

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

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

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

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

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

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

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

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: _____