



WIC Audit Report 2012 Program Year

Introduction

Onondaga County Comptroller's Audit Division conducted an audit of Onondaga County's Women, Infants and Children (WIC) program for the 2012 fiscal year. WIC is a special supplemental nutrition program that provides, at no cost, supplemental nutritious foods, nutrition education, and referrals to health care for low-income persons during critical periods of growth and development. Such persons include pregnant women, breast-feeding women up to one year postpartum, non-breast-feeding women up to six months postpartum, infants (persons under one year of age), and children under age five determined to be at nutritional risk. Intervention during the prenatal period improves fetal development and reduces the incidence of low birth weight, short gestation and anemia.

The major category of expenditures of the program is payroll (51%) and fringe benefits (32%) excluding food instruments. Other than personal service expenditures is immaterial to the overall program (12%). Food Instruments (benefits distributed to eligible clients) total approximately \$7,000,000 per year and are disbursed every three months to recipients at the various sites operated by the county's WIC program.

Scope

The WIC program is a continual year round program funded thru federal grants and state reimbursements. A total of forty WIC participant cases were chosen haphazardly throughout 2012. The forty selections are broken out to the seven WIC sites as follows: eleven from the West Onondaga Street site, five from the NorthArea/Bayberry site, three from Assumption Church site (site closed June 2012), five from Lafayette site, five from Camillus, five from East Syracuse and five from the Onondaga Nation site.

Objectives

To perform test of controls over compliance of the Special Supplemental Nutrition Program for WIC in order to support a low level of control risk for the compliance tested. To determine whether scheduled appointments associated with Special Supplemental Nutrition Program for WIC were expended only for allowable activities and for those individuals deemed to be eligible.

To determine whether expenditures associated with Special Supplemental Nutrition Program for WIC were expended only for allowable activities.

Identify the reference documents and standards against which the audit was conducted

The forty participant cases were haphazardly chosen throughout 2012 from the Daily Schedule of Appointments on the New York State WIC Statewide Information System (NYSWICSIS) database. Information from NYWICSIS (Daily Schedule of Appointments, Participant Overview and Participant Enrollment History) and participant chart files for selected cases were viewed to verify eligibility. Personnel files of Nutrition Staff who worked on the selected cases were reviewed to ensure staff individual were Competent Professional Authorities (CPA) as defined by New York State.

Positive areas

The WIC Program Coordinator has been with WIC for 26 years. The number of years she has been in the position, and her apparent knowledge of the programs policy and procedures this is a true benefit to the operations running smoothly.

Areas of Best Practice

In two instances the Accountant II did not initial and date the BSROE as evidence of review of the expenditures sent to NYS Department of Health for reimbursement. Even though the Accountant II did not initial these two BSROEs, the Chief Fiscal Officer of Onondaga County reviewed and signed off on them before submission to the NYS DOH. Internal Audit selected two more BSROEs under the period of audit to test for signatures and note that the Accountant II did sign off on them. Best practice would be to ensure the Accountant II signs off on all BSROEs to ensure accuracy and completeness on expenditures to be reimbursed by NYS DOH.

Documentation of findings, what is the actual nonconformity, what standard was violated, what was the objective evidence used to determine that nonconformity exists

1. In one instance of inventory testing, it was noted that an inventory item at the Bayberry site did not match the inventory listing supplied to the Internal Auditor.

WIC investigated and found that this item had been replaced by NYS DOH but had not been updated on the inventory listing by WIC employees. The inventory list was subsequently updated.

2. In five of fifty eight instances it was noted that the Nutritionist-In-Charge did not sign the "Equipment Checklist Outlying Clinic Supplies Form" indicating all of the equipment had been returned to the secure area in the WIC Office after working at an off-site WIC clinic.

WIC agreed that the Equipment Checklist Outlying Clinic Supplies Form should have been signed off by the Nutritionist in Charge when the equipment was returned.

The nonconformity is that there are instances in which the internal control compliance steps were overlooked in the process of performing various procedures in the WIC program. These oversights could lead to inventory missing or being unaccounted for.