

Compliance Audit

of the

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

Audit Period

May 17, 2003 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, Hill District, covering the period May 17, 2003 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. Procedures included examining, on a test basis, evidence in support of benefits provided, reviewing documentation of County Assistance Office actions and interviewing County Assistance Office personnel and welfare recipients. In addition to the eligibility review, we also evaluated the Drug and Alcohol Treatment Program and the Overpayment Control System.

Our eligibility review identified non-monetary exceptions as well as \$32,260 in net monetary exceptions. Review of the Drug and Alcohol Treatment Program identified procedural deficiencies that resulted in \$4,297 in monetary exceptions. Overpayments totaling \$28,880 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 \$65,437 in exceptions.

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

This report is intended for the benefit of the Philadelphia County Assistance Office, Hill 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

October 4, 2005



**Commonwealth of Pennsylvania  
Department of Public Welfare  
Philadelphia County Assistance Office  
Hill 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 May 17, 2003 to August 19, 2005. We also reviewed the CAO's implementation of procedures for the Drug and Alcohol Treatment Program (DATP) and the Overpayment Control System to determine compliance with regulations and policies.

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

Results from the eligibility reviews of the sample of public assistance cases as well as the procedural reviews apply only to CAO files, records, and systems. However, because DPW establishes the CAO policies and procedures as well as maintains their computer information system, the deficiencies and/or exceptions identified during our audit may need to be corrected by DPW. Therefore, our recommendations are directed to DPW as well as the Philadelphia CAO, Hill District.

As previously noted, due to Internal Revenue Code §6103, the Department no longer has access to recipient resource information contained on the Income Eligibility Verification System Exchanges 4 and 5. (Exchange 4 contains information from the Social Security Administration earnings reference file and Exchange 5 contains information from the Internal Revenue Service unearned income file.) This poses a scope limitation, as the Department can not ascertain whether the Philadelphia CAO, Hill District 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, DATP and the Overpayment Control System detected instances of noncompliance; therefore, we submitted findings in these areas.

## ***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 Philadelphia CAO, Hill District representatives. We have included CAO personnel comments, where applicable, in this report.

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

**FINDINGS AND RECOMMENDATIONS**

## ***Findings and Recommendations***

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

During the course of our audit, we examined 343 out of 2,943 case records from the Philadelphia CAO, Hill 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.

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 116 exceptions in 81 of the 243 cases examined. The most significant exceptions are discussed in the following findings:

- CAO personnel incorrectly determined and/or calculated recipient benefits (refer to Finding No. 1);
- CAO lacks procedures for identifying instances where recipients fail to provide proper eligibility information (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 personnel incorrectly determined and/or calculated recipient benefits**

- **Special allowances not monitored by CAO personnel**

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 clothing and transportation were issued to recipients to attend training and work-related activities. Exceptions occurred when recipients failed to attend these activities. CAO personnel were aware that recipients had not attended the activities, but took no action to recoup special allowances that were not used for their intended purpose. Thirty-seven exceptions occurred when recipients received special allowances they were not entitled to, resulting in approximately \$18,000 in overpayments.

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

### **Recommendations**

CAO 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 CAO management provided no written response to this finding.

## ***Findings and Recommendations***

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- **Incorrect Budgeting**

CAO personnel incorrectly computed cash grant amounts in three exceptions resulting in overpayments of approximately \$1,600.

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 and budgeting determination exceptions were caused by the district personnel's failure to properly calculate benefits in accordance with DPW policies and procedures. CAO personnel failed to take countable earned income (income that is not exempt or excluded from benefit determination), unearned income, and/or allowable deductions into consideration when completing the budget process.

### Recommendations

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

### CAO Management Response

The CAO management provided no written response to this finding.

### **Finding 2 - 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 provide proper eligibility information. This situation presents the possibility that welfare recipients may receive benefits to which they are not entitled. Specifically, recipients failed to appear at the CAO for scheduled interviews with auditors. The CAO then contacted these recipients who did not respond. Recipients may have moved from the district and failed to report this to the CAO. This failure to provide proper information to the CAO resulted in 39 exceptions. All exceptions resulted in the CAO closing the recipients' benefits. In total, monthly benefit grants of approximately \$11,000 were closed.



## ***Findings and Recommendations***

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Lack of CAO procedures for identifying instances when recipients fail to provide information may continue to result in benefits being improperly disbursed.

### Recommendations

In order to deter recipients from improper reporting, the CAO 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 CAO 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 30 exceptions. Case records lacked detailed documentation of client and CAO actions. The Agreement of Mutual Responsibility (AMR) form was missing from case records. Also, records did not contain required signed releases for Authorization of Information (PA4) and Application Forms (PA600).

The CAH, FSH, and IEVS Manual, Chapter 1, establish the procedures to be followed when obtaining and documenting recipient eligibility.

The above exceptions occurred because caseworkers failed to review the AMR at application/reapplication with clients. Weak internal controls for data entering Legally Responsible Relatives into IEVS resulted in missing or incorrect client information. Not maintaining current documentation in case records contributed to poor case management.

### Recommendations

CAO supervisors should stress to caseworkers the importance of following established DPW policies and procedures for maintaining case records and processing information obtained from recipients and collateral sources, as designated in the above cited

## ***Findings and Recommendations***

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handbooks. The CAO should also stress the need to clearly narrate recipient and caseworker actions in the case record.

### **CAO Management Response**

The CAO management provided no written response to this finding.

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

#### **Overpayments and Other Exceptions Totaling \$4,546 Occurred as a Result of Recipients Withholding Information and Case Record Maintenance Exceptions**

Our current audit covering the period May 17, 2003 to August 19, 2005 disclosed that inadequate/incorrect recipient information and case record management exceptions continue to occur at the Philadelphia County CAO, Hill District; therefore, a repeat finding is warranted. Refer to Findings 1, 2 and 3 located on pages 9 through 11 for additional discussion on these issues.

## *Findings and Recommendations*

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### **II. Drug and Alcohol Treatment Program**

#### **Finding 4 - Overpayments Totaling \$4,297 were Disclosed During our Review of the Drug and Alcohol Treatment Program (DATP)**

We reviewed 26 cases from the January 3, 2005 Active GA report at the Philadelphia CAO, Hill District to determine if these recipients were eligible to receive GA benefits and to verify that the documentation supporting authorization of benefits was complete and accurate. These recipients receive public assistance while undergoing drug and alcohol treatment at a Pennsylvania Department of Health approved facility.

- **In five cases, CAO personnel failed to monitor, verify and document recipient participation in the DATP**

CAO personnel verified the existence of a drug and alcohol problem and verified the recipient's registration into the program; however, attendance, progress, and continued participation in treatment was neither monitored nor verified.

Section 105.45 of the CAH provides,

“The CAO will monitor the client's progress and document continued participation in treatment. The treatment center is not required to apprise the CAO of the client's status; consequently, it is the CAO's responsibility to ensure that the monitoring process continues. Notes on telephone contacts must be entered in the case record and forms received must be kept in the record. The client is ineligible if he fails to participate in or comply with the treatment program without good cause.”

Failure to monitor, verify, and document recipient's attendance, progress, and continued participation in treatment increased the probability of errors and resulted in overpayments of \$4,297.

#### Recommendations

The CAO should establish policies and implement procedures to periodically review CAH, Section 105.43, “Physical or Mental Disability,” Section 105.431, “Documentation of Disability,” and Section 105.45, “Undergoing Treatment for a Drug or Alcohol Problem” with all caseworkers.

## ***Findings and Recommendations***

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### CAO Management Response

The CAO management provided no written response to this finding.

- **In two cases, the primary diagnosis was not a drug and alcohol problem**

In these cases, the PA1663 stated the recipient was chronically needy due to a medical reason other than a drug and alcohol problem.

Section 105.4 of the CAH provides that the CAO will use the appropriate qualification code to identify the reason why the individual qualified for assistance under D category. This entry is mandatory for adults and children. The qualification code may need to be added, changed or deleted based on the activity of the individual affected.

Caseworkers incorrectly interpreted the PA1663 or other forms stating why recipients were unable to work.

Failure to correctly identify the reason for the chronically needy designation and failure to correctly code benefits jeopardizes future GA drug and alcohol benefits for recipients who have been incorrectly coded. Additionally, failure to code GA benefits was contrary to DPW procedures and resulted in benefits being incorrectly disbursed. Note: These recipients qualified for benefits, but under a different category.

### Recommendations

The CAO should thoroughly review Employability Assessment Forms (PA1663) to determine the reason for the chronically needy diagnosis.

### CAO Management Response

The CAO management provided no written response to this finding.

## ***Findings and Recommendations***

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

#### **Finding 5 - Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$26,931 and Overstated and Understated Overpayments Totaling \$1,949 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System**

We reviewed the Philadelphia CAO, Hill District Overpayment Control System to determine if CAO personnel properly investigated suspected overpayments, controlled and documented investigations, and referred verified overpayments timely. From 98 entries listed as pending, completed, or overpayment on the ARRC Daily Caseload Detail Report dated April 25, 2005, we selected 52 cases.

Our review disclosed the following exceptions:

- **In 21 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 Overpayment Referrals and forward them to OIG within the required 60 days delayed and jeopardized the recovery of incorrectly disbursed benefits totaling \$28,880 in unprocessed, untimely referred and understated overpayment and over-issuance referrals.

## ***Findings and Recommendations***

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

### CAO Management Response

The CAO management provided no written response to this finding.

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

#### **Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$3,931 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System**

Our current audit covering the period May 17, 2005 to August 19, 2005 disclosed that procedural deficiencies continue to exist at the Philadelphia County, Hill District in the execution of the Overpayment Control System; therefore, a repeat finding is warranted. For additional discussion of this issue, refer to Finding 5 on page 15.

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

**AUDIT SUMMARIES  
GLOSSARY  
AND  
APPENDIX**

## ***Audit Summaries***

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### **Random Eligibility Audit Results**

	Net Value of Exceptions	Cases Reviewed	Monetary Exceptions	Non-Monetary Exceptions
<b><u>Current</u></b>	<b>\$32,260</b>	<b>343</b>	<b>85</b>	<b>31</b>
<b><u>Prior</u></b>	<b>\$4,546</b>	<b>325</b>	<b>98</b>	<b>44</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>Drug and Alcohol Treatment Program:</b>		
CAO personnel failed to verify and monitor participation.	5	\$ 4,297
CAO personnel failed to monitor, verify and document recipient participation in the DATP.	2	0
<b>Subtotal:</b>	<b>7</b>	<b>\$ 4,297</b>
<b>Overpayment Control System:</b>		
CAO personnel failed to complete Overpayment Referrals timely.	21	\$ 28,880
<b>TOTALS: - All Programs:</b>	<b>28</b>	<b>\$33,177</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 (CIS):**

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

### **Closed Case:**

A case that is no longer being issued welfare benefits.

### **Countable Income:**

Income that is not exempt or excluded from benefit determination.

### **Legally Responsible Relative (LRR):**

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

### **Reimbursement:**

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

### **Supplemental Security Income (SSI):**

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

### **Support Pass-Through (SPT):**

An increase in the recipient's cash benefits which occurs when the Domestic Relations Office forwards child support money for recipients to the Department of Public Welfare. Because food stamp benefits are based on a recipient's income, this increase in cash benefits may result in a concurrent, but not equal, decrease in the recipient's food stamps.

## *Appendix*

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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
DATP	Drug and Alcohol Treatment Program
DO	District Office
DPW	Department of Public Welfare
FS	Food Stamps
FSH	Food Stamp Handbook
GA	General Assistance
IEVS	Income Eligibility Verification System
LRR	Legally Responsible Relative
MA	Medical Assistance
MEH	Medicaid Eligibility Handbook
OIG	Office of Inspector General
OPS	Operations Memorandum
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  
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Local 668 S.E.I.U. AFL-CIO

### County Assistance Office

Georgine Beyer  
Acting Executive Director  
Philadelphia County Assistance Office

John Gradwell  
Acting District Administrator  
Philadelphia County Assistance Office  
Hill District

Dr. Allener Rogers, Chairperson  
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).