



HEAP Single Audit Report 2014/2015 Program Year

Introduction

The Onondaga County Comptroller's Audit Division conducted an audit of Onondaga County's Home Energy Assistance Program (HEAP) for the 2014/2015 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 household income and resource test and is intended to assist low-income households with repair/replacement of essential heating equipment.

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

1. The Audit Division noted 2 of 40 tested where the application was missing the page that the applicant signs. This is a finding due to missing internal control over compliance.
2. The Audit Division noted 2 of 40 tested where the application was missing the page that the Worker signs. This is a finding due to missing internal control over compliance.
3. The Audit Division noted 2 of 40 cases tested where the application did not evidence the worker viewed the "J" screen on WMS (Welfare Management System). The WMS Inquiry box was not checked or no notes about the screen viewed or the application pages were missing that would evidence review. The Audit Division reviewed the "J" screen on WMS and noted no exceptions. These are findings due to missing internal control over compliance.
4. The Audit Division noted 3 of 40 cases where the worker did not calculate the income correctly. 3 cases that income was calculated incorrectly but no income eligibility Tier Change. These are findings due to missing internal control over compliance.
5. The Audit Division noted 3 of 40 cases where the Applicant does not have any income and is living alone. Therefore, it was impossible to figure the amount of the benefit. This is a finding due to missing internal control over compliance.