

Fiscal Audits

- I. Local agency independent fiscal audits. Due to the Single Audit Act, independent auditors hired by their own agency must audit all local WIC agencies on a yearly basis. The auditor will send the findings and recommendations to the Bureau of Financial Audit.

- II. Utah Department of Health and Human Services fiscal audits.
 - a. Approximately every three years, each local agency will also have a financial audit conducted by the Office of Financial Audit of the Utah Department of Health and Human Services if an independent audit is not performed by the local agency.

 - b. The state fiscal audit is more comprehensive than the local agency independent audit. The auditor for the Utah Department of Health and Human Services will review documentation at your agency for:
 - i. Expenditures: Budget vs. Actual and Actual vs. the Expenditures reported to the state.
 - ii. Revenues: Actual vs. Revenues reported to the state.

 - c. The auditor will use the audit guidelines provided by USDA, as well as the specific standards set forth in the publication "The Standards of Audit of Government Organizations, Programs, Activities and Functions," issued by the Comptroller General of the United States. These audits will be used to determine:
 - i. Whether financial operations are properly conducted,
 - ii. Whether the financial reports are fairly presented, and
 - iii. Whether the agency has complied with applicable laws, regulations, and administrative requirements pertaining to financial management.

 - d. If the local agency WIC program is being audited by another state, federal, or independent auditor during this time frame, the Utah Department of Health and Human Services may elect not to conduct their audit, or may only cover the areas not included by the other independent audit. The Utah Department of Health and Human Services will determine this after reviewing the results of the independent audit.