-1-9