
Purpose

Specify minimum requirements for auditing WIC agencies

Audit Requirements

Local agencies are to have a financial and compliance audit of their records performed for the current federal fiscal year from October through September, or for the agency's current fiscal year, if its fiscal year is different from the federal fiscal period.

1. Local agencies are to submit an audit report for the current fiscal year to the Nebraska Department of Health and Human Services, within 120 days of the close of the fiscal year.

All audits of program operations must be conducted in accordance with applicable federal regulations.

1. Audit guidance for Universities, hospitals, and nonprofit organizations is contained in OMB Circular A-133.
2. Audit guidance for State and local governments is contained in OMB Circular A-128.

The audits should ascertain the effectiveness of the financial management systems and internal procedures that have been established to meet agreement terms and conditions. The audits should also test the fiscal integrity of financial transactions and compliance with the terms and conditions of Federal grants and other agreements.

Audit Certification

Each new local agency shall complete the Audit Requirement Certification Form and submit the form to the Nebraska Department of Health and Human Services (if not already on file with the Department). The form will be sent to the local agency from the Department.

1. A sample of the form is included with this procedure.
 2. The completed Audit Requirement Certification Form will be reviewed.
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Submission of Audit Reports

Two copies of the completed audit report are to be submitted to the Nebraska Department of Health and Human Services when the audit is completed.

Notification
By
HHSS

Once the audit report is received, it will be reviewed. Local agencies will be notified by the Nebraska Department of Health and Human Services as to whether the audit report is acceptable. If additional information is needed, the local agency will be notified and corrective action is to be taken within 60 days of notification.

**NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
AUDIT REQUIREMENT CERTIFICATION**

Grantee _____ Grant Number _____

This form is to be completed by grantees upon receipt from the Department of Health and Human Services. Grantees who are State or local governments are subject to the requirements of OMB Circular A-128. Those who are institutions of higher education, hospitals, or other non-profit organizations are subject to the requirements of OMB Circular A-133. The purpose of this form is to determine your plans for complying with the applicable regulations.

PART I

- 1) List the amount of Federal receipts from all sources for your organization's most recently completed fiscal year which ended _____.

Source	Amount
	\$
Total Federal Funds Received	\$

PART II

- 1) Audit initiation date (beginning of field work) _____
- 2) Audit completion date (date report expected) _____
- 3) Date audit report will be sent to DHHSS _____
- 4) Anticipated total audit cost \$ _____
- 5) Portion of audit cost to be changed to funds provided by DHHSS (list by grant) \$ _____

Total cost changed to funds provided by DHHSS \$ _____

- 6) Name and address of audit firm _____

- 7) Grantee official responsible, for audit arrangements (provide name, title, and phone number) _____

PART III

Certification by organization director

I hereby certify that this organization will comply with the requirements of OMB Circular A-133 or A-128 as applicable and that the amounts shown on this report accurately reflect the Federal funds received by _____.

Signature, Title, and Date