

**HAWAII DEPARTMENT OF HEALTH  
WOMEN, INFANTS AND CHILDREN PROGRAM (WIC) FISCAL MONITORING QUESTIONNAIRE  
FISCAL COMPLIANCE REVIEW -- ON/OFF-SITE EVALUATION REPORT**

**Agency Name:** \_\_\_\_\_

**Date of Review:** \_\_\_\_\_

**Period of Review:** \_\_\_\_\_

**Test Month/Year:** \_\_\_\_\_

**Contacts (Name, Position, Tel No., e-mail):** \_\_\_\_\_

A fiscal compliance review was conducted to provide assurance that the Local Agency (LA) has an accounting system with proper controls to identify and report on revenues, expenditures, and equipment provided by the Hawaii State Department of Health WIC Services Branch. The financial statements of the LA were not audited by this office and accordingly, no opinion or other form of assurance can be expressed.

A period was selected for conducting the review. The accounting transactions for that period were evaluated for accuracy and compliance with applicable federal and state regulations, and WIC policies and procedures.

Instances of noncompliance, material discrepancies, or other irregularities are considered findings of the review for which corrective action is required.

For each review item, an X is placed under the appropriate column (Yes, No, Not Applicable or Not Reviewed). The column to the right clarifies any No, N/A, or N/R responses and provides additional information.

Date Fiscal Monitoring Report Issued to LA: \_

Date Response/Corrective Action Received from LA:

Plan Received by State:

Date Final Determination Letter sent to LA: \_

**Purpose of the Monitoring:**

- Review program progress and compliance with sub requirements
- Perform follow-up review
- Other

**Monitoring results**

- Findings
- Recommendations
- Required corrective action
- Necessary technical assistance
- No Findings or Corrective Action Required

REVIEW CRITERIA	YES	NO	N/A OR N/R	COMMENTS
<b>I. FINANCIAL MANAGEMENT</b>				
<b>A. Budget</b>				
1. Does the LA have an approved budget on file?				
2. Are all expenditures for approved cost categories?				
3. Are variances less than 10% in each cost category?				
4. Did the LA transfer any funds from or to Cost element A?				
5. Are there any unapproved cost categories?				
6. Are there any unapproved changes to FTE's or % of time charged to the contract?				
7. Is a person directly knowledgeable about the WIC program involved in budget development and monitoring?				
8. Does the budget provide for outreach, Breastfeeding, & Nutrition Education promotion?				
<b>Section A. Action Required</b>				
<b>B. Participation</b>				
1. Is the LA achieving its assigned participation?				
2. Has participation been adjusted within any FFY being reviewed?				
3. Does the LA require any adjustment to participation?				
<b>Section B. Action Required</b>				
<b>C. Reporting and Expenditures</b>				

REVIEW CRITERIA	YES	NO	N/A OR N/R	COMMENTS
1. Have all reports (invoices/expenditures) been submitted within 30 days after the end of the report month?				
2. If not, how many have been submitted after the due date?				
3. Have any extension(s) been granted?				
4. Does the LA maintain a separate set of accounts for the WIC Program in accordance with WIC policy?				
5. Did the LA bill for reimbursement on a cash basis in accordance with WIC policy?				
6. Are all expenditures supported with adequate source documentation? Original invoices, cost allocation worksheets, proper approvals, etc.				
7. Are indirect costs supported by appropriate cost allocation worksheets and supporting documentation?				
8. Have expenditures been charged to the appropriate federal fiscal year?				
9. Does the LA have any un-liquidated obligations at year end? If so, provide a list.				
10. Are all costs reasonable, necessary, and allocable?				
11. If there are un-allowed costs is a list attached along with invoices?				
12. Did the LA bill for any estimated costs?				
13. Does source documentation provide complete information concerning WIC expenditures including (check all that apply):  Nature of expenditure X Amount X Date Service was provided Payee X Date of invoice X				
14. Was all supporting documentation made available for the fiscal monitoring visit as requested?				

REVIEW CRITERIA	YES	NO	N/A OR N/R	COMMENTS
<b>Section C. Action Required</b>				
<b>D. Personnel Expenses</b>				
1. Is the payroll register available to verify all wages paid to employees?				
2. If an employee is not 100% WIC funded, is there a time sheet to allocate time between the different programs that is signed by the direct supervisor and accounts for all employee activity in a given month?				
3. Does the time sheet support the wages charged to WIC?				
4. If an employee is 100% WIC funded is there a semi-annual certification on file to exempt the employee from continuous time reporting requirements?				
5. Have NSA time surveys been submitted for all employees billed to the WIC grant?				
6. Do the NSA time surveys for hourly 100% WIC time match the hours billed to WIC for that month?				
7. Are fringe benefits provided to employees? List benefits provided by employer: 1. Health Insurance 2. Dental Insurance 3. 403(b) Retirement (no employer contributions)				
8. Are all fringe benefits billed to the WIC grant allowable?				
<b>Section D. Action Required</b>				
<b>E. Facility Costs</b>				
1. Were leases, State Agency (SA) approvals and floor plans available to support allocation of rent between WIC and other programs?				

REVIEW CRITERIA	YES	NO	N/A OR N/R	COMMENTS
2. Were floor plans available to support allocations of rent, utilities, and janitorial services?				
<b>Section E. Action Required</b>				
<b>F. Cost Allocation Plan (CAP) (For agencies without a Federally approved indirect cost rate agreement).</b>				
1. Was a cost allocation plan on file with the SA?				
2. Were allocable costs billed correctly?				
<b>Section F. Action Required</b>				
<b>G. Indirect Costs</b>				
1. Does the local agency have an indirect cost rate on file at the SA?				
2. Did the agency bill the appropriate rate?				
3. Has a fixed rate been determined? If so, are any adjustments required?				
<b>Section G. Action Required</b>				
<b>H. Annual Cost Allocation</b>				
1. Payroll:				
a. Timesheets supported payroll allocations between the Administrative (Admin), Client (CL), Nutrition Education (NE) and Breastfeeding (BF) cost categories.				
2. Expenses:				
a. Expenses billed were WIC allowable costs.				

REVIEW CRITERIA	YES	NO	N/A OR N/R	COMMENTS
b. Required approvals were obtained according to WIC policy.				
c. Expenses were allocated accurately between Administrative, Client, Nutrition Education, and Breastfeeding costs.				
<b>Section H. ACTION REQUIRED</b>				
<b>I. Blood Screening</b>				
1. Does the agency perform blood screening at the LA?				
2. How many tests are performed annually?				
3. Average cost of blood screening tests?				
<b>Section I. Action Required</b>				
<b>J. eWIC Card Control</b>				
1. Are unused eWIC Cards kept in a secure location and secured overnight?				
2. Is the Card Inventory Log (Form FD 922.1C) up to date?				
3. Does LA staff check out more cards than they can use in 30 days?				
4. Does the log balance with the inventory?				
5. Are damaged or nonfunctional cards documented on Form 922.1C, and properly destroyed?				
<b>Section J. Action Required</b>				
<b>K. Inventory Management System</b>				
1. Does the agency maintain complete accountability and security for all equipment purchased with WIC program funds?				

REVIEW CRITERIA	YES	NO	N/A OR N/R	COMMENTS
2. Was equipment designated reportable assets and controlled assets inventoried and reported to the SA in accordance with annual reporting requirements.				
3. Was the equipment listed on the State Inventory record was physically located and identified by State of Hawaii DOH tracking number?				
4. Are all WIC equipment used exclusively for WIC related duties?				
<b>Section K. Action Required</b>				
<b>L. Self-Audit</b>				
1. Did the LA complete the required fiscal self-audit once per year?				
<b>Section L. Action Required</b>				
<b>M. Independent Audit</b>				
1. Was an A-133 Audit conducted for the fiscal year under review?				
2. Form SF-SAC is attached?				
3. Were there repeat findings?				
4. Were there questioned costs?				

REVIEW CRITERIA	YES	NO	N/A OR N/R	COMMENTS
<p><b>Section M. Action Required</b></p> <p><b>Observation and Commendation Summary:</b></p>				