



WIC Audit Report 2014 Program Year

Introduction

Onondaga County Comptroller's Audit Division conducted an audit of Onondaga County's Women, Infants and Children (WIC) program for the 2014 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 (50%) and fringe benefits (29%) excluding food instruments. Other than personal service expenditures is immaterial to the overall program (21%). 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

Weekly QAs are completed on randomly selected WIC Employees who have financial responsibility of a case. Weekly QAs for randomly selected nutritionists responsible for nutrition on a case are also completed. From a review of the weekly Financial and Nutrition QAs, the Audit Division noted no signatures by the Nutrition Assistant and WIC Program Coordinator on the QA Summary Report for the week of 6/25/14 pertaining to the weekly Financial QA.

The Senior Nutritionist signed the weekly Nutrition QA Summary Report, but there was no signature by the WIC Program Coordinator for the weeks of 12/23/14 and 12/31/14.

Best practice would be to have all QAs signed to evidence review and approval.