



## Arkansas Department of Education

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Sarah Huckabee Sanders  
Governor

Jacob Oliva  
Secretary

### MEMORANDUM

TO: ALL FOOD PROGRAMS  
FROM: OEC / HNU  
DATE: JAN 29, 2024  
SUBJECT: AUDITS DUE AT COMPLETION OF YOUR FISCAL YEAR

This is a reminder that required single audits are due 120 days after the end of your program's fiscal year. For example, if your program's fiscal year concluded on December 31<sup>st</sup>, 2023, your audit is due by April 30<sup>th</sup>, 2024.

These audits are required from programs who receive \$100,000 or more in federal or state funding. A certified CPA must submit your audit documentation. Once completed, the audit will be submitted to the Office of Payment Integrity and Audit (OPIA) at the Arkansas Department of Human Services. Extensions are available for programs that need additional time.

You may mail your audit to the following address:

Office of Early Childhood - Health and Nutrition Unit  
P.O. Box 1437, Slot S155,  
Little Rock, AR 72203-1437

You may also contact Wayne Thornberry for additional audit information:

Phone: 501-396-6157  
Email: [Wayne.Thornberry@ade.arkansas.gov](mailto:Wayne.Thornberry@ade.arkansas.gov)

For programs that are required to complete an audit, compliance is **required** for all renewing organizations to be approved for the next program year. Please see 2 CFR 200.514 for additional information regarding audits.

It is highly recommended that you keep a copy of this MEMORANDUM on file for quick and easy reference. A copy is also available in the Resource Library under **2023 Mass Alerts**.

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