



TANF Audit Report 2012 Program Year

Introduction

The Onondaga County Comptroller's Audit Division conducted an audit of Onondaga County's Temporary Aid to Needy Families (TANF) for the 2012 program year. TANF is federally funded. The objectives of the State and Tribal TANF programs are to provide time-limited assistance to needy families with children so that the children can be cared for in their own homes or in the homes of relatives; end dependence of needy parents on government benefits by promoting job preparation, work, and marriage; prevent and reduce out-of-wedlock pregnancies, including establishing prevention and reduction goals; and encourage the formation and maintenance of two-parent families. This program replaced the Aid to Families with Dependent Children (AFDC), Job Opportunities and Basic Skills Training (JOBS), and Emergency Assistance (EA) programs. 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, participation in JOBSPlus and Child Support programs are required in making the determination of the type of benefit an individual/family is eligible to receive.

Scope

A total of forty cases were tested. Eight cases were selected from each of the following months; March, April, June, August and November 2012. Selections were made covering numerous days throughout the five months to achieve the broadest amount of coverage possible for the 2012 TANF program. The cases were chosen from the Composite Roll Schedule A/F. There were also twenty-five cases each chosen for special testing, JOBSPlus compliance and child support compliance.

Objectives

To perform tests of controls over compliance of the program TANF in order to support a low level of control risk for the compliance tested. To determine whether expenditures associated with TANF were expended for allowable activities and for those individuals deemed to be eligible.

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

Benefit payments were selected from the daily System Acknowledgment Screens (SYSAK) reports for the months of the audit period. Also utilized was the State's Welfare Management System (WMS) system to review the various screens and scanned documents for proper documentation and signatures for each TANF case selected.

Positive areas or areas of best practice

Many members of the TANF team have been with the program for many years. Their tenure and knowledge helps the program run smoothly and effectively. In addition, with the many systems tied in together, i.e.; Medicaid, TANF, HEAP and SNAP, it makes it easier to detect fraud being committed by clients in the various programs run by Onondaga County.

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