Date: January 27, 2004  Reference #: CACFP DCH 2004-10
To: Child and Adult Care Food Program-Day Care Home (CACFP-DCH) Sponsors
Subject: Audit Requirements for Federal Agency Institutions/School Food Authorities

This Notice is to clarify the United States Department of Agriculture (USDA) single audit requirements for a Federal entity, such as a military base or the Bureau of Indian Affairs (BIA).

Federal entities such as military installations or the BIA are not subject to the single audit requirements addressed in section 5400, Audits, of the CACFP DCH Handbook, so they are not required to submit an audit. CACFP relies on these Federal entities to use their own audit procedures to ensure they are operating the CACFP in accordance with applicable laws and regulations.

If you have any further questions, please contact your Area Program Office.