



COMMODITY SUPPLEMENTAL FOOD PROGRAM
POLICY AND PROCEDURE MANUAL

SUBJECT: Audits	Chapter: 10
	Section: 10.1
REFERENCES: 7 CFR parts 247.31(d) and (e) and 3052	Page: 1 of 1
	Revised: 12-2005

PURPOSE: To outline audit requirements for the Commodity Supplemental Food Program.

POLICY: In compliance with federal regulations, all CSFP local agencies and the State Agency will be audited on an annual basis.

PROCEDURES:

- A. Audits will be conducted by an independent certified public accountant firm or the State Auditor's Office.
- B. Each audit will cover a period of not less than one year, and will cover the program year completed most recently, unless circumstances dictate the need for a more immediate audit.
- C. Audits will be tracked and follow-up provided by the MDHSS Office of Internal Audit.