

V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

(Please indicate) **State Agency:** Wisconsin for FY 2020

NSA expenditures involve the process of allocating, documenting and monitoring the distribution of administrative funds to local agencies, including the monitoring of nutrition education costs, and State and local agency direct/indirect costs.

A. Funds Allocation-246.4(a)(13): describe the policies and procedures used to allocate administrative funds to local agencies, including start-up funds, and conversion of food funds to NSA funds.

B. Local Agency Budgets/Expenditure Plans-246.4(a)(2): describe the policies and procedures for preparing and submitting local agency budgets and expenditure plans and the services that are entirely supported by WIC Program funds.

C. State and Local Agency Access to Funds-246.4(a)(13): describe the procedures and method(s) of distribution/ reimbursement of NSA funds to local agencies.

D. Reporting and Reviewing of State and Local Agency Expenditures-246.4(a)(11)(iv); (12); and (13): describe the policies and procedures used to report, monitor, and review State and local agencies' expenditures, including the documentation of staff time, local agency report forms, on-site reviews of local agencies' NSA expenditures, and in-kind contributions.

E. Nutrition Education Costs-246.4(a)(9): describe the plans and procedures used to meet the nutrition education expenditure requirements, including monitoring activities, local agency reports, and assurances that the special nutrition education needs of migrant farmworkers and their families, Indians, and homeless persons are met.

F. Indirect Costs-246.4(a)(12): describe the policies and procedures used to document and monitor indirect cost rates and services at the State and local level.

V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

A. Funds Allocation

1. Allocation Process

a. The State agency has established and provided written procedures to local agencies describing the process for allocation of NSA funds among local agencies.

- Yes No Not applicable, State agency does not have separate local agencies.
(Proceed to A. 2. Conversion of Food Funds to NSA Funds)

b. Local agencies were involved in developing these procedures via:

- Task force/committee of selected local agencies
 Comment on proposals made available to all local agencies
 Other (describe): State office task force convened to determine

c. The State agency allocates NSA funds to local agencies through the use of:

- A negotiated budget Flat cost per participant Statewide
 Formula (variable) Other method (describe): _____

d. The allocation procedure takes the following factors into account (check all that apply):

- Staffing needs
 Number of participants
 Population density
 Cost-containment initiatives
 Availability of administrative support from other sources
 Other (specify): geographic area if serving multiple counties, satellite clinics, interpreter costs

e. The State agency methodology for funds allocations to local agencies includes a mechanism for reallocation.

- Yes
 Monthly Quarterly Semiannually Other (specify): as needed if significant changes
 No

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):

2. Conversion of Food Funds to NSA Funds

a. The State agency converts food funds to NSA funds:

- Based on a plan submitted to FNS to reduce average food costs per participant and to increase participation above the FNS-projected level for the State agency.
 The State agency achieves, through acceptable measures, increases in participation in excess of the FNS-project level for the State agency.
 Describe measures used to increase participation:

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):

3. The State's Fiscal Year runs from 07/01/2020 to 06/30/2021

V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

A. Funds Allocation

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):

V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

B. Local Agency Budgets/Expenditures Plans

1. Local Agency Budgets/Expenditure Plans

- Not applicable, State agency does not have separate local agencies.
(Proceed to C. State and Local Agency Access to Funds.)

a. The State agency requires its local agencies to prepare and submit administrative budgets.

- Yes No

If yes, the State agency requires that local agency budgets include the same cost categories as those used for State-level budget preparation.

- Yes No

b. Local agencies' budgets are broken out by (check all that apply):

Line items

- | | |
|--|---|
| <input type="checkbox"/> Accounting | <input checked="" type="checkbox"/> Maintenance and repair |
| <input type="checkbox"/> ADP services | <input checked="" type="checkbox"/> Materials and supplies |
| <input checked="" type="checkbox"/> Breastfeeding aids | <input checked="" type="checkbox"/> Memberships, subscriptions, and professional activities |
| <input checked="" type="checkbox"/> Capital expenditures | <input checked="" type="checkbox"/> Printing and reproduction |
| <input checked="" type="checkbox"/> Clinic/lab services | <input checked="" type="checkbox"/> Training and education |
| <input type="checkbox"/> Communications | <input type="checkbox"/> Transportation |
| <input checked="" type="checkbox"/> Employee salaries | <input checked="" type="checkbox"/> Travel |
| <input checked="" type="checkbox"/> Employee fringe benefits | |
| <input checked="" type="checkbox"/> Lease or rental of space | <input checked="" type="checkbox"/> Other (specify): <u>indirect costs, consultants/contractual, special projects</u> |

Functions

- | | |
|---|--|
| <input checked="" type="checkbox"/> General administration/
program management | <input checked="" type="checkbox"/> Breastfeeding promotion/support (e.g., breastfeeding aids) |
| <input type="checkbox"/> Food delivery | <input checked="" type="checkbox"/> Client services |
| <input type="checkbox"/> Certification | |
| <input checked="" type="checkbox"/> Nutrition education | <input type="checkbox"/> Other (specify): _____ |

c. The State agency has an established formal process for local agencies to follow when requesting amendments or modifications to their budgets.

- Yes No

d. In order to prepare the federally required WIC administrative budget, the State agency:

- Uses local agency budgets or prior year expenditures
- Reports under an ongoing system to collect this data
- Extracts or consolidates data reported under other State or local agency systems to group costs under the federal line items and functions
- Other (describe): _____

(State WIC administrative budgets are not submitted to FNS, but are used by State agencies as a management tool and may be reviewed by FNS.)

ADDITIONAL DETAIL: SA/LA Spending Plan Appendix and/or Procedure Manual (citation):

Appendix V.B.1 Budget Forms, Policy 11.2

V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

C. State and Local Agency Access to Funds

1. The State Agency manages its NSA Grant on a/an:

Cash basis Accrual basis

Other (specify): _____

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):

2. Reimbursement/Provision of Funds to Local Agencies

a. The State agency provides local agencies with funds in advance.

Yes (state conditions): _____

No

Not Applicable (Proceed to next section.)

If yes, advances must be reconciled to incoming claims. Local agency claims are submitted:

Monthly Quarterly

b. In order to qualify for payment, an expenditure must be (check all that apply):

At or below the level of its approved budget line item

Supported by appropriate documentation (e.g., check or receipt)

A reasonable and necessary expense for WIC

Other (specify): _____

c. If an expenditure exceeds the budget provided for that particular line item, the State agency requires the local agency to (check all that apply):

Submit a supplemental request

Provide a justification for exceeding the budget line item

Make an offsetting adjustment to another line item in its budget

Request approval of a budget modification

Other (explain): _____

d. Local agencies receive payment via:

Electronic funds transfer State treasury check/warrant

Other (specify): _____

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):

V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

D. Reporting and Reviewing of State and Local Agency Expenditures

1. Documentation of Staff Time

- a. How does the State agency determine the percentage of staff time devoted to WIC tasks to document allowable staff costs under the WIC Program (check all that apply):

At SA At LA

- | | | |
|-------------------------------------|-------------------------------------|--------------------------------------|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | 100 percent reporting |
| <input type="checkbox"/> | <input type="checkbox"/> | Random moment sampling |
| <input type="checkbox"/> | <input type="checkbox"/> | Periodic time studies: |
| <input type="checkbox"/> | <input type="checkbox"/> | 1 week/month |
| <input type="checkbox"/> | <input type="checkbox"/> | 1 month/quarter |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Other (specify): <u>1 month/year</u> |

- b. The State agency last evaluated its time documentation protocol on (specify date). 10/01/2004
If available, please attach a copy of the protocol to this section or cite Procedure Manual reference.

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):

Appendix V.D.1. Time Study

2. Please indicate below the services that are entirely supported by WIC funds:

- Anthropometric measurements
- Nutrition counseling/education
- Breastfeeding promotion/support
- Immunization status assessments
- Referrals to health and/or social services
- Hematological assessments
- Other (specify): certification, food benefit issuance, vendor management, daily program management

ADDITIONAL DETAIL: SA/LA Spending Plan Appendix and/or Procedure Manual (citation):

3. Local Agency Report Forms

- a. The State agency specifies standard forms and/or procedures for local agencies to use in reporting monthly local-level expenditures.

Yes No Not Applicable (Proceed to next section)

- b. Local agencies' budgets are broken out by (check all that apply):

- Not applicable
- Line items
 - Accounting
 - ADP services
 - Breastfeeding aids
 - Capital expenditures
 - Clinic/lab services
 - Communications
 - Maintenance and repair
 - Materials and supplies
 - Memberships, subscriptions, and professional activities
 - Printing and reproduction
 - Training and education
 - Transportation

V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

D. Reporting and Reviewing of State and Local Agency Expenditures

- Employee salaries Travel
 Employee fringe benefits Other (specify): indirect costs, consultants/contractual, special projects
 Lease or rental of space

Functions

- General administration/
program management Breastfeeding promotion/support (e.g., breastfeeding aids)
 Food delivery Client services
 Certification Other (specify): _____
 Nutrition education

Other (specify): _____

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):

Appendix V.D.3. CARS Report Form

4. On-Site Review of Local Agencies' Administrative Expenditures

a. The State agency conducts on-site reviews of local agency administrative expenditures:

- Annually Every two years Every three years
 Other (specify): _____

The review is conducted by:

- WIC State agency staff
 State Department of Health fiscal or audit staff
 CPA or audit firm
 Other (specify): _____

b. The State agency utilizes a standard format/guide to review local agencies' NSA expenditures.

- Yes No

If yes, the standard review guide includes the following procedures (check all that apply):

- Verification of at least one monthly billing/claim/expenditure report against source
 Documents
 Tracking written approval of procurements
 Requesting records of ordering, receipt, billing, and payment
 Determination that costs were necessary, reasonable and appropriate
 Determination that costs were properly allocated among WIC and other programs
 Determination that personnel costs charged to WIC were appropriate
 Determination that local agencies' indirect costs were appropriately charged
 Other (specify): _____

c. If available, please attach a copy of the State agency's NSA expenditure review guide.

V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

D. Reporting and Reviewing of State and Local Agency Expenditures

d. The State agency notifies local agencies of findings and establishes claims for unallowable costs, as appropriate.

Yes No

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):

See Appendix X.A.2.d. Wisconsin WIC Fiscal Monitoring Tool. Regarding audits: For those WIC agencies that expend \$750,000 or more in federal awards for the audit year, the WIC provider agency is required to have an annual compliance and financial audit performed in accordance with Uniform Guidance (2 CFR Part 200), the Uniform Guidance's Compliance Supplement, the Wisconsin's State Single Audit Guidelines (SSAG), and the Wisconsin DHS Audit Guidance appendix to the SSAG. Link: <https://www.dhs.wisconsin.gov/business/audit.htm>

5. The State agency requires local agencies to document the sources and values of in-kind contributions.

Yes No

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):

V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

E. Nutrition Education Costs

1. The State agency documents that it meets its nutrition education and breastfeeding promotion expenditure requirements per 7 CFR 246.14(c)(1) via:

- Activity reports
 Time studies
 Itemizing expenditures
 Other (specify): _____

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):
 Appendix V.D.1. Time Studies; Policy 11.2

2. The State agency monitors expenditures for the following activities related to breastfeeding promotion and support at the State and/or local level (check all that apply):

	At SA	At LA
Breastfeeding promotion coordinator's salary	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Written educational materials	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Participant education/counseling	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Staff training	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Breastfeeding promotion activities	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Direct support costs	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Breastfeeding aids and equipment (e.g., breast pumps purchased with NSA funds)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>

(If other, specify): _____

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):
 Policies 11.1, 11.2

3. In the event that the State agency uses funds from other sources in meeting minimum expenditure requirements for nutrition education (NE) and breastfeeding promotion and support (BFPS), please provide below the source of these funds, the amount, and the method the State agency will use to document the use of these NE and BFPS funds. (Federal WIC food funds used to purchase/rent breast pumps, and expenditures from breastfeeding peer counseling funds, cannot be counted toward the nutrition education and breastfeeding expenditure requirement.)

- Does not apply. (Proceed to E. 4. Local agencies report nutrition education and breastfeeding promotion and support costs.)

Source	Amount
_____	_____
_____	_____
_____	_____

Method(s):

- Activity reports
 Time studies
 Itemizing expenditures
 Other (specify): _____

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):

V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

E. Nutrition Education Costs

4. Local agencies report nutrition education and breastfeeding promotion and support costs:

When they report routine NSA costs

Through a different system (specify): _____

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):

V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

F. State and Local Agency Indirect Costs

1. Indirect Cost Rate and Services

a. Please list below indirect cost/cost allocation agreements in which the State agency is included:

Indirect Cost Negotiation between Wisconsin DHS and U.S. DHHS dated 6/24/2016

b. The State agency's indirect cost rate(s) is 7.21 (%) and is based on:

Salaries Direct costs for administration Both

Other (specify): _____

c. Please cite the effective date of the State agency's current negotiated agreement and/or cost allocation plan for indirect costs: 04/10/2018.

d. The State agency receives the following types of services under the indirect cost rate agreement(s):

Budgeting/accounting

Personnel/payroll

ADP

Space usage/maintenance

Communication/phone/mail

Central supply

Legal services

Procurement/contracting

Printing/publication

Audit services

Equipment usage/maintenance

Other (specify): Administrative Management, AA/CRC

e. The State agency allows local agencies to report indirect costs.

Yes No Not Applicable

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):

Appendix V.F.1. Indirect Cost Negotiation Agreement

2. Review of Indirect Cost Documentation

a. The State agency and local agencies ensure that services received and paid for through indirect costs benefit WIC and are not also charged directly to WIC by comparing direct charges by line item to a listing of services paid by funds collected through the application of the indirect cost rate:

Done for State agency level indirect costs (frequency): Annually during Single Audit

Done for local agency level indirect costs (frequency): Annually during Single Audit

Not done at either level.

V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

F. State and Local Agency Indirect Costs

- b. State and local agency WIC management have access to and review the following documents as applicable to ensure that indirect cost services are not also charged directly to WIC (check all that apply):

	At SA	At LA
Indirect cost agreements/plans	<input checked="" type="checkbox"/>	<input type="checkbox"/>
The accounting mechanism used to ensure the propriety of indirect cost charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A copy of the cost allocation plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
A list of all services paid from indirect costs	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Other documentation related to the establishment and charging of indirect costs	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Not applicable	<input type="checkbox"/>	<input type="checkbox"/>

- c. When the State agency reviews the local agencies' indirect cost rate agreements, the review includes (check all that apply):

- Required submission of indirect cost agreement by the local agency to the State agency
- Assessment of how the rate or method is applied (correct time period, percentage, and base)
- Verification that the State agency had previously approved the local agency to negotiate such an agreement
- Post-review or audit to ensure the rate was applied correctly
- Other documentation related to the establishment and charging of indirect costs (list):

- Not applicable

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):
