
Huron County Health Department

Family Planning Program
Women, Infants, and Children Program

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

Audit Report – Issued December 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

December 12, 2019

Ann Hepfer, RN, BS, Health Officer
Huron County Health Department
1142 S. Van Dyke
Bad Axe, Michigan 48413

Dear Ms. Hepfer:

This is our audit report of the Family Planning and Women, Infants, and Children (WIC) Programs administered by the Huron County Health Department for the 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, MBA
Audit Section Manager
Public Health and Community Services Programs Section
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**Huron County Health Department
Family Planning Services
Statement of Audited Grant Revenues and Expenses
10/01/2017 to 09/30/2018**

	BUDGETED	REPORTED	AUDITED	AUDIT ADJUSTMENT	EXCEPTION REFERENCE
REVENUES					
MDHHS Grant	\$ 64,901	\$ 64,901	\$ 64,901	\$ -	
Fees and Collections - 1st and 2nd Party	\$ 3,293	\$ 3,741	\$ 3,741	\$ -	
Fees and Collections - 3rd Party	\$ 21,977	\$ 20,670	\$ 20,670	\$ -	
Federal Cost Based Reimbursement	\$ 45,024	\$ 50,024	\$ 50,024	\$ -	
Local Funds - Other	\$ -	\$ 4,993	\$ 4,993	\$ -	
Total Revenues	\$ 135,195	\$ 144,329	\$ 144,329	\$ -	
EXPENSES					
Salary & Wages	\$ 38,650	\$ 39,602	\$ 39,602	\$ -	
Fringe Benefits	\$ 28,209	\$ 29,106	\$ 29,106	\$ -	
Contractual Services	\$ 2,864	\$ 4,905	\$ 4,905	\$ -	
Supplies and Materials	\$ 8,384	\$ 8,994	\$ 8,994	\$ -	
Travel	\$ 1,371	\$ 1,237	\$ 1,237	\$ -	
Space Costs	\$ 12,278	\$ 11,916	\$ 11,916	\$ -	
All Others	\$ 6,369	\$ 6,130	\$ 6,130	\$ -	
Indirect Costs	\$ 17,383	\$ 22,668	\$ 22,668	\$ -	
Other Costs Distributions	\$ 19,687	\$ 19,771	\$ 19,771	\$ -	
Total Expenses	\$ 135,195	\$ 144,329	\$ 144,329	\$ -	

**Huron County Health Department
WIC Breastfeeding
Statement of Audited Grant Revenues and Expenses
10/01/2017 to 09/30/2018**

	BUDGETED	REPORTED	AUDITED	AUDIT ADJUSTMENT	EXCEPTION REFERENCE
REVENUES					
MDHHS Grant	\$ 33,461	\$ 33,461	\$ 33,461	\$ -	
Local Funds - Other	\$ 2,317	\$ 2,835	\$ 2,835	\$ -	
Total Revenues	\$ 35,778	\$ 36,296	\$ 36,296	\$ -	
EXPENSES					
Salary & Wages	\$ 11,352	\$ 11,191	\$ 11,191	\$ -	
Fringe Benefits	\$ 10,717	\$ 10,695	\$ 10,695	\$ -	
Supplies and Materials	\$ 5	\$ 2	\$ 2	\$ -	
Travel	\$ 670	\$ 398	\$ 398	\$ -	
Space Costs	\$ 1,303	\$ 1,255	\$ 1,255	\$ -	
All Others	\$ 356	\$ 165	\$ 165	\$ -	
Indirect Costs	\$ 5,738	\$ 7,220	\$ 7,220	\$ -	
Other Costs Distributions	\$ 5,637	\$ 5,370	\$ 5,370	\$ -	
Total Expenses	\$ 35,778	\$ 36,296	\$ 36,296	\$ -	

**Huron County Health Department
WIC Resident Services
Statement of Audited Grant Revenues and Expenses
10/01/2017 to 09/30/2018**

	BUDGETED	REPORTED	AUDITED	AUDIT ADJUSTMENT	EXCEPTION REFERENCE
REVENUES					
MDHHS Grant	\$ 142,806	\$ 142,806	\$ 142,806	\$ -	
Local Funds - Other	\$ 25,042	\$ 32,179	\$ 32,179	\$ -	
Total Revenues	\$ 167,848	\$ 174,985	\$ 174,985	\$ -	
EXPENSES					
Salary & Wages	\$ 57,264	\$ 57,275	\$ 57,275	\$ -	
Fringe Benefits	\$ 39,844	\$ 41,345	\$ 41,345	\$ -	
Contractual Services	\$ 4,048	\$ 4,093	\$ 4,093	\$ -	
Supplies and Materials	\$ 1,101	\$ 820	\$ 820	\$ -	
Travel	\$ 1,773	\$ 966	\$ 966	\$ -	
Space Costs	\$ 13,848	\$ 13,268	\$ 13,268	\$ -	
All Others	\$ 1,291	\$ 481	\$ 481	\$ -	
Indirect Costs	\$ 25,248	\$ 32,536	\$ 32,536	\$ -	
Other Costs Distributions	\$ 23,431	\$ 24,201	\$ 24,201	\$ -	
Total Expenses	\$ 167,848	\$ 174,985	\$ 174,985	\$ -	

FEDERAL AND STATE GRANT AWARD INFORMATION

Program Title	Family Planning
Federal Agency	U.S. Department of Health and Human Services
Federal Sub-Tier	Office of Population Affairs
Federal Program Title	Family Planning Services
CFDA Number	93.217
MDHHS Agreement No.	E20181772
MDHHS Agreement Period	10/01/2017 – 09/30/2018
Amount to be Returned	\$-0-
Exception(s) for Return Amount	Not Applicable
See the Statement of Audited Grant Revenues and Expenses for line item adjustment details for exceptions.	

Program Title	Family Planning
Federal Agency	U.S. Department of Health and Human Services
Federal Sub-Tier	Health Resources and Services Administration
Federal Program Title	Maternal and Child Health Services Block Grant
CFDA Number	93.994
MDHHS Agreement No.	E20181772
MDHHS Agreement Period	10/01/2017 – 09/30/2018
Amount to be Returned	\$-0-
Exception(s) for Return Amount	Not Applicable
See the Statement of Audited Grant Revenues and Expenses for line item adjustment details for exceptions.	

FEDERAL AND STATE GRANT AWARD INFORMATION

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.	E20181782
MDHHS Agreement Period	10/01/2017 – 09/30/2018
Amount to be Returned	\$-0-
Exception(s) for Return Amount	Not Applicable
See the Statement of Audited Grant Revenues and Expenses for line item adjustment details for exceptions.	

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.	E20181783
MDHHS Agreement Period	10/01/2017 – 09/30/2018
Amount to be Returned	\$-0-
Exception(s) for Return Amount	Not Applicable
See the Statement of Audited Grant Revenues and Expenses for line item adjustment details for exceptions.	

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 Family Planning Program or WIC Program related concerns.
- Reviewed the most recent Family Planning Program site visit report from the Program staff.
- 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 Family Planning Program and 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 \$5,000 for the Family Planning Program and \$2,500 for the WIC Program.
- Reviewed indirect cost and other cost allocations for reasonableness, and an equitable methodology.
- Reviewed Family Planning Program billings and collection of fees, and collection of donations.

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
FP	Family Planning
FSR	Financial Status Report
MCH	Maternal and Child Health
MDHHS	Michigan Department of Health and Human Services
WIC	Women, Infants, and Children
WICBF	Women, Infants, and Children Breastfeeding