

## X. MONITORING AND AUDITS

(Please indicate) **State Agency:** New Hampshire 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 over arching 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 that State Plans 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.

## X. MONITORING AND AUDITS

### A. MONITORING

#### 1. Local Agency/Clinic Monitoring Activity (to be updated each year)

##### a. Local agencies/clinics monitored:

- 4 Number of local agencies  
3 Number of local agencies monitored last annual period  
9 Number of clinics monitored last annual period  
2 Number of local agencies to be monitored this current annual period  
5 Number of clinics to be monitored this current annual period

to

Specify last annual period, from: 07/01/022 06/30/2023 (month/day/year – month/day/year; must be applied consistently)

to

Specify current annual period, from: 07/01/2023 06/30/2024 (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: 3 (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/ethnic  
 Staff/participant ratios  
 Participant nutrition surveillance data for participants in that local agency/clinic  
 Other (specify): \_\_\_\_\_

##### ADDITIONAL DETAIL: Monitoring & Audits Appendix and/or Procedure Manual (citation):

NH PPM Chapter 10, Local Agency Management Evaluation Policy

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## X. MONITORING AND AUDITS

### A. MONITORING

#### 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:**

NH PPM Chapter 10, Local Agency Management Evaluation Policy

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**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): recommendations to address findings and observations
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##### 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): \_\_\_\_\_
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##### c. Specialists in the following areas monitor the areas of their expertise:

- Certification and eligibility determination
  - Caseload management
  - Nutrition services
  - Breastfeeding promotion and support
  - Targeting and outreach policies
  - Financial management of administrative funds
  - Food delivery system
  - Vendor management
  - Civil rights
  - Information Systems security
  - Other (specify): \_\_\_\_\_
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## X. MONITORING AND AUDITS

### A. MONITORING

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:**

NH PPM Chapter 10, Management & Evaluation-- attachments folder.

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**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): NOTE: the financial is completed by a separate state DHHS unit
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**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): \_\_\_\_\_
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**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:**

NH PPM Chapter 10 Self Evaluation

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**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): \_\_\_\_\_

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**ADDITIONAL DETAIL: Monitoring & Audits Appendix and/or Procedure Manual (citation):**

PPM, Chapter 10, Management Evaluation Policy, Self Evaluation Policy

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**X. MONITORING AND AUDITS**

**B. AUDITS**

c. **Entities not audited and reason (e.g., local office is not a subrecipient local agency, entity did not expend \$750,000 , as applicable or more in Federal funds during the fiscal year, etc.)**

**Entities not audited (includes both State and local agencies)**

**Reason Entity Not Audited**

na

na

**ADDITIONAL DETAIL: Monitoring & Audits Appendix and/or Procedure Manual (citation):**

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**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): State Agency conducts random monthly financial audits

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): \_\_\_\_\_

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): \_\_\_\_\_

**ADDITIONAL DETAIL: Monitoring & Audits Appendix and/or Procedure Manual (citation):**

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**X. MONITORING AND AUDITS**

**B. AUDITS**

**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: \_\_\_\_\_

**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): \_\_\_\_\_

**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:** \_\_\_\_\_

**d. The State agency ensures WIC participation in a 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): \_\_\_\_\_

**ADDITIONAL DETAIL: Monitoring & Audits Appendix and/or Procedure Manual (citation):**

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