

Policy

The DPH Division of Finance maintains a financial management system that provides:

- 1) Accurate, current and complete disclosure of the financial status of the Georgia WIC Program,
- 2) Effective control and accountability for all program grants and funds,
- 3) Adequate identification of the source and use of funds expended for all program activities,
- 4) Prompt and accurate payment of allowable costs and proper allocation of those costs in accordance with 7 C.F.R. § 246.13, 2 C.F.R. Part 200, Subpart E Cost principles, and FNS guidelines and instructions,
- 5) Accurate identification of obligated program funds and the accurate timing of those obligations,
- 6) Timely and appropriate resolution of claims and other matters resulting from audit findings and recommendations,
- 7) Appropriate and accurate adjustment of all program expenditures,
- 8) Minimal elapsed time between receipt of federal funds and the disbursement of these funds for program costs, and
- 9) Local agency financial management systems that comply with requirements prescribed by FNS and DPH.

Purpose

This procedure identifies and describes the financial management system used by the DPH Division of Finance and the Georgia WIC Program to record financial transactions in a manner that complies with the requirements of 7 C.F.R. § 246.13, Governmental Accounting Standards Board (GASB) and Georgia Legislative standards. State law mandates that the State Auditors perform a financial audit of the financial management system and records of the Department of Public Health each fiscal year.

Procedure

- I. DPH Division of Finance and Georgia WIC utilize Concur and TeamWorks, a PeopleSoft based application for the recording and tracking of all program expenditures through a series of financial system modules including (see [TeamWork Financial Modules](#)):

- A. Human Capital Management and Labor Distribution – used for recruitment, employee timekeeping and approval, and personal services (salary, wages and fringe benefit) cost recording and tracking,
 - B. Concur – used for employee travel arrangements, approval and travel cost recording and tracking (see [Concur](#)),
 - C. Purchasing – used for initiation of procurement, approval and recording and tracking of non-personal services costs other than travel and other non-procured expenditures
 - D. Accounts Payable – used for payment of vendors
 - E. Accounts Receivable – used for receipt of funds
 - F. General Ledger, and
 - G. Asset Management – used for management of inventories
- II. DPH Division of Finance and Georgia WIC utilizes the TeamWork controls, other specific Georgia WIC controls (described later) and the Audit Readiness Toolkit for Districts to insure the proper use and accountability for all funds and financial transactions.

Georgia WIC contracts with county Health Departments (local agencies) to certify participants, provide case management, food instrument issuance and nutrition education. By contractual obligations delineated in AD-1 Georgia WIC Program Master Agreement (Contract between the Department of Public Health and County Board of Health for the Distribution of Federal and State Funds for the Administration of Public Health Services), the county Health Departments agree to maintain Financial Management Systems that comply with the standards for financial management systems above and in O.C.G.A. § 31-3-8. WIC financial records for the county Health Departments are subsidiary or supplemental to the state WIC program. To obtain reimbursement for WIC services delivered, county departments must submit monthly reports to the Division of Finance through the Uniform Accounting System (UAS) Monthly Income and Expenditure Report.

AUTHORITY

2 CFR Part 200, Subpart E – Cost Principles

7 CFR § 246.13 Financial Management System

O.C.G.A. § 31-3-8 County Boards of Health Records

Definitions/Supporting Information

(None)