

## Report in Brief

Date: September 2017

Report No. A-05-15-00049

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES  
**OFFICE OF INSPECTOR GENERAL**



### Why OIG Did This Review

The Maternal, Infant, and Early Childhood Home Visiting Program (MIECHV program) was established in 2010 to be collaboratively implemented by the U.S. Department of Health and Human Services' Health Resources and Services Administration (HRSA) and the Administration for Children and Families.

As part of its oversight activities, the Office of Inspector General is conducting a series of reviews of certain grants because adequate controls are necessary to ensure that award money is used appropriately.

Our objective was to determine whether the Wisconsin Department of Children and Families (DCF) complied with MIECHV program requirements and the terms and conditions of the program's grants.

### How OIG Did This Review

We reviewed Wisconsin's MIECHV program for Federal fiscal year 2014 to determine whether DCF (1) used funding in accordance with Federal requirements, (2) adequately monitored the activities of subrecipients that provided program services, and (3) reported to HRSA on the activities in accordance with Federal laws and regulations.

## Wisconsin Did Not Always Comply With Maternal, Infant, and Early Childhood Home Visiting Program Requirements

### What OIG Found

DCF did not always comply with MIECHV program requirements and the terms and conditions of the program's grants, resulting in unallowable expenditures totaling \$275,175. Specifically, for the five subrecipients reviewed, DCF did not ensure that one subrecipient used grant funding for allowable purposes. We also found that for three of the five subrecipients, DCF did not ensure that subrecipients' time-and-effort reporting systems complied with Federal requirements. In addition, DCF did not have adequate procedures to monitor subrecipients, could not provide an approved budget for one of its subrecipient agreements, and did not comply with Federal Funding Accountability and Transparency Act of 2006 (FFATA) reporting requirements. We did not identify any unallowable expenditures at the State level.

### What OIG Recommends and DCF Comments

We recommend that DCF refund to the Federal Government \$275,175 in unallowable expenditures, ensure that its subrecipients spend MIECHV grant funds in accordance with Federal requirements, ensure that subrecipients comply with time-and-effort reporting requirements, develop written procedures related to subrecipient financial management areas to improve its monitoring of subrecipients' fiscal activities, follow its existing records retention policy, and continue to work with HRSA to ensure compliance with the reporting provisions of the FFATA.

In comments on our draft report, DCF concurred with our nonmonetary recommendations and described corrective actions that it has taken or plans to take. DCF did not concur with the entire amount of our monetary recommendation and provided additional documentation to support some of the questioned costs in our draft report.

After reviewing DCF's comments and additional documentation, we revised our findings and monetary recommendation by \$17,705 for a total of \$275,175 related to costs one subrecipient claimed for payments made to a consultant and to cost transfers previously classified as unallowable in our draft report.