
Ionia County Health Department

Women, Infants, and Children Program

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

Audit Report – Issued October 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

October 22, 2019

Mr. Ken Bowen, Health Officer
Ionia County Health Department
175 E. Adams Street
Ionia, Michigan 48846

Dear Mr. Bowen:

This is our audit report of the Women, Infants, and Children (WIC) Programs administered by Ionia County 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 Division
Steven Tadazak, MDHHS, Audit Division
Christina Herring, MDHHS, WIC
Cecilia Hutson, MDHHS, WIC
Kelly Voegeding, MDHHS, WIC
Brenda Ingersoll, Ionia County Health Department

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Ionia County Health Department WIC Resident Services Program Statement of Audited Grant Revenues and Expenses 10/01/2017 - 9/30/2018					
	BUDGETED	REPORTED	AUDITED	AUDIT ADJUSTMENT	EXCEPTION REFERENCE
REVENUES					
MDHHS Grant	\$ 283,199	\$ 268,231	\$ 268,231	\$ -	
Local Funds - Other	\$ 11,445	\$ -	\$ -	\$ -	
Total Revenues	\$ 294,644	\$ 268,231	\$ 268,231	\$ -	
EXPENSES					
Salaries and Wages	\$ 140,767	\$ 125,368	\$ 125,368	\$ -	
Fringe Benefits	\$ 53,583	\$ 44,672	\$ 44,672	\$ -	
Supplies and Materials	\$ 5,000	\$ 7,016	\$ 7,016	\$ -	
Travel	\$ 1,330	\$ 894	\$ 894	\$ -	
County-City Central Services	\$ 35,001	\$ 39,404	\$ 39,404	\$ -	
Other	\$ 1,500	\$ 2,068	\$ 2,068	\$ -	
Other Costs Distributions	\$ 57,463	\$ 48,809	\$ 48,809	\$ -	
Total Expenses	\$ 294,644	\$ 268,231	\$ 268,231	\$ -	

Ionia County Health Department WIC Breastfeeding Program Statement of Audited Grant Revenues and Expenses 10/01/2017 - 9/30/2018					
	BUDGETED	REPORTED	AUDITED	AUDIT ADJUSTMENT	EXCEPTION REFERENCE
REVENUES					
MDHHS Grant	\$ 35,167	\$ 34,375	\$ 34,375	\$ -	
Local Funds - Other	\$ 3,434	\$ -	\$ -	\$ -	
Total Revenues	\$ 38,601	\$ 34,375	\$ 34,375	\$ -	
EXPENSES					
Salaries and Wages	\$ 18,533	\$ 18,711	\$ 18,711	\$ -	
Fringe Benefits	\$ 4,439	\$ 3,352	\$ 3,352	\$ -	
Supplies and Materials	\$ 200	\$ 46	\$ 46	\$ -	
Travel	\$ 500	\$ 279	\$ 279	\$ -	
Communication	\$ 500	\$ 218	\$ 218	\$ -	
County-City Central Services	\$ 4,028	\$ 5,115	\$ 5,115	\$ -	
Other	\$ 600	\$ 321	\$ 321	\$ -	
Other Costs Distributions	\$ 9,801	\$ 6,333	\$ 6,333	\$ -	
Total Expenses	\$ 38,601	\$ 34,375	\$ 34,375	\$ -	

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.	E20181836
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
See the Statement of Audited Grant Revenues and Expenditures for line item adjustment details for exceptions.	

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.	E20181835
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
See the Statement of Audited Grant Revenues and Expenditures for line item adjustment details for exceptions.	

SCOPE AND METHODOLOGY

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

Our audit procedures included the following:

- Reviewed the most recent Single Audit and Financial Statement Audit Report 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 Subrecipient 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 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
WICBF	Women, Infants, and Children Breastfeeding