

X. MONITORING AND AUDITS

Monitoring and audits involves State agency efforts to review local agency activities on an ongoing and timely basis, and to track all audits involving WIC Program activity.

A. *Monitoring - 246.19(b)*: requires State agencies to establish a management evaluation system.

B. *Audits - 7 CFR 3052*: describe State agency audit responsibilities.

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A. MONITORING

DOES NOT APPLY (PROCEED TO NEXT SECTION)

1. Local Agency Monitoring Activity (to be updated each year)

a. Local agencies/clinics monitored:

43 number of local agencies monitored last annual period
75 number of clinics monitored last annual period
43 number of local agencies to be monitored this current annual period
70 number of clinics to be monitored this current annual period

Specify last annual period, from: 10/1/11 to 9/30/12 (month/day/year – month/day/year; must be applied consistently)

Specify current annual period, from: 10/1/12 to 9/30/13 (month/day/year – month/day/year; must be applied consistently)

b. Number of local agencies required to submit Corrective Action Plans (CAPs) to redress deficiencies identified during monitoring last year: 31 (Number)

c. The State agency uses a tracking device, such as a chart or spreadsheet, which summarizes the reviews of all local agencies.

Yes No

If the State agency uses a tracking device, it shows (check all that apply):

- date of most recent review for each local agency
- date of last review for each local agency
- number of clinics reviewed in most recent review for each local agency
- listing of findings for most recent review of each local agency
- date of State agency notice of findings in most recent review for each local agency
- date of local agency corrective action plan in most recent review for each local agency
- outcome of corrective action plan

d. In preparing to conduct a local agency review, the State agency reviews data reports on:

- no-shows by category
- administrative costs claimed
- financial reports
- priorities served
- caseload
- racial/ethnic
- staff/participant ratios
- participant nutrition surveillance data for participants in that local agency
- other (specify): percentage of infants using therapeutic formula; exclusively breastfeeding postpartum women and program integrity reports.

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A. MONITORING

ADDITIONAL DETAIL: Monitoring & Audits Appendix and/or Procedure Manual (citation):

2. Local Agency Monitoring Procedures

a. The State agency uses an established protocol when it monitors local agencies.

Yes No

If yes, attach in Monitoring and Audits Appendix or specify location in Procedure Manual below:

This monitoring protocol includes:

- advance notification of monitoring visit
- determination of timeframes for conducting the review
- designation of local agency staff to assist State agency staff during review
- discussion of review findings on-site with local agency
- specified time frame for providing written review report
- specified time frame for local agency submission of corrective action plan, not to exceed 60 days from receipt of State agency's report
- instructions or guidance for preparation of corrective action plan (e.g., inclusion of implementation time frames)
- evaluation of adequacy of corrective action
- follow-up with local agency to ensure corrective action measures are implemented
- written notification of closure of the review
- other (specify):

b. Monitoring of local agencies is conducted by (check all that apply):

- State WIC staff
- district or regional staff
- other health programs
- other (specify): State Controller's Office

c. Specialists in the following areas monitor the areas of their expertise:

- certification and eligibility determination
- caseload management
- nutrition services
- breastfeeding promotion and support
- targeting and outreach policies
- financial management of administrative funds
- food delivery system

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- vendor management
- civil rights
- Information Systems security
- other (specify):

If the State agency uses reviewers to monitor areas in which they do not have expertise and/or prior knowledge, describe how the State agency trains or equips its reviewers to conduct the review:

d. The State agency uses a standard local agency/clinic review form.

- Yes No

(If yes, please ensure that it is included in the monitoring and audits appendix if it is not included in the procedure manual or elsewhere in the State Plan.)

If yes, the review form covers the following areas:

- an assessment of local agency management
- an assessment of patient flow
- certification case file reviews, including procedures for determining adjunctive income eligibility
- caseload management
- training of local agency and clinic staff
- nutrition education
- breastfeeding promotion and support
- targeting and outreach policies
- financial management of administrative funds
- validation of staff time spent on WIC
- food instrument accountability
- vendor training and monitoring, if these functions are delegated to local agency
- civil rights compliance
- other (specify): [www.wicworks.ca.gov/Local WIC Agencies/Program Evaluations\](http://www.wicworks.ca.gov/Local%20WIC%20Agencies/Program%20Evaluations/)

e. The State agency has developed procedures for local agencies to use when they evaluate:

- their own operations
- subsidiary/satellite operations (e.g., county health department clinic)
- subcontractors (e.g., community action program, hospital)
- homeless facilities/institutions
- other (specify):

If yes, these procedures include a monitoring tool.

- Yes No

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If yes, all local agencies are required to follow these procedures.

- Yes
 No (specify basis for exemptions):

**ADDITIONAL DETAIL: Monitoring & Audits Appendix
and/or Procedure Manual (citation): www.wicworks.ca.gov/Local WIC Agencies/Program Evaluations/**

3. Use of Local Agency Review Data

a. The State agency analyzes the results of local agency monitoring visits to determine whether deficient areas are common among its local agencies.

- Yes No

b. The State agency utilizes local agency review data to (check all that apply):

- identify outstanding operational approaches that could be shared with other local agencies
 track individual local agency performance
 compare administrative costs/expenses among local agencies
 compare staffing and organization among local agencies
 other (specify):

**ADDITIONAL DETAIL: Monitoring & Audits Appendix
and/or Procedure Manual (citation):**

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B. AUDITS

Do not include management evaluations or other reviews conducted by FNS regional offices or by WIC State agencies. This section concerns the audits conducted under 7 CFR 3052, and audits conducted by USDA's OIG.

1. Audits (Federal, State, and Local)

a. Number of audits conducted during FY-10/11:78.

b.	Entities audited (includes both State and local agencies)	Auditor(s)	Period of Audit	Status/disposition of audit at this time (management decision, final action, etc.)
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	<u>see</u>	_____	_____	<u>Attachment</u>
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____

c. Entities not audited and reason (e.g., local office is not a subrecipient local agency, entity did not expend \$500,000 or more in Federal funds during the fiscal year, etc.)

Entities not audited (includes both State and local agencies)	Reason Entity Not Audited
<u>See Attachment</u>	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

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B. AUDITS

**ADDITIONAL DETAIL: Monitoring & Audits Appendix
and/or Procedure Manual (citation):**

2. Audit Management Decision

a. Methods used by the State agency to ensure that corrective action is taken on audit findings include (check all that apply):

- State agency has a copy of the corrective action plan on file.
- State agency tracks audits to determine if the same problems are recurring from year to year.
- Local agency must file periodic reports.
- State agency contacts local agency by phone or in writing periodically.
- State agency visits local agency.
- Other (specify):

b. State agency actions taken to ensure that all claim amounts are recovered include (check all that apply):

- Local agency files periodic reports.
- State agency contacts local agency by phone or in writing.
- State agency monitors receipt of a check in the amount of an audit claim.
- State agency establishes and employs billing/offsetting of account procedures.
- Other (specify):

c. State agency accounting procedures for claim amounts recovered:

- Recovered claim amounts from prior fiscal years are returned to FNS.
- Recovered claim amounts are reallocated if collected within the same fiscal year.
- Claim amounts are verified with local agency.
- Other (specify):

**ADDITIONAL DETAIL: Monitoring & Audits Appendix
and/or Procedure Manual (citation):**

3. Availability of Audit Reports

a. The State agency receives and maintains for at least three years copies of all organization-wide audits involving the WIC Program and maintains a listing of those audits.

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Yes No, copies are retained by:

b. Procedures used for maintaining files to reflect the trail from the receipt of the audit to final action include:

- Detailed breakdown of each audit finding is tracked separately.
- Individuals are assigned to monitor each audit.
- One individual is assigned to monitor all audits.
- Other (specify):

c. The State agency maintains a listing of all planned audits for the coming Fiscal Year.

Yes No

(Indicate recent FYs which included WIC in A-133 audits): "10-11"

d. The State agency ensures WIC participation in A-133 and other audits by (check all that apply):

- developing a tracking system that monitors the status of each audit
- establishing a contact person for each audit
- including this audit requirement in the local agency contract
- other (specify):

ADDITIONAL DETAIL: Monitoring & Audits Appendix and/or Procedure Manual (citation):