

INTERNAL AUDIT REPORT

2024-03

Women, Infants and Children Nutrition Program

Anchorage Health Department

April 11, 2024

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MUNICIPALITY OF ANCHORAGE
MAYOR DAVE BRONSON

OFFICE OF INTERNAL AUDIT

April 11, 2024

Honorable Mayor and Members of the Assembly:

I am pleased to present for your review the **Internal Audit Report 2024-03, Women, Infants and Children Nutrition Program, Anchorage Health Department**. A summary of the report is presented below.

In accordance with the 2023 Audit Plan, we performed an audit of the Women, Infants and Children Nutrition Program. The objective of this audit was to determine whether Anchorage Health Department staff complied with the grant requirements in administering the Women, Infants and Children Program. Specifically, we reviewed a sample of Women, Infants and Children Program participant's files in the State of Alaska database to determine if required documentation was in participant files, and whether eligibility was being determined correctly. In addition, we reviewed fiscal year 2023 reports to determine if they were submitted on time and complied with the grant agreement.

Our review found the Anchorage Health Department generally complied with the requirements in the grant agreement for administering the Women, Infants and Children Program. Based on our review, Women, Infants and Children Program staff correctly determined participant eligibility, and fiscal year 2023 reports were submitted on time and complied with the grant agreement. However, we found that required documentation was not always found in Women, Infants and Children Program participant files. These documents included the Family Information Form, Women, Infants and Children Program Application, referrals to other health and social service programs, and participant signatures for verifying receipt of the electronic benefits cards.

There is one finding in connection with this audit. Management comments were responsive to the audit finding and recommendation.

Scott Lee



Acting Director, Internal Audit



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Internal Audit Report 2024-03
Women, Infants and Children Nutrition Program
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Introduction. The Special Supplemental Nutrition Program for Women, Infants and Children (WIC Program) is a federally funded program that serves low-income pregnant, breastfeeding, and non-breastfeeding postpartum women, and to infants and children up to five years old who are at nutritional risk. The WIC Program provides participants with supplemental healthy foods and infant formula, along with nutrition education, breastfeeding support, and periodic health screenings. Participants are issued an electronic benefits (eWIC) card loaded with food amounts determined for age and dietary needs of the household and used like a debit card to purchase approved foods at participating stores. In fiscal year 2023 the Anchorage Health Department (Department) spent \$1,194,582 out of \$1,350,337 budgeted through a grant from the State of Alaska, Division of Public Assistance (State) to administer the WIC Program, and \$1,401,047 was budgeted for use in fiscal year 2024. Participant information is entered into a State maintained database. The Department currently has thirteen WIC Program staff including a Program Manager, Family Services staff, Public Health Dietitians, Family Service Counselors, a Nutrition Educator, and an Office Assistant. As of December 2023, the WIC Program had approximately 3,545 active clients.

Objective and Scope. The objective of this audit was to determine whether Department staff complied with the grant requirements in administering the WIC Program. Specifically, we reviewed a sample of WIC Program participant's files in the State database to determine if required documentation was in participant files, and whether eligibility was being determined correctly. In addition, we reviewed fiscal year 2023 reports to determine if they were submitted on time and complied with the grant agreement.

We conducted this performance audit in accordance with generally accepted government auditing standards, except for the requirement of an external quality control review. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable

basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Overall Evaluation. The Anchorage Health Department generally complied with the requirements in the grant agreement for administering the WIC Program. Based on our review, WIC Program staff correctly determined participant eligibility, and fiscal year 2023 reports were submitted on time and complied with the grant agreement. However, we found that required documentation was not always found in WIC Program participant files. These documents included the Family Information Form, WIC Program Application, referrals to other health and social service programs, and participant signatures for verifying receipt of the eWIC cards.

FINDINGS AND RECOMMENDATIONS

1. Required Documentation Not Always Found.

- a. Finding.** Required documentation was not always found in WIC Program participant files. Specifically, we found the following:
 - *Missing Application Documents* – WIC Program participant files did not always include the Family Information Form and WIC Program Application. These two documents assist in verifying WIC Program eligibility by collecting background information on applicants, including household information, health history, cigarette, alcohol and drug use, and eating and feeding information. Specifically, we found that 3 of 56 (5%) sampled participant files were missing one or both documents. As a result, benefits were given to some participants without supporting documents of eligibility. For example, we found that a participant had been enrolled to the WIC Program in July 2023. However, both the Family Information Form and WIC Program Application were missing from their file. As another example, a participant had been enrolled to the WIC Program in July 2023. However, although the Family

Information Form was in the participant's file, they were missing the WIC Program Application.

- *Missing Program Referrals* - WIC Program participant files did not always include referrals to other health and social service programs. Specifically, we found that 18 of 56 (32%) sampled participant files were missing one or more required referrals to other programs that participants may benefit from. For example, we found that a participant had been enrolled to the WIC Program in November 2023, was already receiving benefits from the Food Stamps program, and was referred to the Alaska Temporary Assistance Program (ATAP) by Department staff. However, the participant file made no indication of additional referrals to other programs that this participant could benefit from, including Immunizations, Substance Use, Medicaid, Lead Testing, and Early Periodic Screening, Diagnosis and Treatment (EPSDT). Without all necessary referrals, participants may not be provided with all the additional resources they may need.
- *Missing eWIC Card Signatures* – WIC Program participant files did not always include participant signatures for eWIC cards. WIC Program eWIC cards are issued by Department staff to participants to purchase WIC Program approved foods at participating stores. Specifically, we found that 10 of 56 (18%) sampled participant files did not contain a participant signature. Obtaining eWIC card signatures is important because it is the only tool to verify participants received their eWIC cards.

Alaska WIC Policy requires that applications, referrals to other health and social services programs, and food voucher signatures be kept in the WIC Program participant's file.

- b. **Recommendation.** The Director of the Anchorage Health Department should work with the WIC Program Manager to ensure that WIC Program staff include all required documentation in the participant’s file according to Alaska WIC Policy.

- c. **Management Comments.** Management stated, “Management concurs with the recommendation that the Director of the Anchorage Health Department should ensure all required documentation is included within WIC participant files according to the State of Alaska WIC Policy. Management will work with health department staff to ensure all cited case files have the required documentation and create mechanisms for periodic quality checks.”

- d. **Evaluation of Management Comments.** Management Comments were responsive to the audit finding and recommendation.

Discussion With Responsible Officials. The results of this audit were discussed with appropriate Municipal officials on March 8, 2024.

Audit Staff:
Dalton Benson