Audit of Onondaga County Department of Social Services-Economic Security's Supplemental Nutrition Assistance Program 2025

By Onondaga County Comptroller Martin D. Masterpole

Report Index

SECTION I
Background/Overview

As part of Onondaga County's annual Single Audit, the Comptroller's Office conducted an audit of the County Department of Social Services-Economic Development’s Supplemental Nutrition Assistance Program (SNAP) for the 2025 fiscal year.

The Onondaga County Department of Social Services–Economic Development administers the Supplemental Nutrition Assistance Program (SNAP), a federally funded program designed to reduce hunger and malnutrition among low-income households in Onondaga County. Eligibility for SNAP benefits is determined based on federal criteria that consider several factors related to both earned and unearned income. These factors include, but are not limited to, household resources such as bank accounts, investments, cash, and, in certain circumstances, vehicles and real property available to the household.

SNAP provides eligible low-income working individuals and families, senior citizens, and individuals with disabilities with financial assistance to purchase food. Benefits are issued electronically through an Electronic Benefit Transfer (EBT) card, which functions similarly to a debit card and can be used to purchase eligible food items.

Federal regulations require that applicants meet specific eligibility criteria before benefits are approved. In general, a household's gross monthly income (before allowable deductions) must be at or below 130 percent of the federal poverty level, which varies based on household size. The household's net monthly income (after allowable deductions) must be at or below the federal poverty level, and countable resources, including bank accounts and certain other assets, must not exceed established program limits.

Program regulations also require certain household members to apply together. This includes spouses who reside together, children under age 22 who live with their parent(s), minors under age 18 who live with an adult exercising parental control, and unrelated individuals who customarily purchase and prepare the majority of their meals together.

Households with little or no income or resources may qualify for expedited SNAP benefits. Eligible households receive their initial benefit within five days of applying. However, they must still complete the standard eligibility determination process and provide all required documentation to establish ongoing eligibility.

SECTION II
Executive Summary

Upon completion of the audit, we found that the procedures and internal controls governing the program were operating effectively and efficiently. Overall, the program demonstrated strong compliance with applicable policies and procedures.

During the audit, a small number of instances were identified in which certain internal control procedures were not fully followed. These exceptions were isolated, immaterial in nature, and did not result in fraudulent activity, improper benefit determinations, or compromise the integrity of the program. The exceptions were communicated to the Department so that corrective measures can be implemented and similar occurrences can be prevented in the future.

SECTION II
Scope, Objectives & Methodology

Scope

The purpose of this report is to provide the Onondaga County Department of Social Services–Economic Development with information and recommendations regarding the internal controls and operating effectiveness of the Supplemental Nutrition Assistance Program (SNAP).

Objectives

The objectives of our audit were:

- To perform tests of controls over compliance of the program SNAP to support a low level of control risk for the compliance tested.
- To determine whether expenditures associated with SNAP were expended for allowable activities.
- To ensure that the proper amount of SNAP ADMIN cost is being reported throughout the department.

Methodology:

In order to complete our objectives we:

- Interviewed appropriate individuals assigned to the program in the department
- Tested a random sample of 40 individuals, with 20 selected from each of two separate months (July and October).

- For each individual, the audit reviewed two pay periods within the selected month to verify eligibility determinations.
- Examined a total of 40 vouchers, consisting of 20 vouchers from one month and 20 vouchers from another month, to assess compliance with applicable program requirements.

SECTION III
Findings & Recommendations

During the audit, six instances were identified in which internal control procedures were not fully followed. Those procedures pertained to the assurance of correct allocated salaries for the workers engaged in SNAP ADMIN activities and reconciling time studies with payroll reports before a supervisor is signing off on it. These exceptions were isolated, immaterial in nature, and did not result in fraudulent activity, improper benefit determinations, or compromise the integrity of the program. The exceptions were communicated to the Department so that corrective measures can be implemented and similar occurrences can be prevented in the future.

SECTION V
MANAGEMENT RESPONSE

COUNTY OF ONONDAGA

DEPARTMENT OF FINANCE

J. RYAN MCMAHON II
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KRISTI SMILEY
Chief Fiscal Officer

TAVIOT HUGHES
Deputy Director of Financial Operations

TO: Jordan Antonacci-Brown, Onondaga County Comptroller's office
FROM: Jessica Allen, Onondaga County Finance Department
DATE: July 31, 2026
SUBJECT: Financial Operations SNAP Single Audit Response RE: Salaries

Dear Jordan,

In response to your inquiry via email dated July 16,2026 regarding the SNAP Single Audit findings, we have reviewed the 6 noted discrepancies and have resolved the issue identified as described below.

We have determined that in the month of October 2025, the macro used to import salaries into our Salary&Staffing file imported the incorrect pay period for the 6 individual staff identified. We're reviewing the functionality of that macro and have removed the source of the error to prevent reoccurrence. Testing after this corrective action resulted in a successful and accurate salary import.

Please note that the 6 salary discrepancies identified did not affect the total amount of salaries claimed for the month of October 2025, but rather the spread of how the total was claimed. The impacted salary tab determines how much of the total LOD dollars should be allocated to each claiming schedule. The noted discrepancies resulted in $1,220 in salaries claimed on Schedule F1 rather than Schedule F7. A supplemental claim shifting these salaries from F1 to F7 was completed as a corrective action and the anticipated net impact on administrative revenue from the corrective action taken is $271 for RF2A SNAP 10.561.

Please let me know if there are any further questions or concerns.

Sincerely,

Director of Data Analytics
Onondaga County Financial Operations
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Syracuse, NY 13202