



DOH-CACFP: Number 228 (09/25)
Supersedes Number 210 (12/19)

TO: All CACFP Sponsoring Organizations

FROM: Danielle Quigley, Director *Danielle Quigley, MS, RD, CDN*
Child and Adult Care Food Program

SUBJECT: Audit Requirements for Nonprofits and For-Profits

I. Purpose and Scope

The purpose of this memorandum is to provide all Child and Adult Care Food Program (CACFP) Sponsoring Organizations (Sponsors) and independent centers with information on a change in submission requirements for audits.

II. Background Information

Uniform Grants Guidance 2 CFR §200 Subpart F requires single audits be completed annually for agencies that expend more than \$1,000,000 in Federal funds.

III. Summary of Requirements

CACFP Sponsors that do not expend \$1,000,000 or more in Federal funds during a fiscal year, are not required to obtain an audit and the cost of an audit would not be a CACFP allowable expense.

All Sponsors and independent centers that do expend \$1,000,000 or more in Federal funds during a fiscal year are required to have an organization-wide audit conducted by a Certified Public Accountant (CPA) in accordance with the Compliance Supplement for CACFP, CFDA 10.558. Some examples of Federal funds are CACFP meal reimbursement, Head Start, tuition subsidy from NYC Human Resources Administration (HRA), the NYC Administration for Children's Services or the county Department of Social Services.

If an audit is required, the allocated cost associated with the CACFP portion of the audit is an allowable CACFP expense; however, CACFP does not reimburse Sponsors directly for the cost of an audit.

The organization-wide audit for nonprofit CACFP participating organizations (schools, universities, municipalities, hospitals, Native American tribes, private nonprofit etc.) must be submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb>

within 30 calendar days after receipt of the auditor's report or within nine months of the end of the Sponsor's fiscal year, whichever is earlier.

The organization-wide audit for **for-profit** CACFP participating organizations must be submitted to audit.clearinghouse@health.ny.gov. Report copies should be in PDF format, unencrypted, and in a text searchable format. Include the auditees name in the email subject line.

If a Sponsor does not submit audit reports within the required timeframe, regulations require State agencies to take prompt action. If audits are not submitted, CACFP may name the Sponsor seriously deficient in its operation of CACFP. This can lead to termination of the agreement with the State and disqualification of the Sponsor and principals from participation in CACFP for 7 years.

Organizations with questions regarding these audit procedures or the audit requirements should contact the NYS DOH Audit Clearinghouse at (518)-593-7208.