



HEAP Single Audit Report 2013/2014 Program Year

Introduction

The Onondaga County Comptroller's Audit Division conducted an audit of Onondaga County's Home Energy Assistance Program (HEAP) for the 2013/2014 program year. HEAP is a federally funded energy assistance program to help low income families meet their home energy costs. Eligibility of benefits is based on income eligibility guidelines and eligible living situations. Proof of address, number and name of household members, citizenship/qualified alien status, income and vulnerability are required in making the determination of the type of benefit an individual/family is eligible to receive. The HEAP Program consists of three components-Regular HEAP, Emergency HEAP and Heating Equipment Repair and Replacement (HERR). Under regular HEAP and Emergency HEAP the amount of benefit awarded is based on the deliverable fuel (oil, kerosene and propane) and the household tier status determined by the eligibility documents required. HERR is based on household income and resource test and is intended to assist low-income households with repair/replacement of essential heating equipment.

Documentation of findings, what is the actual nonconformity, what standard was violated, what was the objective evidence used to determine that conformity exists

1. The Audit Division noted 2 of 40 tested where the application was missing the page that the applicant signs. This is a finding due to missing internal control over compliance.
2. The Audit Division noted 8 of 40 cases tested where the application did not evidence the worker viewed the "J" screen on WMS (Welfare Management System). The WMS Inquiry box was not checked or no notes about the screen viewed or the application pages were missing that would evidence review. The Audit Division reviewed the "J" screen on WMS and noted no exceptions.

These are findings due to missing internal control over compliance.

3. The Audit Division noted 1 of 40 cases where no hard copy birth certificate, marriage license and SSN Card were seen on file or seen scanned into the IEDR (Imaging & Enterprise Document Repository) System. This was a new case. This is a finding due to missing internal control over compliance.
4. The Audit Division noted 6 of 40 cases where the worker did not calculate the income correctly. As a result, in one case the case the income eligibility Tier Level was calculated as Tier II instead of I therefore the benefit given was less \$25, 3 cases that income was calculated incorrectly but no income eligibility Tier Change and 3 cases where income was over the income eligibility guidelines and the applicant was not entitled to the benefit but the vendor was paid. These are findings due to missing internal control over compliance.
5. The Audit Division noted 1 of 40 cases where the Budget done in on-line myWorkspace did not show the income. From the audit, the HEAP Coordinator called the State and they informed her the BUDGET WIZARD must be used for a count above 4 income types to combine them on the budget, otherwise, income will not show. The benefit on this case was calculated incorrectly as \$450 and it should have been \$425. This is a finding due to missing internal control over compliance.
6. The Audit Division noted 1 of 40 cases where \$450 was paid and it should have been \$425 as no member of household receives TA, SNAP or SSI that would make them categorically eligible. This is a finding due to missing internal control over compliance.
7. The Audit Division noted 2 of 40 cases where the benefit did not include \$25 for vulnerability. These are findings due to missing internal control over compliance.
8. The Audit Division noted 1 of 40 cases where income information was old and more current information should have been received noting COLA update and current pay to make an informed decision about the benefit. This is a finding due to missing internal control over compliance.
9. The Audit Division noted 1 of 40 cases where the worker entered the wrong account number in the National Grid System so it is unknown where the payment went. This is a finding due to missing internal control over compliance.