

Compliance Audit

of the

Commonwealth of Pennsylvania  
Department of Public Welfare  
*Philadelphia County Assistance Office*  
*Alden District*

Audit Period

December 7, 2002 to August 19, 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 Philadelphia County Assistance Office, Alden District, covering the period December 7, 2002 to August 19, 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 Overpayment Control System and the Petty Cash Fund.

Our eligibility reviews identified non-monetary exceptions as well as \$4,903 in net monetary exceptions. Overpayments totaling \$8,387 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 \$13,290 in exceptions. No exceptions were disclosed during our review of the Petty Cash Fund.

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 Philadelphia County Assistance Office, Alden District management, Department of Public Welfare officials, and Office of Inspector General officials. It is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

JACK WAGNER  
Auditor General

November 3, 2005



**Commonwealth of Pennsylvania  
Department of Public Welfare  
Philadelphia County Assistance Office  
Alden District**

**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 December 7, 2002 to August 19, 2005. 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.

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 CAO.

As previously noted, due to Internal Revenue Code §6103, the Department no longer has access to recipient resource information contained on the Income Eligibility Verification System (IEVS) Exchanges 4 and 5. (Exchange 4 contains information from the Social Security Administration earnings reference file and Exchange 5 contains information from the Internal Revenue Service unearned income file.) This poses a scope limitation, as the Department can not ascertain whether the CAO is reviewing information from these two resources as required by Section 1137 of the Social Security Act. Furthermore, without access the Department is unable to verify that the CAO is using all recipient resource information in determining recipient eligibility and calculating benefit amounts.

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

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

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During the February 7, 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  
Philadelphia County Assistance Office  
Alden District**

**FINDINGS AND RECOMMENDATIONS**

## ***Findings and Recommendations***

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

During the course of our audit, we examined 342 out of 3,139 case records from the Philadelphia CAO, Alden District to determine if personnel properly maintained case records in accordance with DPW's policies and procedures, and properly disbursed authorized benefits to eligible recipients in accordance with the rules and regulations established by DPW. We also notified CAO personnel when we discovered ineligible persons receiving assistance. Our audit disclosed 40 exceptions in 26 of the 342 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 Philadelphia CAO, Alden District 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 40 exceptions was \$4,903. Of this amount, the most significant exceptions are discussed in the following findings:

- CAO lacks procedures for identifying instances where recipients fail to provide proper eligibility information (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***

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### **Finding 1 - CAO lacks procedures for identifying instances where recipients fail to provide proper eligibility information**

During our audit, we disclosed that the CAO lacks procedures for identifying instances where recipients failed to properly report income and failed to maintain compliance with court ordered payment plans. Failure to provide proper information to the CAO resulted in six exceptions and incorrectly disbursed benefits and overpayments totaling \$3,700.

Lack of procedures to follow up on information provided by recipients could continue to result in benefits being improperly disbursed.

#### **Recommendations**

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

#### **CAO Management Response**

The Philadelphia CAO, Alden District management provided no written response to this finding.

### **Finding 2 - CAO personnel incorrectly determined recipient benefits**

Our audit disclosed that CAO personnel incorrectly determined eligibility amounts of special allowances.

A special allowance is a cash payment authorized for supportive services necessary to enable an Employment and Training Program participant to prepare for, seek, accept, or maintain education, employment, or training. Special allowances are not covered by the regular public assistance grant. As determined by the caseworker, a participant in this program is eventually required to register for work.

Special allowances for transportation and childcare were issued to recipients to attend training and work-related activities. Exceptions occurred when caseworkers failed to ensure that clients were attending training and work-related activities before issuing

## ***Findings and Recommendations***

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special allowances. Two exceptions occurred when recipients received special allowances to which they were not entitled, resulting in approximately \$705 in overpayments.

The CAH and FSH provide policies and procedures to follow for determining special allowance requirements.

### Recommendations

The Philadelphia CAO, Alden District personnel should closely monitor cases in which special allowances are issued. When the CAO is notified that recipients have not attended training, completed job searches, or accepted employment, caseworkers should review the related special allowances. CAO caseworkers should also calculate and file any overpayments, where applicable.

### CAO Management Response

The Philadelphia CAO, Alden District management provided no written response to this finding.

### **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 23 exceptions. Case records and/or CIS information lacked detailed documentation of client and CAO actions. Most notably, records did not contain required Agreement of Mutual Responsibility (AMR) forms and Application Forms (PA600). Also, childcare forms were missing from the case records.

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 review the clients' AMRs at application/reapplication. AMRs missing from the case records may have been the result of case records being transferred numerous times to different caseworkers. The case record narratives failed to provide specific dates and events for self-sufficiency goals.



## ***Findings and Recommendations***

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### Recommendations

The Philadelphia CAO, Alden District should implement stricter internal controls for tracking and retaining AMRs and child care forms. CAO supervisors should stress to caseworkers the importance of following established DPW policies and procedures for missing and incomplete forms in the case records. The CAO should also stress the need to clearly narrate recipient and caseworker actions in the case record.

### CAO Management Response

The Philadelphia CAO, Alden District management provided no written response to this finding.

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

#### **Overpayments and Other Deficiencies Totaling \$2,819 Occurred as a Result of Recipients Withholding Information and Case Record Maintenance Errors**

The random sample results of the prior audit covering the period May 22, 2001 to December 6, 2002 disclosed potential benefit savings of \$2,819.

The prior response to this finding indicated DPW and Philadelphia CAO, Alden District personnel agreed with our recommendations and initiated corrective actions.

Our current audit covering December 7, 2002 to August 19, 2005 disclosed that inadequate/incorrect recipient information and case record management exceptions continue to occur at the Philadelphia County CAO, Alden District. For additional discussion on these issues, refer to Finding 1 located on page 9 for inadequate/incorrect recipient information and to Finding 2 and 3 located on pages 9 and 10 for case record management exceptions.

## ***Findings and Recommendations***

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### **II. Overpayment Control System**

#### **Finding 4 - Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$8,387 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System**

We reviewed the Philadelphia CAO, Alden District Overpayment Control System to determine if CAO personnel properly investigated suspected overpayments, controlled and documented investigations, and referred verified overpayments timely. From 790 entries listed as pending, completed, or overpayment on the ARRC Daily Caseload Detail Report dated April 2, 2005, we selected 115 cases.

Our review disclosed the following exceptions:

- **In 13 cases, CAO personnel failed to contact non-responding employers.**

These exceptions occurred when caseworkers failed to contact employers or employers failed to respond to initial requests for wage verification within 45 days of the initial request. Caseworkers failed to timely contact employers within ten days to verify employer addresses.

Failure to contact employers timely may have delayed procedures to recover incorrectly disbursed benefits. Also, failure to contact employers hindered procedures to send a second PA78 request.

These deficiencies occurred because caseworkers failed to adhere to the overpayment investigation required timeframes. Additionally, CAO supervisors failed to review the “Non-Responding Employer” list. Caseworkers did not contact non-responding employers due to a lack of procedural controls. Failure to contact non-responding employers resulted in overpayments of \$4,721 and over-issuances of \$297.

Chapter 910 of the Supplemental Handbook and the ARRC manual provide procedures and guidelines for contacting non-responding employers.

## ***Findings and Recommendations***

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### Recommendations

The Philadelphia CAO, Alden District should instruct personnel to contact employers within 10 work days after reviewing the “Non-Responding Employer” list. Caseworkers should also verify employer addresses.

### CAO Management Response

The Philadelphia CAO, Alden District management provided no written response to this finding.

- **In 11 cases, exceptions occurred when CAO personnel completed the calculation of the overpayment, but failed to complete the referral within the 60 days.**

Section 910.51 entitled, “Deadlines for Submitting Overpayment Referrals”, in the SH provides:

- “The CAO will refer all overpayments to the OIG within 60 days from the date the CAO verifies the overpayment occurred.”
- “In order to recover through recoupment, the OIG must notify the client of the cash overpayment claim within six months of the date the CAO first identified the overpayment, or within one year of the date the CAO first identifies the overpayment, as long as the delay in obtaining verification was caused by an outside source.”

These exceptions occurred because 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 overpayments of \$1,822 and over-issuances of \$1,547.

### Recommendations

All data entry into the ARRC system should be done carefully to ensure proper computation of overpayments. In addition, the CAO should instruct personnel to compute all verified overpayments within 60 days of receipt of that verification.

## ***Findings and Recommendations***

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

### CAO Management Response

The Philadelphia CAO, Alden District management provided no written response to this finding.

- **In 14 cases, CAO personnel failed to update the ARRC system to reflect the status of overpayments.**

The ARRC Manual, Chapter 1, provides,

“When sufficient documentation is received to make a determination whether or not an overpayment has occurred, the worker must complete this review and determine the disposition of the referral.”

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

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

### Recommendations

The Philadelphia CAO, Alden District 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

The Philadelphia CAO, Alden District management provided no written response to this finding.

## ***Findings and Recommendations***

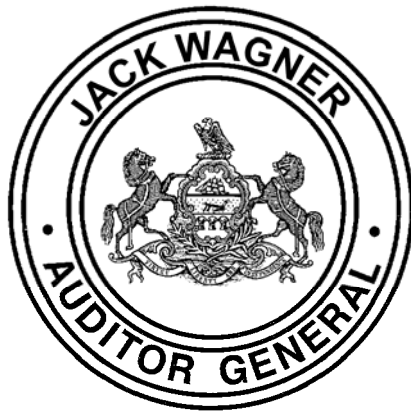
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### **Status of Prior Audit Finding**

#### **Untimely Verification and Referral of Overpayments and Over-issuances Totaling \$6,356 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System**

Our current audit covering the period December 7, 2002 to August 19, 2005 disclosed that procedural deficiencies continue to exist at the Philadelphia CAO, Alden District in the execution of the Overpayment Control System; therefore, a repeat finding was warranted. For additional discussion on this issue, refer to Finding 4 on page 12.



**Commonwealth of Pennsylvania  
Department of Public Welfare  
Philadelphia County Assistance Office  
Alden District**

**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>\$4,903</b>	<b>309</b>	<b>4</b>	<b>23</b>
<b><u>Prior</u></b>	<b>\$2,819</b>	<b>342</b>	<b>11</b>	<b>15</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 contact non-responding employer timely.	13	\$ 5,018
CAO personnel failed to make referrals timely.	11	3,369
CAO personnel failed to update ARRC System.	14	0
<b>TOTAL:</b>	<b>38</b>	<b>\$8,387</b>



## ***Glossary***

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### **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***

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### **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***

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### The Department of Public Welfare Cash Assistance Handbook

<b><u>Chapter</u></b>	<b><u>Title</u></b>
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***

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### The Department of Public Welfare Food Stamp Handbook

<b><u>Chapter</u></b>	<b><u>Title</u></b>
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

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

## ***Appendix***

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### Other Department of Public Welfare Policies

<b><u>Policy Number</u></b>	<b><u>Title</u></b>
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

<b><u>Manual</u></b>
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

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

## *Appendix*

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### 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
FSH	Food Stamp Handbook
GA	General Assistance
IEVS	Income Eligibility Verification System
LRR	Legally Responsible Relative
MEH	Medicaid Eligibility Handbook
OIG	Office of Inspector General
OPS	Operations Memorandum
PAEM	Public Assistance Eligibility Manual
PCF	Petty Cash Fund
SH	Supplemental Handbook
SPT	Support Pass-Through
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

The Honorable Estelle B. Richman  
Secretary  
Department of Public Welfare

The Honorable Vincent J. Hughes  
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Acting Executive Director  
Philadelphia County Assistance Office

Andre Wilder  
District Administrator  
Philadelphia County Assistance Office  
Alden District

Dr. Allener Rodgers, Chairman  
Philadelphia County Board of Assistance

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](http://www.auditorgen.state.pa.us).