

WIC Financial Reviews

MAY 28, 2025

Federal Fiscal Year 2025

Federal WIC regulations require WIC grantees to have at least one financial review every two years to assure WIC funds are spent appropriately. With the start of Federal Fiscal Year 2025 (FFY25), the WIC financial review was updated to include additional documents for review, similar to how reviews were done in the past.

The following documents will be requested to support expenses claimed on the invoice. **Please share this information with your agency's fiscal staff who will complete the review.**

Salary and fringe benefit – payroll

- Time reporting to support ALL staff hours, which includes both WIC and non-WIC time. Total hours must equal 100%.
- Daily time reporting or quarterly time reporting (if not more frequent) for a minimum of no less than two consecutive weeks of WIC and non-WIC program staff time.
- Documentation of the time spent worked in each of the four WIC cost categories (program management, client services, nutrition education and breastfeeding promotion)
- Proof that payroll taxes, health insurance, retirement, workers compensation insurance, etc. have been paid.

Other cost category expenses (rent, supplies, communication, travel, interpreter fees, other etc.)

- Source documents for expenses. This includes invoices and receipts from vendors.
- Clearly indicate the program cost distribution and method used to determine the amount charged to WIC.

Why did Minnesota Department of Health (MDH) WIC make this change?

Additional documentation:

- Provides MDH WIC staff more information about the grantee's procedures and specific expenses.
- Offers a better understanding of grantees' fiscal competency and compliance.

WIC FINANCIAL REVIEWS

- Better supports review of a grantee's invoice/expenses to make certain expenditures are allowable, reasonable, appropriate, and supported by adequate source documentation.

When a financial review is due for your agency, grantee administrators and WIC Coordinators will be notified. Directions about the documentation needed will be included. If you have questions, please reach out to your state WIC consultant or Amy Lee at ames.lee@state.mn.us.

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