



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING



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SUPERINTENDENT OF  
PUBLIC INSTRUCTION

**FISCAL YEAR 2007  
CHILD AND ADULT CARE FOOD PROGRAM  
OPERATIONAL MEMORANDUM #12**

**TO:** Child and Adult Care Food Program Institutions

**FROM:** Mary Ann Chartrand, Director  
Grants Coordination and School Support

**DATE:** August 22, 2007

**SUBJECT: Audit Requirements: Child and Adult Care Food Program  
For Profit Institutions**

For profit institutions approved for the Child and Adult Care Food Program (CACFP), either by percentage of Title XX funding or percentage of Category A or B, will be required to submit to an audit of CACFP records every other year, when funding received from the Michigan Department of Education (MDE) CACFP exceeds \$100,000 for the fiscal year. Institutions will be notified by the MDE when an audit is to be conducted. Until further notice, there will be no charge to the institution for the audit. Should an institution fail to submit to an audit, all CACFP funds received during the year selected for audit will be due, payable back to the MDE.

If you have questions, please call the CACFP office at (517) 373-7391.

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