



HEAP Single Audit Report 2012/2013 Program Year

Introduction

The Onondaga County Comptroller's Audit Division conducted an audit of Onondaga County's Home Energy Assistance Program (HEAP) for the 2012/2013 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 a household income and resource test and is intended to assist low-income households with repair/replacement of essential heating equipment.

Scope

A total of forty cases were tested. Thirty five cases were selected from the months of November and December 2012. Selections were made covering numerous days throughout the two months to achieve the broadest amount of coverage possible for the beginning of the HEAP 2012/2013 season. Five of thirty five cases were for the sixty and older population as well as the disabled. Five more cases were selected in the Heating Equipment Repair and Replacement category. They were selected haphazardly from the 2012/2013 HEAP season.

Objectives

To perform tests of controls over compliance of the program HEAP in order to support a low level of control risk for the compliance tested. To determine whether expenditures associated with HEAP 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) to review the various screens and scanned documents for proper documentation and signatures for each HEAP case selected.

Positive areas or areas of best practice

While conducting the audit it was noted that many members of the HEAP 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, Temporary Assistance and SNAP, it makes it easier to detect fraud being committed by clients in the various programs run by Onondaga County.

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

1. An instance where we were unable to verify the social security disability income of a HEAP participant. This is a deficiency due to missing notation of existence of documents.

HEAP stated that the case worker used the online Medicaid file to verify income but stated the case worker should have noted on the application where they retrieved the income verification.

2. An instance where the case worker did not put their electronic id on the HEAP application. This is a deficiency due to the missing electronic signature.

HEAP stated that the case worker was a seasonal worker. She stated that case worker should have signed electronically but noted they did put their name at the top of the application and signed the last page.

The nonconformity is that there were two instances during testing in which internal control compliance steps were overlooked in the process of verifying an applicant's eligibility. These oversights could lead to weaknesses in other areas of the HEAP eligibility process.