

SPECIAL SUPPLEMENTAL NUTRITION PROGRAM
FOR WOMEN, INFANTS AND CHILDREN (WIC)
OFFICE OF PUBLIC HEALTH
DEPARTMENT OF HEALTH AND HOSPITALS



PERFORMANCE AUDIT
ISSUED NOVEMBER 20, 2013

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

November 20, 2013

The Honorable John A. Alario, Jr.,
President of the Senate
The Honorable Charles E. "Chuck" Kleckley,
Speaker of the House of Representatives

Dear Senator Alario and Representative Kleckley:

This report provides the results of our performance audit on the Special Supplemental Nutrition Program for Women, Infants and Children (WIC) administered by the Office of Public Health within the Department of Health and Hospitals. At the request of the Department of Health and Hospitals, we evaluated the Office of Public Health's administration and monitoring of the WIC program.

The report contains our findings, conclusions, and recommendations. Appendix A contains the Office of Public Health's response to this report. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the management and staff of the Office of Public Health for their assistance during this audit.

Sincerely,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/ch

WIC 2013

Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



Special Supplemental Nutrition Program for Women, Infants and Children (WIC) Office of Public Health

November 2013

Audit Control # 40120063

Introduction

At the request of the Department of Health and Hospitals, we evaluated the Office of Public Health's (OPH) administration and monitoring of vendors and clinics participating in the Special Supplemental Nutrition Program for Women, Infants and Children (WIC).¹ WIC is a federal U.S. Department of Agriculture (USDA) program administered by states that provides healthy food to eligible participants who are at risk because of inadequate nutrition or inadequate income. Exhibit 1 outlines eligibility requirements for participants.

OPH operates or has contracts with 108 WIC clinics across the state. These clinics are responsible for certifying participant eligibility, providing nutrition education, and distributing food instruments² to participants to buy nutritious foods (i.e., milk, eggs, whole grain bread) at WIC approved vendors (i.e., stores). OPH is also responsible for authorizing, monitoring, and investigating vendors.

In fiscal year 2012, OPH received \$126 million for the program, certified approximately 145,000 women, infants, and children at its clinics, and authorized 723 WIC vendors. Our audit objective was as follows:

Has OPH developed sufficient processes to administer and monitor WIC vendors and clinics?

Overall, we found that OPH should strengthen its processes for administering and monitoring vendors and clinics. Appendix B contains our scope and methodology and Appendix C provides background information on the program.

Exhibit 1 WIC Eligibility Requirements

- Classified as one of the following:
 - Pregnant woman
 - Breastfeeding woman
 - Postpartum woman
 - Infant
 - Child aged 1-5 years
- Meet income requirements*
- Reside in Louisiana
- Have a nutrition-related problem, such as anemia

*Individuals with proof of Medicaid, SNAP, or TANF meet income requirements.

Source: Prepared by legislative auditor's staff using information provided by OPH.

¹ We did not review participant eligibility for WIC because federal regulations prevent states from obtaining social security numbers and states are not required to keep certain documentation, such as income.

² Food instruments are similar to a check but list the WIC approved items, such as infant formula, whole grain bread, etc., that WIC participants can purchase.

Objective: Has OPH developed sufficient processes to administer and monitor WIC vendors and clinics?

Overall, we determined that OPH should strengthen its processes for administering and monitoring WIC vendors and clinics because we found the following:

- OPH assigned 43% of WIC vendors to an incorrect tier. As a result, vendors may have overcharged the program an estimated \$655,000.
- OPH did not verify the accuracy of the prices vendors charged for WIC food items.
- OPH did not always report disqualified WIC vendors to the USDA as required by federal regulations.
- OPH did not effectively identify and monitor high risk vendors.
- OPH did not always sanction vendors for violations.
- OPH did not sufficiently monitor WIC clinics to ensure all services were provided in accordance with program requirements.
- OPH could better use existing participant data to enhance its monitoring of WIC clinics.
- Vendor and clinic monitoring should be performed by the WIC state office instead of the regions.
- Implementing Electronic Benefit Transfer (EBT) would help improve program administration.

These findings are discussed in more detail on the following pages.

OPH assigned 43% of WIC vendors to an incorrect tier. As a result, vendors may have overcharged the program an estimated \$655,132.

The USDA estimates that, in fiscal year 2011, vendors across the nation overcharged the WIC program approximately \$37 million. USDA cost containment mandates require that states ensure that food costs are kept at an acceptable level, are monitored closely, and that recoupment is made when overcharges occur. To help ensure food costs are reasonable, OPH uses self-reported sales data and store location to assign vendors to seven different peer groups, or tiers. Tier assignments dictate what prices vendors can charge for WIC foods, with rural and small sales volume vendors generally being able to charge higher prices than large urban vendors.

OPH began assigning vendors into tiers in December 2012. Exhibit 2 describes the tiers and the number of vendors in each tier from January to July 2013 and includes the total transactions by tier for fiscal year 2013.

Exhibit 2 Vendors and Transactions by Tier Fiscal Year 2013			
Tier	Tier Description	Number of Vendors from January to July 2013	FY 13 Transactions
1	Urban Vendor & \$200,000+ in sales	320	\$66,787,159
2	Rural Vendor & \$30,000-\$100,000 in sales	43	4,193,140
3	Rural Vendor & less than \$30,000 in sales	67	5,319,148
4	Urban Vendor & less than \$200,000 in sales	4	1,279,258
5	WIC Only Vendor	0*	1,380
6	Above 50% Vendor**	22	2,856,374
7	Rural Vendor & \$100,000+ in sales	214	38,357,201
	Total	670***	\$118,793,660
<p>* Vendors that stock only WIC foods and only accept WIC food instruments. There were none of these vendors from January to July 2013. ** Vendors that derive more than 50% of their annual food sales revenue from WIC food instruments. ***Although there were 723 vendors authorized in fiscal year 2012, our time frame for the tier analysis was January to July of fiscal year 2013 which resulted in fewer vendors. Source: Prepared by legislative auditor's staff using WIC redemption data, January-June 2013.</p>			

We reviewed OPH's tier assignments for 644 of 670 vendors³ and used the same location and sales data that OPH used. We found that OPH assigned 278 (43%) of these 644 vendors to the wrong tier; as a result, some vendors may have charged higher prices than they should have and others may have charged lower prices. Overall, considering that food instruments were redeemed statewide at approximately 65% of the maximum value possible, we found that vendors may have overcharged the program an estimated \$655,132.⁴ According to OPH, the inaccurate tier assignments occurred because staff assigned vendors to tiers with no supervisory review of these assignments. OPH said that it will develop a process to review these in the future.

Exhibit 3 summarizes the number of vendors assigned to the wrong tier and their total estimated overcharges and undercharges.

³ These 644 vendors had sales data available at the time of our review.

⁴ Vendors are not allowed to charge more than the maximum but can charge less.

Exhibit 3			
Assigned Versus Correct Tiers and Potential Overcharges			
January 2013 to June 2013			
Assigned Tier	Correct Tier	Number of Vendors	Potential Overcharges or Undercharges
1	7	21	-\$31,407.35
2	1	24	70,572.21
2	4	1	0.00
2	7	14	18,872.50
3	1	35	176,329.73
3	2	3	1,941.33
3	4	10	9,965.89
3	7	14	20,274.42
4	1	3	13,537.25
7	1	144	381,225.29
7	2	1	-111.72
7	3	1	-178.22
7	4	7	-5,888.90
Total		278	\$655,132.43
Source: Prepared by legislative auditor's staff using WIC redemption data, January-June 2013.			

Recommendation 1: OPH should develop a review process to ensure that it assigns vendors to the correct tier.

Summary of Management's Response: OPH agreed with this recommendation. See Appendix A for OPH's full response.

OPH did not verify the accuracy of prices vendors charged for WIC food items.

OPH requires vendors to electronically submit price information monthly. OPH uses this information to establish minimum and maximum prices for WIC food items in each tier. Vendors must not charge more than the maximum allowed for their tier. When vendors submit food instruments for reimbursement through the state's banking contractor (Solutran), the food instruments are rejected if they are over the maximum allowable value. In fiscal year 2013, 56 vendors attempted to redeem nearly \$63,000 in food instruments that were over the maximum amount for their tier. Although OPH ensures that vendors submit their monthly prices timely, it does not verify that vendors actually charge the prices they report. Other states, such as Texas, verify the accuracy of vendor prices on their routine monitoring visits.

We visited three vendors in the Baton Rouge area in September 2013 and checked their most recent price information to determine the accuracy of their prices.⁵ During our visit to one of these vendors, we saw that most items in the store did not have prices on them and the cashier did not know the prices when we asked for them. Of the 78 total WIC food items we reviewed, 27 (35%) of these items were priced above the maximum amount reported to OPH as indicated in Exhibit 4.

Exhibit 4			
Results of September 2013 Vendor Price Checks			
Vendor*	Total WIC food items priced	Total Accurate Prices	Total Inaccurate Prices - Too High
Vendor 1	44	33	11
Vendor 2	14	6	8
Vendor 3	20	12	8
Total	78	51 (65%)	27 (35%)
*Vendor names have been removed. Source: Prepared by legislative auditor's staff using August 2013 price information..			

Since OPH does not verify the accuracy of vendor prices, it cannot ensure that vendors do not charge higher than the maximum amount for WIC foods. For example, one of the above stores was charging \$21.99 for infant formula when the maximum amount was supposed to be \$14.89. According to DHH, if OPH does not comply with federal cost containment requirements, it is subject to claims and remedial action. While Louisiana has never been subject to such sanctions, OPH should begin verifying vendor price information during its routine monitoring visits to help ensure it meets these federal requirements.

Recommendation 2: OPH should modify its routine monitoring process to include verification of the vendor's prices.

Summary of Management's Response: OPH agreed with this recommendation. See Appendix A for OPH's full response.

OPH did not always report disqualified WIC vendors to the USDA as required by federal regulations.

The USDA requires that states notify them when vendors are disqualified from the WIC program. The USDA requires this notification so that it can determine whether the vendor should also be disqualified from the Supplemental Nutrition Assistance Program (SNAP) since WIC vendors are required to be SNAP vendors as well. However, we found that OPH did not always notify the USDA when it disqualified WIC vendors as required by federal law. Specifically, OPH did not send notification of disqualification for three of the four vendors it

⁵ We selected these three vendors using professional judgment, considering results of previous analyses and location/sales volume.

disqualified from 2008 to 2013. These three vendors had \$566,399 in SNAP transactions from the date they were disqualified from WIC to July 2013 and are still active SNAP retailers. Although the USDA may not have disqualified these vendors from SNAP, the USDA did not have the opportunity to review their cases and make a determination whether they should be disqualified.

Recommendation 3: OPH should ensure that it reports vendors disqualified under the WIC program to the USDA as required by federal regulations.

Summary of Management's Response: OPH agreed with this recommendation. See Appendix A for OPH's full response.

OPH did not effectively identify and monitor high risk vendors.

The integrity of vendors is crucial to preventing fraud and abuse in the WIC program since vendors may exchange food instruments for cash or provide ineligible food items and still receive reimbursement from the program. Federal regulations require that states identify vendors that have a high probability of program abuse (referred to as "high risk vendors"). The USDA allows states to develop their own criteria for what constitutes a high risk vendor. According to OPH's federal fiscal year 2012 state plan, it identifies high risk vendors based on complaints, WIC redemption data, and compliance history.

In OPH's fiscal year 2013 state plan to the USDA, OPH stated that it identified 24 high risk vendors in fiscal year 2012. However, OPH told us the number in the plan was incorrect and it only identified five high risk vendors in fiscal year 2012. Federal law requires that Louisiana conduct compliance investigations on all high risk vendors each year, including a covert buy of WIC items and/or an invoice review. However, OPH could not provide documentation that it investigated two of these five (40%) high risk vendors in fiscal year 2012.

In addition, OPH could improve its identification of high risk vendors through additional analysis of vendor data. For example, we reviewed WIC transaction data from fiscal years 2012 and 2013 to look for indicators of possible abuse of the program and found the following:

- **Some smaller vendors redeemed large numbers of transactions over time.** Smaller vendors with large numbers of transactions may indicate trafficking food instruments. For example, we found a small vendor that had 38,343 paid transactions totaling \$873,268 for fiscal year 2013, which was higher than the number of paid transactions for 22 Wal-Mart supercenters located across the state. OPH referred this vendor to the USDA and it is currently under investigation.
- **Some vendors had high numbers of even dollar amounts.** Even dollar transactions may indicate that benefits are being sold by participants to vendors who offer cash for these benefits. We found five vendors that redeemed significantly higher numbers of even dollar transactions during fiscal year 2013

than other WIC vendors, as indicated in Exhibit 5. One of these vendors is the same vendor described in the previous bullet point.

Exhibit 5 Top Five Vendors with Even Dollar Transactions Fiscal Year 2013		
Vendor*	Number of Even Dollar Transactions**	Total Amount
Vendor 1	1,311	\$32,944
Vendor 2	1,081	7,721
Vendor 3	702	23,183
Vendor 4	483	14,740
Vendor 5	455	17,214
Total	4,032	\$95,802
*Vendor names have been removed.		
** Does not include CVV (fruits and vegetables) transactions, which are even dollar transactions.		
Source: Prepared by legislative auditor's staff using redemption data and other OPH vendor data.		

- **Some vendors consistently redeemed food instruments at the maximum amount.** According to the USDA, vendors that consistently redeem food instruments at or near the maximum possible value (90% to 100%) may be abusing the program. The average percent of maximum value redeemed at all 670 vendors was 65%. Exhibit 6 summarizes the number of vendors who redeemed from 90% to 100% from January to June 2013, including the amount of the WIC transactions.

Exhibit 6 Number of Vendors and Amount of WIC Redemptions at Maximum Amounts Fiscal Year 2013		
Percent of Maximum	Number of Vendors*	Amount
90	477	\$159,966.81
91	439	322,691.07
92	449	236,773.22
93	413	80,037.27
94	375	119,254.59
95	375	58,209.76
96	315	56,214.95
97	339	71,267.89
98	290	66,729.82
99	268	39,991.68
100	206	48,471.25
Total		\$1,259,608.31
*Vendor numbers are duplicated because some vendors are in more than one percentage category.		
Source: Prepared by legislative auditor's staff using data from Solutran.		

- Some vendors had high numbers of returned food instruments.** OPH's banking contractor (Solutran) has certain edits built into its system which reject food instruments for various reasons, including when food instruments are altered, when vendors are not authorized, when amounts are unreasonable, or when participant signatures are missing. Solutran is responsible for processing food instruments and paying vendors. Exhibit 7 summarizes the number of vendors and amount of returns in fiscal year 2013.

Exhibit 7 Returned Food Instruments, Number of Vendors and Amount Fiscal Year 2013			
Return Code	Description	Number of Vendors	Amount
R10	Stale Dated	153	\$13,373.88
R11	Early Cashing	465	117,480.66
R22	Missing 1st Signature	87	6,927.19
R23	Missing Counter Signature	531	378,255.02
R31	Altered	427	138,758.51
R38	Encoding Error	175	5,183.96
R41	Unreasonable Dollar Amount (Above Max for Food Instrument)	611	724,155.81
R50	Two Present	28	5,879.78
R51	Over Total Account Maximum (over \$400)	56	62,589.75
Total			\$1,452,604.56
Source: Prepared by legislative auditor's staff using data from Solutran.			

As the exhibit shows, in fiscal year 2013, vendors attempted to redeem \$1.4 million in food instruments that were not paid and returned to the vendor. OPH should use this data to identify those vendors at risk for fraud and abuse. For example, we found that a small vendor, already identified as one with a high number of paid and even dollar transactions, also had the highest number of returned transactions in fiscal year 2012. This vendor had 1,458 returned transactions worth \$33,102, which was more than twice the number of returned transactions for the next highest vendor with returned transactions in our analysis.

Recommendation 4: OPH should ensure that it identifies and correctly reports to the federal government the number of high risk vendors.

Recommendation 5: OPH should conduct compliance investigations on all high risk vendors as required by federal regulations.

Recommendation 6: OPH should improve its use of WIC redemption data to identify high risk vendors by adopting analyses similar to those presented in this report and other analyses as identified.

Summary of Management's Response: OPH agreed with these recommendations. See Appendix A for OPH's full response.

OPH did not always sanction vendors for violations.

OPH has a range of enforcement actions it may take against vendors, including warning letters for first offenses and monetary penalties or temporary/permanent disqualification for additional offenses. These sanctions are outlined in the Louisiana Administrative Code, OPH's standard WIC vendor agreement, and in OPH policies. However, during fiscal year 2012, OPH only disqualified one vendor, issued no penalties, and did not track the number of warning letters.

In addition, the sanctions OPH could use differ among the three sources. For example, the Louisiana Administrative Code requires a six-month suspension the first time a major violation (such as falsification of prices for WIC foods) occurs. However, the standard vendor agreement calls for two warning letters the first time falsification of prices occurs and OPH policies require that certain vendor violations receive sanction "points" but do not specify how these points result in an enforcement action. To evaluate how OPH sanctions vendors, we reviewed 75 of 723 (10%) active vendor files in fiscal year 2012 and its most recent 200 monitoring visits and found the following issues with the enforcement process:

- **State office did not follow-up on all stock violations identified by the regions.** Of the 200 monitoring visits conducted, OPH regional offices identified 71 stock violations involving 45 of the 75 vendors we reviewed. Stock violations are cited when vendors do not have the required inventory of WIC foods available during the monitoring visit. OPH's policy requires that the Vendor Management Unit at the OPH state office send a letter requesting documentation to address this issue,

including a corrective action plan and invoices supporting the purchase of WIC food items. However, OPH did not send this letter for 19 of 90 (21%) stock violations in accordance with its policy.

- **We identified and observed multiple instances of unsanitary conditions with no state office action.** OPH is required to examine sanitary conditions as part of the monitoring process and can sanction vendors for these issues. However, in our file review, we identified nine instances where unsanitary conditions were documented during a monitoring visit with no state office response or action (i.e., no follow-up correspondence was sent). We also accompanied OPH staff in May and September 2013 on four monitoring visits where we observed unsanitary conditions. Specifically, we saw cheese that had expired in 2009 and infant food that was nine months past its expiration date. We also saw infant formula that was 14 months past its expiration date. As of July 2013, there was no documented state office action in these vendor files for the May 2013 visits. Finally, OPH received a complaint regarding expired infant formula that allegedly resulted in sickness, but there was no evidence showing that OPH addressed the expired formula. Although OPH's Sanitarian Services function investigates unsanitary conditions across the state, WIC staff do not currently refer unsanitary conditions at vendors to this oversight function for investigation.
- **OPH did not always escalate sanctions for repeat violations.** OPH's vendor agreement requires sanctions to increase in severity if violations reoccur. However, six of the 75 (8%) vendors we reviewed had repeat violations but never received anything more than a warning letter. According to OPH, these vendors could have been disqualified for 90 days or be subject to a penalty. In addition, informal and non-specific corrective action plans were accepted without further penalty.

These issues occurred because the OPH state office does not sufficiently oversee and track the results of its routine vendor monitoring. According to its policy, OPH is required to conduct routine monitoring of all vendors at least four times per year. However, OPH allows its regional offices to manage the monitoring process with no oversight or guidance from the state office. Regional offices are responsible for sending in monitoring forms at the end of the year and are supposed to send in forms sooner if violations exist. OPH counts the number of forms to ensure it conducted the required number of visits, but it does not track the results of monitoring which would help it better identify all violations needing sanctions.

Recommendation 7: OPH should ensure that WIC vendor sanctions are consistent among the different sources it uses, specifically the Louisiana Administrative Code, standard vendor agreement, and WIC policies. Once the criteria for sanctions are consistent among these sources, OPH should issue sanctions in accordance with its criteria.

Recommendation 8: OPH should address unsanitary conditions identified during routine vendor monitoring. This may include referring unsanitary WIC vendors to

OPH's Sanitarian Services for investigation. If not, WIC should develop another method to detect and deter unsanitary conditions in stores and with WIC foods.

Recommendation 9: OPH should require regions to submit all violations to the state office as they occur.

Recommendation 10: OPH should develop a template for its corrective action plans to ensure that vendors address all issues sufficiently.

Recommendation 11: OPH should develop and use a sufficient tracking system for its vendor monitoring activities to detect patterns of violations and improve the effectiveness of its enforcement activities.

Summary of Management's Response: OPH agreed with these recommendations. See Appendix A for OPH's full response.

OPH did not sufficiently monitor WIC clinics to ensure all services were provided in accordance with program requirements.

OPH did not always monitor WIC clinics in accordance with federal requirements and OPH policy. Federal regulations require states to complete management evaluations at least once every two years on WIC clinics. Currently, there are 108 WIC clinics across the state, with 69 (64%) state operated in parish health units and 39 (36%) operated by contractors (see Appendix D for a list of all clinics by region, the number of participants certified at each clinic in fiscal year 2013, and the contract amount where applicable). WIC clinic responsibilities are listed in Exhibit 8.

It is important that states conduct timely management evaluations because they are the primary tool that states use to monitor clinic operations. However, 29 of the 108 (27%) clinics had more than two and a half years between their management evaluations. The time frame between evaluations ranged from two and a half years to six years. This untimeliness may have occurred because OPH incorrectly defined its criteria for when to conduct management evaluations in its state plan to the USDA.⁶ Had OPH correctly identified the criteria, it likely would have met the federal requirements.

Exhibit 8 WIC Clinic Responsibilities

WIC clinics are responsible for the following:

- Certifying that participants are eligible
- Assessing and addressing participant nutritional risks
- Providing nutrition education to families
- Distributing food instruments used to pay for WIC foods

Source: Prepared by legislative auditor's staff using information provided by OPH.

⁶ Federal regulations require that states conduct management evaluations on *local agencies* every two years, including 20% of clinics in local agencies, or one clinic, whichever is greater. Because OPH defined all 108 of its clinics as local agencies, it is therefore required to do evaluations on each clinic every other year.

In addition, OPH does not know whether management evaluations are effective at improving clinic performance because they do not track issues or findings identified in the evaluations. OPH tracks the results of the file review portion of the management evaluations but has not updated this document since at least 2010. We reviewed the results from the last two file reviews for each clinic and found that clinics were cited for 684 findings. The most prevalent issue was that participant disqualifications were not being documented correctly in the computer system (16%). Other issues included nutritional risks not being documented (13%) and high risk participants not being counseled (10%).

Finally, some clinics had the same findings from year to year. We found that 50 of the 77 (65%) clinics had repeat findings. Tracking findings over time would allow OPH to examine patterns among clinics, regions, and problem areas which would help management evaluate clinic performance and help identify training needs. Tracking findings could also help determine which clinics may need to be monitored more frequently.

Recommendation 12: OPH should develop a systematic method to schedule and track management evaluation results and use this information to identify additional training needs.

Summary of Management's Response: OPH agreed with this recommendation. See Appendix A for OPH's full response.

OPH could better use participant data to enhance its monitoring of WIC clinics.

OPH uses a computer system called Public Health Automated Management Enabler (PHAME) to certify participants and record all required activities. However, although OPH has developed a few standard reports, it does not systematically use programmatic data to monitor clinic operations, calculate processing times, and identify issues on a clinic or regional basis. For example, we analyzed participant and clinic data⁷ for fiscal year 2013 and found the following:

- **Clinics did not always certify applicants timely.** Approximately 3,584 (10%) of 34,449 pregnant women were not certified within 10 days as required by regulations.
- **Clinics did not provide evidence in the computer system that they provided nutrition education to all participants.** Approximately 15,799 (8%) of 204,240 participants did not have any nutrition education documented in the computer system for fiscal year 2013. Federal regulations require that states provide nutrition education to participants.

⁷ We evaluated the reasonableness of this data but did not conduct full data reliability testing on it since it is only being used to show examples of what OPH could use it for.

- **Clinics did not ensure that staff entered data accurately.** We identified several examples of participant data that were likely entered incorrectly by staff. For example, the data showed that there were 38 participants who had over a million dollars listed as their annual income.

Recommendation 13: OPH should use existing participant data to evaluate and monitor clinic operations.

Summary of Management's Response: OPH agreed with this recommendation. See Appendix A for OPH's full response.

Vendor and clinic monitoring should be performed by the WIC state office instead of the regions.

OPH should revise its current organizational structure to allow the WIC state office to directly perform vendor and clinic monitoring. Currently, regional nutritionists perform both vendor and clinic monitoring for their region as well as provide WIC services to participants in the clinics. For example, regional nutritionists conduct management evaluations of the clinics they manage and monitor vendors that they authorize which results in the regions monitoring themselves. As a result, monitoring efforts are inconsistent, not always completed as required, and issues identified on monitoring are not always addressed. If the state office assumed direct responsibility for these functions, it could better ensure that these activities are conducted effectively.

Recommendation 14: OPH should consider revising its organizational structure and assume direct responsibility for conducting vendor and clinic monitoring.

Summary of Management's Response: OPH agreed with this recommendation. See Appendix A for OPH's full response.

Implementing Electronic Benefit Transfer would help improve program administration.

OPH could also improve its administration of the WIC program by converting to an Electronic Benefit Transfer (EBT) system.⁸ The USDA provides funding for states to implement this system by 2020. OPH currently estimates that it will implement WIC EBT in 2018. Once EBT is implemented, WIC participants in Louisiana will be able to access benefits using a reloadable card, similar to the way SNAP benefits are accessed, instead of using printed food instruments. OPH estimates it will save at least \$190,000 by converting to EBT. In addition to cost savings, other states that have already implemented EBT report decreased WIC food costs,

⁸ According to federal law, "electronic benefit transfer" means a food delivery system that provides benefits using a card or other access device approved by the USDA Secretary that permits electronic access to program benefits.

timelier vendor payments, more accurate and timely food benefits for participants, and additional WIC clinic time available for participant services such as nutrition education. In addition, implementing EBT will provide valuable data that OPH can use to better manage the program.

Recommendation 15: OPH should continue working toward timely implementation of EBT so it can take advantage of the available federal funding.

Summary of Management's Response: OPH agreed with this recommendation. See Appendix A for OPH's full response.

APPENDIX A: MANAGEMENT'S RESPONSE



State of Louisiana
Department of Health and Hospitals
Office of Public Health

November 12, 2013

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Special Supplemental Nutrition Program for Women, Infants, and Children

Dear Mr. Purpera:

In an effort to improve operations and performance of the State's Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), leadership of the Louisiana Department of Health and Hospitals (DHH) requested that the Louisiana Legislative Auditors (LLA) conduct a comprehensive performance evaluation of the program. As the Office of Public Health's (OPH) most extensive program, WIC accounts for one-third of the OPH budget and serves an average of 140,000 participants monthly. In an effort to improve agency operations and effectiveness, a thorough assessment of WIC was requested to give agency leadership and program management the necessary information to ensure the highest level of program integrity and quality clinical services. The Department of Health and Hospitals has reviewed your office's report and we concur with its findings and recommendations, as summarized below.

Audit Findings & Program Actions:

FINDING - OPH assigned 43% of WIC vendors to incorrect tiers, resulting in up to \$655,132 in potential overcharges to the program

Recommendation 1 - OPH should develop a review process to ensure that it assigns vendors to the correct tier.

Response – OPH agrees with this recommendation. Per Title 7: Code of Federal Regulations (7 CFR) Part 26, which provides regulatory guidance for the Special Supplemental Nutrition Program for Women, Infants and Children (WIC), WIC State agencies must “*establish a vendor peer group system and distinct competitive price criteria and allowable reimbursement levels for each peer group.*” (Subpart E. 246.12)

Since Louisiana operates a retail distribution system to provide supplemental nutritional items to WIC participants, the State utilizes the peer (or “tier”) system to determine competitive vendor prices and to ensure food cost containment. New tier assignments were made in fall 2012. Recognizing that insufficient guidance was in place to ensure that proper procedures like tier assignment were followed correctly, the vendor management unit was tasked with the development of a comprehensive operations manual in January 2013. Based on feedback received after the program's USDA vendor management audit in July 2013, additional revisions to the manual were recommended and the draft revised. The revised manual is currently under review by program management and will be submitted to the USDA regional office for review by November 15, 2013.

The purpose of the manual is to ensure that all core functions of the WIC vendor unit have clear procedural guidelines for successfully completing and auditing tasks related to vendor operations such as oversight of the vendor application process, tier assignments, competitive pricing, and vendor monitoring. All procedures will be vetted with the regional office to ensure adherence to USDA guidelines and Louisiana's WIC state plan.

FINDING – OPH did not verify the accuracy of prices vendors charged for WIC food items

Recommendation 2 – OPH should modify its routine monitoring process to include verification of the vendor's prices.

Response – OPH agrees with this recommendation. In order to enhance the retail monitoring visit to provide a more complete picture of WIC-authorized vendor performance, a new monitoring tool was drafted in September 2013. The purpose of the revised tool is to allow a more comprehensive monitoring visit, including inventory stock checks with verification of store prices based on prices that vendors submit to the State agency. The monitoring visit will also entail assessment of the overall management of the store's WIC program as well as the sanitary conditions of the store. The revised draft of the vendor monitoring tools will be submitted to USDA regional office as part of the Vendor Operations Manual as noted above.

FINDING – OPH did not always report disqualified WIC vendors to USDA as required by federal regulations

Recommendation 3 – OPH should ensure that it reports vendors disqualified under WIC to the USDA as required by federal regulations.

Response – OPH agrees with this recommendation. The CFR requires that WIC State agencies notify the Supplemental Nutrition Assistance Program (SNAP, *formerly food stamps*) of disqualification of WIC vendors as reciprocal disqualification from SNAP may occur. The creation of the Vendor Operations Manual will address this procedure to ensure proper notification and documentation of WIC disqualifications to the USDA so that a determination can also be made by SNAP. A tickler will be created as part of a new vendor monitoring database that will alert the Vendor Manager to notify SNAP when WIC disqualifications are made.

FINDING – OPH did not effectively identify and monitor high-risk vendors

Recommendation 4 – OPH should ensure that it identifies and correctly reports to the federal government the number of high risk vendors.

Response – OPH agrees with this recommendation. A comprehensive vendor monitoring database is being developed and will contain all monitoring activities for any high-risk vendor. Having information available in a centralized location will make it more efficient to accurately report the number of all high-risk vendors. High-risk vendor monitoring procedures will be detailed in the new Vendor Operations Manual.

Recommendation 5 – OPH should conduct compliance investigations on all high-risk vendors as required by federal regulations.

Response – OPH agrees with this recommendation. The Vendor Operations Manual will establish procedures to ensure that all high-risk vendors are properly identified, investigated and routinely monitored. The procedure will require the fraud prevention team to establish a tickler system to ensure follow-up on any pending investigations. Compliance investigations of the 2 high-risk vendors identified in this report have been completed.

Recommendation 6 – OPH should improve its use of WIC redemption data to identify high-risk vendors by adopting analyses similar to those presented in this report, and other analyses as identified.

Response – OPH agrees with this recommendation. The WIC State agency is in the process of purchasing recommended software and scheduling training for appropriate staff in order to more effectively utilize data to identify potential high-risk vendors. LLA and the USDA Southwest Regional Office have recommended use of the auditing software, ACL (used by LLA for the analyses contained in this report). Because of the large amounts of data that WIC collects, utilization of such software will be of great value in analyzing vendor data, monitoring trends and applying data to improve overall vendor management.

FINDING – OPH did not always sanction vendors for violations

Recommendation 7 – OPH should ensure that WIC vendor sanctions are consistent among the different sources it uses, specifically the Louisiana Administrative Code, standard vendor agreement, and WIC policies. Once the criteria for sanctions are consistent among these sources, OPH should issue sanctions in accordance with its criteria.

Response – OPH agrees with this recommendation. Based on the best practices of other states, Louisiana is developing an enhanced sanction schedule that will be cross-walked with the different administrative codes to ensure consistency. The new sanction schedule will be submitted to USDA for review and approval as part of the Vendor Operations Manual.

Recommendation 8 – OPH should address unsanitary conditions identified during routine vendor monitoring. This may include referring unsanitary WIC vendors to OPH's Sanitarian Services for investigation is acceptable per program requirements. If not, WIC should develop another method to detect and deter unsanitary conditions in stores and WIC foods.

Response – OPH agrees with this recommendation. The vendor unit has begun to make real-time referrals to OPH Sanitarian Services as reports are received regarding unsanitary conditions at WIC-approved vendors. Sanitary conditions will also be documented on the new vendor monitoring tool. OPH is planning to shift vendor monitoring duties to the Sanitarian Services Program for centralized oversight of all retail monitoring services.

Recommendation 9—OPH should require regions to submit all violations to State office as they occur.

Response –OPH agrees with this recommendation. However, as OPH shifts evaluation and monitoring duties to central office, this procedure will not be required. It is expected that the transfer of duties will be effective January 2014.

Recommendation 10 – OPH should develop a template for its corrective action plans to ensure that vendors address all issues sufficiently.

Response – OPH agrees with this recommendation. A corrective action template for vendors has been drafted. This new tool will allow vendors who are in violation of the program to have a standard format to address how they will remedy program violations. The template will be included in the Vendor Operations Manual and submitted to USDA southwest regional office for review and approval.

Recommendation 11 – OPH should develop and use a sufficient tracking system for its vendor monitoring activities to detect patterns and improve effectiveness of its enforcement activities.

Response – OPH agrees with this recommendation. The program is currently drafting a new tracking spreadsheet that will link vendor monitoring reports so that all activities related to a vendor’s monitoring schedule will be available in a centralized database. The Vendor Operations Manual will include detailed procedures for tracking vendor monitoring activities. Data will be analyzed routinely, using new ACL software to detect trends and improve vendor operations. The new tracking and monitoring procedure will be included in the Vendor Operations Manual for review and approval by USDA.

FINDING – OPH did not sufficiently monitor WIC clinics to ensure all services were provided in accordance with program requirements

Recommendation 12 – OPH should develop a systematic method to schedule and track management evaluation results and use this information to identify additional training needs.

Response – OPH agrees with this recommendation. The Assistant Director of Nutrition Services has drafted a new management evaluation schedule that meets the program requirements. In addition, recognizing a need to operationalize a Continuing Quality Improvement (CQI) system, the State agency is in the process of hiring a Nutritionist 5 position that will act as the new CQI Coordinator who will work closely with the Assistant Director of Nutrition Services and the WIC Training Coordinator to implement training and technical assistance based on identified areas of need to ensure quality improvement.

FINDING – OPH could better use participant data to enhance its monitoring of WIC clinics

Recommendation 13 – OPH should use existing participant data to evaluate and monitor clinic operations

Response – OPH agrees with this recommendation. The program will shift administrative duties from regional nutritionists to the State agency staff (management evaluations and vendor monitoring). Regional nutritionists will then be expected to monitor and utilize clinic data within their respective regions to enhance clinic operations and efficiencies. The scope of the regional nutritionist duties is currently being updated and the change in scope will be discussed at the December quarterly regional meeting, with an anticipated effective date of January 2014.

FINDING – Vendor and clinic monitoring should be performed by the WIC state office instead of the regions

Recommendation 14 – OPH should consider revising its organizational structure to assume direct responsibility for conducting vendor and clinic monitoring.

Response – OPH agrees with this recommendation. As part of the program reorganization and to support quality assurance and program integrity, regional staff will focus solely on the clinical aspect of the program while State agency staff assume responsibility for all administrative and monitoring functions. The State agency nutritionists will be responsible for all program management evaluations and follow-up of corrective action plans. OPH is also shifting responsibility for vendor monitoring, including assessing new WIC applicants as well as routine bi-annual monitoring visits, to the OPH Sanitarian Services. This shift in duties is slated for implementation in early 2014.

FINDING – Implementing Electronic Benefit Transfer (EBT) would help improve program administration

Recommendation 15 – OPH should continue working toward timely implementation of EBT so it can take advantage of the available federal funding

Response – OPH agrees with this recommendation. Since February 2012, Louisiana has an approved EBT plan on file with USDA and thus is in line to continue to receive funding for EBT

implementation as it is available from USDA. The WIC State agency recently revised Louisiana's EBT plan in consultation with the USDA regional EBT consultant and DHH-IT. The revised plan includes a new timeline with implementation slated for February 2018. In addition, the EBT project has been prioritized by DHH-IT and has been assigned a project manager to work in concert with WIC EBT coordinator to develop a detailed work plan and keep the plan on track for the 2018 implementation date.

Your report will be helpful in aiding our office in its continued reorganization of the WIC program. Prior to the LLA audit, a new WIC Manager was appointed and a business reorganization plan was implemented to better align program resources and leverage staffing to support the program's vendor unit, which accounts for more than 70 percent of the program's \$120 million budget. Over the past six months it became apparent that greater steps needed to be taken in the vendor unit, and thus the WIC Program Manager began working with OPH Leadership to overhaul the program's vendor operations unit. As your report notes, the majority of the LLA audit findings are vendor related.

If you have any questions about this matter, please contact Karen Chustz, OPH Director of Nutrition Services, at (225) 342-8064.

Sincerely,

A handwritten signature in blue ink, consisting of a series of loops and a long horizontal stroke extending to the right.

J.T. Lane
Assistant Secretary
DHH Office of Public Health

APPENDIX B: SCOPE AND METHODOLOGY

This report provides the results of our review of the Special Supplemental Nutrition Program for Women, Infants and Children (WIC) administered by DHH's Office of Public Health (OPH). We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. The purpose of the audit was to evaluate the sufficiency of OPH's management and monitoring of vendors and clinics because we determined that these were the areas of greatest risk. Our audit generally covered fiscal years 2011 to 2013.

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. To answer our objective, we reviewed internal controls relevant to the audit objective and performed the following audit procedures:

- Reviewed federal and state WIC law and policy and reviewed Louisiana's state plans for fiscal years 2012 and 2013.
- Reviewed WIC data published on the DHH website and the USDA website.
- Interviewed state and federal WIC staff, vendors, and other states agencies.
- Accompanied WIC staff on vendor monitoring visits and on a clinic management evaluation. Conducted price checks of WIC items at three vendor locations.
- Reviewed 10% of vendor files (75 total of 723) to evaluate compliance with monitoring and enforcement requirements and evaluate patterns and repeat findings.
- Reviewed all 108 WIC clinic files to determine when OPH monitored clinics and summarized the monitoring results. Compared monitoring results across years to evaluate patterns and repeat findings.
- Obtained WIC transaction and participant data for fiscal years 2011 to 2013. Used ACL to perform a variety of analyses on the data, such as even dollar transactions, redemptions at the maximum value, returned transactions, and timeliness of processing participant cases.
- Compared tier assignments to census and sales data and re-assigned vendors to correct tiers, calculating potential food over charges.

APPENDIX C: BACKGROUND

WIC Program Description. The WIC program provides nutritious foods to supplement the diet of women, infants, and children who are determined to be at nutritional risk because of inadequate nutrition and/or inadequate income. WIC foods include specific amounts of approved foods, such as milk, cheese, eggs, cereal, fruits, vegetables, and infant formula. WIC also provides access to nutrition education and counseling, breastfeeding support and education, childhood immunizations, and referrals to other health/social service programs. Women must be pregnant, postpartum, or breastfeeding to be eligible. Children are eligible to participate in the WIC program until their fifth birthday if determined to be at nutritional risk.

WIC Funding and Participation. The WIC program is funded through USDA grants to states. To participate in the WIC program, each state is required to submit a state plan that describes how each state will administer the WIC program, including vendor and clinic oversight. Receipt of WIC grant funds is dependent upon USDA's approval of the state plan. Louisiana's WIC program is funded solely by federal grants. In fiscal year 2012, Louisiana's funding was approximately \$126 million and its average annual participation was approximately 145,000 women, infants, and children.

WIC Benefits. Participants obtain food vouchers at WIC clinics across the state. Participants use these vouchers, referred to as food instruments and cash value vouchers, at participating vendors across the state. The exhibit below shows an example of a food instrument.

STATE OF LOUISIANA DHH, OPH, WIC PROGRAM					
FAMILY ID	PHAME ID	PARTICIPANT NAME	TYPE	SEQ #	SITE #
108	8-oz btl Pediasure Oral RTF (any flavor)		<div style="border: 1px solid black; padding: 5px; text-align: center;"> VALID ONLY AT VENDORS WITH WIC CONTRACT VENDOR MUST ACCEPT ONLY DURING OCT 2012 *10* <small>Vendor must clearly record authorization number below and deposit within 30 days of test valid date, or draft will not be honored.</small> Pay to the order of WIC Vendor No : <div style="border: 1px solid black; height: 20px; width: 100%;"></div> VENDOR'S NUMBER </div>		
<div style="border: 1px solid black; padding: 5px; text-align: center;"> <small>VENDOR FILL IN ACTUAL \$ AMOUNT OF SALE BELOW</small> <div style="font-size: 2em; font-family: cursive;">\$ 10.67</div> <small>TAX EXEMPT SALE</small> </div>			Issued To _____ Food Received By _____		
<small>PAYABLE THROUGH FBMC AN AFFILIATE OF SECURITY STATE BANK HOWARD LAKE, MN 55348 75 1248/19 ACT #ND4412</small>					

OPH contracts with Solutran to provide banking services for these food instruments and cash value vouchers. Most vendor payments are processed through the vendor's bank via the Solutran system. In fiscal year 2013, vendors were paid approximately \$117 million for WIC foods provided to participants.

APPENDIX D: WIC CONTRACT AND PARISH CLINICS

	WIC Sites	City	Region	Parish or Contract	FY 13 Average Participants	Contractor	Contract Amount
1.	Children's Medical Center WIC Clinic	Gretna	1	Contract	3,246	West Jefferson Medical Center	\$571,000
2.	Children's Medical Center WIC Clinic	Westwego	1	Contract	1,466		
3.	Crescent City WIC Services	Gretna	1	Contract	3,460	Crescent City WIC Services	\$675,000
4.	Crescent City WIC Services	Belle Chase	1	Contract	238		
5.	Crescent City WIC Services	Port Sulphur	1	Contract	166		
6.	Crescent City WIC Services	Devant	1	Contract	29		
7.	Daughters of Charity WIC Clinic/Carrollton	New Orleans	1	Contract	3,787	Daughters of Charity-New Orleans- St. Cecilia	\$675,000
8.	Daughters of Charity WIC Clinic/Saint Cecilia	New Orleans	1	Contract	631	Daughters of Charity-New Orleans- Carrollton	\$80,000
9.	Edna Pilsbury WIC Clinic	New Orleans	1	Contract	1,999	City of New Orleans Health Department	\$700,000
10.	Ida Hymel WIC Clinic	New Orleans/ Algiers	1	Contract	1,180		
11.	New Orleans East Family Health Care	New Orleans	1	Contract	2,172		
12.	St. Charles Community Health Center	Kenner	1	Contract	1,536	Access Health LA- Kenner	\$274,000
13.	Capitol City Family Health Center	Baton Rouge	2	Contract	3,225	Capitol City Family Health, Inc.	\$755,000
14.	Capitol City Family Health Center WIC Clinic at MLK	Baton Rouge	2	Contract	2,951		

	WIC Sites	City	Region	Parish or Contract	FY 13 Average Participants	Contractor	Contract Amount
15.	Donaldsonville WIC Clinic	Gonzales	2	Contract	451	Parish of Ascension-Gonzales	\$480,000
16.	Gonzales WIC Clinic/Parish of Ascension	Gonzales	2	Contract	3,044		
17.	Southeast Community Health Systems - Zachary	Zachary	2	Contract	511	Southeast Community Health Systems	\$84,000
18.	Southern University School of Nursing WIC Clinic - on Campus	Baton Rouge	2	Contract	1,018	Southern University School of Nursing-Nurse Managed Clinic	\$168,000
19.	Aruna T. Sangisetty WIC Clinic	Houma	3	Contract	2,308	Arunavathi T. Sangisetty/APM C	\$232,455
20.	St. Charles Community Health Center WIC Clinic	Luling	3	Contract	1,248	Access Health LA-Luling	\$168,000
21.	Teche Action Clinic - Dulac	Houma	3	Contract	103	Teche Action Board	\$120,000
22.	Teche Action WIC Clinic	Franklin	3	Contract	683		
23.	Acadia Parish Community WIC Clinic	Church Point	4	Contract	325	Acadia Parish Police Jury	\$150,000
24.	Acadia Parish Community WIC Clinic	Rayne	4	Contract	717		
25.	Children's Health Center WIC Clinic	Lafayette	4	Contract	2,094	Children Healthcare Clinic of Acadiana Inc.	\$249,000
26.	Evangeline Parish Community Health WIC Clinic	Mamou	4	Contract	554	Evangeline Parish Police Jury	\$84,000
27.	St. Martin Parish Breaux Bridge WIC Clinic	Breaux Bridge	4	Contract	567	St Martin Parish Government	\$135,976
28.	St. Martin Parish Cecilia WIC Clinic	Breaux Bridge	4	Contract	452		

	WIC Sites	City	Region	Parish or Contract	FY 13 Average Participants	Contractor	Contract Amount
29.	Sunset Community Health Center WIC Clinic	Sunset	4	Contract	681	St. Landry Parish Police Jury	\$96,000
30.	SWLA Center for Health Services	Lake Charles	5	Contract	1,026	SWLA Center for Health Services	\$144,000
31.	David Raines Community Health Center WIC Clinic	Shreveport	7	Contract	3,192	David Raines Community Health Center	\$535,000
32.	LSU Health Sciences Center Shreveport WIC Clinic	Shreveport	7	Contract	2,400	LSU Health Sciences Center Shreveport	\$300,000
33.	North Caddo Medical Center WIC Clinic	Vivian	7	Contract	607	North Caddo Medical Center	\$84,000
34.	Willis Knighton WIC Clinic/Van	Shreveport	7	Contract	77	Willis Knighton Health System	\$22,000
35.	E.A. Conway Medical Center WIC Clinic	Monroe	8	Contract	1,146	LSU Health Sciences Center Shreveport (E.A. Conway Medical Center)	\$173,000
36.	St. Francis Healthy Kids WIC	Monroe	8	Contract	1,542	St. Francis Medical Center, Inc.	\$240,000
37.	Southeast Community Health Systems - Greensburg	Greensburg	9	Contract	416	Southeast Community Health Systems – St. Helena	\$51,000
38.	St. Tammany Community Wellness Center WIC Clinic	Covington	9	Contract	2,101	St. Tammany Parish Hospital	\$300,000
39.	St. Tammany Community Wellness Center WIC Clinic - Slidell	Slidell	9	Contract	2,907	Access Health LA-Slidell	\$402,000
40.	Jefferson Parish Health Unit	Marrero	1	Parish	1,029	Not contracted	
41.	Jefferson Parish Health Unit	Metairie	1	Parish	1,674	Not contracted	
42.	St. Bernard Parish Health Unit	Chalmette	1	Parish	1,455	Not contracted	

	WIC Sites	City	Region	Parish or Contract	FY 13 Average Participants	Contractor	Contract Amount
43.	Ascension Parish Health Unit	Donaldsonville	2	Parish	420	Not contracted	
44.	East Baton Rouge Parish WIC Clinic	Baton Rouge	2	Parish	4,210	Not contracted	
45.	East Feliciana Parish Health Unit	Clinton	2	Parish	886	Not contracted	
46.	Iberville Parish Health Unit	Plaquemine	2	Parish	953	Not contracted	
47.	Pointe Coupee Parish Health Unit	New Roads	2	Parish	1,018	Not contracted	
48.	West Baton Rouge Health Unit	Port Allen	2	Parish	1,026	Not contracted	
49.	West Feliciana Parish Health Unit	St. Francisville	2	Parish	236	Not contracted	
50.	Assumption Parish Health Unit	Napoleonville	3	Parish	427	Not contracted	
51.	LaFourche Parish Health Unit	Cut Off	3	Parish	1,106	Not contracted	
52.	LaFourche Parish Health Unit	Thibodaux	3	Parish	1,380	Not contracted	
53.	St. James Parish Health Unit	Vacherie	3	Parish	622	Not contracted	
54.	St. John Parish Health Unit	Reserve	3	Parish	1,138	Not contracted	
55.	St. Mary Parish Health Unit	Morgan City	3	Parish	847	Not contracted	
56.	Terrebonne Parish Health Unit	Houma	3	Parish	1,547	Not contracted	
57.	Acadia Parish Health Unit	Crowley	4	Parish	956	Not contracted	
58.	Evangeline Parish Health Unit	Ville Platte	4	Parish	979	Not contracted	
59.	Iberia Parish Health Unit	New Iberia	4	Parish	2,639	Not contracted	
60.	Lafayette Parish Health Unit	Lafayette	4	Parish	4,276	Not contracted	

	WIC Sites	City	Region	Parish or Contract	FY 13 Average Participants	Contractor	Contract Amount
61.	St. Landry Parish Health Unit	Eunice	4	Parish	884	Not contracted	
62.	St. Landry Parish Health Unit	Melville	4	Parish	140	Not contracted	
63.	St. Landry Parish Health Unit	Opelousas	4	Parish	2,567	Not contracted	
64.	St. Martin Parish Health Unit	St. Martinville	4	Parish	1,091	Not contracted	
65.	Vermilion Parish Health Unit	Abbeville	4	Parish	1,836	Not contracted	
66.	Allen Parish Health Unit	Oakdale	5	Parish	733	Not contracted	
67.	Beauregard Parish Health Unit	DeRidder	5	Parish	1,261	Not contracted	
68.	Calcasieu Parish Health Unit	Lake Charles	5	Parish	3,091	Not contracted	
69.	Calcasieu Parish Health Unit	Sulphur	5	Parish	1,400	Not contracted	
70.	Cameron Parish Health Unit	Cameron	5	Parish	101	Not contracted	
71.	Jefferson Davis Parish Health Unit	Jennings	5	Parish	1,219	Not contracted	
72.	Avoyelles Parish Health Unit	Bunkie	6	Parish	321	Not contracted	
73.	Avoyelles Parish Health Unit	Marksville	6	Parish	1,467	Not contracted	
74.	Catahoula Parish Health Unit	Jonesville	6	Parish	433	Not contracted	
75.	Concordia Parish Health Unit	Ferriday	6	Parish	940	Not contracted	
76.	Grant Parish Health Unit	Colfax	6	Parish	663	Not contracted	
77.	LaSalle Parish Health Unit	Jena	6	Parish	403	Not contracted	
78.	Rapides Parish Health Unit	Alexandria	6	Parish	4,399	Not contracted	
79.	Vernon Parish Health Unit	Leesville	6	Parish	2,066	Not contracted	

	WIC Sites	City	Region	Parish or Contract	FY 13 Average Participants	Contractor	Contract Amount
80.	Winn Parish Health Unit	Winnfield	6	Parish	635	Not contracted	
81.	Bienville Parish Health Unit	Arcadia	7	Parish	485	Not contracted	
82.	Bienville Parish Health Unit	Ringgold	7	Parish	76	Not contracted	
83.	Bossier Parish Health Unit	Bossier	7	Parish	1,621	Not contracted	
84.	Caddo Parish Health Unit	Shreveport	7	Parish	2,676	Not contracted	
85.	Claiborne Parish Health Unit	Homer	7	Parish	560	Not contracted	
86.	DeSoto Parish Health Unit	Mansfield	7	Parish	957	Not contracted	
87.	Natchitoches Parish Health Unit	Natchitoches	7	Parish	1,237	Not contracted	
88.	Red River Parish Health Unit	Coushatta	7	Parish	512	Not contracted	
89.	Sabine Parish Health Unit	Many	7	Parish	755	Not contracted	
90.	Webster Parish Health Unit	Minden	7	Parish	1,062	Not contracted	
91.	Webster Parish Health Unit	Springhill	7	Parish	422	Not contracted	
92.	Caldwell Parish Health Unit	Columbia	8	Parish	495	Not contracted	
93.	East Carroll Parish Health Unit	Lake Providence	8	Parish	469	Not contracted	
94.	Franklin Parish Health Unit	Winnsboro	8	Parish	847	Not contracted	
95.	Jackson Parish Health Unit	Jonesboro	8	Parish	606	Not contracted	
96.	Lincoln Parish Health Unit	Ruston	8	Parish	1,224	Not contracted	
97.	Madison Parish Health Unit	Tallulah	8	Parish	886	Not contracted	
98.	Morehouse Parish Health Unit	Bastrop	8	Parish	1,025	Not contracted	
99.	Ouachita Parish Health Unit	Monroe	8	Parish	3,027	Not contracted	
100.	Richland Parish Health Unit	Rayville	8	Parish	942	Not contracted	

	WIC Sites	City	Region	Parish or Contract	FY 13 Average Participants	Contractor	Contract Amount
101.	Tensas Parish Health Unit	St. Joseph	8	Parish	169	Not contracted	
102.	Union Parish Health Unit	Farmerville	8	Parish	763	Not contracted	
103.	West Carroll Parish Health Unit	Oak Grove	8	Parish	402	Not contracted	
104.	Livingston Parish Health Unit Livingston	Livingston	9	Parish	2,515	Not contracted	
105.	Tangipahoa Parish Health Unit	Hammond	9	Parish	2,748	Not contracted	
106.	Tangipahoa Parish Health Unit	Amite	9	Parish	1,416	Not contracted	
107.	Washington Parish Health Unit	Bogalusa	9	Parish	1,203	Not contracted	
108.	Washington Parish Health Unit	Franklinton	9	Parish	937	Not contracted	

Source: Prepared by legislative auditor's staff using information from OPH.