

# U.S. Department of Labor

Office of Inspector General—Office of Audit

**EMPLOYMENT AND TRAINING  
ADMINISTRATION**



**WELFARE-TO-WORK GRANT  
THE DOE FUND, INC.**

**Date Issued: September 29, 2006  
Report Number: 02-06-206-03-386**

## **BRIEFLY...**

Highlights of Report Number: 02-06-206-03-386, to the Assistant Secretary, Employment and Training.

### **WHY READ THE REPORT**

The Doe Fund, Inc. (TDF) is a nonprofit community-based organization whose mission is to develop and implement cost-efficient, holistic programs that comprehensively meet the needs of a diverse homeless population. TDF was awarded a \$5 million Welfare-to-Work (WtW) grant. The grant required TDF to provide women with transitional assistance to shift welfare recipients into unsubsidized employment that offered career potential for achieving economic self-sufficiency. This report discusses issues surrounding costs charged to the WtW program, participant eligibility and performance.

### **WHY OIG DID THE AUDIT**

The OIG conducted a performance audit to answer the following questions:

- 1) Were reported costs reasonable, allowable and allocable to the grant under Federal requirements?
- 2) Were participants eligible for the WtW program?
- 3) Were performance results measured, reported and achieved?

### **READ THE FULL REPORT**

To view the report, including the scope, methodology, and full agency response, go to: <http://www.oig.dol.gov/publicreports/oa/2006/02-06-206-03-386.pdf>.

**September 2006**

## **WELFARE-TO-WORK GRANT – THE DOE FUND, INC.**

### **WHAT OIG FOUND**

The audit found:

- 1) Costs were not reasonable, allowable, and allocable to the WtW grant, resulting in questioned costs of \$1,599,323. The questioned amount was the result of unallowable fundraising, improperly allocated costs, and unsupported costs. Further, TDF drew down funds of \$16,936 in excess of claimed costs and lacked budget modification approval to exceed line item costs.
- 2) Participants served were eligible for the WtW program.
- 3) TDF measured and reported enrollment and placement outcomes, but did not measure and report outcomes for average wage at placement or average wage one year after placement. Further, TDF did not meet its enrollment and placement goals.

### **WHAT OIG RECOMMENDED**

We recommend that the Assistant Secretary for Employment and Training:

- 1) Recover \$1,616,259 consisting of questioned costs of \$1,599,323 and \$16,936 of funds drawn down in excess of claimed costs.
- 2) Ensure TDF does not use Federal funds on existing or future grants for unallowable fundraising activities.
- 3) Ensure TDF establishes policies and procedures to ensure that costs are properly documented and allocable to cost objectives.

TDF did not respond to the draft report.



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## **Executive Summary**

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This report summarizes the results of our performance audit of a \$4,974,578 Welfare-to-Work (WtW) grant awarded to The Doe Fund, Inc. (TDF) for the period October 1, 1999 through September 28, 2004. This grant required TDF to provide transitional assistance to shift welfare recipients into unsubsidized employment that offered career potential for achieving economic self-sufficiency. TDF was to enroll 694 female participants and place 381 into unsubsidized employment. Services provided consisted of training in printing and mailing, street cleaning, computers, and life skills.

The objectives were to determine the following:

- Were reported costs reasonable, allowable and allocable to the grant under Federal requirements?
- Were participants eligible for the WtW program?
- Were performance results measured, reported and achieved?

### **Results**

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Costs were not reasonable, allowable and allocable to the WtW grant resulting in questioned costs of \$1,599,323. We also found that TDF drew down funds of \$16,936 in excess of claimed costs. Participants served were eligible for the WtW program. TDF measured and reported some performance results, but did not meet most grant goals.

1. Questioned costs of \$1,599,323 were the result of unallowable fundraising, improperly allocated costs, and unsupported costs. Further, TDF drew down funds of \$16,936 in excess of claimed costs and lacked budget modification approval to exceed line item costs.
2. Participants served were eligible for the WtW program. They were substance abusers who were welfare recipients for at least 30 months and had poor work histories.
3. TDF measured and reported enrollment and placement outcomes, but did not measure and report outcomes for average wage at placement or average wage one year after placement. Further, TDF did not meet its enrollment and placement goals.

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**Recommendations**

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We recommend that the Assistant Secretary for Employment and Training:

1. Recover \$1,616,259 consisting of questioned costs of \$1,599,323 and \$16,936 of funds drawn down in excess of claimed costs. In the event questioned costs are not sustained in totality, the Grant Officer should consider the lack of line item budget modifications before issuing a Final Determination.
2. Ensure TDF does not use Federal funds on existing or future grants for unallowable fundraising activities.
3. Ensure TDF establishes policies and procedures to ensure that costs are properly documented and allocable to cost objectives.

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**Grantee Response**

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TDF did not respond to the draft report.

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**OIG Conclusion**

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As TDF did not respond to the draft report, findings and recommendations remain unchanged. The recommendations will be resolved during DOL's formal audit resolution process.

**U.S. Department of Labor**

Office of Inspector General  
Washington, DC 20210



## **Assistant Inspector General's Report**

Ms. Emily Stover DeRocco  
Assistant Secretary for Employment and Training  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

We conducted a performance audit of the \$4,974,578 WtW grant number Y-7910-9-00-81-60 awarded to TDF for the period October 1, 1999 through September 28, 2004. This grant provided women with transitional assistance to shift welfare recipients into unsubsidized employment providing career potential for achieving economic self-sufficiency. TDF was to enroll 694 participants and place 381 participants in unsubsidized employment.

The audit objectives were to determine the following:

1. Were reported costs reasonable, allowable and allocable to the grant under Federal requirements?
2. Were participants eligible for the WtW program?
3. Were performance results measured, reported and achieved?

We conducted the audit in accordance with Generally Accepted Government Auditing Standards (GAGAS) for performance audits. Our audit objectives, scope, methodology, and criteria are detailed in Appendix B.

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**Objective 1 – Were reported costs reasonable, allowable and allocable to the grant under Federal requirements?**

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**Results and Findings** – Questioned costs of \$1,599,323 for unallowable fundraising activities, improperly allocated costs, and unsupported costs, and funds drawn down in excess of claimed costs of \$16,936.

TDF did not follow applicable administrative requirements and cost principles as contained in 29 Code of Federal Regulations (CFR) Part 95 and Office of Management and Budget (OMB) Circular A-122. As a result, we question costs of \$1,599,323 for unallowable fundraising activities (\$614,523), improperly allocated costs (\$569,054), and unsupported costs (\$415,746). Further, we identified funds drawn down in excess of claimed costs of \$16,936.

**a. Fundraising - \$614,523**

OMB Circular A-122, Attachment B, Section 23b states: “Costs of organized fundraising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions are unallowable.”

WtW participants were used to conduct fundraising activities at a TDF division, Back Office of New York, Inc. (Back Office). Fundraising costs of \$614,523 were charged to the grant for Back Office personnel that supervised or mentored WtW participants, and non-personnel costs used to support Back Office activities.

According to TDF staff, WtW participants were the core of the workforce at the Back Office primarily working on TDF mailings and data entry. TDF considered Back Office participant activities work experience, job training, computer and clerical skills. Although these types of clerical activities were generically specified in the grant, TDF did not disclose that the intent of these activities was to raise funds to support grantee operations. Further, while we recognize these participants were a hard-to-employ population and may have gained some job skills, this does not permit or justify TDF’s circumvention of OMB Circular A-122 requirements.

As a result, TDF charged costs related to fundraising activities of \$614,523 consisting of salaries and fringe benefits of \$396,639<sup>1</sup>, and non-personnel costs of \$217,884 to the WtW grant. Non-personnel costs consisted of building repairs (\$81,440), office equipment (\$30,478), vehicle costs (\$69,964), rent (\$23,962) and computer purchases (\$12,040).

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<sup>1</sup> See Exhibit B for details.

**b. Improperly Allocated Costs \$569,054**

OMB Circular A-122, Attachment A, Section A.4a states: “A cost is allocable to a particular cost objective, such as a grant, contract, project, service, or other activity, in accordance with the relative benefits received.”

TDF improperly charged costs of \$569,054 to the WtW grant. These improper charges consisted of \$257,725 applicable to multiple cost objectives and \$311,329 of costs claimed against the WtW grant for non-WtW activities.

**Multiple Cost Objectives - \$257,725**

Questioned costs of \$257,725 consist of \$209,840 of salaries and \$47,885 of related fringe benefits charged to the WtW program. Salaries for Job Developers, Director of Operations, and an Aftercare Counselor benefited multiple programs. Although a portion of these costs may be allocable to the WtW grant, the grantee did not provide data that would allow for determination of proportionate benefits received. Accordingly, costs charged to the WtW grant have been questioned in their entirety. TDF officials concurred that the Job Development and Aftercare Departments benefited multiple programs.

**Non-WtW Activities – \$311,329**

Questioned costs of \$311,329 consist of \$292,019 of salaries including fringe benefits, and non-personnel costs of \$19,310 that were claimed against the WtW grant for non-WtW activities.

TDF allocated \$292,019 consisting of salaries of \$237,762 and fringe benefits of \$54,257 to the WtW grant for non-WtW activities. Activities included data entry, case management, and site supervision that benefited the men’s and other non-WtW programs. As mentioned previously, this grant was restricted to women. Further, the salary of its Director for Community Affairs and Business Development was charged entirely to WtW when the specified job duties did not include any WtW activities. TDF officials concurred with \$57,824 of the questioned salary costs and stated it was the result of a clerical error.

Total non-personnel costs of \$19,310 were not allocable to WtW because these costs did not benefit the WtW grant. Questioned costs included: (1) Telecommunications expenses for long distance telephone bills of \$9,042 applicable to non-WtW locations; (2) Invoices for food services in the amount of \$2,246 that were not applicable to the WtW grant; (3) Purchase of uniforms for \$1,145 shipped to a non-WtW location; and (4) Vehicle deposit in the amount of \$6,877 for vehicles not used for the WtW grant.

**c. Unsupported Costs \$415,746**

Questioned costs of \$415,746 consist of \$377,025 of salaries including fringe benefits, and non-personnel costs of \$38,721 for which the grantee did not provide adequate documentation to substantiate claimed costs.

**Salaries and Fringe Benefits - \$377,025**

OMB Circular A-122, Attachment B, Paragraph 7.m(1) and (2)(a) state:

(1) Charges to awards for salaries and wages, whether treated as direct costs or indirect costs, will be based on documented payrolls approved by a responsible official(s) of the organization. The distribution of salaries and wages to awards must be supported by personnel activity reports....

(2)(a) The reports must reflect an after-the-fact determination of the actual activity of each employee. Budget estimates (i.e., estimates determined before the services are performed) do not qualify as support for charges to awards.

Questioned costs of \$377,025 consist of \$306,974 for salaries and \$70,051 for related fringe benefits. TDF reported salary costs of \$2,831,320 for the WtW grant. Payroll records directly identified \$2,524,346 of salary costs to the WtW grant. The difference of \$306,974 was not supported by adequate documentation. TDF claimed \$208,684 of the \$306,974 were administrative salaries allocated to the grant, but could not provide an adequate basis for these allocations nor identify the remaining difference.

**Non-personnel Costs - \$38,721**

OMB Circular A-122, Attachment A, Section A.2.g states: "Factors affecting allowability of costs. To be allowable under an award, costs must meet the following general criteria . . . be adequately documented."

Non-personnel costs of \$38,721 were questioned because TDF was unable to provide adequate documentation to determine the allowability of claimed costs. These costs included: property and casualty insurance (\$28,641), vehicle insurance (\$8,567), and telephone expenditures (\$1,513).

**d. Other Matters**

Lack of budget modification approval - \$1,160,764

Special clauses of the grant, clause #1 states:

Flexibility is allowed within the grant budget (*except wages, salaries and fringe benefits*), provided no single line item is increased or decreased by more than 20%. Changes in excess of 20% and any changes in wages, salaries and fringe benefits, ***MUST*** receive prior written approval from the Grant Officer.

TDF exceeded its budgeted line item authority by \$1,160,764. Budgeted line item authority was exceeded for personnel by \$789,320 and fringe benefits by \$115,115. Budgeted line item authority was exceeded by more than 20 percent on the following line items: supplies by \$105,662, others by \$90,651, and equipment by \$60,016. The corresponding decrease in budgeted line item costs was predominantly applicable to the contractual costs originally budgeted at \$1,452,168, but decreased by \$1,365,557 resulting in actual contractual costs of \$86,611. Per our discussion with ETA on March 23, 2006, there was no budget approval modifying budget line items.

Excess of drawdowns over claimed costs - \$16,936

TDF drew down funds in excess of claimed costs. TDF did not reimburse ETA for excess drawdowns in the amount of \$16,936. This excess represents the difference between cumulative funds drawn of \$4,974,578 and actual expenditures of \$4,957,642 reported in the Financial Status Report (FSR) and the General Ledger.

**Recommendations**

We recommend that the Assistant Secretary for Employment and Training:

1. Recover \$1,616,259 consisting of questioned costs of \$1,599,323 and \$16,936 of funds drawn in excess of claimed costs. In the event questioned costs are not sustained in totality, the Grant Officer should consider the lack of line item budget modification approval before issuing a final determination.
2. Ensure TDF does not use Federal funds in existing or future grants for unallowable fundraising activities; and
3. Ensure TDF establishes policies and procedures to ensure that costs are properly documented and allocable to cost objectives.

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## **Grantee Response**

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TDF did not respond to the draft report.

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## **OIG Conclusion**

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As TDF did not respond to the draft report, findings and recommendations remain unchanged. The recommendations will be resolved during DOL's formal audit resolution process.

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## **Objective 2 – Were participants eligible for the WtW program?**

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### **Results – Participants Were Eligible for the WtW Program.**

The grant requires that the provision governing WtW funds described in Title 20, CFR Part 645.211 be met. The provision dictates that a minimum of 70 percent of WtW funds must be spent to benefit hard-to-employ individuals. Furthermore, no more than 30 percent of WtW funds may be spent to assist individuals with long-term welfare dependency. The 70 percent eligibility criterion for hard-to-employ requires that an individual must be receiving welfare for at least 30 months and must face at least two of three barriers to employment (has not completed secondary school or obtained a certificate of general equivalency; requires substance abuse treatment for employment; and/or has a poor work history).

A random sample of 86 of the 429 participant files showed that 61 sampled participants or 71 percent were individuals that were hard-to-employ. The majority of participants were substance abusers who were welfare recipients for at least 30 months and had poor work histories. Further, participants were referred to TDF by New York City Human Resources Administration (HRA) which had screened participants for WtW eligibility.

**Objective 3 – Were performance results measured, reported and achieved?**

**Results and Findings** - TDF measured and reported enrollment and placement outcomes, but did not measure and report outcomes for average wage at placement or average wage one year after placement and did not meet its enrollment and placement goals.

TDF measured and reported enrollment and placement outcomes on its FSR. However, average wage at placement and average wage one year after placement were not measured or reported. Further, TDF did not meet its enrollment and placement goals. Based on our analysis of TDF’s database, TDF substantially met its average wage at placement goal.

According to the grant, TDF was required to provide transitional assistance to place welfare recipients into unsubsidized employment and achieve economic self-sufficiency. TDF was to serve 694 female participants and place 381 into unsubsidized employment. Details on the grant’s performance goals and outcomes achieved are presented below:

<i>Category</i>	<i>Goal</i>	<i>Outcome</i>
Number of Participants	694	429
Number of Placements	381	99
Cost per Placement	\$13,057	\$50,077 <sup>1</sup>
Average Hourly Wage at Placement	\$8.50	\$8.31 <sup>2</sup>
Average Hourly Wage One Year After Placement	\$9.00	Unavailable
<sup>1</sup> OIG Calculation (TDF Reported FSR expenditures \$4,957,642 divided by 99 TDF reported Participants Placed)		
<sup>2</sup> OIG Calculation based on TDF provided information		

ETA was aware of TDF’s difficulties in meeting its performance goals; therefore, the grant period was extended from the original two years to five years. According to the grant, TDF was to work with HRA to publicize the pilot and recruit eligible individuals. However, TDF management stated enrollment had been lower than anticipated primarily due to a lack of referrals from HRA. In light of the situation, ETA approved TDF’s grant modification request to expand the target population from substance abusers to all female WtW eligible individuals. Interviews with ETA officials confirmed TDF’s lower than anticipated referrals from HRA. Nevertheless, TDF could not successfully meet its enrollment and placement goals. As a result of lower enrollments, lower placements, and the inclusion of improperly allocated costs, cost per placement was \$50,077; nearly four times the intended goal of \$13,057.

Because the grant period has expired, we are not making specific recommendations regarding performance results. However on future awards, when performance goals are not being met, ETA should consider if extending the grant period is the most efficient use of funding resources.

### **Grantee Response**

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TDF did not respond to the draft report.

### **OIG Conclusion**

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As TDF did not respond to the draft report, the finding remains unchanged. Since there were no specify recommendations regarding performance results, no further action is required.



Elliot P. Lewis  
November 14, 2005

## **Exhibits**

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EXHIBIT A

The Doe Fund, Inc.  
Schedule of Claimed, Sampled, and Questioned Costs  
For the Period October 1, 1999 to September 28, 2004

Cost Category	Claimed Costs	Sampled Costs	Questioned Costs (See Report Reference)	Questioned Costs Totals
Personnel	\$2,831,320	\$2,831,320	\$322,943(1a) 237,762(1b) 209,840(1b) 306,974(1c)	\$1,077,519
Fringe Benefits	646,035	646,035	73,696(1a) 54,257(1b) 47,885(1b) 70,051(1c)	245,889
Travel	1,256	0	0	0
Equipment	220,666	157,264	39,683(1a) 30,478(1a) 6,877(1b)	77,038
Supplies	644,184	237,624	17,276(1a) 13,005(1a) 12,040(1a) 1,145(1b) 8,567(1c)	52,033
Contractual	86,611	82,461	0	0
Other	527,570	196,110	81,440(1a) 23,962(1a) 9,042(1b) 2,246(1b) 28,641(1c) 1,513(1c)	146,844
<b>Total</b>	<b>\$4,957,642</b>	<b>\$4,150,814</b>		<b>\$1,599,323</b>

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**EXHIBIT B**

The Doe Fund  
Schedule of Questioned Fundraising Salary and Fringe Benefit Costs  
For the Period October 1, 1999 to September 28, 2004

<u>Back Office Positions</u>	<u>Costs</u>
Director of Operations	\$99,501
Director	62,361
Team Leader	56,640
Office Assistant	50,800
Operations Manager	15,243
Administrator	13,928
Lab Assistant	12,932
Business Director	<u>11,538</u>
	<b>\$322,943</b>
Average Fringe Benefits @ 22.82%	<u>73,696</u>
<b>Total</b>	<b><u>\$396,639</u></b>

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# **Appendices**

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**APPENDIX A**

**BACKGROUND**

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TDF was founded in 1985 as a nonprofit community-based organization in response to the New York City homeless crisis. Its mission is to develop and implement cost-efficient, holistic programs that comprehensively meet the needs of a diverse homeless population. All Doe Fund programs ultimately strive to end homelessness for the individuals they serve.

On September 30, 1999, TDF received a WtW competitive grant in the amount of \$4,974,578. The period of performance was October 1, 1999 through September 28, 2001, extended with a modification to September 28, 2004. The grant's performance goals were to serve 694 female participants, and place 381 into unsubsidized employment. Initially, the grant was to assist long-term female welfare recipients facing multiple, significant barriers to employment, with an emphasis on substance abuse, in becoming self-sufficient. On October 17, 2001, the grant was modified to include all female individuals who were WtW eligible.

This grant required TDF to provide transitional assistance to shift welfare recipients into unsubsidized employment that offered good career potential for achieving economic self-sufficiency. Services provided consisted of training in printing and mailing, street cleaning, computers, and life skills.

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## **APPENDIX B**

### **OBJECTIVES, SCOPE, METHODOLOGY, AND CRITERIA**

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#### **Objectives**

The Office of Inspector General conducted an audit of the WtW Grant awarded to TDF, grant number Y-7910-9-00-81-60 in the amount of \$4,974,578. The period of performance was October 1, 1999 through September 28, 2001, extended with a modification to September 28, 2004. The objectives were to determine the following:

- Were reported costs reasonable, allowable and allocable to the grant under Federal requirements?
- Were participants eligible for the WtW program?
- Were performance results measured, reported and achieved?

#### **Scope**

Our performance audit was conducted in accordance with GAGAS for performance audits and included such tests as we considered necessary to satisfy the audit objectives.

A performance audit includes an understanding of internal controls considered significant to the audit objectives and testing compliance with significant laws, regulations, and other compliance requirements. In order to plan our performance audit, we considered whether internal controls significant to the audit were properly designed and placed in operation.

We conducted the audit at TDF's administration and finance buildings located in New York, NY and the Back Office located in Bronx, NY. Fieldwork was conducted from August 9, 2004 to November 14, 2005. We held an exit conference with TDF officials on September 6, 2006.

We sampled 84 percent of the reported costs of \$4,957,642. We sampled \$2,831,320 of personnel, \$646,035 of fringe benefits, \$157,264 of equipment, \$237,624 of supplies, \$82,461 of contractual and \$196,110 of other costs. Further, we sampled 20 percent or 86 participants from the 429 participants provided by TDF.

#### **Methodology**

We obtained an understanding of internal controls through inquiries with appropriate personnel, inspection of relevant documentation, review of the answers to an internal

control questionnaire provided by TDF's managers, and observation of TDF's current operations. The nature and extent of our testing was based on the auditors' judgment. We audited claimed costs as reported in the grantee's FSR. For personnel costs, we applied analytical procedures as well as non-random selection of specific salary distribution records to verify the reasonableness and allocability of salary charges. For non-personnel costs, we used stratified random sampling to test account transactions and balances. In order to be more conservative and have a higher level of confidence, the results of these tests were not extrapolated to the universe. Questioned costs are actual sampled findings. We examined general ledger journals and supporting documentation such as canceled checks, vouchers, and invoices.

To determine accuracy in reported enrollment and placement, we received a database of 429 participants enrolled and 99 participants placed. We compared the information on the database to the information reported to ETA on the FSR. From the participant database, we randomly selected 86 participants and reviewed their participant files for eligibility, services provided and employment outcomes. The grant requires that a minimum of 70 percent of WtW funds must be spent to benefit hard to employ individuals. The majority of the participants was referred by HRA and therefore had been screened for eligibility. We verified that each participant file contained a HRA referral letter with the appropriate information. To analyze placements, we obtained Unemployment Insurance (UI) information for sampled participants for the period January 1, 2000 to June 30, 2004. UI information was not audited for accuracy or completeness.

## **Criteria**

The audit was performed using the grant agreement and the following criteria:

- 20 CFR Part 645 "Welfare-to-Work (WtW) Grants; Final Rule; Interim Final Rule"
- 29 CFR Part 95 "Grants And Agreements With Institutions Of Higher Education, Hospitals, And Other Non-Profit Organizations, And With Commercial Organizations, Foreign Governments, Organizations Under The Jurisdiction Of Foreign Governments, And International Organizations"
- OMB Circular A-122 "Cost Principles for Non-Profit Organizations"
- Social Security Act, Title IV "Grants to States for Aid and Services to Needy Families with Children and for Child-Welfare Services"

**APPENDIX C**

**ACRONYMS AND ABBREVIATIONS**

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<b>CFR</b>	Code of Federal Regulations
<b>DOL</b>	U.S. Department of Labor
<b>ETA</b>	Employment and Training Administration
<b>FSR</b>	Financial Status Reports
<b>GAGAS</b>	Generally Accepted Government Auditing Standards
<b>HRA</b>	New York City Human Resources Administration
<b>OIG</b>	Office of Inspector General
<b>OMB</b>	Office of Management and Budget
<b>TDF</b>	The Doe Fund
<b>UI</b>	Unemployment Insurance
<b>WtW</b>	Welfare-to-Work