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 V, page 5-1, of the Special Milk Program (SMP) Handbook, so they are not required to submit an audit. SMP relies on these Federal entities to use their own audit procedures to ensure they are operating the SMP in accordance with applicable laws and regulations.

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