



**Onondaga County Department of Social Services –  
Economic Security -Temporary Assistance for Needy  
Families (TANF)**

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# SECTION I

## BACKGROUND & EXECUTIVE SUMMARY

### **Background**

The Onondaga County Department of Social Services – Economic Security in conjunction with New York State is the local agency administering the federally funded program Temporary Aid for Needy Families (TANF). The TANF program is designed to help low-income families with children achieve economic self-sufficiency. TANF Family Assistance (FA) provides cash assistance to eligible needy families that include a minor child living with a parent/parents or a caretaker relative.

Eligibility for FA benefits is based on income eligibility guidelines and eligible living situations and includes a total lifetime benefit limit of 60 months. Parents and other adult relatives receiving FA who are determined to be able to work must comply with federal work requirements to receive benefits. As a further condition of FA eligibility each person who applies for or is receiving FA is required to cooperate in efforts to locate an absent parent and obtain support payments and other payments or property. Non-cooperation without good cause could result in lower FA benefits.

The caseworkers in the Onondaga County Department of Social Services – Economic Security Unit are responsible for determining program eligibility and authorizing TANF payments.

The TANF program incurred in excess of \$33 million in Federal reimbursable expenditures and was selected as part of Onondaga County’s annual Single Audit for the year ending 2023. These expenditures not only include payments to recipients but also funding for the administration of all TANF related program functions.

### **Executive Summary**

Over the course of the audit, we noted the following issue:

- Supporting documentation was missing for one client to determine eligibility

#### **Our Recommendations include:**

- *Ensure all necessary supporting documents are properly scanned, readable and filed in the system prior to determining eligibility.*

## **SECTION II**

### **SCOPE AND METHODOLOGY**

#### **Scope and Objectives:**

The purpose of this report is to provide Onondaga County's Department of Social Services – Economic Security management with information and recommendations on the internal controls and operating effectiveness as it pertains to allowable and eligible payments for the TANF program. In order to gain an understanding of their current process we analyzed a variety of data during the audit period of January 1, 2023 through December 31, 2023.

Our objectives for the audit were to:

- Determine if expenditures associated with TANF were made on behalf of eligible individuals and for allowable activities and costs.

#### **Methodology:**

In order to complete our objectives we:

- Reviewed applicable laws, policies, procedures and regulations to attain an understanding of the Temporary Assistance for Needy Families program.
- Interviewed staff and management responsible for oversight and implementation of the aforementioned laws, policies, procedures and regulations.
- Selected and tested a sample of 58 client cases in order to determine if internal controls are operating effectively to properly determine eligibility for the TANF program.
- Selected and tested a sample of expenditures in order to determine if internal controls are operating effectively and all payments were allowable and in compliance with TANF program regulations.
- Discussed draft findings and recommendations with TANF administrators for their input and evaluation.
- Finalized our findings and recommendations and included them in this report.

**SECTION III**  
**FINDINGS AND RECOMMENDATIONS**

There were no findings or recommendations per this audit; therefore, a management response is not necessary.