

Compliance Audit

of the

Commonwealth of Pennsylvania
Department of Public Welfare
Bucks County Assistance Office
Warminster District

Audit Period

October 11, 2003 to May 26, 2006



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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 cash and food stamp eligibility at the Bucks County Assistance Office, Warminster District, covering the period October 11, 2003 to May 26, 2006. 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 Emergency Fund Advancement Account and the Overpayment Control System.

Our report details findings and recommendations that resulted from our eligibility review and our review of the Overpayment Control System. No exceptions were disclosed during our review of the Emergency Fund Advancement Account.

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 Bucks County Assistance Office, Warminster 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

August 23, 2006

**Commonwealth of Pennsylvania
Department of Public Welfare
Bucks County Assistance Office
Warminster 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 (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 recipients who are eligible for cash assistance, Nonmoney Payment, or Medically Needy Only benefits. DPW makes either direct payment to medical practitioners and vendors of 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 (OIG) and certain state legislators.

The audit included eligibility reviews of a sample of public assistance cases for the audit period October 11, 2003 to May 26, 2006. We also reviewed the CAO's implementation of procedures for the Emergency Fund Advancement Account (EFAA) and the Overpayment Control System to determine compliance with regulations and policies.

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 Exchanges 4 and 5. (Exchange 4 contains information from the Social Security Administration earnings reference file and Exchange 5 contains information from the Internal Revenue Service unearned income file.) This poses a scope limitation, as the Department cannot 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.

Reviews of the public assistance cases and the Overpayment Control System detected instances of noncompliance; therefore, we submitted findings in these areas. Review of the EFAA determined that CAO personnel complied with required guidelines; therefore, we submitted no finding or observation in this area.

During the December 5, 2006 exit conference, the Department's staff reviewed these findings and recommendations with the CAO representatives. We have included CAO personnel comments, where applicable, in this report.



**Commonwealth of Pennsylvania
Department of Public Welfare
Bucks County Assistance Office
Warminster District**

FINDINGS AND RECOMMENDATIONS

Findings and Recommendations

I. Eligibility Audit Results

During the course of our audit, we examined 117 out of 463 cases from the Bucks CAO, Warminster 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 33 exceptions in 30 of the 117 cases examined. The most significant exceptions are discussed in the following findings:

- Failure To Obtain And/Or Document Information Required In Establishing Recipient Eligibility (refer to Finding No. 1);
- Failure To Follow Applicable DPW Procedures (refer to Finding No. 2); and
- Inadequate Procedures For Identifying Instances Where The Recipient Fails To Provide Proper Eligibility Information (refer to Finding No. 3).

Findings and Recommendations

Finding 1 - Failure 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 23 exceptions. Case records and/or CIS information lacked detailed documentation of recipient and CAO actions. In 11 instances, Employability Assessment Forms, Temporary Disability Reassessment Forms and Medical Assessment Forms were missing or incomplete. In 7 instances, CIS screens were not updated with current and accurate information. Finally, in 5 instances, the social security numbers of Legally Responsible Relatives (LRRs) were known to the CAO, but not entered into the IEVS.

The CAH, FSH, and IEVS Manual, Chapter 1, establish the procedures for obtaining and documenting recipient eligibility.

These exceptions occurred because caseworkers failed to review all required forms at application with recipients. Also, weak internal controls exist for interviewing applicants and entering LRRs social security numbers into IEVS at application and reapplication. Failure to maintain current and accurate information in case records contributed to poor case management.

Recommendation

We recommend that the CAO Management ensure that caseworkers are aware of 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 the above cited handbooks. We also recommend that the CAO Management instruct personnel of the need to clearly narrate recipient and caseworker actions in the case record.

Management Response

In a December 20, 2006 memorandum this Department, the Bucks CAO Executive Director provided the following response:

“Addressing the incomplete Medical Assessment form, a memo will be issued reminding staff to review the Medical Assessment form thoroughly for completeness, and to return it to the client for follow-up if it is not completed correctly.

Findings and Recommendations

Also, a reminder will be sent to IM staff to utilize CIS to search for the social security number for LRR, and if found they are to be entered into the IEVS system.”

Finding 2 - Failure To Follow Applicable DPW Procedures

In four cases, CAO personnel failed to verify that recipients were compliant with court-ordered payment plans.

As a condition of eligibility, recipients who have a criminal history must have either paid all fines and costs associated with the conviction or must be in compliance with a court ordered payment plan. DPW policy states that the caseworker will verify compliance with these requirements at the time of application and reapplication.

DPW policies and procedures for verifying criminal histories are contained in the CAH.

Failure to verify this information at application and/or reapplication resulted in recipients continuing to receive benefits while not meeting all eligibility requirements. Overpayments of \$2,987 were written for these cases.

Recommendation

We recommend that the CAO Management direct its personnel to follow proper procedure and verify a recipient’s compliance with court-ordered payment plans at application and reapplication.

Management Response

In a December 20, 2006 memorandum this Department, the Bucks CAO Executive Director provided the following response:

“The CAO does check for criminal history at every application and reapplication, which is according to DPW procedures.

The BCAO, Warminster District has taken the following corrective action to address the recommendations of the findings:

Findings and Recommendations

- 1) A memo was issued to all IM Staff reviewing the criminal history inquiry process and stressing the requirement to review criminal history at every application and reapplication.
- 2) Another memo was issued to IM Staff to inform them that due to changes with the Bucks County Court computer system, the previous procedure would be discontinued in favor of the UJSPORTAL system. This statewide system allows staff to search online for the criminal history of individuals by name.
- 3) The B CAO, Warminster District has also established contacts with the Clerk of Courts of Bucks County to allow staff to obtain criminal history compliance information via fax.”

Finding 3 - Inadequate Procedures For Identifying Instances Where The Recipient Fails To Provide Proper Eligibility Information

During our audit, we determined that the CAO failed to identify instances where recipients did not accurately report eligibility information. In two instances, recipients failed to disclose criminal history and maintain compliance with court-ordered payment plans.

Inadequate procedures for detecting these errors resulted in the payment of excessive benefits to which recipients were not entitled. Overpayments of \$4,407 were written in these cases. In addition, one case was closed, resulting in the discontinuance of \$215 in monthly benefits.

Recommendation

We recommend that the CAO Management ensure that a sample of cases are regularly reviewed to help identify instances where recipients are providing improper information. This would help to eliminate at least some improper disbursement of benefits.

Management Response

In a December 20, 2006 memorandum this Department, the Bucks CAO Executive Director provided the following response:

Findings and Recommendations

“If the client indicates that he or she has no criminal record the caseworker is not responsible to proceed further.”

Auditor’s Conclusion

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

Status of Prior Audit Findings

Overpayments and Other Exceptions Totaling \$4,727 Occurred as a Result of Recipients Withholding Information and Case Record Maintenance Exceptions

Our current audit covering the period October 11, 2003 to May 26, 2006 disclosed that inadequate/incorrect recipient information and case record management exceptions continue to occur at the Bucks CAO, Warminster District; therefore, a repeat finding is warranted. Refer to Findings 1, 2 and 3 located on pages 9, 10 and 11 for additional discussion on these issues.

Payments to Ineligible Recipients Totaling \$37,621 Occurred as a Result of Inadequate Policies, Procedures, and Internal Controls to Monitor the Recipients’ Compliance with his/her Court-Ordered Payment Plans

Our current audit covering the period October 11, 2003 to May 26, 2006 disclosed that these types of errors continue to exist at the Bucks CAO, Warminster District; therefore, a repeat finding is warranted. Refer to Findings 2 and 3 located on pages 10 and 11 for additional discussion on these issues.

The prior response to this finding indicated CAO personnel agreed in part with our recommendations and initiated corrective actions.

Findings and Recommendations

II. Overpayment Control System

Finding 4 - Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$14,299 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System

We reviewed the Bucks CAO, Warminster District's Overpayment Control System to determine if CAO personnel properly investigated suspected overpayments, controlled and documented investigations, and referred verified overpayments timely. From 556 entries listed as pending, completed, overpayment or "N" disposition on the ARRC Daily Caseload Detail Report dated February 17, 2006, we selected 52 cases.

Our review disclosed the following exceptions:

- **In 26 cases, CAO personnel failed to make an IEVS disposition within 45 days of posting information to the IEVS system.**

CAH, Section 178.71 requires that the CAO must act on new information identified by the system within 45 calendar days of the posting of the information to IEVS.

Failure to review IEVS information delayed or prevented the investigation and/or the identification of potential overpayments.

Exceptions occurred because the CAO lacks proper controls to ensure that caseworkers act on new information in a timely manner.

Recommendation

We recommend that the CAO Management implement controls to ensure that caseworkers make an IEVS disposition within 45 days after information is received on IEVS.

- **In 16 cases, CAO personnel failed to update the ARRC system.**

Exceptions occurred because CAO personnel failed to update a pending ARRC disposition code to "N" when the CAO received case verification indicating that an overpayment did not occur. Exceptions also occurred because caseworkers failed to enter verified information into the ARRC system, preventing the ARRC system from

Findings and Recommendations

updating the disposition codes. Also, caseworker supervisors may have failed to use available reports and ARRC file information.

Failure to change the disposition code in the ARRC system after verification was determined and failure to enter verified information into the ARRC system, which prevented the ARRC system from properly coding overpayments, resulted in inaccurate reports and impeded determining the number and status of overpayment investigations.

The ARRC Manual provides guidelines for updating disposition codes in the ARRC system after verification.

Recommendation

We recommend that the CAO Management ensure that disposition codes are updated in the ARRC system when verification is received to determine whether or not an overpayment exists. We also recommend that the CAO Management ensure that verified information is entered into the ARRC system to allow the ARRC system to update the disposition codes. In addition, we recommend that the CAO Management utilize ARRC reports to monitor the status of overpayments.

- **In 13 cases, CAO personnel failed to ensure a second Request for Employment Information was sent timely.**

Exceptions occurred because CAO personnel failed to ensure a second PA78 was sent timely. Potential overpayments discovered through IEVS result in an automatic generation of a PA78. However, if no response is received after the first PA78 is sent, the CAO is required to manually request income verification after contacting the employer. CAO personnel should verify employer addresses and make any corrections before sending a second request.

Chapter 910 of the Supplemental Handbook and the ARRC manual provide procedures and guidelines for contacting non-responding employers.

Failure to ensure that second PA78s were sent timely jeopardized the processing and recovery of overpayments. One of these 13 cases resulted in an overpayment of \$936 and an over-issuance of \$2,417.

Findings and Recommendations

Recommendation

We recommend that the CAO Management ensure that second PA78 requests for income verification are sent to the employer as required by DPW policies and procedures. We also recommend that the CAO Management review reports generated for follow-up and address verification within the required timeframes.

- **In 9 cases, deficiencies occurred when CAO personnel completed the calculation of the overpayment, but failed to complete the referral within 60 days.**

The SH, Section 910.51 provides that the CAO will refer all overpayments to the OIG within 60 days from the date the CAO verifies the overpayment occurred.

The section further provides that in order to recover through recoupment, the OIG must notify the recipient of the cash overpayment claim within six months of the date the CAO first identified the overpayment, or within one year of the date the CAO first identifies the overpayment, as long as the delay in obtaining verification was caused by an outside source.

Although CAO personnel completed the calculation of the overpayment, deficiencies occurred because CAO staff did not follow procedures that are in place to refer overpayments within the required timeframes.

Failure to timely complete the Overpayment Referral Data Input form and forward it to the OIG within the required 60 days delayed and jeopardized the recovery of overpayments of \$5,427 and over-issuances of \$3,743.

Recommendation

We recommend that the CAO Management establish procedures to ensure that overpayments are referred within the 60 day timeframe.

- **In 5 cases, CAO personnel failed to complete the referral preventing timely notification to OIG.**

The SH, Section 910.51 provides that the CAO will refer all overpayments to the OIG within 60 days from the date the CAO verifies the overpayment occurred.

Findings and Recommendations

The section further provides that in order to recover through recoupment, the OIG must notify the recipient of the cash overpayment claim within six months of the date the CAO first identified the overpayment, or within one year of the date the CAO first identified the overpayment, as long as the delay in obtaining verification was caused by an outside source.

These exceptions occurred because the CAO staff did not have controls in place to refer overpayments within the required timeframes. Failure to complete the Overpayment Referral and forward it to the OIG within the required 60 days delayed and jeopardized the recovery of overpayments of \$1,052 and over-issuances of \$724.

Recommendation

We recommend that the CAO Management instruct personnel to compute all verified overpayments within 60 days of receipt of that verification. We also recommend that the CAO Management ensure that internal control procedures are reviewed for tracking wage information, computing verified overpayments, and reviewing computed overpayments.

- **In 2 cases, CAO personnel failed to contact non-responding employers.**

These exceptions occurred when caseworkers failed to contact employers or employers failed to respond to initial requests for wage verification within 45 days of the initial request. Caseworkers failed to timely contact employers within ten days to verify employer addresses.

Failure to contact employers timely may have delayed initiating procedures to recover incorrectly disbursed benefits. Failure to contact employers also delayed initiating procedures to send a second PA78 request.

These deficiencies occurred because caseworkers failed to adhere to the overpayment investigation required timeframes. Additionally, CAO supervisors failed to review the “Non-Responding Employer” list. Caseworkers did not contact non-responding employers due to a lack of procedural controls.

Chapter 910 of the SH and the ARRC manual provide procedures and guidelines for contacting non-responding employers.

Findings and Recommendations

Recommendation

We recommend that the CAO Management ensure that employers are contacted within 10 work days after reviewing the “Non-responding Employer” list. We also recommend that the CAO Management verify employer addresses.

Management Response

In a December 20, 2006 memorandum to this Department, the Bucks CAO Executive Director provided the following response:

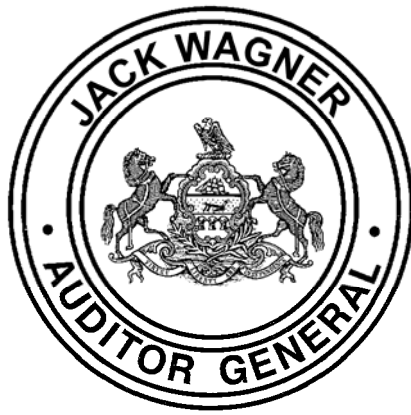
“The reason for the work not being done in a timely manner relates to the BCAO, Warminster District staffing problems, retirements and a hiring freeze. Our work was prioritized in order for the BCAO, Warminster District to ensure that our clients received timely and accurate benefits.

However, we realize the importance of completing our overpayments in a timely manner and our ARRC and IEVS reports are reviewed each week by the District Manager.”

Status of Prior Audit Finding

Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$4,259 and Overstated and Understated Overpayments Totaling \$1,731 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System

Our current audit covering the period October 11, 2003 to May 26, 2006 disclosed that procedural deficiencies continue to exist at the Bucks CAO, Warminster District in the execution of the Overpayment Control System; therefore, a repeat finding is warranted. Refer to the bullets in Finding 4 on pages 13 through 16 for additional discussion on these issues.



**Commonwealth of Pennsylvania
Department of Public Welfare
Bucks County Assistance Office
Warminster District**

**AUDIT SUMMARIES
GLOSSARY
AND
APPENDIX**

Audit Summaries

Eligibility Audit Results

	Cases at CAO	Cases Reviewed	Cases with Errors
<u>Current</u>	463	117	30
<u>Prior</u>	421	208	40

Other Results

<u>PROGRAM</u>	<u>No. of Cases</u>	<u>Monetary Effect</u>
Overpayment Control System:		
CAO personnel failed to make IEVS disposition timely.	26	\$ 0
CAO personnel failed to update ARRC System.	16	0
CAO personnel failed to request employment information timely.	13	3,353
CAO personnel failed to make referrals timely.	9	9,170
CAO personnel failed to complete the referral timely.	5	1,776
CAO personnel failed to contact non-responding employer timely.	<u>2</u>	<u>0</u>
Total:	<u>71</u>	<u>\$14,299</u>

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:

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:

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:

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

ARRC	Automated Restitution Referral and Computation System
BCAO	Bucks County Assistance Office
CAH	Cash Assistance Handbook
CAO	County Assistance Office
CIS	Client Information System
DO	District Office
DPW	Department of Public Welfare
EFAA	Emergency Fund Advancement Account
FSH	Food Stamp Handbook
GA	General Assistance
IEVS	Income Eligibility Verification System
IM	Income Maintenance
LRR	Legally Responsible Relative
MEH	Medicaid Eligibility Handbook
OIG	Office of Inspector General
OPS	Operations Memorandum
SH	Supplemental Handbook
SSI	Supplemental Security Income
TANF	Temporary Assistance to Needy Families

Audit Report Distribution List

This report was originally distributed to the following:

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The Honorable Edward G. Rendell
Governor

The Honorable Estelle B. Richman
Secretary
Department of Public Welfare

The Honorable Edwin B. Erickson
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Senate of Pennsylvania

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This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. If you have any questions regarding this report or any other matter, you may contact the Department by accessing our website at www.auditorgen.state.pa.us.