
Vermont State Auditor's Office

February 2015

Performance Audit
Recommendations and
Corrective Actions for Audit:
12-7

HUMAN
SERVICES
PROGRAMS

Eligibility System Contained
Some Deceased Beneficiaries

Dated: September 12, 2012

Overview

The SAO makes recommendations designed to improve the operations of state government. For our work to produce benefits, auditees or the General Assembly must implement these recommendations although we cannot require them to do so. Nevertheless, a measure of the quality and persuasiveness of our performance audits is the extent to which these recommendations are accepted and acted upon. The greater the number of recommendations that are implemented, the more benefit will be derived from our audit work.

In 2010, the SAO began to follow-up on the recommendations issued in our performance audits. Experience has shown that it takes time for some recommendations to be implemented. For this reason, we perform our follow-up activities two and four years after the calendar year in which the audit report is issued (e.g., we followed up on recommendations contained in audit reports issued in calendar year 2008 in 2010 and 2012). Our annual performance reports summarize whether we are meeting our recommendation implementation targets. (http://auditor.vermont.gov/audits/recommendation_follow-up)

Act 155 (2012) required that we post on our website “a summary of significant recommendations arising out of the...audit reports... and the dates on which corrective actions were taken related to these recommendations. Recommendation follow-up shall be conducted at least biennially and for at least four years from the date of the audit report.”

This report addresses the requirements of Act 155 to post the results of our recommendation follow-up work on our website. The report does not include follow-up on recommendations issued as part of the state’s financial statement audit and the federally mandated Single Audit, which are performed by a contractor. However, our new contract for this work requires the contractor to provide the results of its recommendation follow-up in the future. Accordingly, we expect that future reports will contain this data.

Audit No., Name & Date	Rec #	Recommendation	Follow- Up Date	Status & Date	Review Comments
12-7 HUMAN SERVICES PROGRAMS: Eligibility System Contained Some Deceased Beneficiaries 9/12/2012	1	The Department of Children and Families (DCF) should obtain death data from the Social Security Administration (SSA) quarterly and match this data to all active beneficiaries in ACCESS through, for example, use of the Death Master File (DMF) or the State Verification and Exchange System (SVES) process.	11/1/2014	Not Implemented	An Agency of Human Services IT manager reported that ACCESS does not check quarterly for all beneficiaries.
					<i>The four-year recommendation/follow-up for this audit will be conducted in 2016.</i>
	2	The Department of Children and Families (DCF) should develop and communicate requirements to DCF workers related to the permissible duration for the use of a temporary identification number in the place of an social security number (SSN).	11/1/2014	Not Implemented	The Department for Children and Families provided no evidence of any change since our audit.
					<i>The four-year recommendation/follow-up for this audit will be conducted in 2016.</i>
	3	The Department of Children and Families (DCF) should clarify and communicate requirements to DCF workers related to the permissible duration for resolving social security number (SSN) discrepancies and the evidence that must be presented if the beneficiary asserts that the disputed SSN is correct.	11/1/2014	Not Implemented	The Department for Children and Families provided no evidence of any change since our audit.
					<i>The four-year recommendation/follow-up for this audit will be conducted in 2016.</i>
	4	The Department of Children and Families (DCF) should modify the ACCESS computer program that validates social security numbers (SSN) to include seasonal fuel assistance beneficiaries.	11/1/2014	Implemented	SAO confirmed by reviewing program code that this recommendation has been implemented.
					<i>The four-year recommendation/follow-up for this audit will be conducted in 2016.</i>

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12-7 HUMAN SERVICES PROGRAMS: Eligibility System Contained Some Deceased Beneficiaries 9/12/2012	5	The Department of Children and Families (DCF) should modify the ACCESS computer program that receives the social security number (SSN) validation file from the Social Security Administration (SSA) to report individuals listed as deceased as a discrepancy and provide this data to workers for follow-up.	11/1/2014	Implemented	The Department for Children and Families provided the revised code showing the implementation of this recommendation, and informed us that this code has been put into the production environment.
					<i>The four-year recommendation/follow-up for this audit will be conducted in 2016.</i>
	6	Department of Health should implement a process to verify social security numbers (SSN) with the Social Security Administration (SSA) for Ladies First beneficiaries.	11/1/2014	Not Implemented	The Department of Health reported that this recommendation has not been implemented.
					<i>The four-year recommendation/follow-up for this audit will be conducted in 2016.</i>
	7	The Department of Mental Health should implement a process to verify social security numbers (SSN) with the Social Security Administration (SSA) for beneficiaries of the Community Rehabilitation and Treatment (CRT) program that are not enrolled in Medicaid.	11/1/2014	Not Implemented	The Department of Mental Health reported that this recommendation has not been implemented.
				<i>The four-year recommendation/follow-up for this audit will be conducted in 2016.</i>	