

Compliance Audit

of the

Commonwealth of Pennsylvania
Department of Public Welfare
Tioga County Assistance Office

Audit Period

November 15, 2003 to November 10, 2005



Compliance Audit

of the

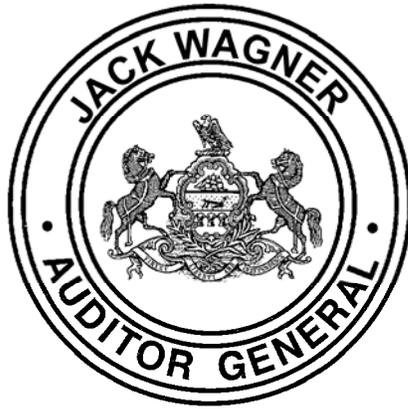
Commonwealth of Pennsylvania

Department of Public Welfare

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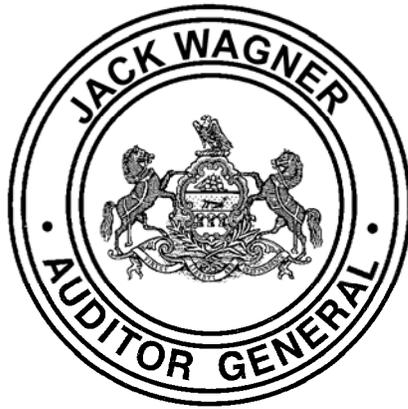
Audit Period

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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 Tioga County Assistance Office, covering the period November 15, 2003 to November 10, 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. Audit criteria are listed in the Appendix to this report; however, depending on the issues encountered in the audit sample, not all listed criteria may apply to this particular audit. 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 evaluated the Drug and Alcohol Treatment Program and the Overpayment Control System.

Our eligibility review identified non-monetary exceptions as well as \$7,132 in net monetary exceptions. Overpayments totaling \$2,217 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 \$9,349 in exceptions.

No significant 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 in excess of those disclosed during our audit.

This report is intended for the benefit of the Tioga 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

December 6, 2005

**Commonwealth of Pennsylvania
Department of Public Welfare
Tioga 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, 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 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 November 15, 2003 to November 10, 2005. We also reviewed the CAO's implementation of procedures for the Drug and Alcohol Treatment Program (DATP) and the Overpayment Control System to determine compliance with regulations and policies.

Criteria used in conducting the audit are contained in the publications listed in the Appendix of this report.

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 Tioga 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 Tioga 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 DATP determined that CAO personnel complied with required guidelines; therefore, we submitted no finding in this area.

Objectives, Scope, and Methodology

During the January 31, 2006 exit conference, the Department's staff reviewed these findings and recommendations with the Tioga CAO representatives. We have included CAO personnel comments, where applicable, in this report.

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

FINDINGS AND RECOMMENDATIONS

Findings and Recommendations

I. Random Eligibility Audit Results

During the course of our audit, we examined 95 out of 257 case records from the Tioga 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. Our audit disclosed 46 exceptions in 35 of the 95 cases examined. A comparison of current audit results to prior audit results can be found in a table in the Audit Summaries section of this report.

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 of the Tioga CAO 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.

The net monetary value of the 46 exceptions was \$7,132. Of this amount, the most significant exceptions are discussed in the following findings:

- CAO personnel failed to follow applicable DPW procedures (refer to Finding No. 1);
- CAO personnel incorrectly determined recipient benefits (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

In two 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 approximately \$4,800 in overpayments.

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

Recommendations

The Tioga 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 February 6, 2006 memorandum to Department personnel, the Tioga CAO Executive Director provided the following response:

“Of the 95 case records reviewed in Tioga CAO, only two were out of compliance with their Criminal History (payment plans for fines). One exception accounted for over half of our monetary errors for the entire audit. This dollar amount made this finding ‘significant’. In this particular case, the client had no idea he still had outstanding fines from ten years ago in another county in Pennsylvania. Tioga County Probation Office verified that he had no pending fines locally. Client appealed the decision to close his Cash Assistance due to these outstanding fines and a Request for Reconsideration is presently in Secretary of Public Welfare, ... office for review. Until Pennsylvania establishes a statewide interface with the Judicial Department, these errors will continue. Tioga CAO Staff

Findings and Recommendations

have been instructed to interview clients that have a past criminal history more intensely and check with counties where they previously resided or were imprisoned prior to authorizing the case.”

Auditor Conclusion

Our finding is based on CAO failure to verify compliance with criminal history requirements according to information provided by clients at reapplication. Auditors verified non-compliance based on this information in the case record at the time of reapplication. Therefore, the finding remains as written.

Finding 2 - CAO personnel incorrectly determined recipient benefits

Our audit disclosed that CAO personnel failed to apply appropriate criteria when calculating cash and/or food stamp benefit amounts resulting in 11 exceptions totaling approximately \$1,300 in overpayments.

The CAH and the FSH contain policies and procedures to follow to correctly determine recipient benefits.

The computation and budgeting determination exceptions were caused by the CAO personnel’s failure to properly calculate benefits in accordance with DPW policies and procedures. CAO personnel failed to take countable earned income (income that is not exempt or excluded from benefit determination), unearned income, and/or allowable deductions into consideration when completing the budget process. Personnel also failed to verify gross income properly using pay stubs and statements from employers. Also, personnel failed to properly verify shelter costs with rent receipts and statements from landlords.

Recommendations

The Tioga CAO should instruct personnel to review DPW policies and procedures for determining cash and food stamp benefits by considering all income, shelter expenses, and allowable deductions when completing the budgeting process.

Findings and Recommendations

CAO Management Response

In a February 6, 2006 memorandum to Department personnel, the Tioga CAO Executive Director provided the following response:

“Tioga CAO Staff have been reminded of following DPW Policies and Procedures for computing cash and food stamp benefits. A SAR budgeting training was conducted in December by the CAO Trainer for all IMCWs. IMCW Supervisors are targeting cash/food stamp cases with income for their Supervisory Case Reviews. Shelter costs are also being reviewed for Food Stamp cases.”

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 25 exceptions. Case records and/or CIS information lacked detailed documentation of client and CAO actions. Required forms needed to make benefit determination were missing from case records. Also, 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.

Exceptions occurred because caseworkers failed to review all required forms at application/reapplication with clients. In addition, not detailing the case record narrative with specific dates and events, and not maintaining current documentation in case records contributed to poor case management.

Recommendations

The Tioga CAO 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.

Findings and Recommendations

CAO Management Response

In a February 6, 2006 memorandum to Department personnel, the Tioga CAO Executive Director provided the following response:

“These errors were all non-monetary errors, seventeen of which were Legally Responsible Relative’s Social Security Numbers not entered into the IEVS System. Support Action was properly taken on all these LRRs. Staff have been reminded to data enter LRR SSNs at Intake and Reapplications, if known. Supervisors will be reviewing IEVS and CIS for these numbers.

Only two case records were missing forms which did not result in any monetary errors. CAO Staff have been reminded to use their Application Checklist to ensure all forms are completed prior to authorization. Supervisors will be reviewing records during CSPs and random reviews to ensure completeness.

Effective 11/15/2005, all narratives are data entered by the caseworker, not the clerical worker. This should expedite the narrative process and eliminate the back and forth between units. Also in October of 2005, Tioga CAO implemented a standard Narrative Template to be completed at SAR Reviews, Applications and Reapplications. This ensures consistency among caseworkers and mandates the necessary information is in the narrative.”

Status of Prior Audit Finding

Overpayments and Other Exceptions Totaling \$2,695 Occurred as a Result of Recipients Withholding Information and Case Record Maintenance Exceptions

Our current audit covering the period November 15, 2003 to November 10, 2005 disclosed that case record management exceptions continue to occur at the Tioga CAO; 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.

Findings and Recommendations

II. Overpayment Control System

Finding 4 - Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$2,217 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System

We reviewed the Tioga CAO Overpayment Control System to determine if CAO personnel properly investigated suspected overpayments, controlled and documented investigations, and referred verified overpayments timely. From 90 entries listed as pending or completed on the ARRC Daily Caseload Detail Report dated August 10, 2005, we selected 38 cases.

Our review disclosed the following exceptions:

- **In eight cases, overpayments were not computed or not computed correctly.**

Exceptions occurred when verification of an overpayment was received by the CAO, but the overpayment was not computed or not computed correctly on the ARRC system. In some instances, wage verification was not forwarded to clerical personnel appropriately. In other instances, data was incorrectly entered on the ARRC system. Furthermore, no follow-up was performed to ensure that these overpayments were computed correctly and/or timely. Failure to correctly complete the Overpayment Referral Data Input form to notify the OIG within the required 60 days delayed and jeopardized the recovery of cash overpayments of \$675 and food stamp over-issuances of \$1,542.

Chapter 910 of the SH and the ARRC Manual both provide guidelines for computing overpayments correctly and timely.

Recommendations

The Tioga CAO should instruct personnel to compute all verified overpayments within 60 days of receipt of that verification. The CAO should also review internal control procedures for tracking wage information, computing verified overpayments, and reviewing computed overpayments.

Findings and Recommendations

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

Chapter 1 of the ARRC Manual 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 failed to end-code the system when an overpayment did not exist.

Recommendations

The Tioga 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 February 6, 2006 memorandum to Department personnel, the Tioga CAO Executive Director provided the following response:

“ARRC Procedures have been reviewed with staff at a corrective action training session in November 2005, conducted by our County Trainer. All overpayment computations must be pulled by the caseworker and attached to the 189 form. This will allow the caseworker to check to see if the overpayment computed and if the computation is correct. IMC Supervisors will look for the attachment when handling a case record. ARRC reports are pulled weekly to ensure compliance with timeliness. ARRC Supervisor will pull semi-monthly the ARRC Report showing those overpayments that go off the ARRC list, such as the non-responding employer overpayments. Clerical staff have also been reminded to data enter the PA 78s into the ARRC system timely. At the corrective action Staff Training, IMCWs were reminded to timely enter and dispose of all overpayments.”

Findings and Recommendations

Status of Prior Audit Finding

Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$592 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System

Our current audit covering the period November 15, 2003 to November 10, 2005 disclosed procedural deficiencies continue to exist at the Tioga CAO in the execution of the Overpayment Control System; therefore, a repeat finding is warranted. Refer to Finding 4 on page 13 for additional discussion of these issues.



**Commonwealth of Pennsylvania
Department of Public Welfare
Tioga 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>	\$7,132	95	20	26
<u>Prior</u>	\$2,695	240	26	2

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:		
Overpayments were not computed, or not computed timely and/or correctly.	8	\$2,217
CAO personnel failed to update ARRC System.	<u>5</u>	<u>0</u>
Total:	<u>13</u>	<u>\$2,217</u>

Glossary

Actual Savings:

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. Actual Savings include both Case Closures and Grant Decreases.

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.

Grant Decreases:

Decrease in recipients' monthly benefit(s), which occurred when the Department's audit disclosed that recipients were receiving more than the amount allowable by Department of Public Welfare regulations.

Grant Increases:

Increase in recipients' monthly benefit(s), which occurred when the Department's audit disclosed that recipients were receiving less than the amount allowable by Department of Public Welfare regulations.

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.

Glossary

Non Fraud Overpayments:

Non fraud is defined in PA Code 55 § 255.2 (Public Assistance Manual) as:

“An overpayment resulting from the client’s misunderstanding of eligibility requirements or of his responsibility for providing the county office with information, from the innocent concealment of facts, or from county office omission or administrative error in securing or action on information.”

Potential Savings:

Equal to the cash and/or food stamp benefits that were paid/issued to recipients erroneously (i.e. overpayments and over-issuances).

Recoupment:

A recovery method in which a client’s benefits are reduced to repay an overpayment claim.

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.

Rescinded Overpayments:

Cash and/or food stamp benefit amounts that have been removed from the County Assistance Office overpayment ledger due to duplication.

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

The Department of Public Welfare Cash Assistance Handbook

<u>Chapter</u>	<u>Title</u>
103	General Information
104	Application
105	Category
107	The Agreement of Mutual Responsibility
110	Budget Groups
113	Strikers
114	Students
120	Identity
121	Age
122	Citizenship
123	Residence
127	Specified Relative
129	Deprivation
131	Support Pass Through
135	Employment and Training Requirements
136	Interim Assistance
138	Allowances and Benefits
140	Resources
150	Income
152	Self Employment Income
160	Income Deductions
167	Prospective/Retrospective Budgeting
168	Determining Eligibility and Payment Amount
170	Reporting Changes
171	TANF Monthly Reporting
175	Disbursement Procedures
176	Redeterminations
178	Verification
180	Issuing Benefits
181	Delayed and Corrective Payments

Appendix

The Department of Public Welfare Food Stamp Handbook

<u>Chapter</u>	<u>Title</u>
503	General Information
504	Application
506	Expedited Service
510	Households
511	Living Arrangements
512	Categorical Eligibility
513	Strikers
514	Students
522	Citizen/Non-Citizen
523	Residence
535	Employment/Training Requirements
540	Resources
550	Income
560	Income Deductions
567	Prospective/Retrospective Budgeting
568	Computing Eligibility and Allotment
576	Recertification
578	Verification Requirements

The Department of Public Welfare Supplemental Handbook

<u>Chapter</u>	<u>Title</u>
805	Audits
910	Overpayment Recovery
915	Reimbursement
930	Safeguarding Information

Appendix

Other Department of Public Welfare Policies

<u>Policy Number</u>	<u>Title</u>
Operations Memorandum 95-5-5	Support Pass-Through
Operations Memorandum 96-9-1	ARRC
Operations Memorandum 98-10-3	Non-Responding Employers in the PA78A Process
Daily Status-ARRC D727	Non-Responding Employers in the PA78A Process
ARRC Release (June 3, 1996)	Using ARRC

Department of Public Welfare Manuals

<u>Manual</u>
Income Eligibility Verification System (IEVS) manual
Public Assistance Eligibility Manual (PAEM)
Client Information System (CIS) manual
Automated Restitution Referral and Computation (ARRC) manual

Federal and State Legislation

<u>Name</u>	<u>Title</u>
Laws of Pennsylvania (1996)	Act No. 1996-35

Appendix

Abbreviations Used in Report

ARRC	Automated Restitution Referral and Computation System
CAH	Cash Assistance Handbook
CAO	County Assistance Office
CIS	Client Information System
CSP	Community Service Plus
DATP	Drug and Alcohol Treatment Program
DO	District Office
DPW	Department of Public Welfare
FSH	Food Stamp Handbook
GA	General Assistance
IEVS	Income Eligibility Verification System
IMCW/IMC	Income Maintenance Caseworker
LRR	Legally Responsible Relative
MEH	Medicaid Eligibility Handbook
OIG	Office of Inspector General
OPS	Operations Memorandum
PAEM	Public Assistance Eligibility Manual
SAR	Semi-Annual Reporting
SH	Supplemental Handbook
SPT	Support Pass-Through
SSI	Supplemental Security Income
SSN	Social Security Number
TANF	Temporary Assistance to Needy Families

Audit Report Distribution List

This report was originally distributed to the following:

Commonwealth of Pennsylvania

The Honorable Edward G. Rendell
Governor

The Honorable Donald L. Patterson
Inspector General
Office of Inspector General

The Honorable Jake Corman
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Public Health and Welfare Committee
Senate of Pennsylvania

The Honorable Estelle B. Richman
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