



**Report on  
Onondaga County  
Department of Social Services-Economic Security  
Home Energy Assistance Program (HEAP)**

**By Onondaga County Comptroller Martin D. Masterpole**

**Report Index**

<b>Report Section</b>	<b>Section Name</b>	<b>Page Number</b>
<b>I</b>	<b>Background</b>	<b>2</b>
<b>II</b>	<b>Scope and Methodology</b>	<b>3</b>
<b>III</b>	<b>Findings</b>	<b>3</b>
<b>V</b>	<b>Management Response</b>	<b>4</b>

## **SECTION I BACKGROUND**

### **Background**

The Onondaga County Department of Social Services-Economic Security (DSS-ES) provides financial and social services to eligible county residents. Per the DSS-ES website...“these services shall be provided in a manner that reflects respect for each individual and concern for enhancing family functioning, reducing dependency, and maintaining children and adults in the community where possible.” Programming and services offered by the department include:

- Temporary Assistance
- Supplemental Nutrition Assistance Program (SNAP)
- Home Energy Assistance Program (HEAP)
- Child Care Assistance

The Home Energy Assistance Program (HEAP) is a federally funded energy assistance program to help low-income families meet their home energy costs. During the calendar year 2024 over \$15.4 million dollars was provided in HEAP benefits. Eligibility for HEAP 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 five components:

- Regular HEAP
- Emergency HEAP
- Heating Equipment Repair and Replacement (HERR)
- Clean and Tune Benefit
- Cooling Assistance

Under regular HEAP and Emergency HEAP the amount of benefit awarded is based on the deliverable fuel (natural gas, oil, kerosene, propane, electric, wood and coal) and the household tier status determined by the eligibility documents required.

HEAP money is limited. The HEAP year generally begins in November and closes when the program funding is exhausted, which can be as early as mid-March.

## **SECTION II**

### **SCOPE AND METHODOLOGY**

#### **Scope**

The purpose of this report is to provide Onondaga County's Department of Social Services-Economic Security with information and recommendations on the internal controls and operating effectiveness as it pertains to eligibility determination of HEAP applicants and program expenditures for the year ending December 31, 2024.

The objectives of the audit were:

- To determine whether expenditures associated with HEAP were expended for allowable activities and for those individuals deemed to be eligible.

#### **Methodology**

In order to complete our objective we:

- Reviewed HEAP's United States Office of Management & Budget's (OMB) 2024 Compliance Supplement detailed under the Catalog of Federal Domestic Assistance (CFDA) #93.568.
- Reviewed NYS Office of Temporary and Disability Assistance HEAP overview guidelines.
- Obtained an understanding of allowable program costs and associated internal controls.

## **SECTION III**

### **FINDINGS AND RECOMMENDATIONS**

During the course of testing 40 benefits issued we noted three instances where internal control compliance steps were overlooked.

- Case #H032102 & Case #H85904 – The requirement is the application must be signed by both the applicant and the case worker. Unfortunately the department was unable to provide a hard or digital copy of the application for these two cases.
- Case #H018983 – Program eligibility is based on income at the time of application. The department could not provide supporting documentation for the reported income to justify the \$990 in issued benefits.

#### *Recommendation:*

*We recommend DSS-ES administration as well as the HEAP director and supervisors reiterate the importance of following the established program guidelines to their case workers to ensure compliance with Federal regulations.*

## SECTION V

### DEPARTMENTAL RESPONSE



COUNTY OF ONONDAGA

#### Department of Social Services-Economic Security

Child Support • Day|Care • Fair Hearings • Fraud • HEAP • Medicaid • SNAP • Systems  
• Temporary Assistance

JOHN H. MULROY CIVIC CENTER

421 MONTGOMERY STREET SYRACUSE, NY 13202

J. Ryan McMahon, II

[www.ongov.net](http://www.ongov.net)

Sarah G. Merrick

8/19/25

2023-2024 Onondaga County Comptroller's Office HEAP Audit

HEAP program and operational review corrective action plan:

1. Case H032102
2. Case H85904

**Findings:**

The requirement is the application must be signed by both the applicant and the case worker. Unfortunately, the department was unable to provide a hard or digital copy of the application for these two cases.

Action Required: Review HEAP case processing policy and procedures with staff.

**CORRECTIVE ACTION PLAN (CAP):** *All applications will be uploaded into IEDR at time of case assignment. All paper applications will be given to the assigned worker after clerical staff upload.*

3. H018983

**Findings:**

Program eligibility is based on income at the time of application. The department could not provide supporting documentation for the reported income to justify the \$990 in issued benefits.

Action Required: Review HEAP case processing policy and procedures with staff. Income verification used to determine eligibility will be uploaded to IEDR.

**CAP:** *HEAP processing will be reviewed with HEAP staff during August 2025 team meeting and will be reviewed again at the start of the 25-26 HEAP season.*