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TO: Michael Crews, Secretary

FROM: Jeffery T. Beasley, Inspector General

DATE: September 13, 2013

SUBJECT: FOLLOW-UP AUDIT REPORT # A14007F – THE AUDITOR GENERAL'S PUBLIC ASSISTANCE ELIGIBILITY DETERMINATION PROCESSES AT SELECTED STATE AGENCIES, OPERATIONAL AUDIT, REPORT # 2013-133.

The Bureau of Internal Audit performed a follow-up audit to the Office of the Auditor General's Public Assistance Eligibility Determination Processes at Selected State Agencies, Operational Audit, Report # 2013-133 issued in March 2013. The objectives of this follow-up were to determine the corrective actions taken on reported audit findings and whether actions taken achieved the desired results as intended by management. The scope of the follow-up consisted of obtaining from the Office of Institutions a written response of action taken to correct the reported findings. We have evaluated the responses to the findings and have assessed that appropriate action has been taken or is being taken to address the issues identified in the report.

Inspector General

JB/PS/kj
Attachment

Timothy Cannon, Deputy Secretary
Mike Dew, Chief of Staff
James Upchurch, Assistant Secretary of Institutions
Michelle Pyle, Deputy Assistant Secretary of Planning and Program Analysis
Ricky Dixon, Deputy Assistant Secretary of Institutions
Rusty McLaughlin, Chief of Classification & Central Records
Joint Legislative Auditing Committee

OFFICE OF THE INSPECTOR GENERAL — BUREAU OF INTERNAL AUDIT

FLORIDA DEPARTMENT OF CORRECTIONS

Follow-up of Auditor General's Report #2013-133 Public Assistance Eligibility Determination Processes at Selected State Agencies, Operational Audit

Jeffery T. Beasley, Inspector General

Paul R. Strickland, Chief Internal Auditor

Report #A14007F — *September 13, 2013*

BACKGROUND

The State provides to eligible individuals or families various types of public assistance, including, for example, food, drugs, medical care, child care, and cash assistance. Each of the related public assistance programs has eligibility requirements established under Federal or State law that particular agencies of State government and, for some programs, nonprofit organizations and local governments, must consider when determining the eligibility of individuals who apply for assistance.

Eligibility determination processes varied based on each program's requirements, as established in the authorizing Federal and State laws. Depending on the requirements of the program, a State agency may apply a variety of eligibility determination processes. For example, programs that provide assistance to low-income households may include processes to obtain documentation or validation of the recipient's income (for example, the submission of payroll check stubs), whereas programs that provide assistance based on medical condition may include eligibility determination processes that require verification of the medical diagnosis. The requirements of other programs may not require the applicant's submission of documentation and instead allow reliance upon information self-reported by the applicant.

In some cases, the eligibility determination processes included data exchanges to validate applicant information. Data exchanges refer to processes that compare information on file at one government agency or program to the information reported to another agency or program by an applicant. For example, using the FLORIDA System, the Department of Children and Families (DCF) compared information reported by applicants to information supplied by entities such as the Social Security Administration (SSA), the Internal Revenue Service, the Department of Health Office of Vital Statistics (OVS), and the Department of Revenue. The results from these data exchange processes allowed the DCF to identify instances in which an applicant's reported identity or income may be inconsistently reported and potentially incorrect. Not all agencies utilized data exchanges, as many did not have access to data or the necessary technological resources.

In March 2013, the Office of the Auditor General published a report, Public Assistance Eligibility Determination Processes at Selected State Agencies, Operational Audit, Report # 2013-133.

OBJECTIVES

The follow-up objectives were to determine:

- what corrective actions were taken on reported audit findings, and
- whether actions taken achieved the desired results as intended by management.

SCOPE AND METHODOLOGY

A request was made to the Office of Institutions for a written response on the status of corrective actions taken.

RESULTS OF FOLLOW-UP

Finding No. 1: The Department of Corrections (DOC) did not have processes in place to ensure the accuracy of the social security numbers recorded in the DOC's Offender Based Information System. The failure of the DOC to collect and maintain accurate data including name, social security number, and date of birth, reduces State agencies' ability to efficiently identify and investigate instances in which public assistance may have been paid to an inmate account.

Recommendation: DOC develop procedures to verify an inmate's identity including the inmate's name, social security number, and date of birth. Additionally, the DOC should pursue statutory changes given the SSA's discontinuation of social security number verification.

Management's Original Response: *In accordance with department procedure, 601.209, the Department of Corrections requires at the time of reception that all inmates complete a "Social Security Number Identification Verification Statement" form (DC6-133).*

Until 2007, the department sent all social security numbers obtained to the Social Security Administration (SSA) for verification. In 2007 the SSA stopped the programmatic verification process. The process used prior to sending the social security numbers for verification is the same process we use today. This process is as follows:

- *Researching the NCIC/FCIC.*
- *Researching information in OBIS from prior commitments.*
- *Inmate property.*
- *Information obtained from court documents.*

Although we do a tremendous amount of research, without verification from the SSA we cannot have one hundred percent accuracy. Several attempts have been made over the past few years to resume our agreement, to no avail.

In addition, the Florida Department of Corrections is required by §945.2151 to collect social security numbers before the department opens a canteen account for the inmate. Also, this statute requires the department to submit these social security numbers to

the SSA for verification. The SSA discontinued the programmatic verification process in 2007. Since this time, verification is made through other means as indicated above.

In addition, the Department has a memorandum of understanding with the SSA to obtain Social Security Cards prior to release, participation in work release, etc.

We agree with the recommendation that statutory changes should be made given the SSA's discontinuation of social security number verification. However, as indicated above, the Department does have procedures in place to verify within our means the inmate's identity. Without verification from the SSA, it is not possible to exactly match their data.

Management's Follow-Up Response: *The Department still requires the completion of form DC6-133 (Social Security Number Identification Verification Statement) at the time of reception.*

The Department is also still using the following process to verify social security numbers:

- *Researching the NCIC/FCIC.*
- *Researching information in OBIS from prior commitments.*
- *Inmate property.*
- *Information obtained from court documents.*

The Department has a memorandum of understanding with the Social Security Administration to obtain Social Security Cards prior to release, participation in work release, etc.

As indicated in the previous response, the Department does have procedures in place to verify the inmate's identity based on information available to us. However, without verification from the Social Security Administration, it is not possible to exactly match their data.