

Compliance Audit

of the

Commonwealth of Pennsylvania
Department of Public Welfare
Allegheny County Assistance Office
Liberty District

Audit Period

April 23, 2002 to October 27, 2005



Compliance Audit

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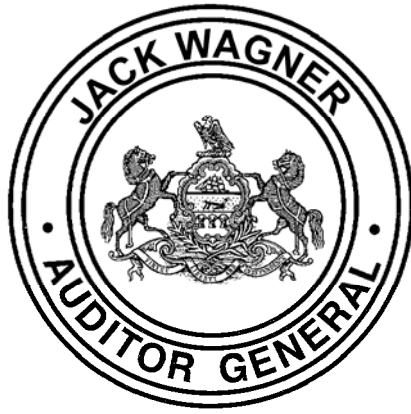
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Report of Independent Auditors on Compliance

The Honorable Edward G. Rendell
Governor
Commonwealth Of Pennsylvania
Harrisburg, Pennsylvania 17120

Dear Governor Rendell:

The Department of Public Welfare, through its County Assistance Offices, determines eligibility for cash assistance, medical assistance, and food stamp benefits according to established policies and procedures. By the authority of Pennsylvania Code, Title 55, Chapter 109, the Department of the Auditor General audits these County Assistance Offices.

This report contains the results of our audit of the Allegheny County Assistance Office, Liberty District, covering the period April 23, 2002 to October 27, 2005. Procedures included determining the County Assistance Office's compliance with Department of Public Welfare regulations, governing laws, and administrative rules regarding the disbursement of benefits and the management of the County Assistance Office. We examined, on a test basis, evidence in support of benefits provided, reviewed documentation of County Assistance Office actions and interviewed County Assistance Office personnel and welfare recipients. We also evaluated the Drug and Alcohol Treatment Program.

Our report details findings and recommendations that resulted from our eligibility review. No exceptions were disclosed during our review of the Drug and Alcohol Treatment Program.

It should be noted, that as a result of Internal Revenue Code §6103, the Department of the Auditor General no longer has access to Income Eligibility Verification System Exchanges 4 and 5. Because this poses a scope limitation, exceptions may exist beyond those disclosed during our audit. In addition, overpayment amounts stated in this audit report are limited by the Department of Public Welfare's Automated Restitution Referral and Computation system, which does not calculate overpayments beyond a two-year period.

This report is intended for the benefit of the Allegheny County Assistance Office, Liberty District management, Department of Public Welfare officials, and Office of Inspector General officials. It is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

JACK WAGNER
Auditor General

December 15, 2005

**Commonwealth of Pennsylvania
Department of Public Welfare
Allegheny County Assistance Office
Liberty District**

BACKGROUND INFORMATION
AND
OBJECTIVES, SCOPE, AND METHODOLOGY

Background Information

Department of Public Welfare

The Department of Public Welfare (DPW) provides money, Food Stamps, Medical Assistance and other services to needy recipients in Pennsylvania. DPW administers these services locally through a County Assistance Office (CAO), or in larger counties, through a District Office (DO). We conduct audits in all 67 counties throughout Pennsylvania.

DPW, through its Office of Income Maintenance, is responsible for analyzing, interpreting, developing and maintaining the regulatory policy for all federal and state funded public assistance benefit programs. DPW also provides policy clarifications to guide the application of its regulations.

DPW created the Cash Assistance Handbook (CAH), the Food Stamp Handbook (FSH), and the Medicaid Eligibility Handbook (MEH) to provide guidance to income maintenance (caseworkers) at the CAOs and DOs. The handbooks give the caseworker direction on how to use financial and non-financial information to determine an individual's eligibility for cash assistance, food stamp, and medical assistance benefits. The CAH provides guidance on Temporary Assistance to Needy Families (TANF) and General Assistance (GA). TANF is a federally-funded program which provides money for dependent children who are needy because financial support is not available from their parents. The payment is made to parents or relatives who care for the children in family homes. GA is a state-funded program which provides money primarily to single individuals and childless couples who do not have enough income to meet their basic needs. The FSH provides guidance for administering the Food Stamp Program which is operated jointly by the U.S. Department of Agriculture, Food and Nutrition Service, and DPW. The MEH provides guidance for administering the Medical Assistance Program to clients who are eligible for cash assistance, Nonmoney Payment, or Medically Needy Only benefits. DPW makes either direct payment to medical practitioners and vendors for services, medications, and medical supplies, or a capitation payment to contracted managed care organizations.

Objectives, Scope, and Methodology

The Department of the Auditor General (Department), Bureau of Public Assistance Audits conducts audits of CAOs to determine compliance with DPW regulations that pertain to recipient eligibility and the disbursement of cash and food stamps. Additionally, the Bureau reviews the CAO's management policies and their implementation as they relate to the areas we audited. Audit reports providing factual, relevant and useful information are then sent by the Auditor General to the Governor, DPW, the Office of Inspector General and certain state legislators.

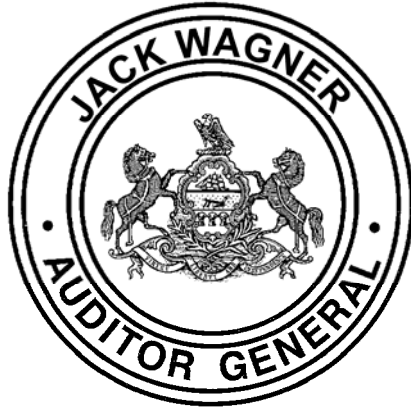
The audit included eligibility reviews of a sample of public assistance cases for the audit period April 23, 2002 to October 27, 2005.

Results from the eligibility reviews of the sample of public assistance cases as well as the procedural reviews apply only to CAO files, records, and systems. However, because DPW establishes the CAO policies and procedures as well as maintains their computer information system, the deficiencies and/or exceptions identified during our audit may need to be corrected by DPW. Therefore, our recommendations are directed to DPW as well as the CAO.

As previously noted, due to Internal Revenue Code §6103, the Department no longer has access to recipient resource information contained on the Income Eligibility Verification System (IEVS) Exchanges 4 and 5. (Exchange 4 contains information from the Social Security Administration (SSA) earnings reference file and Exchange 5 contains information from the Internal Revenue Service unearned income file.) This poses a scope limitation, as the Department can not ascertain whether the CAO is reviewing information from these two resources as required by Section 1137 of the Social Security Act. Furthermore, without access the Department is unable to verify that the CAO is using all recipient resource information in determining recipient eligibility and calculating benefit amounts.

Review of the public assistance cases detected instances of noncompliance; therefore, we submitted findings in this area.

During the June 28, 2006 exit conference, the Department's staff reviewed these findings and recommendations with the Allegheny CAO, Liberty District representatives. We have included CAO personnel comments, where applicable, in this report.



**Commonwealth of Pennsylvania
Department of Public Welfare
Allegheny County Assistance Office
Liberty District**

FINDINGS AND RECOMMENDATIONS

Findings and Recommendations

Random Eligibility Audit Results

During the course of our audit, we examined 148 out of 2,825 case records from the Allegheny CAO, Liberty District to determine if personnel properly maintained case records in accordance with DPW's policies and procedures, and properly disbursed authorized benefits to eligible recipients in accordance with the rules and regulations established by DPW. We also notified CAO personnel when we discovered ineligible persons receiving assistance.

Title 55 of the Pennsylvania Code provides criteria for determining public assistance eligibility. Chapter 109 of Title 55 provides for the Department to audit the decisions of the CAOs against the rules and regulations established by DPW.

Our audit included an examination of the case record material as it relates to the proper interpretation and application of the rules and regulations of DPW pertaining to the recipient's eligibility for public assistance. The criteria for our review included, but was not limited to, DPW's:

- Cash Assistance Handbook (CAH);
- Food Stamp Handbook (FSH);
- Supplemental Handbook (SH);
- Income Eligibility Verification System (IEVS) Manual;
- Automated Restitution Referral and Computation (ARRC) Manual;
- Client Information System (CIS) Manual; and
- Operations Memorandum (OPS) & Policy Clarifications.

Our audit disclosed 96 exceptions in 54 of the 148 cases examined. The most significant exceptions are discussed in the following findings:

- CAO personnel failed to follow applicable DPW procedures (refer to Finding No. 1);
- CAO lacks procedures for identifying instances where recipients fail to provide proper eligibility information (refer to Finding No. 2); and
- CAO personnel failed to obtain and/or document information required in establishing recipient eligibility (refer to Finding No. 3).

Findings and Recommendations

Finding 1 - CAO personnel failed to follow applicable DPW procedures

Our audit revealed that exceptions occurred because CAO personnel failed to follow applicable DPW procedures. The most notable exceptions are grouped into the following areas:

- **Supplemental Security Income (SSI)**

General Assistance (GA) benefits for individuals with medical issues, also known as Interim Assistance, are conditional upon the recipient's application for federal SSI benefits. In addition, the recipient is required to appeal a decision by the Social Security Administration (SSA) if an application for benefits is denied.

During our audit, we found three exceptions where GA recipients did not appeal unfavorable SSA decisions, resulting in recipients continuing to receive benefits without meeting all the conditions of eligibility. Overpayments were written in the amount of \$4,100 in cases where the recipient failed to comply with the SSI requirements. One case was closed, resulting in the discontinuance of \$205 in monthly benefits. In addition, \$7,360 in benefits were paid in cases where the CAO failed to advise the recipient of these requirements.

These exceptions occurred because Disability Advocacy Program workers are not working with the client to obtain SSI and the caseworker did not properly utilize information on IEVS which would have indicated whether the client applied for SSI or appealed an unfavorable decision.

The Cash Assistance Handbook and the Supplemental Handbook cite the CAO's responsibilities in the application process.

Recommendations

The CAO should ensure that caseworkers are properly trained to be able to identify the eligibility requirements for GA. The CAO should also review IEVS procedures and set controls for determining SSI applications, denials and appeals.

Findings and Recommendations

CAO Management Response

In a July 13, 2006 memorandum to Department personnel, the Allegheny CAO Executive Director provided the following response:

“The Allegheny CAO, Liberty District, agrees with the need for its personnel to follow the provisions outlined in Chapter 820 of the Supplemental Handbook regarding the client’s need to apply for SSI benefits as a condition of eligibility and to appeal any subsequent denial of benefits to the fullest extent. Recently, some Allegheny CAO staff has been redistributed and Liberty District is now directly responsible for the Disability Advocacy Program (DAP) caseworkers within the office. In conjunction with this change, just two Income Maintenance Caseworker Supervisors are now responsible for both the DAP caseworkers and the caseworkers handling the cash eligibility for SSI applicants. This will help provide for a more streamlined exchange of information between the DAP caseworkers and eligibility caseworkers and a greater ability to control for the case changes.

Not all of the notifications to Liberty District by the Social Security Administration regarding SSI applications and denials had been made timely and, therefore, Liberty District could not always act within the proper time frames. However, additional staff training has been implemented around DAP, the Income Eligibility Verification System (IEVS), and the Agreement of Mutual Responsibility (AMR) policies. This will help ensure that clients understand their responsibility in applying for SSI benefits including pursuing SSI denials. The completion of the AMRs will document these client responsibilities. Timely response to IEVS information is always a priority and will continue to be monitored through managerial and supervisory controls.”

- **Income Eligibility Verification System (IEVS)**

IEVS is an automated system developed to provide for the exchange of information between the Pennsylvania Department of Labor and Industry, Office of Employment Security, the SSA and the Internal Revenue Service. IEVS provides information to the caseworker to aid in the determination of eligibility and the amount of the benefit the recipient should receive.

Findings and Recommendations

During our audit, we found ten exceptions where CAO personnel failed to correctly and timely dispose of information on IEVS. IEVS provided wage information from employers, unearned income from Social Security, and Unemployment Compensation that was not properly reconciled with income used to compute benefits. These exceptions resulted in \$3,494 in subsequent overpayments.

Chapter 1 of the IEVS Manual provides guidelines to follow when using IEVS.

Recommendations

The CAO should instruct personnel to review IEVS exchanges for reported and unreported income. Personnel should review and properly reconcile unreported income so overpayments are correctly identified and initiated through the IEVS system. Supervisory personnel should review IEVS reports to ensure timely and accurate disposition codes are used.

CAO Management Response

In a July 13, 2006 memorandum to Department personnel, the Allegheny CAO Executive Director provided the following response:

“The Allegheny CAO, Liberty District, agrees with the need for its personnel to accurately review, reconcile, and resolve IEVS exchanges for reported and unreported income. Managing IEVS matches is an ongoing district office strategy. Managerial and supervisory control activities occur weekly to ensure the timely and accurate disposition of IEVS matches. Recent supervisory training sessions have highlighted and reemphasized the interrelationship among Semi-Annual Reporting (SAR) policies, IEVS procedures, and overpayments policies. A structured periodic qualitative supervisory review will be conducted at intervals in addition to reviewing these policies when cases are transferred and closed.”

Findings and Recommendations

- **Road to Economic Self-sufficiency through Employment and Training (RESET) Program**

Employment and training services are provided through the RESET program, which is designed to enable welfare recipients to secure jobs that lead to economic independence and self-sufficiency. A mandatory RESET participant is required to spend a certain amount of time participating in employment and training activities. The Agreement of Mutual Responsibility (AMR), which is jointly developed by the recipient and the caseworker, is the tool that is used to direct the client's efforts toward achieving self-sufficiency by identifying reasonable, achievable goals and determining what activities the client will complete to achieve those goals.

Current federal TANF regulations require each state to meet a work participation rate for all families receiving assistance. A state's TANF block grant can be reduced if work participation rate requirements are not met.

The CAH contains the requirements for enrolling recipients in RESET.

During our audit, we found six exceptions where recipients were enrolled in work related activities but did not continue participation in the activity.

These exceptions occurred because staff in the Employment and Training Program (ETP) units may not have properly communicated information to caseworkers relating to clients' participation in employment and training.

The CAO's failure to ensure recipients' participation in employment and training activities could result in clients not moving toward economic independence and self sufficiency. In addition, failure to ensure recipients' participation compromised DPW's ability to meet federal TANF requirements. The recipients in these cases were paid \$5,432 in cash benefits for which they did not meet all eligibility requirements. In addition, an overpayment of \$2,720 was written for one case.

In addition to the above TANF exceptions, we found instances where clients were also not meeting the eligibility requirements for food stamps. Theses food stamp recipients failed to meet requirements for participation in employment and training activities found in the FSH. Specifically, we found eight exceptions where recipients were enrolled in work related activities but did not continue participation in the

Findings and Recommendations

activity. The recipients in these cases were paid \$9,507 in food stamp benefits for which they did not meet all eligibility requirements.

Recommendations

The CAO should ensure that personnel are adequately trained to utilize tools, such as the AMR, to assist in identifying recipients who have employment and training requirements. In addition, the CAO should review the process by which personnel track recipients who are enrolled in employment and training programs and improve communication between ETP units and caseworkers.

CAO Management Response

In a July 13, 2006 memorandum to Department personnel, the Allegheny CAO Executive Director provided the following response:

“The Allegheny CAO, Liberty District, agrees with the need for all personnel to understand the RESET requirements in order to assist clients in meeting these employment and training requirements. Liberty District also agrees that improved communication techniques between Employment and Training Program (ETP) staff and eligibility staff would enhance the efforts of clients seeking training and employment and also lead to greater participation rates for all families receiving assistance.

During the course of the past year, the DPW, including this office, has been involved through a variety of strategies to improve both RESET enrollment and participation. There have been Targeted Supervisory Reviews and subsequent training experiences base on the findings of the reviews. More recently, and currently ongoing, a significant effort has been mobilized by extracting information from databases to identify clients participating appropriately in TANF RESET activities in order to support these clients with services to enhance their efforts. We have also extracted a list of clients who are not currently participating in RESET activities as required. We have reviewed this list and placed this population in activities that both meet participation guidelines and assist them in achieving independence and self-sufficiency. As a result of this effort, participation rates have been steadily increasing.

Findings and Recommendations

The DPW is considering storing and refreshing the AMR online. Having a complete history will enhance the workers ability to build on previous AMRs and utilize the tool to assist recipients who have employment and training requirements. A new reporting system is being developed to assure timely input by ETP contractors to track recipients who are enrolled in contracted programs, thereby improving communication between ETP units and ongoing caseworkers.”

- **Support Pass-Through (SPT) adjustment**

SPT adjustments are increases in recipients’ cash benefits which occur when the Domestic Relations Office forwards child support money for recipients to DPW for the recipient. Because food stamp benefits are based on a recipient's income, this increase in cash benefits may result in a decrease in the recipient's food stamps.

Eleven exceptions occurred, resulting in \$1,425 in over-issuances, because the automated system failed to timely adjust the SPT to the recipient’s food stamp benefits at application/reapplication, even though the information was directly available to the CAO.

The FSH establishes provisions for adjusting the SPT to the food stamp benefits.

Recommendations

SPT income should be reviewed at all applications and reapplications. Because the SPT is automatically posted on CIS, the Department of Public Welfare should consider updating its system software so that the SPT is adjusted to the food stamp benefits timely.

CAO Management Response

In a July 13, 2006 memorandum to Department personnel, the Allegheny CAO Executive Director provided the following response:

“The Allegheny CAO, Liberty District, agrees with the need for its personnel to review SPT income at application and reapplication. This requirement has been reviewed with all staff. Caseworkers are also expected to review SPT income when making income adjustments and when conducting semi-annual reviews. Caseworkers and supervisors are

Findings and Recommendations

also expected to review SPT income at case transfers and closures. Liberty District also agrees with the Auditor General's recommendation that the Client Information System software should be upgraded to more consistently apply SPT income."

Finding 2 - CAO lacks procedures for identifying instances where recipients fail to provide proper eligibility information

During our audit, we disclosed that the CAO lacks procedures for identifying instances where recipients failed to properly report all of the income they received from employment. Also, compliance with their criminal history and court ordered payment plans were not followed according to DPW procedures. Failure to provide proper information to the CAO in these instances resulted in 12 exceptions and incorrectly disbursed benefits and overpayments totaling \$9,446.

Lack of CAO procedures for identifying instances when recipients fail to provide information may continue to result in benefits being improperly disbursed.

Recommendation

The CAO should consider regularly reviewing a sample of cases to help identify instances where recipients are providing improper information. This would help to eliminate at least some improper disbursement of benefits.

CAO Management Response

In a July 13, 2006 memorandum to Department personnel, the Allegheny CAO Executive Director provided the following response:

"The Allegheny CAO, Liberty District, agrees with the need for personnel to correctly disburse benefits. The failure of recipients to report changes in their circumstances accurately and timely has historically contributed to the issuance of incorrect benefits. Recipient responsibilities are reviewed with the Common Application Form and its variations. At application and renewal, caseworkers also review many specific policy areas with clients, such as SAR requirements, criminal history issues, and income and resource changes. Liberty District also mandates appropriate review of information from the IEVS and contact with the County Clerk of Court to

Findings and Recommendations

verify criminal history and payment status in order to attempt to secure accurate information on our clients.

The CAO does not agree with the Auditor General's suggestion that it review a sample of cases for accuracy. We already are mandated to conduct Comprehensive Supervisory Reviews and utilize standard reporting methods through the SAR reporting system. Additionally, we stress client responsibility to report each time we develop and AMR.”

Auditor Conclusion

These errors were uncovered through the auditors reviewing a sample of cases. The recommendation for the CAO to do likewise would likely produce the same results.

Finding 3 - CAO personnel failed to obtain and/or document information required in establishing recipient eligibility

During our audit, the verification for establishing recipient eligibility was absent from examined case records which resulted in 29 exceptions. Case records and/or CIS information lacked detailed documentation of client and CAO actions. CIS and ARRC information was incomplete and PA 600s were missing from the case records. Finally, the social security numbers of Legally Responsible Relatives were known to the CAO, but not entered into the IEVS.

The CAH, FSH, and IEVS Manual, Chapter 1, establish the procedures to be followed when obtaining and documenting recipient eligibility.

These exceptions occurred because caseworkers failed to update CIS, ARRC and case record narratives with current information. Also PA 600s were not updated when found in the case records. Not maintaining current documentation in case records contributed to poor case management.

Recommendations

The CAO should implement stricter internal controls for tracking and retaining missing and incomplete forms. CAO supervisors should stress to caseworkers the importance of following established DPW policies and procedures for maintaining case records and processing information obtained from recipients and collateral sources, as designated in

Findings and Recommendations

the above cited handbooks. The CAO should also stress the need to clearly narrate recipient and caseworker actions in the case record.

CAO Management Response

In a July 13, 2006 memorandum to Department personnel, the Allegheny CAO Executive Director provided the following response:

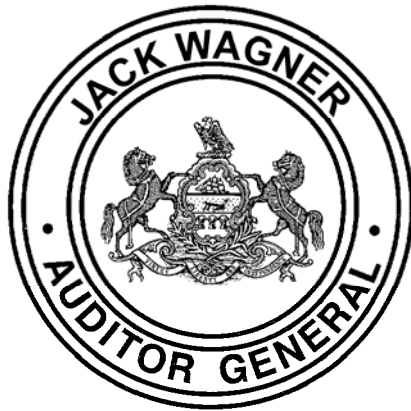
“The Allegheny CAO, Liberty District, agrees with the need for staff to obtain and document all relevant verification in the case record. Liberty District management staff and supervisors will continue to address this with staff. We will also continue to stress the importance of adequate case narrative.

DPW is currently evaluating system software regarding purge criteria for legally responsible relative social security numbers that have been previously entered. Currently, information for individuals other (O) than recipients is purged after 6-18 months.”

Status of Prior Audit Finding

Overpayments and Other Exceptions Totaling \$82,659 Occurred as a Result of Recipients Withholding Information and Case record Exceptions

Our current audit covering the period April 23, 2002 to October 27, 2005 disclosed that inadequate/incorrect recipient information and case record management exceptions continue to occur at the Allegheny County CAO, Liberty District; therefore a repeat finding is warranted. Refer to Findings 1, 2 and 3 located on pages 9 through 16 for additional discussion on these issues.



**Commonwealth of Pennsylvania
Department of Public Welfare
Allegheny County Assistance Office
Liberty District**

**AUDIT SUMMARY
GLOSSARY
AND
APPENDIX**

Audit Summary

Random Eligibility Audit Results

	Cases at CAO	Cases Reviewed	Cases with Errors
<u>Current</u>	2,825	148	54
<u>Prior</u>	2,268	322	250

Glossary

Administrative Underpayment:

Cash and/or food stamp benefits to which recipients were entitled but did not receive because of County Assistance Office error.

Case Closure:

Equal to one month of cash and/or food stamp benefits that were not paid/issued to recipients as a result of the Department's audit establishing recipient ineligibility.

Client Information System (CIS):

The on-line data base which contains the information necessary to authorize cash, Medicaid, and food stamps.

Closed Case:

A case that is no longer being issued welfare benefits.

Countable Income:

Income that is not exempt or excluded from benefit determination.

Legally Responsible Relative (LRR):

A spouse or the biological or adoptive parent of a TANF dependent child, a TANF minor parent, or a GA unemancipated minor child under age 19 or a GA minor parent. This term does not include putative fathers.

Reimbursement:

Money owed by recipients for cash benefits they received while waiting for a lump sum payment from sources such as a lawsuit, insurance, Supplemental Security Income, etc.

Supplemental Security Income (SSI):

A federal program funded by general tax revenues and administered by the Social Security Administration. Provides cash to aged, blind, and disabled persons who have little or no income to meet basic needs for food, clothing, and shelter. Received in lieu of cash grants from Public Welfare; however, SSI recipients can qualify for food stamps and medicare. Both children and adults can qualify for SSI.

Support Pass-Through (SPT):

An increase in the recipient's cash benefits which occurs when the Domestic Relations Office forwards child support money for recipients to the Department of Public Welfare. Because food stamp benefits are based on a recipient's income, this increase in cash benefits may result in a concurrent, but not equal, decrease in the recipient's food stamps.

Appendix

Abbreviations Used in Report

AMR	Agreement of Mutual Responsibility
ARRC	Automated Restitution Referral and Computation System
CAH	Cash Assistance Handbook
CAO	County Assistance Office
CIS	Client Information System
DAP	Disability Advocacy Program
DO	District Office
DPW	Department of Public Welfare
ETP	Employment and Training Program
FSH	Food Stamp Handbook
GA	General Assistance
IEVS	Income Eligibility Verification System
LRR	Legally Responsible Relative
MEH	Medicaid Eligibility Handbook
OPS	Operations Memorandum
PAEM	Public Assistance Eligibility Manual
RESET	Road to Economic Self-Sufficiency through Employment and Training
SAR	Semi-Annual Reporting
SH	Supplemental Handbook
SPT	Support Pass-Through
SSA	Social Security Administration
SSI	Supplemental Security Income
TANF	Temporary Assistance for Needy Families

Audit Report Distribution List

This report was originally distributed to the following:

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Liberty District

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