OFFICE OF THE STATE AUDITOR
DIANA DIZOGLIO

Official Audit Report – Issued January 30, 2026

Department of Transitional Assistance
For the period July 1, 2021 through June 30, 2023

January 30, 2026

Michael Cole, Acting Commissioner
Department of Transitional Assistance
1 Ashburton Place, 5th Floor
Boston, MA 02108

Dear Mr. Cole:

I am pleased to provide to you the results of the enclosed performance audit of the Department of Transitional Assistance. As is typically the case, this report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2021 through June 30, 2023. As you know, my audit team discussed the contents of this report with agency managers. This report reflects those comments.

I appreciate you and all your efforts at the Department of Transitional Assistance. The cooperation and assistance provided to my staff during the audit went a long way toward a smooth process. Thank you for encouraging and making available your team. I am available to discuss this audit if you or your team has any questions.

Best regards,

Diana DiZoglio
Auditor of the Commonwealth

cc: Dr. Kiame Mahaniah, Secretary of the Executive Office of Health and Human Services

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LIST OF ABBREVIATIONS

BEACON	Benefit Eligibility and Control Online Network
CIS	Card Issuance System
CMR	Code of Massachusetts Regulations
CORI	Criminal Offender Record Information
DTA	Department of Transitional Assistance
EAEDC	Emergency Aid to the Elderly, Disabled and Children
EBT	Electronic Benefits Transfer
EDP	Employment Development Plan
EOHHS	Executive Office of Health and Human Services
EPPIC	Electronic Payment Process Internal Control
ESP	Employment Services Program
FEW	full engagement worker
PII	personally identifiable information
PTW	Pathways to Work
SNAP	Supplemental Nutrition Assistance Program
SSI	Supplemental Security Income
TAFDC	Transitional Aid to Families with Dependent Children
TAO	Transitional Assistance Office

EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of the Department of Transitional Assistance (DTA) for the period July 1, 2021 through June 30, 2023. When examining inventory and physical security controls over blank Electronic Benefits Transfer (EBT) cards for all Transitional Assistance Offices (TAOs) and the EBT central processing center for regular EBT cards, we used the period August 12, 2022 through June 30, 2023 and, for emergency EBT cards, we used the period October 29, 2021 through June 30, 2023. See the "Physical and Security over Blank EBT Cards" section for details about how these dates were determined.

The purpose of our audit was to determine whether DTA did the following:

- administered its Transitional Aid to Families with Dependent Children (TAFDC) Pathways to Work (PTW) program in accordance with Section 707.000 of Title 106 of the Code of Massachusetts Regulations (CMR);

- developed Employment Development Plans (EDPs) for participants in the PTW program in accordance with 106 CMR 707.110;

- designed and implemented a comprehensive security program[1] to protect the personally identifiable information (PII) of program participants in accordance with 201 CMR 17.03 and 17.04; and

- implemented inventory and physical security controls over blank EBT cards in accordance with Step 4 of Section IV of its "TAO Card Issuance System (CIS) Security & Handling Procedures."

Below is a summary of our findings, the effects of our findings, and our recommendations, with hyperlinks to each page listed.

Finding 1 Page 22	DTA did not always provide EDPs for its PTW program participants as required by 106 CMR 707.110.
Effect	If DTA does not provide participants with EDPs, then there is a risk that some individuals may be placed in programs that do not meet their needs. This can result in an ineffective use of resources and funding, ultimately undermining the program's objectives and wasting valuable financial support that could have been directed toward more suitable programs for participants. It is essential for DTA to ensure that participants receive comprehensive and tailored EDPs to optimize their outcomes and effectively use available funding.

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1. A comprehensive security program includes information technology security management, access control, audit and accountability, configuration management policies, and contingency plans.

Recommendations Page 23	1. DTA should consistently provide EDPs for all TAFDC PTW program participants. 2. DTA should ensure that its FEWs follow DTA policies and procedures when developing and maintaining EDPs for participants. 3. DTA should implement monitoring controls to ensure that each participant's file includes all required documents that should be stored within the Benefit Eligibility and Control Online Network (BEACON) system.
Finding 2 Page 25	Without consistently retaining Criminal Offender Record Information (CORI) background checks and cybersecurity training records, the DTA could jeopardize the security of its participants' PII.
Effect	If DTA does not ensure that it conducts CORI background checks, and that its employees complete cybersecurity awareness training before they are granted access to DTA systems, then there is a higher-than-acceptable risk of unauthorized access to program participants' PII, and DTA cannot ensure the security of all participants' information. Recipients entrust DTA with their personal information in order to access their benefits, and a breach would be a violation of that trust. Misuse of PII can not only have severe long-term consequences for program participants but also for DTA and the Commonwealth of Massachusetts. A breach of PII could expose the government to regulatory fines and costly litigation.
Recommendations Page 27	1. DTA should coordinate with EOHHS and the Human Resources Division to maintain copies of each employee's CORI background check documentation in DTA employee files for seven years from the last date of employment or the date of the final decision regarding employment. 2. DTA should regularly review and maintain employee files to ensure that required documents, such as CORI background checks, are retained. 3. DTA should implement monitoring controls to ensure that its employees complete cybersecurity awareness training at least annually. 4. DTA should suspend user access if an employee does not complete their cybersecurity awareness training by a required deadline.
Finding 3 Page 29	DTA could not ensure that issued EBT cards were reconciled to the benefit eligibility data.
Effect	DTA's failure to reconcile the BEACON and Electronic Payment Process Internal Control (EPPIC) systems prevents DTA from ensuring that families with low incomes are receiving the Supplemental Nutrition Assistance Program (SNAP) and cash benefits that they are entitled to and increases the risk of unauthorized changes in one system going undetected, which may lead to DTA's funding being distributed in incorrect amounts.
Recommendations Page 33	1. To ensure program and data integrity, DTA should establish and implement policies, procedures, and monitoring controls for reconciling the EBT cards issued by the EPPIC system to the BEACON system. 2. DTA should reconcile the BEACON and EPPIC systems regularly to ensure that families with low incomes are receiving the SNAP and cash benefits to which they are entitled.
Finding 4 Page 36	DTA did not always retain the daily reconciliation log information, increasing the risk that benefit misuse goes undetected.
Effect	It is important for DTA to maintain effective monitoring controls over all aspects of EBT card distribution, including the retention of daily reconciliation logs at all TAOs. If DTA does not properly retain these daily reconciliation logs, then it may increase the risk that blank EBT cards go missing or are unaccounted for, potentially leading to the misuse of DTA benefits.

Recommendations Page 37	1. DTA should further enhance its monitoring controls over EBT card distribution.
	2. DTA should retain daily reconciliation logs at all TAOs for at least three years.
	3. DTA should maintain all daily reconciliation logs in an orderly manner for easy, retrievable access.
Finding 5 Page 39	EBT cards were issued from inactive locations, which impacts the validity and accuracy of DTA's EBT card issuance data.
Effect	If DTA does not ensure that all EBT cards are recorded as being issued from the correct TAOs and does not ensure that inactive TAOs are deactivated in the EPPIC system, then staff members could choose the wrong locations when processing EBT cards. This could result in an erosion of public trust and undermine the validity and accuracy of DTA's EBT card data.
Recommendations Page 41	1. DTA should contact its third-party vendor to deactivate all inactive and non-TAO locations from the EPPIC system.
	2. DTA should develop and implement policies and procedures to conduct regular EBT card issuance data reconciliations to ensure that all issued EBT cards are assigned to an accurate TAO.
	3. DTA should separately create policies and procedures for periodic review of TAOs in the EPPIC system to ensure that the system is consistently updated.

In addition to the conclusions we reached regarding our audit objectives, we also addressed stakeholder concerns about how EBT cards are issued, how eligibility for benefits is determined, and how EBT cards are impacted by emergencies such as the COVID-19 pandemic. See Other Matters for more information.

OVERVIEW OF AUDITED ENTITY

The Department of Transitional Assistance (DTA) was established by Sections 1 through 39 of Chapter 18 of the Massachusetts General Laws, as amended, and is under the purview of the Executive Office of Health and Human Services.

According to its website, DTA "assists and empowers low-income individuals and families to meet their basic needs, improve their quality of life, and achieve long-term economic self-sufficiency."

DTA operates from a central office in Boston at One Ashburton Place and is organized into five regional areas; 20 Transitional Assistance Offices (TAOs),[2] responsible for providing direct services to those seeking assistance;[3] and the central Electronic Benefits Transfer (EBT) card processing center.[4] As of June 30, 2023, DTA had 1,991 active employees. In fiscal years 2022 and 2023, DTA received state appropriations of $788,128,590 and $955,185,376, respectively.

According to DTA's fiscal year 2023 annual Organizational Report, DTA administers the following four main programs, which are funded by both the state and federal governments:

- the Supplemental Nutrition Assistance Program (SNAP);

- Transitional Aid to Families with Dependent Children (TAFDC);

- Emergency Aid to the Elderly, Disabled and Children (EAEDC); and

- Supplemental Security Income (SSI).

Participants in the TAFDC program are eligible to receive benefits for 24 months within a five-year period. Individuals who actively engage in the program (i.e., who continually fulfill program requirements) may be able to extend their eligibility for TAFDC benefits beyond the initial 24-month period.

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2. TAOs are located throughout the Commonwealth in the following locations: Brockton, Chelsea, Fall River, Fitchburg, Framingham, Greenfield, Holyoke, Hyannis, Lawrence, Lowell, Malden, New Bedford, North Shore (Salem), Nubian Square (Boston), Pittsfield, Quincy, Southbridge, Springfield, Taunton, and Worcester.
3. According to the DTA Online Guide "Cash and SNAP Benefits for Immigrants," individuals who are eligible for services include US Citizens, certain noncitizens (lawful permanent residents, refugees, asylees, Cuban/Haitian entrants, Amerasian immigrants, Iraqi and Afghan Special Immigrant Visa holders, certain Afghans, and Ukrainians granted humanitarian parole), and victims of trafficking.
4. The central EBT card processing center manages the shipment of EBT cards to TAOs. Additionally, the center oversees the overnight printing of the EBT cards to ensure timely distribution to eligible recipients.

According to DTA's fiscal year 2023 annual Organizational Report,

> SNAP benefits help families supplement their food budgets to afford nutritious food. . . .
>
> TAFDC . . . provides financial assistance and employment opportunities to families with children, and pregnant women, with little or no assets or income. . . .
>
> EAEDC is a state-funded program, which provides financial assistance to certain adults who are elderly or disabled, as well as children. . . .
>
> The SSI program is a federal program that provides cash assistance to the elderly, disabled, and blind.

According to DTA's website, SNAP eligibility is based on individuals' household income and expenses. The SNAP Eligibility Chart below shows the maximum monthly SNAP amount available to individuals and families based on household income as of October 2024.

SNAP Eligibility Income Limit

Household Size	Maximum Monthly Income (Before Taxes)	Maximum Monthly SNAP Benefits Amount
1	$2,510	$292
2	$3,407	$536
3	$4,303	$768
4	$5,200	$975
5	$6,097	$1,158
6	$6,993	$1,390
7	$7,890	$1,536
8	$8,787	$1,756
Each additional person	+$897	+$220

DTA received Temporary Assistance for Needy Families grants from the following state and federal programs:

Program	Fiscal Year 2022	Fiscal Year 2023
TAFDC Original Appropriation	$ 248,195,413	$ 296,410,433
Employment Services Program	13,902,381	15,467,086
Employment Services Program Pathways to Self-Sufficiency	886,352	664,297
Administrative Expenses	38,153,773	43,312,221
Total Funding Available for TAFDC Expenditure	$ 301,137,919	$ 355,854,037

Although the benefits issued to people by each program were not within the scope of our audit, there were large fluctuations in the benefits issued by DTA during the period July 1, 2021 through March 21, 2025 that were brought to our attention. We interviewed DTA officials, and they provided the net benefits issued by each program as shown in the table below.

Net Benefits Issued by Program (Unaudited)

Period	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025 (as of March 21, 2025)	Total
TAFDC	$ 280,202,722	$ 372,463,897	$ 423,624,106	$365,003,177	$ 1,441,293,902
EAEDC	117,731,973	148,841,513	163,341,205	147,454,393	$ 577,369,084
SNAP	3,304,984,557	3,552,096,449	2,681,450,348	1,348,889,282	$10,887,420,636
Pandemic EBT	300,548,066	296,913,056	84,321,600	120	$ 681,782,842
Summer EBT	—	—	—	58,501,992	$ 58,501,992
Benefits Total	$4,003,467,318	$4,370,314,915	$ 3,352,737,259	$1,919,848,964	$13,646,368,456

DTA provided the following reasons for the fluctuations:

- In the TAFDC program, there was a 31% caseload increase from fiscal year 2022 to fiscal year 2024. Additionally, there was a 10% increase in the grant amount from the federal government in October 2022.

- In the SNAP program, "emergency allotments" through the Families First Coronavirus Response Act began in March 2020 and ended in March 2023. Without these emergency allotments, SNAP benefits decreased significantly between fiscal year 2023 and fiscal year 2025.

- The Pandemic EBT program was established in response to COVID-19 to provide benefits to all families with school-aged children who participated in free or reduced-price school meals while schools were closed. This initiative concluded in summer 2024 and transitioned into the summer EBT program (SUN Bucks), which offers food benefits to families with low incomes during the summer months. To qualify for SUN Bucks, families with school-aged children must meet the eligibility requirements for free or reduced-price school meals and must already participate in another DTA program, such as SNAP.

According to DTA data,[5] between July 1, 2021 and December 31, 2024, DTA distributed benefits on an average of 744,728 EBT cards each month, serving approximately 709,085 households throughout the

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5. Note that there are multiple forms of oversight for DTA data: DTA reviews its data, we review DTA data during our testing for audit reports, and the Office of the State Auditor's Bureau of Special Investigations examines DTA data annually for fraud determinations.

Commonwealth. As reported by DTA, this occurs when multiple EBT cardholders reside in the same household. For more detailed monthly information, please see Appendix A.

Benefit Eligibility and Control Online Network System

The Benefit Eligibility and Control Online Network (BEACON) system is the primary information system that DTA uses to administer benefits for SNAP, TAFDC, EAEDC, and SSI. DTA case workers input individuals' information into the BEACON system. Based on this information, the BEACON system determines each individual's eligibility and benefit amounts based on gross and net income limits set by the US Department of Agriculture, maintains details of meetings with individuals who apply for services, and generates notices to send to participants concerning their benefits. Additionally, the BEACON system is designed to connect and exchange information with various state and federal agencies to verify individuals' information, including the Department of Criminal Justice Information Services, the Department of Elementary and Secondary Education, the US Department of Homeland Security, the Department of Revenue, US Social Security Administration, and the Office of the Comptroller of the Commonwealth. Once the BEACON system determines eligibility and the benefit amounts for each qualified individual, it connects with the Electronic Payment Process Internal Control (EPPIC) system. The EPPIC system then distributes benefits electronically into the EBT card accounts of program participants each month.

TAFDC Pathways to Work Program

According to Section 707.100 of Title 106 of the Code of Massachusetts Regulations (CMR), TAFDC applicants must receive information about the TAFDC Employment Services Program (ESP), including whether they are required to participate in the ESP in accordance with 106 CMR 707.000, their rights and responsibilities as participants of the program, and the good cause criteria[6] they may have for refusing employment in the program, and how to enroll in the ESP.

According to DTA's website, Pathways to Work (PTW) offers various programs and services that assist individuals and families with low incomes in meeting their basic needs and achieving long-term economic self-sufficiency. See Appendix B for a description of the programs and services.

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6. According to 106 CMR 701.380, reasons a person can refuse to participate in the work activities include, but are not limited to, the following: a family emergency, unavailability of childcare, disability, a lack of transportation, or preexisting employment.

Individuals and families can apply for TAFDC through DTA Connect,[7] in person at a TAO, or by phone. The application requires the following information: the applicant's name, Social Security number, date of birth, names of dependents, household income, place of residence, projected annual income(s) of working household members, and citizenship or immigrant status. DTA verifies the applicant's name, Social Security number, date of birth, household income, place of residence, dependents, and projected annual income(s). The US Social Security Administration and US Department of Agriculture's Food and Nutrition Service audit this information annually. In accordance with 106 CMR 703.410, DTA only verifies the applicant's citizenship status when it is questionable.[8] A caseworker enters the information from the application into the BEACON system. The information is used to make eligibility determinations. A different caseworker reviews the application to ensure that the applicant provided all required information. Once the application is approved, the caseworker refers the application to full engagement workers (FEWs)[9] to assist the applicants. A FEW then engages with the participant to identify the employment and training programs that best match their individual career and family goals. After selecting a program, a FEW creates an Employment Development Plan (EDP) that must be signed by the participant and the DTA-contracted vendor.[10] DTA also provides childcare and transportation services to participants who need additional support in PTW programs.

To qualify for benefits, participants must engage in work or educational activities for a specified minimum number of hours each week as part of their EDP. These requirements are designed to ensure that individuals are actively contributing to their personal development. However, there are certain exemptions to this rule that allow for flexibility. For instance, individuals with disabilities may be excused from meeting the hourly requirements. Additionally, parents or guardians caring for children who are under the age of two are also exempt from these obligations. Failure to meet the minimum number of hours each week may result in sanctions, such as a reduction in TAFDC benefits or loss of benefits under the TAFDC program. DTA management told us that it temporarily waived sanctions, as required by the federal government, during the COVID-19 pandemic and expedited the TAFDC PTW application process during the audit period.

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7. DTA Connect is an online support portal administered by DTA that allows individuals to apply for DTA's programs, including SNAP, TAFDC, and EAEDC.
8. According to DTA officials, US citizenship and eligible immigration status are assessed as questionable during the interview process by the caseworker, following guidelines established by the agency.
9. A FEW is the primary point of contact assigned to a participant. A FEW ensures that the participant is placed in the most appropriate PTW program.
10. A DTA-contracted vendor provides training and employment services to participants. These vendors typically include colleges and other employers.

During the audit period, July 1, 2021 through June 30, 2023, there were 27,166 distinct participants enrolled in TAFDC PTW programs. The table below details the number of participants DTA served in these programs through TAOs and its central case management office during the audit period.

Location	Participants Served
Brockton	1,916
Chelsea Center	967
Central Case Management Office (Boston)	19
Fall River	1,544
Fitchburg	709
Framingham	454
Greenfield	305
Holyoke	1,566
Hyannis	525
Lawrence	1,516
Lowell	1,614
Malden	414
New Bedford	1,486
Nubian Square (Boston)	3,171
North Shore (Salem)	1,269
Pittsfield	587
Quincy	1,869
Southbridge	469
Springfield	3,941
Taunton	800
Worcester	2,025
Total	27,166

Monitoring of Personally Identifiable Information

DTA is responsible for monitoring and protecting its program participants' personally identifiable information (PII).

According to 201 CMR 17.03,

> *Every person that owns or licenses personal information about a resident of the Commonwealth shall develop, implement, and maintain a comprehensive information security program that is written in one or more readily accessible parts and contains administrative, technical, and physical safeguards that are appropriate.*

According to DTA, it has established a comprehensive information technology governance framework to ensure that all DTA employees fully understand the critical importance of safeguarding program participants' PII. This framework encompasses several key processes, including information technology security management (including cybersecurity training and personnel screening), access control, audit and accountability, configuration management policies, and contingency plans.

EBT Cards

According to DTA's policy titled "Overview – EBT," DTA provides EBT cards to individuals who are approved to receive SNAP, TAFDC, EAEDC, and other benefits. These benefits are distributed electronically through EBT cards and deposited into program participants' accounts monthly through the EPPIC system. Each EBT card has a unique primary account number (PAN) generated by the EPPIC system, which allows DTA to track benefit amounts and detailed financial transactions linked to each program participant's account through their unique PAN. EBT cards do not have pre-loaded benefits. Once the BEACON system determines a program participant's eligibility, the EPPIC system distributes the funds to their EBT card. In addition, when a new EBT card is issued for an account, the EPPIC system automatically deactivates any existing EBT cards that are linked to that same account. This means that once the new card is activated, all prior cards assigned to the individual will no longer be usable, ensuring that benefits are securely managed and preventing any potential misuse of older cards.

When an individual applies for a new EBT card, a DTA caseworker must complete the request in the BEACON system. The TAO clerk then receives the request and reviews and verifies the individual's identity. If the individual is at a TAO, an EBT Card Signature Sheet must be signed by the individual applying for the benefits before the clerk provides the individual with a new card. These cards are inactive and do not have benefits linked to them until the review described above is complete. There are multiple ways that individuals can apply for a replacement EBT card, including contacting the DTA Assistance Line, speaking with a DTA caseworker, visiting a local TAO, or applying through the DTA Connect portal.

EBT cards function similarly to traditional debit cards provided by banks, which are designed to allow individuals to receive benefits conveniently and securely. Each EBT card user is required to create a unique personal identification number for transactions to ensure the security of their benefits. Individuals can use their EBT cards at various locations, including ATMs for cash withdrawals for cash benefit programs or terminals at retail stores to purchase eligible items. SNAP benefits can only be used to purchase non-prepared food items, such as fruits and vegetables. Hot prepared foods, alcohol, tobacco, and all non-food items (e.g., cleaning supplies or magazines) may not be purchased with SNAP benefits.

EBT Card Inventory

EBT cards and print ribbons[11] are stored in a locked safe, located in a designated room at each TAO. The locked safe is accessible only to authorized employees. Access to this room is restricted to ensure the safety and confidentiality of the cards, and only individuals with proper clearance are allowed entry. During the audit period, DTA temporarily transitioned EBT card printing to the Benefit Issuance Unit at the central EBT processing center when TAOs were closed because of the COVID-19 pandemic. This enabled DTA to continue providing benefits to individuals.

At the central EBT processing center, EBT cards and print ribbons are stored in a locked room. The inventory is divided into two sections—the bulk[12] and working inventory stations.[13]

The central EBT processing center maintains the Card Counter Checklist to track blank EBT cards. The supervisor on duty updates the Card Counter Checklist whenever EBT cards are removed from the bulk station and updates the Card Issuance System (CIS) Safe Inventory Log[14] whenever EBT cards or ribbons are added to or removed from the working inventory station.

The central EBT processing center has eight EBT card printers. The supervisor on duty provides the DTA clerk with a list of EBT cards that need to be printed, along with a stack of 200 EBT cards and a "Do Not Print" list[15] to prevent duplication and out-of-state mailing. Once the printing is completed, the DTA clerk

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11. Print ribbons are ribbons with a unique ink on them that can be used to identify an issued EBT card.
12. The bulk inventory is where a large number of EBT cards are stored. This inventory is updated whenever EBT cards are added or removed based on daily needs.
13. The working inventory station is where DTA stores EBT cards for daily use. This inventory is updated whenever EBT cards are added or removed.
14. The CIS Safe Inventory Log is used to document and track the inventory of blank EBT cards and print ribbons stored in the safe at the TAO. This log is essential for maintaining accurate records of EBT cards and ensuring that adequate supplies are on hand.
15. The supervisor on duty performs a high-level investigation on the list of EBT cards that needs to be printed for the day, checking for duplicate and out-of-state mailing addresses.

reconciles the printed cards on the summary sheet for the supervisor to review. The supervisor then reconciles the remaining cards with the summary sheet and records the information in the Benefit Issuance Daily EBT Card Accountability and Reconciliation Form.[16]

DTA's central EBT processing center is also used as a distribution center to supply TAOs with EBT cards and print ribbons. When the supervisor on duty at the EBT processing center distributes the cards to TAOs, the information is tracked in the EBT Card Inventory Tracking Log.[17]

Each TAO must have a supply of regular EBT cards that can be printed, as well as emergency EBT cards that are pre-printed and must be kept in a sealed envelope inside the locked safe that is located in the locked inventory room. The sealed envelope must be signed and dated by a TAO manager with the name of the TAO and the number of cards in the envelope. According to DTA management, DTA only issued emergency EBT cards from June 2021 through July 2023 at TAOs. During regular operations, emergency EBT cards can only be issued after the TAO business hours and when the EBT card printer or BEACON system fails to work.

Additionally, four TAOs (Worcester, Springfield, Lawrence, and New Bedford) are each equipped with approximately 18,000 preloaded natural disaster cards. These cards are used when the President of the United States declares a natural disaster in the area.

DTA established a standard operating procedure, "TAO Card Issuance System (CIS) Security & Handling Procedures," to ensure proper segregation of duties for handling and issuing EBT cards in local offices. Each TAO is responsible for managing, securing, and reconciling EBT cards daily and weekly. According to the "TAO Card Issuance System (CIS) Security & Handling Procedures," DTA uses the following logs to ensure that the EBT card inventory is complete and accurate:

- A TAO manager or another authorized TAO staff member uses the CIS Safe Inventory Log to ensure that the cards and ribbons stored in the safe are accounted for. The CIS Safe Inventory Log is updated whenever cards or ribbons are either added to or removed from the safe.

- A TAO manager or another authorized TAO staff member completes and signs the EBT Cards Signature Cover Sheet, which is used to track the number of valid EBT cards issued for that day, to ensure the completeness of the EBT card signature sheet during card issuance.

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16. The Daily EBT Card Accountability and Reconciliation Form is an Excel spreadsheet that documents the EBT card inventory at the central EBT processing center, EBT cards issued each day, ending balance, and reconciliation results for each day.
17. The EBT Card Inventory Log is used to track bulk and working EBT card inventories.

- A TAO manager or another authorized TAO staff member uses the Emergency Card Log to ensure that the emergency EBT cards stored in the sealed envelope are accounted for. The Emergency Card Log is updated whenever emergency EBT cards are either added to or removed from the sealed envelope.

- A TAO manager or another authorized TAO staff member must complete the CIS Daily Card Reconciliation Log[18] at the end of each day to document the number of cards issued compared to the number of cards removed or added to the safe. The CIS Daily Card Reconciliation Log must be reconciled to the CIS Safe Inventory Log at the end of each day. A TAO manager must submit this CIS Daily Card Reconciliation Log to DTA's Benefit Issuance Unit for review each day.

- A TAO manager and an authorized TAO employee must complete a weekly inspection of the safe, which includes a physical count of all the blank EBT cards and print ribbons, to ensure that the inventory of EBT cards and print ribbons is accurate. They must then complete a Weekly Safe Inspection Log to verify the number of EBT cards and ribbons in the safe.

According to DTA, its Benefit Issuance Unit performs an on-site review of TAO compliance with the "TAO Card Issuance System (CIS) Security & Handling Procedures" annually to ensure that designated inventory and physical controls over EBT cards are sufficient.

The table below shows the number of EBT cards issued for each TAO and its central EBT processing center during the audit period and the number of EBT cards in the location's inventory as of June 30, 2023.[19]

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18. The Daily Reconciliation Log includes a physical count of the unused cards removed from the printer at the end of the business day, a count of any discrepancy printed cards, such as errors in printing, and a count of the number of valid EBT card issuances to ensure the accuracy of the records and prevent discrepancies in the issuance of EBT cards.
19. The number of EBT Cards as of June 30, 2023 was based on DTA's CIS Safe Inventory Log and the Weekly Safe Inspection log for each TAO.

Location	EBT Card Issued During the Audit Period	EBT Card Inventory as of June 30, 2023
Central EBT Processing Center (Boston)	808,593	205,370
Brockton	10,197	732
Chelsea	4,714	790
Fall River	6,851	392
Fitchburg	4,401	637
Framingham	3,159	627
Greenfield	1,771	292
Holyoke	8,255	1,555
Hyannis	2,802	450
Lawrence	9,183	746
Lowell	6,866	1,298
Malden	4,079	1,169
New Bedford	8,237	1,281
Nubian Square (Boston)	30,886	610
North Shore (Salem)	5,334	1,161
Pittsfield	4,479	591
Quincy	6,859	901
Southbridge	1,856	326
Springfield	18,490	1,002
Taunton	4,686	516
Worcester	13,398	547
Non-TAO Locations	97,654	0
Total	1,062,750	220,993

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of certain activities of the Department of Transitional Assistance (DTA) for the period July 1, 2021 through June 30, 2023. When examining inventory and physical security controls over blank Electronic Benefits Transfer (EBT) cards for all Transitional Assistance Offices (TAOs) and the EBT central processing center for regular EBT cards, we used the audit period August 12, 2022 through June 30, 2023, and for emergency EBT cards, we used the audit period October 29, 2021 through June 30, 2023.

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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is a list of our audit objectives, indicating each question we intended our audit to answer; the conclusion we reached regarding each objective; and if applicable, where each objective is discussed in the audit findings.

Objective	Conclusion
1. Did DTA administer its Transitional Aid to Families with Dependent Children (TAFDC) Pathways to Work (PTW) programs in accordance with Section 707.000 of Title 106 of the Code of Massachusetts Regulations (CMR)?	**Yes**
2. Did DTA develop Employment Development Plans (EDPs) for participants in TAFDC PTW programs in accordance with 106 CMR 707.110?	**Partially; see Finding 1**
3. Did DTA design and implement a comprehensive security program to protect program participants' personally identifiable information (PII) in accordance with 201 CMR 17.03 and 17.04?	**Partially; see Finding 2**
4. Did DTA implement inventory and physical security controls over blank EBT cards in accordance with Step 4 of Section IV of its "TAO Card Issuance System (CIS) Security & Handling Procedures"?	**Partially; see Findings 3, 4, and 5**

To accomplish our audit objectives, we gained an understanding of the aspects of the DTA internal control environment relevant to our objectives by reviewing its internal control plan and applicable policies and procedures and by conducting interviews with DTA management. We also conducted site visits to four

TAOs and DTA's central EBT processing center to observe the physical controls in place for blank EBT cards. In addition, we observed the inventory count of EBT cards and the daily reconciliation process at the TAOs we visited. Additionally, to obtain sufficient, appropriate evidence to address our audit objectives, we performed the procedures described below.

TAFDC PTW Program Participants

To determine whether DTA administered its TAFDC PTW programs in accordance with 106 CMR 707.000, we selected a statistical,[20] random sample with a 95% confidence level,[21] a 5% tolerable rate,[22] and a 0% expected error rate.[23] Our sample consisted of 60 participants out of a total population of 27,166 participants who applied for TAFDC PTW programs during the audit period. For our sample, we examined participants' files within the Benefit Eligibility and Control Online Network (BEACON) system to determine the following:

- whether DTA verified that each participant had a qualified dependent child within the participant's household whose information matched each dependent child's hospital birth record, birth certificate, school record, or passport;

- whether DTA verified that each participant's Massachusetts residency requirement matched each participant's driver's license, bank statements, signed lease agreements, rent receipts, verification confirmations from the Registry of Motor Vehicles, or another government document, including records from housing authorities and the Department of Homeland Security;

- whether DTA verified that each participant's citizenship or immigration status matched the participant's passport, the Systematic Alien Verification for Entitlements system, birth certificate, or permanent resident card; and

- whether DTA verified that each participant's income was below the TAFDC limits and that the income reported by the participant matched with an external agency that confirmed employment information and wage verification.

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20. Auditors use statistical sampling to select items for audit testing when a population is large (usually over 1,000) and contains similar items. Auditors generally use a statistics software program to choose a random sample when statistical sampling is used. The results of testing using statistical sampling, unlike those from judgmental sampling, can usually be used to make conclusions or projections about entire populations.
21. Confidence level is a mathematically based measure of the auditor's assurance that the sample results (statistic) are representative of the population (parameter), expressed as a percentage. A 95% confidence level means that 95 out of 100 times, the statistics accurately represent the larger population.
22. The tolerable error rate (which is expressed as a percentage) is the maximum error in the population that is acceptable while still using the sample to conclude that the results from the sample have achieved the objective.
23. Expected error rate is the number of errors that are expected in the population, expressed as a percentage. It is based on the auditor's knowledge of factors such as prior audit results, the understanding of controls gained in planning, or a probe sample. In this case, we are assuming there are no errors in the data provided to us by the auditee.

Based on the test results, we determined that DTA administered its TAFDC PTW programs in accordance with 106 CMR 707.000.

EDPs

To determine whether DTA created EDPs for participants in TAFDC PTW programs as required by 106 CMR 707.110, we selected a statistical, random sample using a 95% confidence level, a 5% tolerable rate, and a 0% expected error rate. Our sample consisted of 60 participants from a total population of 27,166 participants who applied for TAFDC PTW programs during the audit period. For the sample selected, we examined each participant's EDP to determine whether the EDP included employment goals and the necessary activities tailored to their individual needs.

Based on the results of our testing, we determined that DTA did not always generate EDPs for participants in the TAFDC PTW programs, as required by Section 707.110 of 106 CMR. We used statistical projection techniques to project the result to the population of the participants who applied for the TAFDC PTW programs during the audit period. See Finding 1 for more information.

Monitoring of PII

To determine whether DTA designed and implemented a comprehensive security program to protect program participants' PII in accordance with 201 CMR 17.03 and 17.04, we took the actions described below.

- We inspected DTA's policies and procedures related to information technology security management, including access control, audit and accountability, configuration management policies, and contingency plans.

- We obtained evidence to determine whether DTA did the following:

    - implemented automatic lockout and user session lockout features within the system by inspecting the account lockout setting within the BEACON system;

    - allocated sufficient audit record storage capacity within the system by inspecting the audit storage capacity within the BEACON system;

    - monitored changes to the BEACON system by examining the production changes log provided by DTA management and the auditable event logs generated from the BEACON system to ensure that there was no inappropriate or suspicious activity; and

    - complied with its information technology policies and procedures over password complexity requirements by examining password parameter settings in the BEACON system.

- We selected a statistical, random sample of 60 BEACON users out of 1,877 active BEACON users during the audit period, using a 95% confidence level, a 5% tolerable rate, and a 0% expected error rate. We took the following actions:

  - We examined the Criminal Offender Record Information (CORI) background checks for each BEACON user and determined whether DTA conducted background checks on employees before they were granted access to the BEACON system.

  - We inspected cybersecurity training records to determine whether BEACON users completed cybersecurity awareness training during the audit period.

  - We examined each user's Security Request Form and the Certification Statement from DTA management to determine whether user access rights were approved and reviewed by users' supervisors.

- In addition, we randomly selected 35 terminated employees[24] out of 245 terminated employees from the audit period and inspected the Security Request Form for each terminated employee to determine whether DTA revoked terminated employees' access from the BEACON system within three business days of a user's last day of employment.

Based on the results of our audit testing, we determined that DTA could not provide documentation to prove that a CORI background check had been conducted for some of its employees who have access to the BEACON system. In addition, DTA did not ensure that all of its employees completed cybersecurity awareness training. We used statistical projection techniques to project the results of our testing to the population of active BEACON users during the audit period. See Finding 2 for more information.

Physical and Security Controls Over Blank EBT Cards

Paragraph 9.12 of the US Government Accountability Office's Government Auditing Standards states, "Auditors should . . . report any significant constraints imposed on the audit approach by information limitations or scope impairments." During our audit of DTA, we experienced a scope limitation regarding our ability to obtain the information necessary to answer the blank EBT cards–related objective. Specifically, we requested shipping logs for both regular and emergency EBT cards that tracked the number of EBT cards shipped from DTA's central office to its TAOs during the audit period. DTA management informed us that DTA started using an electronic inventory tracking log for emergency EBT cards on October 29, 2021 and for regular EBT cards on August 12, 2022. Because TAOs reopened following the end of the state of emergency declared for the COVID-19 pandemic, any information before those two dates was documented in physical shipping logs. Because all the physical logs were handwritten, and much of the information was unclear, we

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24. For the purposes of this audit, terminated employees are employees separated from service for any reason, including retirement, resignation, or firing.

could not ensure the accuracy and completeness of the information. Therefore, the audit team was not able to calculate the total number of regular EBT cards shipped to TAOs before August 12, 2022 or the total number of emergency EBT cards shipped to TAOs before October 29, 2021. As a result, we had to limit the scope of our review when performing the ending balance reconciliation for blank EBT cards for all TAOs and the EBT central processing center for regular EBT cards to the period between August 12, 2022 and June 30, 2023 and for emergency EBT cards to the period between October 29, 2021 and June 30, 2023.

To determine whether DTA implemented inventory and physical security controls over blank EBT cards in accordance with Step 4 of Section IV of its "TAO Card Issuance System (CIS) Security & Handling Procedures," we took the following actions:

- We judgmentally selected and visited five TAOs across the Commonwealth and DTA's EBT central processing center to assess compliance with management control policies and procedures over physical security controls for the EBT card inventory.

- We reconciled the Electronic Payment Process Internal Control (EPPIC) system's EBT card issuance data to the daily logs to ensure that each TAO's ending balance of blank EBT cards was accurate at the end of the audit period.

- We judgmentally selected two dates across the 20 TAOs and requested Card Issuance System (CIS) Daily Reconciliation Logs, CIS Inventory Logs, and EBT Card Signature Cover Sheets for the sampled dates. In addition, we judgmentally selected seven dates for the central EBT processing center (because the central EBT processing center operates differently than the TAOs and has a higher card issuance volume than TAOs) and requested CIS Daily Reconciliation Logs and CIS Safe Inventory Logs from the central EBT processing center.

- We inspected CIS Daily Reconciliation Logs, CIS Inventory Logs, and EBT Card Signature Cover Sheets for the TAOs in our sample to ensure that all the logs were reviewed and signed by a TAO manager or an authorized employee.

- We inspected CIS Daily Reconciliation Logs, CIS Inventory Logs, and EBT Card Signature Cover Sheets for the 20 TAOs and DTA's central EBT processing center that DTA provided to us and compared all logs to the EPPIC system EBT card issuance data.

Based on the results of our audit testing, we determined that DTA has implemented inventory and physical security controls over blank EBT cards in accordance with Step 4 of Section IV of its "TAO Card Issuance System (CIS) Security & Handling Procedures." However, we were not able to reconcile the number of EBT cards issued from the daily and inventory logs to the EPPIC system. See Findings 3, 4, and 5 for more information.

Data Reliability Assessment

To assess the reliability of the TAFDC PTW program participant data and BEACON user list that we obtained from the BEACON system, we conducted interviews and system walkthroughs with DTA management

responsible for oversight of the data. We tested general information technology controls (security management, access controls, configuration management, segregation of duties, and contingency planning).

We compared the TAFDC PTW program participant data record counts from the system to the records that we received from DTA. We tested the TAFDC PTW program participant data for any worksheet errors (hidden rows, headers, and missing data elements) and removed duplicates in the data to create a list of unique participants who enrolled in the TAFDC PTW programs for the audit period. In addition, we randomly selected a sample of 20 TAFDC PTW program participants from the TAFDC PTW program participant data to compare participants' names to their identification documents.

We tested the BEACON user list for any worksheet errors (hidden rows, headers, and missing data elements) and for duplicates in the data. We obtained a list of DTA employees from the Commonwealth Information Warehouse[25] and compared it to the BEACON user list to ensure the completeness and accuracy of the BEACON user list. We also compared the list of terminated employees to the Commonwealth Information Warehouse's list of terminated employees from the audit period to ensure the completeness and accuracy of the terminated employee list provided by DTA.

To assess the reliability of the card issuance data, we interviewed DTA management and information technology employees who were knowledgeable about the EPPIC system. We reviewed the System and Organization Control reports[26] for the audit period. Our review included, but was not limited to, testing all access and account management controls. We also tested the EBT card issuance data for any worksheet errors (hidden rows, headers, and other contents) and duplicates.

To assess the reliability of the blank EBT card data provided by DTA, we interviewed DTA officials who were knowledgeable about the data. We inspected the Weekly Safe Inspection Log and CIS Safe Inventory Log for each TAO at the end of the audit period and verified the date and number of blank EBT cards for each TAO as of June 30, 2023. In addition, we attempted to reconcile the blank EBT cards reported in the CIS Daily Reconciliation Log from the BEACON system with the EBT card issuance data from the EPPIC system. We encountered a discrepancy while reconciling DTA's EPPIC system to the BEACON system. See Finding 3 for more information regarding the results of our reconciliation on blank EBT cards.

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25. The Commonwealth Information Warehouse contains budget, human resource, and payroll information as well as financial transaction data from the Massachusetts Management Accounting and Reporting System.
26. A System and Organization Control report is a report, issued by an independent contractor, on controls about a service organization's systems relevant to security, availability, processing integrity, confidentiality, or privacy.

Based on the results of the data reliability assessment procedures described above, we determined that the information we obtained during the course of our audit was sufficiently reliable for the purposes of our audit.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. The Department of Transitional Assistance did not always provide Employment Development Plans for its Pathways to Work program participants as required by Section 707.110 of Title 106 of the Code of Massachusetts Regulations.

The Department of Transitional Assistance (DTA) did not consistently provide Employment Development Plans (EDPs) for participants in the Transitional Aid to Families with Dependent Children (TAFDC) Pathways to Work (PTW) programs. Specifically, out of our random, statistical sample of 60 participants from a population of 27,166 participants enrolled in the TAFDC PTW programs, DTA could not provide us with finalized EDPs for 3 participants between July 1, 2021 and June 30, 2023. We projected the test results from our sample of 60 participants to the total population, and we are 95% confident that DTA did not provide EDPs for at least 285 participants who enrolled in TADFC PTW programs during the audit period.

If DTA does not provide participants with EDPs, then there is a risk that some individuals may be placed in programs that do not meet their needs. This can result in an ineffective use of resources and funding, ultimately undermining the program's objectives and wasting valuable financial support that could have been directed toward more suitable programs for participants. It is essential for DTA to ensure that participants receive comprehensive and tailored EDPs to optimize their outcomes and effectively use available funding.

Authoritative Guidance

According to Section 707.110(A)(1) of Title 106 of the Code of Massachusetts Regulations (CMR),

An EDP will be completed every year for:

> *(a) a grantee who the Department determines must participate in an Employment Services Program (ESP) component because there are available component slots;*
>
> *(b) a grantee who volunteers to participate in ESP;*
>
> *(c) all teen parents who have not graduated from high school or do not have a [high school equivalent test] certificate;*
>
> *(d) a grantee needing support services to work or to participate in ESP or in a self-initiated program not funded by ESP as provided in 106 CMR 707.120;*

(e) a dependent child 16 or 17 years of age who is not in school and must participate in
the ESP Educational Component;

(f) a grantee or an ineligible grantee . . . referred to community service who:

1.   volunteers to participate in community service;

2.   is mandated to participate in community service because he or she did not meet
the participation requirements of another ESP component or

3.   needs support services to participate in community service;

(g) a grantee participating in the Full Employment Program; and

(h) any other grantee who the Department determines needs an EDP.

Reasons for Issue

DTA officials stated that its full engagement workers (FEWs) provided EDPs for the three participants we
identified during audit testing; however, the finalized EDPs for the participants were not properly stored
within the Benefit Eligibility and Control Online Network (BEACON) system.

Recommendations

1.   DTA should consistently provide EDPs for all TAFDC PTW program participants.

2.   DTA should ensure that its FEWs follow DTA policies and procedures when developing and
maintaining EDPs for participants.

3.   DTA should implement monitoring controls to ensure that each participant's file includes all required
documents that should be stored within the BEACON system.

Auditee's Response

*DTA agrees with [the Office of the State Auditor's (OSA's)] first recommendation that it should
consistently provide [Employment Development Plans (EDPs)] for TAFDC PTW participants,
because it believes these are a critical component of transitioning clients to self-sufficiency.*

*. . . Please note EDPs are now referred to as Pathways to Work plans. For the purposes of this response,
DTA will refer to them as EDPs because that is how the OSA refers to them in its draft report. . . .*

*An Employment Development Plan (EDP) is used by DTA staff to document activities that prepare a
client to engage in work, creates referrals to employment and training programs, and details the services
DTA will provide to support training and transition to work. An EDP is created through interactive
dialogue between the client and the caseworker, and reflects their mutual understanding of the best
way to transition the client to stable, meaningful employment. While it is highly unlikely that the failure
to provide a participant with an EDP would lead to clients being placed in programs that do not fit their
needs, DTA agrees that it must provide complete and individualized EDPs to TAFDC PTW participants.*

In fact, DTA does provide EDPs to all clients who meet the requirements of 106 CMR 707.110(A)(1), and DTA disputes the OSA finding that it did not always do so. As DTA previously informed OSA, DTA provided EDPs to all sixty of the participants in OSA's sample. However, for three of the sixty participants sampled, the EDP was not properly stored in the Benefit Eligibility and Control Online Network (BEACON), DTA's case management system. Accordingly, DTA disagrees with the OSA's extrapolated finding that DTA did not provide EDPs for at least 285 participants during the audit period.

Specifically with regard to the three participants at issue, the Department had temporary procedures in place for processing EDPs during the COVID-19 public health emergency, which coincided with the audit period. These temporary procedures stipulated a signature was not required on the EDP and the EDP only had to be approved (and stored in BEACON) when enrollment in an activity was confirmed. For two of the EDPs in OSA's sample, the EDP was created in BEACON but not stored due to case worker confusion about how to complete the EDP when no signature was required. For the third case, the client was not actively enrolled in an activity, so the EDP had been created but not stored in BEACON. While it is unfortunate the three EDPs in OSA's sample were not stored in BEACON, those EDPs were created and discussed with the client, and DTA thus disputes OSA's finding that TAFDC PTW participants were not provided with an EDP during the audit period.

With regard to OSA's second recommendation, DTA agrees it is critical that its FEWs follow DTA policies and procedures when developing and maintaining EDPs. Engagement staff, which includes FEWs and Self Sufficiency Specialists (SSS), are directed to use the Pathways to Work workflow in BEACON to document planning activities, create program referrals, and approve EDPs developed with clients. After an EDP is completed, DTA engagement staff are required to track monthly participation for the duration of the EDP.

DTA requires its engagement staff, including FEWs, to maintain an understanding of all DTA policies and procedures, including those relating to EDPs. FEWs participate in Economic Assistance training and then their on-the-job training in local offices is specific to their role. FEWs have monthly meetings with their supervisors to ask questions and to review new guidance. Supervisors are required to review all FEW case work that results in a major case change in relation to the client's EDP, and to provide final sign off on FEW cases. If a client is sanctioned for not completing an EDP, the supervisor must complete a comprehensive review of the case and verify all required components. Through this review process of FEW case work supervisors ensure all relevant EDP related procedures are followed, and FEWs are evaluated on this basis.

DTA agrees with OSA's third recommendation that it must ensure each participant's file includes all required documents. DTA understands the importance of complete client case files. In order to ensure client case files are complete, DTA programs controls into BEACON. Today, when an EDP is completed, it is automatically printed and mailed to the client and a copy is automatically entered into BEACON where it is viewable by DTA staff. Clients can view their EDP on DTA Connect. DTA is confident that with temporary COVID procedures no longer in place all EDPs are now properly stored in BEACON.

Auditor's Reply

We acknowledge DTA's response and its stated commitment to providing complete and individualized EDPs for all TAFDC PTW participants. DTA states that EDPs were created for all 60 sampled participants,

and that the absence of three EDPs in the BEACON system was solely due to a storage issue. However, when the audit team requested the EDPs for these three participants, DTA was unable to provide this documentation, regardless of where it was stored. Therefore, we were unable to determine whether these three participants received EDPs as required by the CMR. Our projection of the sample results to the population is consistent with standard audit methodology.

In response to DTA's temporary COVID-19 procedures, we incorporated them into our audit plan. Throughout the audit period, DTA did not have adequate controls in place to ensure that EDPs were consistently stored, documented, and accessible during the audit period.

We appreciate DTA's efforts in providing training and supervision and implementing automatic storage and mailing functions in the BEACON system. Based on its response, DTA is taking measures to address our concerns in this area. We will review progress on this matter as part of our post-audit review process in approximately six months.

2. Without consistently retaining Criminal Offender Record Information background checks and cybersecurity training records, the Department of Transitional Assistance could jeopardize the security of its participants' personally identifiable information.

For DTA employees who had access to the Electronic Payment Process Internal Control (EPPIC) and BEACON systems, DTA did not consistently retain copies of its employees' Criminal Offender Record Information (CORI) background checks upon hire and did not consistently require employees to complete cybersecurity awareness training annually as required by its Information System Security Plan.

During our audit, DTA could not provide copies of CORI background checks for 4 of the 60 BEACON users in our sample. We projected the test results from our random, statistical sample of 60 active BEACON users to the total population, and we are 95% confident that DTA would not be able to provide evidence of CORI background checks for at least 36 users who had access to the BEACON system during the audit period. Additionally, DTA did not ensure that all employees with access to the BEACON system completed cybersecurity awareness training annually.

In addition, DTA could not provide copies of CORI background checks for 2 of the 25 EPPIC users tested in our sample. Also, 1 of the 25 EPPIC users in our sample did not complete annual cybersecurity awareness training during the audit period.

If DTA does not ensure that it conducts CORI background checks, and that its employees complete cybersecurity awareness training before they are granted access to DTA systems, then there is a higher-than-acceptable risk of unauthorized access to program participants' personally identifiable information (PII), and DTA cannot ensure the security of all participants' information. Recipients entrust DTA with their personal information in order to access their benefits, and a breach would be a violation of that trust. Misuse of PII can not only have severe long-term consequences for program participants but also for DTA and the Commonwealth of Massachusetts. A breach of PII could expose the government to regulatory fines and costly litigation.

Authoritative Guidance

According to DTA's Information System Security Plan,

PERSONNEL SCREENING

101 CMR 15.00 is a policy and procedure for the Executive Office of Health and Human Services (EOHHS), its agencies, and vendor programs regarding the review of criminal records of candidates for employment. This EOHHS Policy requires that an individual's background, including any Criminal Offender Record Information (CORI) and other relevant information, be carefully considered so that the vulnerable populations served by EOHHS, and its agencies are protected. This policy requires that a criminal background check should only occur, and its results considered, in those instances where a current or prospective employee shall have been deemed otherwise qualified and the content of a criminal record is relevant to the duties and qualifications of the position. DTA has determined that all employees and contractors hired to work on the BEACON system must comply with this regulation. . . .

ACCESS AGREEMENTS

All individuals with access to BEACON must sign that they have read, understand, and agree to comply with the Acceptable Use Policy, Cyber Security Awareness and EOHHS Data Protection Policy and Procedures at time of hire and yearly thereafter.

Additionally, 101 CMR Section 15.01 states that it is to "Establish a core standardized policy and procedure for the Executive Office of Health and Human Services (EOHHS), its agencies, and vendor programs regarding the review of criminal records of candidates for employment."

The Executive Office of Technology Services and Security's Information Security Risk Management Standard IS.010, which was in effect during the audit period, stated,

> *6.2.4   Annual Security Awareness Training: All personnel are required to complete Annual Security Awareness Training.*

According to 803 CMR 2.14(4),

> *CORI and/or CORI Acknowledgment Forms shall not be retained for longer than seven years from whichever of the following occurs later:*
>
> > *(a) The subject's last date of employment or volunteer service for which the CORI request was made; or*
> >
> > *(b) The date of the final decision regarding the employment or volunteer opportunity or licensing decision of the requestor regarding the subject.*

Reasons for Issue

DTA officials told us that the Executive Office of Health and Human Services (EOHHS) and the Human Resources Division are responsible for DTA's hiring process. EOHHS notifies DTA whether or not an employee can be hired based on the results of their CORI background checks. As a result, DTA does not have direct access to employees' CORI background check information. DTA officials also stated they were not aware that CORI background checks should be retained for seven years from the last date of employment.

DTA does not have monitoring controls to ensure that all employees complete cybersecurity awareness training annually.

Recommendations

1. DTA should coordinate with EOHHS and the Human Resources Division to maintain copies of each employee's CORI background check documentation in DTA employee files for seven years from the last date of employment or the date of the final decision regarding employment.

2. DTA should regularly review and maintain employee files to ensure that required documents, such as CORI background checks, are retained.

3. DTA should implement monitoring controls to ensure that its employees complete cybersecurity awareness training at least annually.

4. DTA should suspend user access if an employee does not complete their cybersecurity awareness training by a required deadline.

Auditee's Response

> *DTA agrees with [the Office of the State Auditor's (OSA's)] first and second recommendations that it should collaborate with its Secretariat, the Executive Office of Health and Human Services (EOHHS) and the Commonwealth's Human Resources Division (HRD) to ensure that completed CORI background checks for DTA employees are maintained in compliance with applicable regulations, DTA's Information System Security Plan, and all relevant access agreements, as well as to ensure requisite documents are retained. While DTA acknowledges the OSA's finding that it could not provide*

copies of CORI background checks for a total of 6 out of 85 users sampled, for the reasons stated below DTA disagrees with the OSA's extrapolated finding that DTA would be unable to provide evidence of a CORI background check for at least 36 BEACON users during the audit period.

By way of background, and for clarification regarding the "Reasons for Issue" section of the OSA's draft report, DTA works closely with EOHHS when it hires new employees. DTA, not EOHHS or HRD, is responsible for the hiring of its employees. DTA agrees with the OSA that it is critical that clients can trust DTA with their personal information, and a data breach could have consequences for the agency and the Commonwealth. As a result, DTA considers that its employees will have access to sensitive and confidential client information when it hires new employees. Therefore, DTA completes a resume review, a reference check, and, perhaps most importantly, a CORI background check before DTA extends an offer of employment.

Before 2022, DTA conducted and maintained CORI checks on its prospective employees. DTA stored and maintained these files in compliance with all applicable regulations and record retention policies. All six of the BEACON and EPPIC users identified in OSA's sample for which DTA could not produce CORI records were hired at least 9 years ago. . . . During the time of the audit, DTA was moving its offices, and all associated files, from 600 Washington Street to the John W. McCormack building at 1 Ashburton Place in Boston. DTA suggests that this may have contributed to its inability to locate some of the files in the OSA's sample. In addition, DTA notes that the fact it was unable to provide documentation that a CORI background check was conducted is not evidence that the background check did not occur.

Since 2022, EOHHS has conducted the required CORI background checks for DTA new hires. EOHHS maintains files for all DTA CORIs in a secure online environment in accordance with all relevant regulations and records retention policies. DTA believes that the process in place for the last 4 years with EOHHS constitutes an improved, centralized control for maintaining CORI background check documentation, which addresses the OSA's concerns in its recommendations.

DTA agrees with OSA's third and fourth recommendations. As already stated, DTA understands that it is critical for its employees to understand the importance of securely maintaining clients' Personally Identifiable Information (PII). To that end, since the beginning of the audit period, DTA, in partnership with the Executive Office of Technology Services and Security (EOTSS), EOHHS, and HRD, has put robust monitoring controls in place to ensure that all DTA employees complete cybersecurity awareness training annually, and to ensure that user access is suspended if an employee fails to timely complete their cybersecurity awareness training.

Since the start of the audit period, EOTSS and EOHHS have developed and implemented additional procedures and controls to ensure compliance with annual cybersecurity awareness training requirements. Cybersecurity awareness training is offered through the Commonwealth's Learning Management System, MassAchieve. HRD provides the initial communications about the training availability and due date, followed by periodic email reminders to all employees regarding requisite training. In addition, EOHHS Human Resources has developed and implemented a robust system of controls, including regular emails to agency management containing status updates on agency training progress, as well as weekly emails as the deadline approaches with lists of employees and training completion status. EOHHS Human Resources further promotes completion of the training by alerting staff to the consequences of non-compliance. EOHHS Human Resources also notifies agency

*management about any employees who are non-compliant with the deadline, along with instructions
about next steps. When DTA managers are informed of staff who have not completed the training,
they too follow up with their supervisees. For any employees who are non-compliant, beginning with
the 2022 mandatory cybersecurity training period, EOTSS has implemented a control that shuts down
the network access of any employees who have not completed the annual training requirement by
the requisite deadline. Access can only be restored once the employee completes the training.*

Auditor's Reply

We acknowledge DTA's response and its agreement with our recommendations to enhance controls over
CORI background check documentation and to ensure compliance with cybersecurity training requirements.

DTA states in their response that these employees were hired many years ago, and that the relocation of
its office led to the missing documentation. While we recognize these factors, we emphasize that agencies
are required to retain CORI background check records in accordance with applicable regulations and
records retention schedules, regardless of how long ago employees were hired or of changes in office
location. DTA was unable to produce these documents, hindering our ability to confirm that these CORI
background checks were conducted. Our projection of the results of our sample to the population is
consistent with standard audit methodology.

We commend DTA for transitioning in 2022 to a system where EOHHS conducts and maintains CORI
background checks for new hires. Although this centralized approach appears to improve controls, it does
not change our audit finding that CORI background check documentation was not consistently retained
for some users during the audit period.

Regarding cybersecurity awareness training, we acknowledge DTA's agreement with the finding and
recommendations. The additional controls implemented by the Executive Office of Technology Services and
Security, EOHHS, and the Human Resources Division appear to address the deficiencies identified in the audit.

Based on its response, DTA is taking measures to address our concerns in this area. We will review
progress on this matter as part of our post-audit review process in approximately six months.

3. The Department of Transitional Assistance could not ensure that issued Electronic Benefits Transfer cards were reconciled to the benefit eligibility data.

DTA failed to reconcile the BEACON system to the EPPIC system. The BEACON system determines and
tracks eligibility requirements, then interfaces with the EPPIC system to distribute benefits to eligible

individuals with Electronic Benefits Transfer (EBT) cards. In order to have accurate EBT card inventory, it is essential that DTA consistently reconcile these two systems. We examined data from all 20 Transitional Assistance Offices (TAOs) and DTA's central EBT processing center.

TAOs

During our audit, we analyzed information from the BEACON system for two randomly selected dates. Out of the 20 total TAOs, we found that 9 TAOs were not able to reconcile their Card Issuance System (CIS) Daily Reconciliation Logs to EPPIC system card issuance data. On January 25, 2022 and July 14, 2022, we found 32 EBT cards did not reconcile.

DTA's Central EBT Processing Center

During our review of seven selected dates, we found that 30 EBT cards were not reconciled between the CIS Daily Reconciliation Logs from the BEACON system and the EPPIC system card issuance data. In response to our audit work, DTA stated that it conducted a thorough reconciliation and that it could not find a record of 19 EBT cards in the BEACON system.

Regular and Emergency EBT Cards

We performed a reconciliation of EBT cards issued during the audit period between the CIS Daily Reconciliation Log from the BEACON system and the EBT card issuance data from the EPPIC system. We encountered a discrepancy in the EPPIC system related to regular EBT cards issued from August 15, 2022 through June 30, 2023, and emergency EBT cards issued from October 29, 2021 through June 30, 2023. We attempted to reconcile this data with DTA using three different data sets; however, we were unable to reconcile two of these sets. There were 139 EBT cards that were not reconciled, which poses concerns regarding several aspects of the EBT issuance process, including inventory management practices for blank cards and the overall tracking and oversight of EBT card inventory.

DTA's failure to reconcile the BEACON and EPPIC systems prevents DTA from ensuring that families with low incomes are receiving the Supplemental Nutrition Assistance Program (SNAP) and cash benefits that they are entitled to and increases the risk of unauthorized changes in one system going undetected, which may lead to DTA's funding being distributed in incorrect amounts.

EBT Cards Variances

The results of our reconciliation showed that a total of 139 EBT cards were not reconciled from the CIS Inventory Logs from the BEACON system to the EPPIC system card issuance data. The results of

reconciliation of regular EBT cards and emergency EBT cards showed a variance of 4,329 and 4,190, respectively.

The following table provides details regarding this variance of *regular EBT cards* from August 15, 2022 through June 30, 2023.[27]

Location	EBT Cards Issued According to the EPPIC System	EBT Cards Issued According to the CIS Inventory Log from the BEACON System	Variance on EBT Cards from August 15, 2022 Through June 30, 2023
Central EBT Processing Center (Boston)	148,420	179,647	(31,227)
Brockton	1,455	510	945
Chelsea	640	648	(8)
Fall River	804	231	573
Fitchburg	926	533	393
Framingham	778	548	230
Greenfield	337	170	167
Holyoke	1,512	1,422	90
Hyannis	555	374	181
Lawrence	1,712	622	1,090
Lowell	1,948	1,131	817
Malden	582	1,009	(427)
New Bedford	1,805	1,159	646
Nubian Square (Boston)	10,162	334	9,828
North Shore (Salem)	1,661	1,032	629
Pittsfield	897	410	487
Quincy	2,549	789	1,760
Southbridge	350	209	141
Springfield	5,398	713	4,685
Taunton	1,290	468	822
Worcester	4,045	196	3,849
Total	187,826	192,155	(4,329)

Note: The data in this table relates to the system inventories of blank EBT cards, which were not loaded with benefits.

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27. See the "Physical and Security over Blank EBT Cards" section for details about how these dates were determined.

The table below provides details regarding the variance on **blank emergency EBT cards** from October 29, 2021 through June 30, 2023.[28]

Location	Emergency EBT Cards Issued According to the EPPIC System	Emergency EBT Cards Issued According to CIS Inventory Log from the BEACON System	Variance on Emergency EBT Cards Issued from October 29, 2021 through June 30, 2023
Central EBT Processing Center (Boston)	25,549	25,723	(174)
Brockton	229	222	7
Chelsea	1,011	142	869
Fall River	270	161	109
Fitchburg	498	104	394
Framingham	257	79	178
Greenfield	141	122	19
Holyoke	446	133	313
Hyannis	(28)	76	(104)
Lawrence	17	124	(107)
Lowell	350	167	183
Malden	940	160	780
New Bedford	812	122	690
Nubian Square (Boston)	264	276	(12)
North Shore (Salem)	130	129	1
Pittsfield	614	181	433
Quincy	620	112	508
Southbridge	58	117	(59)
Springfield	494	289	205
Taunton	77	48	29
Worcester	279	351	(72)
Total	33,028	28,838	4,190

Authoritative Guidance

Section IV of DTA's "TAO Card Issuance System (CIS) Security & Handling Procedures" states, "A TAO Manager must perform a daily reconciliation of card issuance using the digital CIS Daily Card Reconciliation Log."

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28. See the "Physical and Security over Blank EBT Cards" section for details on how these dates were determined.

The Tools and Resources published by the Association of Government Accountants, defines reconciliation as "the act of comparing and agreeing account balances using different sources of information."

DTA's "TAO Card Issuance System (CIS) Security & Handling Procedures" does not describe how DTA should perform EBT card reconciliations. We believe it to be a best practice that DTA should reconcile EBT card issuance information from the EPPIC system to the benefit eligibility information in the BEACON system because both systems are essential in providing DTA's SNAP and cash benefits, as well as program integrity.

Reasons for Issue

DTA was unaware of the significant discrepancies associated with the EBT card issuance data. DTA only reconciles information obtained from the CIS Daily Reconciliation Log from the BEACON system to EBT card recipient data, which is also from the BEACON system. Furthermore, DTA does not have policies, procedures, and monitoring controls for reconciling the EPPIC system to the BEACON system.

Recommendations

1. To ensure program and data integrity, DTA should establish and implement policies, procedures, and monitoring controls for reconciling the EBT cards issued by the EPPIC system to the BEACON system.

2. DTA should reconcile the BEACON and EPPIC systems regularly to ensure that families with low incomes are receiving the SNAP and cash benefits to which they are entitled.

Auditee's Response

As background, DTA uses BEACON to determine benefit eligibility, and BEACON authorizes benefit amounts based on program-specific policies and procedures. BEACON then communicates with DTA's EBT vendor's administrative terminal. Previously, DTA contracted with [a vendor] as its EBT vendor, and [the vendor's] administrative terminal was EPPIC. However, DTA switched EBT vendors in April of 2025, and now contracts with [a new vendor] for EBT services; [this vendor] uses a new system called ebtEDGE. DTA had been aware of issues with [the former vendor's] EPPIC reports, but some issues were unable to be corrected largely due to vendor-related issues with the [former vendor's] contract. However, DTA considered those issues when it negotiated its new contract with [the current vendor], and this audit surfaced matters that allowed DTA to demand and require much improved EBT data and reports within . . . ebtEDGE. Improved reports include one which tracks EBT card printing based on the office assignment of the DTA staff person printing the card.

DTA agrees with [the Office of the State Auditor's (OSA's)] first recommendation that it should maintain policies, procedures, and monitoring controls for reconciling its EBT card inventory. As reflected in its TAO Card Issuance System (CIS) Security & Handling Procedures, DTA can and does reconcile regular and emergency blank EBT card inventory to ensure program and data integrity through established processes starting from delivery by its EBT processor to its Benefit Issuance

*team using the Bulk Inventory Log, to card stock deliveries at local TAOs using the CIS Safe
Inventory Log, and then accounting for the cards used and issued using the CIS Daily Reconciliation
Log. In addition, DTA no longer utilizes EPPIC data since it has changed EBT vendors. Its new
vendor . . . provides improved data, under the contract negotiated with DTA, which DTA uses to
reconcile EBT cards issued against the physical inventory logs.*

*DTA will work with its new EBT services vendor . . . to explore if anything additional beyond what
has already been negotiated is needed to align with its new EBT services vendor system (ebtEDGE),
reports. DTA has already created a job aid to explain how to reconcile the CIS Daily Reconciliation
Log to ebtEDGE.*

*While DTA agrees with OSA's first recommendation, as was previously discussed with the OSA, and
is documented in DTA's written comments provided on February 5, 2025, DTA does not believe
reconciliation between the EPPIC system and the BEACON system was an accurate or necessary
means for performing this critical function of reconciling EBT cards. This data is updated and
reconciled on a daily basis through automated data transfer between EPPIC and BEACON, which
updates the current [primary account number (PAN)] (the unique number on each EBT card) for
each client in both systems. In its February 5, 2025 response to OSA audit methodology, DTA
explained that this type of reconciliation would occur through a 2-way reconciliation based on PAN
level (not at the card count level) between BEACON data and EPPIC data (prior to implementation
of the new system ebtEDGE). While DTA appreciates the OSA flagging potential EBT card variances
and takes this issue seriously, after further review it appears that OSA's reconciliation method in
this context relies on card count data and therefore results in inaccurate findings.*

*As a result, DTA disputes OSA's variance findings for EBT cards (4,329) from August 15, 2022,
through June 30, 2023, and emergency EBT cards (4,190) from October 29, 2021 through June 30,
2023, and respectfully requests that the two tables containing these potential variances be removed
from the final OSA audit report. DTA also disagrees with the OSA's findings that 32 EBT cards did not
reconcile from the Department's TAOs, 30 EBT cards did not reconcile from DTA's Central EBT
Processing Center, and 139 regular and emergency EBT cards did not reconcile. As described above,
DTA deploys an alternative reconciliation process that accurately accounts for any potential variances.
In addition, DTA disputes the statement under "Reasons for Issue" that DTA "was unaware" of
discrepancies within its EBT card issuance data for the aforementioned reasons.*

*Regarding the second recommendation, DTA agrees with OSA that it is critical that low-income families
are receiving the SNAP and cash benefits to which they are entitled. However, as described above, DTA
respectfully disagrees that reconciliation between the BEACON and EPPIC systems is the best way to
ensure this occurs. As outlined above, DTA has established policies and procedures for reconciling EBT
card inventories, and going forward DTA will no longer use EPPIC data because it has changed its EBT
vendor. Further, DTA separates card inventory duties from benefit authorization in a manner that
ensures that OSA's recommended reconciliation is not necessary. In short, DTA staff with system
permissions to issue cards cannot approve cases and authorize benefits, and DTA staff that can approve
cases and issue benefits cannot issue EBT cards. These system permissions are highly controlled, follow
Commonwealth information technology] security standards, and are reviewed biannually.*

*Furthermore, DTA disputes the audit team's assertion that EBT card inventory management has
any influence on accurate benefit determinations and distribution. DTA maintains a benefit eligibility*

system, BEACON, which is the exclusive system staff utilize to determine eligibility and benefit levels. EBT card inventory processes are a separate and controlled process that does not overlap with ensuring that eligible clients receive the proper amount of benefits. The audit team's recommendation that DTA reconcile EPPIC data to BEACON data is not material to proper EBT card inventory, and is based on a misunderstanding of DTA's distinct system processes, responsibilities and functions. DTA reconciles its EBT card inventory to ensure that its blank card stock is properly monitored and controlled at every step of the distribution process, among many other controls in place to ensure program integrity and prevent benefit theft from eligible recipients. DTA's TAO Card Issuance System (CIS) Security & Handling Procedures ensures this occurs.

Auditor's Reply

We acknowledge DTA's response and its agreement with the recommendations to maintain policies, procedures, and monitoring controls for EBT card inventory. However, we reiterate our findings regarding the reconciliation deficiencies identified during the audit period.

DTA stated that our reconciliation between the BEACON and EPPIC systems at the card-count level was inaccurate and that it should rely on a two-way reconciliation at the primary account number (PAN) level. In DTA's written comments submitted on February 5, 2025, it indicated that DTA was unable to reconcile the BEACON and EPPIC system data using its two-way PAN-level method. The tables below are DTA's reconciliations for the seven dates selected during the audit period.

Figure 1—BEACON TO EPPIC Reconciliation by PAN			
BEACON Date	Matched To EPPIC	No-Match to EPPIC	Total Cards Issued
9/15/2021	1,808	0	1,808
12/21/2021	1,907	1	1,908
1/25/2022	2,064	2	2,066
5/12/2022	1,489	0	1,489
7/14/2022	1,656	0	1,656
4/3/2023	1,241	0	1,241
6/29/2023	1,235	0	1,235
Total	11,400	3	11,403

Source: "Department of Transitional Assistance (DTA) Comments Following [Office of the State Auditor] December 12, 2024 Informal Exit Conference," received February 5, 2025

Figure 2—EPPIC TO BEACON Reconciliation by PAN

EPPIC Date	Matched To BEACON	No-Match To BEACON	Total Cards Issued
9/14/2021	1,808	0	1,808
12/20/2021	1,907	3	1,910
1/25/2022	2,064	1,530	3,594
5/11/2022	1,489	3	1,492
7/13/2022	1,656	12	1,668
3/31/2023	1,241	5	1,246
6/28/2023	1,235	2	1,237
Total	11,400	1,555	12,955
Of the 1,530 No-Match above, 1,526 appear on the 1/26/2022 BEACON			
1/26/2022	-1526	1526	
Unaccounted for Cards		29	

Source: "Department of Transitional Assistance (DTA) Comments Following [Office of the State Auditor] December 12, 2024 Informal Exit Conference," received February 5, 2025

According to DTA's two-way PAN-level reconciliations, 29 EBT cards were unaccounted for, whereas our reconciliation identified 30 EBT cards that remained unverified.

In response to the variance findings for EBT cards—totaling 4,329 from August 15, 2022 through June 30, 2023—and for emergency EBT cards—totaling 4,190 from October 29, 2021 through June 30, 2023—we believe it is worthwhile to break down the variances by location for both regular and emergency EBT cards for better clarity. We maintain that the variance tables included in the audit report accurately reflect the testing results.

Additionally, we acknowledge DTA's efforts to transition to a new EBT vendor and enhance reporting to address the deficiencies identified in the audit. Based on its response, DTA is taking steps to address our concerns in this area. We will monitor progress on this matter as part of our post-audit review process in approximately six months.

4. The Department of Transitional Assistance did not always retain daily reconciliation log information, increasing the risk that benefit misuse goes undetected.

We asked DTA for the CIS Daily Reconciliation Logs for all 20 TAOs for July 14, 2022. DTA could not provide us with the logs for the Framingham and Hyannis TAOs. As a result, we determined that DTA did not always

perform daily reconciliations of EBT cards as required by Section IX of DTA's "TAO Card Issuance System (CIS) Security & Handling Procedures."

It is important for DTA to maintain effective monitoring controls over all aspects of EBT card distribution, including the retention of daily reconciliation logs at all TAOs. If DTA does not properly retain these daily reconciliation logs, then it may increase the risk that blank EBT cards go missing or are unaccounted for, potentially leading to the misuse of DTA benefits.

Authoritative Guidance

Section IX of DTA's "TAO Card Issuance System (CIS) Security & Handling Procedures" states,

> All EBT-related documents (EBT Card Signature Cover Sheets, EBT Card Signature Sheets, CIS Safe Inventory Logs, CIS Daily Card Reconciliation Logs, Weekly Safe Inspection Logs, Emergency Card Issuance Logs, and CIS Supply Discrepancy Forms) must be retained by the TAOs for three (3) years in a secure area of the TAO. These documents must be organized in an orderly manner for easy retrievable access.

Reasons for Issue

DTA officials told us that DTA could not locate the logs for the Framingham and Hyannis TAOs for the requested date.

Recommendations

1. DTA should further enhance its monitoring controls over EBT card distribution.

2. DTA should retain daily reconciliation logs at all TAOs for at least three years.

3. DTA should maintain all daily reconciliation logs in an orderly manner for easy, retrievable access.

Auditee's Response

> Regarding the first recommendation, DTA agrees that it is important to maintain effective monitoring controls over EBT card distribution, including but not limited to maintaining its CIS Daily Reconciliation Logs. It is unfortunate that DTA was unable to produce its CIS Daily Reconciliation Log for two of its 20 TAOs for the date requested by [the Office of the State Auditor (OSA)]. DTA will review its EBT card inventory procedures and evaluate if they can be further enhanced. However, DTA disagrees with the OSA's conclusion that its inability to produce the CIS Daily Reconciliation Log suggests that DTA did not complete an EBT card reconciliation on the days in question, leading to potential benefit misuse.
>
> DTA's EBT card inventory processes are distinct from its reconciliation processes. While the name of the CIS Daily Reconciliation Log includes the word "reconciliation," the reports are in fact EBT

card inventory tracking logs used to monitor the physical inventory of blank EBT cards in each office's possession. Reconciliation of the amounts of benefits issued to unique clients on cards is not accomplished through these logs.

The Daily Reconciliation Log is part of DTA's EBT card inventory process and is not a relevant tool to monitor for benefit misuse. DTA monitors for benefit misuse in a variety of ways including utilizing data analytics to review transaction data to identify potentially fraudulent spending, reviewing instances of excessive EBT card replacement requests which may indicate fraud, and examining questionable addresses to which EBT cards are sent. In addition, DTA adheres to Massachusetts laws prohibiting the use of cash benefits for specific purchases and at specific locations. See [Sections 5I and 5J of Chapter 18 of the Massachusetts General Laws]. SNAP benefits can also only be redeemed at United States Department of Agriculture — Food and Nutrition Service (FNS) authorized retailers for specific approved items as outlined in [Section 274.7 of Title 7 of the Code of Federal Regulations].

Regarding the second recommendation, DTA agrees it should maintain its CIS Daily Reconciliation Logs in accordance with the Commonwealth's records retention schedule and DTA's applicable policies and procedures. DTA's CIS TAO Card Issuance System Security Handling Procedures mandate that TAOs must maintain all EBT related documents, including the CIS Daily Reconciliation Logs, for a period of at least 3 years. In addition, as of May 2023, DTA implemented an additional monitoring control that requires TAOs to upload all EBT related documents, including CIS Daily Reconciliation Logs, to the Benefit Issuance team's secure electronic shared drive. Benefit Issuance staff then review these documents weekly for accuracy and adherence to internal control procedures. If a TAO fails to submit the required documents, the Benefit Issuance team contacts them and directs them to do so.

Regarding the third recommendation, DTA agrees that it should maintain all its CIS Daily Reconciliation Logs in an orderly manner for easy access and retrieval. As already noted, the Benefit Issuance team implemented this arrangement in May of 2023 with its electronic shared drive.

Auditor's Reply

We acknowledge DTA's response and its agreement with the recommendations regarding the maintenance and retention of CIS Daily Reconciliation Logs. However, we maintain our finding that DTA did not produce the required logs for 2 of the 20 TAOs for the requested date and that without the production of these logs, DTA is unable to demonstrate to itself, to auditors, or to others (1) whether or not it conducted such verifications or (2) the accuracy of the verifications it conducted. This could contribute to the agency being unaware of missing cards, which could result in attempts to defraud the Commonwealth of public benefits.

While DTA stated that the missing documents do not indicate that reconciliations were not performed, we emphasize that the absence of these logs prevents us from determining whether DTA completed EBT

reconciliations on the specified date. The purpose of this finding is to highlight deficiencies in inventory control documentation that may hinder DTA's ability to demonstrate compliance or detect anomalies.

We also acknowledge that DTA employs various methods to monitor potential misuse of benefits. However, these controls do not replace the retention of CIS Daily Reconciliation Logs, which serve as a key control for managing blank EBT card inventory.

Additionally, we recognize DTA's efforts to implement procedures to strengthen its controls over the retention of CIS Daily Reconciliation Logs to address the deficiencies identified in the audit. Based on its response, DTA is taking steps to address our concerns in this area. We will monitor progress on this matter as part of our post-audit review process in approximately six months.

5. Electronic Benefits Transfer cards were issued from inactive locations, which impacts the validity and accuracy of the Department of Transitional Assistance's Electronic Benefits Transfer card issuance data.

DTA did not deactivate or remove from the EPPIC system locations that were no longer in use. For instance, when the North Adams TAO merged with the Pittsfield TAO in 2010, the North Adams TAO was not removed from the list of location options.

The table below shows that 35,543 EBT cards issued to eligible households were assigned to inactive TAOs, out of the total population of 1,062,750 EBT cards that were issued during the audit period.

Location	EBT Card Issued
Dudley Square*	29,522
Springfield Center	5,346
Newmarket Square	571
North Adams	90
Revere Supplemental Security Income	8
Inactive Springfield	3
Milford	1
Plymouth	1
Malden Supplemental Security Income	1
Total	35,543

*   The name of Dudley Square changed to Nubian Square in 2019.

Furthermore, while DTA issued a total of 1,062,750 EBT cards, 97,654 (9.2%) EBT cards were issued from non-TAO locations. These locations were identified as Centralized Eligibility, No Association, Unassigned, Centralized TAFDC, or SNAP only. See the table below for EBT cards issued during the audit period from non-TAOs.

Non-TAO Location	EBT Card Issued
Centralized Eligibility	84,258
SNAP Only	11,809
No Association	1,576
Unassigned	6
Centralized TAFDC	5
Total	97,654

If DTA does not ensure that all EBT cards are recorded as being issued from the correct TAOs and does not ensure that inactive TAOs are deactivated in the EPPIC system, then staff members could choose the wrong locations when processing EBT cards. This could result in an erosion of public trust and undermine the validity and accuracy of DTA's EBT card data.

Authoritative Guidance

According to DTA officials, each TAO is assigned a unique prefix embedded in the EBT card, which serves as an identifier, allowing staff members and management to recognize which TAO is associated with the card. This step is essential for maintaining accurate records and ensuring that each card is accounted for within the respective TAO. By following this procedure, DTA staff members help facilitate better management and tracking of benefits and services provided to clients.

Reasons for Issue

According to DTA officials, DTA does not conduct reviews of the EBT card issuance reports generated by the EPPIC system. Additionally, DTA does not have documented policies and procedures on reconciling EBT cards issued from each TAO to the EPPIC system. DTA did not update the TAOs within the EPPIC system.

Recommendations

1. DTA should contact its third-party vendor to deactivate all inactive and non-TAO locations from the EPPIC system.

2. DTA should develop and implement policies and procedures to conduct regular EBT card issuance data reconciliations to ensure that all issued EBT cards are assigned to an accurate TAO.

3. DTA should separately create policies and procedures for periodic review of TAOs in the EPPIC system to ensure that the system is consistently updated.

Auditee's Response

Regarding the first recommendation, DTA agrees that TAO locations should be accurate and up to date in the EBT vendor's electronic system. As previously noted, DTA no longer utilizes . . . [the] EPPIC system. It will work with its new vendor . . . to ensure that ebtEDGE is up to date. DTA does not dispute that the EPPIC data from the audit period reflects that 35,543 EBT cards were assigned to inactive TAOs. However, DTA disagrees with [the Office of the State Auditor's (OSA's)] finding that staff could choose one of these inactive locations when issuing EBT cards and undermine the accuracy of DTA's EBT card data. While the EPPIC data reflects that those EBT cards were assigned to those inactive locations, EBT cards were not printed from those inactive locations.

In the authoritative guidance section of the draft report, OSA notes that DTA officials told it about the unique prefix embedded in EBT cards that identifies the TAO associated with the card. DTA apologies for any misunderstanding that led to OSA believing this prefix is essential for recordkeeping or accountability. Instead, the office code in the EBT system reflects the geographic catchment area with which the case is associated; it corresponds with the client's zip code. The location is assigned by the system, and DTA staff cannot choose it. That code also does not play a role in DTA's contemporary EBT card inventory results, nor does it inform how DTA tracks benefits and services provided to clients.

In addition, while DTA does not dispute that the EPPIC data may reflect 97,654 EBT cards issued from non-TAO locations, DTA asserts this is an immaterial finding for the reasons set forth above. In the new . . . system, DTA also utilizes reports to track EBT card printing based on the office assignment of the DTA staff person printing the card. Therefore, to the extent OSA is concerned that an inaccurate office location in the EBT vendor's electronic database may undermine the public's trust in DTA's EBT card data, DTA tracks and maintains EBT card printing data internally in a comprehensive and accurate manner outside of its EBT vendor's administrative terminal.

Regarding the second recommendation, DTA agrees it is important that DTA is properly inventorying its EBT cards, and accurately tracking the location at which they are printed. However, DTA does not believe that it is essential for EBT cards to be assigned to a specific TAO. While the data in the EBT vendor's database should be current and accurate, there is no significant effect on the agency nor clients if it is not. DTA already has a system in place to ensure that EBT cards are properly inventoried and tracked by printing location. In short, TAOs must submit an order request for EBT cards, and the Benefit Issuance team creates an Adobe document for a member of the TAO to sign when the order is received. Any discrepancy in the order must be annotated on the

form and returned to the Benefit Issuance team. In addition, every month, the Benefit Issuance team reviews and reconciles all TAO EBT card shipments.

Regarding the third recommendation, DTA agrees that the TAO locations in its EBT vendor's electronic system should be regularly updated. Building on the experience the Department had with its previous vendor, DTA specified certain enhanced levels of service in . . . ebtEDGE. However, DTA will confer with [the new vendor] to ensure that this data point is consistently updated and accurately maintained.

Auditor's Reply

We acknowledge DTA's response and its agreement with the recommendations to ensure that TAO location data in the EPPIC system is accurate and regularly updated. However, we maintain our findings regarding inaccurate TAO information and the assignment of EBT cards to inactive or non-TAO locations during the audit period.

DTA stated that staff members are unable to issue cards from inactive TAO locations and that the location codes in the EPPIC system are determined solely by client zip codes. However, during our meeting with DTA officials on July 18, 2024, we were provided with TAO locations that have specific prefixes on the cards. For example, prefix 1375 was assigned to the Central EBT Processing Center, prefix 1322 was assigned to the Chelsea TAO, and prefix 1302 was assigned to the Brockton TAO. These prefixes were embedded on each EBT card to serve as identifiers for the respective TAO locations. In our analysis of EBT card issuance data, we matched the prefixes to the specific TAOs they represented.

DTA also stated that the issuance of 97,654 cards from non-TAO locations is immaterial; it is important to note that, for performance audits, we focus on program efficiency rather than materiality. The lack of accurate location data in the EPPIC system undermines the completeness and reliability of the records used to monitor the EBT program. We acknowledge that DTA has implemented internal tracking mechanisms; however, those tools cannot replace the need for its system to have accurate and up-to-date location information.

We acknowledge DTA's transition to a new EBT vendor to improve reporting capabilities as described. This occurred after the audit period and does not affect the validity of the findings related to inaccuracies in the EPPIC system data during the audit period. Based on its response, DTA is taking steps to address our concerns in this area. We will monitor progress on this matter as part of our post-audit review process in approximately six months.

OTHER MATTERS

The Department of Transitional Assistance should strive to make its Electronic Benefits Transfer card issuance process as transparent and accessible as possible.

The Department of Transitional Assistance (DTA) should strive to make its Electronic Benefits Transfer (EBT) card issuance process as transparent and accessible as possible. This is critical to not only ensure that eligible recipients have the ability to obtain benefits but also to ensure that tax dollars are spent properly. We sought, in part, to answer stakeholder concerns about potential fraud, waste, or abuse of tax dollars in the form of EBT cards. We analyzed how EBT cards were issued, how eligibility for benefits was determined, and how EBT cards were impacted by emergencies, such as the COVID-19 pandemic. What became clear during our audit was how difficult it was for recipients to navigate the maze of different benefit programs and the perceived lack of clarity (from the perspective of the taxpayers) on how much was being spent on these programs. This information is public and should be easily accessible through DTA's website so that stakeholders can view how tax dollars are being spent. We strongly recommend that DTA increase accessibility and transparency into the EBT card issuance process and create a comprehensive plan for future emergencies.

EBT cards are the mechanism that transfer cash benefits (Supplemental Nutrition Assistance Program [SNAP], Transitional Aid to Families with Dependent Children [TAFDC], Emergency Aid to the Elderly, Disabled and Children [EAEDC]) to either pay for purchases or to be used directly as cash (including withdrawals at ATMs).[29] EBT cards are issued to benefit recipients; however, funds are not added to the cards until eligibility is determined. Funding for these programs comes from a variety of sources. While the state largely funds EAEDC,[30] the federal government funds TAFDC[31] and SNAP. The US Census Bureau tracks the total number of SNAP recipients in Massachusetts.[32] Over the past 25 years, there has been substantial growth in the number of EBT card recipients in Massachusetts from roughly 220,000 in 2000 to over 1,000,000 in 2025. For an overview of the total amount of benefits, see the "Net Benefits Issued by Program (Unaudited)" table, which breaks down the different benefit types for fiscal years 2022 through 2025 (until March 21, 2025).

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29. See https://www.mass.gov/info-details/using-your-ebt-card.
30. See https://www.mass.gov/economic-assistance-cash-benefits.
31. See https://www.masslegalservices.org/content/introduction-tafdc-guide.
32. According to the Federal Reserve Bank of St. Louis's website; see https://fred.stlouisfed.org/series/BR25000MAA647NCEN.

Our office last audited the EBT program in 2013. The audit,[33] reviewed DTA's eligibility determination processes and its controls over EBT card usage during the period of July 1, 2010 through December 31, 2012. The 2013 audit uncovered significant deficiencies in the EBT card issuance process and benefit distribution and potentially fraudulent transactions. For example, we found that DTA used a system that administered EBT cards with benefits already pre-loaded onto them. Based on this and other findings, we recommended that DTA make substantial reforms regarding staff member procedures and the management of systems such as the Benefit Eligibility and Control Online Network (BEACON) system.

The EBT system that was the subject of our 2013 audit was replaced in 2016.[34] Under the current system, EBT cards are first issued, then eligibility for each specific benefit is determined before an EBT card holder can access or use benefits. This process is meant to ensure that cards are distributed to recipients without delay, but that benefits are awarded only to recipients who meet the eligibility requirements of each program.

Anomalies in the EBT Card Issuance Process

Stakeholders have inquired about how the current EBT system works and anomalies in the issuance process and the distribution of benefits; particularly in light of the significant increases in the number of EBT cards issued. Under the current system, DTA issues far more EBT cards than the number of clients. The discrepancy between the number of EBT cards and the number of clients is due to several factors. The primary reason is that DTA issues EBT cards to multiple members of each household (client). For example, although a household of four counts as one client, DTA can issue up to four EBT cards, one for each household member. The result is that there are a larger number of active EBT cards than the number of clients.

A second contributing factor to the large discrepancy between number of active EBT cards and the number of clients is that there are active EBT cards that are unfunded because the recipients have become ineligible to receive benefits. These unfunded cards are not deactivated due to recent ineligibility. DTA's rationale is that the recipient of the EBT card could become eligible in the future, so deactivating the EBT card could be counterproductive. Additionally, the Pandemic EBT program issued EBT cards to households that no longer had access to school lunches due to the closure of schools during the COVID-19 public health emergency. Many of these households, which were temporarily eligible for the Pandemic EBT benefits, became ineligible for benefits after the pandemic, and EBT cards issued to these households remain active but are unfunded.

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33. The 2013 audit of the DTA can be found at https://www.mass.gov/lists/all-audit-reports-2011-to-today.
34. See https://www.mass.gov/doc/report-on-the-establishment-of-a-cashless-ebt-system/download.

Eligibility

During the COVID-19 pandemic, SNAP eligibility requirements were paused by the federal government[35] to facilitate access to resources during the emergency.[36] This led to a rapid increase of Summer EBT and Pandemic EBT cards so that recipients could access SNAP benefits. The number of Summer EBT and Pandemic EBT cards (tracked together) was 174,199 in July 2021 and peaked at 365,710 in July 2024.[37] As of December 2024, there were only three EBT cards issued under the Summer EBT and Pandemic EBT programs.

Duplicate Cards

Another area of concern regarding EBT cards is duplicate cards. As explained in the "EBT Cards" section, the EBT system does not allow for duplicate cards. Specifically, when a new EBT card is issued to a recipient, the previous cards is deactivated by the Electronic Payment Processing Information Control (EPPIC) system. The EPPIC system is used by DTA to distribute benefits to the EBT card accounts of program participants every month.

Eligible Purchases

DTA tracks the use, including the location of uses, of EBT cards.[38] Additionally, only eligible purchases are approved.[39] If someone attempts to use an EBT card for an ineligible purchase, e.g. alcohol or cigarettes, payment for those specific purchases is declined at checkout. Any retailer that accepts EBT payments must have a Point of Sale system[40] that approves eligible purchases and declines ineligible purchases. See the "Benefit Eligibility and Control Online Network System" and "EBT Cards" sections of this report.

Immigrant Access to EBT Cards

Certain immigrant populations were eligible for cash and SNAP benefits. According to DTA's Online Guide "Cash and SNAP Benefits for Immigrants," individuals who are eligible for benefits include US citizens, certain noncitizens (such as lawful permanent residents, refugees, asylees, Cuban/Haitian entrants, Amerasian immigrants, Iraqi and Afghan Special Immigrant Visa holders, certain Afghans, and Ukrainians

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35. See https://www.fns.usda.gov/disaster/pandemic/covid-19/massachusetts#snap.
36. See https://www.mass.gov/info-details/pandemic-ebt-p-ebt.
37. In Appendix A, we have a table titled "EBT Cards with Benefits Added Monthly (Unaudited)" that breaks down the number of EBT Cards issued under the Summer EBT and Pandemic EBT programs from July 2021 through December 2024.
38. See https://www.mass.gov/info-details/using-your-ebt-card.
39. See https://www.mass.gov/snap-online-purchasing-program.
40. See https://www.fns.usda.gov/snap/facts#:~:text=Spending%20Your%20SNAP%20Benefits,Hot%20foods.

granted humanitarian parole), and victims of trafficking.[41] See the "TAFDC Pathways to Work Program" section and the "TAFDC PTW Program Participants" section.

Recommendations

We recommend that DTA develop a more transparent and accessible system for EBT card issuance and spending along with a clear plan for responding to future emergencies. The COVID-19 pandemic can be used as a starting point, but a plan should be prepared for all types of emergencies, including natural disasters, public health, or any other event that disrupts food supplies or access.

Planning ahead is critical to ensure that DTA can move quickly in an emergency to distribute benefits while ensuring that fraud, waste, or abuse is minimized. Information about the total cost and allocations of EBT cards and the benefits that DTA distributes should be more transparent so that stakeholders, taxpayers, and EBT card recipients can understand the broader impact and scale of these programs. This information can be added to the website in one page or section that covers all the different benefits that DTA distributes with historical data to show how spending has changed over the years. These reforms would not only help recipients understand the benefits for which they are eligible, but also provide stakeholders a clear picture of how DTA manages EBT cards and benefits.

Auditee's Response

> Turning to matters outside of the scope of the audit, yet explored by the [Office of the State Auditor (OSA)] audit team, DTA agrees that transparency into benefit programs, their scale, and Department operations is important information for stakeholders. DTA offers a comprehensive public-facing website (mass.gov/DTA) for Massachusetts residents to explore programs and assistance. On this website, DTA shares monthly performance scorecards that offer demographic insight into benefit recipients and operational performance, and provides monthly reports detailing caseload by zip code and Healthy Incentives Program (HIP) spending, among other topics of public interest. DTA also publicly shares its annual reports submitted to the Massachusetts Legislature on its website. In addition, DTA's comprehensive policy guide, the DTA Online Guide (OLG), is also available online and can be easily searched by word topic.
>
> In the draft audit report OSA discussed stakeholder inquiries about EBT card volume and issuance anomalies. DTA believes the audit team thoroughly explored the operational and programmatic impacts

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41. Noncitizens were granted eligibility for SNAP and cash benefits under a number of different federal laws. According to the Farm Security and Rural Investment Act of 2002, SNAP benefits were provided to lawful permanent residents. The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 extended SNAP benefits to refugees and asylees. The Refugee Education Assistance Act of 1980 provided assistance to Cuban and Haitian entrants. The Amerasian Homecoming Act granted assistance to Amerasians. The Consolidated Appropriations Act of 2008 provided assistance to Iraqi and Afghan special immigrant visa holders. The Additional Ukraine Supplemental Appropriations Act of 2022 provided assistance to Ukrainians granted humanitarian parole. The Trafficking Victims Protection Act of 2000 provided assistance to victims of trafficking.

that dictate EBT card distribution. As discussed throughout DTA's response, the COVID-19 pandemic public health emergency significantly changed certain components of DTA operations, including introducing new benefit programs (like Pandemic EBT, and later Summer EBT/SUNBucks) that served new clients resulting in higher EBT card volume, and necessitating a rapid shift to remote work then a return to a hybrid office environment. While it is expected that there would be more physical EBT cards, only the EBT cards that are held by an eligible household with an active case that is currently receiving benefits have funds added onto the card. Outside of this, an EBT card is an empty card with no value if benefit funds are not sent to it, much like an MBTA Charlie Card that has no current funds on it.

The OSA audit team's exploration of other matters in the sections titled: Anomalies in the EBT Card Issuance Process, Eligibility, Duplicate Cards, Eligible Purchases, and Immigrant Access To EBT Cards, are accurately represented and will help inform interested stakeholders of factual information impacting benefit eligibility and DTA operations.

In regard to planning for emergencies, DTA actively maintains several disaster response plans that are updated annually. The Department's operational disaster response plan is called a Continuity of Operations Plan (COOP) which is an internal document designed to ensure that essential functions and services continue across a wide range of potential emergencies or disruptions. State agencies and municipalities in Massachusetts use these plans to prepare for disasters and recover quickly.

DTA Operations also engages quarterly with the Massachusetts Emergency Management Agency (MEMA) which supports emergency management activities across state agencies and coordinates local and regional activities related to emergency shelter, mass feeding and emergency housing and human services during times of emergency. DTA maintains annually a Disaster SNAP plan, which is required by SNAP State Administering agencies. Disaster SNAP, or D-SNAP, is a federal program that [US Department of Agriculture Food and Nutrition Service] can activate in response to catastrophic regional events and coordinates among state, territory, tribal, and voluntary organizations to provide nutrition assistance to families and individuals affected by a disaster or emergency. D-SNAP has not been activated in Massachusetts in many years, but is kept updated.

DTA also actively coordinates and participates in several cross agency and public-private working groups to support the local food system, which are ongoing and further energized in response to emergencies like the COVID-19 public health pandemic, and the recent Federal Government Shutdown impact on regular SNAP distribution. This includes the ongoing Interagency Food Security Working Group, the Food Policy Council, and most recently the Healey-Driscoll Administration's Anti-Hunger Task Force.

Auditor's Reply

We acknowledge DTA's response regarding our Other Matters and acknowledge its stated commitment to transparency and stakeholder engagement. DTA stated in its response: "*Turning to matters outside of the scope of the audit, yet explored by the [Office of the State Auditor (OSA)] audit team.*" We note that the addition of this Other Matters is authorized by Generally Accepted Government Auditing Standards (GAGAS), which allows auditors to add audit topics and "Other Matters" when, in the course of their work,

they find issues that require further investigation. This is authorized even if these items were outside the original scope of the audit. Other Matters and additions to the scope of our audits are designed to assist the Commonwealth and the audited agency—and ultimately the people of Massachusetts and those served by a particular agency of government. We encourage DTA to take thoughtful and proactive steps to address the concerns we have raised.

APPENDIX A

According to the Department of Transitional Assistance (DTA), the following table shows the number of Electronic Benefits Transfer (EBT) cards distributed with benefits—including the Transitional Aid to Families with Dependent Children (TAFDCF); Emergency Aid to the Elderly, Disabled and Children (EAEDC); Supplemental Nutrition Assistance Program (SNAP); and Summer and Pandemic EBT programs—and the number of households served per month from July 1, 2021 through December 31, 2024. The data, provided by DTA, in the following table consists of overlapping datasets.

EBT Cards with Benefits Added Monthly (According to DTA)

Month	EBT Cards with Benefits for Cash Program (TAFDC and EAEDC)	EBT Cards with Benefits for SNAP	EBT Cards with Benefits for Summer EBT and Pandemic EBT	Households Receiving Benefits[*]
July 2021	49,174	580,309	174,199	615,748
August 2021	50,768	577,561	176,076	618,672
September 2021	52,457	585,058	2,137	630,772
October 2021	56,390	594,608	628	638,261
November 2021	61,034	598,394	65	646,658
December 2021	63,359	603,523	16	655,283
January 2022	63,816	609,019	1	665,227
February 2022	68,591	615,331	—	670,743
March 2022	63,153	625,554	155	677,639
April 2022	63,803	626,577	136	675,321
May 2022	63,359	624,893	66,794	683,290
June 2022	63,899	630,773	106,310	687,457
July 2022	64,449	633,037	151,105	688,352
August 2022	66,071	636,873	172,486	693,607
September 2022	65,998	640,010	77,698	696,671
October 2022	65,544	645,849	85,140	700,787
November 2022	65,968	648,610	129	703,621
December 2022	66,461	656,636	168	710,164
January 2023	66,319	657,339	26	714,979
February 2023	67,651	662,130	3,251	717,974

Month	EBT Cards with Benefits for Cash Program (TAFDC and EAEDC)	EBT Cards with Benefits for SNAP	EBT Cards with Benefits for Summer EBT and Pandemic EBT	Households Receiving Benefits[*]
March 2023	66,136	665,606	144	723,035
April 2023	66,229	664,782	130	722,400
May 2023	65,744	667,589	149	726,160
June 2023	66,123	669,630	39,579	727,111
July 2023	66,682	649,703	101,867	726,036
August 2023	67,976	652,620	87,430	731,518
September 2023	68,954	654,487	18,468	729,206
October 2023	69,377	592,520	921	730,661
November 2023	71,437	659,482	421	732,647
December 2023	72,240	658,200	554	733,790
January 2024	71,050	597,896	76	737,772
February 2024	73,136	662,971	528	740,265
March 2024	72,725	668,425	54	747,424
April 2024	71,187	670,342	—	752,435
May 2024	71,512	673,760	—	756,127
June 2024	71,921	674,242	—	754,889
July 2024	71,255	676,054	365,710	758,581
August 2024	73,807	677,022	874	757,097
September 2024	72,607	544,147	10,093	752,696
October 2024	72,859	668,149	9,420	752,793
November 2024	74,102	667,860	39	749,543
December 2024	72,221	660,498	3	748,169

*   The three columns preceding the Households Receiving Benefits column do not add up to the numbers in this column because there are instances in which more than one program participant resides in a single household.

APPENDIX B

According to the Department of Transitional Assistance's (DTA's) website, these are DTA's programs under the Transitional Aid to Families with Dependent Children (TAFDC) program:

- The Competitive Integrated Employment Services provides career path support to individuals through job connections, job training, and education. Services include interview skills, financial management, classes in English as a second language, and classes in English for employment.

- The Young Parents Program provides educational and vocational services to young parents (ages 14–24) to help them reach their educational, life, and parenting goals. Services include life and parenting skills and classes to prepare for high school equivalency certification and Adult Basic Education.

- The Office for Refugees and Immigrants assists refugees and immigrants with language, culture, and employment placement skills. Services include employment readiness and job placement and retention.

- The Secure Jobs Program provides job opportunities and housing support to families experiencing or at risk of homelessness. Services include job readiness and training, job placement, and retention.

- The DTA Works Internship provides opportunities to TAFDC benefit recipients to develop on-the-job training to aid in their re-entry into the workforce. Services include mentoring and a 36-week internship at DTA offices and partner state agencies.

- The Work Participant Program provides individual career counseling to assist participants in job search and application through MassHire Career Centers. Services include individualized job coaching, interviewing techniques, and résumé writing.

- The Empowering to Employ program is a DTA partnership with the Massachusetts Rehabilitation Commission that DTA uses to provide work opportunities for TAFDC program participants and their family members who have disabilities. Services include disability assessment, vocational and job readiness skills training, and job placement.

- The High School Equivalency Credential program assists individuals who do not have a high school diploma by providing high school-level academic skills and certification.

- The Learning Disability Screening and Assessments offers free learning disability screenings and assessments to TAFDC recipients.