

Compliance Audit

of the

Commonwealth of Pennsylvania
Department of Public Welfare
Delaware County Assistance Office
Darby District

Audit Period
June 15, 2002 to April 29, 2005



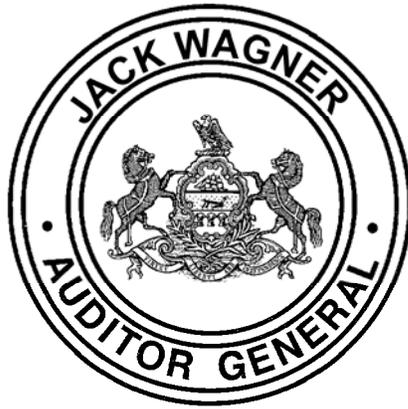
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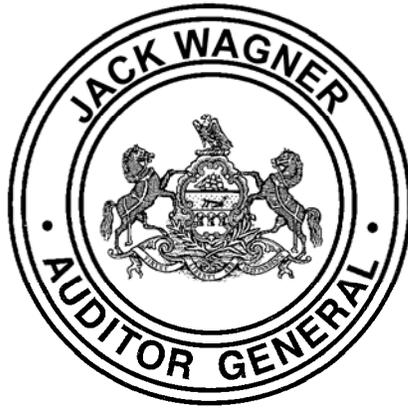
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Report of Independent Auditors on Compliance

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 Delaware County Assistance Office, Darby District, covering the period June 15, 2002 to April 29, 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 Overpayment Control System.

Our report details findings and recommendations that resulted from our eligibility review and our review of the Overpayment Control System.

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 Delaware County Assistance Office, Darby 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

September 19, 2005

**Commonwealth of Pennsylvania
Department of Public Welfare
Delaware County Assistance Office
Darby 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 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 (OIG) and certain state legislators.

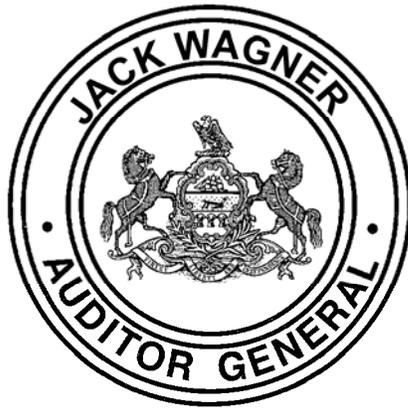
The audit included eligibility reviews of a sample of public assistance cases for the audit period June 15, 2002 to April 29, 2005. We also reviewed the CAO's implementation of procedures for the Overpayment Control System to determine compliance with regulations and policies.

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 (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.

Reviews of the public assistance cases and the Overpayment Control System detected instances of noncompliance; therefore, we submitted findings in these areas.

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



**Commonwealth of Pennsylvania
Department of Public Welfare
Delaware County Assistance Office
Darby District**

FINDINGS AND RECOMMENDATIONS

Findings and Recommendations

I. Random Eligibility Audit Results

During the course of our audit, we examined 256 out of 2,046 case records from the Delaware CAO, Darby 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 170 exceptions in 117 of the 256 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 nine instances where GA recipients did not apply for SSI benefits and four instances where GA recipients did not appeal a denial for benefits. In these cases, the recipient was aware that they were required to do so. The CAO initiated overpayments in the amount of \$17,310 for these recipients.

These exceptions occurred because the client did not cooperate with SSI in applying for benefits, Disability Advocacy Program (DAP) workers are not working with the client to obtain SSI and the caseworkers did not properly utilize information on IEVS which would have indicated whether the client applied for SSI or appealed an unfavorable decision.

We also found sixteen instances where recipients did not appeal unfavorable SSA decisions and continued to receive benefits. In these cases, the CAO failed to inform recipients that, in order to remain eligible, they were required to appeal the 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

- **Criminal History**

In eight 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.

Failure to verify this information at application and/or reapplication resulted in \$16,236 in overpayments. Additionally, an overpayment of \$8,212 could not be computed due to the limitations of the ARRC system.

DPW policies and procedures for cases where recipients are not compliant with a court-ordered payment plan for fines associated with a criminal conviction are contained in the CAH.

Recommendations

The CAO should direct its personnel to verify a recipient's compliance with court-ordered payment plans when the recipient indicates a criminal history at application and reapplication.

CAO Management Response

In a letter to Department personnel, the Delaware CAO Executive Director provided the following response:

“In several situations, the amount of the computed overpayment was much greater than the amount of fines and costs for which the client was delinquent in paying. The A.G. contention was that as long as the client was not in payment compliance, they were ineligible and counted all benefits received in determining the amount of the overpayment. The District is of the opinion that the overpayment should not be any greater than the amount owed on fines and costs.”

Findings and Recommendations

Auditor Conclusion

The computed overpayment is based on the recipients' monthly grant, not based on the amount of their fines and costs.

- **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.

During our audit, we found 10 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 \$9,695 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 letter to Department personnel, the Delaware CAO Executive Director provided the following response:

“The size of this district’s IMCW caseloads are exceedingly high, due to an inordinate amount of staff turnovers and the length of time needed to train new workers to become fully contributing workers within the district. Meeting the needs of our clients is always our primary goal.

Findings and Recommendations

Consequently there are areas of worker responsibility that may not be given the same weight in terms of time frames for completion.”

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, recipients did not disclose criminal history and failed to maintain compliance with court ordered payment plans. Failure to provide proper information to the CAO resulted in 23 exceptions and overpayments totaling \$38,084. Additionally, an overpayment of \$8,182 could not be computed due to the limitations of the ARRC system.

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

Recommendation

In order to deter recipients from improper reporting, the CAO should consider having caseworkers review a sample of cases to determine where these types of errors occur. The results of such a review could be used to determine whether additional procedures should be put in place by this, and possibly other CAOs.

CAO Management Response

In a letter to Department personnel, the Delaware CAO Executive Director provided the following response:

“Monthly Targeted Supervisory Reviews are conducted by IM Supervisors. In addition, the County Corrective Officer reviews all QC and PAR findings to determine error prone elements. Necessary action is initiated on an individual, unit or district level as determined by the review.

The services of the OIG front end investigator are utilized to assist in reducing the number of errors due to clients not reporting accurately or timely.”

Findings and Recommendations

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 70 exceptions. Case records and/or CIS information lacked detailed documentation of client and CAO actions. CIS, ARRC and case record narratives were not updated with accurate information. Employability Re-Assessment (PA1664), Criminal History Inquiry (PA1665), Agreement of Mutual Responsibility (AMR) and Authorization for Information (PA4) forms were incomplete or missing from the case records. Finally, the social security numbers of recipients and/or Legally Responsible Relatives were missing or incorrect, or 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 PA1664s, PA1665s, AMRs and PA4s were not updated at reapplication. 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 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 letter to Department personnel, the Delaware CAO Executive Director provided the following response:

“In addition to on-going TSR’s, the district has completed several comprehensive Supervisory reviews directed toward verifying that every

Findings and Recommendations

REAP that is updated in CIS has the necessary forms, narrative and verification.

Training in writing narratives was also provided to all IMCW staff.”

Status of Prior Audit Finding

Overpayments and Other Exceptions Totaling \$26,341 Occurred as a Result of Recipients Withholding Information and Case Record Maintenance Exceptions

Our current audit covering the period June 15, 2002 to April 29, 2005 disclosed that inadequate/incorrect recipient information and case record management exceptions continue to occur at the Delaware County CAO, Darby District; therefore a repeat finding is warranted. Refer to Findings 1, 2 and 3 located on pages 9 through 13 for additional discussion on these issues.

Findings and Recommendations

II. Overpayment Control System

Finding 4 - Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$48,412 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System

We reviewed the Delaware CAO, Darby District Overpayment Control System to determine if CAO personnel properly investigated suspected overpayments, controlled and documented investigations, and referred verified overpayments timely. From 2,202 entries listed as pending, completed, or overpayment on the ARRC Daily Caseload Detail Report dated November 22, 2004 we selected 104 cases.

Our review disclosed the following exceptions:

- **In 46 cases, CAO personnel failed to ensure the 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. Exceptions occurred because the CAO maintained a weak internal control process for requesting second PA78s.

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 resulted in overpayments of \$8,304 and over-issuances of \$8,621.

Recommendations

Caseworkers should send the initial and second PA78 requests for income verification to the employer as required by DPW policies and procedures. Also, CAO personnel should review reports generated for follow-up and address verification within the required timeframes.

Findings and Recommendations

- **In 18 cases, deficiencies occurred when CAO personnel completed the calculation of the overpayment, but failed to complete the referral within the required 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 client 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 no controls were in place to refer overpayments within the required timeframes. Failure to 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 \$4,956 and over-issuances of \$13,755.

- **In 18 cases, CAO personnel failed to complete overpayment referrals.**

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 client 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

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 Data Input form and forward it to the OIG within the required 60 days delayed and jeopardized the recovery of incorrectly disbursed cash payments of \$6,283 and food stamp issuances of \$6,493.

Findings and Recommendations

Recommendations

The CAO should instruct personnel to compute all overpayments within 60 days from the date the CAO verifies the overpayment occurred. The CAO should also review internal control procedures for tracking wage information, computing verified overpayments, and reviewing computed overpayments.

CAO Management Response

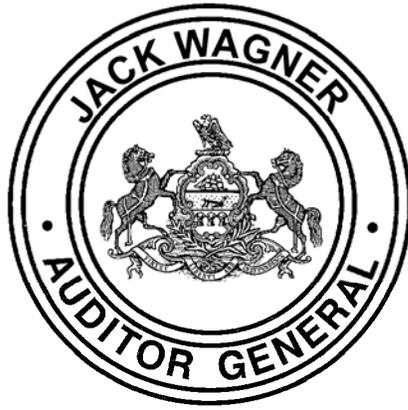
In a letter to Department personnel, the Delaware CAO Executive Director provided the following response:

“As previously stated, the primary goal of the CAO is the continued adherence to the Department of Welfare’s Mission to assure that services and benefits to customers are delivered in a timely, humane and equitable manner. Due to staff shortages, it was necessary for the district to prioritize IMCW responsibilities. As a result, not all worker responsibilities are completed within the established time frames.”

Status of Prior Audit Finding

Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$45,570 and Overstated and Understated Overpayments Totaling \$5,561 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System

Our current audit covering the period June 15, 2002 to April 29, 2005 disclosed procedural deficiencies continue to exist at the Delaware CAO, Darby District in the execution of the Overpayment Control System; therefore, a repeat finding is warranted. Refer to the bullets in Finding 4 on pages 15 through 16 for further information on procedural deficiencies that continue to occur.



**Commonwealth of Pennsylvania
Department of Public Welfare
Delaware County Assistance Office
Darby District**

**AUDIT SUMMARIES
GLOSSARY
AND
APPENDIX**

Audit Summaries

Random Eligibility Audit Results

	Cases at CAO	Cases Reviewed	Cases with Errors
<u>Current</u>	2,046	256	117
<u>Prior</u>	1,190	240	46

Other Results

<u>PROGRAM</u>	<u>No. of Cases</u>	<u>Monetary Effect</u>
Overpayment Control System:		
CAO personnel failed to send second PA78 request timely.	46	\$ 16,926
CAO personnel failed to complete the overpayment referral timely.	18	18,711
CAO personnel failed to complete the overpayment referral.	18	12,776
TOTALS:	<u>82</u>	<u>\$48,412</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 (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

AG	Auditor General
AMR	Agreement of Mutual Responsibility
ARRC	Automated Restitution Referral and Computation System
CAH	Cash Assistance Handbook
CAO	County Assistance Office
CIS	Client Information System
DO	District Office
DPW	Department of Public Welfare
FSH	Food Stamp Handbook
GA	General Assistance
IEVS	Income Eligibility Verification System
IM	Income Maintenance
IMCW	Income Maintenance Caseworker
LRR	Legally Responsible Relative
MEH	Medical Assistance Handbook
OIG	Office of Inspector General
OPS	Operations Memorandum
PAEM	Public Assistance Eligibility Manual
PAR	Partial Refund
QC	Quality Control
SH	Supplemental Handbook
SPT	Support Pass-Through
SSA	Supplemental 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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The Honorable Donald L. Patterson
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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.