

X. MONITORING AND AUDITS

(Please indicate) **State Agency:** West Virginia for **FY** 2024

Monitoring and Audits involves State agency efforts to review local agency/clinic activities on an ongoing and timely basis, and to track all audits involving WIC Program activity.

During a disaster or public health emergency, or supply chain disruption, the State agency may request to implement existing WIC regulatory and programmatic flexibilities or waivers to support the continuation of Program benefits and services. State agencies should consider the overarching authority, i.e., Stafford Act, Access to Baby Formula Act, or provision(s) authorized by Congress, and duration before developing a policy and procedure. The State agency must provide a detailed description of how it plans to operationalize the flexibility or waiver through their procedure manual where applicable. Please note the State Plan Guidance is not intended to capture a description of waivers authorized by Congress with separate reporting requirements.

Executive Order (EO) 13988, "*Preventing and Combating Discrimination on the Basis of Gender Identity or Sexual Orientation.*" was issued to all Federal Agencies. The EO set out policies that all persons are entitled to dignity, respect, and equal treatment under the law, no matter their gender identity or sexual orientation. The EO does not usurp section 17 of 42 U.S.C, as amended or applicable regulations, rather it complements the language in the nondiscrimination statement. Following the contents of the EO, State agencies must update their policies and procedures to align with the contents of the EO and the nondiscrimination statement.

- A. Monitoring-246.19(b): requires State agencies to establish a management evaluation system.
- B. Audits-Subpart F to 2 CFR Part 200, as applicable: describe State agency audit responsibilities.

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A. Monitoring

1. **Local Agency/Clinic Monitoring Activity (to be updated each year). Skip this section if the State agency has no local agency(ies)**

a. **Local agencies/clinics monitored: (If State agency has one local agency, specify the date it was last monitored.**

8. Number of local agencies

1. Number of local agencies monitored last annual period

2. Number of clinics monitored last annual period

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

To Be Determined Number of clinics to be monitored this current annual period

Specify last annual period, from: 10/1/2022 to 9/30/2023 (month/day/year – month/day/year; must be applied consistently)

Specify current annual period, from: 10/1/2023 to 9/30/2024 (month/day/year – month/day/year; must be applied consistently)

b. **Number of local agencies/clinics required to submit Corrective Action Plans (CAPs) to address deficiencies identified during monitoring last year: 1 (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/clinic

Number of clinics reviewed in most recent review for each local agency/clinic

Listing of findings for most recent review of each local agency/clinic

Date of State agency notice of findings in most recent review for each local agency/clinic

Date of local agency/clinic corrective action plan in most recent review for each local agency and/or clinics

Outcome of corrective action plan

Whether the review was conducted virtually or onsite

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/ethnicity

Staff/participant ratios

Participant nutrition surveillance data for participants in that local agency/clinic

Other (specify): Processing Standards, High-Risk Follow-Up Report,

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Special Formula Participants, Computer Security

ADDITIONAL DETAIL: Monitoring & Audits Appendix and/or Procedure Manual (citation): Policy and Procedure 9.01- State Agency Review of Local Agency Program; 9.01- State Agency Review of Local Agency Program, Attachments #1-4

2. Local Agency/Clinic Monitoring Procedures

a. The State agency uses an established protocol when it monitors local agencies/clinics.

Yes No

If yes, please provide the citation of where it can be found in the appendix or procedure manual:

Policy and Procedure 9.01- State Agency Review of Local Agency Program; 9.01- State Agency Review of Local Agency Program, Attachments #1-4

This monitoring protocol includes:

- Advance notification of monitoring visit
- Determination of timeframes for conducting the review
- Designation of local agency/clinic staff to assist State agency staff during review
- Discussion of review findings on-site with local agency/clinic
- Specified time frame for providing written review report
- Specified time frame for local agency/clinic 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/clinic to ensure corrective action measures are implemented
- Written notification of closure of the review
- Other (specify): Click or tap here to enter text.

b. Monitoring of local agencies/clinics is conducted by (check all that apply):

- State WIC staff
- District or regional staff
- Other health programs
- Other (specify): BPH Central Finance Unit Monitoring and Audit Staff

c. Specialists in the following areas monitor the areas of their expertise:

- Certification and eligibility determination
- Caseload management
- Nutrition service
- Breastfeeding promotion and support
- Targeting and outreach policies
- Financial management of administrative funds
- Food delivery system
- Vendor management
- Civil rights
- Information Systems security

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Other (specify): Click or tap here to enter text.

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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 provide the citation of where it can be found in the appendix or procedure manual: Policy and Procedure 9.01- State Agency Review of Local Agency Program; 9.01- State Agency Review of Local Agency Program, Attachments #1-4

If yes, the review form covers the following areas:

An assessment of local agency/clinic 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 a local agency/clinic)

Civil rights compliance

Other (specify):

e. The State agency has developed procedures for local agencies/clinics 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): Click or tap here to enter text.

If you selected any of the options above, please provide the citation of where it can be found in the appendix or procedure manual and answer the following questions: Policy and Procedure 9.01- State Agency Review of Local Agency Program; 9.01- State Agency Review of Local Agency Program, Attachments #2 and 4; Policy and Procedure 7.07

Do these procedures include a monitoring tool?

Yes No

Are all local agencies/clinics required to follow these procedures?

Yes No (specify basis for exemptions): Click or tap here to enter text.

ADDITIONAL DETAIL: Monitoring & Audits Appendix and/or Procedure Manual (citation): Click or tap here to enter text.

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- c. **Entities not audited and reason (e.g., local office is not a subrecipient local agency, non-federal entity did not expend \$750,000 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): Click or tap here to enter text.

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):**

- State agency has a copy of the corrective action plan on file.
- State agency tracks audits to determine if the same problems are recurring from year to year.
- Local agency must file periodic reports.
- State agency contacts local agency by phone or in writing periodically.
- State agency visits local agency.
- Other (specify): Click or tap here to enter text.

- 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): Click or tap here to enter text.

- 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): Click or tap here to enter text.

ADDITIONAL DETAIL: Monitoring & Audits Appendix and/or Procedure Manual (citation): Click or tap here to

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enter text.

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: [Click or tap here to enter text.](#)

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): [Click or tap here to enter text.](#)

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 the single audit report): [Click or tap here to enter text.](#)

d. The State agency ensures WIC participation in the single audit 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): [Click or tap here to enter text.](#)

ADDITIONAL DETAIL: Monitoring & Audits Appendix and/or Procedure Manual (citation): [Click or tap here to enter text.](#)