

# Maine Center for Disease Control and Prevention WIC Nutrition Program

Effective: October 1, 2011

Policy No. FM-4

Revised: October 1, 2020

## State Agency Reporting Requirements

### Authority

7 CFR §246.17 and §246.25(b)

### Policy

1. The State Agency shall have procedures in place to ensure that it meets Federal and State financial reporting requirements.

### Procedures

1. Due dates for report reminders shall be set in the Outlook™ task feature to determine when reports are due and create a reminder for each report.
2. The Financial Manager shall utilize SQL Server to report expenditures for the grants maintained by the state accounting system.
3. SQL Server reports from the reporting tool can be used to create the level of detail needed for the various financial reports required. These reports include but are not limited to:
  - 3.1 Federal Financial Management and Participation report (798) (see Appendix FM-4-A)
  - 3.2 State SEFA report (total expenditures for the WIC Program)
  - 3.3 Federal MIS Cost Survey
  - 3.4 Other financial reports (SF- 425) as determined by grant agreements (see Appendix FM-4-B)
4. The Financial Manager shall be responsible for timely submission of the 798 report to the Federal Food Programs Reporting System (FPRS). The 798 report is due on the 6th of each month, with a preliminary closeout due thirty (30) days after the end of the fiscal year, and a final closeout due 120 days after the end of the Federal Fiscal Year. This report includes estimated and actual food obligations, rebates and participation data, and administrative expenditures.
  - 4.1 Food Obligations
    - 4.1.1 The State Agency shall calculate food obligations on the 798 report based on the number of expected participants and average food cost per participant.

- 4.1.2 The State Agency shall estimate the impact of inflation on food costs through the use of the following inflation escalators:
  - 4.1.2.1 Inflation factor used in the federal funding formula
  - 4.1.2.2 State inflation rate
- 4.1.3 To determine a monthly obligation amount, data shall be obtained from SQL Server. The State Agency's food delivery system shall provide the following data on benefit redemption:
  - 4.1.3.1 Benefits paid for issue month, on a daily/monthly basis
  - 4.1.3.2 Benefits outstanding for issue month, on an as-needed basis
  - 4.1.3.3 Benefits that are void/unclaimed, on an as-needed basis
- 4.1.4 The State Agency shall use reporting that enables it to identify the type and brand of infant formula redeemed:
  - 4.1.4.1 For all formula types brands, and physical forms
  - 4.1.4.2 For exempt infant formulas
- 4.2 Rebates
  - 4.2.1 Rebates shall be reported on the FNS-798 report in the month in which the rebate is received. The State Agency invoice continues to match rebates billed to the month for which the benefit earning the rebate was issued.
- 4.3 Participation
  - 4.3.1 Participant priority level is a critical data field in the State Agency's food delivery system.
    - 4.3.1.1 The State Agency's computer system shall automatically assign priority level based on the enrollee's nutritional risk condition.
    - 4.3.1.2 The State agency's computer system shall revise the priority level determination when a participant changes category (e.g., infant becomes child and receives a child's food package).
    - 4.3.1.3 The State Agency shall have an "unknown" priority category for VOC transfers where priority is unknown.
  - 4.3.2 The State Agency's computer system shall support its requirement to report participation data by the Local Agency to measure breastfeeding performance.
- 4.4 Administrative (NSA)
  - 4.4.1 Actual administrative expenditures shall be reported monthly utilizing SQL Server.

5. The Schedule of Expenditures of Federal Awards report (SEFA) is due quarterly.
  - 5.1 The Financial Manager shall be responsible for the submission of the SEFA report. The SEFA report gives the total expenditures for each federal program. The report shell with a due date is sent to the Financial Manager by a Financial Analyst of DHHS Service Center. The report is typically due mid-month in the month after the state quarter ends-- November, February, May and August. The State of Maine Department of Audit uses the SEFA report to plan which federal programs will be audited and must be included in the Single Audit Report for submission to the federal government. The Financial Manager shall be responsible for preparing, submitting and maintaining copies of auditable supporting documentation for all of the SEFA information submitted. The SEFA report must contain the following information:
    - 5.1.1 All federal awards expended during the current state fiscal year
    - 5.1.2 The federal programs under which the federal awards were received, including:
      - 5.1.2.1 The CFDA title and number
      - 5.1.2.2 The name of the federal agency
      - 5.1.2.3 The pass thru entity and contract or grant number
6. Federal Management Information System (MIS) Cost Survey – The Financial Manager shall be responsible for submitting a preliminary report in August of each year and a final report in February of each year for the preceding federal fiscal year. Reports shall be completed in Excel and submitted via email to the appropriate FNS-NERO contact in which the request came from. The report contains data relating to:
  - 6.1 New information technology acquisition expenses
  - 6.2 On-going information technology operations and maintenance expenses
  - 6.3 Major commercial information technology hardware/software upgrades
  - 6.4 State contributions
  - 6.5 Non-WIC contributions