



Montgomery County

Supplemental Nutrition Assistance Program and Child Care Assistance Program

2024M-124 | February 2025

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Report Highlights

Montgomery County

Audit Objective

Determine whether Montgomery County (County) Department of Social Services (Department) officials processed Supplemental Nutrition Assistance Program (SNAP) applications accurately and in a timely manner and whether Child Care Assistance Program (CCAP) payments are accurate, supported and for eligible individuals.

Key Findings

We reviewed 50 approved SNAP cases and 30 denied SNAP cases and determined that Department officials did not always obtain documentation needed to process SNAP applications accurately and in a timely manner. When Department officials do not obtain the required documentation and process benefit applications in a timely manner, eligible applicants may not receive the correct benefit in a timely manner. We determined:

- Department officials did not obtain required documentation that was needed to process 13 approved SNAP cases (28 percent).
- Department officials did not process nine of the approved SNAP cases (20 percent) in a timely manner. These cases were approved between one and 77 days after the 30-day requirement.
- While the 30 denied cases were accurately denied, Department officials did not process five cases (17 percent) in a timely manner. These cases were denied between one and 23 days after the 30-day requirement.

In addition, while Department officials made CCAP payments for eligible families within required timeframes, officials overpaid three child care providers (providers) a total of \$7,104. The overpayments occurred because officials did not properly review the provider payments.

Recommendations

The audit report includes three recommendations to help Department officials process SNAP applications and CCAP payments accurately and in a timely manner. County officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

Audit Period

January 1, 2021 – November 30, 2023

Background

The Department is overseen by the Commissioner of Health and Human Services (Commissioner) and, through supportive social services, serves County residents in achieving the successful transition to self-sufficiency and an improved quality of life.

The Department provides SNAP benefits to approved applicants for purchasing food at authorized retail stores. Eligibility and benefit levels are based on household size, income, assets and other factors. The New York State Office for Temporary and Disability Assistance (OTDA) administers SNAP and deposits monthly benefits into client accounts based on the Department's approvals.

The Department provides CCAP benefits for child care services provided for approved clients based on income levels and other factors. Child care services may be provided by a facility, babysitter or relative. Funding for CCAP is provided through the New York Child Care Block Grant Program (Grant Program). Refer to Appendix A for further information.

Quick Facts

January 1, 2021 – November 30, 2023

SNAP Payments	\$63 million
SNAP Applications	8,342
CCAP Expenditures	\$4 million
Child Care Providers	126

SNAP and CCAP Applications and Payments

How Should Department Officials Process SNAP Applications and Recertifications?

Department officials must ensure SNAP applications are complete and verify eligibility criteria, including identity, age, residency, household composition, citizenship/alien status, Social Security, income and resources, based on documentation provided by applicants within due dates established by document requests. In addition, officials must conduct an interview with the applicant and screen each application to determine whether the applicant qualifies for expedited processing. Applications must be processed (approved or denied) within 30 days from receipt of the application or within five calendar days if the applicant qualifies for expedited processing.

Applicants receiving SNAP benefits are required to recertify periodically to continue receiving benefits. A department official must send a notice of expiration to applicants 30 days before the benefit end date to inform applicants of the certification period end date and what actions the applicant needs to take to receive uninterrupted benefits. Recertification periods vary from six to 48 months, depending on the type of case. Department officials should have a system in place to keep track of when notices of expiration should be sent, and must process submitted recertification applications before the end of the applicant's current certification period.

Department officials should maintain supporting documentation for decisions/determinations and all correspondence relating to SNAP cases.

Department Officials Did Not Always Process SNAP Applications Accurately and in a Timely Manner

We reviewed 50 approved cases and determined that four cases were not processed by Department officials (these four cases were processed by the State). Of the remaining 46 cases, Department officials did not accurately process 13 cases (28 percent) because they did not obtain required documentation that was needed for processing. For example, Department officials processed five cases without documenting interview dates. As a result, there was no evidence that these interviews occurred. In addition, Department officials processed two cases before receiving supporting documentation from the applicant.

In addition, Department officials did not process nine cases (20 percent) in a timely manner. These cases were approved between one and 77 days after the 30-day requirement. While this generally occurred because Department officials allowed applicants to submit documentation late, there was evidence that Department officials made multiple attempts to schedule interviews and request information before the due date.

Of the 50 approved cases, 15 cases were due for recertification beyond the audit period and 26 cases were closed prior to recertification. For the remaining nine cases, Department officials sent notices of expiration to the applicants as required and processed the recertifications accurately and in a timely manner.

We also reviewed 30 denied cases, and while we determined that denied cases were generally supported (i.e., reasons for denials documented in case notes) and accurately denied, Department officials did not process five cases (17 percent) in a timely manner. These cases were denied between

one and 23 days after the 30-day requirement. Department officials told us this might have occurred because of employee time off (e.g., holidays or maternity leave) or workloads. When employees have planned time off, cases should be appropriately tracked and reassigned to meet deadlines, if necessary.

Lastly, we reviewed 141,353 SNAP payments issued during the audit period totaling \$44 million to determine whether duplicate payments were made. We did not identify any duplicate payments.¹

When Department officials do not accurately process cases in a timely manner, there is a risk that applicants qualifying for expedited processing will not be identified, and applicants may be granted benefits they are not eligible for or for time periods they are not eligible for.

How Should Department Officials Process CCAP Payments?

Department officials should make payments to eligible clients² (approved applicants) or providers for child care services provided in compliance with Title 18 of the New York Codes, Rules and Regulations (NYCRR), at the correct rate (i.e., the lesser of the provider rate or market rate established by New York State Office of Children and Family Services) and, if applicable, after deducting family share amounts (i.e., the portion of child care costs that a family may need to pay). Department officials are required to make payments to providers within timeframes established by NYCRR and payments should be reviewed for accuracy.

Department Officials Did Not Process CCAP Payments Accurately

We reviewed 30 payments totaling \$236,814 made to providers that were supported by 347 timesheets submitted by providers for child care services provided to 119 families. All payments were made for child care services provided to eligible families at the correct rate and paid within required timeframes (i.e., within 30 or 21 days of submission during the audit period). However, four payments were not paid accurately to three providers, resulting in the County overpaying providers by \$7,104. A family share (a portion of the child care costs required to be paid by the client) should have been deducted from payments for 165 timesheets; however, Department officials did not deduct family shares (ranging from \$1 to \$131 per week) from the amount the County paid to the providers for 38 timesheets. These errors occurred because:

- For 30 timesheets supporting services provided in March 2021 with payments processed in June 2021, the system incorrectly applied a family share waiver. However, the waiver was applicable to services provided in June 2021.
- For seven timesheets, child care services were provided before and after school, and the system was not properly set up to select the family share option without duplicating the amount due.

¹ See Appendix B for our methodology.

² See Appendix A for eligibility criteria.

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- For one timesheet, the family share was not deducted in error because the family was previously not required to pay a family share.

There was no evidence that Department supervisors reviewed these payments for reasonableness or to ensure family shares were properly deducted. Because the individuals responsible for processing and reviewing payments during the audit period were no longer employed by the County, we could not determine what, if anything, their review process included. As of October 17, 2023, the Department's principal social welfare examiner began reviewing payments for reasonableness before processing the payments. For example, she told us she reviewed timesheets to identify whether they included children that should have been at school instead of with a provider or more days and hours than they should have, and whether a family share was accurately deducted from the amount paid by the County.

As a result of insufficient reviews during the audit period, the County overpaid benefits.

What Do We Recommend?

Department officials should:

1. Accurately process SNAP applications in a timely manner, document interview dates, and maintain the required identity documentation and expedited screening sheets.
2. Review timesheets for reasonableness and payments for accuracy.
3. Consult with the County's legal counsel to determine the appropriate course of action regarding the identified overpayments.

Appendix A: CCAP Applicant Requirements and Eligibility Criteria

CCAP applicants must submit an application documenting the need for child care and are responsible for providing accurate, complete and current information regarding family income and composition, child care arrangements and any other circumstances related to the family's eligibility for child care services. Applicants are also responsible for responding to requests for documentation (i.e., proof of identification, residency citizenship/immigration status, work/school status and income) for department officials to verify facts and determine whether the applicant meets programmatic and financial eligibility requirements. Department officials must process applications (i.e., determine eligibility) within 30 days of the date of the application (i.e., date received). Continuing eligibility must be redetermined every 12 months. All factors concerning need and eligibility for child care services must be reconsidered, re-evaluated and verified during redeterminations.

Individuals are eligible for CCAP payments when the legally responsible persons or caretakers of the child in need of child care services are not available to provide care, child care services are in the best interest of the child and caretaker, and child care services are a necessary part of a plan for self support.

Families are eligible for child care assistance under the Grant Program if the resources of the family do not exceed \$1 million and the family meets one or more of the criteria outlined in NYCRR Title 18 Section 415.2. Examples of eligibility criteria include families receiving public assistance when child care services are needed for a child under 13 years of age, or a child aged 13 or older who has special needs, in order to enable the child's parent(s) or caretaker(s) to work; families with income up to 85 percent of the state median income needing child care services for the child's caretaker(s) to work, actively seek employment or attend educational or vocational activities, including certain secondary or post-secondary programs; or families, without regard to income, in need of child care services due to a child placed in foster care or families with open child protective services cases.

Non-guaranteed cases are prioritized based on federally and State-mandated populations, including (but not limited to):

- Families experiencing homelessness,
- Families with very low income (income levels up to 300 percent of the State income standard, provided the family income does not exceed 85 percent of the State median income),
- Families with children who have special needs, and
- Families with a teenage parent who is in need of child care assistance to attend high school or an equivalency program.

Appendix B: Response From County Officials



Office of the Executive

MONTGOMERY
C O U N T Y^{NY}
Made of Something Stronger

Pete A. Vroman
County Executive

February 6, 2025

Office of the State Comptroller
Division of Local Government & School Accountability RDU – CAP Submission
110 State Street, 12th Floor
Albany, NY 12236

Dear Chief of Municipal Audits of the OSC Regional Office:

Montgomery County is in receipt of the draft report of examination submitted by your office on January 8, 2025. The report identifies the focus of the examination was on Montgomery County Department of Social Services (MCDSS) specifically the accuracy and timeliness of Supplemental Nutrition Assistance Program (SNAP) applications as well as reviewing if Child Care Assistance Program (CCAP) payments were accurate and supported and for eligible individuals.

Montgomery County acknowledges the report and submits this letter as the official response to be included as Appendix B.

As the Office of the State Comptroller is aware, the end of 2020 - 2022 was a time of rapidly changing mandates and timelines being issued by New York State as a result of COVID-19. The reviewed timeframe was from January 1, 2021 - November 30, 2023, right in the midst of many of these rapid changes. Now that some time has passed, the guidance is clearer, and staff has been able to comply with requirements for SNAP and CCAP.

In addition, on January 1, 2024, the Department of Social Services in Montgomery County was restructured and placed under new management. Over the last year the new administration has been focusing on increasing efficiencies and improving accuracy within the Department.

Detailed below are some of the steps the Department of Social Services has taken under the new administration to ensure strict compliance with State policies and procedures.

- I. Regarding SNAP in 2024 the Department did the following:
 - 1.) Held in-house training with all the SNAP examiners to remind them of the importance of having all SNAP applications processed within the required timelines set forth by New York State Office of Temporary Disability Assistance (OTDA). All new and reopened applications are screened for expedited benefits. If they are eligible for expedited benefits, they will be processed within 7 calendar days of application. If the application is not eligible for expedited processing, the case will be processed within 30 days of the application date. The examiners will be required to document the date that all interviews are completed, and whether the application was eligible for expedited processing.
 - 2.) Set in place new processes to ensure SNAP examiners have the required documentation needed to process all applications. Reinforced that if the application is determined expedited, the minimum required information is proof of ID for the

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applicant. If the application is not determined expedited, the required information is ID for all household members, proof of residency, and proof of all income in the household.

- 3.) Reviewed procedures to ensure SNAP recertifications are processed within the required guidelines set forth by OTDA. SNAP recerts are mailed out approximately two months before the cert period ends. The client is responsible for returning the completed recertification form by the date of the scheduled interview. The client is sent a notice with the date and time of the scheduled recertification interview appointment.
 - 4.) Reinforced that if the recertification application is not received by the scheduled appointment date, then the case is put into clock down closure as a 08/Y10, failure to recertify. No notice is required to be sent with this closing code. If the recertification application is received but an interview has not been completed for lack of contact with the client, the case is put into clock down closure as a 08/N10, failure to complete the interview process, and a notice is generated to the client. All SNAP denials are processed within 30 days of the application date.
- II. Regarding CCAP payments for accuracy in 2024 the Department did the following:
- 1.) Set in place new procedures to ensure all timesheets are reviewed for reasonableness and accuracy by the Principal Social Welfare Examiner and Senior Account Clerk Typist prior to payment being authorized.
 - 2.) Provided training and supporting documentation to staff assigned to CCAP payments regarding 18NYCRR 415.4(i)(7) to ensure all staff are fully trained on recovery of payments.
 - 3.) Provided additional training and supporting documentation to staff on 05-OCFS-ADM-03.

Montgomery County consistently is striving to raise the standard of the services we provide to Montgomery County residents. The feedback from the Office of the State Comptroller is valued and will be used to reinforce the steps Montgomery County is undertaking to improve daily operations.

If you have any additional questions or concerns, please do not hesitate to reach out.

Sincerely,



Pete Vroman
Montgomery County Executive

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Appendix C: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed Department officials and reviewed regulations, policies, procedures and other publications issued by OTDA and the New York State Office of Children and Family Services to gain an understanding of the application and recertification process, eligibility requirements and issuance of payments for SNAP and CCAP.
- We used our professional judgment to select and review 50 approved SNAP applications and 30 denied SNAP applications from the 8,342 applications (5,535 approved and 2,807 denied) submitted during the audit period to determine whether applications were processed accurately and in a timely manner. We selected all 12 applications with an override code (eight approved and four denied) and then selected cases based on processing days across the 38 different reason codes. For the 50 approved cases, we also reviewed recertifications to determine whether notices of expiration were sent within required timeframes and recertifications were processed accurately and in a timely manner.
- We analyzed 141,353 SNAP payments totaling \$44 million to determine whether applicants received more than one payment per month (i.e., more than 35 payments within the 35-month audit period). We removed 103,860 payments totaling \$19 million from the \$63 million issued during the audit period because they were for emergency and supplemental payments that would have required the Department to issue an additional payment in a month. We analyzed the payments by case name and case number and met with officials to review identity documents and voided payment evidence for cases that were issued more than 35 payments. We used our professional judgment to review a sample of 25 cases of the 74 case names that were issued more than 35 payments. We selected cases based on names. We reviewed all 34 cases that were issued more than 35 payments by case number.
- We used our professional judgement to select 10 CCAP providers and clients based on payment amounts during the audit period to determine eligibility and whether the Department's approval notices were accurate. The Department made payments to 126 providers during the audit period.
- We used our professional judgement to select 30 CCAP payments, made to 15 providers, totaling \$236,814 to determine whether payments were accurate, supported and paid in a timely manner for eligible clients. We selected payments based on amounts and payment dates.
- We randomly selected six months during our 35-month audit period to determine whether bank reconciliations were prepared accurately and in a timely manner to account for CCAP payments.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The County Legislature has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the County Legislature to make the CAP available for public review in the County Clerk's office.

Appendix D: Resources and Services

Regional Office Directory

www.osc.ny.gov/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.ny.gov/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.ny.gov/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.ny.gov/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.ny.gov/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.ny.gov/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.ny.gov/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.ny.gov/local-government/publications

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

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Contact

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