



**DEPARTMENT OF PUBLIC WELFARE'S
TANF PROGRAM**

**WESTMORELAND COUNTY ASSISTANCE
OFFICE
GREENSBURG DISTRICT**

**AUDIT REPORT FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2011**

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen

EUGENE A. DePASQUALE
AUDITOR GENERAL

Report of Independent Auditors

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Dear Governor Corbett:

We have conducted an audit of the Westmoreland County Assistance Office (CAO), Greensburg District, pursuant to Section 109.1 of Title 55 of the Pennsylvania Code and Sections 402 and 403 of the Fiscal Code. Our audit pertained to non-financial eligibility requirements for participation in the TANF (Temporary Assistance to Needy Families) program and, when applicable, compliance with certain aspects of the RESET (Road to Economic Self-Sufficiency through Employment and Training) program. The specific objectives of our audit were to determine:

- Whether the CAO properly considered non-financial eligibility requirements when making TANF eligibility determinations;
- Whether recipients were correctly exempted from RESET requirements; and
- Whether recipients received TANF benefits when they did not comply with RESET requirements.

The audit period was January 1, 2011 through December 31, 2011.

Report of Independent Auditors (Continued)

When TANF benefits are paid to recipients who are not eligible for the benefits, the cost of the resulting improper payments could be significant to Pennsylvania taxpayers. In addition, when recipients are incorrectly exempted from RESET requirements or when recipients fail to comply with RESET requirements, they receive benefits without participating in required training or a work-related activity that is designed to prepare them for employment.

Our audit resulted in the following finding.

Finding - Failure to Ensure Compliance with RESET Requirements

During the exit conference, we reviewed this finding and recommendations with the Westmoreland CAO, Greensburg District, management. We have included the CAO and the Department of Public Welfare (DPW) management comments, where applicable, in this report.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

EUGENE A. DEPASQUALE
Auditor General

June 24, 2014

CONTENTS

	Page
BACKGROUND INFORMATION	1
OBJECTIVES, SCOPE, AND METHODOLOGY	4
FINDING AND RECOMMENDATIONS	
Finding - Failure to Ensure Compliance with RESET Requirements	5
APPENDIX.....	11
AUDIT REPORT DISTRIBUTION LIST	14

Background Information

The Department of Public Welfare (DPW) is responsible for the administration of public assistance benefits to eligible recipients in Pennsylvania. Benefits include Temporary Assistance to Needy Families (TANF), a federally funded program that provides cash assistance to families with dependent children who are deprived of the care or support of one or both parents due to absence or incapacity of one parent or unemployment of one or both parents. Recipients in the TANF program are paid a cash benefit in addition to their MA (Medical Assistance) benefits and most TANF recipients also receive SNAP (Supplemental Nutrition Assistance Program) benefits. In order to qualify for TANF, applicants must fall within established income and resource limits and meet the nonfinancial eligibility criteria for TANF which are age, deprivation of care or support and presence of a specified relative. The list below describes who may receive TANF.

- Dependent child - A child under 18 years of age, or an 18 year old, who is a full time student in a secondary or vocational school. The child or 18 year old full time student must be living with a specified relative and must be deprived of the care or support of one or both parents due to absence, incapacity, or unemployment.
- Specified Relative - An adult relative who lives with a TANF deprived child and who exercises care and control of the TANF deprived child. A pregnant woman with no other children may be eligible for herself until the child is born, if she meets all the income and resource limits and the child would be eligible for TANF when born.
- Essential Person - An individual who is related to the TANF deprived child may be included as a member of the TANF budget group if they are ineligible for TANF in their own right, but qualify for General Assistance. (During the audit period of this report General Assistance was in effect; it was discontinued in July, 2012)
- Mandatory Budget Group Members - Individuals who live with the TANF deprived child and who also qualify for TANF benefits, but are not the specified relative. Mandatory budget group members include biological or adoptive parents, siblings or half-siblings of the TANF child who also meet age and deprivation criteria or minor parents who do not meet exemption from living with specified relative.

Adults receiving assistance through TANF are required to work or participate in a work related program known as The Road to Economic Self-Sufficiency through Employment and Training (RESET). The RESET program is intended to help individuals prepare for employment to attain long term success by offering job related activities, education, job skills training and support in order to progress toward a job earning wages that lead to self sufficiency for themselves and their families. Participants are required to work 20 or 30 hours a week depending on the age of the dependent children in the household and whether the adult TANF recipient has received TANF benefits more than 5 years. Adult recipients who have received TANF benefits for more than

Background Information

five years are considered Extended TANF recipients because they have technically exhausted their TANF eligibility as per the Personal Responsibility and Work Opportunity Reconciliation Act. TANF recipients can also receive Special Allowances (SPALs) which are supplemental payments to cover the cost of clothing, child care, transportation, tools, and other items necessary for them to participate in training or work activities.

Participation in the RESET program is mandatory; however, recipients may be exempt from participating if one of three conditions are met and documented in the recipient's case record.

- Disability - Recipient verifies the disability and time period of disability by obtaining a Medical Assessment Form (MAF) completed by his or her health care provider.
- Caring for a disabled household member - Verification of this exemption is a Caregiver Form which is completed by the disabled household member's health care provider indicating that an in home caregiver is required.
- Caring for a child less than 1 year of age (Newborn exemption) - A single custodial parent in a one-parent household caring for a child under the age of 12 months may be exempt. A recipient is eligible for this exemption for 12 months in a lifetime.

Recipients who do not meet any of the three exemptions, but who are experiencing hardships such as domestic violence; homelessness; or physical or mental inability to perform his or her assigned work, may be granted *good cause* to not participate for some or all of the required RESET hours while continuing to receive TANF benefits.

Eligibility determinations are based on federal and state regulations specifying which individuals qualify for TANF benefits. The Code of Federal Regulations (CFR) contains the applicable federal regulations: CFR Title 45 - Public Welfare, Chapter 11(2)(Office of Family Assistance Administration for Children and Families, Department of Health and Human Services) Part 261. The Pennsylvania Code contains the applicable state regulations. The policies and procedures in place to ensure compliance with regulations are contained in the DPW's Cash Assistance Handbook. The Public Welfare Code (62 P.S.) contains state statutes applicable to public assistance.

The amount of TANF benefits a family is eligible to receive is based on the Family Size Allowance (FSA). The FSA is based on the family's county of residence and the "group" their county is assigned. Counties are assigned into four groups based on the cost of living in the county. A family of four would receive the following monthly cash amounts based on the "group" of their county of residence:

Background Information

- Group 1 = \$514
- Group 2 = \$497
- Group 3 = \$479
- Group 4 = \$454

Relevant information about recipients is recorded and maintained in DPW's Client Information System (CIS). This information is used to determine eligibility status and category of aid. The CAO is to update information on CIS when new information becomes available.

Objectives, Scope, And Methodology

To achieve our audit objectives regarding eligibility, we obtained a combined four quarters of data files from the Department of Public Welfare of all recipients determined by the CAO to be eligible for TANF benefits during our audit period January 1, 2011 to December 31, 2011. We selected a random sample of 25 recipients from the audit population of 1,884 recipients from the Westmoreland CAO, Greensburg District.

For each recipient selected in our sample, we tested to determine whether all TANF recipients met non-financial eligibility requirements to receive TANF benefits as per DPW regulations and administrative policies. If eligible TANF recipients were required to participate in RESET as a condition of receiving TANF benefits we tested compliance with RESET requirements and exemptions from RESET requirements to determine whether pertinent DPW regulations and administrative policies were followed. We also verified the amount of Special Allowances (SPALs) paid while the recipient was not meeting their work requirements. For example, if a recipient routinely used his or her “transportation” SPAL to attend a work program 10 hours/week, but was required to work 30 hours/week and did not, we cited this SPAL amount as money paid while the recipient was not meeting his or her work requirements.

The criteria we used to test cases in our sample include the Code of Federal Regulations (CFR), the Pennsylvania Code, Title 55 and DPW’s Cash Assistance Handbook.

Finding and Recommendations

Finding No. 1 - Failure to Ensure Compliance with RESET Requirements

In 2 of the 25 recipients we tested, the RESET requirements were not met. In these cases, recipients did not comply with RESET requirements but continued to receive \$83 to \$115 per month which is their portion of the Family Size Allowance as described in the Objectives, Scope, and Methodology of this report. In addition, recipients received special allowances totaling \$2,582.01 for supportive services while they were not meeting their work requirements. In some of these instances the CAO was following current DPW policy, but this still allowed recipients significant periods of time where they received their portion of the Family Size Allowance while not meeting RESET requirements.

Table 1 below details the time periods during which recipients were paid their portion of the TANF Family Size Allowance and it also includes special allowances paid to the recipients while they were not meeting RESET participation requirements.

Table 1

	Audit Sample Number	Not Meeting RESET Requirements		Special Allowances Paid
		From	To	
1.	AG-32	01/01/11	03/24/11	\$2,412.51
2.	AG-4	01/27/11	05/09/11	169.50
	Totals			\$2,582.01

These instances of noncompliance with RESET occurred because:

- CAO management failed to ensure that compliance reviews were held timely for recipients who were terminated without good cause.
- CAO management failed to ensure that recipients were placed in another program after being terminated from a contracted program.
- CAO management failed to ensure that contractors were tracking recipients' work hours and appropriately terminating recipients who were not in compliance with work hour requirements.

Recommendations

Finding and Recommendations

The *DPW* and *CAO* management should:

- Seek legislative change to require that TANF RESET non-exempt recipients have one month of verified attendance before TANF benefits are authorized for RESET adults.
- Improve monitoring and other internal controls to eliminate or significantly reduce the multiple causes of RESET noncompliance found during our audit.
- Seek modification to address systemic problems associated with the current sanctioning process that include:
 - Inconsistent application across the Commonwealth
 - Punitive action that directly affect minor children.
- Ensure that all instances of good cause are documented, verified and scanned into the case records.
- Eliminate the current procedure that allows recipients who are “pending appeal hearings” and in the “compliance review process” to continue to receive their portion of the Family Size Allowance while not complying with RESET requirements.
- Establish processes to closely monitor recipients for compliance with RESET requirements to immediately detect non-compliant recipients and begin the compliance review and sanction process.

DPW’s Management Response

DPW disagrees with this finding. DPW headquarters staff, along with the CAO, reviewed the cases that the AG cited as deficient and does not agree with all of the exceptions cited as deficiencies for the individual cases. Although the procedures in place during the audit period (which extends back to January 1, 2011) worked well and were effective, it should be noted that since that time additional procedures have been implemented to make monitoring even more effective and to ensure that recipients are meeting eligibility requirements. The following responses to the issues identified by the AG support DPW’s position on this finding.

After a client is terminated from a contracted program the CAO is required to conduct a compliance review. The CAO must contact the client within 3 work days from the date the contractor terminates the referral in the Commonwealth Workforce Development System (CWDS). This review will evaluate the client’s current circumstances and determine if there was Good Cause for being terminated from the program. Based on the review the client may be

Finding and Recommendations

referred back to a program if appropriate. The client could also be subject to sanction, referred to a different contracted program or engaged in a CAO directed program based on the individual circumstances of that client.

The CAO staff is required to conduct a compliance review with all clients that are terminated from contracted programs or are not meeting their required hours. The CAO works with the client to set up a time frame for the client to come to the CAO for the meeting. There are various reasons why a compliance review could be delayed in an effort to ensure that the client has every opportunity to participate in the compliance review process. The Client Information System (CIS) requires that the caseworker set a follow up date to ensure that the compliance review has taken place within required time frames. DPW headquarters staff reviews lists of clients that are waiting for their compliance review; they also work with the CAO to ensure that the clients are seen in a timely fashion.

The CAO staff has several avenues for ensuring that client hours are data entered into CWDS. CAO staff has Direct Service Team (DST) meetings weekly or bi-weekly with the contractors to discuss individual clients and what activities they are engaged in. CAO staff also attend Local Management Committee (LMC) meetings and discuss the larger issues between the CAO and the various employment and training contractors. DPW headquarters conducts ongoing reviews of contractor records in CWDS to ensure that all time frames and data entry rules are followed. A client could not be participating for 20 or 30 hours a week yet still meet his or her participation requirement. The requirement for the client is not always the same as the federal hourly requirement. A client may have partial Good Cause or have had an excused absence during a specified time frame.

Modifying current policy to move to a “pay for play” system would require legislative and regulatory changes as well as a complete redesign of the Client Information System eligibility determination system. Development and programming for all system changes must be approved by executive management and prioritized to a system release before a change may be implemented.

DPW does require, as a condition of eligibility, that applicants over 18 years of age who are not employed 20 hours per week apply for at least three jobs per week while their application is pending, unless the applicant is exempt from work requirements or establishes Good Cause. Applicants must verify their job search prior to the CAO authorizing cash assistance. Applicant families who fail to conduct a pre-eligibility job search are ineligible for TANF.

DPW adheres to the laws passed by the Pennsylvania General Assembly, including the current sanctioning process. The impact of removing adults who are noncompliant with work requirements but continuing TANF assistance for the children only would have to be carefully

Finding and Recommendations

assessed, particularly for the effect on Pennsylvania's work participation rate (WPR). The parents of children receiving TANF are considered to be work eligible individuals, and must be engaged in work activities. Changing policy as suggested would lead to an increase in child-only cases, and a resulting decline in WPR. Federal TANF funding is dependent upon meeting a 50% WPR. A state that fails to meet TANF work participation standards is penalized by a reduction in its block grant. The penalty is a 5% reduction in the block grant for the first year's failure to meet the standard, and increased by 2 percentage points each year (that is, a total reduction of 7% in the second year and 9% in the third year, etc.), up to a maximum penalty of 21%.

When an individual who is mandatory for RESET is not meeting the requirements that are specified on the AMR the individual is considered to be in non-compliance. The worker will follow the compliance review process to see if the individual has Good Cause for not complying with participation requirements. If the individual responds to the Compliance Review Appointment Notice by the 10th work day after the mailing date, the worker will conduct an interview to discuss the reason for the non-compliance.

If it is determined that Good Cause exists, the worker must:

- Notify the contractor in writing that a Good Cause determination has been made and that the client will be returning to the program.
- Enter the new *ETP Project Enrollment* referral after the contractor has been notified in writing.
- Update the AMR, send a copy to the contractor and *narrate the steps taken*.

Decreasing the Family Size Allowance is an individual level sanction. Sanctions are only appropriate when it *has been determined* that there is willful non-compliance and Good Cause does not exist. The consequences of sanctions are severe and may lead to permanent disqualification from TANF as follows:

First Sanction

A person is disqualified for a minimum of 30 days and until they demonstrate and maintain compliance for at least one week and thereafter, or establishes Good Cause or exemption. After 90 days of noncompliance, the entire budget group is disqualified until the person demonstrates and maintains compliance for at least one week and thereafter, or establishes Good Cause or an exemption.

Finding and Recommendations

Second Sanction

A person is disqualified for a minimum of 60 days and until they demonstrate and maintain compliance for at least one week and thereafter, or establishes Good Cause or an exemption. After 60 days of noncompliance, the entire budget group is disqualified until the person demonstrates and maintains compliance for at least one week and thereafter, or establishes Good Cause or an exemption.

Third Sanction

The entire budget group is permanently disqualified.

DPW has also taken the following steps to ensure accurate and timely benefit delivery:

Workload Dashboard was introduced during September of 2008, providing Income Maintenance Caseworkers (IMCWs) and CAO management with a system that more easily allows for tracking of applications and maintenance requirements on case records.

Supervisors hold monthly meetings to review findings from previous audits and to review policy with IMCWs to ensure that the audit findings are addressed. Supervisors also hold individual monthly conferences to review each worker's Comprehensive Supervisory Review (CSR) results and to offer additional individual training to ensure that compliance with policy is maintained.

Desk guides are available for caseworkers and OIM staff on the following:

- Cash Assistance Handbook
- Using CIS (Client Information System)
- Using IEVS (Income and Eligibility Verification System)

Beginning July 1, 2012, applicants for TANF must, as a condition of eligibility, complete at least 3 job searches per week while the application for benefits is pending, unless the applicant is exempt from work requirements or establishes Good Cause.

Auditor's Conclusion

We acknowledge DPW's efforts to provide appropriate resources to assist recipients to participate in a work related activity and to provide an environment that promotes an individual's self-sufficiency. However, as noted in the table on page 5 of this report, DPW's poor oversight and lack of monitoring creates periods of time when resources, including special allowances, are paid while recipients are not participating in a work related program or activity. Cases cited in this finding document recipients who received benefits for months without being re-referred to a

Finding and Recommendations

work related program or activity. Also, when there is a delay in re-referring a recipient to a work related program or activity, the case records do not always include documentation of good cause for the delay. In addition, when we compared the Commonwealth's TANF programs to other states' programs, we learned that it is not a common practice to issue resources to clients before they "work first" or participate in a work related program. The policy of issuing benefits before the recipient participates in a work activity results in tax dollars being spent before a recipient complies with the work requirements.

Recipients who are terminated from a contracted program are required to participate in a compliance review with the CAO. Recipients continue to receive benefits during the time period needed to conduct their compliance review. During that period they are not re-referred to a work related program or activity. DPW allows recipients to repeatedly delay their compliance review and to continue to receive benefits during the delay. There is no incentive for recipients to be available or for recipients to facilitate a compliance review when DPW's policies permit the recipient to continue to receive benefits.

In addition to failing to ensure more timely compliance reviews, DPW is also failing to adequately monitor recipient compliance with work requirements. DPW needs to be pro-active to determine when recipients are not meeting their work requirements instead of relying on contractors to actively monitor compliance. Contractors have a financial incentive to keep recipients in their programs even when recipients should be terminated because they are not meeting work requirements. Therefore, DPW and CAO officials must evaluate compliance on an ongoing basis through the CIS to ensure that recipients are meeting their work hour requirements. DPW cannot continue to rely on contractors to monitor and report work hour requirements. In addition, when the CAO recognizes recipients who are not meeting his or her work requirements, the CAO should be able to terminate the recipient from the program.

With respect to Pennsylvania's Work Participation Rate (WPR), we recognize DPW's concern that eliminating adult recipients who are not meeting the work requirement will negatively impact Pennsylvania's WPR calculation. In order to receive the maximum Federal TANF funding, the Commonwealth must maintain a 50% work participation rate. Removing the adult who is not in compliance with work requirements will increase the child-only cases and, as a result, will reduce the Commonwealth's work participation rate. However, keeping RESET non-compliant adults (parents) on benefits in order to include them in the WPR inflates the WPR and it does not further the purpose of the RESET program which is to enable the recipients to be self sufficient.

Appendix

Additional Information Provided by DPW

The Department of Public Welfare (DPW) is responsible for the administration of public assistance benefits to eligible recipients in Pennsylvania. Benefits include Temporary Assistance to Needy Families (TANF), a federally funded program that provides cash assistance to families with dependent children who are deprived of the care or support of one or both parents due to absence or incapacity of one parent or unemployment of one or both parents. Recipients in the TANF program are paid a cash benefit in addition to their Medical Assistance (MA) benefits and most TANF recipients also receive Supplemental Nutrition Assistance Program (SNAP) benefits. In order to qualify for TANF, applicants must fall within established income and resource limits and meet the non-financial eligibility criteria for TANF, which are age, deprivation of care or support and presence of a specified relative.

Adults receiving assistance through TANF are required to work or participate in a work related program known as The Road to Economic Self-Sufficiency through Employment and Training (RESET). The RESET program is intended to help individuals prepare for employment to attain long-term success by offering job related activities, education, job skills training and support in order to progress toward a job earning wages that lead to self-sufficiency for themselves and their families. Participants are required to work 20 or 30 hours a week depending on the age of the dependent children in the household and whether the adult TANF recipient has received TANF benefits more than 5 years. Adult recipients who have received TANF benefits for more than 5 years are considered Extended TANF recipients because they have technically exhausted their TANF eligibility as per the Personal Responsibility and Work Opportunity Reconciliation Act. TANF recipients can also receive Special Allowances (SPALs) which are supplemental payments to cover the cost of clothing, child care, transportation, tools, and other items necessary for them to participate in training or work activities.

Participation in the RESET program is mandatory; however, recipients may be exempt from participating if one of three conditions is met and documented in the recipient's case record. Recipients who do not meet any of the three exemptions, but who are experiencing hardships such as domestic violence, homelessness, or physical or mental inability to perform his or her assigned work, may be granted Good Cause to not participate for some or all of the required RESET hours while continuing to receive TANF benefits.

Eligibility determinations are based on federal and state regulations specifying which individuals qualify for TANF benefits. The Code of Federal Regulations (CFR) contains the applicable federal regulations: CFR Title 45 - Public Welfare, Chapter II (2) (Office of Family Assistance Administration for Children and Families, Department of Health and Human Services). The Pennsylvania Code contains the applicable state regulations. The policies and procedures in place to ensure compliance with regulations are contained in the DPW's Cash Assistance

Appendix

Handbook. The Public Welfare Code (62 P.S.) contains state statutes applicable to public assistance.

The amount of TANF benefits a family is eligible to receive is based on the Family Size Allowance (FSA). The FSA is based on the family's county of residence and the "group" their county is assigned. Counties are assigned into four "groups" based on the cost of living in the county.

Detailed Audit Methodology Discussion

The auditors' methodology included verifying the amount of SPALS paid while the recipient was not meeting his or her work requirements. The rules applied in this methodology are not codified in policy.

The criteria to determine eligibility for SPALS as outlined in 55 Pa. Code 165.41 and as indicated in the Cash Assistance Handbook (CAH) section 135.6 is that the individual is a participant in RESET. A participant is defined as an individual who agrees to participate or is participating in a mutually agreed upon approved work or work related activity. SPALS enable the individual to participate in employment or an approved work related activity.

According to 55 Pa Code 165.31, the work participation requirement is that a nonexempt individual shall accept referral to, work in and retain employment in which the individual is able to engage and participate in work activities as specified on the Agreement of Mutual Responsibility (AMR).

The recipient's willful failure or refusal to participate may result in a sanction. The auditors' methodology applied here does not include DPW's adherence to state regulation, state statute and federal regulations requiring advance notice prior to effecting any adverse action [55 PA Code § 133.4 (b); 62 P.S. 432.17; 45 CFR § 206.10]. An advance notice must be mailed at least 10 days prior to a reduction or discontinuance of a benefit, per these regulations. However, current policy guidance in CAH section 177.3 states the advance notice must be mailed at least 15 days prior to the effective date of action reducing or discontinuing benefits. Therefore, an improper receipt of cash benefits does not begin until the expiration of an advance notice. This requirement precludes calculating ineligibility from the day a client no longer meets financial or non-financial eligibility requirements. The auditors' finding does not account for DPW's adherence to these eligibility policies and procedures. The rules the auditors applied in this methodology were not current policy or guidelines.

Please note that the AG's Office is required to audit DPW's adherence to its policies and procedures as specified in 55 PA Code § 109.1(b), *Cooperative Working Agreements*, which states, "The Statutes of the Commonwealth provide a basis for the cooperative working

Appendix

agreement that exists between the Department of the Auditor General and the Department. The Department, through the County Boards of Assistance, is responsible for determining the eligibility of applicants for financial assistance, Medical Assistance, and Food Stamps, and recipients of these programs under the rules and regulations established by the Department. ***The Department of the Auditor General is responsible for the auditing of these decisions against the rules and regulations of the Department*** (emphasis added). With these specific rights and responsibilities in mind, the Department and the Auditor General will work in mutual cooperation to fulfill their individual obligations as effectively and efficiently as possible.”

Audit Report Distribution List

This report was originally distributed to the following:

Commonwealth of Pennsylvania

The Honorable Tom Corbett
Governor

The Honorable Robert McCord
State Treasurer

Beverly Mackereth
Secretary
Department of Public Welfare

Michael A. Sprow
Acting Inspector General
Office of Inspector General

The Honorable Charles Zogby
Secretary
Office of the Budget

Lourdes Padilla, Deputy Secretary
Office of Income Maintenance
Department of Public Welfare

Alex Matolyak, Director
Division of Audit & Review
Bureau of Financial Operations
Department of Public Welfare

Tom Strickler, Director
Bureau of Operations
Office of Income Maintenance
Department of Public Welfare

John Kaschak, Director
Bureau of Audits
Office of the Budget

County Assistance Office

Gail Heskey, Executive Director
Westmoreland County Assistance Office

This report is a matter of public record and is available online at www.auditor.gen.state.pa.us. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: news@auditor.gen.state.pa.us.