



DEPARTMENT OF EDUCATION

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STATE SUPERINTENDENT
PUBLIC INSTRUCTION

STATE GUIDANCE

To: All Child and Adult Care Food Program, Directors/Owner/Operators

From: Sally Bartlett, BA, Specialist

Date: February 10, 2005

Subject: Audit Requirements – Child and Adult Care Food Program (CACFP)
Proprietary Title XIX and Title XX Institutions
Policy Memo CACFP-05-06

This memorandum provides clarification of our August 24, 1998 Policy Memo CAC-98-15 CACFP Proprietary Title XIX and Title XX Institutions.

For clarification, State agencies (SA) must establish audit policy for Title XIX and Title XX proprietary institution, including frequency and audit threshold. However, the audit policy established by the SA must not conflict with the authority of the SA or the Department to perform, or cause to be performed audits, reviews, agreed-upon procedures engagements, or other monitoring activities.

State agencies may elect to cover some or all of the CACFP appropriate costs of the audit from CACFP 1% audit funds. However, SAs may also require that the proprietary institution obtain and fund the required audit. The prorata share of such audit costs are an allowable cost from program funds available to the institution.

If you have any questions regarding this requirement or if you need clarification on any issue about the Child and Adult Care Food Program, please contact the State agency at 208-332-6821 or my Email address is: sbartlett@sde.state.id.us .