X. MONITORING AND AUDITS

(Please indicate) **State Agency:** **Utah** for **FY** **2016**

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-Subpart F to 2 CFR Part 200, or under 7 CFR 3052, as applicable:*** *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:

6 Number of local agencies monitored last annual period

14 Number of clinics monitored last annual period

6 Number of local agencies to be monitored this current annual period

11 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: 6 **(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): _____

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

_____

X. MONITORING AND AUDITS
A. MONITORING

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): See Section II, X, Management Evaluations, State Management Evaluations

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 Internal Financial Auditors

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): _____

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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:

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): Financial management and validation of time are reviewed by internal financial auditors, not WIC staff.

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): _____

ADDITIONAL DETAIL: Monitoring & Audits Appendix and/or Procedure Manual (citation):
See Section II, X, Local Agency Self Evaluation and Monitoring, Self Evaluation Tool

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A. MONITORING

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 Subpart F to 2 CFR Part 200, or under 7 CFR Part 3052, and audits conducted by USDA's OIG.

1. Audits (Federal, State, and Local)

a. Number of audits conducted during FY- 2014 **:** _____ **.**

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.)

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B. AUDITS

b. Entities not audited and reason (e.g., local office is not a subrecipient local agency, entity did not expend $500,000 or $750,000 , as applicable, or more in Federal funds during the fiscal year, etc.)

Entities not audited (includes both State and local agencies)	Reason Entity Not Audited

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):

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

_____

X. MONITORING AND AUDITS
B. AUDITS

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): _____

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):

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