



Policy and Procedure Manual

Volume 2, Chapter 6 Monitors and Audits

Washington State WIC Nutrition Program

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Monitors and Audits

Section 1: Monitors	1
POLICY: Biennial Program Monitors	1
POLICY: Completing the Corrective Action Plan	4
POLICY: Subrecipient Agency Monitors	6
POLICY: Local Agency Yearly Self-Evaluation	8
POLICY: WIC Fiscal Monitors	10
Section 2: Audits	12
POLICY: Single Audit Requirements	12

Section 1: Monitors

POLICY: Biennial Program Monitors

The state WIC agency must conduct a monitor for each agency at least once every two years, or more often if determined by state monitor staff or requested by the Food and Nutrition Service (FNS). The monitor must include a review of at least 20 percent of the clinic sites or one clinic site for each agency, whichever is greater. The monitor may be conducted remotely or onsite as determined by the state monitor staff.

All staff providing WIC services including full and part-time WIC staff, contractors, volunteer, and fiscal personnel must cooperate with all monitor activity requests including but not limited to document submissions, staff observations, site visits, and implementing corrective actions.

1. Clinic staff must make all records and documentation regarding WIC services and administration available for the monitor. This includes but is not limited to:
 - Clinic operations and local agency policies.
 - Current WIC staff organizational chart including contractors, administrative staff, and peer counselors, as applicable.
 - Participant file evaluations.
 - Self-evaluation plan and associated documents to show completion.
 - Benefit issuance and shopping education.
 - WIC Card management.
 - Nutrition education.
 - Breastfeeding promotion.
 - Required staff training by WIC staff role.
 - Outreach activities.

Note: Monitor will include Breastfeeding Peer Counselor Program and/or Farmers Market Nutrition Program, when applicable.

2. All staff providing WIC services must participate in monitor observation activities conducted both remotely or in person. Clinic staff must schedule several initial and subsequent certification and high-risk appointments on the day(s) of the scheduled observations.
3. Clinic staff must make all items available during onsite visits. This includes but is not limited to:

- Anthropometric equipment.
- Hemoglobin screening practices.
- Storage of participant records.
- Breast pumps and supplies storage.
- WIC Card storage.
- Required signage.
- Returned formula tracking.

PROCEDURE:

A. The WIC coordinator:

1. Submits required documents listed in monitor communication to state monitor staff by date designated.

Note: Use only participant ID numbers on documents to allow use of email. If documents contain more personal participant information, encrypt emails or send using secure file transfer. When using secure file transfer, email the state monitor staff to alert them you shared files.

2. Informs all staff performing WIC services, and contractors they must participate in all monitor activities.
3. Participates in all activities requested during the monitor.
4. Designates a staff person who will complete the monitor if the coordinator is absent for monitor activities.
5. Has all requested documentation available for submission or review if completed onsite.
6. Assures the clinic schedule includes certification and high-risk appointments for completion of staff observations.
7. Attends an exit debrief to discuss results of the program monitor.

Note: Administrative and staff who provide WIC services should attend the monitor exit debrief. The WIC coordinator can request a meeting before the exit debrief as desired.

8. Completes corrective action plan and participate in follow-up validation meeting. See the [WIC Monitor Webpage](#).
- B. State WIC staff:
1. Work with agency staff to determine dates for monitor activities.
 2. Provide communication about monitor preparation.
 3. Inform agency about areas of concern and findings at monitor exit debrief.
 4. Provide a monitor report with corrective action plan.

Information:

All sites where staff provide WIC services are subject to monitors.

POLICY: Completing the Corrective Action Plan

The coordinator or designated staff must:

1. Review the monitor report and complete a written corrective action plan within 30 days of receipt.
2. Implement steps outlined in the corrective action plan and provide evidence of improvement of findings to the monitor staff for the follow-up validation meeting.

PROCEDURE:

A. State staff:

1. Send the monitor report with corrective action plan (CAP) to the local agency within five business days of completing the exit debrief.
2. Review CAP for accuracy and effectiveness and respond within 14 days of receipt.
 - a. Send an approval communication if determined acceptable.
 - b. Send a revision request communication if determined unacceptable.
 - 1) State staff review revisions and send an approval communication once determined acceptable.
3. Schedule a follow-up validation meeting within three to six months of CAP approval.
 - a. Provide a closure letter documenting the completion of the program monitor if findings are determined in compliance. OR
 - b. Provide a status report documenting unresolved findings and schedule a second follow-up validation meeting in 60 days.
 - 1) Provide a closure letter if all findings are resolved. OR
 - 2) Provide a second status report if findings are still unresolved.
 - 3) Direct agency CAP to escalation process when necessary.

B. Coordinator:

1. Completes and submits the CAP to the state monitor staff with 30 days of receipt.
2. Revises CAP as needed for approval by state monitor staff.
3. Implements plan, completes evaluation, and documents all outcomes of CAP items by the due dates designated on CAP.
4. Provides information to monitor staff showing the plan resulted in improvement and meets the policy to resolve the findings for the follow-up validation meeting.
OR
5. Responds to the progress report by implementing actions to resolve CAP findings and participate in second follow-up validation meeting.
6. Cooperates with required activities of the escalation process if CAP isn't closed.
7. Maintains improvements as ongoing practices for delivering WIC services.
8. Keeps monitor report and documentation of all corrective actions for four years.
9. Conducts self-evaluation plan and provide documents including corrective action plan associated with self-evaluation. See the "[Local Agency Yearly Self-Evaluation](#)" policy.

POLICY: Subrecipient Agency Monitors

Contracted agency with subrecipient contract agencies must conduct a monitor for each subrecipient agency at least once every two years or more often as needed. The monitor must include a review of at least 20 percent of the clinics or one clinic for each agency, whichever is greater.

Contracted agency must develop a policy and procedure for onsite monitors of the subrecipient agencies. The agency must submit the policy to the state monitor staff for review and approval prior to implementation. State monitors will review plan for completion at the time of the contracted agency's biennial monitor.

The plan must include procedure for reviewing:

- Clinic operations and local agency policies
- Participant file reviews
- Self-evaluation plan and associated documents to show completion of the plan
- Benefits issuance and shopping education
- WIC card management
- Nutrition education
- Breastfeeding promotion
- Required staff training
- Outreach activities

Note: Monitor will include Breastfeeding Peer Counselor Program and/or Farmers Market Nutrition Program, when applicable.

Contracted agency completes a monitor report with corrective action plan (CAP) for subrecipients and conducts follow-up validation activities. Refer to the policy "[Completing the Corrective Action Plan](#)".

PROCEDURE:

- A. Contracted agency:
 1. Submits plan for onsite monitors of subrecipient agencies to state monitor staff for approval.

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- a. Review at the beginning of each FFY and revise as applicable. Share any updates with state monitor staff.
 2. Implements the plan to monitor subrecipient agencies.
 3. Completes monitor report with CAP and send to subrecipient agency.
 4. Conducts follow-up validation for implementation of the CAP.
 5. Keeps associated documents from subrecipient monitors for four years.
 6. Makes documents available to state monitor staff during biennial agency monitor.
- B. State WIC staff:
1. Review and approve subrecipient monitor plan.
 2. Review implementation of plan and monitor documents during the contracted agency's biennial program monitor.
 3. Include any opportunities for improvement or findings in the monitor report with CAP at the contracted agency's biennial program monitor.

POLICY: Local Agency Yearly Self-Evaluation

The coordinator, or designated staff member, must:

1. Complete a self-evaluation yearly which includes a review of all clinic sites.
2. Develop and implement a written self-evaluation plan including a corrective action plan (CAP). The plan must outline details of how the agency will document review of:
 - Staff observations – must complete two for all staff and contractors
 - Participant file and documentation reviews – must complete one file review per quarter per staff person including contractors and peer counselors, as applicable
 - Nutrition education completion
 - Benefits issuance and shopping education
 - Staff training logs: role specific
 - Initial trainings as appropriate for new certifiers, new breastfeeding peer counselor, new coordinators, etc.
 - Required annual trainings including nutrition education, breastfeeding, health equity, etc.
 - Civil rights, participant confidentiality, equipment security, etc.
 - Breast pump inventory and storage
 - Card inventory and storage
 - Returned formula and foods procedures and tracking
 - Outreach activities
 - Clinic environment
 - Use of interpreter services and translated materials
 - Required local agency policies and update, as needed
 - Required program monitor documents
 - Billings, budget and expenditure report, and indirect rates
3. Submit the self-evaluation documents including CAP for the state program monitor to review at the agency's biennial program monitor. See the [WIC Monitor webpage](#) for tools.
4. Keep all self-evaluation documents on file for four years.

PROCEDURE:

Coordinator or designated staff:

- A. Develop a written self-evaluation plan including timelines and CAP.
- B. Complete one staff observation for each staff including contractors who provide WIC services during participant interactions.
 1. An additional staff observation must be complete for each staff and contractor either by the coordinator, designated staff, or staff peer.
- C. Review one participant file per quarter per staff person including contractors and peer counselors, as applicable. Include all participant categories, high risk care plans, medical documentation, and breastfeeding support.
- D. Develop a CAP. The plan must include the following:
 - Description of findings
 - Corrective action and evaluation (e.g., staff trainings or technical assistance)
 - Timelines for completing the corrections and follow-up
- E. Document the results of the CAP and any follow-up activities.
- F. Submit self-evaluation documents for the years requested by the state staff during the agency's biennial program monitor.
- G. Keep all self-evaluation documentation on file for four years.

POLICY: WIC Fiscal Monitors

The Department of Health (DOH) Fiscal Monitoring Unit (FMU) must monitor the local WIC agency's financial management onsite at least once every two years. The DOH FMU will monitor agencies with previous issues more often as defined by FMU policies and procedures.

Agency staff must make all records and documentation regarding financial management available at the review. This includes but is not limited to:

- Audit reports
- WIC program contracts
- A-19 billings
- Indirect cost plan or agreement
- Agency financial policies and procedures
- Documents demonstrating how program budgets are managed
- Staff time studies and daily time reports
- Subrecipient process, if applicable
- Sub-contract process, if applicable
- Physical inventory lists
- Payroll
- Asset management and equipment inventory
- Travel

PROCEDURE:

- A. DOH fiscal monitoring unit:
 1. Schedules fiscal review with the WIC local agency.
 2. Contacts the fiscal review.
 3. Provides written documentation of the results within 90 days of a completed review.
- B. Agency staff:

1. Provide all materials requested by FMU staff including access to all requested financial records, for audit purposes.
2. Develop a corrective action plan (CAP) if there are any issues identified during fiscal monitor review.
3. Submit a CAP to DOH FMU within 60 days of the fiscal monitoring report being sent.

Section 2: Audits

POLICY: Single Audit Requirements

Any subrecipient who expends \$750,000 or more a year in federal grants or awards from all sources must obtain and pay for a single audit in accordance with [2. CFR 200](#).

All audits of program operations must be conducted in accordance with applicable federal regulations.

- Audit guidance for universities, hospitals, and nonprofit organizations is contained in OMB Circular A-133.
- Audit guidance for state and local governments is contained in OMB Circular A-128.

The audits:

1. Ascertain the effectiveness of the financial management systems and internal procedures that have been established to meet agreement terms and conditions.
2. Test the fiscal integrity of financial transactions and compliance with the terms and conditions of federal grants and other agreements.

PROCEDURE:

The subrecipient:

- A. Adheres to the federal Office of Management, and 2. CFR 200 as appropriate depending on the type of entity, as well as all applicable federal and state statutes and regulations.
- B. Provides independent auditors access to all requested financial records, for audit purposes.
- C. Provides independent auditors access to its WIC participant records, if asked.
- D. Obtains and pays for audits that meet single audit criteria. Upload to federal audit clearinghouse as defined by CFR.
- E. May use funds for audits that meet single audit requirements with an approved cost allocation plan.
- F. Incorporates these audit requirements in any agreement with subrecipients.

- G. Maintains accounting records as required by all recipients who receive and expend federal funds.

Information:

A subrecipient operates a federal or state assistance program for which it receives federal funds and has the authority to determine the services rendered and disposition of program funds.