

## X. Monitoring and Audits

### 10.1.060 Audit

Authority CFR 246.13(f)(j), 246.20(b)(1-3), CFR 246.25(a)(1)(2)(4)(d)

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**POLICY:** The local agency (LA) shall comply with all WIC audit requirements as specified in federal and state regulations. Any reports or other documents resulting from examination of such records that publicly released may not include confidential applicant or participant information.

#### PROCEDURES:

- A. The LA shall comply with the audit requirements set forth in the Single Audit Act of 1984 (PL 98-502) or OMB Circular A-110, whichever is applicable. Audits shall be used to determine:
  1. If financial operations are being conducted properly.
  2. If financial statements are presented fairly.
  3. Compliance with laws, regulations and administrative requirements.
  4. Existence of internal procedures to meet financial management objectives.
  5. Provision of accurate and reliable information.
- B. The LA shall keep full and complete records concerning WIC program operations for at least three years and until audited.
- C. To be acceptable for audit purposes, all financial and program performance reports shall be traceable to source documentation.
- D. All records shall be available during normal business hours for inspection, audit and copying by:
  1. Representatives of the SA.
  2. State designated auditors.
  3. Representatives of USDA, FNS.
  4. The Department of the Comptroller General of the United States.
- E. In order to maintain confidentiality of participants, medical case records of individual participants do not have to be available for inspection unless they are the only source of certification data.
- F. The LA shall respond in a timely and appropriate manner to all WIC related claims, audit findings and recommendations. The SA will assist, if requested.
- G. The LA shall submit all audit reports containing information about WIC program operations to the SA.
- H. For future audits and WIC monitoring, the LA shall retain, and make available for inspection, all of the following:

1. Audit reports with WIC related findings.
2. Audit exit interviews on WIC related findings.
3. Audit closure letters.