

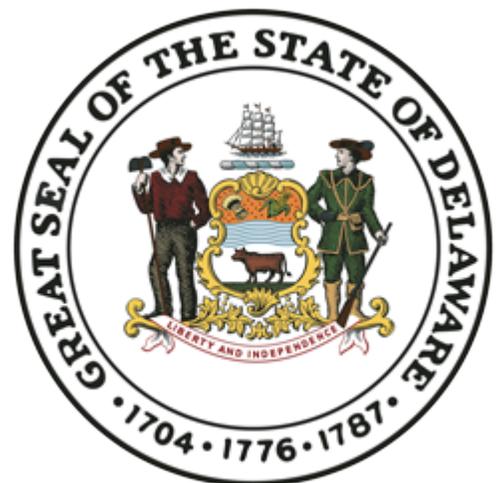
**State of Delaware
Office of Auditor of Accounts**

**Performance Audit of Means-Tested
Eligibility Entitlement Programs**

July 1, 2009 through March 25, 2013

**Fieldwork End Date: February 11, 2014
Issuance Date: March 11, 2014**

R. Thomas Wagner, Jr., CFE, CGFM, CICA
Auditor of Accounts





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The Honorable Jack Markell
Governor
Tatnall Building
Dover, DE 19901

Dear Governor Markell:

The attached report provides the results of our performance audit on the State's ability to manage and monitor the eligibility of recipients of entitlement program funds.

My office was authorized, under 29 Del. C., c. 29, to perform post audits of all the financial transactions of all State agencies. The law requires that the audits be made in conformity with generally accepted auditing principles and practices. Such principles and practices are established by the U.S. General Accounting Office, which has issued generally accepted government auditing standards.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States. 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.

This report can be accessed online through the Auditor of Accounts website at <http://www.auditor.delaware.gov>.

Sincerely,

R. Thomas Wagner, Jr., CFE, CGFM, CICA
Auditor of Accounts

February 11, 2014



R. Thomas Wagner, Jr., CFE, CGFM, CICA
Auditor of Accounts

At a Glance

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this release, please contact:**

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Performance Audit of Means-Tested Eligibility Entitlement Programs

AOA received many allegations relating to entitlement programs that, by volume, were an indicator of a potentially larger problem. The objective for this performance audit, therefore, was to determine the State's ability to manage and monitor the eligibility of recipients of entitlements and ensure adequate controls are in place to help prevent fraud.

During this engagement, AOA was able to work with the various agencies and departments to resolve allegations of inappropriate means-tested eligibility entitlements due to recipient failure to report income.

In addition to some of the program specific recommendations throughout our report, a general theme developed as reflected in our Task Force Recommendation to the Governor which focuses on the need to ensure, wherever possible, the use of entitlement funds be spent on those that genuinely need and deserve the helping hand of government. One of the key objectives recommended to the Task Force is to develop an integrated system that uses a common identifier, such as a driver's license or state identification number. This system, commonly referred to as a Citizen Relationship Management (CRM) system, could be used to link profiles together from the various agencies and make program specific eligibility determinations available throughout all state agencies while capturing updated information, such as income, from various sources.

AOA and management have consistently agreed there will always be a risk of fraud when administering these programs, but efforts should continue to be focused on cost effective measures to manage the risk.

We want to thank in particular Secretary Ann Visalli of the Office of Management and Budget and Secretary Jim Sills of the Department of Technology and Information and their staff for their assistance throughout this process and in formulating our overall Task Force Recommendation. They have demonstrated the administration's strong commitment to cost effective risk management.

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Background

An entitlement, as defined by Webster’s Dictionary¹, is “a government program providing benefits to a member of a specified group”. The federal government alone provides an extensive array of federal assistance to recipients reaching over \$400 billion dollars annually.² This assistance is provided through thousands of individual grants and awards made annually for the purpose of benefiting the general public in the areas of education, health, public safety, welfare, and public works, among others. As a condition of receiving this assistance, the recipients must comply with applicable federal and state laws and regulations, as well as any particular provisions tied with the specific assistance.

For the purposes of this audit, an “**entitlement**” is a government program that provides individuals with personal financial benefits or goods or services whenever they meet eligibility conditions that are specified by the standing law that authorizes the program. The Office of Auditor of Accounts (AOA) used this characterization as the basis for selecting programs to audit, along with 31 Del. C., §501, which states: “It is declared to be the legislative intent that the purpose of this chapter is to promote the welfare and happiness of all of the people of this State by providing public assistance to all of its eligible needy, unemployable and distressed, that assistance shall be administered promptly and humanely with due regard for the preservation of family life and without discrimination on account of race, religion or political affiliation and that assistance shall be administered in such a way and manner as to encourage self-respect, self-dependency and the desire to be a good citizen and useful to society.”

There are many different types of entitlements; most of the entitlement expenditures of the federal government are distributed to the most vulnerable individuals in society which includes the poor, disabled, and elderly. Eligibility for entitlement programs is typically classified as either “**means-tested**” or “**non-means-tested**.” Means-tested eligibility takes into account an individual’s financial need, whereas non-means-tested eligibility distributes benefits regardless of an individual’s financial need. Means-tested entitlements include such programs as Medicaid, Supplemental Security Income (SSI), Supplemental Nutrition Assistance Program (SNAP), student loans, and unemployment compensation. Non-means-tested programs include Social Security, Medicare, government pensions, military retirement, and veterans’ benefits. This performance audit concentrated on means-tested eligibility programs.

While the standard for determining eligibility may vary from program to program, the objective that only eligible individuals or organizations participate is consistent across all federal programs. To comply with this objective, the State must first assure that proper eligibility determinations are made, which means that the State must determine the parameters and limitations to define eligibility for a specific program in accordance with the program’s purpose. Many federal programs already contain eligibility requirements based on laws, agency regulations, grant agreements, etc., and the State must assure that its eligibility determination complies with such requirements.

Audit Objective and Period of Review

The audit objective for this performance audit was to determine the State’s ability to manage and monitor the eligibility of recipients of entitlements. Due to the high propensity for fraud in these programs, a major concern was to ensure adequate controls are in place to help prevent fraud.

Our period of review commenced on July 1, 2009, through March 25, 2013.

¹ “Entitlement” Webster’s Dictionary of the English Language, Deluxe Edition. Chicago: J.G. Ferguson Publishing Company © 1992

² http://www.whitehouse.gov/omb/financial_fin_single_audit

Methodology

AOA conducted multiple inquiries and interviews with personnel and performed test work and field visits at the Office of Management and Budget (OMB), the Department of Health and Social Services (DHSS), and the Department of Transportation (DOT). Our procedures included:

- Researched the Code of Federal Regulations (CFR) to determine means-tested programs.
- Determined the eligibility requirements specific to each program as stated in the applicable section of the CFR.
- Interviewed State agency personnel regarding eligibility determination procedures and monitoring processes.
- Verified eligibility of a sample of subrecipients as applicable.
- Reviewed monitoring documentation to determine if the State agency provided adequate oversight of the subrecipients, specifically to ensure the subrecipients appropriately determined the eligibility of individuals before providing benefits.
- Verified the eligibility of a sample of individuals who received benefits.
- Investigated AOA Fraud Hotline complaints pertaining to eligibility requirements.
- Observed the client intake process at a State Service Center.
- Shadowed investigators while resolving fraud complaints.
- Considered Statewide OMB Circular A-133 Single Audit findings throughout the course of fieldwork.
- Interviewed United States Department of Agriculture (USDA), Food & Nutrition Service (FNS) monitors and reviewed their oversight of the program.

Our observations and recommendations resulting from these procedures are described in the following pages.

What Did Our Review Uncover?

AOA Fraud Hotline Complaints – Problems Identified in 6 Allegations

During the State fiscal years ended June 30, 2010, 2011, and 2012, AOA noticed a trend in fraud hotline complaints received: there was a drastic increase in complaints that pertained to eligibility requirements of means-tested federal programs administered by the State. With assistance provided by Department of Health and Social Services' (DHSS) Audit and Recovery Management Services (ARMS) investigators and the Department of Labor, AOA investigated those fraud hotline complaints.



AOA found 6 allegations³ that resulted in the recovery of funds. The primary control weakness was related to the recipients' failure to report income. Support for substantiating income earlier in the intake process for entitlement programs is discussed throughout this report.

Fraud Hotline Results Above Called for a Global Review of Delaware's Means-Tested Eligibility Programs⁴

Over the three fiscal years presented in Figure 1, page 4, the State had an average of 16 means-tested entitlement programs with annual federal expenditures exceeding \$500,000 each. These programs range from unemployment compensation, various welfare programs, children's health insurance, education assistance, and housing assistance and, in aggregate, consistently exceeded more than \$600 million in annual federal expenditures alone. Figure 1 shows federal expenditures in millions per State Fiscal Year (FY). These amounts do not include the State funded expenditures directly attributed to the programs and, therefore, fail to provide a complete picture of Delaware's financial commitment to these programs. While reporting state share is only recommended, not required by Federal OMB Circular A-133, our review showed no significant steps to date made by the State to include it in the near future.

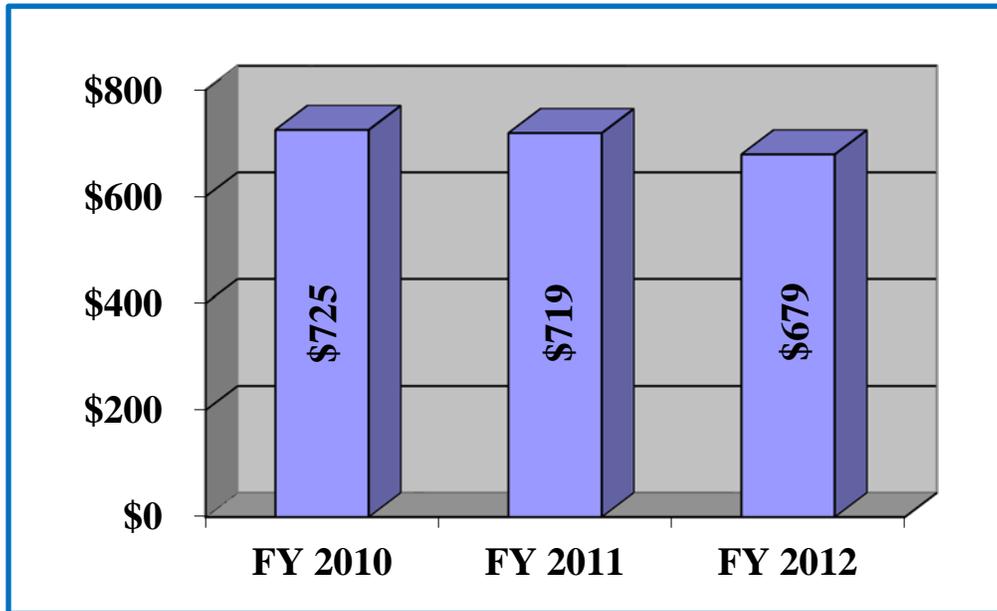


The State of Delaware should include the State's share of federal programs in its OMB Circular A-133 Report to provide a full accounting of all direct program costs and transparency to State residents. To achieve this task, the State would require the cooperation of all agencies and departments to identify and provide information on programs that have a match requirement.

³ For confidentiality purposes, no additional information will be provided on these allegations.

⁴ The Medicaid program was excluded from this engagement due to its size and complexity.

Figure 1: Federal Expenditures for the 16 Means-Tested Entitlement Programs⁵
(in Millions, excludes State matching funds)



Audited expenditures for FY 2013 will not be available until completion of the Statewide Single Audit in spring 2014.

Pay-and-Chase Approach to Entitlements



Our research into the entitlement programs administered by the State of Delaware found that many **rely entirely on the recipient's word regarding eligibility requirements**. This is referred to as self-certification. While self-certification enables the State to provide more immediate assistance to individuals, it also creates an opportunity for fraud. The only deterrent is that the applicant is required to certify his or her eligibility and acknowledgement of the ramifications of making false statements by signing the program application.

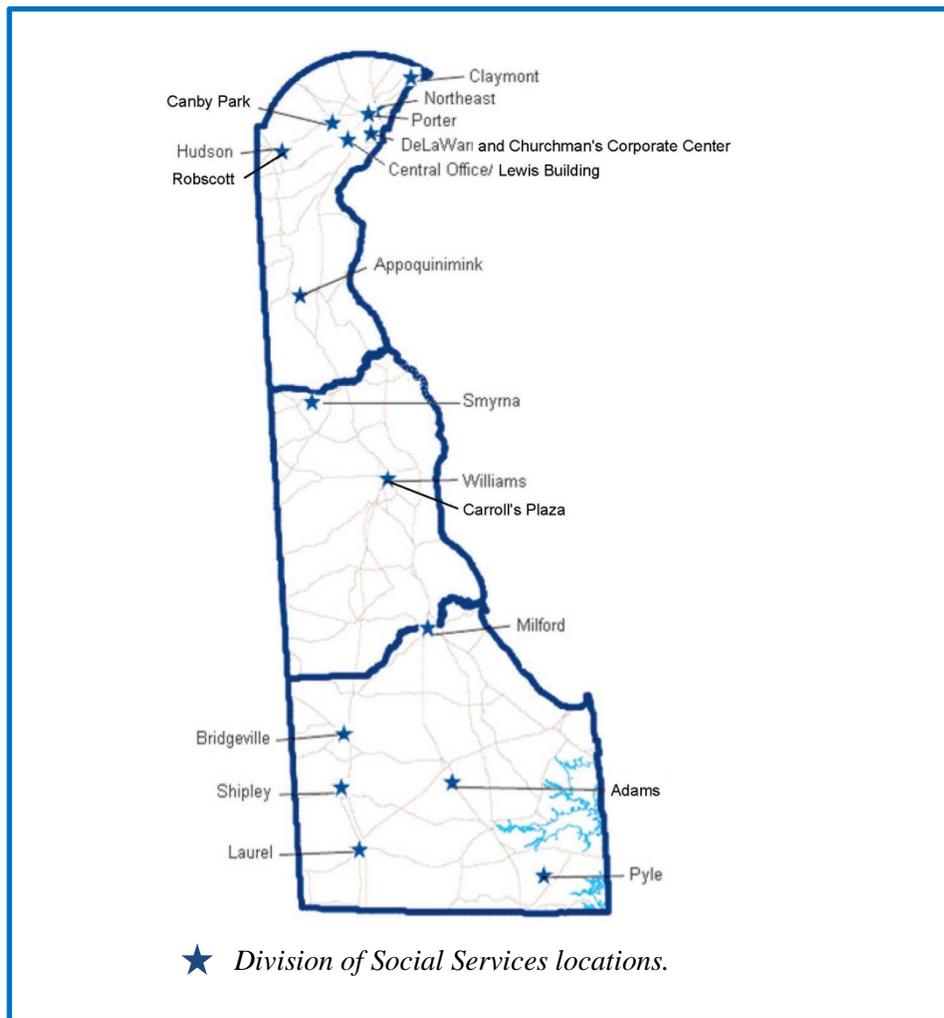
When a program performs monitoring after benefits have been provided, the approach is commonly referred to as *pay-and-chase*. Our audit identified some Delaware programs that have monitoring (chase) in place, while others have none. Those programs practicing the pay-and-chase approach in Delaware utilize investigative units, fraud hotlines, comparative reporting analysis, trend analysis, and, in some instances, collaboration with other state and federal agencies to detect and investigate false reporting. However, we also found that there is a need to consider the cost versus the benefit to applying any level of internal control.

⁵ Programs include: Unemployment Insurance, Supplemental Nutrition Assistance Program, Temporary Assistance for Needy Families, Child Nutrition, Student Financial Assistance, Special Supplemental Nutrition Program for Women, Infants and Children, Low-Income Home Energy Assistance, Child Care and Development Fund, Child and Adult Care Food Program, State Children's Health Insurance Program, Workforce Investment Act, Weatherization Assistance for Low-Income Persons, Senior Community Service Employment Program, Emergency Food Assistance, Supportive Housing Program, and Transit Services Programs.

Delaware Public Assistance (Welfare) Programs rely heavily on self-certification and are prime examples of the pay-and-chase approach.

DHSS' Division of Social Services (DSS) administers Delaware's public assistance (welfare) programs⁶. The purpose of Delaware's public assistance programs is to help needy citizens achieve a better standard of living, good health, and skills that will enhance their ability to become financially independent. According to the 2011 American Community Survey⁷, approximately 8,762 or 2.6 percent of Delaware households received assistance from the State at some point in the previous 12 months.

Illustration 1: Map of Social Services Locations



⁶ Individuals can apply for benefits and services in person at one of the State's 19 Social Services locations or online through the ASSIST website at <https://assist.dhss.delaware.gov/>. ASSIST is a web site that allows individuals and community-based organizations access to screen and apply for state assistance programs. Once the application is complete, ASSIST transfers it to the ASSIST team of caseworkers for processing. The ASSIST website does not determine eligibility; however, ASSIST will tell the client what additional information is needed and where the application has been routed.

⁷ <http://www.census.gov/prod/2012pubs/acsbr11-13.pdf>

DSS employs over 400 caseworkers at 19 locations throughout the State (*see Illustration 1, page 5*). In addition to various other responsibilities, caseworkers interview six to eight applicants a day, with average intake sessions taking between 30 minutes and an hour.

The amount of reliance on self-certified information is concerning in the public assistance programs, such as TANF, Child Care, and SNAP, given the higher dollar value of the benefits provided. The benefits for these three programs alone typically exceed \$230 million annually. As part of the intake process, clients are **not** required to substantiate the expenses they claim with utility bills, rent or mortgage payments, etc. In addition, caseworkers have essentially been trained **not** to ask a lot of questions so as not to create barriers in applying for benefits; rather, they are attempting to provide a helping hand to those in need of government services. DSS caseworkers do verify some eligibility criteria at intake such as wages, child support, unemployment, and social security benefits whenever such information is readily available but does not require this in all instances.

ARMS performs chase procedures for Delaware's public assistance programs.

ARMS identifies, investigates, and refers for criminal prosecution or civil litigation acts of fraud or errors that cause an overpayment of benefits in welfare programs administered by DHSS. ARMS is also responsible for the accounting and collection of all debts owed to the State as a result of these overpayments. These matters are criminal in nature and, therefore, confidential. ARMS is not responsible for fraud investigations outside of DHSS programs.

ARMS collaborates with other government agencies to perform data analysis and compare eligibility information. The majority of the resulting cases are from quarterly computerized matches of income reported to the Department of Labor (DOL) and DSS. The Quarterly DOL match identifies approximately 9,500 individuals each quarter who receive some type of public assistance, but reported income to DSS that does not match the income reported to DOL by their employers. ARMS investigators use various methods to verify income and other eligibility requirements such as direct contact with the individual's employer, unannounced home visits, and collaboration with other state and federal agencies.

During our interviews, ARMS reported that a recent change to the Supplemental Nutrition Assistance Program (SNAP) has increased fraud investigations tremendously. Effective October 1, 2008, Delaware expanded the simplified reporting system for SNAP to include more recipients. The premise of simplified reporting is that individuals only report changes to their income if it goes above the established limits. Other changes in the household's circumstances are not required to be reported until the recipient's next scheduled review, which occurs every six months. The October 2008 – September 2009 Simplified Reporting Rules issued by Delaware DHSS states:

You are not required to report other changes in your FSP household's circumstances.
However, if you do report a change, we will take action on it. We will also notify you if the reported change you chose to report results in either an increase or decrease in your benefits.



Simplified reporting has created a reliance on the individual to determine their own gross monthly income, and to take the initiative to *voluntarily* report other changes that may reduce their benefits.

ARMS is able to identify individuals who have not complied with the simplified reporting rules by using the income matching reports described above and other data analysis reports. Since the change to simplified reporting, SNAP fraud claims have more than doubled from 851 in FY 2009 to 1,927 in FY 2012, with total dollar amounts owed back to the State increasing from \$966,384 to \$2,332,101. Since SNAP recipients often participate in other benefit programs, total ARMS cases investigated have increased from 1,935 in FY 2009 to 8,189 in FY 2012.



Despite the vast increase in work and the significant dollars recovered by this group, ARMS investigator positions have been cut almost in half from 24 in FY 2009 to just 15 in FY 2013. The number of cases investigated has increased due to better investigative techniques and leveraging newer technology, but, as of December 2011, each ARMS investigator still had over 2,000 cases to address.

With these statistics, it is easy to see that self-certification and simplified reporting have created an environment for fraud and are over-burdening ARMS investigators.

Delaware Emergency Food Assistance Program: Less is More

The Emergency Food Assistance Program (TEFAP), administered by the United States Department of Agriculture (USDA), serves a dual purpose by reducing surplus food inventories to stabilize the agriculture market and providing supplemental foods for homeless and low-income individuals at no cost. The amount of food distributed to each state is derived from a formula based on the state's poverty and unemployment levels. The State Office of Management and Budget (OMB) receives food from the USDA and distributes it to shelters, soup kitchens, food banks, and other emergency feeding organizations, where it is combined with private donations. In FY 2010, the State of Delaware received commodities valued at \$1,677,058.⁸ As of August 2011, 113 organizations were participating in TEFAP in Delaware.

There are two types of TEFAP food distribution:

- (1) Prepared meals. This method does not require eligibility. AOA has not reviewed this method of distribution for the purposes of this engagement since it does not require a means test.
- (2) Home consumption. This method requires a means test and, therefore, was considered for this engagement.

⁸ TEFAP was not a major program for the FY 2010 Single Audit.

In order to receive TEFAP food for home consumption, recipients must meet the following eligibility requirements:

- Reside in the State of Delaware at the time of application.
- Have income less than 185 percent of the federal poverty level or be a recipient of Supplemental Nutrition Assistance (SNAP), Temporary Assistance for Needy Families (TANF)⁹, General Assistance¹⁰, Medicaid, or Supplemental Security Income (SSI).

Organizations distributing food for home consumption require each individual applicant to self-certify their eligibility by filling out the State's authorized application, checking the applicable box that renders them eligible, and signing it. **No** proof of income or proof of participation in the other programs is required, **nor** is it verified by any other means. For example, applicants can say that their household receives SNAP, but they are not required to show any documentation to prove it.

The State of Delaware receives approximately \$120,000 of federal funds to cover the administrative costs of operating TEFAP¹¹; 40 percent of which is passed through to distributing organizations. With the remaining funds, Delaware's program administrators perform an annual on-site review¹² at each participating organization that addresses an array of requirements from proper food storage to displaying anti-discrimination posters.



AOA selected six of the 48 reviews conducted in the 12 months preceding August 2011 and discovered OMB did not document the details of the review of individual applications for proper eligibility determinations since the review form did not specifically state to do so. This was also pointed out by USDA Food & Nutrition Service (FNS) monitoring staff during a management evaluation of the program in 2013.¹³

Upon closer examination of the TEFAP organizations' records, our review identified inconsistent application forms, incorrect eligibility criteria, and improper eligibility determinations that were not discovered timely. AOA visited nine organizations¹⁴ that distribute TEFAP food for home consumption and obtained a sample of applications for individuals who received benefits during November 2009. Although the Delaware Food Distribution Handbook requires organizations to use an official form as provided, AOA found the organizations were using inconsistent application forms, which **did not** reflect the correct federal poverty levels or **did not** list all of the eligibility criteria. One organization **did not** require any eligibility certification; they only required the individuals to sign their name on a sign-in sheet.

⁹ TANF is a federally funded cash assistance program that provides temporary help until the individual becomes self-sufficient.

¹⁰ General Assistance is a state-funded program designed to provide cash assistance to low-income people who do not qualify for federally funded programs.

¹¹ The American Reinvestment and Recovery Act provided additional funds in FY 2010 and FY 2011 of \$74,552 and \$97,888, respectively.

¹² 7 U.S.C. §251.10(e)

¹³ USDA FNS *Management Evaluation of the Emergency Food Assistance Program as administered by the Delaware Government Support Services Food & Surplus Property Food Distribution Program* conducted July 15 – 18, 2013

¹⁴ Federal regulations require distributing organizations to have tax exempt status. AOA selected 13 organizations that were participating in TEFAP and verified they were eligible sub-recipients by confirming their tax exempt status. Four of these organizations provided TEFAP food as prepared meals and were not examined any further.

A portion of the noncompliance can be attributed to when information is made available. TEFAP operates on the federal fiscal year of October 1 through September 30; organizations participate on a calendar year basis; and the federal government updates poverty levels sometime between March and May. This creates a challenge for the State to ensure the organizations are promptly informed of and adhere to changes to program regulations and eligibility requirements. However, the most current forms are maintained on OMB's website (<http://gss.omb.delaware.gov/divisionwide/forms.shtml#food>) for easy access by the TEFAP organizations.



AOA concurs with the USDA recommendation that OMB needs to improve their review procedures. OMB should include the review of individual applications in their monitoring procedures to ensure they are up-to-date and complete. The reviewer should document the timeframe and number of applications reviewed on the monitoring forms.

Determining TEFAP Eligibility without Self-Certification

Since the participating TEFAP organizations do not verify self-certified information provided by the individuals and the State does not perform post-eligibility procedures, it is likely that ineligible individuals are receiving TEFAP food. Despite the dual-purpose of this program and considering the current economic climate, it is important that our State, as much as reasonably possible, ensures the food is distributed to the people who are truly eligible.



To reduce the likelihood of ineligible individuals receiving TEFAP benefits, the individual could show their SNAP card, Medicaid insurance card, or recent check stub or statement for TANF, General Assistance, or SSI to verify receipt of qualifying benefits. However, AOA recognizes this would place an administrative burden on a volunteer based program and would not be beneficial to the overall purpose or intent of TEFAP at this time. Considering the perishable nature of these benefits, OMB may want to emphasize this control when the demand becomes greater than the supply.

Applying the "Chase" Approach to TEFAP Home Consumption Eligibility

Using the available information from the individual applications, AOA requested that DSS verify whether each individual was a recipient of SNAP, TANF, General Assistance, Medicaid, or SSI during this time.



Out of 62 individual applicants, DSS was able to identify only 34 individuals (55 percent) as recipients of the eligible programs. AOA could not determine whether the remaining 28 individuals were eligible because information that would have helped to identify the individuals as recipients of the above programs was **not** obtained by the organizations or the applications were incomplete or illegible. In addition, eligibility for these individuals under the income criteria could **not** be verified since proof of income is not required. Therefore, AOA cannot determine how many of these remaining individuals were actually eligible to receive TEFAP benefits based on income alone.

Given the relatively low dollar value of the program compared to other means-tested programs, the form the benefits take (cash vs. commodities), and that one of the purposes of the TEFAP program is to help stabilize the agricultural market, it is understandable that TEFAP administrators would not invest as much

resources into monitoring this program. The benefit of a vast amount of additional work would not justify the costs. It would also be very difficult (1) to determine the amount of TEFAP food received by each individual as it is combined with private donations and (2) to receive repayment of any commodities distributed to an individual who misrepresented their eligibility. Because of these limitations, AOA will supply the TEFAP program with posters on reporting fraud, waste, and abuse to the AOA Fraud Hotline for distribution to the TEFAP organizations.

Task Force Recommendation to the Governor

An individual's identity and profile information is the basis used by states to provide services and benefits to its citizens. Throughout the course of our audit, we found that citizens must enroll in and maintain numerous profiles with multiple agencies to obtain services and benefits which is inconvenient and frustrating. In researching further, we found that there are approximately 20 different departmental systems housing these records within the State, but there is no common solution linking them together that would grant benefit providers streamlined access to the information needed to make eligibility determinations.

A Citizen Relationship Management (CRM) system "...provides a single environment to integrate departmental systems to capture, analyze, and answer constituent-driven requests. It engages constituents and government employees as key stakeholders, provides streamlined access to government information and services by encouraging interagency IT initiatives that, while improving constituent services, also consolidates disparate systems, decreases paperwork, increases productivity and saves money."¹⁵ CRM systems use a common identifier, such as a driver's license or state identification number, to link the various profiles together. Utilization of a CRM system would also help to ensure the data is correct and current and would reduce the opportunity for false statements or omission of information, thereby reducing fraud in entitlement programs. To achieve a common CRM system in the State of Delaware, all agencies would need to work together in a collaborative effort with oversight and direction provided by the Office of Management and Budget and the Department of Technology and Information.



Every ill-spent dollar takes away from those that genuinely need and deserve the helping hand of government. To address these concerns, AOA recommends that the Governor form a task force to assess the State's current approach to means-tested eligibility programs. A CRM system, as discussed above, could be used as a tool to increase efficiency by combining efforts and sharing resources among state agencies.

In addition to the recommendations made throughout this report, the task force should consider developing processes that reduce the risk associated with relying on a pay-and-chase or pay-with-no-chase approach to managing entitlement programs, including:

- Ensuring adequate evidence is presented and maintained to prove identification and benefits received if required as a condition of eligibility.
- Improving communication between State agencies to allow access to eligibility information already collected by the State.
- Confirming eligibility upon application, whenever reasonably possible.
- Continuing to move towards a one-stop benefit processing system to save time and money and provide quicker relief to those in need.

¹⁵ <http://www.digitalcommunities.com/blogs/communities/The-Power-of-Citizen.html>

- Working with other states and the federal government to identify and implement best practices for eligibility programs.
- Considering the benefits of investing in technology to implement both short-term and long-term improvements identified by the task force.

Despite the potential consequences of imprisonment, significant fines, or both, fraud surrounding entitlement programs remains a major issue of concern for government administrators and taxpayers. Recipients that abuse the system with false statements or concealment of material facts place an increased strain on federal and state budgets. With the public's increasing dependency on public assistance programs, it is imperative for the State of Delaware to protect its citizens against fraud and make sure each dollar is going where needed.