Reply to
Attn. Of: SFSP-379

Subject: Audit Guide: Summer Food Service Program (SFSP)

To: STATE Agency DIRECTORS - Colorado ED, Iowa, Kansas (child Nutrition Programs) Missouri DH, Montana OPI, Nebraska ED, North Dakota, South Dakota, and Utah

This package contains the Audit Guide for audits of SFSP sponsors. This Guide, which supersedes Audit Guide No. 7027.BN, dated April 1981, is provided for use by non-federal auditors in making program-specific audits of SFSP operators.

This Audit Guide has been revised to incorporate changes in the SFSP Regulations at 7 CFR Part 225 and audit standards and procedures prescribed by the Office of Inspector General, USDA.

The Audit Guide can be found on the USDA website at <http://www.usda.gov/oig> (click on Audit and Review Guides). Auditors must use the Guide when performing program-specific audits of the SFSP [7 CFR 3052.235 (a)]. Please notify those auditors who will be conducting audits under the SFSP of the availability of this Audit Guide.

If you need additional information, contact our staff at (303) 844-0359.

ANN C. DEGROAT
Regional Director
Child Nutrition Programs

Attachment