



SNAP Single Audit Report 2012 Program Year

Introduction

The Onondaga County Comptroller's Audit Division conducted an audit of Onondaga County's Supplemental Nutrition Assistance Program (SNAP) administration expenditures for the 2012 program year. SNAP is federally funded. The U.S. Department of Agriculture (USDA), Food and Nutrition Service (FNS) administers SNAP in cooperation with State and local governments. State human services agencies (or county human services agencies under the oversight of the State government) certify eligibility and provide benefits to households. They also provide nutrition education. FNS provides funding for State administration and benefits, and oversees the operation of State agencies to ensure compliance with Federal laws and regulations. In addition, FNS is solely responsible for authorizing and monitoring retail stores that accept SNAP benefits in exchange for food.

Scope

A total of forty cases were tested. Ten cases were selected from each of the following months; January, April, August, and October 2012. Selections were made covering numerous employees throughout the four months to achieve the broadest amount of coverage possible for the 2012 SNAP program. The cases were chosen from the F1 and F7 time study sheets from DSS.

Objectives

The objective of SNAP is to help low-income households buy the food they need for good health. To determine whether administrative expenditures associated with SNAP were expended only for allowable activities, and obligated during the period of availability.

Identify the reference documents and standards against which the audit was conducted

Payroll breakdown calculations were reviewed from the quarterly reports for the F1 and F7 payroll sheets. Also utilized were the bi-weekly payroll reports.

Positive areas or areas of best practice

The DSS accountant overseeing the SNAP administration expenditures piece has been with the program for many years.

There were no findings for the SNAP program for 2012 or 2011.