Montana Department Of Public Health & Human Services	MT CACFP 1996-19 Rev. 4 Section: All Institutions
Child and Adult Care Food Program	Subject: Audit Reimbursement Grant Date Revised: July 20, 2015

AUDIT REIMBURSEMENT GRANT

All requirements of this policy must be met to receive an audit grant reimbursement.

All institutions participating in the CACFP and meeting the federal threshold criteria requiring an A-133 audit must comply with the *ACCOUNTING, COST PRINCIPLES AND AUDIT* section of the contract for CACFP operations.

Audit grant reimbursement will not be paid to institutions that do not meet the federal criteria requiring an A-133 audit.

PRIOR TO BEGINNING AN A-133 AUDIT the institution must:

1. Complete and return the annual Audit Questionnaire and Grant Application.

2. Submit a copy of the audit proposal.

3. Submit a request for partial reimbursement of audit expenses. Reimbursement is contingent upon availability of funds.

4. Provide a copy of this CACFP policy to the auditor before beginning the audit.

5. Obtain prior written approval from the CACFP to have the audit performed.

For all institutions requiring an A-133 audit, the CACFP will pay 67% of the actual direct cost of auditing the CACFP. The CACFP will check the auditing firm's eligibility to conduct the audit using the web based "Excluded Parties" list. Detailed documentation (time sheets and/or personnel activity reports, [ACTUAL, NOT ESTIMATED]) of the auditor's time and expenses for the CACFP portion of the audit performed and corresponding expenses must be submitted to the CACFP for reimbursement to be paid. This is in addition to an invoice on your letterhead requesting audit reimbursement. The CACFP will reimburse the CACFP portion of the A-133 audit expense if the A-133 audit is required and if the audit is completed and submitted within the timeframe required in this policy.

Completed A-133 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. The submission includes the completed audit, including the "Letter to Management", to the CACFP regardless of CACFP reimbursement. 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.

[REF. 7 CFR 226.8(b)]