



Date: February 24, 2025

To: Sheryl M.M. Long, City Manager

From: Lauren Sundararajan, CFE, Internal Audit Manager *LS*

Copies to: Internal Audit Committee
William Weber, Assistant City Manager
Dr. Grant Mussman, Health Department Commissioner

Subject: **WIC Program Audit**

Attached is the Women, Infants, and Children (WIC) Program audit report. The primary objectives of this audit were to assess whether WIC Program goals and objectives are being achieved and ensure an effective internal control structure is in place. This audit was conducted in accordance with the current audit agenda.

We would like to thank the management and staff of the Cincinnati Health Department for their assistance and cooperation during this audit.

If you need any further information, please contact me.

Attachment

WIC Program Audit

February 2025



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Executive Summary

Internal Audit (IA) conducted a performance audit of the Cincinnati Health Department's (CHD) Women, Infants, and Children (WIC) Program. The primary objectives of this audit were to assess whether WIC Program goals and objectives are being achieved and ensure an effective internal control structure is in place.

WIC provides supplemental nutrition and education assistance to eligible women, aiming to improve pregnancy outcomes and provide infants and children with a healthy start in life.¹ The audit revealed several opportunities for strengthening internal controls over WIC. For instance, IA determined that WIC does not have an internal policy governing the removal of Electronic Benefit Transfer (EBT) cards by clinic staff. Without an internal policy in place to account for the removal of EBT cards, IA found that WIC staff does not consistently sign out their own card packs or fill out the required fields on the card sign-out sheet.

Furthermore, IA found that the WIC inventory policy is not properly followed. According to the Ohio WIC Administrative Requirements, equipment must be tagged as property of WIC or Ohio Department of Health (ODH) for inventory control and match the inventory report. However, IA determined that several inventory items have worn or missing equipment tags, are not documented in the inventory report, or are missing altogether. To prevent theft and abuse of state-owned resources, WIC must adhere to the inventory policy.

IA visited six WIC clinics and found that clinic space management could be improved. Ohio WIC Administrative Requirements state that all areas where staff obtain patient data must maximize privacy to prevent others from accessing sensitive information; however, at one WIC location, two patients were seen in the same office at the same time. Conversely, another clinic only used half of its office space for patient visits. As such, WIC must ensure patient privacy at all clinics, and work with the City Facility Management Division to reevaluate clinic space.

IA determined that no formal succession plan exists for the WIC Administrator position. The WIC Administrator is solely responsible for a vast array of essential managerial tasks; however, no succession or cross-training plan is in place to ease a transition if the WIC Administrator were to leave the position. Without a succession plan, operational inefficiencies may arise when training a new employee.

Overall, IA found that to strengthen internal controls over WIC, the following recommendations should be incorporated: create an internal EBT policy for card removal; adhere to the WIC inventory policy; ensure patient privacy at all clinics per Ohio WIC Administrative Requirements, and work with the City Facility Management Division to reevaluate clinic space; and develop a succession plan to ensure continuity of program operations. Implementing these recommendations will ensure that proper internal controls have been established to increase efficiency, effectiveness, and accountability in WIC.

¹ <https://odh.ohio.gov/know-our-programs/women-infants-children/welcome-to-women-infants-and-children-wic>

I. Introduction

Background

The Women, Infants, and Children Program is a special supplemental nutrition and education federal grant program under the United States Department of Agriculture (USDA).² Annually, the USDA distributes grants to each state agency, allowing them to operate programs at the local level. ODH provides regulation and oversight to local WIC offices throughout the 88 counties through use of policy and procedure manuals, monitoring visits, and state training and meetings.³ In Hamilton County (County), WIC is administered under the CHD Healthcare Delivery Division.

WIC targets eligible women who are pregnant, breastfeeding, or postpartum, as well as infants and children up to age 5.⁴ To meet the criteria for receiving WIC benefits, participants must be pregnant, postpartum, or have children under age 5, live in the County, meet income requirements, and fall into a medical or nutrition risk group.⁵ Receiving WIC benefits is contingent upon participants continuing to attend their appointments every three months; at the twelve-month visit, participants are recertified to continue receiving their benefits.

There are ten WIC offices in the County, all of which are staffed by CHD employees. At the larger locations, there are two registered dietitians who manage support staff, including breastfeeding peers and lactation specialists. Smaller WIC offices include two staff members, a registered dietitian and a support staff member or medical assistant.⁶ The main office for the County WIC operations is located in Roselawn.

The County's WIC budget is approximately \$3.5 million annually, contingent upon the previous year's caseload.⁷ In Fiscal Year (FY) 2024, the total number of participants seen was 68,522.⁸

² <https://www.fns.usda.gov/wic>

³ All clinics are regulated under the Ohio WIC Administrative Requirements outlined in the Ohio WIC Policies and Procedures Manual.

⁴ [Women, Infants, and Children \(WIC\) Program—Cincinnati Health Department \(cincinnati-oh.gov\)](https://www.cincinnati-oh.gov/health-department/women-infants-and-children-wic-program)

⁵ [Women, Infants, and Children \(WIC\) Program—Cincinnati Health Department \(cincinnati-oh.gov\)](https://www.cincinnati-oh.gov/health-department/women-infants-and-children-wic-program)

⁶ Large locations include Seven Hills, Roselawn, and Western Hills; smaller locations include Millvale, Cincinnati Children's Hospital, Winton Hills, Northside, Price Hill, and CANN.

⁷ See Ohio WIC Administrative Requirements, Section 117.1 for caseload calculations.

⁸ Data received from WIC Administrator based on tallies of all scheduled appointments from FY24.

Audit Selection

IA conducted this audit in accordance with the Audit Work Plan.

Audit Objectives

The primary objectives of this audit were to assess whether WIC Program goals and objectives are being achieved and ensure an effective internal control structure is in place.

Audit Scope and Methodology

To accomplish the audit objective, Internal Audit reviewed pertinent policies and procedures, sought verification of procedures through documented reports, interviewed appropriate staff, and observed daily operations at several WIC clinics. Records reviewed include data from FY 2023 through FY 2025.

Based on clinic caseload, IA visited six out of ten WIC clinics for observational purposes and performed testing at five locations.

Statement of Auditing Standards

As required by the Cincinnati Administrative Code Article II §15, this audit was conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS), except for standard 5.60 pertaining to external peer review requirements. This exception did not have a material effect on the audit.

IA continues to conduct internal quality reviews to assure conformance with applicable GAGAS. IA performed the fieldwork between November of 2024 and January of 2025.

Commendations

IA commends the staff of CHD for their cooperation throughout the audit.

II. Audit Findings and Recommendations

There is no internal policy governing the removal of EBT cards.

EBT cards are sent from the state to each WIC office in the County and loaded with money for eligible applicants to purchase supplemental foods at participating locations. As such, these cards remain on-site, and management is responsible for their storage and removal. EBT cards are stored in 50-card packs and signed out on an internal sheet by WIC staff before they are issued to participants.

While the Ohio WIC Administrative Requirements outline policies for distributing cards to clients⁹, no internal policy exists for the removal of cards by County WIC staff. During clinic observations, IA determined several issues with the removal process of EBT cards. For one, IA found that at one location, staff did not consistently sign out their own card packs or fill out the “completed” field on the sign-out sheet that delineates the end of a card pack. Additionally, IA found that one location could not produce a sign-out sheet when asked.

Without an internal policy governing EBT card removal, WIC management cannot properly account for the distribution of EBT cards between staff. As such, it is crucial that WIC management develop an internal policy that delineates the oversight of card removal.

Recommendation 1: Create an internal EBT policy for card removal.

Department Response: Agree. WIC Administration will create an internal EBT policy for card removal including a sign-out form that is consistent with state policy. Staff will review and sign off annually.

EBT cards are not securely stored at one WIC location.

The WIC Policies and Procedure manual states that EBT cards must be kept in locked, secure area such as drawers, file cabinets, or safes, and that EBT cards must not be left unattended.¹⁰ During clinic observations, IA determined that at one WIC location, the cabinet containing EBT cards was left unlocked, and clinic staff confirmed that the room containing these supplies is never locked. Additionally, clinic staff often keep EBT cards in their desks to distribute to clients; however, these desks and offices are also left unlocked. Currently, no safeguards exist to promote physical security of EBT cards.

Recommendation 2: Adhere to WIC policies and procedures concerning EBT card storage.

Department Response: Agree. WIC Administration will remind staff of WIC policy concerning EBT card storage. Safe storage will be included in policy drafted for EBT card maintenance and staff will sign off. Management will review storage during site reviews and ensure that correct procedures are followed.

⁹ Ohio WIC Administrative Requirements, Section 330

¹⁰ Ohio WIC Administrative Requirements, Section 330.7

The WIC inventory policy is not properly followed.

According to the Ohio WIC Administrative Requirements, a full inventory of all equipment purchased in whole or in part with any WIC funds must be maintained continuously and submitted to the state.¹¹ The policy further states that equipment with a value of over \$1,000 must be tagged as property of WIC or ODH for inventory control and match the inventory report.¹²

IA obtained the most recent copy of the inventory report submitted and hand-selected medical equipment at five WIC locations to determine whether the items were properly tagged and functional.¹³ Out of 18 items selected, IA found various issues with 10 (56%). These issues include worn or missing serial numbers and equipment tags, medical equipment in use that is not documented in the inventory report, and inventory missing altogether. When items purchased with WIC funds are not properly accounted for and maintained, the risk of theft and abuse of state-owned resources may increase.

Recommendation 3: Adhere to the WIC inventory policy.

Department Response: Agree. ODH WIC policy concerning inventory will be reviewed. WIC management will update the current inventory annually and ensure policy is followed.

Clinic space management could be improved.

During clinic observations at one WIC location, IA observed that two separate clients were seen at the same time in the same clinic space, one by the dietician and one by the medical assistant. This is inconsistent with the Ohio WIC Administrative Requirements, which state that all areas where staff obtain patient data must maximize privacy to prevent others from accessing sensitive information.¹⁴ Conversely, IA determined during clinic observations at another clinic that half of the office space is being used for storage or not at all.

In a setting where patients are being seen simultaneously, it is difficult to ensure privacy, as confidential patient information may be overheard by others. Additionally, WIC is using office space that is not being utilized to its fullest capacity. As such, it is essential that WIC provides adequate space to meet the needs of its clients and ensure that all space is being used appropriately.

Recommendation 4: Ensure patient privacy at all clinics per Ohio WIC Administrative Requirements.

Recommendation 5: Work with the City Facility Management Division to reevaluate clinic space.

¹¹ Ohio WIC Administrative Requirements, Section 106.7

¹² Although the state requires only items valued at \$1,000 to be inventoried, Hamilton County WIC's inventory report captures items of lesser value due to the amount changing over the years.

¹³ The exception to this test was the Children's Hospital location. That clinic did not have any medical equipment listed in the inventory report. Instead, IA selected to two activity tables to conduct the audit test.

¹⁴ "Ensure all areas where staff obtain participants' information and anthropometric data maximize privacy to prevent others from overhearing conversations, viewing documents, or viewing information on computer screens." Ohio WIC Administrative Requirements, Section 112D

Department Response: Agree. WIC management, Mr. Hill from CHD facilities and CHD Operations will review the privacy and layout of each physical WIC site.

Additional management oversight of WIC clinics is needed.

According to the Standards for Internal Control in the Federal Government, “The oversight body is responsible for seeing the strategic direction of the entity and obligations related to the accountability of the entity.”¹⁵ Regular management oversight of County WIC clinics is critical to ensure that all clinics are operating effectively and efficiently, as well as to prevent employees from deviating from City and statewide WIC policies and procedures. IA found that the WIC Administrator visits WIC clinics as needed to conduct performance evaluations and manage inventory; however, consistent site reviews are not conducted to ensure proper oversight over program operations.

Recommendation 6: Develop a schedule to conduct more frequent formal site reviews.

Department Response: Agree. WIC Administration will plan scheduled site visits so that each clinic is visited twice yearly to ensure WIC policy and procedures are followed at all ten offices.

No formal succession plan exists for the WIC Administrator position.

Succession planning is important for several reasons, such as continuity of operations, retention of institutional knowledge, and leadership development. This is especially important in a role such as the WIC Administrator position. The present WIC Administrator has been in this role for 20 years, and is solely responsible for a wide breadth of responsibilities such as preparing quarterly activity and expense reports for state review, overseeing delivery of inventory items, preparing the annual grant application, and reviewing annual time studies. Currently, no succession or cross-training plan is in place to ease a transition if the WIC Administrator were to leave the position. Without a succession plan, operational inefficiencies may arise when training a new employee.

Recommendation 7: Develop a succession plan to ensure continuity of program operations.

Department Response: Agree. Succession plan will include plans for both the position and the responsibilities of the position, identification of potential internally available personnel, and will include onboarding and training in departmental and state-level requirements for the position.

Two WIC locations do not receive patient files through city interoffice mail.

The City’s interoffice mail system is used to transport WIC participant files between WIC clinics when patients transfer. However, the interoffice mail system does not deliver mail to the Western Hills or Seven Hills clinics; instead, files are sent to Roselawn, then hand-delivered to these offices by Roselawn WIC staff. Hand-delivering files may cause delays in clinics receiving patient information, as there is no schedule for file delivery.

¹⁵ GAO-14-704G Federal Internal Control Standards.

Recommendation 8: Ensure proper protocols exist to guarantee the timely delivery of medical files.

Department Response: Agree. WIC Administration will work with CHD leadership to develop a process to ensure regular delivery times to 7Hills WIC and Western Hills WIC offices.

WIC does not have a comprehensive outreach action plan.

WIC outreach requirements state that local WIC offices must publicize the availability of WIC, build and maintain an effective outreach network, and coordinate referrals with community partners.¹⁶ While WIC collaborates with organizations such as Help Me Grow and Every Child Succeeds as well as doctor's offices, no comprehensive outreach action plan exists to ensure that WIC is successfully reaching at-risk populations throughout the entire County.

Recommendation 9: Institute a comprehensive outreach action plan that delineates efforts to publicize the availability of WIC and reach at-risk populations.

Department Response: Agree. WIC Administration will reach out to neighboring WIC counties and community partners for best practices and will develop an outreach plan and implementation strategies to reach potentially eligible populations in Hamilton County.

¹⁶ Ohio WIC Administrative Requirements, Section 120

III. Conclusion

WIC is responsible for a variety of services to ensure improved nutritional outcomes for women and children in the County. The audit revealed several opportunities for improvement of WIC processes.

To strengthen internal controls over WIC, the following recommendations should be incorporated: create an internal EBT policy for card removal; adhere to the WIC inventory policy; ensure patient privacy at all clinics per Ohio WIC Administrative Requirements, and work with the City Facility Management Division to reevaluate clinic space; and develop a succession plan to ensure continuity of program operations. Implementing these recommendations will ensure that proper internal controls have been established to increase efficiency, effectiveness, and accountability in WIC.

IV. Cincinnati Health Department Response

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