

Richie Farmer
Commissioner



Division of Food Distribution
107 Corporate Drive
Frankfort, KY 40601
Phone: (502) 573-0282
Fax: (502) 573-0304

Kentucky Department of Agriculture
A Consumer Protection And Service Agency

INFORMATIONAL MEMORANDUM – KY-FD-IM-S-07-03

TO: Food Service Directors / Administrators

FROM: Teresa Ulery, Director
Division of Food Distribution

DATE: November 6, 2006

SUBJECT: School System Independent Audit

The purpose of this informational memorandum is to remind you that Policy Memorandum KY-PM-S-06-5, "USDA Regulation Implementing A-133 Revision" mandated that all Recipient Agencies that expend \$500,000 or more in total Federal Awards (not limited to commodity awards) shall have an annual agency audit. (You can find this policy memorandum on our web site).

Each recipient agency that meets the above stated requirement must have their independent auditing firm, mail a copy of the completed audit to the Division of Food Distribution to the attention of Steve Castanis.

Should you have questions or concerns about this memorandum or the policy memorandum mailed earlier, please contact Steve Castanis at 502-573-0298 ext. 265 or email him at Steve.Castanis@ky.gov

Cc: School Superintendents

