

## **X. MONITORING AND AUDITS**

State Agency: **CA for FY 2015**

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.

**X. MONITORING AND AUDITS**

**A. MONITORING**

**DOES NOT APPLY (PROCEED TO NEXT SECTION)**

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

**a. Local agencies/clinics monitored:**

- 41 number of local agencies monitored last annual period
- 77 number of clinics monitored last annual period
- 46 number of local agencies to be monitored this current annual period
- 59 number of clinics to be monitored this current annual period

Specify last annual period, from: 10/01/2013 to 09/30/2014 (month/day/year – month/day/year; must be applied consistently)

Specify current annual period, from: 10/01/2014 to 09/30/2015 (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: 39 (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
- 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 and/or clinics
- 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 post-partum women, and program integrity reports.

## X. MONITORING AND AUDITS

### 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: WPM 110-10

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

**X. MONITORING AND AUDITS**

**A. MONITORING**

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: N/A

**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\localwicagencies\programevaluations\

**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

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

Yes  
 No (specify basis for exemptions): \_\_\_\_\_

**X. MONITORING AND AUDITS**

**A. MONITORING**

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

**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):**

**X. MONITORING AND AUDITS**

**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-2013: 84**

<b>b. Entities audited (includes both State and local agencies)</b>	<b>Auditor(s)</b>	<b>Period of Audit</b>	<b>Status/disposition of audit at this time (management decision, final action, etc.)</b>
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Refer to VMB Att. 8 – List of Local Agency Audits

**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.)**

<b>Entities not audited (includes both State and local agencies)</b>	<b>Reason Entity Not Audited</b>
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Refer to VMB Att. 8 – List of Local Agency Audits

**ADDITIONAL DETAIL: Monitoring & Audits Appendix  
and/or Procedure Manual (citation): VMB Att. 8 – List of Local Agency Audits**

**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):**

**X. MONITORING AND AUDITS**

**B. AUDITS**

- 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.**

- 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):** \_\_\_\_\_

**X. MONITORING AND AUDITS**

**B. AUDITS**

**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):**