

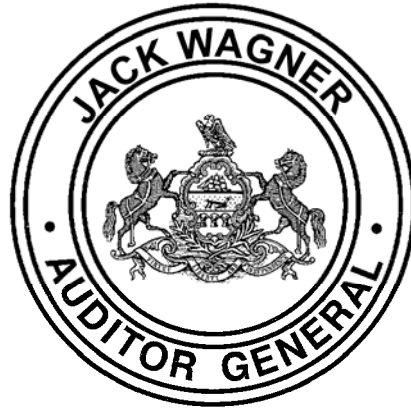
Compliance Audit

of the

Commonwealth of Pennsylvania
Department of Public Welfare
McKean County Assistance Office

Audit Period

July 13, 2002 to September 9, 2005



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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 stamps 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.

Our audit of the McKean County Assistance Office, covering the period July 13, 2002 to September 9, 2005, included procedures to determine 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. Procedures included examining, on a test basis, evidence in support of benefits provided, reviewing documentation of County Assistance Office actions and interviewing County Assistance Office personnel and welfare recipients. In addition to the eligibility review, we also evaluated the Overpayment Control System.

Our eligibility review identified non-monetary exceptions as well as \$6,447 in net monetary exceptions. Overpayments totaling \$10,347 that were not appropriately referred to the Office of Inspector General for collection were identified during our review of the Overpayment Control System. Our audit disclosed a total of \$16,794 in exceptions.

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 in excess of those disclosed during our audit.

This report is intended for the benefit of the McKean County Assistance Office 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

October 26, 2005

**Commonwealth of Pennsylvania
Department of Public Welfare
McKean County Assistance Office**

BACKGROUND INFORMATION
AND
OBJECTIVES, SCOPE, AND METHODOLOGY

Background Information

Department of Public Welfare

The Department of Public Welfare (DPW) provides money, Food Stamps (FS), Medical Assistance (MA) 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 direct payments to practitioners and vendors for services, medications, and medical supplies.

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 July 13, 2002 to September 9, 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 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.

During the February 8, 2006 exit conference, the Department's staff reviewed these findings and recommendations with the McKean CAO representatives. We have included CAO personnel comments, where applicable, in this report.



**Commonwealth of Pennsylvania
Department of Public Welfare
McKean County Assistance Office**

FINDINGS AND RECOMMENDATIONS

Findings and Recommendations

I. Random Eligibility Audit Results

During the course of our audit, we examined 126 case records from the McKean CAO 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 21 exceptions in 17 of the 126 cases examined. The most significant exceptions are discussed in the following findings:

- CAO personnel failed to ensure that eligibility update information is adequately maintained (refer to Finding 1);
- CAO personnel failed to obtain and/or document information required in establishing recipient eligibility (refer to Finding 2); and
- CAO personnel failed to follow applicable DPW procedures (refer to Finding 3).

Findings and Recommendations

Finding 1 - CAO lacks procedures for identifying instances where recipients fail 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:

- Properly report income, and
- Maintain compliance with court-ordered payment plans.

This resulted in recipients receiving benefits without meeting all eligibility requirements. Overpayments of \$5,625 were written in these cases.

Inadequate procedures for identifying instances where recipients fail to provide information may continue to result in benefits being improperly disbursed.

Recommendation

We recommend that the CAO regularly review 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 March 1, 2006 memo to the Department, the McKean CAO Executive Director provided the following comment:

“The CAO disagrees with the recommendations that a specific sample of these types of cases be reviewed by caseworkers. McKean CAO currently employs a system of monthly supervisory reviews. Proper interviewing techniques will continue to be stressed at unit and general state meetings.

Regarding the amounts presented: We assume that \$5600 is a rounded figure derived from adding the results of RMJ-63: \$554.50 and RMJ-60. The agreed upon amount of RMJ-60 was \$4875 not \$5070. Therefore the report should show \$5430 instead of \$5600.”

Findings and Recommendations

Auditor's Conclusion

The Department acknowledges the McKean CAO's practice of completing monthly supervisory reviews. However, the Executive Director does not indicate whether or not the results of such a review were used to determine if additional procedures should be put in place by the CAO to eliminate these types of instances from occurring in the future. In regard to the amounts presented in this finding, audit documentation indicates that the Executive Director agreed with the above stated amounts.

Finding 2 - 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 11 exceptions. IEVS and CIS information lacked detailed documentation of client and CAO actions. Also, CIS was not updated with accurate information. 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 and IEVS with current information. Not maintaining current documentation in case records contributed to poor case management.

Recommendations

CAO supervisors should stress to caseworkers the importance of following established DPW policies and procedures for reviewing and updating CIS and IEVS with information obtained from recipients and collateral sources, as designated in the above cited handbooks.

CAO Management Response

In a March 1, 2006 memo to the Department, the McKean CAO Executive Director provided the following comment:

Findings and Recommendations

“The CAO agrees with the recommendation that supervisors should stress to caseworkers the importance of following established DPW policies and procedures for reviewing CIS and IEVS. The following steps have been taken:

1. Supervisors will continue to stress to caseworkers the importance of following established DPW policy and procedures for reviewing and updating CIS and IEVS with information obtained from appropriate sources.

The CAO however disagrees with the findings on two cases cited for non compliance with Criminal History policy.”

Auditor’s Conclusion

The Department only included one case in this finding regarding non compliance with Criminal History procedures. Documentation of compliance with Criminal History was provided by the CAO after being notified by the Department; therefore, the finding remains as written.

Finding 3 - CAO personnel failed to follow applicable DPW procedures

Support Pass Through (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.

Exceptions occurred 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. Seven exceptions occurred resulting in \$753 in food stamp over-issuances.

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

Findings and Recommendations

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 March 1, 2006 memo to the Department, the McKean CAO Executive Director provided the following comment:

“The CAO agrees with the recommendation to review SPT income at application and reapplication and that DPW should consider updating its system software. The following steps have been taken:

1. CAO Supervisors will continue to stress to Caseworkers the importance of reviewing SPT income at application and reapplication.
2. The DPW is currently evaluating system software. CAOs are to continue the current process of adjusting SPT payments to the FS benefits until the Client Information System is updated to allow the CAO to average the SPT.

While the CAO agrees with the recommendations, we would like to note the following:

Exception RJL-02 was in the amount of \$112 not \$181.

Exception RJL-41 was in the amount of \$7 not \$17.

Therefore total amount of \$822 that was cited should actually be \$743.”

Auditor’s Conclusion

After reviewing case record documentation, the Department concludes that the amounts expressed in this finding are accurate.

Findings and Recommendations

Status of Prior Audit Finding

Overpayments and Other Exceptions Totaling \$3,155 Occurred as a Result of Recipients Withholding Information and Case Record Management Exceptions

The random sample results of the prior audit covering the period September 9, 2000 to July 12, 2002, disclosed potential benefit savings of \$3,153.

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

Our current audit covering July 13, 2002 to September 9, 2005 disclosed that inadequate/incorrect recipient information and case record management exceptions continue to occur at the McKean CAO; therefore a repeat finding is warranted. Refer to Finding 1, 2 & 3 located on pages 9 through 11 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 \$10,347 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System

We reviewed the McKean CAO Overpayment Control System to determine if CAO personnel properly investigated suspected overpayments, controlled and documented investigations, and referred verified overpayments timely. From 95 entries listed as pending, completed, or overpayment on the ARRC Daily Caseload Detail Report dated June 9, 2005, we selected 66 cases.

Our review disclosed the following exceptions:

- **In 17 cases, CAO personnel failed to complete an Overpayment Referral Data Input form within 10 days after suspecting overpayments.**

SH, Section 910.41 provides that when the CAO discovers a possible TANF, GA, FS, or MA overpayment, the CAO will complete an Overpayment Referral Data Input Form and enter the data into the ARRC system within 10 work days from the date the overpayment was identified. Most exceptions occurred when caseworkers had to manually enter discovery dates in to the ARRC system. Unlike overpayments automatically entered from IEVS dispositions.

Failure to complete overpayment referral data input forms timely impeded tracking investigation of suspected overpayments and resulted in overpayments totaling \$7,431 that were not investigated.

Recommendations

The CAO should require personnel to enter overpayment information which is not automatically entered into the ARRC system within ten work days after identifying a potential overpayment.

Findings and Recommendations

CAO Management Response

In a March 1, 2006 memo to the Department, the McKean CAO Executive Director provided the following comment:

“The CAO agrees with recommendation to require personnel to enter overpayment information which is not automatically entered into ARRC within ten work days after identifying a potential overpayment. The following corrective action will be taken.

1. Management will insure that Caseworkers enter overpayment information that is processed manually within the ten work day time frames.”

- **In seven 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 verified 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 \$280 and over-issuances of \$1,888.

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

Findings and Recommendations

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 \$602 and over-issuances of \$146.

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 review internal control procedures for tracking wage information, computing verified overpayments, and reviewing computed overpayments.

CAO Management Response

In a March 1, 2006 memo to the Department, the McKean CAO Executive Director provided the following comment:

“The CAO agrees with the recommendations that all data entry into ARRC should be completed carefully and that the CAO should instruct personnel to compute all overpayments within 60 days from the date verification is received. The CAO also agrees that a review of internal control procedures for tracking wage information, computing verified overpayments, and reviewing computed overpayments is necessary. The following corrective action is planned.

1. Management will instruct personnel to maintain the 60 day time frames.
2. Timeliness of this overall process will be closely monitored at both the Supervisory and Management levels via weekly and monthly reporting.”

Findings and Recommendations

- **In six cases, CAO personnel failed to update the ARRC system to reflect the status of overpayments.**

The ARRC Manual, Chapter 1, provides that when sufficient documentation is received to make a determination whether or not an overpayment has occurred, the worker must complete this review and determine the disposition of the referral.

Failure to update the ARRC system impeded determining the number and status of overpayment investigations.

Caseworkers failed to data enter appropriate ARRC screens when overpayments were completed; or it was determined an overpayment did not exist.

Recommendations

The CAO should require personnel to continuously update the ARRC file to indicate the status of overpayment investigations thereby ensuring proper count and status of pending investigations.

CAO Management Response

In a March 1, 2006 memo to the Department, the McKean CAO Executive Director provided the following comment:

“The CAO agrees with the recommendation to require personnel to continuously update the ARRC file to indicate the status of overpayment investigations to ensure proper count and status of pending investigations. The following corrective action has been planned.

1. Management and supervisors will monitor ARRC on a weekly basis to ensure the proper count and status of pending investigations.”

The McKean CAO provided this additional comment:

“While the CAO agrees with the recommendations, please note the following:

We dispute the amount of \$10,347. Included in that total is \$102 from OPX-1 in which action was complete and no dollar amount was taken according to AG and CAO sign offs.

Findings and Recommendations

Also \$552 and \$50 were claimed against the CAO Record# 42-0054173 and \$146 taken against CAO Record# 42-0041047. The CAPO received no exceptions report/forms on these records for those amounts; had no opportunity to review or challenge them and therefore categorically refutes those specific findings.

Adjusting those amounts would result in a total of \$9497 as opposed to \$10,347.”

Auditor’s Conclusion

After reviewing case record documentation, the Department concludes that the amounts expressed in this finding are accurate.

Status of Prior Audit Finding

Untimely Verification and Referral of Over-Issuances Totaling \$1,121 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System

Our current audit covering the period July 13, 2002 to September 9, 2005 disclosed procedural deficiencies continue to exist at the McKean CAO in the execution of the Overpayment Control System; therefore, a repeat finding is warranted. Refer to the bullets in Finding 4 on pages 14 through 17 for additional discussion of these issues.

**Commonwealth of Pennsylvania
Department of Public Welfare
McKean County Assistance Office**

**AUDIT SUMMARIES
GLOSSARY
AND
APPENDIX**

Audit Summaries

Random Eligibility Audit Results

	Net Value of Exceptions	Cases Reviewed	Monetary Exceptions	Non-Monetary Exceptions
<u>Current</u>	\$6,447	126	13	8
<u>Prior</u>	\$3,153	222	17	16

Monetary exceptions - When recipients withhold information or provide incomplete and/or inaccurate information, or when CAO personnel fail to maintain case records properly, assistance payments may be incorrect and/or ineligible individuals may receive benefits they are not entitled to receive (overpayments) or may not receive benefits that they are entitled to receive (underpayments).

Non-monetary exceptions - These exceptions usually result from missing or incomplete information and/or forms. Although these recipients were eligible for the benefits they received and no monies were inappropriately disbursed, non-monetary exceptions indicate system weaknesses and therefore should be of concern to the CAO.

<u>PROGRAM</u>	<u>No. of Cases</u>	<u>Monetary Effect</u>
Overpayment Control System:		
CAO personnel failed to complete Overpayment Referral Data Input form timely.	17	\$ 7,431
CAO personnel failed to complete overpayment referrals.	7	2,168
CAO personnel failed to make referrals timely.	2	748
CAO personnel failed to update ARRC System.	6	0
TOTALS:	<u>32</u>	<u>\$10,347</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

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
FS	Food Stamps
FSH	Food Stamp Handbook
GA	General Assistance
IEVS	Income Eligibility Verification System
LRR	Legally Responsible Relative
MA	Medical Assistance
MEH	Medicaid Eligibility Handbook
OIG	Office of Inspector General
OPS	Operations Memorandum
PAEM	Public Assistance Eligibility Manual
SH	Supplemental Handbook
SPT	Support Pass-Through
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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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.