

## ITCA WIC Breastfeeding Peer Counseling Financial Management Monitoring Tool

Local Agency Name: \_\_\_\_\_

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

ITCA Staff/Reviewer(s) Present: \_\_\_\_\_

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Local Agency Staff Present: \_\_\_\_\_

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Fiscal Year(s) Under Review: \_\_\_\_\_

The following items should be reviewed prior to the visit:

- Budgets for current and previous year
- Monthly Invoices
- Payments made for current and previous year

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### 1. Budgets

Review the local agency **WIC BFPC program budgets** for the past and current year and answer the following questions.

- Does the local agency have a budget for the FY?
- Has the local agency provided the budget to ITCA?
- Were any budget modifications necessary (overspending of a line item, increased allocations to local agency, etc.)? If so, were they completed by the local agency and approved by ITCA?

### 2. Financial Reports

Review the local agency's **monthly and final financial reports** submitted for the past twelve months.

- Does the local agency submit all required monthly financial reports according to established time lines?
- Are the reports accurate? \_\_\_\_\_
- Are the Annual expenditures reported on time? \_\_\_\_\_
- Are the annual expenditure reports accurate? \_\_\_\_\_

**3. Accounting Records**

Review local agency **accounting records** for the most recent closed out year.

- A. Compare the annual expenditures to those reported. Explain any discrepancies.
  
- B. Was the correct base used to calculate indirect costs?
  
- C. Are all the reported expenditures allowable costs in accordance with ITCA policy? (No breastpumps, breastfeeding equipment or supplies, incentive items, childcare, hospital discharge packs, breastfeeding materials except for those publicizing the BFPC program, supplies or resources for use by WIC staff)
  
- D. Trace a personnel cost line item to the source documents such as a time sheet.
  
- E. Does the agency have an employee that works for another program in addition to WIC BFPC?  
  
If so, check the time records to ensure that the actual hours worked for BFPC are recorded rather than just a straight percentage.
  
- F. Trace two supply line items to the source documents such as Purchase Orders and invoices.
  
- G. Was approval obtained from ITCA for any equipment purchases costing more than \$5,000 or computers?
  
- H. Verify expenditures and reimbursements are posted and reported in the correct year. How does the local agency ensure that fiscal year integrity is maintained?

**4. Accounting Practices**

- A. Does the WIC BFPC program have a separate accounting code? Does the accounting system track funds and expenditures by program?

**5. Local agency WIC Director Questions**

- A. Are you provided with financial status reports at least monthly?

- B. Do you have any concerns regarding the use of WIC BFPC funds, supplies or equipment?
  
- C. What duties does the BFPC perform? Does the BFPC provide any classes to WIC staff? Does the BFPC ever perform any WIC functions such as printing checks, answering phones, etc? (Not allowable)

**NOTES/COMMENTS:**