
Barry-Eaton Health Department

Women, Infants, and Children Program

For the Period October 1, 2017, through September 30, 2018

Audit Report – Issued November 2019

State of Michigan
Department of Health and Human Services
Bureau of Audit
Audit Division





STATE OF MICHIGAN
DEPARTMENT OF HEALTH AND HUMAN SERVICES
LANSING

GRETCHEN WHITMER
GOVERNOR

ROBERT GORDON
DIRECTOR

November 21, 2019

Ms. Collette Scrimger, Health Officer
Barry-Eaton District Health Department
1033 Health Care Drive
Charlotte, Michigan 48813

Dear Ms. Scrimger:

This is our audit report of the Women, Infants, and Children (WIC) Program administered by the Barry-Eaton District Health Department for the audit period October 1, 2017, through September 30, 2018.

The Michigan Department of Health and Human Services (MDHHS) is committed to ensuring high standards of integrity and accountability for public funds. To that end, we periodically perform audits to assess the agency's compliance with fiscal reporting and other requirements contained in MDHHS agreements, and policies and procedures; and Federal regulations.

The report includes the Statements of Audited Grant Revenues and Expenses, Federal and State Grant Award Information, and Scope and Methodology. We noted no exceptions during our review.

Final reports are posted for public viewing on the [MDHHS website](#).

Thank you for the cooperation extended throughout the audit process.

Sincerely,

A handwritten signature in black ink that reads "Shannah M. Havens".

Shannah M. Havens, CPA, CISA
Audit Section Manager
Public Health and Community Services Programs Audit Section
Audit Division

c: Debra Hallenbeck, MDHHS, Audit
Matthew Tompkins, MDHHS, Audit
Christina Herring, MDHHS, WIC
Cecilia Hutson, MDHHS, WIC
Andrew Rousch, Barry-Eaton District Health Department

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Barry-Eaton District Health Department WIC Breastfeeding Program Statement of Audited Grant Revenues and Expenses 10/01/2017-09/30/2018					
	BUDGETED	REPORTED	AUDITED	AUDIT ADJUSTMENT	EXCEPTION REFERENCE
REVENUES					
MDHHS Grant	\$ 27,619	\$ 27,619	\$ 27,619	\$ -	
Local Funds - Other	\$ 5,761	\$ 6,390	\$ 6,390	\$ -	
Total Revenues	\$ 33,380	\$ 34,009	\$ 34,009	\$ -	
EXPENSES					
Salaries and Wages	\$ 12,753	\$ 13,060	\$ 13,060	\$ -	
Fringe Benefits	\$ 5,443	\$ 5,494	\$ 5,494	\$ -	
Contractual Services	\$ -	\$ -	\$ -	\$ -	
Supplies and Materials	\$ 500	\$ 235	\$ 235	\$ -	
Travel	\$ 1,800	\$ 1,867	\$ 1,867	\$ -	
Communication	\$ -	\$ -	\$ -	\$ -	
Space Costs	\$ -	\$ -	\$ -	\$ -	
Other	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	
Indirect Costs	\$ -	\$ -	\$ -	\$ -	
Other Costs Distributions	\$ 9,884	\$ 10,353	\$ 10,353	\$ -	
Total Expenses	\$ 33,380	\$ 34,009	\$ 34,009	\$ -	

Barry-Eaton District Health Department WIC Breastfeeding Program Statement of Audited Grant Revenues and Expenses 10/01/2017-09/30/2018					
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FEDERAL AND STATE GRANT AWARD INFORMATION

Program Title	WIC Resident Services
Federal Agency	U.S. Department of Agriculture
Federal Sub-Tier	Food and Nutrition Service
Federal Program Title	Women, Infants, and Children (WIC) Supplemental Nutrition Program
CFDA Number	10.557
MDHHS Agreement No.	E20180771
MDHHS Agreement Period	10/01/2017 – 09/30/2018
Exception(s) Related to Program	No Exceptions
Amount to be Returned	\$-0-
Exception(s) for Return Amount	Not Applicable

Program Title	WIC Breastfeeding
Federal Agency	U.S. Department of Agriculture
Federal Sub-Tier	Food and Nutrition Service
Federal Program Title	Women, Infants, and Children (WIC) Supplemental Nutrition Program
CFDA Number	10.557
MDHHS Agreement No.	E20180769
MDHHS Agreement Period	10/01/2017 – 09/30/2018
Exception(s) Related to Program	No Exceptions
Amount to be Returned	\$-0-
Exception(s) for Return Amount	Not Applicable

SCOPE AND METHODOLOGY

We examined the Health Department's records and activities for the fiscal year October 1, 2017 through September 30, 2018.

Our audit procedures included the following:

- Reviewed the most recent Single Audit and Financial Statement Audit Reports for any WIC Program related concerns.
- Reviewed the Grant Agreement, Budgets, and Program Specific Assurances and Requirements.
- Reviewed policies to ensure they meet applicable requirements and guidelines.
- Reviewed the most recently completed Fiscal Questionnaire.
- Reconciled the WIC Program Financial Status Reports (FSRs) and MDHHS payment schedules to the accounting records.
- Tested a selection of payroll and non-payroll expenditures for program compliance; and adherence to policies, Federal and program guidelines, and approval procedures.
- Reviewed building space/lease costs for proper reporting and compliance with Federal requirements.
- Reviewed any equipment purchases over \$2,500 for the WIC Program.
- Reviewed indirect cost and other cost allocations for reasonableness, and an equitable methodology.

Our audit did not include a review of program content or quality of services provided.

GLOSSARY OF ABBREVIATIONS AND TERMS

CFDA	Catalog of Federal Domestic Assistance
CFR	Code of Federal Regulations
FSR	Financial Status Report
MDHHS	Michigan Department of Health and Human Services
WIC	Women, Infants, and Children Program
WICBF	Women, Infants, and Children Breastfeeding Program