



# Wyoming Department of Education

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Wyoming Department of Education CACFP  
Child Nutrition Programs Policy CACFP 02-14  
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## FOR PROFIT CENTERS AUDIT REQUIREMENT THRESHOLD

### PURPOSE:

To set forth the Wyoming policy regarding the threshold for which for-profit Child and Adult Care Food Program (CACFP) centers are required to have a bi-annual, Limited Scope Audit. Centers that receive U.S. Department of Agriculture (USDA) funds from the CACFP that equal or exceed \$150,000.00 for a single federal fiscal year of October 1 through September 30 will be required to have this audit.

### SCOPE:

CACFP centers with USDA reimbursements equal to or in excess of \$150,000.00 will be required to receive a Limited Scope Audit to be conducted by a CPA. The funds to be audited will include food payments and payments for cash-in-lieu of commodities.

### DESCRIPTION:

This audit must be prepared, by a CPA, every other year and be performed within nine months after the close of the centers fiscal year. This is a program specific audit and federal funds will pay for this audit service. The Wyoming Department of Education must receive notification of the completion of this audit and of any findings. This type of audit is separate from other WDE reviews, any agreed-upon procedures, engagements, or other monitoring activities.

The WDE will inform centers of the amount of reimbursement received and whether an audit would be required. If an audit is required, the center will contact a CPA and pay for all audit services. The WDE will then reimburse the center, upon invoice, with USDA CACFP audit funds.

The WDE will provide the CPA with the Limited Scope audit procedures.