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POLICY:

The USDA requires that the Parent Agency be a public or private non-profit health or human service agency.

PROCEDURE:

A. Administration of the WIC Program According to Federal Regulations

The Local Agency will administer the WIC Program in accordance with the following Federal Regulations:

1. When the Provider is a part of a county health department:
   < Federal Register, United States Department of Agriculture, Food and Consumer Service (PCS), WIC Regulations, Parts 246.1 - 246.25, 246.7, 246.9 - 246.11;
   < OMB Circular A-102, 7 CFR 3016, "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments";
   < OMB Circular A-87, "Cost Principles for State and Local Governments"; and
   < OMB Circular A-133, "Audits of State, Local Governments, and Non-Profit Organizations."

2. When the Provider is a part of a non-profit organization, such as a primary care center:
   < Federal Register, United States Department of Agriculture, Food and Consumer Service (FCS), WIC Regulations, Parts 246.1 - 246-25, 246.7, 246.9 - 246.11;
   < OMB Circular A-110, "Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations";
   < OMB Circular A-122, "Cost Principles for Non-Profit Organizations"; and
   < OMB Circular A-133, "Audits of State, Local Governments and other Organizations."

B. Parent Agency Statement Attesting to Non-profit Status

The Parent Agency must file a statement attesting to its non-profit status with the West Virginia Department of Tax and Revenue.

References:

1. 7CFR 3016 Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments. [http://www.access.gpo.gov/nara/cfr/waisidx_01/7cfr3016_01.html](http://www.access.gpo.gov/nara/cfr/waisidx_01/7cfr3016_01.html)
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2. OMB Circulars listed above. http://www.whitehouse.gov/omb/circulars/index.html#numerical