

Compliance Audit

of the

Commonwealth of Pennsylvania
Department of Public Welfare
Beaver County Assistance Office

Audit Period

May 29, 2004 to April 13, 2006



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Report of Independent Auditors on Compliance

The Honorable Edward G. Rendell
Governor
Commonwealth Of Pennsylvania
Harrisburg, Pennsylvania 17120

Dear Governor Rendell:

The Department of Public Welfare, through its County Assistance Offices, determines eligibility for cash assistance, medical assistance, and food stamp benefits according to established policies and procedures. By the authority of Pennsylvania Code, Title 55, Chapter 109, the Department of the Auditor General audits these County Assistance Offices.

This report contains the results of our audit of cash and food stamp eligibility at the Beaver County Assistance Office, covering the period May 29, 2004 to April 13, 2006. Procedures included determining the County Assistance Office's compliance with Department of Public Welfare regulations, governing laws, and administrative rules regarding the disbursement of benefits and the management of the County Assistance Office. We examined, on a test basis, evidence in support of benefits provided, reviewed documentation of County Assistance Office actions and interviewed County Assistance Office personnel and welfare recipients. We also evaluated the Overpayment Control System and the Petty Cash Fund.

Our report details findings and recommendations that resulted from our eligibility review and our review of the Petty Cash Fund. No significant deficiencies were disclosed during our review of the Overpayment Control System.

It should be noted, that as a result of Internal Revenue Code §6103, the Department of the Auditor General no longer has access to Income Eligibility Verification System Exchanges 4 and 5. Because this poses a scope limitation, exceptions may exist beyond those disclosed during our audit. In addition, overpayment amounts stated in this audit report are limited by the Department of Public Welfare's Automated Restitution Referral and Computation system, which does not calculate overpayments beyond a two-year period.

This report is intended for the benefit of the Beaver 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

June 9, 2006

**Commonwealth of Pennsylvania
Department of Public Welfare
Beaver 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 recipients who are eligible for cash assistance, Nonmoney Payment, or Medically Needy Only benefits. DPW makes either direct payment to medical practitioners and vendors of services, medications, and medical supplies, or a capitation payment to contracted managed care organizations.

Objectives, Scope and Methodology

The Department of the Auditor General (Department), Bureau of Public Assistance Audits conducts audits of CAOs to determine compliance with DPW regulations that pertain to recipient eligibility and the disbursement of cash and food stamps. Additionally, the Bureau reviews the CAO's management policies and their implementation as they relate to the areas we audited. Audit reports providing factual, relevant and useful information are then sent by the Auditor General to the Governor, DPW, the Office of Inspector General and certain state legislators.

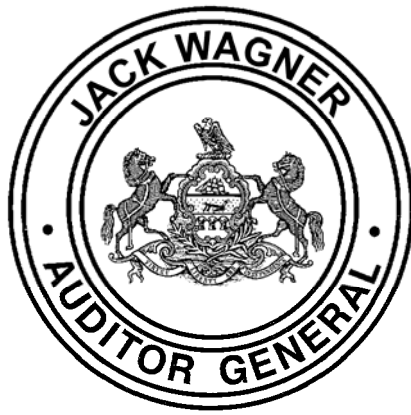
The audit included eligibility reviews of a sample of public assistance cases for the audit period May 29, 2004 to April 13, 2006. We also reviewed the CAO's implementation of procedures for the Overpayment Control System and the Petty Cash Fund (PCF) to determine compliance with regulations and policies.

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

During the January 26, 2007 exit conference, the Department's staff reviewed these findings and recommendations with the Beaver CAO representatives. We have included CAO personnel comments, where applicable, in this report.



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

FINDINGS AND RECOMMENDATIONS

Findings and Recommendations

I. Eligibility Audit Results

During the course of our audit, we examined 143 out of 1,899 cases from the Beaver 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 130 exceptions in 79 of the 143 cases examined. The most significant exceptions are discussed in the following findings:

- Failure To Follow Applicable DPW Procedures (refer to Finding No. 1);
- Failure To Correctly Determine Recipient Benefits (refer to Finding No. 2); and
- Failure To Obtain And/Or Document Information Required In Establishing Recipient Eligibility (refer to Finding No. 3).

Findings and Recommendations

Finding 1 - Failure 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:

- **Food Stamp Employment and Training Programs (ETP)**

A mandatory food stamp ETP participant is referred to a Job Center or other contracted provider to receive services such as job search, job placement, vocational training and remedial education. A mandatory participant who is placed on an ETP component is required to spend a certain amount of time participating in program activities. The hours spent should be comparable to spending approximately 12 hours each month for two months making job contacts.

The FSH contains the requirements for the enrollment and participation of food stamp recipients in Employment and Training programs.

During our audit, we found 14 instances where recipients were enrolled in work related activities but did not continue participation in the activity. In addition, CAO personnel failed to develop an employment plan timely with recipients.

These exceptions occurred because staff may not have properly communicated information related to recipients' participation in employment and training to job placement and training centers. In addition, staff failed to meet with recipients to develop an employment or training plan. Few, if any, referrals were made to outside agencies as there were no slots available for FS only recipients.

The CAO's failure to ensure participation in employment and training activities hindered recipients' ability to move toward economic independence and self sufficiency. The recipients in these cases were paid \$12,366 in benefits for which they did not meet all eligibility requirements.

Recommendation

We recommend that the CAO ensure that personnel are adequately trained to identify recipients who have employment and training requirements. We also recommend that the CAO review the process by which personnel track recipients who are enrolled in employment and training programs and improve communication between caseworkers

Findings and Recommendations

and Job Centers or other contracted providers. Furthermore, we recommend that the CAO follow procedures relating to FS only mandatory ETP members which ensure that employment plans are developed timely, and recipients begin 60 day job searches upon initial receipt of benefits.

Management Response

In a February 22, 2007 electronic memorandum to this Department, the Beaver CAO Executive Director provided the following response:

“In the 14 Food Stamp cases, the client agreed to participate to the extent required when signing the PA 600/PA 600 R (application/renewal form). In all the Food Stamp cases the client was participating to the extent the CAO required.”

- **Criminal History**

In 4 instances, CAO personnel failed to verify that recipients were compliant with court-ordered payment plans.

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

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

Failure to verify this information at application and/or reapplication resulted in recipients continuing to receive benefits while not meeting all eligibility requirements. Overpayments of \$5,251 were written for these cases. In addition, two cases were closed, resulting in a discontinuance of \$390 in monthly benefits.

Recommendation

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

Findings and Recommendations

Management Response

In a February 22, 2007 electronic memorandum to this Department, the Beaver CAO Executive Director provided the following response:

“This finding was discussed at a Supervisor’s Meeting and proper procedures disseminated to the IMCW’s through Unit Meetings. IMCW’s were trained on the Beaver County on-line web site. The IMCW’s were retrained on the steps to take for reviewing the prior PA 600’s and case record for information on any criminal activities and also to stress and review the criminal history questions with the client to try to prevent client error. If any activity is detected during this preliminary review, a Criminal History form developed by the county is completed and a clerk goes to the Court House to investigate and document any fines, warrants, and compliance with any payment plans. This form is then returned to the IMCW to act upon.”

- **Income Eligibility Verification System (IEVS)**

IEVS is an automated system developed to provide for the exchange of information between the Pennsylvania Department of Labor and Industry, Office of Employment Security, the SSA and the Internal Revenue Service. IEVS provides information to the caseworker to aid in the determination of eligibility and the amount of the benefit the recipient should receive.

During our audit, we found 9 instances where CAO personnel failed to correctly and or timely request, verify and enter proper dispositions on IEVS. These exceptions resulted in improper calculation of benefits totaling \$2,559 in overpayments.

Chapter 1 of the IEVS Manual provides guidelines to follow when using IEVS.

Recommendation

We recommend that the CAO instruct personnel to review IEVS exchanges for reported and unreported income. We also recommend that the CAO review and properly reconcile unreported income so overpayments are correctly identified and initiated through the IEVS system. In addition, we recommend that the CAO review IEVS reports to ensure timely and accurate disposition codes are used.

Findings and Recommendations

Management Response

In a February 22, 2007 electronic memorandum to this Department, the Beaver CAO Executive Director provided the following response:

“This portion of the finding was discussed at a Supervisor’s Meeting and proper procedures were disseminated to the IMCW’s through Unit Meetings. A weekly listing of IEVS is now provided to every Supervisor for the purpose of controlling the IEVS hits. The IEVS hits are also discussed during Monthly One-on-One meetings between the Supervisor and IMCW.”

- **Support Pass-Through (SPT) adjustment**

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

Thirteen exceptions, resulting in \$1,226 in over-issuances, occurred because the automated system failed to consistently adjust the SPT to the recipient’s food stamp benefits, even though the information was directly available to the CAO.

Recommendation

We recommend that the CAO review SPT income to ensure that it is consistently adjusted on the system, and make manual adjustments when the system fails. We also recommend that DPW investigate the cause of what appears to be a system failure.

Management Response

In a February 22, 2007 electronic memorandum to this Department, the Beaver CAO Executive Director provided the following response:

“The DPW is currently evaluating system software. CAO’s 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.”

Findings and Recommendations

Finding 2 - Failure to Correctly Determine Recipient Benefits

Our audit disclosed that CAO personnel incorrectly computed cash grant amounts in 4 instances totaling \$1,736 in overpayments. Also, CAO personnel incorrectly computed food stamp grant amounts in 6 instances totaling \$1,008 in over-issuances, \$135 in underpayments and a decrease in a recipient's monthly benefit of \$37. CAO personnel incorrectly computed recipient benefits and incorrectly computed overpayment amounts.

Chapter 910 of the SH, the CAH, the FSH, and the ARRC Manual contain policies and procedures to follow to correctly determine recipient benefits.

The computation determination exceptions were caused by the CAO personnel's failure to properly calculate benefits in accordance with DPW policies and procedures.

Recommendation

We recommend that the CAO ensure that CAO personnel are properly trained to determine cash and food stamp benefits. We also recommend that the CAO consider all income and allowable deductions when completing the budgeting process.

Management Response

In a February 22, 2007 electronic memorandum to this Department, the Beaver CAO Executive Director provided the following response:

“The CAO did discuss each of the 10 instances with the individual IMCW's and supervisors to ensure that they had a full understanding of the proper policies/procedures. There did not appear to be a pattern to these errors or a pattern to the area needing training. Review using CSR's and TSR's will be used to monitor proper benefit computation.”

Finding 3 - Failure To Obtain And/Or Document Information Required In Establishing Recipient Eligibility

During our audit, the verification for establishing recipient eligibility was absent from examined case records which resulted in 60 exceptions. For 29 exceptions, case records and/or CIS information lacked detailed documentation of recipient and CAO actions, including missing and/or incomplete Childcare Costs Forms (PA1583), Authorizations of

Findings and Recommendations

Information (PA4), Application Forms (PA600), AMR forms and case narratives that were not updated. This resulted in overpayments totaling \$2,702 and a decrease in a recipient's monthly benefit of \$120. Also, there were 31 exceptions where 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 complete all required forms and follow the required procedures. Failure to maintain current documentation in case records contributed to poor case management.

Recommendation

We recommend that the CAO 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. We also recommend that the CAO stress the need to clearly narrate recipient and caseworker actions in the case record.

Management Response

In a February 22, 2007 electronic memorandum to this Department, the Beaver CAO Executive Director provided the following response:

“The use of proper documentation, entry of LLR information in IEVS, and Narratives was discussed at a Supervisor's Meeting and then disseminated to IMCW's during the Unit Meetings. Clarification was also received regarding the entry of LRR Social Security Numbers into the IEVS system. IMCW's were notified that this information must be reentered at each renewal as the system deletes this information periodically. The Department has been emphasizing the need for clear Narration on the DPW website. In addition, the Beaver CAO required all IMCW's to complete the on-line e-learning module on narratives. Finally, the clerical were used to purge IMCW files and also to file any outstanding paperwork in the case records. Records that needed to go to closed files, storage records, and materials in active case records are now more complete.

Findings and Recommendations

In the future, the Child Care Unification Process that has been developed and is being implemented will prevent some of these errors. Also, the implementation of scanning of documents being initiated by the department will create a more permanent record and prevent the loss of important case record materials.”

Status of Prior Audit Finding

Overpayments and Other Exceptions Totaling \$56,316 Occurred as a Result of Recipients Withholding Information and Case Record Maintenance Exceptions

Our current audit covering the period May 29, 2004 to April 13, 2006 disclosed that case record management exceptions continue to occur at the Beaver CAO; therefore, a repeat finding is warranted. Refer to Findings 1, 2 and 3 located on pages 8 through 13 for additional discussion on these issues.

Findings and Recommendations

II. Petty Cash Fund

Finding 4 - Procedural Deficiencies Exist in the Oversight of the Petty Cash Fund

We audited the Beaver CAO's Petty Cash Fund (PCF) to determine cash count, fund use, and payment documentation from May 29, 2004 through April 13, 2006. During this period, the CAO was responsible for a cash assistance caseload of 143 and included recipients who were eligible for disbursements to pay transportation costs. The CAO is authorized to maintain \$750 in their PCF.

Personnel failed to include reasons why petty cash was issued on 53 PCF vouchers (PA 122-PCs). Caseworkers only indicated the actual expense that was paid. Vouchers did not include reasons such as redeterminations or RESET interviews, but rather only the type of transportation that was paid, i.e., bus or car fare.

Errors occurred because personnel either disregarded or were unfamiliar with DPW procedures outlined in CAH, Chapter 138 to establish eligibility of petty cash reimbursement.

The failure to include reasons why petty cash was issued on PCF vouchers places these funds at greater risk of misappropriation. Also, the failure to follow procedures increases the likelihood of errors and irregularities occurring.

Recommendation

To ensure PCF vouchers are properly completed, we recommend that the CAO provide in-house training on completing PCF vouchers in accordance with DPW procedures. We also recommend that the CAO review recently completed vouchers three and six months after training is complete to ensure these procedures are being followed.

Management Response

In a February 22, 2007 electronic memorandum to this Department, the Beaver CAO Executive Director provided the following response:

“The Beaver CAO agrees that the PA 122-PC's were not complete in that the reason for the office visit was not listed on the form. However, the auditors did review all 53 PCF vouchers in question using CIS, and stated that they found no voucher issued incorrectly. By using the CIS narrative

Findings and Recommendations

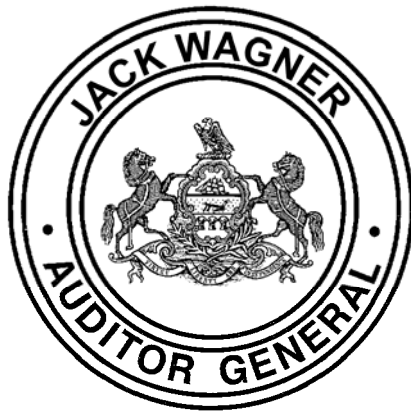
and documentation, they were able to establish that all petty cash was distributed in accordance with CAH, Chapter 138.

The procedure for completing the PA 122-PC's was reviewed at the Supervisor's and Unit Meetings. In addition, all PA 122-PC's are reviewed daily to ensure that all information is complete. At a review done in August and November, all forms were found to be complete."

Status of Prior Audit Finding

Procedural Deficiencies Exist in the Oversight of the Petty Cash Fund

Our current audit covering the period May 29, 2004 to April 13, 2006 disclosed that deficiencies continue to exist in the oversight of the PCF at the Beaver CAO; therefore a repeat finding is warranted. Refer to Finding 4 on page 16 for additional discussion on this issue.



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

STATUS OF PRIOR AUDIT FINDING

Status of Prior Audit Finding

Untimely Verification and Referral of Overpayments and Over-issuances Totaling \$8,327 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System

The prior audit period covered November 17, 2001 to May 28, 2004, and we reviewed 66 cases.

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

No finding was noted in our current audit.

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

**AUDIT SUMMARY
GLOSSARY
AND
APPENDIX**

Audit Summary

Eligibility Audit Results

	Cases at CAO	Cases Reviewed	Cases with Errors
<u>Current</u>	1,899	143	79
<u>Prior</u>	1,671	308	53

Glossary

Administrative Underpayment:

Cash and/or food stamp benefits to which recipients were entitled but did not receive because of County Assistance Office error.

Case Closure:

Equal to one month of cash and/or food stamp benefits that were not paid/issued to recipients as a result of the Department's audit establishing recipient ineligibility.

Client Information System:

The on-line data base which contains the information necessary to authorize cash, Medicaid, and food stamps.

Closed Case:

A case that is no longer being issued welfare benefits.

Countable Income:

Income that is not exempt or excluded from benefit determination.

Legally Responsible Relative:

A spouse or the biological or adoptive parent of a TANF dependent child, a TANF minor parent, or a GA unemancipated minor child under age 19 or a GA minor parent. This term does not include putative fathers.

Reimbursement:

Money owed by recipients for cash benefits they received while waiting for a lump sum payment from sources such as a lawsuit, insurance, Supplemental Security Income, etc.

Supplemental Security Income (SSI):

A federal program funded by general tax revenues and administered by the Social Security Administration. Provides cash to aged, blind, and disabled persons who have little or no income to meet basic needs for food, clothing, and shelter. Received in lieu of cash grants from Public Welfare; however, SSI recipients can qualify for food stamps and medicare. Both children and adults can qualify for SSI.

Support Pass-Through (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

AMR	Agreement of Mutual Responsibility
ARRC	Automated Restitution Referral and Computation System
CAH	Cash Assistance Handbook
CAO	County Assistance Office
CIS	Client Information System
DO	District Office
DPW	Department of Public Welfare
ETP	Employment and Training Program
FSH	Food Stamp Handbook
GA	General Assistance
IEVS	Income Eligibility Verification System
MEH	Medicaid Eligibility Handbook
OPS	Operations Memorandum
PCF	Petty Cash Fund
RESET	Road to Economic Self-Sufficiency through Employment and Training
SH	Supplemental Handbook
SPT	Support Pass-Through
SSA	Social Security Administration
SSI	Supplemental Security Income
TANF	Temporary Assistance to Needy Families

Audit Report Distribution List

This report was originally distributed to the following:

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The Honorable Edward G. Rendell
Governor

The Honorable Estelle B. Richman
Secretary
Department of Public Welfare

The Honorable Edwin B. Erickson
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Senate of Pennsylvania

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