

Montana Department of Public Health & Human Services	Policy
	MT CACFP 2008-2 Rev 3
	Section: All Institutions
Child and Adult Care Food Program	Subject: Audit Questionnaire and Grant Application
	Date Revised: July 20, 2015

AUDIT QUESTIONNAIRE AND GRANT APPLICATION

The following requirements are in accordance with the accounting, cost principles and audit section of the contract for CACFP participation. It is the responsibility of the institution to ensure that all requirements of the above-noted section of the contract for CACFP participation are met.

Audit Questionnaire

All institutions participating in the CACFP must submit an *Audit Questionnaire and Audit Grant Application* annually to the state agency as requested.

1. The state agency must receive a completed *Audit Questionnaire and Audit Grant Application* from every institution participating in the program regardless of the total amount of federal funds received. Failure to respond to the questionnaire request may lead to corrective action by the state agency against the institution.
2. All institutions must complete sections A & C of the audit questionnaire regardless of the total federal funds received during any fiscal year.
3. All institutions receiving the federal threshold in total federal funds from all sources during their fiscal year are required to have an A-133 audit. Institutions receiving less than the federal threshold in total federal funds from all sources during their fiscal year may be subject to an Agreed-Upon Procedures (AUP) audit engagement by Department of Public Health and Human Services (DPHHS). Either type of audit is in accordance with OMB Circular A-133.
4. Section B applies only to those institutions meeting the federal threshold in total federal awards and requesting audit grant reimbursement. Failure to submit an audit grant application for audit reimbursement excludes the institution from the opportunity of support for their audit expenses.
5. Completed audits must be submitted to the state agency within 30 days after the audit is completed and no later than nine months from the end of the fiscal year audited. All CACFP institutions that have been audited are required to submit the completed audit, including the "Letter to Management", to the CACFP regardless of whether they intend to apply for CACFP audit grant funds.
6. The state agency prefers to receive completed audits electronically. If electronic submission is not used, then the institution is required to submit **two print copies** of the completed audit to the state agency at the following mailing address: CACFP-DPHHS, PO Box 202925, Helena, MT 59620-2925.

[REF: 7 CFR 226.8(b); ARM 37.75.109; MT CACFP 1996-19 Rev 4, Audit Grant Reimbursement].