

Compliance Audit

of the

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

Audit Period

January 3, 2004 to October 13, 2005





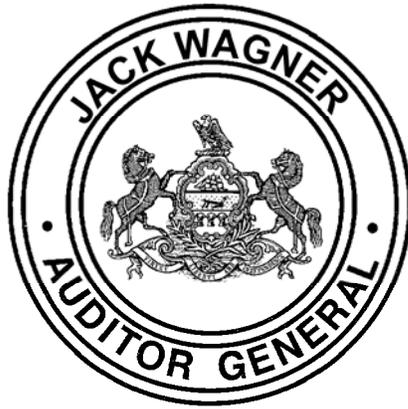
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## **Report of Independent Auditors on Compliance**

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 York County Assistance Office, covering the period January 3, 2004 to October 13, 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 evaluated the Emergency Fund Advancement Account, Overpayment Control System, and the Bus Pass Program.

Our eligibility review identified non-monetary exceptions as well as \$12,889 in net monetary exceptions. Procedural deficiencies that weakened internal controls were identified during our review of the Emergency Fund Advancement Account. Overpayments totaling \$1,585 that were not appropriately referred to the Office of Inspector General for collection were identified during our review of the Overpayment Control System. It should be emphasized that overpayment amounts reported 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. Consequently, additional overpayment amounts may exist beyond what is stated in this audit report. The responsibility for computing overpayments beyond two years rests with the Office of Inspector General. Our audit disclosed a total of \$14,474 in exceptions.

No exceptions were disclosed during our review of the Bus Pass Program.

It should be noted that as a result of Internal Revenue Code §6103, the Department of the Auditor General no longer has access to Income Eligibility Verification System Exchanges 4 and 5. Because this poses a scope limitation, exceptions may exist beyond those disclosed during our audit.

This report is intended for the benefit of the York 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

November 22, 2005

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

**BACKGROUND INFORMATION**  
**AND**  
**OBJECTIVES, SCOPE, AND METHODOLOGY**

## ***Background Information***

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### **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***

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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 January 3, 2004 to October 13, 2005. We also reviewed the CAO's implementation of procedures for the Emergency Fund Advancement Account (EFAA), Overpayment Control System, and the Bus Pass Program 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 (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 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, EFAA, and the Overpayment Control System detected instances of noncompliance; therefore, we submitted findings in these areas. Review of the Bus Pass Program determined that CAO personnel complied with required guidelines; therefore, we submitted no finding or observation in this area.

## ***Objectives, Scope, and Methodology***

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During the February 28, 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  
York County Assistance Office**

**FINDINGS AND RECOMMENDATIONS**

## ***Findings and Recommendations***

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### **I. Random Eligibility Audit Results**

During the course of our audit, we examined 150 out of 2,519 cases from the York 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 78 exceptions in 59 of the 150 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); and
- CAO personnel failed to obtain and/or document information required in establishing recipient eligibility (refer to Finding No. 2).

#### **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:

## ***Findings and Recommendations***

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- **Income Eligibility Verification System**

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 that CAO personnel failed to review, reconcile and verify wage information reported by employers on IEVS. This resulted in nine exceptions totaling \$5,132 in overpayments.

The above exceptions occurred because CAO personnel failed to review IEVS when recipients applied or reapplied for welfare benefits.

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 proper disposition of unreported income so overpayments are correctly identified and initiated through the IEVS system.

### CAO Management Response

In a March 24, 2006 memorandum to Department personnel, the York CAO Executive Director provided the following response:

“York CAO Management agrees that the untimely review of IEVS exchange information can result in overpayment of benefits. As a result of this audit finding, the CAO instituted special ‘IEVS Processing Days.’ Starting on March 7, 2006 the first, second and fourth Tuesdays of each week are set aside for the review and processing of IEVS exchanges.”

- **Automated Restitution Referral and Computation System**

The ARRC system is a data base system designed to track potential overpayments from the point of discovery through the verification and calculation process to the automated transfer of the established claim to OIG.

## ***Findings and Recommendations***

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During our audit, we found that CAO personnel failed to compute overpayments or failed to compute overpayments timely on ARRC. This resulted in 10 exceptions, totaling \$4,443 in overpayments. When verification of an overpayment was received by the CAO, overpayments were not computed on ARRC within the required 60 days. Also, CAO personnel incorrectly entered data on ARRC.

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

### **Recommendations**

The CAO should instruct personnel to timely compute overpayments. All verified overpayments should be processed within 60 days of receipt of verification. The CAO should also implement internal control procedures to ensure the proper completion of the recommended tasks.

### **CAO Management Response**

In a March 24, 2006 memorandum to Department personnel, the York CAO Executive Director provided the following response:

“During the period covered by the audit the York CAO had experienced a higher than normal turnover of Income Maintenance Staff as a result of retirements and promotions to Headquarters units. This resulted in the hiring and training of more than 30 IMCWs out of a complement of 96. Priority was given to the authorization and maintenance of current benefits during this period which resulted in delays in processing overpayments. Therefore, the CAO was not able to meet the 60 day processing standard. Now that staff has been hired and trained, the CAO is taking steps to reduce the backlog of overpayments.”

### **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 44 exceptions. Case records and/or CIS information lacked detailed documentation of client and CAO actions. Required forms needed to make benefit determination were incomplete or missing from case records. Case records were not properly narrated when cases were closed or adjusted. Also, the

## ***Findings and Recommendations***

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ARRC system was not updated when information was obtained verifying that no overpayment occurred. Finally, the social security numbers of Legally Responsible Relatives (LRRs) 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. Exceptions dealing with LRRs not being entered into IEVS were also the result of caseworker oversight and high caseloads, but they may have also occurred due to automated purges from the IEVS system.

### Recommendations

The 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. DPW may need to update IEVS system software so LRRs are not purged from the database.

### CAO Management Response

In a March 24, 2006 memorandum to Department personnel, the York CAO Executive Director provided the following response:

“Effective March 27, 2006, the Office of Income Maintenance introduced a new system for the electronic capture of case comments and narratives. The system is designed to simplify the process while improving the quality of narratives through the use of templates and prompts.

All York CAO employees will be expected to complete the e-training module on the use of these new case comment screens.

## ***Findings and Recommendations***

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The York CAO Director has submitted a request to the Bureau of Program Support to eliminate the purging of LRR Social Security Numbers from the IEVS exchanges.”

### **Status of Prior Audit Finding**

#### **Overpayments and Other Exceptions Totaling \$16,820 Occurred as a Result of Recipients Withholding Information and Case Record Maintenance Exceptions**

Our current audit covering the period January 3, 2004 to October 13, 2005 disclosed that case record management exceptions continue to occur at the York CAO; therefore, a repeat finding is warranted. Refer to Findings 1 and 2 located on pages 8 through 11 for additional discussion on these issues.

## ***Findings and Recommendations***

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### **II. Emergency Fund Advancement Account**

#### **Finding 3 - Procedural Deficiencies Exist in the Oversight of the Emergency Fund Advancement Account (EFAA)**

We conducted a compliance audit of the York CAO's EFAA to determine if the fund was administered in accordance with DPW policies, procedures, and regulations. The audit included reviewing EFAA accounting records, reports, internal controls, and 31 case records.

The CAO is allowed a maximum of \$159,200 in its EFAA. Regulations outlined in Public Assistance Eligibility Manual (PAEM), Section 175-00 require that the combined cash book balance, outstanding checks, outstanding replenishments requests, and the PCF amount equals the EFAA authorized amount. The EFAA is used only when cash is necessary and disbursements from DPW central office can not meet the client's immediate needs. Furthermore, this immediate need for cash must be established in accordance with DPW regulations before a disbursement is authorized.

Our review indicated the recipients were eligible for EFAA disbursements; however, the following procedural deficiencies exist:

- **The CAO exceeded the number of personnel authorized to sign EFAA checks.**

The CAO requested and received authorization for five individuals to sign EFAA checks.

Chapter 175 of the PAEM provides that CAOs may not have more than four people authorized to sign EFAA checks.

When staff changes occurred, the CAO failed to ensure that only four employees were authorized to sign checks. Failure to limit the number of individuals who sign EFAA checks weakened internal controls and increased the possibility of errors and/or irregularities.

#### **Recommendations**

The Executive Director should ensure that the number of personnel authorized to sign EFAA checks does not exceed the number required by DPW policy.

## ***Findings and Recommendations***

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### CAO Management Response

In a March 24, 2006 memorandum to Department personnel, the York CAO Executive Director provided the following response:

“The York CAO Executive Director was unaware of the four person limitation on the number of people who could be authorized to sign checks and appreciates the fact that the Audit Team brought this to our attention. Effective January 3, 2006 one of the IM Managers was reassigned to Montgomery CAO and her authorization to sign documents, including checks, in the York CAO was rescinded.”

- **CAO personnel failed to adequately segregate duties.**

Initials on the Issuing Officer’s Control Document Log (PW-418) indicated that the Issuing Officer and the Issuing Clerk were the same individual.

DPW procedures require CAO personnel, in part, to:

- Segregate Issuing Officer and Issuing Clerk control duties to ensure accountability and deter fraud; and
- Properly complete the Issuing Officer’s Control Document Log (PW-418) and Issuing Clerk’s Control Document Log (PW-419) to document receiving, issuing, and returning Controlled Documents.

This deficiency exists because personnel were not properly instructed to segregate these duties. Failure to segregate the Issuing Officer and Issuing Clerk duties was contrary to DPW policies and procedures, weakened internal controls, and increased the possibility of errors and/or irregularities.

### Recommendations

The Executive Director should segregate the Issuing Officer and Issuing Clerk control duties.

## ***Findings and Recommendations***

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### CAO Management Response

In a March 24, 2006 memorandum to Department personnel, the York CAO Executive Director provided the following response:

“The steps necessary to segregate the Issuing Officer and Issuing Clerk control duties have been completed.”

### **Status of Prior Audit Finding**

#### **Procedural Deficiencies Exist in the Oversight of the Emergency Fund Advancement Account**

Our current audit covering the period January 3, 2004 to October 13, 2005 disclosed that procedural deficiencies continue to exist at the York CAO in the execution of the EFAA; therefore, a repeat finding is warranted. Refer to the bullets in Finding 3 on pages 13 through 14 for additional discussion on these issues.

## ***Findings and Recommendations***

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### **III. Overpayment Control System**

#### **Finding 4 - Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$1,585 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System**

We reviewed the York CAO Overpayment Control System to determine if CAO personnel properly investigated suspected overpayments, controlled and documented investigations, and referred verified overpayments timely. From 1,885 entries listed as pending, completed, or overpayment on the ARRC Daily Caseload Detail Report dated July 25, 2005, we selected 52 cases.

Our review disclosed the following exceptions:

- **In five cases CAO personnel failed to compute verified overpayments.**

Exceptions occurred when verification of an overpayment was received by the CAO, but the overpayment was not computed on the ARRC system. In these instances, wage verification was not forwarded to clerical personnel appropriately. In other instances, data was incorrectly entered on the ARRC system resulting in overpayments to be calculated incorrectly. Since no follow-up was performed to ensure that these overpayments were computed, OIG was not notified within the required 60 days. Lack of internal controls to track and compute overpayments and wage verification resulted in incorrect or untimely overpayments amounting to \$945.

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

- **In five cases, exceptions 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 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

## ***Findings and Recommendations***

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identifies the overpayment, as long as the delay in obtaining verification was caused by an outside source.

Exceptions occurred because inadequate 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 cash overpayments of \$52 and food stamp over-issuances of \$588.

### Recommendations

The 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.

### CAO Management Response

In a March 24, 2006 memorandum to Department personnel, the York CAO Executive Director provided the following response:

“The York CAO has taken steps to reduce the backlog of work in the processing of overpayments including the filling of all vacant IMCW and Clerical positions. Our goal is to process all overpayment referrals to the OIG within the 60 day timeframe.”

- **In eight cases, CAO personnel failed to document contacting the non-responding employer in the case record.**

These deficiencies occurred when caseworkers contacted non-responding employers, but failed to document the contact person’s name, title of contact person, date contacted and employer phone number in the case record.

These deficiencies were caused by the high volume of overpayments and non-responding employers in the CAO in addition to a weak system of controls for documenting these non-responding employers. These errors impeded the investigative process and may have hindered recoupment procedures.

## ***Findings and Recommendations***

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ARRC Daily Status, D500 establishes procedures for documenting in case narratives when non-responding employers are contacted.

### Recommendations

The CAO should establish controls and procedures for documenting non-responding employers. DPW should consider reviewing staffing needs to accommodate the processing of the high volume of overpayments.

### CAO Management Response

In a March 24, 2006 memorandum to Department personnel, the York CAO Executive Director provided the following response:

“As a result of a prior audit finding in this area the York CAO assigned responsibility for this function to a lead clerical worker over eight years ago and had been very successful in controlling the processing of non-responding employers. Unfortunately, during the period of this audit, that employee was absent from work for long periods of time due to treatment of cancer and the CAO had not taken steps to insure adequate control during her absence.

As a result of this audit finding, the CAO has begun a review of all internal procedures to insure that steps are in place to insure timely processing during the absence of key personnel.”

- **In seven 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 SH and the ARRC manual provide procedures and guidelines for contacting non-responding employers.

## ***Findings and Recommendations***

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### Recommendations

The caseworkers should send the second PA78 request for income verification to the employer as required by DPW policies and procedures. CAO personnel should also review reports generated for follow-up and address verification within the required timeframes.

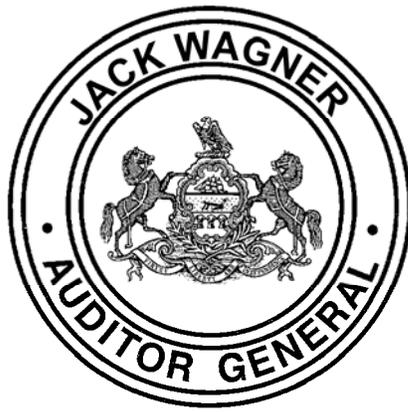
### CAO Management Response

See CAO management response on page 18, which also applies to this finding.

### **Status of Prior Audit Finding**

#### **Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$2,770 and Overstated and Understated Overpayments Totaling \$123 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System**

Our current audit covering the period January 3, 2004 to October 13, 2005 disclosed that procedural deficiencies continue to exist at the York CAO in the execution of the Overpayment Control System; therefore, a repeat finding is warranted. Refer to the bullets in Finding 4 on pages 16 through 18 for additional discussion on these issues.



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

**AUDIT SUMMARIES  
GLOSSARY  
AND  
APPENDIX**

## ***Audit Summaries***

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### **Random Eligibility Audit Results**

	<b>Net Value of Exceptions</b>	<b>Cases Reviewed</b>	<b>Monetary Exceptions</b>	<b>Non-Monetary Exceptions</b>
<b><u>Current</u></b>	<b>\$12,889</b>	<b>150</b>	<b>23</b>	<b>55</b>
<b><u>Prior</u></b>	<b>\$16,820</b>	<b>413</b>	<b>52</b>	<b>36</b>

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.

<b><u>PROGRAM</u></b>	<b><u>No. of Cases</u></b>	<b><u>Monetary Effect</u></b>
<b>Overpayment Control System:</b>		
CAO personnel failed to compute overpayments.	5	\$ 945
CAO personnel failed to make referrals timely.	5	640
CAO personnel failed to document contacting non-responding employers.	8	0
CAO personnel failed to request employment information timely.	7	0
<b>Total:</b>	<b><u>25</u></b>	<b><u>\$1,585</u></b>

## ***Glossary***

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### **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*

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### 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
EFAA	Emergency Fund Advancement Account
FSH	Food Stamp Handbook
GA	General Assistance
IEVS	Income Eligibility Verification System
IM	Income Maintenance
IMCW	Income Maintenance Caseworker
LRR	Legally Responsible Relative
MEH	Medicaid Eligibility Handbook
OIG	Office of Inspector General
OPS	Operations Memorandum
PAEM	Public Assistance Eligibility Manual
SH	Supplemental Handbook
SSA	Social Security Administration
SSI	Supplemental Security Income
TANF	Temporary Assistance to Needy Families

## ***Audit Report Distribution List***

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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  
Majority Chairman  
Public Health and Welfare Committee  
Senate of Pennsylvania

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