



WIC Audit Report 2013 Program Year

Introduction

Onondaga County Comptroller's Audit Division conducted an audit of Onondaga County's Women, Infants and Children (WIC) program for the 2013 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.

Areas of Best Practice

It was noted that the only way to ensure that the proper documentation is examined for eligibility is the completion of the Weekly Financial Q/A. This is when a WIC employee responsible for financial eligibility of cases is randomly chosen to be tested for reviewing the proper documents for eligibility compliance. The selected employee makes copies of the documents reviewed for WIC eligibility and the Q/A is completed and signed by a Nutrition Assistant and then reviewed by the WIC Program Director. One month of the documentation findings is presented at the annual Onondaga County Health Department Quality Improvement Committee.

Best practice would be to report a full year's data of the Weekly financial Q/As in a summary report to analyze and present to the Quality Improvement Committee. This would allow the WIC program to analyze a full year as opposed to a month and then to make corrections based on the full year.

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 West Onondaga site did not match the inventory listing. This was due to a replacement of the item by NYS DOH, but it not being updated on the inventory listing by WIC employees.
2. In one instance it was noted that an inventory item was not listed on the inventory list.

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.