

WEST VIRGINIA STATE WIC PROGRAM  
GRANTEE FISCAL REVIEW QUESTIONNAIRE AND SUBMISSION LIST

AGENCY: \_\_\_\_\_ DATE: \_\_\_\_\_

**Audit History and Resolution**

1. When was the last independent annual audit of your agency completed?

Response:

2. Who represented the audit firm regarding the audit of your agency?

Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_

3. Did the most recently completed audit result in any deficiencies or recommendations for changes in the accounting methods or procedures Yes \_\_\_\_\_ No \_\_\_\_\_

If there were deficiencies or recommendations for changes in accounting methods or procedures that may apply to your WIC grant, what were they?

Response:

4. Were these deficiencies resolved? Yes \_\_\_\_\_ No \_\_\_\_\_

At what level of management were these deficiencies resolved?

Response:

5. What plans are being made to implement any of the audit recommendations?

Response:

6. Does your agency have an internal auditor? Yes \_\_\_\_\_ No \_\_\_\_\_

If you answered yes, please respond to the following question:

- a. When was the last review of WIC operations by the internal auditor?
- b. What recommendations were made and what are the plans to implement the recommendations?

Response:

GRANTEE FISCAL REVIEW QUESTIONNAIRE AND SUBMISSION LIST - Continued
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**Budget Preparation and Control**

Who are the individuals in your agency that participate in the WIC budget preparation and request process and what is their primary role in this process?

Name and Title

Role in Budget Process


Who are the individuals in your agency that are responsible for requesting and accepting the WIC grant?

Name and Title

Role in the Grant Process


Who are the individuals responsible for the formulation and review of the WIC expenditure reports submitted to the State WIC Program?

Name and Title

Role in the Expenditure Report Process


GRANTEE FISCAL REVIEW QUESTIONNAIRE AND SUBMISSION LIST - Continued

**Accounting for and Control over Expenditures**

1. Does your agency have an operating manual and/or binder of policy statements describing authorization and procedures by which expenditures are made and recorded? Yes \_\_\_\_\_ No \_\_\_\_\_
2. Does your agency operate its own accounting system, or does it operate as a division or department within a centralized system?

Response:

3. Does your agency use an accounts payable system? Yes \_\_\_\_\_ No \_\_\_\_\_

4. What accounting records related to WIC are maintained by the central accounting facility?

Please specify the types of records:

5. For WIC accounting records maintained locally, who has custody of the records?

Response:

6. Where is the original WIC source documents stored? \_\_\_\_\_

7. Are the WIC accounting records up to date? Yes \_\_\_\_\_ No \_\_\_\_\_

8. Are there WIC accruals that have not been recorded? Yes \_\_\_\_\_ No \_\_\_\_\_

9. Does your agency use a uniform chart of accounts that describes the classification of expenditures by the type of goods and services purchased? Yes \_\_\_\_\_ No \_\_\_\_\_

10. Who are the individuals responsible for reviewing the classification of WIC expenditures for accuracy?

Name and Title


11. How does your agency deal with overlapping fiscal and grant years?

Response:

GRANTEE FISCAL REVIEW QUESTIONNAIRE AND SUBMISSION LIST - Continued
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**Accounting for and Control over Expenditures-continued**

12. Describe the method your agency uses to allocate all WIC expenditures (salaries, fringe, consultants, office expenses, program expenses, facility costs, travel, equipment, etc.) by USDA cost categories.

Response:

13. Who are the individuals responsible for determining the WIC allocations? What specific role do they play in this process?

Name and Title

Role in the Allocation Process

Name and Title	Role in the Allocation Process

14. Describe the basis for allocation of joint or shared costs between WIC and other funding sources for facilities or centralized services.

Response:

15. How are all of the above allocations conveyed to the accounting records so they are accurately posted to appropriate WIC cost category(ies)?

Response:

16. What individuals review and authorize WIC purchase documents?

Name and Title

Role in the Purchasing Process

Name and Title	Role in the Purchasing Process

GRANTEE FISCAL REVIEW QUESTIONNAIRE AND SUBMISSION LIST - Continued

**Cash Management and Reimbursement**

1. Is the WIC account reconciled at regular intervals? Yes \_\_\_\_\_ No \_\_\_\_\_  
 If yes, what are the regular intervals of reconciliation?

Response:

2. Who performs reconciliations? (Name & Title):  
 3. Who reviews reconciliations? (Name & Title):  
 4. Does your WIC Program operate with a petty cash fund? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, describe dollar limits, documents, name of custodian and replenishment intervals.

Response:

**Personnel/Payroll**

1. Does your agency have a centralized human resource department or office? Yes \_\_\_\_\_ No \_\_\_\_\_  
 2. Who are the individuals and or entities responsible for computing payroll for the WIC Staff?

Name and Title

Role in Computing Payroll

Name and Title	Role in Computing Payroll

3. What is the number of hours covered by your agency's pay period?
4. Does the agency use a contractor for payroll? Yes \_\_\_\_\_ No \_\_\_\_\_  
 If yes, what contractor does your agency use? \_\_\_\_\_
5. Does your agency maintain a separate bank account for WIC employee's payroll withholdings?  
Yes \_\_\_\_\_ No \_\_\_\_\_

GRANTEE FISCAL REVIEW QUESTIONNAIRE AND SUBMISSION LIST - Continued

**Personnel/Payroll - continued**

6. Are fringe benefits charged to WIC on the monthly expenditure reports calculated as the sum of actual fringe benefits cost of each WIC staff or as a general agency percentage of salary multiplied by the total payroll cost?

Response:

7. If a general agency percentage of salary multiplied by the total payroll cost is used, how and when are adjustments made for over or under applied charges to the WIC expenditures reports?

Response:

8. Are time analyses and/or semiannual certifications completed by all staff charged to the WIC Program at the appropriate intervals based on each employee’s funding source(s) and cost category(ies)? Yes \_\_\_\_\_ No \_\_\_\_\_

List the names of agency employees that perform duties for both WIC and another program and/or office in your agency.

- 1) \_\_\_\_\_ 4) \_\_\_\_\_
- 2) \_\_\_\_\_ 5) \_\_\_\_\_
- 3) \_\_\_\_\_ 6) \_\_\_\_\_

9. Who reviews the time analysis?

Name and Title

Role in the Time Studies Process

Name and Title	Role in the Time Studies Process

10. If time analysis result in changes to the allocation of USDA cost categories and/or funding sources, are these changes appropriately posed to the next expenditure report? Yes \_\_\_\_\_ No \_\_\_\_\_

If no, are future expenditure reports adjusted to reflect the entire time period that the time analysis are applicable? Yes \_\_\_\_\_ No \_\_\_\_\_

GRANTEE FISCAL REVIEW QUESTIONNAIRE AND SUBMISSION LIST - Continued
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**Tangible Assets**

1. Is there a central purchasing office for your agency? Yes \_\_\_\_\_ No \_\_\_\_\_
2. Is there a central warehouse for consumables (i.e. office supplies, copy paper, etc.) that does bulk purchasing for your agency? Yes \_\_\_\_\_ No \_\_\_\_\_
- If so, how are these costs allocated to programs consuming these goods?

Response:

3. Are receipts for disposable purchases retained for audit purposes? Yes \_\_\_\_\_ No \_\_\_\_\_
- How are the receipts kept and for how long?

Response:

4. Describe the acquisition process for WIC equipment? Detail the process (i.e. obtaining quotes, ordering items, completing purchase orders, receiving items, verifying receipts, etc.) including the individuals (name and title and/or department or entity) responsible for each step or phase of the acquisition.

Response:

5. Is there a procedure for reassigning WIC equipment/durables when they are no longer needed by the WIC program? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, what is the procedure?

Response:

6. What are your agency's policies and mandatory approvals for disposal of durables?

Response:

7. Is there a physical inventory taken annually? Yes \_\_\_\_\_ No \_\_\_\_\_
8. What is the date of your last physical inventory? \_\_\_\_\_
9. Do your durable goods/equipment inventory records include locations? Yes \_\_\_\_\_ No \_\_\_\_\_
10. Are WIC durables/equipment clearly identified and/or labeled? Yes \_\_\_\_\_ No \_\_\_\_\_

GRANTEE FISCAL REVIEW QUESTIONNAIRE AND SUBMISSION LIST - Continued
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**Contracts/Services and Sub-Grants**

1. Does your agency have a written policy governing the need, selection and monitoring of contracted services?      Yes \_\_\_\_\_      No \_\_\_\_\_
2. What process is followed and what approvals are needed to contract for WIC services?

Response:

3. How do you monitor the performance of WIC service providers or sub-grantees to determine if they have met the conditions of the contract?

Response:

4. Do you evaluate the WIC service provider or sub-grantee's performance prior to payment?

Yes \_\_\_\_\_      No \_\_\_\_\_



GRANTEE FISCAL REVIEW QUESTIONNAIRE AND SUBMISSION LIST - Continued

Agency Name:

Completed by:

Print Name

I certify that the information I have provided above is accurate, to the best of my knowledge.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_