

# Department of Transitional Assistance

## Background

The Department of Transitional Assistance's (Department) mission is to provide accurate and timely benefits with respect and courtesy to those in need of the Department's services. In pursuing this goal, the Department provides assistance to about a quarter of a million people in the Commonwealth each month through such programs as Transitional Assistance to Needy Families (TANF), Aid to Families with Dependent Children (AFDC), General Relief, Supplemental Security Income and Food Stamps. The Department also operates the employment services program which provides basic education, skills training, job referral, career counseling, day care, and transportation services to certain AFDC and Food Stamp clients. The TANF Block Grant, which became effective October 1, 1996, and the beginning of the federal fiscal year, substantially changed the federal funding for these programs and merged the AFDC and JOBS programs into TANF.

During fiscal year 1998, the Department administered about \$1.04 billion in carrying out its programs. Federal funds amounted to \$.7 billion.

The federal funding to this Department is detailed in the accompanying Schedule of Expenditures of Federal Awards. The Department's major programs were:

<b><i>CDA#</i></b>	<b><i>Federal Program Description</i></b>
93.558	Transitional Assistance to Needy Families
10.551	Food Stamps
10.561	State Administrative Matching for Food Stamp Program

## ***Findings on Compliance with Rules and Regulations***

### **Finding Number 28: Food Stamps Status of Claims against Household Report Filed with Inaccurate Data**

As reported in prior Single Audit reports, the Department of Transitional Assistance (Department) submitted the Food Stamps Status of Claims Against Household Report (FNS-209) to the U.S. Department of Agriculture, Food and Consumer Service (USDA/FCS) containing errors in the amount of outstanding claims reported. As required by 7 CFR 273.18, the FNS-209 is submitted on a quarterly basis and is used to support the amount of outstanding claims against food stamp recipients and the amount of cash collections and recoupments made during the quarter. The accuracy of these reports is important because the Department must submit to the federal government 65% of the

amount collected due to Intentional Program Violations, 80% of the amount collected due to Inadvertent Household Errors and 100% of the amount collected due to State Agency Administrative Errors. The FNS-209 Report is prepared by the Department using three data sources: the Centralized Receivable System, the Food Stamps Overpayment System, and the manual detail of cash collections.

The report for the quarter ended June 30, 1994 was the first time the inaccuracy was discovered by the USDA Office of the Inspector General. The Department has made adjustments in an attempt to reconcile its detail to the amounts reported in the summary reports. The latest reconciliation was for the quarter ended December 31, 1996. While the Department acknowledges that the reconciliation shows the total number of outstanding claims and dollar value to be lower than what was previously reported, the Department states that the previously reported numbers were never verified. The Department recognizes the inherent problems with the current system and has agreed with USDA/FCS to perform this reconciliation quarterly until its new accounts receivable system, being developed as part of BEACON, is implemented. The estimated date of implementation is October 1998. (*Department of Agriculture - Food Stamp Program 10.551; Fiscal Year 1994; 1997 Single Audit Finding 30*)

### **Recommendation:**

As already agreed with USDA/FCS, the Department should continue to perform quarterly reconciliations until the first quarter of BEACON activity.

### **Department corrective action plan:**

The Department was able to conduct a full reconciliation of the FNS-209 report for the quarter ending June 30, 1998. The 209 report submitted by the Department is based on data from both the Department's previous systems, Centralized Accounts Receivable and ACCESS. The report does have several juxtaposed numbers which we have identified and a new 209 will be issued for the quarter and adjustment will be made on the report for the quarter ending September 30, 1998.

The report which the agency will submit for the last federal fiscal year 1998, will be utilizing the data from the BEACON system; as well as, supporting documentation from the Department's previous systems. This is necessary since the Department's new system became available in the middle of a quarter, and cases which were closed during the final quarter, prior to the system conversion were not carried into the new system. The Department will issue its FNS-209 report for the quarter ending December 31, 1998, and all subsequent reports, utilizing BEACON only data. There will be detailed documentation which shall support all the balances and claims in the report. In addition, the Department will conduct reviews of the data and the balances prior to the submission of any of these reports.

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Implementation Date: January 31, 1999

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