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# Branch-Hillsdale-St. Joseph Community Health Agency

Women, Infants, and Children Program

For the Period October 1, 2022 – September 30, 2023

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Audit Report – Issued February 2025

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STATE OF MICHIGAN

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
LANSING

GRETCHEN WHITMER  
GOVERNOR

ELIZABETH HERTEL  
DIRECTOR

February 14, 2025

Rebecca Burns, Health Officer  
Branch-Hillsdale-St. Joseph Community Health Agency  
570 Marshall Road  
Coldwater, Michigan 49036

Dear Rebecca Burns:

This is our audit report for the Women, Infants, and Children (WIC) Program funded by the Michigan Department of Health and Human Services and administered by Branch-Hillsdale-St. Joseph Community Health Agency for the audit period October 1, 2022, through September 30, 2023.

The Michigan Department of Health and Human Services (MDHHS) is committed to ensuring high standards of integrity and accountability for public funds. To that end, we periodically perform audits to assess compliance with fiscal reporting and other requirements contained in MDHHS agreements, Federal regulations, and policies and procedures.

The report includes the Statements of Audited Grant Revenues and Expenses, Grant Award Information, and Scope and Methodology. **We noted no exceptions during our review.**

Thank you for the cooperation extended throughout the audit process.

Sincerely,

A handwritten signature in black ink that reads "Eric McGaugh".

Eric McGaugh  
Audit Manager  
WIC and Family Planning Audit Section  
Bureau of Audit – Audit Division

c: Shannah Havens, MDHHS, Audit  
Bryce Wooton, MDHHS, Audit  
Cindy Keller, MDHHS, Audit  
Jordann Boyd, MDHHS, Audit  
Christina Herring, MDHHS, WIC  
Cecilia Hutson, MDHHS, WIC  
Theresa Fisher, Branch-Hillsdale-St. Joseph Community Health Agency  
Jennifer Hull, Branch-Hillsdale-St. Joseph Community Health Agency

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## STATEMENTS OF AUDITED GRANT REVENUES AND EXPENSES

Branch-Hillsdale-St. Joseph Community Health Agency  
WIC Breastfeeding Program  
Statement of Audited Grant Revenues and Expenses  
10/01/2022 - 09/30/2023

	REPORTED	AUDITED	AUDIT ADJUSTMENT	EXCEPTION REFERENCE
<b>REVENUES</b>				
MDHHS Grant	\$ 91,678	\$ 91,678	\$ -	
Local Funds - Other	\$ 23,253	\$ 23,253	\$ -	
Fees and Collections - 1st and 2nd Party	\$ -	\$ -	\$ -	
Fees and Collections - 3rd Party	\$ -	\$ -	\$ -	
Federal Cost Based Reimbursement	\$ -	\$ -	\$ -	
<b>Total Revenues</b>	<b>\$ 114,931</b>	<b>\$ 114,931</b>	<b>\$ -</b>	
<b>EXPENSES</b>				
Salaries and Wages	\$ 49,607	\$ 49,607	\$ -	
Fringe Benefits	\$ 6,853	\$ 6,853	\$ -	
Contractual Services	\$ -	\$ -	\$ -	
Supplies and Materials	\$ 2,995	\$ 2,995	\$ -	
Travel	\$ 1,005	\$ 1,005	\$ -	
Communication	\$ 1,193	\$ 1,193	\$ -	
Space Costs	\$ 8,533	\$ 8,533	\$ -	
Other	\$ 18,601	\$ 18,601	\$ -	
County-City Central Services	\$ -	\$ -	\$ -	
Indirect Costs	\$ -	\$ -	\$ -	
Cost Allocation/Other Cost Distributions	\$ 26,144	\$ 26,144	\$ -	
<b>Total Expenses</b>	<b>\$ 114,931</b>	<b>\$ 114,931</b>	<b>\$ -</b>	

**Branch-Hillsdale-St. Joseph Community Health Agency**  
**WIC Resident Services Program**  
**Statement of Audited Grant Revenues and Expenses**  
**10/01/2022 - 09/30/2023**

	REPORTED	AUDITED	AUDIT ADJUSTMENT	EXCEPTION REFERENCE
<b>REVENUES</b>				
MDHHS Grant	\$ 931,626	\$ 931,626	\$ -	
Local Funds - Other	\$ 142,326	\$ 142,326	\$ -	
Fees and Collections - 1st and 2nd Party	\$ -	\$ -	\$ -	
Fees and Collections - 3rd Party	\$ 8,664	\$ 8,664	\$ -	
Federal Cost Based Reimbursement	\$ -	\$ -	\$ -	
<b>Total Revenues</b>	<b>\$ 1,082,616</b>	<b>\$ 1,082,616</b>	<b>\$ -</b>	
<b>EXPENSES</b>				
Salaries and Wages	\$ 469,263	\$ 469,263	\$ -	
Fringe Benefits	\$ 184,272	\$ 184,272	\$ -	
Contractual Services	\$ -	\$ -	\$ -	
Supplies and Materials	\$ 31,471	\$ 31,471	\$ -	
Travel	\$ 5,700	\$ 5,700	\$ -	
Communication	\$ 22,317	\$ 22,317	\$ -	
Space Costs	\$ 33,357	\$ 33,357	\$ -	
Other	\$ 61,120	\$ 61,120	\$ -	
County-City Central Services	\$ -	\$ -	\$ -	
Indirect Costs	\$ -	\$ -	\$ -	
Cost Allocation/Other Cost Distributions	\$ 275,116	\$ 275,116	\$ -	
<b>Total Expenses</b>	<b>\$ 1,082,616</b>	<b>\$ 1,082,616</b>	<b>\$ -</b>	

## GRANT AWARD INFORMATION

Program Title	WIC Breastfeeding
MDHHS Agreement No.	E20230421
MDHHS Agreement Period	10/01/2022 – 09/30/2023
MDHHS Audit Period	10/01/2022 – 09/30/2023
Federal Award Identification No.	232MI003W1003
Federal Award No.	50035
Exceptions Related to Agreement	Not Applicable
Amount to be Returned	\$-0-
See the Statement of Audited Grant Revenues and Expenses for line item details.	

Program Title	WIC Resident Services
MDHHS Agreement No.	E20230727
MDHHS Agreement Period	10/01/2022 – 09/30/2023
MDHHS Audit Period	10/01/2022 – 09/30/2023
Federal Award Identification No.	232MI003W1003
Federal Award No.	50035
Exceptions Related to Agreement	Not Applicable
Amount to be Returned	\$-0-
See the Statement of Audited Grant Revenues and Expenses for line item details.	

## SCOPE AND METHODOLOGY

We examined the Health Department's records and activities for the period October 1, 2022, through September 30, 2023.

Our audit procedures included the following:

- Reviewed the most recent Single Audit and Financial Statement Audit Reports for any WIC Program related concerns.
- Reviewed the most recent WIC Program site visit report from the Program staff.
- Reviewed the Grant Agreement, Budgets, and Program Specific Assurances and Requirements.
- Reviewed policies to ensure they meet applicable requirements and guidelines.
- Reviewed the most recently completed Subrecipient Questionnaire.
- Reconciled the WIC Program Financial Status Reports (FSRs) and MDHHS payment schedules to the accounting records.
- Tested a selection of payroll and non-payroll expenditures for program compliance; and adherence to policies, Federal and program guidelines, and approval procedures.
- Reviewed building space/lease costs for proper reporting and compliance with Federal requirements.
- Reviewed equipment purchases over \$2,500 for the WIC Program.
- Reviewed indirect cost and other cost allocations for reasonableness, and an equitable methodology.

Our audit did not include a review of program content or quality of services provided.

## **GLOSSARY OF ABBREVIATIONS AND TERMS**

FAIN	Federal Award Identification Number
FSR	Financial Status Report
Health Department	Branch-Hillsdale-St. Joseph Community Health Agency
MDHHS	Michigan Department of Health and Human Services
WIC	Women, Infants, and Children
WICBF	Women, Infants, and Children Breastfeeding