

WASHINGTON STATE WIC

POLICY AND PROCEDURE MANUAL



VOLUME 2, CHAPTER 6

Monitoring and Audits

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POLICY: Biennial Program Monitor

The state agency must conduct an on-site monitor for each agency at least once every two years, or more often if needed for program efficiency and effectiveness. The monitor must include a review of at least 20 percent of the clinics or one clinic for each agency, whichever is greater.

The monitor must include a review of clinic operations and food delivery systems.

Clinic staff must provide all documents needed to complete the monitor. This includes records related to:

- Clinic operations
- Clients
- Client Services (CIMS) reports
- Food delivery
- Check management
- Nutrition education
- Breastfeeding promotion
- The Breastfeeding Peer Counselor Program
- Farmers Market Nutrition Program (FMNP)

Clinic staff must complete a written corrective action plan within 30 days of the on-site monitor.

PROCEDURE:**A. State WIC staff:**

1. Work with clinic staff to determine a date for the on-site monitor with at least 2 months advance notice.
2. Provide clinic staff with a self-assessment tool 60 days before the on-site monitor.
3. Notify clinic staff at the on-site monitor of issues that will be on the corrective action plan.
4. Send the corrective action plan to the local agency within seven days after the on-site monitor.
5. Provide a closure letter documenting the completion and approval of the corrective action plan.

CHAPTER 6 MONITORING AND AUDITS

Section 1 Monitoring

6. Follow-up on completion of corrective action plans.

B. Clinic staff:

1. Complete and return the Local Agency Self-Assessment tool to the state office at least 30 days before the on-site monitor.
2. Attend an entrance conference at the on-site monitor with state monitor staff. Administrative and clinic staff are encouraged to attend.
3. Allow on-site review and observation of staff and documents by state monitor staff.
4. Make all documents available to state monitor staff from the last four years.
5. Attend an exit conference to discuss results of the on-site monitor. Administrative and clinic staff are encouraged to attend.
6. Complete and submit a corrective action plan to the state office by the deadline.
7. Follow up and document all outcomes of corrective action plan items by the due dates.
8. Keep documentation of all actions taken regarding their corrective action plan for four years.

POLICY: Local Agency Yearly Self-Evaluation

A local agency self-evaluation is required at least once a year. The coordinator, or chosen staff member, must develop and implement a written self-evaluation plan to review program operations. The review must include all clinic sites and sub-contracted agencies.

The self-evaluation must include a review of:

- Certification
- Nutrition education
- Services provided to clients
- Client files
- Civil rights
- Food delivery systems

The local agency may use the state WIC program monitor tools or develop their own monitoring tools.

Keep all documents created from the self-evaluation on file for four years. These documents must be available for review when requested by state or federal WIC staff.

PROCEDURE:

Clinic staff:

- A. Determine the number of staff and sites to evaluate.
 1. Each staff person receives a minimum of four observations per year.
 2. If a staff person provides services at more than one site, she only needs to be observed four times per year, not four times per site.
- B. Ask for monitoring reports and current tools from the state WIC office if needed. These include the Local Agency Self-Assessment Tool, Observation Tool, and File Review Tool. Tools are available on the website at:
<http://www.doh.wa.gov/ForPublicHealthandHealthcareProviders/PublicHealthSystemResourcesandServices/LocalHealthResourcesandTools/WIC/Monitoring.aspx#tools>
- C. Develop a written plan for the self-evaluation including time lines, review method, and tools to be used.
- D. Review a minimum of 20 client files per year for agencies with a caseload 500 or greater. Agencies with a caseload of less than 500 review 10 client files per year. Review client files at least quarterly.

- E. Develop a corrective action plan. The plan will include the following:
- Descriptions of areas needing improvement
 - How they will be resolved (for example staff trainings or technical assistance)
 - How they will be evaluated for completion
 - Timelines for completing the improvements and evaluations
- F. Document the results of the corrective action plan and any follow-up activities, and keep on file for four years.

POLICY: Fiscal Monitoring of Local Agencies

A certified public accountant (CPA), identified by the Department of Health must monitor the local agency WIC program financial management on-site at least once every two years. The state WIC program may monitor agencies with previous findings more often.

Clinic staff must make all records and documentation regarding financial management available at the review. These include but are not limited to:

- Audit reports
- WIC Program contracts
- A-19 billings
- Indirect Cost Plan or Agreement
- Agency financial policies and procedures
- Documents demonstrating how to manage program budgets
- Staff time studies and daily time reports
- Physical inventory lists

PROCEDURE:

- A. State Department of Health (DOH) staff or certified public accountant (CPA):
1. Provide the local WIC agency with written notification as to which year the fiscal monitor will take place.
 2. Contact clinic staff to schedule a date and time for the on-site fiscal monitor.
 3. Provide written documentation of the results of the on-site monitor within 30 days of a completed monitor.
 4. Provide or arrange for technical assistance and follow-up to any concerns or findings at the monitor.
- B. Clinic staff:
1. Provide all materials requested to DOH staff or CPA.
 2. Develop a corrective action plan for the on-site fiscal monitor if there are any findings.
 3. Submit a corrective action plan to the state WIC office within 60 days of the on-site fiscal monitor.

POLICY: Single Audit Requirements

The contractor who (as a sub-recipient) expends \$500,000 or more a year in federal grants or awards from all sources shall obtain and pay for an audit in accordance with OMB Circular A-133.

PROCEDURE:

The contractor:

- A. Adheres to the federal Office of Management and Budget (OMB) Circulars A-21, A-102, A-110, A-122, or A-87 as appropriate depending on the type of entity, and A-133 as well as all applicable federal and state statutes and regulations.
- B. Provides independent auditors access to its financial records, for audit purposes.
- C. Provides independent auditors access to its WIC client records, if asked.
- D. Obtains and pays for audits that meet Circular A-133 criteria. Provide DOH with a copy of the final reports no later nine months after the end of each sub-recipient's fiscal year or thirty (30) days after the audit is published whichever is first.
- E. Uses federal funds for audits that meet Circular A-133 requirements.
- F. Incorporates these audit requirements into contracts or agreements that it enters into with sub-grantees.
- G. Maintains accounting records that will enable identification of all federal funds received and expended.
 - 1. Identifies these funds by the appropriate OMB Catalog of Federal Domestic Assistance (CFDA) numbers.
 - 2. Notifies DOH of sources and amounts of all federal funds received for that fiscal year, including Catalog of Federal Domestic Assistance Number.

Information:

A sub-recipient is a contractor that operates a federal or state assistance program for which it receives federal funds and which has the authority to determine both the services rendered and disposition of program funds.