



COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF PUBLIC WELFARE  
**BUREAU OF FINANCIAL OPERATIONS**  
Room 525, Health and Welfare Building  
Harrisburg, Pennsylvania 17105-2675

KEVIN M. FRIEL  
DIRECTOR

DEC - 8 2010

TELEPHONE NUMBER  
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Mr. Robert Patrick  
Acting Area 2 Manager  
5<sup>th</sup> Floor, Bertolino Building  
Harrisburg, Pennsylvania 17102

Dear Mr. Patrick:

I am enclosing the final report of the Southeast Region Area 2 County Assistance Offices, Special Allowances that was recently completed by this office. Your response has been incorporated into the final report and labeled as an Appendix.

I would like to extend my appreciation to all the courtesy extended to my staff during the course of fieldwork. I understand that your staff was especially helpful to Joseph Piccolo in expediting the audit process.

The report will now enter the Department's resolution process. During this process you may be contacted concerning the actions taken to comply with the report's recommendations.

If you have any questions concerning this matter, please contact Alexander Matolyak, Audit Resolution Section, at (717) 783-7786.

Sincerely,

A handwritten signature in cursive script that reads "Kevin M. Friel".

Kevin Friel

Enclosures

c: Ms. Joanne Glover  
Mr. Andy Tiazkun



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Ms. Joanne Glover  
Acting Deputy Secretary for Income Maintenance  
Health & Welfare Building Room 432  
Harrisburg, Pennsylvania 17120

Dear Ms. Glover:

In response to a request from the former Executive Deputy Secretary, the Bureau of Financial Operations (BFO) initiated a state wide audit of special allowance for supportive services payments processed through the County Assistance Offices (CAOs). The BFO completed an audit of the Southeast Area 2 CAOs (SEA). The SEA consists of the following counties: Berks, Bucks, Chester, Dauphin, Delaware, Lancaster, Montgomery and York. The audit examined the propriety of 135 special allowance payments (SPAL) disbursed between October 1, 2009 and December 31, 2009. The audit's goal was to gain an understanding of the policies and procedures used at a CAO to process SPALs and to examine the application of those policies and procedures.

This report is currently in final form and therefore does contain the SEA's views on the reported findings, conclusions and recommendations. Additionally, the report includes subsequent data submissions by the various SEAs.

**SEA**  
**Executive Summary**

In August 2009, Office of Income Maintenance (OIM) imposed additional quality control requirements pertaining to verification and processing of overpayments; however, the CAOs were unable to meet these new standards.

SPALs are payments for supportive services made on behalf of eligible individuals either through the OIM's CAO system or a contractor enrolled within the Welfare to Work program. In order to qualify for a cash benefit or a Supplemental Nutrition Assistance Program (SNAP) benefit, recipients, unless exempt, are required to participate in an employment or training activity. In conjunction with these activities that may lead to gainful employment or for a class of individuals that have attained employment, DPW offers SPALs to offset certain costs incurred by the recipients. SPALs are issued in defined amounts for items that may be barriers to employment such as, transportation including assistance with the purchase of an automobile, books and supplies, clothing and tools.

**Southeast Area 2 CAO  
Special Allowance Audit  
October 1, 2009 – December 31, 2009**

The report findings and recommendations for corrective action are summarized below:

FINDINGS	SUMMARY
<b><i>Finding No. 1 - The Required SPAL Verification Documentation Was Not Available</i></b>	This documentation is required to support the need for a SPAL and to insure that enrollment criteria are met.  The CAO files did not contain this documentation for 16 clients.

**HIGHLIGHTS OF RECOMMENDATIONS**

OIM Should:

- Ensure that the necessary documentation is completed by the CAO before a SPAL is issued to the client.

FINDINGS	SUMMARY
<b><i>Finding No. 2 – The Estimated Cost Of SPALs Were Not Available</i></b>	Estimated costs were not available for 15 clients. In two instances the client file did not contain any documentation to support the SPAL. The client files are required to contain the estimated cost for the items requested by the clients.

**HIGHLIGHTS OF RECOMMENDATIONS**

OIM Should:

- Ensure that the estimated cost of the items requested is placed in the client's file.
- The BFO also recommends that 189x over payments be processed for the two SPAL payments that were issued with no back up documentation.

FINDINGS	SUMMARY
<b><i>Finding No. 3 - SPAL Verifications Forms Were Not Completed</i></b>	OIM introduced the SPAL Verification Form as a quality control enhancement. However, twenty four percent or 33 of the 135 case records sampled did not include the SPAL Verification Form.

**HIGHLIGHTS OF RECOMMENDATIONS**

OIM should :

- Ensure that the CAOs implement procedures to complete SPAL Verifications Forms in compliance with Operations Memorandum – Employment & Training, OPS090801.

FINDINGS	SUMMARY
<b><i>Finding No. 4 - Original Receipts Were Not Found In The Client Files</i></b>	An original receipt is required within 14 days of issuing the SPAL. Original receipts were not found in 48 client files.

**Southeast Area 2 CAO  
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**HIGHLIGHTS OF RECOMMENDATIONS**

OIM should:

- Ensure that the CAO implements procedures to obtain receipts for the SPAL items purchased.
- Ensure that an overpayment is processed for any SPAL payment for which a receipt is not obtained.
- Direct the CAO's to explore alternatives to issuing funds directly to clients for bus passes.

**FINDINGS**

***Finding No. 5 - SPAL Overpayments Were Not Processed Timely Or Processed At All***

**SUMMARY**

Overpayments were not processed timely for cases where receipts were not received.

At the SEAs, receipts were up to 90 days in arrears and 48 overpayments had not been processed.

Subsequently, 21 over payments have been processed leaving 27 SPAL over payments still to be acted upon.

**HIGHLIGHTS OF RECOMMENDATIONS**

OIM should:

- Ensure that the CAO reviews its SPAL procedures and implements steps so that overpayments are processed on or about the prescribed period.
- Furthermore, the 27 overpayments that remain open should be acted upon immediately.

**FINDINGS**

***Finding No. 6 – Other SPAL Attributes That Did Not Satisfy The Required Standards***

**SUMMARY**

Six SPAL files did not contain sufficient documentation to allow the reviewer to conclude that the client had demonstrated need.

Two SPAL payments were paid in error due to the lack of documentation.

**HIGHLIGHTS OF RECOMMENDATIONS**

The OIM should:

- Ensure that the CAOs fulfill all mandated requirements when processing SPALs. Most importantly are the attributes, when not fulfilled, render the client ineligible to receive a SPAL.
- Ensure overpayments are processed for the SPAL payments made in error.

**Southeast Area 2 CAO  
Special Allowance Audit  
October 1, 2009 – December 31, 2009**

**Background**

The Office of Income Maintenance administers an array of client benefits. In certain cases participation in an employment or training program is required if recipients are to continue to receive cash and/or SNAP benefits. Certain costs associated with these programs are the responsibility of the recipient and could be reimbursable. The payments for qualified items are categorized as SPALs.

SPALs may be used for a variety of items necessary to help individuals prepare for, seek, accept or maintain education, training, or employment. Examples are transportation including assistance with the purchase of an automobile, books and supplies, clothing and tools.

In order to obtain a SPAL a client must be determined eligible to receive cash or SNAP benefits, be enrolled in an approved training or education program or be employed within program parameters. Additionally, a client must demonstrate a need for the SPAL in relationship to the activity engaged in and provide assurances that no other resource is available. With limited exception, an original receipt is to be presented within 14 days or the CAO is required to process an overpayment.

Regulations governing employment and training related to special allowances for supportive services are found at 55 PA Code 165.4 and in the Cash Assistance Handbook at Chapter 135.6. In addition, OIM issued Operations Memorandum – Employment & Training, OPS090801 dated August 5, 2009 revised October 21, 2009. These documents are the prescribed regulations and guidelines to be used to administer the approval, issuance and monitoring of SPALs.

**Objective/Scope/Methodology**

The audit objective, developed in concurrence with OIM was:

- To determine CAO SPAL payments were made in accordance with applicable regulations.

In pursuing the objective, the BFO interviewed OIM and CAO management. We also reviewed case records, client files and other pertinent data necessary to complete our objective.

Eligibility, necessity, verification and timeliness were the testing groups for each client file sampled. Eligibility testing was limited to the CAO'S determination that the client was eligible to receive cash or SNAP benefits. A statically valid random sample (SVRS) size of 135 was selected within a testing period of October 1, 2009 through December 31, 2009. The testing attributes of the SVS were a 95% confidence level with a 5% error factor.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

**Southeast Area 2 CAO  
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Government auditing standards require that the auditors obtain an understanding of management controls that are relevant to the audit objectives described above. The applicable controls were examined to the extent necessary to provide reasonable assurance of the effectiveness of these controls. Based on our understanding of the controls no material deficiencies came to our attention. Areas where we noted an opportunity for improvement are addressed in the findings of this report.

**Results of Fieldwork**

As indicated, the audit encompassed the verification of specific attributes of the SPAL process. A summary of the types of SPALs examined is found in Exhibit A. The total results of testing for each attribute are presented in Exhibit B with a detailed break out per county in Exhibits C through J. Pertaining to the four category groupings, client eligibility was verified 100% correct; that is, no ineligible client received a SPAL. Timeliness was verified 88% correct in that the SPAL was processed within the required parameters.

Recommendations to process overpayments for SPALs are made throughout the findings; however, the SPALs in question are not always mutually exclusive. Finding No. 5 details a total of 48 SPALs that required an overpayment; of that amount, 27 overpayments have yet to be processed.

The following are the audit findings and recommendations:

**Finding No. 1 - The Required SPAL Verification Documentation Was Not Available**

As prescribed in the Cash Assistance Handbook, Section 135.62, "Eligibility for SPALs" and the SNAP Handbook, Section 535.3, "CAO Responsibilities", each client's file should contain the following documentation:

- A Temporary Assistance for Needy Families (TANF) client is required to have an Agreement of Mutual Responsibility (AMR), the PA 1661 document. This document is prepared by the client's case manager and a copy is maintained in the client's file. With each change in the client's eligibility a new AMR form is to be completed by the CAO. The AMR is used to support the need for a SPAL payment.

The files of nine TANF clients did not contain an AMR PA 1661 form.

- A SNAP client is required to have the following 3 documents prepared by the client's case manager and kept in the client's file.
  - The Employment Development Plan (EDP), a PA 1531
  - The Job Readiness Assessment Form, a PA 1530
  - The Employment and Training Rights and Responsibilities Form, a PA 772

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Each change in the client's eligibility requires that a new PA 1531, PA 1530 and PA 772 form be completed by the CAO. These forms are used to ensure Employment and Training Programs (ETP) enrollment criteria are met so the client can be eligible for a SPAL payment.

There were seven SNAP clients missing their PA 1531, PA 1530 and 772 forms.

Sixteen of the client files reviewed did not include the required documentation. As such, the need for an individual's SPAL could not be demonstrated in 12% of the cases that were reviewed.

**Recommendation**

The BFO recommends the OIM ensure that the necessary documentation is completed by the CAO before a SPAL is issued to the client.

**Finding No. 2 – The Estimated Cost Of SPALs Were Not Available**

The Operations Memorandum – Employment & Training, OPS090801, Attachment 1 "Verification Requirements Related to Special Allowances for Supportive Services" page 2 states that an estimated cost for the items requested by the clients is required. Documentation to support this requirement is to remain within the client's file.

The client files for four of the sampled SPAL payments were not supported by cost estimates. These payments include:

- One payment of a Professional Fee
- Two payments for Books and Supplies
- One payment for a Motor Vehicle Repair

Our review of these transactions did identify that the professional fee was supported by a receipt and that one of the payments for books and supplies was adjusted and a 189x overpayment had been processed.

The file for the other book and supply purchase was not supported in the comments section of eCIS and there was no documentation to support the payment. Although the need for the motor vehicle repair payment was detailed in the comment section of eCIS, documentation to support the payment was not available.

Additionally, there were 11 bus pass SPAL payments made without any cost estimates. Therefore, for the files reviewed 15 client case records did not include estimate documentation. This represents 11% of the 135 cases that were reviewed.

**Recommendation**

The BFO recommends the OIM ensure that the estimated cost of the items requested is placed in the client's file.

**Southeast Area 2 CAO  
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The BFO also recommends that 189x over payments be processed for these two SPAL payments that were issued with no back up documentation.

**Finding No. 3 - SPAL Verifications Forms Were Not Completed**

The Operations Memorandum – Employment & Training, OPS090801 also established the requirement that a SPAL Verification Form be completed by either the CAO or an enrolled contractor. This form was implemented to strengthen controls within the SPAL process. At the SEAs 24% or 33 of the case files examined did not include this form.

**Recommendation**

The BFO recommends the OIM ensure that the SEAs implement procedures to complete SPAL Verifications Forms in compliance with Operations Memorandum – Employment & Training, OPS090801.

**Finding No. 4 - Original Receipts Were Not Found In The Client Files**

To ensure SPAL disbursements are used for their intended purpose receipts are required to be presented to the CAO and maintained within the client files. For the files reviewed 48 client case records did not include a receipt to support the SPAL. This represents 36% of the cases that required a receipt.<sup>1</sup>

There were no receipts in the client's files for the following SPAL payments:

- Six SPALs for Books and Supplies
- Five SPALs for Motor Vehicle Purchase or Down Payment
- Eight SPALs for Motor Vehicle Repair
- One SPAL for Clothing

Additionally, there were 28 bus pass SPAL payments made without any receipts.

Analysis of the service data embodied within the audit sample indicated the majority of SPALs, 59%, were processed under the transportation code. Transportation consisted of two types of service reimbursement, mileage and bus passes. Mileage SPALs do not require a receipt but bus pass SPALs do. SPALs for transportation are usually paid directly to clients as opposed to restricted endorsement checks issued directly to vendors. The majority of transportation SPALs was issued for bus passes for which clients did not present receipts.

**Recommendation**

The BFO recommends the OIM ensure that the CAO implement procedures to obtain receipts for the SPAL purchases.

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<sup>1</sup> SPALs for mileages do not require receipts. The cases reviewed included 30 SPAL payments for mileage.<sup>1</sup>

**Southeast Area 2 CAO  
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The BFO also recommends CAO's should explore alternatives to issuing funds directly to clients. The CAO could purchase bus passes in bulk and issue them directly to their clients.

**Finding No. 5 - SPAL Overpayments Were Not Processed Timely Or Processed At All**

There are various circumstances that when presented require the CAO to enact an overpayment to recover a SPAL payment. Overpayments are required when either the SPAL was improperly processed or the client did not conform to program requirements. Our testing determined 48 overpayments should have been processed. This represents 36% of the SPALs examined. All of the overpayments identified were the result of the clients' failure to submit receipts that could support the disbursement.

Operations Memorandum – Employment & Training, OPS090801 established the standard that beyond the 14 day period the CAO is to process an overpayment. The BFO recognizes that for every SPAL that does not have an associated receipt within the prescribed period; an overpayment cannot be processed immediately.

At the time our sample was pulled all of the 48 SPAL overpayments were over 90 days in arrears. Twenty one of these overpayments were subsequently processed. The remaining 27 overpayments have not been processed.

**Recommendation**

The BFO recommends the OIM ensure that the SEA CAOs reviews its SPAL procedures and implement steps so that overpayments are processed on or about the prescribed period.

The BFO also recommends that the 27 overpayments that remain open be acted upon immediately.

**Finding No. 6 – Other SPAL Attributes That Did Not Satisfy The Required Standards**

As illustrated in Exhibit B thirteen attributes were tested for each of the sampled SPAL payments. We found compliance in the eligibility area to be satisfactory. Documentation was deficient in the verification attributes, and timeliness fell short of the standard.

The fourth grouping of attributes was necessity; that is, did the file demonstrate the SPAL was necessary for the individual to participate in training or employment. Six SPAL files did not contain sufficient documentation to allow the reviewer to conclude that the client had demonstrated need. There was insufficient information/documentation to make a determination. These six SPAL payments require overpayments to be processed by the SEA CAOs.

Two SPAL payments were paid in error.

**Southeast Area 2 CAO  
Special Allowance Audit  
October 1, 2009 – December 31, 2009**

- One of the SPAL payments was for book and supplies, however, there was nothing noted in the comments section of eCIS and there was no documentation to support this SPAL payment.
- The other SPAL payment was for the repair of a motor vehicle. The need for the motor vehicle repair SPAL payment was noted in the comment section of eCIS; but there was no documentation to support this SPAL payment.

These two SPAL payments require overpayments to be processed by the SEA CAOs.

**Recommendation**

The BFO recommends that the OIM ensures that the CAO fulfills all mandated requirements when processing SPALs. Most importantly are the attributes, when not fulfilled, which render the client ineligible to receive a SPAL.

The BFO further recommends that overpayments be processed for the SPAL payments made in error.

**Exit Conference**

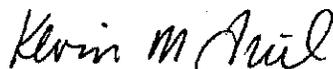
The SEA elected not to have an Exit Conference; as such the report is issued as final with the SEA response included as an appendix.

In accordance with our established procedures, an audit response matrix will be provided to your office. Once received, please complete the matrix within 60 days and email the Excel file to the DPW Audit Resolution Section at:

[RA-pwauditresolution@state.pa.us](mailto:RA-pwauditresolution@state.pa.us)

The response to each recommendation should indicate your office's concurrence or non-concurrence, the corrective action to be taken, the staff from your office responsible for the corrective action, the expected date that the corrective action will be completed, and any related comments.

Sincerely,



Kevin M. Friel

Attachments

c: Mr. Robert Patrick  
Mr. Andy Tiazkun

**SOUTHEAST AREA 2 COUNTY ASSISTANCE OFFICES  
RESPONSE TO THE DRAFT REPORT**

**APPENDIX**

## Area 2 Management Comments on Draft Audit Findings

**Finding #1 – The Required SPAL Verification Documentation Was Not Available:** The AMR PA1661 form and SNAP PA1531, PA153D, and PA772 forms have been included as part of employment and training policy and process since 1997. While their completion has been seen as a regular part of the eligibility review process, the period of the BFO review marked a time of procedural changes to records management in Area 2. As staffs were adjusting to electronic imaging techniques during the second and third quarters of 2009, image quality and indexing often left counties unable to reproduce those original documents. Technological and procedural improvements have addressed these early issues and staff training has reinforced the need to maintain current Agreements of Mutual Responsibility and all necessary SNAP participation forms. Subsequent reviews related to Federal TANF Sampling, Participation Audits, and Comprehensive Supervisory Reviews done on a monthly basis have indicated that this finding has been addressed and that the required SPAL verification documentation is being maintained in the electronic file.

**Finding #2 – The Estimated Cost of SPALs Were Not Available:** In this finding there were fifteen separate cases with exceptions. Four of those cases indicated a failure to adequately obtain estimates for items such as Professional Fee, Books and Supplies, and a Motor Vehicle Repair. Area 2 would agree that in these four instances that a cost estimate would be appropriate and required to remain in the case record or electronic file. In eleven of the fifteen cases cited the failure to obtain an estimate was related to bus passes, for which such estimates are often impossible to obtain from transportation authorities and in almost all cases the cost for weekly or monthly transportation passes are standard and known to the host county. The need for estimated costs for SPALs has since been reinforced at individual county trainings for TANF and SNAP staff who process special allowances.

**Finding #3 – SPAL Verifications Forms Were Not Completed:** Area 2 management agrees with the BFO recommendations to implement procedures to ensure full compliance with the required forms from both the CAO and Contracted Employment and Training Providers. As a result of this review, CAO Employment and Training specialists have worked with contracted programs to ensure that the verification forms are maintained in the contractor's file.

**Finding #4 – Original Receipts Were Not Found In The Client Files:** The failure to maintain this verification in 36% of cases reviewed has been addressed through staff training for all staff involved in TANF and SNAP special allowance benefit delivery. Follow up training is planned for December 2010 as a yearly follow up, beginning with management staff and concluding with supervisors and line staff. The Area 2 program monitor will also be conducting a similar review of SPAL documentation in December 2010, to be used in conjunction with Comprehensive

Supervisory Review findings to determine if any counties are still struggling with this particular finding. One point of information regarding the types of allowances under this finding is that 59% were found in bus pass allowances. Following the August 2009 implementation of the verification requirements for special allowances, many transportation authorities were unable or unwilling to produce adequate receipts for our purposes. Either due to the machines that vend these passes being unable to issue a receipt or whether it was conductors/bus drivers who were not equipped to do so, counties were required to work with their local transportation authorities to create a solution. These verification problems for bus passes have since been remedied, but at the point of the BFO review they were very much in the discussion process. Subsequent reviews in Comprehensive Supervisory Reviews, Division of Corrective Action reviews, and other supervisory reviews have shown significant progress in this area. The December 2010 will address this issue again and cover strategies to obtain proper receipt verification from transportation authorities and other service providers.

**Finding #5 – SPAL Overpayments Were Not Processed Timely Or Processed At All:** All staff have been trained in the recognition and processing of SPAL overpayments. Several offices who had backlogs of pending ARRC claims have since created dedicated financial units to address the backlog and complete overpayment claims within 30 day time frames. The progress made in this area over the past 12 months has been significant and the subject will remain part of the December 2010 training to maximize best practices found in the eight Area 2 counties.

**Finding #6 – Other SPAL Attributes That Did Not Satisfy The Required Standards:** Of the six cases cited in this finding, inadequate narration and timeliness stood out as areas to concentrate on in the the staff trainings in 2009 and in December 2010. Counties addressed the overpayment concerns at the conclusion of the BFO review.

**SOUTHEAST REGIONAL COUNTY CAO  
COUNTY AREA NUMBER 2  
SUMMARY OF TOTAL SPALs EXAMINED**

<b>SPAL Code</b>	<b>Description</b>	<b>Total</b>
250	Transportation Cost to apply/accept/attend Employment/Training School	77
256	Clothing/Personal Items for Employment/Training	2
257	Equipment/Tools for Employment/Training	2
258	Professional Fees	1
260	Automobile Operator Fees	3
261	Automobile Purchase/Down Payment	11
262	Automobile Repairs	13
278	Training Course Books/Supplies	17
850	Transportation Cost to apply/accept/attend Employment/Training School	2
861	Automobile Purchase/Down Payment	2
862	Automobile Repairs	4
878	Training Course Books/Supplies	1
		<u>135</u>

**SOUTHEAST REGIONAL COUNTY CAO  
COUNTY AREA NUMBER 2  
SPAL TESTING SUMMARY  
OCTOBER - DECEMBER 2009**

<u>Attributes</u>		<u>Total</u>	<u>Percentage</u>
Eligibility	Yes	135	100%
	No	0	0%
<b><u>Necessity</u></b>			
Required Documents Were Available	Yes	119	88%
	No	16	12%
Proper SPAL Code Used	Yes	133	99%
	No	2	1%
Client Attending Approved Activity	Yes	134	99%
	No	1	1%
Demonstrated SPAL Required For Participation	Yes	134	99%
	No	1	1%
<b><u>Verification</u></b>			
Estimated Cost Of SPAL Calculated	Yes	120	89%
	No	15	11%
SPAL Verification Form Completed	Yes	102	76%
	No	33	24%
Original Receipt in File	Yes	57	42%
	No	48	36%
	N/A	30	22%
Overpayment Processed	Yes	21	16%
	No	27	20%
	N/A	87	64%
Continued Eligibility Verified	Yes	129	96%
	No	6	4%
SPAL Payment Within Allowable Limits	Yes	135	100%
	No	0	0%
SPAL Payment In Error	Yes	2	1%
	No	133	99%
<b><u>Timeliness</u></b>			
SPAL Was Paid Within 15 Days	Yes	119	88%
	No	16	12%

**BERKS COUNTY CAO  
SPAL TESTING SUMMARY  
OCTOBER - DECEMBER 2009**

**Attributes**

**Necessity**

		<b><u>Total</u></b>	<b><u>Percentage</u></b>
Required Documents Were Available	Yes	13	93%
	No	1	7%
Proper SPAL Code Used	Yes	14	100%
	No	0	0%
Client Attending Approved Activity	Yes	14	100%
	No	0	0%
Demonstrated SPAL Required For Participation	Yes	14	100%
	No	0	0%

**Verification**

Estimated Cost Of SPAL Calculated	Yes	11	79%
	No	3	21%
SPAL Verification Form Completed	Yes	8	57%
	No	6	43%
Original Receipt in File	Yes	3	21%
	No	11	79%
Overpayment Processed	Yes	9	64%
	No	4	29%
	N/A	1	7%
Continued Eligibility Verified	Yes	13	93%
	No	1	7%
SPAL Payment Within Allowable Limits	Yes	14	100%
	No	0	0%
SPAL Payment In Error	Yes	0	0%
	No	14	100%

**Timeliness**

SPAL Was Paid Within 15 Days	Yes	13	93%
	No	1	7%

**BUCKS COUNTY CAO  
SPAL TESTING SUMMARY  
OCTOBER - DECEMBER 2009**

**Attributes**

**Necessity**

		<b><u>Total</u></b>	<b><u>Percentage</u></b>
Required Documents Were Available	Yes	11	100%
	No	0	0%
Proper SPAL Code Used	Yes	11	100%
	No	0	0%
Client Attending Approved Activity	Yes	11	100%
	No	0	0%
Demonstrated SPAL Required For Participation	Yes	11	100%
	No	0	0%

**Verification**

Estimated Cost Of SPAL Calculated	Yes	11	100%
	No		0%
SPAL Verification Form Completed	Yes	11	100%
	No	0	0%
Original Receipt in File	Yes	10	91%
	No	1	9%
Overpayment Processed	Yes	0	0%
	No	2	18%
	N/A	9	82%
Continued Eligibility Verified	Yes	11	100%
	No	0	0%
SPAL Payment Within Allowable Limits	Yes	11	100%
	No	0	0%
SPAL Payment In Error	Yes	0	0%
	No	11	100%

**Timeliness**

SPAL Was Paid Within 15 Days	Yes	11	100%
	No	0	0%

**CHESTER COUNTY CAO  
SPAL TESTING SUMMARY  
OCTOBER - DECEMBER 2009**

**Attributes**

**Necessity**

		<b><u>Total</u></b>	<b><u>Percentage</u></b>
Required Documents Were Available	Yes	4	33%
	No	8	67%
Proper SPAL Code Used	Yes	12	100%
	No	0	0%
Client Attending Approved Activity	Yes	12	100%
	No	0	0%
Demonstrated SPAL Required For Participation	Yes	12	100%
	No	0	0%

**Verification**

Estimated Cost Of SPAL Calculated	Yes	9	75%
	No	3	25%
SPAL Verification Form Completed	Yes	1	8%
	No	11	92%
Original Receipt in File	Yes	3	25%
	No	9	75%
Overpayment Processed	Yes	4	33%
	No	4	33%
	N/A	4	33%
Continued Eligibility Verified	Yes	11	92%
	No	1	8%
SPAL Payment Within Allowable Limits	Yes	12	100%
	No	0	0%
SPAL Payment In Error	Yes	0	0%
	No	12	100%

**Timeliness**

SPAL Was Paid Within 15 Days	Yes	12	100%
	No	0	0%

**DAUPHIN COUNTY CAO  
SPAL TESTING SUMMARY  
OCTOBER - DECEMBER 2009**

**Attributes**

**Necessity**

		<b><u>Total</u></b>	<b><u>Percentage</u></b>
Required Documents Were Available	Yes	19	95%
	No	1	5%
Proper SPAL Code Used	Yes	20	100%
	No	0	0%
Client Attending Approved Activity	Yes	20	100%
	No	0	0%
Demonstrated SPAL Required For Participation	Yes	20	100%
	No	0	0%

**Verification**

Estimated Cost Of SPAL Calculated	Yes	18	90%
	No	2	10%
SPAL Verification Form Completed	Yes	13	65%
	No	7	35%
Original Receipt in File	Yes	8	40%
	No	12	60%
Overpayment Processed	Yes	6	30%
	No	8	40%
	N/A	6	30%
Continued Eligibility Verified	Yes	20	100%
	No	0	0%
SPAL Payment Within Allowable Limits	Yes	20	100%
	No	0	0%
SPAL Payment In Error	Yes	1	5%
	No	19	95%

**Timeliness**

SPAL Was Paid Within 15 Days	Yes	15	75%
	No	5	25%

**DELAWARE COUNTY CAO  
SPAL TESTING SUMMARY  
OCTOBER - DECEMBER 2009**

**Attributes**

**Necessity**

		<b><u>Total</u></b>	<b><u>Percentage</u></b>
Required Documents Were Available	Yes	5	50%
	No	5	50%
Proper SPAL Code Used	Yes	10	100%
	No	0	0%
Client Attending Approved Activity	Yes	10	100%
	No	0	0%
Demonstrated SPAL Required For Participation	Yes	10	100%
	No	0	0%

**Verification**

Estimated Cost Of SPAL Calculated	Yes	7	70%
	No	3	30%
SPAL Verification Form Completed	Yes	6	60%
	No	4	40%
Original Receipt in File	Yes	4	40%
	No	6	60%
Overpayment Processed	Yes	6	60%
	No	4	40%
Continued Eligibility Verified	Yes	9	90%
	No	1	10%
SPAL Payment Within Allowable Limits	Yes	10	100%
	No	0	0%
SPAL Payment In Error	Yes	0	0%
	No	10	100%

**Timeliness**

SPAL Was Paid Within 15 Days	Yes	6	60%
	No	4	40%

**LANCASTER COUNTY CAO  
SPAL TESTING SUMMARY  
OCTOBER - DECEMBER 2009**

**Attributes**

**Necessity**

		<u>Total</u>	<u>Percentage</u>
Required Documents Were Available	Yes	28	100%
	No	0	0%
Proper SPAL Code Used	Yes	28	100%
	No	0	0%
Client Attending Approved Activity	Yes	28	100%
	No	0	0%
Demonstrated SPAL Required For Participation	Yes	28	100%
	No	0	0%

**Verification**

Estimated Cost Of SPAL Calculated	Yes	28	100%
	No	0	0%
SPAL Verification Form Completed	Yes	28	100%
	No	0	0%
Original Receipt in File	Yes	25	89%
	No	3	11%
Overpayment Processed	Yes	8	29%
	No	1	4%
	N/A	19	68%
Continued Eligibility Verified	Yes	28	100%
	No	0	0%
SPAL Payment Within Allowable Limits	Yes	28	100%
	No	0	0%
SPAL Payment In Error	Yes	0	0%
	No	28	100%

**Timeliness**

SPAL Was Paid Within 15 Days	Yes	28	100%
	No	0	0%

**MONTGOMERY COUNTY CAO  
SPAL TESTING SUMMARY  
OCTOBER - DECEMBER 2009**

**Attributes**

<b><u>Necessity</u></b>		<b><u>Total</u></b>	<b><u>Percentage</u></b>
Required Documents Were Available	Yes	10	100%
	No	0	0%
Proper SPAL Code Used	Yes	8	80%
	No	2	20%
Client Attending Approved Activity	Yes	10	100%
	No	0	0%
Demonstrated SPAL Required For Participation	Yes	10	100%
	No	0	0%

**Verification**

Estimated Cost Of SPAL Calculated	Yes	7	70%
	No	3	30%
SPAL Verification Form Completed	Yes	8	80%
	No	2	20%
Original Receipt in File	Yes	6	60%
	No	3	30%
	N/A	1	10%
Overpayment Processed	Yes	2	20%
	No	2	20%
	N/A	6	60%
Continued Eligibility Verified	Yes	8	80%
	No	2	20%
SPAL Payment Within Allowable Limits	Yes	10	100%
	No	0	0%
SPAL Payment In Error	Yes	1	10%
	No	9	90%

**Timeliness**

SPAL Was Paid Within 15 Days	Yes	8	80%
	No	2	20%

**YORK COUNTY CAO  
SPAL TESTING SUMMARY  
OCTOBER - DECEMBER 2009**

**Attributes**

**Necessity**

		<b><u>Total</u></b>	<b><u>Percentage</u></b>
Required Documents Were Available	Yes	29	97%
	No	1	3%
Proper SPAL Code Used	Yes	30	100%
	No	0	0%
Client Attending Approved Activity	Yes	29	97%
	No	1	3%
Demonstrated SPAL Required For Participation	Yes	29	97%
	No	1	3%

**Verification**

Estimated Cost Of SPAL Calculated	Yes	29	97%
	No	1	3%
SPAL Verification Form Completed	Yes	27	90%
	No	3	10%
			0%
Original Receipt in File	Yes	17	57%
	No	3	10%
	N/A	10	33%
Overpayment Processed	Yes	3	10%
	No	2	7%
	N/A	25	83%
Continued Eligibility Verified	Yes	29	97%
	No	1	3%
SPAL Payment Within Allowable Limits	Yes	30	100%
	No	0	0%
SPAL Payment In Error	Yes	0	0%
	No	30	100%

**Timeliness**

SPAL Was Paid Within 15 Days	Yes	27	90%
	No	3	10%