Reply to
Attn. of: CCPF-96

Subject: Audit Requirements for Child Care Food Programs (CCFP) Operated on Military Bases

To: STATE AGENCY DIRECTORS - Colorado DH, Iowa, Kansas, Montana DHES, Nebraska, North Dakota, South Dakota, Utah, and Wyoming

This is to further clarify the policy regarding audit requirements for Child Care Food Programs (CCFP) operated on military bases. This supersedes our Policy Memorandum CCPF-86, dated April 10, 1987.

It is determined that if the agreement to operate the CCFP is with a branch of the armed services itself (i.e., Army, Navy, Air Force, Marines, or Coast Guard), audits conducted by that branch of the armed services sufficiently meet the audit requirements for the CCFP. If the agreement is not with the armed services but some other organization, the child care facility is subject to the usual audit requirements of the CCFP regulations (7 CFR Part 226.8). Under these circumstances, if the agreement to operate the CCFP is with a State or local government, the child care facility would be subject to the audit requirements of OMB Circular A-128. If the agreement is with a private nonprofit entity the child care facility would be subject to the audit requirements of OMB Circular A-110. Regardless of the entity operating the CCFP, if the State Agency, Food and Nutrition Service or the Office of Inspector General believes that additional audit activity is warranted, such audit activity may be conducted as appropriate.

If you have questions regarding the above policy, please contact our office at (303) 964-0315.

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