

Compliance Audit

of the

Commonwealth of Pennsylvania
Department of Public Welfare
Philadelphia County Assistance Office
Ridge District

Audit Period
May 22, 2004 to April 21, 2006



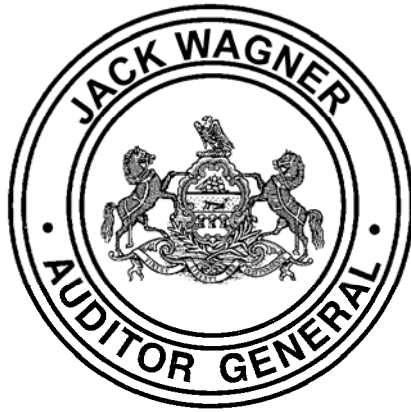
Compliance Audit

of the

Commonwealth of Pennsylvania
Department of Public Welfare
Philadelphia County Assistance Office
Ridge District

Audit Period

May 22, 2004 to April 21, 2006



CONTENTS

	Page
REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE	1
BACKGROUND INFORMATION	4
OBJECTIVES, SCOPE, AND METHODOLOGY	5
FINDINGS AND RECOMMENDATIONS	
I. Eligibility Audit Results	
Finding 1 - Failure To Correctly Determine Recipient Benefits.....	9
Finding 2 - Inadequate Internal Control Procedures For Closing The Case When The Recipient Can Not Be Located	10
Finding 3 - Failure To Follow Applicable DPW Procedures.....	10
Finding 4 - Inadequate Procedures For Identifying Instances Where The Recipient Fails To Provide Proper Eligibility Information.....	11
Finding 5 - Failure To Obtain And/Or Document Information Required In Establishing Recipient Eligibility	12
II. Overpayment Control System	
Finding 6 - Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$1,173 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System.....	14
AUDIT SUMMARIES	22
GLOSSARY	23

CONTENTS

APPENDIX.....	24
AUDIT REPORT DISTRIBUTION LIST	25

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 Philadelphia County Assistance Office, Ridge District, covering the period May 22, 2004 to April 21, 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.

Our report details findings and recommendations that resulted from our eligibility review and 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 Philadelphia County Assistance Office, Ridge 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

June 16, 2006

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

BACKGROUND INFORMATION
AND
OBJECTIVES, SCOPE, AND METHODOLOGY

Background Information

Department of Public Welfare

The Department of Public Welfare (DPW) provides money, Food Stamps (FS), Medical Assistance (MA) 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 (OIG) and certain state legislators.

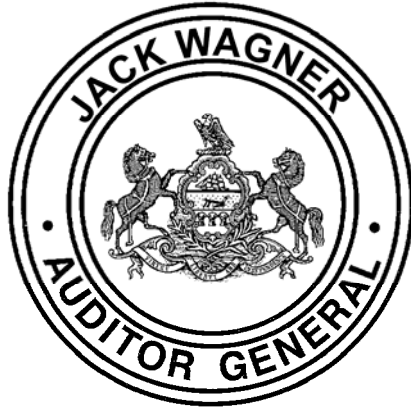
The audit included eligibility reviews of a sample of public assistance cases for the audit period May 22, 2004 to April 21, 2006. We also reviewed the CAO's implementation of procedures for the Overpayment Control System to determine compliance with regulations and policies.

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 (IEVS) 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 Overpayment Control System detected instances of noncompliance; therefore, we submitted findings in these areas.

During the October 25, 2006 exit conference, the Department's staff reviewed these findings and recommendations with the Philadelphia CAO, Ridge District representatives. We have included CAO personnel comments, where applicable, in this report.



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

FINDINGS AND RECOMMENDATIONS

Findings and Recommendations

I. Eligibility Audit Results

During the course of our audit, we examined 150 out of 3,557 cases from the Philadelphia CAO, Ridge 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 78 exceptions in 47 of the 150 cases examined. The most significant exceptions are discussed in the following findings:

- Failure To Correctly Determine Recipient Benefits (refer to Finding No. 1);
- Inadequate Internal Control Procedures For Closing The Case When The Recipient Can Not Be Located (refer to Finding No. 2);
- Failure To Follow Applicable DPW Procedures (refer to Finding No. 3);
- Inadequate Procedures For Identifying Instances Where The Recipient Fails To Provide Proper Eligibility Information (refer to Finding No. 4); and

Findings and Recommendations

- Failure To Obtain And/Or Document Information Required In Establishing Recipient Eligibility (refer to Finding No. 5).

Finding 1 - Failure To Correctly Determine Recipient Benefits

Our audit disclosed that CAO personnel incorrectly determined eligibility amounts for 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, childcare, 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. Twenty-six exceptions occurred, resulting in \$22,186 in overpayments.

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

Recommendation

We recommend that the CAO 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, we recommend that the CAO review the related special allowances. We also recommend that the CAO calculate and file any overpayments, where applicable.

Management Response

The CAO management provided no written response to this finding.

Findings and Recommendations

Finding 2 - Inadequate Internal Control Procedures For Closing The Case When The Recipient Can Not Be Located

As part of our review, we require recipients to meet with auditors for scheduled interviews. The purpose of the interview is to substantiate specific case record information. When recipients failed to attend the interview, the CAO notified the recipient of his/her requirements to comply with the audit interview. The notice also indicated that, if the recipient did not respond in a timely manner, benefits would be closed.

A total of 29 recipients did not respond, indicating that they had moved and did not notify the CAO. The CAO was obligated to close these cases and discontinue paying monthly benefits totaling \$6,987. Lack of internal controls for detecting these errors also resulted in the payment of excessive benefits to which the client is not eligible. Overpayments of \$2,867 were written for these cases.

The CAH, FSH, and SH provide policies and procedures to follow for properly closing and adjusting recipients' benefits due to a change in a recipients residence or living arrangements.

Recommendation

We recommend that the CAO regularly review a sample of cases to help identify instances where recipients can no longer be located. This could help to eliminate at least some improper disbursement of benefits.

Management Response

The CAO management provided no written response to this finding.

Finding 3 - Failure To Follow Applicable DPW Procedures

General Assistance benefits for individuals with medical issues, also known as Interim Assistance, are conditional upon the recipient's application for Federal Supplemental Security Income (SSI) benefits. In addition, the recipient is required to appeal a decision by the SSA if an application for benefits is denied.

Findings and Recommendations

During our audit, we found three instances where GA recipients did not appeal unfavorable SSA decisions. In these cases, the recipient was aware that they were required to do so. This resulted in recipients continuing to receive benefits without meeting all the conditions of eligibility. The CAO initiated overpayments in the amount of \$4,911 for these exceptions. Furthermore, one case was closed, resulting in the discontinuance of monthly benefits in the amount of \$205.

These exceptions occurred because the client did not cooperate with SSI in applying for benefits; Disability Advocacy Program (DAP) workers are not working with the client to obtain SSI; and the DAP worker did not properly utilize information on the Maintaining, Preparing, and Producing Executive Reports (MAPPER) system, which would have indicated whether the client applied for SSI or appealed an unfavorable decision.

The CAH and the SH cite the CAO's responsibilities in the application process.

Recommendation

We recommend that the CAO ensure that caseworkers and DAP workers are properly trained to be able to identify the eligibility requirements for GA. We also recommend that the CAO review IEVS procedures and set controls for determining SSI applications, denials and appeals.

Management Response

The CAO management provided no written response to this finding.

Finding 4 - Inadequate Procedures For Identifying Instances Where The Recipient Fails To Provide Proper Eligibility Information

During our audit, we determined that the CAO failed to identify instances where recipients did not accurately report eligibility information. In two instances, recipients failed to properly report income.

This resulted in recipients receiving benefits without meeting all eligibility requirements. Overpayments of \$2,054 were written in these cases.

Findings and Recommendations

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

Recommendation

We recommend that the CAO regularly review a sample of cases to help identify instances where recipients are providing improper information. This would help to eliminate at least some improper disbursement of benefits.

Management Response

The CAO management provided no written response to this finding.

Finding 5 - 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 14 exceptions. Case records and/or CIS information lacked detailed documentation of recipient and CAO actions. The Agreements of Mutual Responsibility (AMR) form, Application forms (PA600), Employability Assessment forms (PA1663), and signed releases for Authorization of Information forms (PA4) were incorrect or missing from the case record.

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 AMRs at application/reapplication with recipients. Case records did not detail the case narrative with specific dates and events for self-sufficiency goals. Failure to maintain current documentation in case records contributed to poor case management.

Recommendation

We recommend that the CAO ensure that caseworkers are aware of 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

Findings and Recommendations

the above cited handbooks. We also recommend that the CAO instruct personnel of the need to clearly narrate recipient and caseworker actions in the case record.

Management Response

The CAO management provided no written response to this finding.

Status of Prior Audit Finding

Suspected Overpayments and Other Deficiencies Totaling \$20,235 Occurred as a Result of Recipients Withholding Information and Case Record Maintenance Exceptions

Our current audit covering the period May 22, 2004 to April 21, 2006 disclosed that inadequate/incorrect recipient information and case record management exceptions continue to occur at the Philadelphia CAO, Ridge District; therefore, a repeat finding is warranted. Refer to Findings 1 through 5 located on pages 9 through 12 for additional discussion on these issues.

Findings and Recommendations

II. Overpayment Control System

Finding 6 - Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$1,173 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System

We reviewed the Philadelphia CAO, Ridge District Overpayment Control System to determine if CAO personnel properly investigated suspected overpayments, controlled and documented investigations, and referred verified overpayments timely. From 2,215 entries listed as pending, completed, or overpayment on the ARRC Daily Caseload Detail Report dated December 14, 2005, we selected 52 cases.

Our review disclosed the following exceptions:

- **In ten 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 delayed and jeopardized the recovery of overpayments totaling \$496.

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

Findings and Recommendations

Recommendation

We recommend that the CAO instruct personnel to contact employers within 10 work days after reviewing the “Non-responding Employer” list. Caseworkers should also verify employer addresses.

Management Response

The CAO management provided no written response to this finding.

- **In nine cases, CAO personnel failed to update the ARRC system.**

Exceptions occurred because CAO personnel failed to update a pending ARRC disposition code to “N” when the CAO received case verification indicating that an overpayment did not occur. Exceptions also occurred because caseworkers failed to enter verified information into the ARRC system, preventing the ARRC system from updating the disposition codes. Also, caseworker supervisors may have failed to use available reports and ARRC file information.

Failure to change the disposition code in the ARRC system after verification was determined and failure to enter verified information into the ARRC system, which prevented the ARRC system from properly coding overpayments, resulted in inaccurate reports and impeded determining the number and status of overpayment investigations.

The ARRC Manual provides guidelines for updating disposition codes in the ARRC system after verification.

Recommendation

We recommend that the CAO require personnel to update the disposition codes in the ARRC system when verification is received to determine whether or not an overpayment exists. We also recommend that the CAO enter verified information into the ARRC system, to allow the ARRC system to update the disposition codes. In addition, we recommend that the CAO utilize ARRC reports to monitor the status of overpayments.

Findings and Recommendations

Management Response

The CAO management provided no written response to this finding.

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

Chapter 910 of the SH and the ARRC manual provide procedures and guidelines for documenting contact with non-responding employers.

Failure to contact employers timely may have delayed initiating procedures to recover incorrectly disbursed benefits.

These deficiencies occurred because caseworkers failed to adhere to the overpayment investigation required procedures. Caseworkers did not document contacting non-responding employers due to a lack of procedural controls.

Recommendation

We recommend that the CAO require personnel to obtain a correct address when an overpayment verification request is returned due to an incorrect address; verify that the employer address in IEVS is correct and document in the case record the date the overpayment was identified as well as the date of and response to third party verification requests.

Management Response

The CAO management provided no written response to this finding.

- **In five cases, CAO personnel failed to ensure a Second Request for Employment Information was sent timely.**

Exceptions occurred because CAO personnel failed to ensure that the 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

Findings and Recommendations

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.

Failure to ensure that second PA78s were sent timely may have delayed procedures to recover incorrectly disbursed benefits.

Recommendation

We recommend that the CAO send second PA78 requests for income verification to the employer as required by DPW policies and procedures. We also recommend that the CAO review reports generated for follow-up and address verification within the required timeframes.

Management Response

The CAO management provided no written response to this finding.

- **In two cases, CAO personnel failed to complete an Overpayment Referral Data Input form within 10 days after suspecting overpayments.**

SH, Section 910.41, “Overpayment Data – ARRC System Input” provides that when the CAO discovers a possible TANF, GA, FS, or MA overpayment, the CAO will complete an Overpayment Referral Data Input Form and enter the data into the ARRC system within 10 work days from the date the overpayment was identified.

Failure to complete overpayment referral data input forms timely impeded tracking investigation of suspected overpayments.

These deficiencies occurred because caseworkers failed to adhere to the overpayment investigation required procedures. Caseworkers failed to complete Overpayment Referral Data Input forms within 10 days after suspecting overpayments due to a lack of procedural controls.

Findings and Recommendations

Recommendation

We recommend that the CAO require personnel to enter overpayment information which is not automatically entered into the ARRC system within ten work days after identifying a potential overpayment.

Management Response

The CAO management provided no written response to this finding.

- **In two cases, CAO personnel failed to complete the referral preventing timely notification to OIG.**

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

These exceptions occurred because the CAO staff did not follow procedures that are in place to refer overpayments within the required timeframes. Failure to complete the Overpayment Referral and forward it to the OIG within the required 60 days delayed and jeopardized the recovery of overpayments totaling \$244 and over-issuances of \$433.

Recommendation

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

Findings and Recommendations

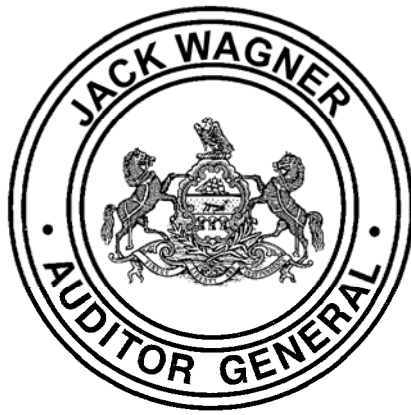
Management Response

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 \$11,612 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System

Our current audit covering the period May 22, 2004 to April 21, 2006 disclosed that procedural deficiencies continue to exist at the Philadelphia CAO, Ridge District in the execution of the Overpayment Control System; therefore, a repeat finding is warranted. Refer to the bullets in Finding 6 on pages 14 through 18 for additional discussion on these issues.



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

**AUDIT SUMMARIES
GLOSSARY
AND
APPENDIX**

Audit Summaries

Eligibility Audit Results

	Cases at CAO	Cases Reviewed	Cases with Errors
<u>Current</u>	3,557	150	47
<u>Prior</u>	2,450	253	30

Other Results

<u>PROGRAM</u>	<u>No. of Cases</u>	<u>Monetary Effect</u>
Overpayment Control System:		
CAO personnel failed to contact non-responding employer timely.	10	\$ 496
CAO personnel failed to update the ARRC System.	9	0
CAO personnel failed to document contacting non-responding employers.	7	0
CAO personnel failed to ensure a Second Request for Employment Information was sent timely.	5	0
CAO personnel failed to complete Overpayment Referral Data Input form timely.	2	0
CAO personnel failed to complete the referral preventing timely notification to OIG.	<u>2</u>	<u>677</u>
TOTALS:	<u>35</u>	<u>\$1,173</u>

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 (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

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
DAP	Disability Advocacy 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
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:

Commonwealth of Pennsylvania

The Honorable Edward G. Rendell
Governor

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

The Honorable Edwin B. Erickson
Majority Chairman
Public Health and Welfare Committee
Senate of Pennsylvania

The Honorable Estelle B. Richman
Secretary
Department of Public Welfare

Minority Chairman
Public Health and Welfare Committee
Senate of Pennsylvania

Lynn F. Sheffer
Comptroller
Public Health and Human Services
Department of Public Welfare

Majority Chairman
Health and Human Services Committee
Pennsylvania House of Representatives

Richard Polek
Chief of Audit Resolution Section
Bureau of Financial Operations
Department of Public Welfare

Minority Chairman
Health and Human Services Committee
Pennsylvania House of Representatives

Joanne Glover
Director of Operations
Office of Income Maintenance
Department of Public Welfare

Minority Subcommittee Chairperson
Health and Human Services Committee
Pennsylvania House of Representatives

Kathy Jellison
President
PA Social Services Union
Local 668 S.E.I.U. AFL-CIO

County Assistance Office

Denise Chambers
Executive Director
Philadelphia County Assistance Office

Marietta Moody
District Administrator
Philadelphia County Assistance Office
Ridge 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.