

U.S. DEPARTMENT OF AGRICULTURE**FOOD AND NUTRITION SERVICE PROGRAMS**

**CFDA 10.551 SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) –
Note (1)**

CFDA 10.553 SCHOOL BREAKFAST PROGRAM (SBP)

CFDA 10.555 NATIONAL SCHOOL LUNCH PROGRAM (NSLP)

**CFDA 10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN,
INFANT, AND CHILDREN (WIC)**

CFDA 10.558 CHILD AND ADULT CARE FOOD PROGRAM

CFDA 10.559 SUMMER FOOD SERVICE PROGRAM (SFSP)

CFDA 10.572 FARMER’S MARKET NUTRITION PROGRAM (FMNP) – Note (2)

Notes

- (1) The Pandemic Electronic Benefit Transfer (EBT) is associated with CFDA 10.551.
- (2) FMNP is not included in the Compliance Supplement. However, FMNP is listed in this Addendum due to COVID-related waivers and flexibilities impacting FMNP.

The programs listed above are impacted by the COVID-19 waivers.

Pursuant to the Families First Coronavirus Response Act (the Act) (Pub. L. No. 116-127), and in light of the exceptional circumstances of this public health emergency, the Food and Nutrition Service (FNS) is granting several waivers for the aforementioned programs to ease program operations at the state and local levels and minimize the potential exposure to the novel coronavirus (COVID-19).

To view a complete portfolio of waivers, their descriptions, and states electing or requesting to implement these waivers, please go to <https://www.fns.usda.gov/disaster/pandemic/covid-19>. Each individual waiver contains a link to view the full description along with each state approved to implement the waiver. In addition, copies of individual state waivers are available at the links for each state.

For auditing purposes during this public health emergency, it is recommended that the audit community obtain the list of waivers from the audited state agency and local agency and adapt the audit test steps to reflect these flexibilities. Each waiver offered has reporting requirements that must be adhered to by the state agency. For example, pursuant to section 2202(d) of the Act, each state that elects to be subject to a waiver under section 2202(a)(b)(c) must submit a report to the secretary not later than one year after the date such state received the waiver. The report must include: (1) a summary of the use of this waiver by the state agency and local program operators; and (2) a description of whether and how this waiver resulted in improved services to program

participants. Although there is no requirement for auditors to test reporting requirements for waivers applied by the state agency, auditors should be aware of this reporting requirement for each waiver exercised by the state agency. Documentation must be maintained by the state agency summarizing the use of each waiver and how each waiver improved its services to program participants.

In addition, the 2020 Compliance Supplement for the FNS programs listed in this addendum contain the procedures that auditors would normally follow during customary program operations. Due to COVID-19 and the subsequent closures, as in the case of the public schools, FNS would expect instances when it is not possible to perform certain audit steps as written in the Compliance Supplement. Such instances should be documented by the auditors.

Questions regarding this Addendum should be directed to FNS's Office of Financial Management, Office of Internal Controls, Audits and Investigations at jon.garcia@usda.gov.