



United States Department of Agriculture -

**SUPPLEMENTAL  
NUTRITION ASSISTANCE  
PROGRAM  
QUALITY CONTROL  
ANNUAL REPORT**

**FISCAL YEAR 2014**

**U.S. DEPARTMENT OF AGRICULTURE  
FOOD AND NUTRITION SERVICE  
PROGRAM ACCOUNTABILITY AND  
ADMINISTRATION DIVISION  
QUALITY CONTROL BRANCH**

**April 2017**

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## INTRODUCTION

This Supplemental Nutrition Assistance Program (SNAP) Quality Control (QC) Annual Report presents official quality control error rates and other statistical data derived from SNAP QC reviews conducted for Fiscal Year (FY) 2014.

Each State agency conducts monthly QC reviews of a statistical sample of households participating in the SNAP (active cases) and households for which participation was denied, suspended or terminated (now referred to as Case and Procedural Error Rate (CAPER) cases). These reviews measure the validity of SNAP cases at a given time. The reported State dollar and case error rates are based on these reviews. The State reviews also provide information on the error cause and characteristics of the household.

Additionally, Federal reviews of each State's sample are conducted annually to validate each State agency's error rate. The official active and case and procedural error rates listed in this report are based upon the Federal validation reviews of the State agency samples.

In a program that provided \$70 billion in benefits in FY 2014 to needy Americans, more than half of whom are children and the elderly, efficient and effective program administration is essential.

Local agencies certify households for SNAP benefits and, along with the State agencies, are directly responsible for operating the SNAP. While the Food and Nutrition Service (FNS) can assist States through a variety of methods, the States themselves must ultimately make the commitment to conduct accurate and efficient program operations. FNS remains committed to supporting the ongoing efforts of States to increase the accuracy of SNAP certification actions and to preserving Program integrity.

To help support these efforts, FNS has undertaken special initiatives designed to increase payment accuracy. Activities in FY 2014 included: continued funding for

State Exchange activity, FNS meetings and conferences that include payment accuracy; technical assistance to States; and sharing publications of successful payment accuracy strategies implemented across the country.

The SNAP payment error rate for FY 2014 is 3.66 percent. The FY 2013 payment error rate is 3.20 percent.

With the passage of the Agricultural Act of 2014, the QC Tolerance level for excluding small errors was reduced from \$50 in FY 2013 to \$37 in FY 2014. Each subsequent fiscal year the QC tolerance amount is adjusted by the percentage by which the thrifty food plan is adjusted. The decrease in the tolerance level may, in part, be attributed to the .46 percentage point increase in the FY 2014 payment error rate when compared to the prior fiscal year.

On June 11, 2010, FNS published a final rule, Supplemental Nutrition Assistance Program: Quality Control Provisions of Title IV of Public Law 107-171 which became effective October 1, 2011. This rule expands the scope of the assessment process for negatives to include compliance with Federal procedural requirements. Because of the significant changes made, FNS now refers to the negative error rate as CAPER. The SNAP CAPER for fiscal year FY 2014 is 26.30 percent. The FY 2013 CAPER is 25.25 percent.

In addition to efforts to increase the accuracy of SNAP certification actions, FNS is also continuing to make improvements to SNAP to ensure that it is responsive and effective in its support of those individuals and families who rely on its benefits. This includes making the SNAP more accessible to needy individuals and working families.

Further information on SNAP may be obtained at the SNAP website at [www.fns.usda.gov/snap](http://www.fns.usda.gov/snap). Specific information on the QC process is found in the FNS 310 Handbook, the SNAP Quality Control Review Handbook.

## REPORT ORGANIZATION



### PART I

Part I presents official quality control (QC) error rates as well as reported dollar and case error rates. With the passage of the Hunger Prevention Act of 1988, the payment error rate became the sum of the overpayment and underpayment error rates. Therefore, in this report we use the term "payment error rate" to reference the sum of the overpayment and underpayment error rates.



### PART II

Part II provides information on variances. A variance occurs in a case when information verified by the QC reviewer differs from information used at the time of the most recent certification action, when policy has been misapplied for individual elements of eligibility or when the basis of issuance is incorrect. Not all variances result in a case being cited for a dollar error.

Only variances occurring in dollar error cases are included in this report. For Tables 19, 20, and 21 we assume that the first variance coded is the primary variance. All error amounts are assigned to this variance. All variances (primary and otherwise) cited for a particular case are included in the remaining Tables.



### PART III

Part III provides data on the distribution of monthly benefit dollars and overpayment error dollars for selected household characteristics for each State and on a National basis. This information can be used to identify error prone household characteristics by comparing the percent of allotments to the percent of error dollars.



### PART IV

Part IV provides information on State sampling parameters of the active and negative universes. For active cases we have also included completion rates and standard errors for the reported and regressed payment error rates.

## HIGHLIGHTS

**Active Cases.** The following statistics compare the performance measure for active cases for FY 2010 through FY 2014:

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
National-average official overpayment error rate a/ :	3.05%	2.99%	2.77%	2.61%	2.96%
National-average official underpayment error rate :	0.75%	0.81%	0.65%	0.60%	0.69%
National-average official payment error rate (standard error approximately 0.13%) b/ :	3.81%	3.80%	3.42%	3.20%	3.65%
Number of States with an official payment error rate under 6% :	47	44	46	47	45
Number of States with an official payment error rate over 10% :	0	0	0	0	0

**Negative cases.** The following compares the performance measures for reported negative cases for FY 2010 through FY 2014:

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
National-average negative case error rates FY 2010-2011/Case and procedural error rates FY 2012-2014 c/ :	8.43%	8.30%	27.27%	25.25%	26.30%

a/ National weighted average for active cases is calculated by weighting each State's error rate by its actual issuance.

b/ The official payment error rate may not equal the sum of the underpayment and overpayment error rates due to rounding.

c/ Validated national weighted average is calculated by weighting each State's error rate by its actual caseload.

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## **PART I: QUALITY CONTROL DATA**

Part I presents official quality control (QC) error rates as well as reported dollar and case error rates. With the passage of the Hunger Prevention Act of 1988, the payment error rate became the sum of the overpayment and underpayment error rates. Therefore, in this report we use the term “payment error rate” to reference the sum of the overpayment and underpayment error rates.

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**TABLE 1: SUMMARY OF U.S. QUALITY CONTROL FINDINGS FOR FY 2013 - 2014**

	<b>FY 2013</b>	<b>FY 2014</b>
<b><u>ACTIVE CASES:</u></b>		
Completed Sample Reviews - State	50,413	48,936
Completed Sample Reviews - Federal	19,736	19,230
Average Monthly Caseload	21,928,634	21,522,027
Estimated Monthly Allotments	5,919,690,961	5,469,397,759
Average Allotment Per Case	\$270	\$254
<b><u>REPORTED CASE ERROR RATES a/</u></b>		
Underpayment	1.22%	1.54%
Overpayment b/	3.92%	4.58%
Combined	5.14%	6.12%
<b><u>OFFICIAL ERROR RATES c/</u></b>		
Underpayment	0.60%	0.69%
Overpayment b/	2.61%	2.96%
Payment Rate (Combined)	3.20%	3.65%
<b><u>CAPER (Case and Procedural Error Rates):</u></b>		
Average Monthly Caseload	1,591,562	1,587,647
Completed Case Reviews	37,055	36,428
Validated Negative Error Rate	25.25%	26.30%

a/ U.S. case error rates are weighted by State caseloads.

b/ Overpayments include both overpayments to eligible and payments to ineligibles.

c/ U.S. official error rates are weighted by States' actual issuance data.

TABLE 2: OFFICIAL DOLLAR ERROR RATES, FY 2013 vs. FY 2014

STATE	OVERPAYMENT ERROR RATES		UNDERPAYMENT ERROR RATES		PAYMENT a/ ERROR RATES	
	FY 2013	FY 2014	FY 2013	FY 2014	FY 2013	FY 2014
Connecticut	5.58	4.89	1.55	0.95	7.13	5.84
Maine	2.37	2.24	0.11	0.29	2.48	2.52
Massachusetts	2.40	4.29	0.47	0.79	2.87	5.09
New Hampshire	3.02	3.89	0.80	0.83	3.82	4.72
New York	4.09	4.40	0.70	0.83	4.79	5.23
Rhode Island	7.19	5.17	1.07	0.80	8.25	5.97
Vermont	8.62	2.35	1.05	0.41	9.66	2.76
Delaware	2.70	2.25	0.83	0.53	3.53	2.78
Dist. of Col.	5.98	6.14	0.89	1.24	6.87	7.38
Maryland	1.68	2.88	0.43	0.54	2.12	3.41
New Jersey	0.99	0.90	0.33	0.53	1.32	1.43
Pennsylvania	2.73	3.34	0.84	0.93	3.56	4.27
Virginia	0.35	4.68	0.09	0.05	0.44	4.73
Virgin Islands	3.26	2.51	0.32	0.67	3.58	3.18
West Virginia	4.52	4.37	0.72	0.52	5.24	4.90
Alabama	1.43	1.26	0.27	0.77	1.70	2.03
Florida	0.52	0.38	0.28	0.05	0.81	0.42
Georgia	4.48	4.93	0.63	1.55	5.11	6.49
Kentucky	5.32	5.00	0.45	1.00	5.78	6.00
Mississippi	1.24	0.95	0.24	0.21	1.48	1.16
North Carolina	3.22	3.75	1.52	1.23	4.75	4.98
South Carolina	1.56	0.99	0.19	0.10	1.75	1.09
Tennessee	1.22	1.00	0.10	0.08	1.32	1.08
Illinois	3.46	4.34	0.81	0.93	4.27	5.27
Indiana	3.22	3.84	0.49	0.92	3.72	4.76
Michigan	2.39	2.24	0.31	0.75	2.70	2.99
Minnesota	3.11	5.38	0.97	1.48	4.08	6.87
Ohio	3.03	3.85	1.09	0.82	4.12	4.67
Wisconsin	2.18	1.99	0.23	0.56	2.40	2.55
Arkansas	3.51	4.81	0.84	0.77	4.34	5.58
Louisiana	1.15	1.06	0.29	0.49	1.44	1.55
New Mexico	3.99	5.23	0.57	0.99	4.55	6.22
Oklahoma	3.11	4.66	0.88	0.92	3.99	5.58
Texas	1.24	0.33	0.21	0.30	1.44	0.63
Colorado	4.12	3.27	1.47	0.99	5.59	4.26
Iowa	3.75	3.59	0.37	1.01	4.12	4.60
Kansas	3.24	0.60	0.75	0.14	3.99	0.75
Missouri	1.31	1.32	0.30	0.18	1.62	1.50
Montana	4.56	5.00	1.43	2.25	6.00	7.25
Nebraska	2.44	2.32	0.43	0.66	2.87	2.98
North Dakota	1.47	1.57	0.83	0.16	2.30	1.73
South Dakota	0.71	1.13	0.28	0.13	0.99	1.26
Utah	1.49	2.06	0.62	0.73	2.11	2.79
Wyoming	4.22	4.35	0.77	0.83	4.99	5.19
Alaska	1.21	0.77	0.06	0.13	1.27	0.89
Arizona	3.99	4.07	1.49	1.11	5.48	5.18
California	2.82	4.14	0.81	0.99	3.63	5.13
Guam	5.47	5.13	1.18	1.96	6.65	7.08
Hawaii	3.85	3.44	0.54	0.69	4.39	4.13
Idaho	1.56	2.40	0.30	0.33	1.86	2.74
Nevada	4.40	6.32	1.10	1.30	5.51	7.61
Oregon	3.91	4.76	0.26	0.35	4.17	5.11
Washington	1.45	0.77	0.26	0.00	1.71	0.77
U.S. Average	2.61	2.96	0.60	0.69	3.20	3.65

a/ The official payment error rate may not equal the sum of the overpayment and underpayment error rate due to rounding.

**TABLE 3: STATE REPORTED AND OFFICIAL DOLLAR ERROR RATES, FY 2014**

STATE	OVERPAYMENT ERROR RATES		UNDERPAYMENT ERROR RATES		PAYMENT a/ ERROR RATES	
	REPORTED	OFFICIAL	REPORTED	OFFICIAL	REPORTED	OFFICIAL
Connecticut	4.85	4.89	0.94	0.95	5.79	5.84
Maine	2.17	2.24	0.27	0.29	2.44	2.52
Massachusetts	4.19	4.29	0.57	0.79	4.76	5.09
New Hampshire	3.83	3.89	0.81	0.83	4.64	4.72
New York	4.28	4.40	0.79	0.83	5.07	5.23
Rhode Island	5.13	5.17	0.78	0.80	5.91	5.97
Vermont	2.21	2.35	0.37	0.41	2.58	2.76
Delaware	2.21	2.25	0.33	0.53	2.54	2.78
Dist. of Col.	6.07	6.14	1.15	1.24	7.22	7.38
Maryland	2.72	2.88	0.50	0.54	3.22	3.41
New Jersey	0.84	0.90	0.25	0.53	1.09	1.43
Pennsylvania	3.24	3.34	0.81	0.93	4.05	4.27
Virginia	0.28	4.68	0.00	0.05	0.28	4.73
Virgin Islands	2.66	2.51	0.67	0.67	3.33	3.18
West Virginia	4.25	4.37	0.49	0.52	4.74	4.90
Alabama	1.23	1.26	0.75	0.77	1.98	2.03
Florida	0.36	0.38	0.04	0.05	0.40	0.42
Georgia	5.04	4.93	1.51	1.55	6.55	6.49
Kentucky	5.00	5.00	1.00	1.00	6.00	6.00
Mississippi	0.92	0.95	0.20	0.21	1.12	1.16
North Carolina	3.75	3.75	1.23	1.23	4.98	4.98
South Carolina	0.31	0.99	0.10	0.10	0.41	1.09
Tennessee	0.77	1.00	0.07	0.08	0.84	1.08
Illinois	4.43	4.34	0.89	0.93	5.32	5.27
Indiana	3.72	3.84	0.87	0.92	4.59	4.76
Michigan	2.17	2.24	0.70	0.75	2.87	2.99
Minnesota	4.96	5.38	1.47	1.48	6.43	6.87
Ohio	3.70	3.85	0.77	0.82	4.47	4.67
Wisconsin	1.90	1.99	0.52	0.56	2.42	2.55
Arkansas	4.89	4.81	0.68	0.77	5.57	5.58
Louisiana	1.01	1.06	0.46	0.49	1.47	1.55
New Mexico	5.17	5.23	0.97	0.99	6.14	6.22
Oklahoma	4.62	4.66	0.91	0.92	5.53	5.58
Texas	0.30	0.33	0.28	0.30	0.58	0.63
Colorado	3.01	3.27	0.96	0.99	3.97	4.26
Iowa	3.36	3.59	0.94	1.01	4.30	4.60
Kansas	0.58	0.60	0.13	0.14	0.71	0.75
Missouri	1.19	1.32	0.15	0.18	1.34	1.50
Montana	4.72	5.00	2.13	2.25	6.85	7.25
Nebraska	2.21	2.32	0.62	0.66	2.83	2.98
North Dakota	1.57	1.57	0.16	0.16	1.73	1.73
South Dakota	1.03	1.13	0.13	0.13	1.16	1.26
Utah	2.03	2.06	0.72	0.73	2.75	2.79
Wyoming	4.35	4.35	0.83	0.83	5.18	5.19
Alaska	0.71	0.77	0.11	0.13	0.82	0.89
Arizona	3.99	4.07	1.10	1.11	5.09	5.18
California	3.69	4.14	0.97	0.99	4.66	5.13
Guam	4.83	5.13	2.08	1.96	6.91	7.08
Hawaii	3.20	3.44	0.65	0.69	3.85	4.13
Idaho	2.34	2.40	0.32	0.33	2.66	2.74
Nevada	6.09	6.32	1.20	1.30	7.29	7.61
Oregon	4.47	4.76	0.33	0.35	4.80	5.11
Washington	0.36	0.77	0.00	0.00	0.36	0.77
<b>U.S. Average</b>	<b>2.75</b>	<b>2.96</b>	<b>0.65</b>	<b>0.69</b>	<b>3.41</b>	<b>3.65</b>

a/ The official payment error rate may not equal the sum of the overpayment and underpayment error rate due to rounding.

**TABLE 4: OFFICIAL PAYMENT ERROR RATES, FY 2010 - FY 2014**

STATE	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Connecticut	7.66	6.46	5.99	7.13	5.84
Maine	3.49	3.28	2.16	2.48	2.52
Massachusetts	5.90	4.40	4.03	2.87	5.09
New Hampshire	5.31	4.82	5.09	3.82	4.72
New York	5.51	4.32	5.09	4.79	5.23
Rhode Island	5.98	7.89	7.36	8.25	5.97
Vermont	6.59	8.53	6.96	9.66	2.76
Delaware	1.52	2.53	3.41	3.53	2.78
Dist. of Col.	4.47	3.03	3.91	6.87	7.38
Maryland	7.68	6.06	3.40	2.12	3.41
New Jersey	4.62	4.33	3.49	1.32	1.43
Pennsylvania	3.93	3.30	3.08	3.56	4.27
Virginia	5.87	3.41	1.76	0.44	4.73
Virgin Islands	3.10	4.77	4.20	3.58	3.18
West Virginia	7.14	6.31	7.06	5.24	4.90
Alabama	3.75	5.10	1.85	1.70	2.03
Florida	0.78	0.87	0.77	0.81	0.42
Georgia	1.99	2.71	3.18	5.11	6.49
Kentucky	4.09	4.50	4.93	5.78	6.00
Mississippi	1.92	2.83	2.10	1.48	1.16
North Carolina	2.70	2.65	2.32	4.75	4.98
South Carolina	5.14	3.14	1.59	1.75	1.09
Tennessee	4.39	5.46	3.25	1.32	1.08
Illinois	1.70	3.15	1.74	4.27	5.27
Indiana	2.60	3.29	3.02	3.72	4.76
Michigan	3.31	3.12	3.55	2.70	2.99
Minnesota	4.76	5.02	5.07	4.08	6.87
Ohio	3.31	3.40	3.39	4.12	4.67
Wisconsin	1.97	2.02	2.07	2.40	2.55
Arkansas	5.64	5.79	4.76	4.34	5.58
Louisiana	5.03	3.97	1.45	1.44	1.55
New Mexico	4.50	4.35	3.73	4.55	6.22
Oklahoma	4.22	3.94	4.94	3.99	5.58
Texas	2.13	3.48	3.63	1.44	0.63
Colorado	3.18	4.45	4.55	5.59	4.26
Iowa	3.36	3.97	3.43	4.12	4.60
Kansas	4.79	5.00	5.45	3.99	0.75
Missouri	5.65	5.88	7.18	1.62	1.50
Montana	4.12	3.10	2.71	6.00	7.25
Nebraska	3.52	4.50	3.19	2.87	2.98
North Dakota	4.38	4.34	2.94	2.30	1.73
South Dakota	1.31	1.59	1.37	0.99	1.26
Utah	4.33	4.19	2.39	2.11	2.79
Wyoming	4.76	9.63	7.18	4.99	5.19
Alaska	2.15	0.76	1.07	1.27	0.89
Arizona	6.69	6.34	5.60	5.48	5.18
California	4.81	4.58	3.98	3.63	5.13
Guam	5.42	6.25	7.33	6.65	7.08
Hawaii	3.04	3.37	4.84	4.39	4.13
Idaho	3.32	2.52	2.49	1.86	2.74
Nevada	6.57	6.29	6.01	5.51	7.61
Oregon	4.88	3.99	4.66	4.17	5.11
Washington	3.30	3.81	2.49	1.71	0.77
U.S. Average	3.81	3.80	3.42	3.20	3.65

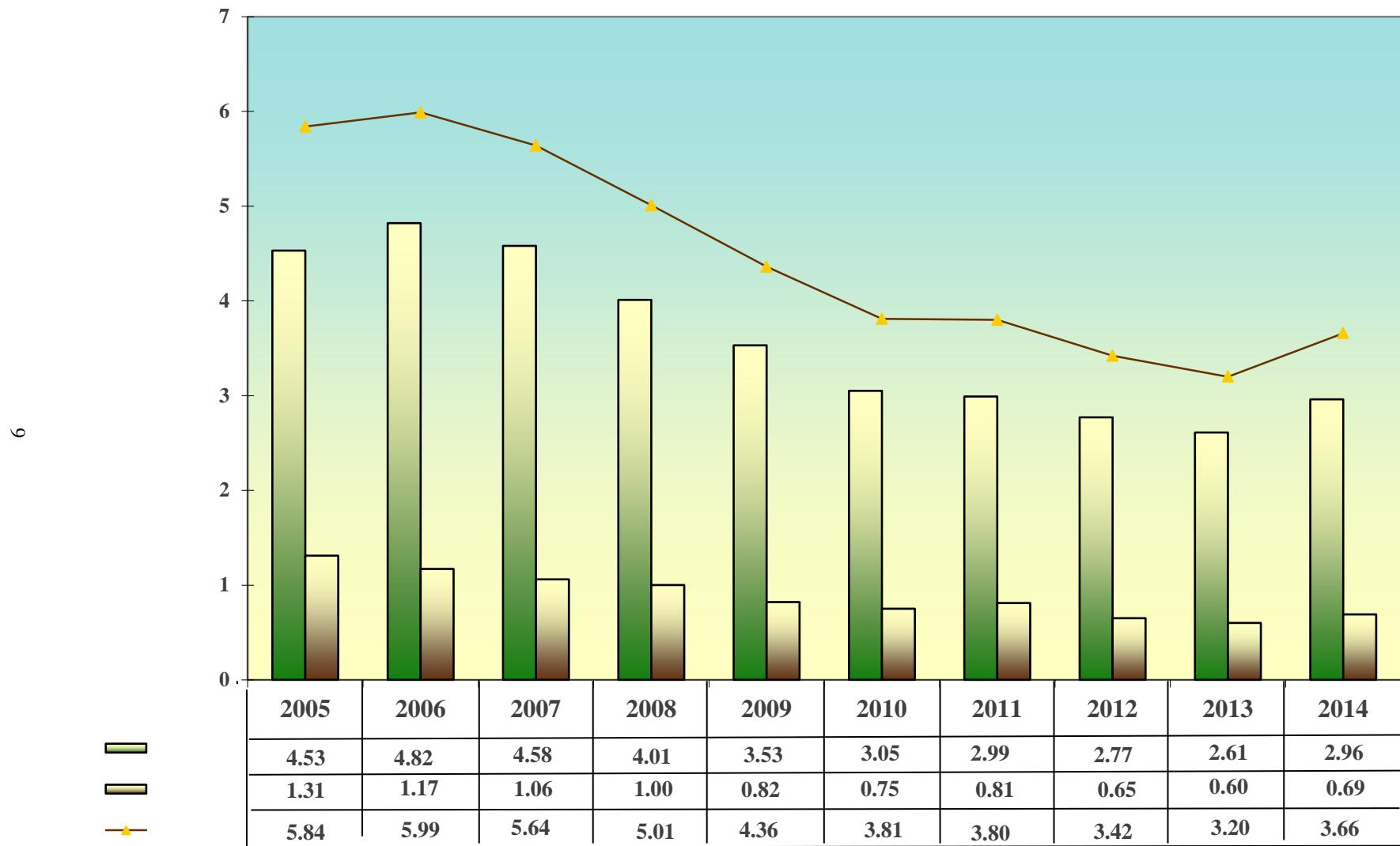
**TABLE 5: OFFICIAL OVERPAYMENT ERROR RATES, FY 2010 - FY 2014**

STATE	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Connecticut	6.23	4.42	4.75	5.58	4.89
Maine	3.14	2.81	1.83	2.37	2.24
Massachusetts	4.91	3.87	3.62	2.40	4.29
New Hampshire	4.19	4.03	4.10	3.02	3.89
New York	4.92	3.82	4.37	4.09	4.40
Rhode Island	4.76	6.34	6.50	7.19	5.17
Vermont	5.60	7.02	5.76	8.62	2.35
Delaware	1.11	2.01	2.99	2.70	2.25
Dist. of Col.	3.76	1.83	3.24	5.98	6.14
Maryland	6.11	4.82	2.80	1.68	2.88
New Jersey	3.95	3.30	2.85	0.99	0.90
Pennsylvania	2.96	2.74	2.49	2.73	3.34
Virginia	5.04	3.07	1.33	0.35	4.68
Virgin Islands	2.62	3.33	3.86	3.26	2.51
West Virginia	5.96	5.27	5.94	4.52	4.37
Alabama	3.31	4.18	1.62	1.43	1.26
Florida	0.74	0.68	0.59	0.52	0.38
Georgia	1.64	1.97	2.41	4.48	4.93
Kentucky	3.08	3.92	4.13	5.32	5.00
Mississippi	1.56	2.37	1.89	1.24	0.95
North Carolina	2.04	2.01	2.05	3.22	3.75
South Carolina	4.25	2.95	1.43	1.56	0.99
Tennessee	3.96	4.87	2.72	1.22	1.00
Illinois	1.29	2.47	1.24	3.46	4.34
Indiana	2.05	2.70	2.66	3.22	3.84
Michigan	2.17	2.34	2.61	2.39	2.24
Minnesota	3.54	4.20	4.05	3.11	5.38
Ohio	2.62	2.81	2.24	3.03	3.85
Wisconsin	1.37	1.78	1.39	2.18	1.99
Arkansas	4.79	4.71	4.06	3.51	4.81
Louisiana	4.41	3.56	1.45	1.15	1.06
New Mexico	3.64	3.57	2.97	3.99	5.23
Oklahoma	3.38	3.10	3.97	3.11	4.66
Texas	1.54	2.63	2.92	1.24	0.33
Colorado	1.72	3.25	3.23	4.12	3.27
Iowa	2.72	3.53	3.13	3.75	3.59
Kansas	3.93	3.83	4.59	3.24	0.60
Missouri	4.65	4.68	6.44	1.31	1.32
Montana	3.42	2.34	2.07	4.56	5.00
Nebraska	2.89	3.41	2.52	2.44	2.32
North Dakota	3.23	3.86	2.45	1.47	1.57
South Dakota	0.94	1.29	1.28	0.71	1.13
Utah	2.80	2.82	1.49	1.49	2.06
Wyoming	3.54	7.63	5.45	4.22	4.35
Alaska	2.00	0.53	0.85	1.21	0.77
Arizona	4.93	4.65	4.27	3.99	4.07
California	3.56	2.65	3.06	2.82	4.14
Guam	4.17	4.60	5.83	5.47	5.13
Hawaii	2.28	2.76	3.88	3.85	3.44
Idaho	2.53	1.94	2.16	1.56	2.40
Nevada	5.23	4.46	4.78	4.40	6.32
Oregon	4.52	3.80	4.32	3.91	4.76
Washington	2.70	3.34	2.13	1.45	0.77
U.S. Average	3.05	2.99	2.77	2.61	2.96

**TABLE 6: OFFICIAL UNDERPAYMENT ERROR RATES, FY 2010 - FY 2014**

STATE	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Connecticut	1.43	2.04	1.24	1.55	0.95
Maine	0.35	0.47	0.34	0.11	0.29
Massachusetts	0.99	0.53	0.41	0.47	0.79
New Hampshire	1.12	0.79	1.00	0.80	0.83
New York	0.59	0.50	0.72	0.70	0.83
Rhode Island	1.22	1.55	0.86	1.07	0.80
Vermont	0.99	1.51	1.20	1.05	0.41
Delaware	0.41	0.52	0.41	0.83	0.53
Dist. of Col.	0.71	1.20	0.67	0.89	1.24
Maryland	1.57	1.24	0.61	0.43	0.54
New Jersey	0.67	1.03	0.64	0.33	0.53
Pennsylvania	0.97	0.56	0.59	0.84	0.93
Virginia	0.83	0.35	0.43	0.09	0.05
Virgin Islands	0.48	1.43	0.34	0.32	0.67
West Virginia	1.18	1.04	1.13	0.72	0.52
Alabama	0.44	0.91	0.23	0.27	0.77
Florida	0.04	0.19	0.17	0.28	0.05
Georgia	0.35	0.74	0.78	0.63	1.55
Kentucky	1.01	0.58	0.79	0.45	1.00
Mississippi	0.36	0.45	0.21	0.24	0.21
North Carolina	0.66	0.65	0.27	1.52	1.23
South Carolina	0.89	0.19	0.16	0.19	0.10
Tennessee	0.43	0.58	0.53	0.10	0.08
Illinois	0.41	0.68	0.50	0.81	0.93
Indiana	0.55	0.59	0.36	0.49	0.92
Michigan	1.14	0.78	0.94	0.31	0.75
Minnesota	1.22	0.82	1.02	0.97	1.48
Ohio	0.69	0.59	1.15	1.09	0.82
Wisconsin	0.60	0.23	0.68	0.23	0.56
Arkansas	0.85	1.08	0.70	0.84	0.77
Louisiana	0.61	0.41	0.00	0.29	0.49
New Mexico	0.86	0.77	0.76	0.57	0.99
Oklahoma	0.84	0.83	0.97	0.88	0.92
Texas	0.59	0.85	0.71	0.21	0.30
Colorado	1.46	1.19	1.32	1.47	0.99
Iowa	0.64	0.44	0.30	0.37	1.01
Kansas	0.86	1.17	0.85	0.75	0.14
Missouri	1.00	1.20	0.73	0.30	0.18
Montana	0.70	0.75	0.64	1.43	2.25
Nebraska	0.63	1.09	0.67	0.43	0.66
North Dakota	1.14	0.48	0.49	0.83	0.16
South Dakota	0.37	0.30	0.09	0.28	0.13
Utah	1.54	1.37	0.91	0.62	0.73
Wyoming	1.22	1.99	1.74	0.77	0.83
Alaska	0.14	0.24	0.21	0.06	0.13
Arizona	1.76	1.69	1.33	1.49	1.11
California	1.26	1.92	0.93	0.81	0.99
Guam	1.25	1.65	1.51	1.18	1.96
Hawaii	0.76	0.61	0.96	0.54	0.69
Idaho	0.79	0.58	0.33	0.30	0.33
Nevada	1.34	1.83	1.23	1.10	1.30
Oregon	0.36	0.19	0.34	0.26	0.35
Washington	0.61	0.48	0.36	0.26	0.00
U.S. Average	0.75	0.81	0.65	0.60	0.69

## U.S. Error Rates FY 2005 - FY 2014



**Exhibit #1**

TABLE 7: ISSUANCE & ISSUANCE IN ERROR, FY 2014

STATE	FY 2014 ACTUAL ANNUAL ISSUANCE	FY 2014 DOLLARS OVERISSUED	FY 2014 DOLLARS UNDERISSUED
Connecticut	\$697,433,550	\$34,088,460	\$6,627,711
Maine	\$321,804,411	\$7,203,914	\$920,361
Massachusetts	\$1,272,977,486	\$54,640,013	\$10,098,530
New Hampshire	\$140,686,779	\$5,476,655	\$1,162,495
New York	\$5,200,758,094	\$228,765,746	\$43,311,913
Rhode Island	\$280,970,171	\$14,528,406	\$2,236,242
Vermont	\$130,347,936	\$3,062,916	\$535,469
Delaware	\$220,352,806	\$4,963,447	\$1,172,938
Dist. of Col.	\$222,604,042	\$13,670,114	\$2,760,958
Maryland	\$1,133,135,871	\$32,591,254	\$6,078,141
New Jersey	\$1,290,688,311	\$11,585,218	\$6,878,078
Pennsylvania	\$2,573,657,445	\$85,908,686	\$23,958,177
Virginia	\$1,303,281,632	\$60,960,998	\$685,526
Virgin Islands	\$55,099,459	\$1,384,705	\$369,442
West Virginia	\$476,134,200	\$20,827,062	\$2,484,944
Alabama	\$1,322,236,189	\$16,682,654	\$10,157,418
Florida	\$5,472,838,689	\$20,649,020	\$2,539,397
Georgia	\$2,827,853,876	\$139,486,720	\$43,967,472
Kentucky	\$1,170,989,948	\$58,512,026	\$11,719,267
Mississippi	\$915,135,545	\$8,708,430	\$1,901,652
North Carolina	\$2,383,602,003	\$89,427,980	\$29,275,400
South Carolina	\$1,239,542,774	\$12,278,911	\$1,286,645
Tennessee	\$1,951,918,832	\$19,464,535	\$1,594,718
Illinois	\$3,202,509,863	\$138,905,663	\$29,786,544
Indiana	\$1,311,468,400	\$50,363,009	\$12,060,263
Michigan	\$2,576,155,270	\$57,734,216	\$19,249,032
Minnesota	\$671,951,110	\$36,175,160	\$9,963,019
Ohio	\$2,584,490,605	\$99,570,085	\$21,166,978
Wisconsin	\$1,115,619,998	\$22,162,907	\$6,282,056
Arkansas	\$663,918,597	\$31,945,107	\$5,100,887
Louisiana	\$1,288,316,273	\$13,645,846	\$6,280,542
New Mexico	\$629,160,452	\$32,918,304	\$6,226,801
Oklahoma	\$865,049,765	\$40,283,637	\$7,980,949
Texas	\$5,330,658,674	\$17,415,262	\$16,205,202
Colorado	\$765,737,086	\$25,025,819	\$7,603,769
Iowa	\$532,085,213	\$19,099,731	\$5,351,181
Kansas	\$395,209,992	\$2,388,254	\$556,456
Missouri	\$1,236,444,629	\$16,297,577	\$2,260,221
Montana	\$176,169,414	\$8,810,761	\$3,961,698
Nebraska	\$238,904,357	\$5,530,636	\$1,587,758
North Dakota	\$76,208,832	\$1,196,021	\$122,696
South Dakota	\$148,938,276	\$1,687,917	\$192,726
Utah	\$316,671,764	\$6,526,922	\$2,318,037
Wyoming	\$49,272,569	\$2,145,032	\$410,884
Alaska	\$174,241,812	\$1,334,344	\$220,242
Arizona	\$1,477,216,012	\$60,119,737	\$16,346,872
California	\$7,411,585,763	\$307,187,995	\$73,204,233
Guam	\$108,389,075	\$5,555,807	\$2,120,741
Hawaii	\$526,309,869	\$18,108,744	\$3,618,380
Idaho	\$295,662,973	\$7,102,120	\$989,288
Nevada	\$540,486,161	\$34,144,673	\$7,012,808
Oregon	\$1,161,917,011	\$55,261,935	\$4,063,224
Washington	\$1,547,545,883	\$11,908,366	
U.S. Total	\$70,022,345,747	\$2,075,419,455	\$483,966,383

**TABLE 8: ACTIVE CASE ERROR RATES, FY 2014**

STATE	REPORTED CASE ERROR RATES		
	OVERPAYMENT	UNDERPAYMENT	PAYMENT
Connecticut	8.29	2.14	10.43
Maine	3.60	0.71	4.31
Massachusetts	5.65	0.75	6.40
New Hampshire	5.50	2.08	7.58
New York	7.05	1.92	8.97
Rhode Island	7.21	1.98	9.19
Vermont	3.82	1.27	5.09
Delaware	3.27	0.88	4.15
Dist. of Col.	7.98	2.22	10.20
Maryland	3.88	0.98	4.86
New Jersey	1.09	0.50	1.59
Pennsylvania	5.13	1.67	6.80
Virginia	0.68		0.68
Virgin Islands	6.93	1.99	8.92
West Virginia	6.73	1.32	8.05
Alabama	2.22	1.45	3.67
Florida	0.72	0.10	0.82
Georgia	10.00	3.04	13.04
Kentucky	7.41	2.04	9.45
Mississippi	1.88	0.56	2.44
North Carolina	6.44	3.32	9.76
South Carolina	0.56	0.19	0.75
Tennessee	1.60	0.29	1.89
Illinois	6.39	2.22	8.61
Indiana	5.42	1.94	7.36
Michigan	4.80	1.49	6.29
Minnesota	6.95	2.80	9.75
Ohio	5.32	1.94	7.26
Wisconsin	3.32	1.00	4.32
Arkansas	8.29	1.69	9.98
Louisiana	1.59	0.89	2.48
New Mexico	8.37	2.31	10.68
Oklahoma	6.90	2.08	8.98
Texas	0.92	1.13	2.05
Colorado	7.13	3.30	10.43
Iowa	6.30	1.33	7.63
Kansas	1.97	0.40	2.37
Missouri	1.47	0.34	1.81
Montana	7.98	3.76	11.74
Nebraska	4.38	1.68	6.06
North Dakota	2.35	0.43	2.78
South Dakota	2.20	0.52	2.72
Utah	4.34	2.02	6.36
Wyoming	6.21	2.66	8.87
Alaska	1.57	0.35	1.92
Arizona	6.73	3.27	10.00
California	6.70	2.63	9.33
Guam	15.32	7.04	22.36
Hawaii	7.71	2.92	10.63
Idaho	3.84	0.57	4.41
Nevada	9.64	2.56	12.20
Oregon	6.66	0.73	7.39
Washington	0.51		0.51
U.S. Average	4.58	1.54	6.12

**TABLE 9: VALIDATED NEGATIVE CASE ERROR RATES, FY 2010 - FY 2014 a/**

STATE	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Connecticut	26.52	12.69	52.40	52.22	39.52
Maine	2.91	1.69	13.02	14.89	30.56
Massachusetts	8.54	7.65	13.08	8.90	10.53
New Hampshire	2.97	4.00	11.94	7.66	18.60
New York	8.55	7.06	26.10	26.27	29.17
Rhode Island	8.58	5.64	22.93	21.93	21.38
Vermont	20.70	19.33	44.15	36.25	24.57
Delaware	8.79	9.90	26.04	22.35	24.64
Dist. of Col.	7.92	11.50	22.89	22.48	22.74
Maryland	18.06	19.92	35.06	25.50	25.43
New Jersey	8.81	11.54	49.25	52.22	72.66
Pennsylvania	8.81	11.31	40.63	40.31	33.06
Virginia	8.57	8.17	17.68	12.89	16.62
Virgin Islands	14.65	9.86	21.60	21.14	34.69
West Virginia	5.65	7.48	12.81	17.72	14.37
Alabama	7.57	13.58	22.88	23.12	14.08
Florida	6.27	9.00	16.39	13.80	12.32
Georgia	15.29	7.94	33.09	29.12	49.17
Kentucky	6.32	4.32	16.23	9.90	12.90
Mississippi	4.16	2.30	7.28	9.56	6.81
North Carolina	4.04	5.52	25.19	70.87	64.45
South Carolina	7.38	22.05	31.02	13.59	8.71
Tennessee	5.87	10.19	46.28	23.51	10.44
Illinois	10.13	9.52	29.18	28.71	34.31
Indiana	4.00	5.64	18.59	18.99	23.14
Michigan	7.82	5.03	20.25	21.15	24.94
Minnesota	8.16	4.75	26.21	45.15	39.19
Ohio	8.62	8.86	25.51	25.37	26.03
Wisconsin	7.87	6.49	26.26	18.05	28.13
Arkansas	4.89	7.36	23.20	11.40	13.08
Louisiana	6.59	5.43	23.24	21.82	20.66
New Mexico	4.09	3.91	53.71	49.83	51.64
Oklahoma	5.84	5.56	23.37	23.28	24.86
Texas	6.44	5.36	37.34	28.18	13.77
Colorado	6.50	6.37	68.79	52.83	53.14
Iowa	2.47	4.40	15.01	8.36	9.30
Kansas	3.46	3.75	23.11	11.49	11.27
Missouri	7.90	5.43	17.15	13.37	21.44
Montana	2.21	2.10	16.63	28.63	31.66
Nebraska	0.00	3.15	17.97	14.08	23.70
North Dakota	1.24	2.44	8.33	15.54	10.97
South Dakota	0.25	0.46	1.88	2.54	1.94
Utah	12.56	11.98	16.82	17.67	14.00
Wyoming	4.17	3.59	30.74	37.93	31.75
Alaska	4.03	1.07	6.95	8.59	17.37
Arizona	12.02	18.08	31.50	28.28	49.79
California	14.67	10.61	32.47	32.28	35.79
Guam	17.10	18.37	54.73	58.82	71.70
Hawaii	6.72	8.03	24.09	27.96	22.04
Idaho	2.39	1.97	10.02 b/	14.19	13.18
Nevada	14.63	11.49	43.09	53.37	54.87
Oregon	2.12	2.65	19.51	23.32	21.59
Washington	3.66	3.06	14.47	15.35	13.35
U.S. Average	8.43	8.30	27.27	25.25	26.30

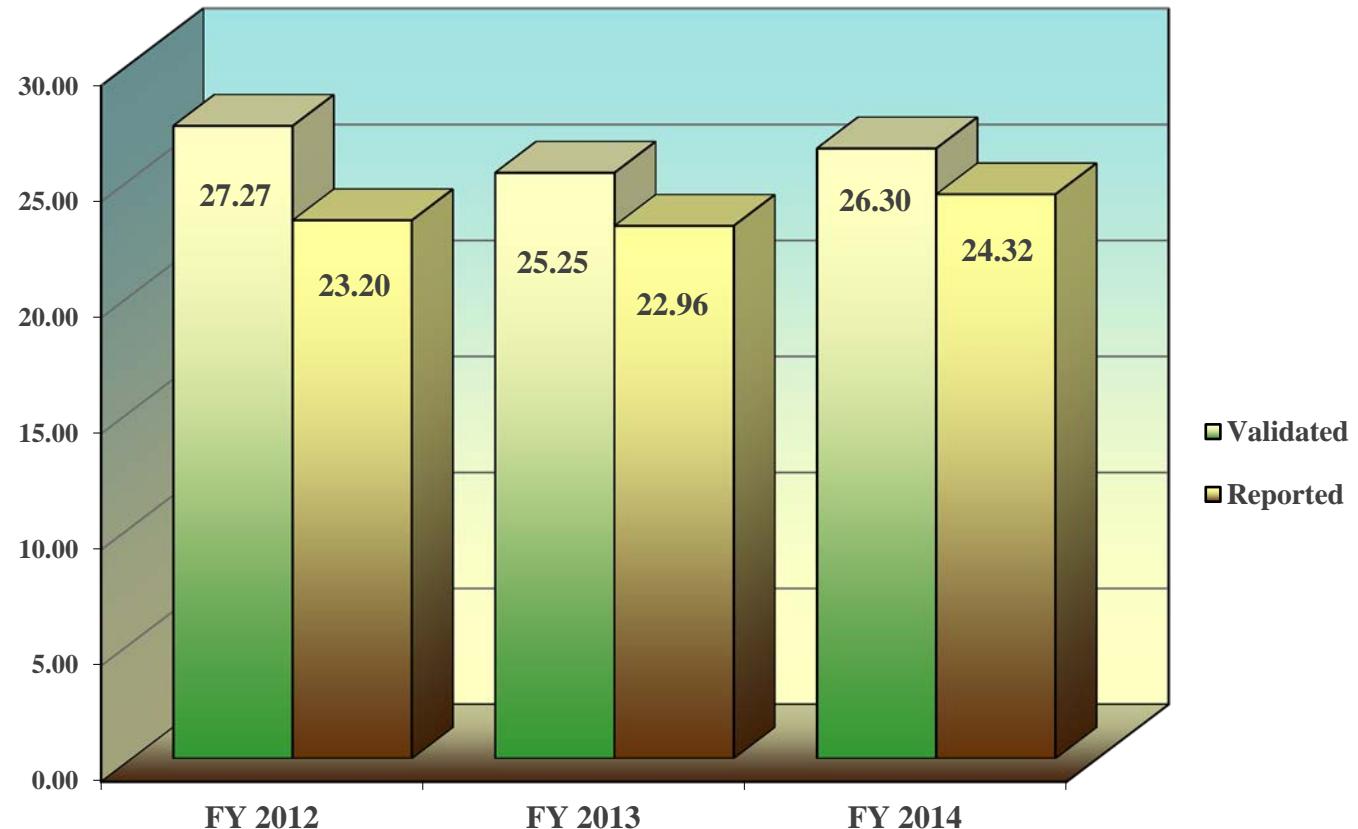
a/ For FY 2012, FY 2013, and FY 2014 the rate is the new Case and Procedural Error Rates (CAPER)

b/ Idaho has an assigned rate due to an incomplete frame.

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**U.S. Validated and Reported  
Case and Procedural Error Rates  
FY 2012 - 2014**

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**TABLE 10: REPORTED VS. VALIDATED CASE AND PROCEDURAL ERROR RATES - FY 2014**

STATE	REPORTED FY 2014	VALIDATED FY 2014
Connecticut	39.52	39.52
Maine	28.46	30.56
Massachusetts	8.88	10.53
New Hampshire	9.30	18.60
New York	27.25	29.17
Rhode Island	20.75	21.38
Vermont	23.94	24.57
Delaware	24.64	24.64
Dist. of Col.	22.08	22.74
Maryland	22.04	25.43
New Jersey	49.42	72.66
Pennsylvania	30.62	33.06
Virginia	15.00	16.62
Virgin Islands	34.69	34.69
West Virginia	13.98	14.37
Alabama	14.08	14.08
Florida	12.02	12.32
Georgia	49.17	49.17
Kentucky	10.65	12.90
Mississippi	6.23	6.81
North Carolina	63.28	64.45
South Carolina	6.31	8.71
Tennessee	10.44	10.44
Illinois	34.31	34.31
Indiana	23.14	23.14
Michigan	24.94	24.94
Minnesota	33.46	39.19
Ohio	26.03	26.03
Wisconsin	23.68	28.13
Arkansas	12.50	13.08
Louisiana	18.81	20.66
New Mexico	51.64	51.64
Oklahoma	24.86	24.86
Texas	11.97	13.77
Colorado	53.14	53.14
Iowa	8.66	9.30
Kansas	11.27	11.27
Missouri	21.44	21.44
Montana	29.46	31.66
Nebraska	23.33	23.70
North Dakota	10.97	10.97
South Dakota	1.94	1.94
Utah	14.00	14.00
Wyoming	31.75	31.75
Alaska	11.75	17.37
Arizona	28.19	49.79
California	34.01	35.79
Guam	46.73	71.70
Hawaii	17.84	22.04
Idaho	7.06	13.18
Nevada	56.05	54.87
Oregon	20.56	21.59
Washington	12.12	13.35
U.S. Average	24.32	26.30

## **Performance Bonuses for Fiscal Year 2014**

A total of \$48 million in performance bonuses is shared among high performing States in the following categories:

- Best and Most Improved Payment Error Rate (\$24 million shared)
- Best Case and Procedural Error Rate (\$6 million shared)
- Program Access Index (\$12 million shared)\*
- Application Processing Timeliness (\$6 million shared)\*

\*Program Access and Timeliness Bonuses are announced in September following the previous fiscal year.

The amount each State receives within a specific category is prorated based on caseload. The Payment and Case and Procedural Error Rate Bonuses are awarded based on QC findings covered by this annual report.

The FY 2014 awardees for the Payment Error Rate and Case and Procedural Error Rate bonuses are:

**For Best Payment Error Rate:**

Alaska	\$ 247,206
Florida	\$ 7,742,209
Kansas	\$ 628,494
Mississippi	\$ 1,302,423
South Carolina	\$ 1,672,486
Tennessee	\$ 2,687,266
Texas	\$ 6,496,710
Washington	\$ 2,428,058

**For Case and Procedural Error Rate:**

Mississippi	\$ 611,125
South Carolina	\$ 768,431
Iowa	\$ 427,057
South Dakota	\$ 174,485

**For Most Improved Payment Error Rate:**

Rhode Island	\$ 501,874
Vermont	\$ 293,274

**For Most Improved Case and Procedural Error Rate:**

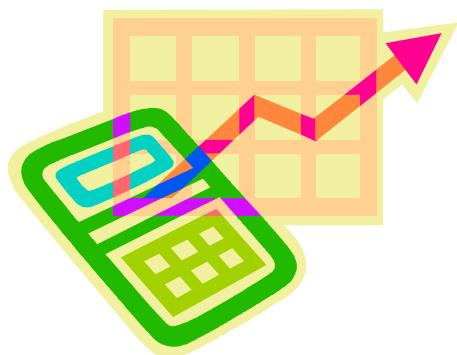
Tennessee	\$ 1,199,793
Texas	\$ 2,819,109



## **Liability Amounts for Fiscal Year 2014**

Under the Food and Nutrition Act of 2008, a liability shall be established whenever, for 2 consecutive years, there is a 95 percent statistical probability that a State's payment error rate exceeds 105 percent of the national performance average.

In FY 2014, 12 States' error rates exceeded the liability level for the second consecutive year. Liabilities totaling an aggregate of \$3 million were established against only 6 States as six States' error rates are below the 6.00 percent potential liability threshold provided in the Act. The Department's settlement offer to these States was 50 percent designated as at-risk for repayment if the same probability exists again in FY 2015; and 50 percent was designated for new investment activities. In addition to these 12 States, five additional States exceeded the liability level for the first year. These 17 States are potentially liable in FY 2015 should their performance again exceed the liability level.



The FY 2014 States assessed liabilities and that had a 95 percent statistical

probability of their payment error rate exceeding 105 percent of the national performance average are:

### States Assessed a Liability:

Arizona*	\$	0
Connecticut *	\$	0
Dist. of Columbia	\$	307,194
Georgia	\$	1,385,648
Guam	\$	117,060
Kentucky*	\$	0
Montana	\$	220,212
Nevada	\$	870,183
New Mexico	\$	138,415
New York*	\$	0
North Carolina*	\$	0
Rhode Island*	\$	0

\*Because Arizona, Connecticut, Kentucky, New York and Rhode Island's error rates are below the 6 percent threshold provided in the Act, no liability amount is established.

Poorly performing States are not held liable for all errors. Penalties are assessed for only that portion of the error rate that is above 6 percent.

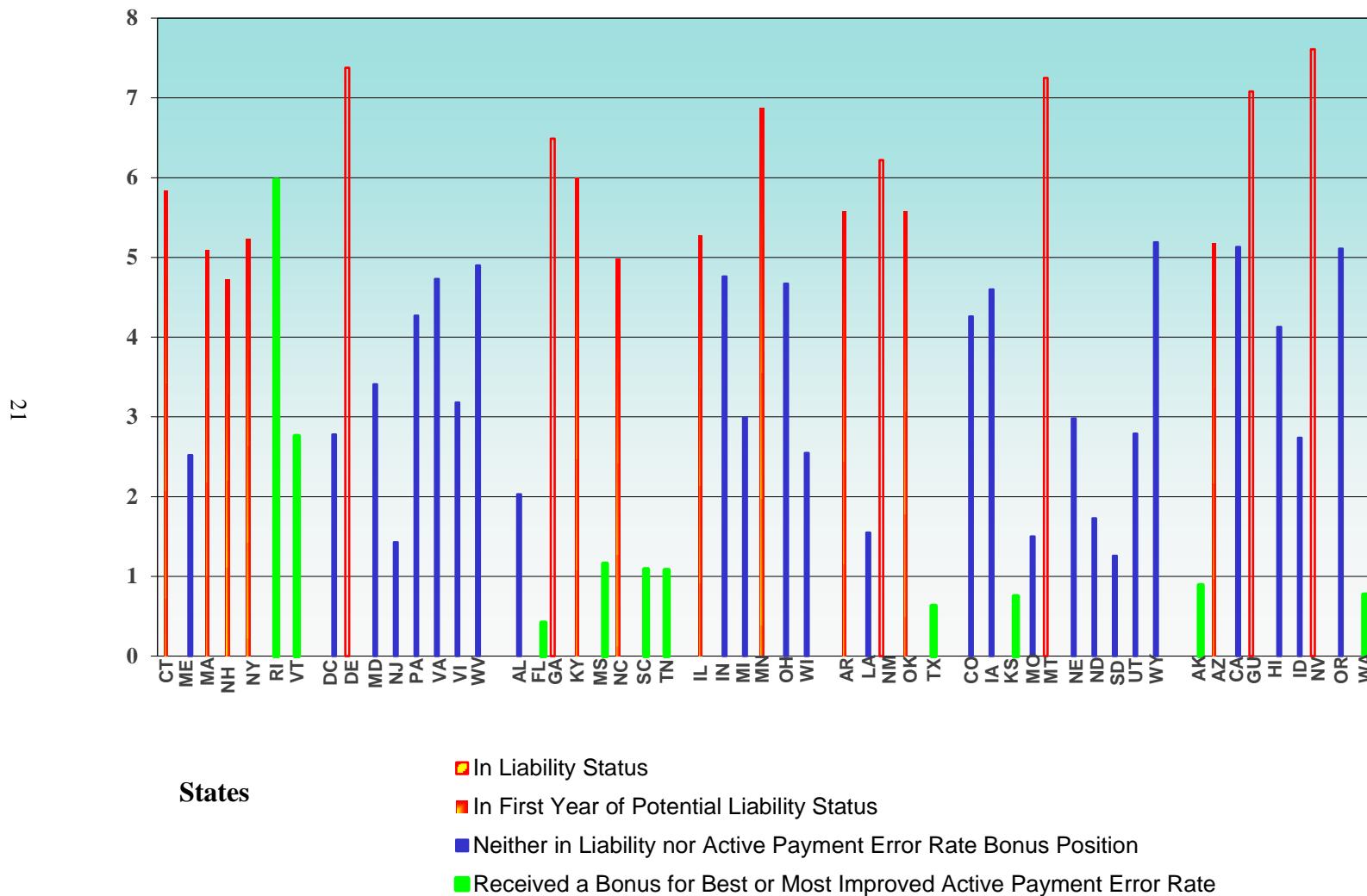
To calculate the liability, take the value of all allotments issued by the State agency in the fiscal year, multiply the difference between 6 percent and the State's payment error rate, times 10 percent.

### States that Exceeded the First Year Liability Level:

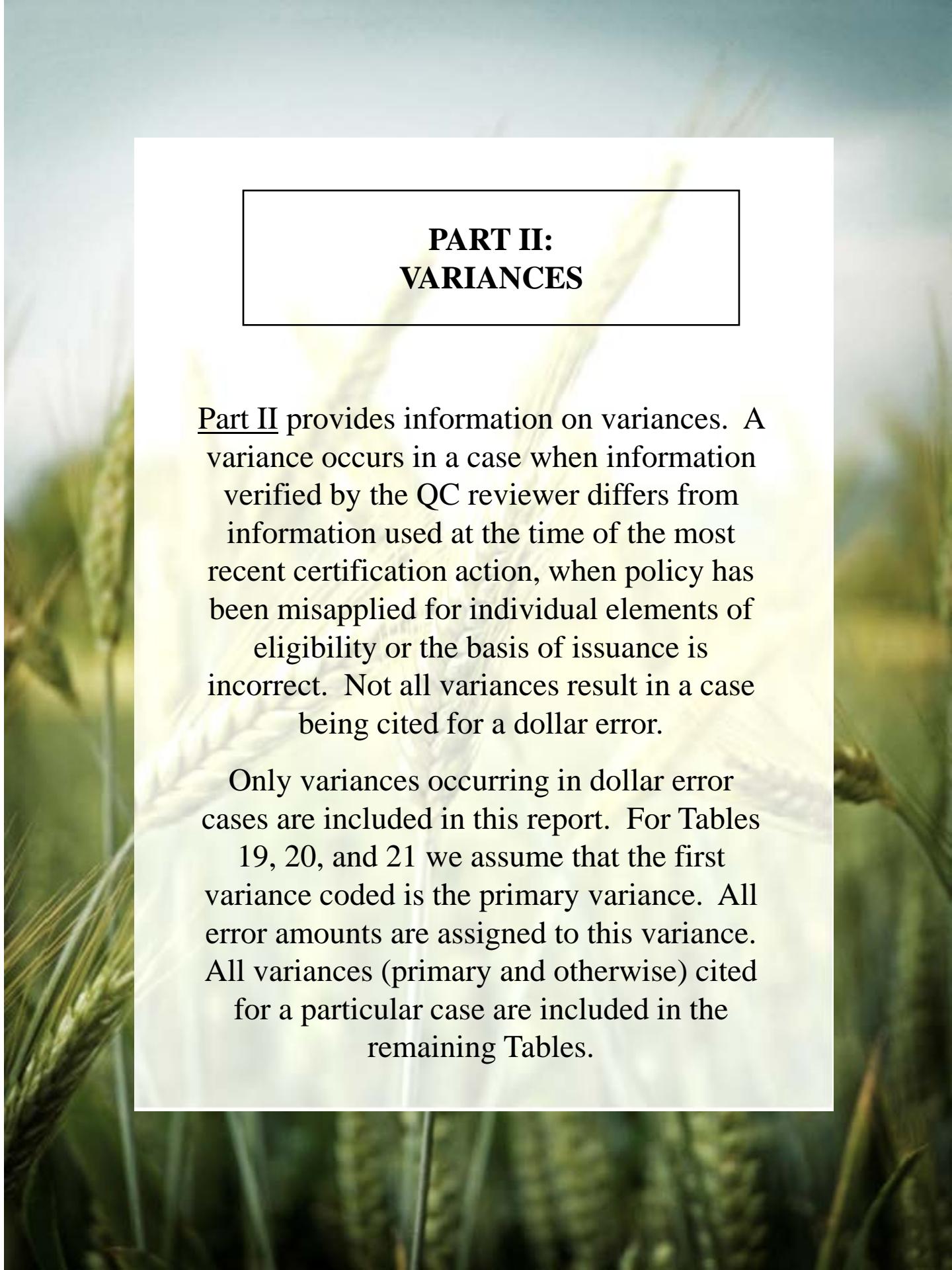
Arkansas, Illinois, Massachusetts, Minnesota and Oklahoma.

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## Official State Payment Error Rates FY 2014



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## **PART II: VARIANCES**

Part II provides information on variances. A variance occurs in a case when information verified by the QC reviewer differs from information used at the time of the most recent certification action, when policy has been misapplied for individual elements of eligibility or the basis of issuance is incorrect. Not all variances result in a case being cited for a dollar error.

Only variances occurring in dollar error cases are included in this report. For Tables 19, 20, and 21 we assume that the first variance coded is the primary variance. All error amounts are assigned to this variance. All variances (primary and otherwise) cited for a particular case are included in the remaining Tables.

## VARIANCES

### **What is a variance?**

Variances occur when information verified by the QC reviewer differs from information used at the time of the most recent certification action or when policy has been misapplied for individual elements of eligibility or the basis of issuance is incorrect. Not all variances result in a case being cited for a dollar error.



### **What variances are included in this report?**

Only variances occurring in dollar error cases are included in this report. For all variance tables, other than Tables 19, 20, and 21, all variances cited in the case are included. For Tables 19, 20, and 21 we assume that the first variance coded is the primary variance. All error amounts are assigned to this variance.



### **What are the Program factors referred to in Tables 11 through 13?**

**NON-FINANCIAL ELIGIBILITY** refers to non-financial factors considered in determining a household's eligibility. These include Age & Student Status, Citizenship & Non-Citizenship, Residency, Household Composition, Work Requirements, and Social Security Number.

**INCOME** refers to a household's Earned (Wages & Salaries, Self-employment, etc.) or Unearned Income (Veterans Benefits, Unemployment Compensation, Worker's Compensation, and Other Government Programs (PA, RSDI, SSI, etc.))

**OTHER** refers to variances occurring in areas such as Arithmetic Computation, Monthly Reporting, FS Simplification Project, and Demonstration Projects.

**DEDUCTIONS** refer to the allowed deductions from a household's gross income. These include the Earned Income, Dependent Care, Standard Shelter, Medical and Child Support Payment deductions.

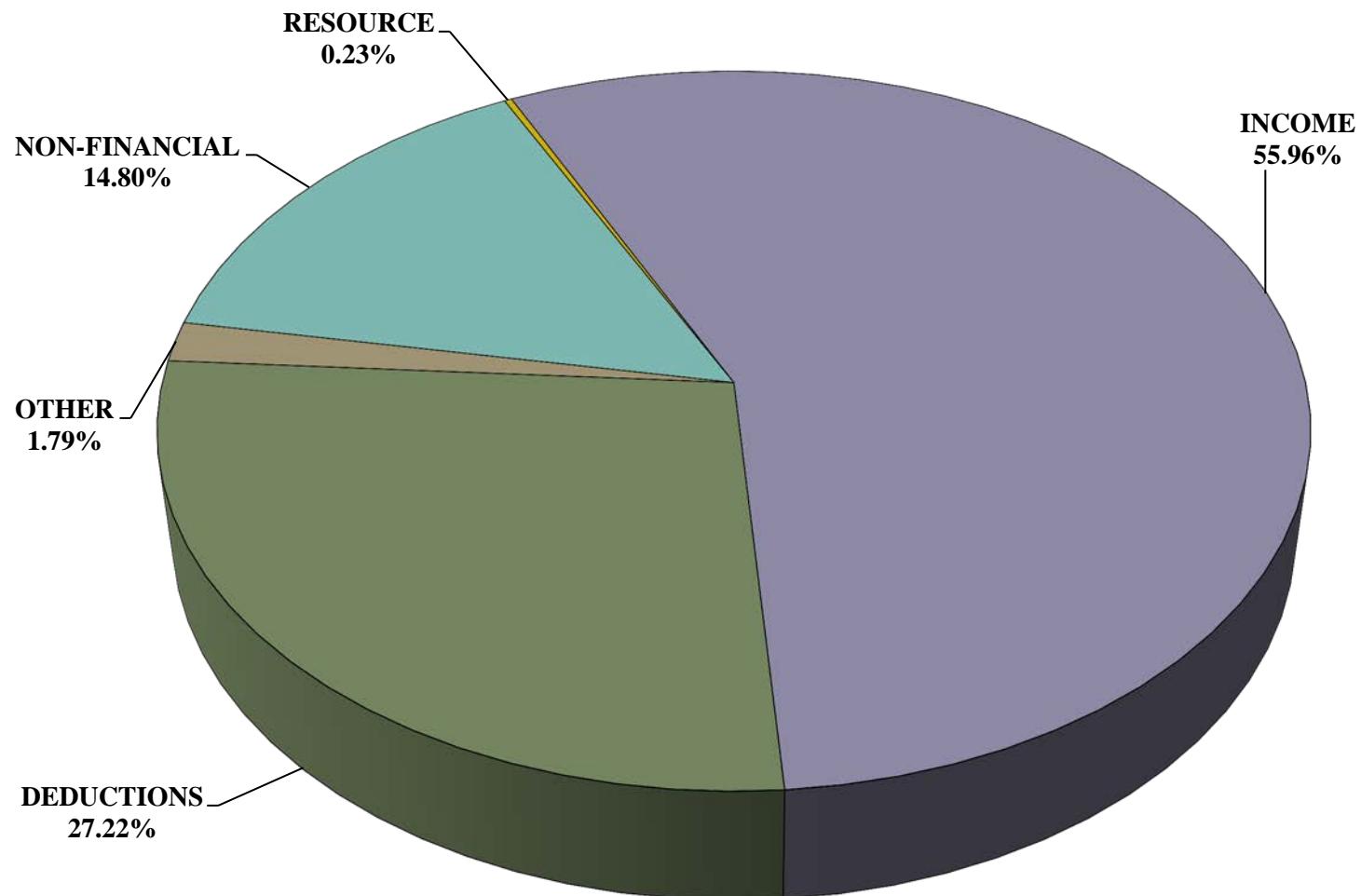
**RESOURCES** refer to a household's liquid or non-liquid assets. These include Bank Accounts or Cash on Hand, Nonrecurring Lump Sum Payments, Personal Property, Real Property, and Vehicles, etc.

For additional information, please refer to *The Supplemental Nutrition Assistance Program Quality Control Review Handbook FNS-310*.

**TABLE 11: DISTRIBUTION OF VARIANCES BY PROGRAM FACTOR, BY PERCENT  
ALL ERROR CASES, FY 2014**

STATE	NON-FINANCIAL VARIANCES	RESOURCE VARIANCES	INCOME VARIANCES	DEDUCTIONS VARIANCES	OTHER
Connecticut	14.44	0.00	64.26	19.34	1.96
Maine	11.07	0.00	47.13	36.88	4.92
Massachusetts	6.56	0.00	63.93	29.51	0.00
New Hampshire	4.76	1.59	57.14	34.92	1.59
New York	15.57	0.00	68.95	14.31	1.17
Rhode Island	8.92	0.00	47.95	39.26	3.87
Vermont	5.88	0.00	50.98	43.14	0.00
Delaware	15.47	0.00	55.16	29.38	0.00
Dist. of Col.	15.14	0.00	58.67	24.84	1.35
Maryland	9.90	0.00	63.07	27.03	0.00
New Jersey	5.88	0.00	64.71	23.53	5.88
Pennsylvania	15.38	0.00	52.31	29.23	3.08
Virginia	0.00	19.22	60.58	20.19	0.00
Virgin Islands	7.81	0.00	73.76	14.54	3.90
West Virginia	9.80	0.00	45.61	37.50	7.10
Alabama	32.43	0.00	48.65	18.92	0.00
Florida	22.22	0.00	33.33	44.44	0.00
Georgia	11.82	0.00	51.35	36.30	0.53
Kentucky	13.70	0.00	62.33	23.29	0.68
Mississippi	15.38	0.00	42.31	38.46	3.85
No. Carolina	10.92	0.00	54.02	32.18	2.87
So. Carolina	25.00	0.00	62.50	12.50	0.00
Tennessee	10.82	0.00	41.89	25.66	21.64
Illinois	10.74	0.00	60.74	26.76	1.76
Indiana	7.61	3.26	70.65	18.48	0.00
Michigan	10.63	0.00	53.19	34.05	2.13
Minnesota	8.57	0.00	45.71	44.29	1.43
Ohio	7.89	0.00	53.51	35.09	3.51
Wisconsin	2.21	0.00	65.46	27.92	4.42
Arkansas	16.67	5.56	50.79	26.19	0.79
Louisiana	20.00	0.00	37.50	42.50	0.00
New Mexico	16.02	0.00	44.23	38.01	1.74
Oklahoma	15.54	0.00	46.62	34.46	3.38
Texas	4.17	0.00	50.00	37.50	8.33
Colorado	13.21	0.00	42.14	44.65	0.00
Iowa	20.63	0.00	51.92	24.47	2.98
Kansas	22.99	0.00	27.59	41.38	8.05
Missouri	4.76	0.00	57.14	38.10	0.00
Montana	15.87	0.00	50.00	33.33	0.79
Nebraska	15.79	0.00	47.37	35.53	1.32
North Dakota	7.69	0.00	84.62	7.69	0.00
South Dakota	9.52	9.52	57.14	14.29	9.52
Utah	20.59	2.94	32.35	42.16	1.96
Wyoming	10.00	0.00	60.00	30.00	0.00
Alaska	0.00	9.09	36.36	54.55	0.00
Arizona	18.37	0.00	63.27	18.37	0.00
California	29.41	0.00	56.47	14.12	0.00
Guam	20.75	0.00	62.89	16.35	0.00
Hawaii	8.72	0.00	48.32	41.61	1.34
Idaho	1.99	0.00	58.15	39.86	0.00
Nevada	19.33	0.00	51.26	26.89	2.52
Oregon	7.96	0.00	55.75	35.40	0.88
Washington	23.08	0.00	38.46	38.46	0.00
<b>U.S. Average</b>	<b>14.80</b>	<b>0.23</b>	<b>55.96</b>	<b>27.22</b>	<b>1.79</b>

**Distribution of Variances By Element  
All Error Cases FY 2014**



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**TABLE 12: DISTRIBUTION OF VARIANCES BY PROGRAM FACTOR, BY PERCENT  
OVERPAYMENT CASES, FY 2014**

STATE	NON-FINANCIAL VARIANCES	RESOURCE VARIANCES	INCOME VARIANCES	DEDUCTIONS VARIANCES	OTHER VARIANCES
Connecticut	14.13	0.00	72.19	13.68	0.00
Maine	5.34	0.00	55.83	35.92	2.91
Massachusetts	3.70	0.00	66.67	29.63	0.00
New Hampshire	6.25	2.08	62.50	29.17	0.00
New York	16.79	0.00	75.61	6.11	1.49
Rhode Island	7.06	0.00	50.18	38.54	4.22
Vermont	7.89	0.00	57.89	34.21	0.00
Delaware	16.81	0.00	59.83	23.36	0.00
Dist. of Col.	14.99	0.00	59.53	24.59	0.89
Maryland	10.05	0.00	67.08	22.87	0.00
New Jersey	9.09	0.00	63.64	27.27	0.00
Pennsylvania	16.33	0.00	63.27	16.33	4.08
Virginia	0.00	19.22	60.58	20.19	0.00
Virgin Islands	10.58	0.00	69.71	14.42	5.29
West Virginia	6.67	0.00	47.36	37.65	8.32
Alabama	13.64	0.00	63.64	22.73	0.00
Florida	12.50	0.00	37.50	50.00	0.00
Georgia	11.74	0.00	51.13	37.13	0.00
Kentucky	10.26	0.00	65.81	23.93	0.00
Mississippi	10.00	0.00	45.00	40.00	5.00
No. Carolina	8.70	0.00	57.39	31.30	2.61
So. Carolina	33.33	0.00	50.00	16.67	0.00
Tennessee	12.81	0.00	49.59	11.99	25.62
Illinois	11.13	0.00	66.68	20.98	1.21
Indiana	2.78	4.17	73.61	19.44	0.00
Michigan	7.89	0.00	53.94	35.54	2.63
Minnesota	7.07	0.00	49.49	43.43	0.00
Ohio	9.76	0.00	53.66	34.15	2.44
Wisconsin	2.83	0.00	69.84	24.49	2.83
Arkansas	14.29	6.67	49.52	28.57	0.95
Louisiana	10.00	0.00	46.67	43.33	0.00
New Mexico	18.19	0.00	45.24	36.57	0.00
Oklahoma	14.41	0.00	46.85	36.04	2.70
Texas	10.00	0.00	50.00	20.00	20.00
Colorado	11.82	0.00	46.36	41.82	0.00
Iowa	19.63	0.00	50.65	26.10	3.62
Kansas	22.97	0.00	32.43	35.13	9.46
Missouri	6.25	0.00	56.25	37.50	0.00
Montana	15.73	0.00	53.93	30.34	0.00
Nebraska	17.31	0.00	44.23	36.54	1.92
North Dakota	0.00	0.00	90.91	9.09	0.00
South Dakota	11.76	11.76	52.94	11.76	11.76
Utah	10.77	4.62	38.46	44.62	1.54
Wyoming	4.76	0.00	71.43	23.81	0.00
Alaska	0.00	11.11	44.44	44.44	0.00
Arizona	19.70	0.00	66.67	13.64	0.00
California	22.95	0.00	63.93	13.11	0.00
Guam	13.89	0.00	71.30	14.81	0.00
Hawaii	5.77	0.00	49.04	45.19	0.00
Idaho	0.00	0.00	61.60	38.40	0.00
Nevada	20.21	0.00	51.06	25.53	3.19
Oregon	7.69	0.00	54.81	37.50	0.00
Washington	23.08	0.00	38.46	38.46	0.00
U.S. Average	13.27	0.31	59.99	24.68	1.75

**TABLE 13: DISTRIBUTION OF VARIANCES BY PROGRAM FACTOR, BY PERCENT  
UNDERPAYMENT CASES, FY 2014**

STATE	NON-FINANCIAL VARIANCES	RESOURCE VARIANCES	INCOME VARIANCES	DEDUCTIONS VARIANCES	OTHER VARIANCES
Connecticut	15.67	0.00	33.19	41.51	9.62
Maine	42.10	0.00	0.00	42.10	15.79
Massachusetts	28.57	0.00	42.86	28.57	0.00
New Hampshire	0.00	0.00	40.00	53.33	6.67
New York	11.09	0.00	44.43	44.47	0.00
Rhode Island	15.89	0.00	39.58	41.95	2.58
Vermont	0.00	0.00	30.77	69.23	0.00
Delaware	10.51	0.00	37.90	51.59	0.00
Dist. of Col.	15.60	0.00	55.99	25.62	2.79
Maryland	9.22	0.00	44.67	46.11	0.00
New Jersey	0.00	0.00	66.67	16.67	16.67
Pennsylvania	12.50	0.00	18.75	68.75	0.00
Virginia	0.00	0.00	0.00	0.00	0.00
Virgin Islands	0.00	0.00	85.13	14.87	0.00
West Virginia	27.87	0.00	35.50	36.64	0.00
Alabama	60.00	0.00	26.67	13.33	0.00
Florida	100.00	0.00	0.00	0.00	0.00
Georgia	12.11	0.00	52.16	33.27	2.46
Kentucky	27.59	0.00	48.28	20.69	3.45
Mississippi	33.33	0.00	33.33	33.33	0.00
No. Carolina	15.25	0.00	47.46	33.90	3.39
So. Carolina	0.00	0.00	100.00	0.00	0.00
Tennessee	0.00	0.00	0.00	100.00	0.00
Illinois	9.73	0.00	45.18	41.91	3.18
Indiana	25.00	0.00	60.00	15.00	0.00
Michigan	22.23	0.00	49.99	27.77	0.00
Minnesota	12.20	0.00	36.59	46.34	4.88
Ohio	3.13	0.00	53.12	37.50	6.25
Wisconsin	0.00	0.00	50.00	40.00	10.00
Arkansas	28.57	0.00	57.14	14.29	0.00
Louisiana	50.00	0.00	10.00	40.00	0.00
New Mexico	7.79	0.00	40.38	43.49	8.35
Oklahoma	18.92	0.00	45.95	29.73	5.41
Texas	0.00	0.00	50.00	50.00	0.00
Colorado	16.33	0.00	32.65	51.02	0.00
Iowa	25.30	0.00	57.84	16.86	0.00
Kansas	23.08	0.00	0.00	76.92	0.00
Missouri	0.00	0.00	60.00	40.00	0.00
Montana	16.22	0.00	40.54	40.54	2.70
Nebraska	12.50	0.00	54.17	33.33	0.00
North Dakota	50.00	0.00	50.00	0.00	0.00
South Dakota	0.00	0.00	75.00	25.00	0.00
Utah	37.84	0.00	21.62	37.84	2.70
Wyoming	22.22	0.00	33.33	44.44	0.00
Alaska	0.00	0.00	0.00	100.00	0.00
Arizona	15.63	0.00	56.25	28.12	0.00
California	45.83	0.00	37.50	16.67	0.00
Guam	35.29	0.00	45.10	19.61	0.00
Hawaii	15.56	0.00	46.67	33.33	4.44
Idaho	15.77	0.00	34.23	50.00	0.00
Nevada	16.00	0.00	52.00	32.00	0.00
Oregon	11.11	0.00	66.67	11.11	11.11
Washington	0.00	0.00	0.00	0.00	0.00
U.S. Average	19.80	0.00	43.75	34.49	1.96

**TABLE 14: AGENCY AND CLIENT VARIANCES AND CASE ERROR RATES  
ALL ERROR CASES, FY 2014**

STATE	DISTRIBUTION OF ALL VARIANCES (%)			CASE ERROR RATES (%)			
	AGENCY	CLIENT	OTHER	AGENCY	CLIENT	OTHER	TOTAL
Connecticut	69.40	30.60	0.00	7.50	3.30	0.00	10.80
Maine	51.23	48.77	0.00	2.01	1.92	0.00	3.93
Massachusetts	36.07	62.30	1.64	1.48	2.56	0.07	4.11
New Hampshire	63.49	36.51	0.00	3.87	2.22	0.00	6.09
New York	64.49	35.51	0.00	4.92	2.71	0.00	7.63
Rhode Island	81.83	18.17	0.00	9.03	2.01	0.00	11.04
Vermont	88.24	11.76	0.00	13.80	1.84	0.00	15.64
Delaware	78.70	21.30	0.00	4.04	1.09	0.00	5.13
Dist. of Col.	58.30	41.70	0.00	5.88	4.20	0.00	10.08
Maryland	70.30	29.70	0.00	1.84	0.78	0.00	2.62
New Jersey	82.35	17.65	0.00	0.94	0.20	0.00	1.14
Pennsylvania	93.85	6.15	0.00	5.15	0.34	0.00	5.49
Virginia	40.39	59.61	0.00	0.35	0.52	0.00	0.87
Virgin Islands	39.03	57.07	3.90	2.44	3.56	0.24	6.24
West Virginia	62.16	37.05	0.79	5.25	3.13	0.07	8.45
Alabama	59.46	40.54	0.00	1.64	1.11	0.00	2.75
Florida	77.78	22.22	0.00	0.96	0.27	0.00	1.23
Georgia	56.25	42.68	1.07	5.02	3.81	0.10	8.93
Kentucky	60.96	39.04	0.00	5.27	3.38	0.00	8.65
Mississippi	50.00	50.00	0.00	1.20	1.20	0.00	2.39
No. Carolina	87.36	12.64	0.00	6.08	0.88	0.00	6.96
So. Carolina	62.50	37.50	0.00	1.63	0.98	0.00	2.61
Tennessee	58.11	41.89	0.00	1.28	0.93	0.00	2.21
Illinois	61.57	38.43	0.00	3.63	2.26	0.00	5.89
Indiana	73.91	26.09	0.00	5.14	1.82	0.00	6.96
Michigan	82.98	17.02	0.00	3.91	0.80	0.00	4.71
Minnesota	76.43	22.14	1.43	4.83	1.40	0.09	6.32
Ohio	85.96	13.16	0.88	5.01	0.77	0.05	5.83
Wisconsin	63.25	34.54	2.21	2.11	1.15	0.07	3.33
Arkansas	43.65	56.35	0.00	3.24	4.18	0.00	7.42
Louisiana	65.00	35.00	0.00	1.38	0.74	0.00	2.12
New Mexico	62.61	36.80	0.59	4.45	2.62	0.04	7.11
Oklahoma	50.68	49.32	0.00	2.02	1.97	0.00	3.99
Texas	66.67	33.33	0.00	2.10	1.05	0.00	3.15
Colorado	81.76	17.61	0.63	9.31	2.01	0.07	11.39
Iowa	47.87	52.13	0.00	2.42	2.63	0.00	5.05
Kansas	72.41	27.59	0.00	4.26	1.63	0.00	5.89
Missouri	80.95	19.05	0.00	2.50	0.59	0.00	3.09
Montana	72.22	27.78	0.00	7.14	2.75	0.00	9.89
Nebraska	78.95	21.05	0.00	3.47	0.93	0.00	4.40
North Dakota	30.77	69.23	0.00	1.57	3.52	0.00	5.09
South Dakota	57.14	42.86	0.00	1.31	0.98	0.00	2.29
Utah	59.80	40.20	0.00	2.29	1.54	0.00	3.83
Wyoming	76.67	23.33	0.00	6.95	2.12	0.00	9.07
Alaska	63.64	36.36	0.00	1.18	0.67	0.00	1.85
Arizona	67.35	32.65	0.00	6.22	3.02	0.00	9.24
California	77.65	22.35	0.00	5.22	1.50	0.00	6.72
Guam	45.28	54.72	0.00	9.58	11.58	0.00	21.16
Hawaii	77.18	22.82	0.00	7.01	2.07	0.00	9.08
Idaho	41.85	55.82	2.33	1.23	1.64	0.07	2.94
Nevada	57.14	42.02	0.84	4.61	3.39	0.07	8.06
Oregon	53.10	46.90	0.00	3.39	2.99	0.00	6.38
Washington	76.92	23.08	0.00	1.95	0.59	0.00	2.54
U.S. Average	69.53	30.24	0.24	3.56	1.55	0.01	5.12

**TABLE 15: AGENCY AND CLIENT VARIANCES AND CASE ERROR RATES  
OVERPAYMENT CASES, FY 2014**

STATE	DISTRIBUTION OF ALL VARIANCES (%)			CASE ERROR RATES (%)			
	AGENCY	CLIENT	OTHER	AGENCY	CLIENT	OTHER	TOTAL
Connecticut	63.13	36.87	0.00	5.23	3.06	0.00	8.29
Maine	45.15	54.85	0.00	1.63	1.97	0.00	3.60
Massachusetts	31.48	66.67	1.85	1.78	3.77	0.10	5.65
New Hampshire	52.08	47.92	0.00	2.86	2.64	0.00	5.50
New York	57.83	42.17	0.00	4.08	2.97	0.00	7.05
Rhode Island	79.08	20.92	0.00	5.70	1.51	0.00	7.21
Vermont	89.47	10.53	0.00	3.42	0.40	0.00	3.82
Delaware	72.93	27.07	0.00	2.38	0.89	0.00	3.27
Dist. of Col.	50.96	49.04	0.00	4.07	3.91	0.00	7.98
Maryland	63.82	36.18	0.00	2.48	1.40	0.00	3.88
New Jersey	72.73	27.27	0.00	0.79	0.30	0.00	1.09
Pennsylvania	91.84	8.16	0.00	4.71	0.42	0.00	5.13
Virginia	40.39	59.61	0.00	0.27	0.41	0.00	0.68
Virgin Islands	31.75	62.96	5.29	2.20	4.36	0.37	6.93
West Virginia	58.98	40.09	0.92	3.97	2.70	0.06	6.73
Alabama	54.55	45.45	0.00	1.21	1.01	0.00	2.22
Florida	75.00	25.00	0.00	0.54	0.18	0.00	0.72
Georgia	48.20	50.44	1.36	4.82	5.04	0.14	10.00
Kentucky	51.28	48.72	0.00	3.80	3.61	0.00	7.41
Mississippi	40.00	60.00	0.00	0.75	1.13	0.00	1.88
No. Carolina	81.74	18.26	0.00	5.26	1.18	0.00	6.44
So. Carolina	50.00	50.00	0.00	0.28	0.28	0.00	0.56
Tennessee	50.41	49.59	0.00	0.81	0.79	0.00	1.60
Illinois	49.41	50.59	0.00	3.16	3.23	0.00	6.39
Indiana	68.06	31.94	0.00	3.69	1.73	0.00	5.42
Michigan	82.90	17.10	0.00	3.98	0.82	0.00	4.80
Minnesota	72.73	26.26	1.01	5.05	1.83	0.07	6.95
Ohio	82.93	15.85	1.22	4.41	0.84	0.06	5.32
Wisconsin	55.67	41.50	2.83	1.85	1.38	0.09	3.32
Arkansas	37.14	62.86	0.00	3.08	5.21	0.00	8.29
Louisiana	56.67	43.33	0.00	0.90	0.69	0.00	1.59
New Mexico	56.47	42.78	0.75	4.73	3.58	0.06	8.37
Oklahoma	41.44	58.56	0.00	2.86	4.04	0.00	6.90
Texas	70.00	30.00	0.00	0.64	0.28	0.00	0.92
Colorado	74.55	24.55	0.91	5.32	1.75	0.06	7.13
Iowa	42.12	57.88	0.00	2.65	3.65	0.00	6.30
Kansas	67.57	32.43	0.00	1.33	0.64	0.00	1.97
Missouri	75.00	25.00	0.00	1.10	0.37	0.00	1.47
Montana	61.80	38.20	0.00	4.93	3.05	0.00	7.98
Nebraska	73.08	26.92	0.00	3.20	1.18	0.00	4.38
North Dakota	18.18	81.82	0.00	0.43	1.92	0.00	2.35
South Dakota	52.94	47.06	0.00	1.16	1.04	0.00	2.20
Utah	46.15	53.85	0.00	2.00	2.34	0.00	4.34
Wyoming	66.67	33.33	0.00	4.14	2.07	0.00	6.21
Alaska	55.56	44.44	0.00	0.87	0.70	0.00	1.57
Arizona	57.58	42.42	0.00	3.88	2.85	0.00	6.73
California	70.49	29.51	0.00	4.72	1.98	0.00	6.70
Guam	44.44	55.56	0.00	6.81	8.51	0.00	15.32
Hawaii	71.15	28.85	0.00	5.49	2.22	0.00	7.71
Idaho	35.74	61.60	2.66	1.37	2.37	0.10	3.84
Nevada	51.06	47.87	1.06	4.92	4.61	0.10	9.64
Oregon	49.04	50.96	0.00	3.27	3.39	0.00	6.66
Washington	76.92	23.08	0.00	0.39	0.12	0.00	0.51
U.S. Average	62.31	37.35	0.34	2.85	1.71	0.02	4.58

**TABLE 16: AGENCY AND CLIENT VARIANCES AND CASE ERROR RATES  
UNDERPAYMENT ERROR CASES , FY 2014**

STATE	DISTRIBUTION OF ALL VARIANCES (%)			CASE ERROR RATES (%)			
	AGENCY	CLIENT	OTHER	AGENCY	CLIENT	OTHER	TOTAL
Connecticut	93.97	6.03	0.00	2.01	0.13	0.00	2.14
Maine	84.21	15.79	0.00	0.60	0.11	0.00	0.71
Massachusetts	71.43	28.57	0.00	0.54	0.21	0.00	0.75
New Hampshire	100.00	0.00	0.00	2.08	0.00	0.00	2.08
New York	89.03	10.97	0.00	1.71	0.21	0.00	1.92
Rhode Island	92.17	7.83	0.00	1.82	0.16	0.00	1.98
Vermont	84.62	15.38	0.00	1.07	0.20	0.00	1.27
Delaware	100.00	0.00	0.00	0.88	0.00	0.00	0.88
Dist. of Col.	81.20	18.80	0.00	1.80	0.42	0.00	2.22
Maryland	100.00	0.00	0.00	0.98	0.00	0.00	0.98
New Jersey	100.00	0.00	0.00	0.50	0.00	0.00	0.50
Pennsylvania	100.00	0.00	0.00	1.67	0.00	0.00	1.67
Virginia	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Virgin Islands	59.49	40.51	0.00	1.18	0.81	0.00	1.99
West Virginia	80.54	19.46	0.00	1.06	0.26	0.00	1.32
Alabama	66.67	33.33	0.00	0.97	0.48	0.00	1.45
Florida	100.00	0.00	0.00	0.10	0.00	0.00	0.10
Georgia	85.42	14.57	0.00	2.60	0.44	0.00	3.04
Kentucky	100.00	0.00	0.00	2.04	0.00	0.00	2.04
Mississippi	83.33	16.67	0.00	0.47	0.09	0.00	0.56
No. Carolina	98.31	1.69	0.00	3.26	0.06	0.00	3.32
So. Carolina	100.00	0.00	0.00	0.19	0.00	0.00	0.19
Tennessee	100.00	0.00	0.00	0.29	0.00	0.00	0.29
Illinois	93.45	6.55	0.00	2.07	0.15	0.00	2.22
Indiana	95.00	5.00	0.00	1.84	0.10	0.00	1.94
Michigan	83.32	16.68	0.00	1.24	0.25	0.00	1.49
Minnesota	85.37	12.20	2.44	2.39	0.34	0.07	2.80
Ohio	93.75	6.25	0.00	1.82	0.12	0.00	1.94
Wisconsin	90.00	10.00	0.00	0.90	0.10	0.00	1.00
Arkansas	76.19	23.81	0.00	1.29	0.40	0.00	1.69
Louisiana	90.00	10.00	0.00	0.80	0.09	0.00	0.89
New Mexico	85.91	14.09	0.00	1.98	0.33	0.00	2.31
Oklahoma	78.38	21.62	0.00	1.63	0.45	0.00	2.08
Texas	64.29	35.71	0.00	0.73	0.40	0.00	1.13
Colorado	97.96	2.04	0.00	3.23	0.07	0.00	3.30
Iowa	74.70	25.30	0.00	0.99	0.34	0.00	1.33
Kansas	100.00	0.00	0.00	0.40	0.00	0.00	0.40
Missouri	100.00	0.00	0.00	0.34	0.00	0.00	0.34
Montana	97.30	2.70	0.00	3.66	0.10	0.00	3.76
Nebraska	91.67	8.33	0.00	1.54	0.14	0.00	1.68
North Dakota	100.00	0.00	0.00	0.43	0.00	0.00	0.43
South Dakota	75.00	25.00	0.00	0.39	0.13	0.00	0.52
Utah	83.78	16.22	0.00	1.69	0.33	0.00	2.02
Wyoming	100.00	0.00	0.00	2.66	0.00	0.00	2.66
Alaska	100.00	0.00	0.00	0.35	0.00	0.00	0.35
Arizona	87.50	12.50	0.00	2.86	0.41	0.00	3.27
California	95.83	4.17	0.00	2.52	0.11	0.00	2.63
Guam	47.06	52.94	0.00	3.31	3.73	0.00	7.04
Hawaii	91.11	8.89	0.00	2.66	0.26	0.00	2.92
Idaho	84.23	15.77	0.00	0.48	0.09	0.00	0.57
Nevada	80.00	20.00	0.00	2.05	0.51	0.00	2.56
Oregon	100.00	0.00	0.00	0.73	0.00	0.00	0.73
Washington	0.00	0.00	0.00	0.00	0.00	0.00	0.00
U.S. Average	89.58	10.36	0.06	1.38	0.16	0.00	1.54

**TABLE 17: DISTRIBUTION OF VARIANCES BY HOW DISCOVERED  
ALL ERROR CASES, FY 2014**

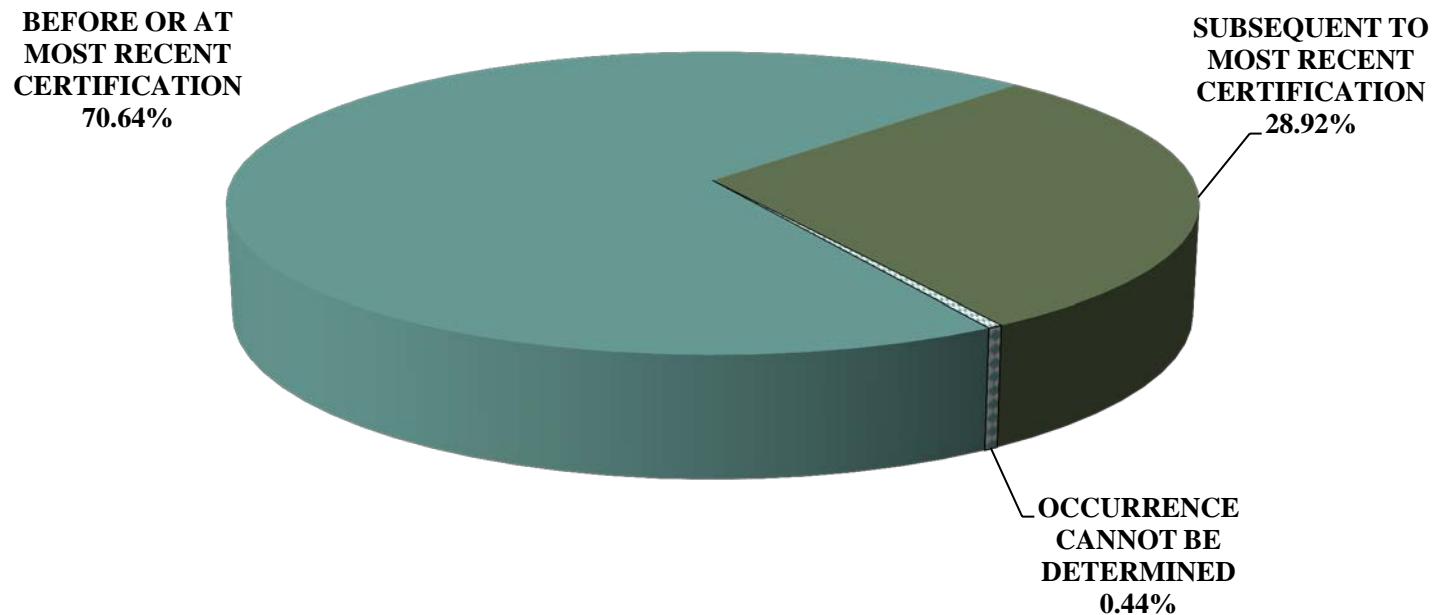
STATE	PERCENT DISCOVERED FROM CASEFILE	PERCENT DISCOVERED FROM HOUSEHOLD INTERVIEW	PERCENT DISCOVERED FROM COLLATERAL CONTACTS
Connecticut	52.89	21.42	25.69
Maine	29.10	45.90	25.00
Massachusetts	31.15	55.74	13.11
New Hampshire	58.73	17.46	23.81
New York	47.80	39.11	13.09
Rhode Island	69.78	15.38	14.84
Vermont	80.39	13.73	5.88
Delaware	37.45	49.32	13.23
Dist. of Col.	38.70	38.90	22.41
Maryland	55.45	34.65	9.90
New Jersey	58.82	29.41	11.76
Pennsylvania	83.08	13.85	3.08
Virginia	20.19	19.22	60.58
Virgin Islands	27.32	36.88	35.80
West Virginia	42.28	32.77	24.95
Alabama	51.35	43.24	5.41
Florida	66.67	33.33	0.00
Georgia	36.52	46.42	17.06
Kentucky	50.00	21.92	28.08
Mississippi	26.92	30.77	42.31
No. Carolina	60.34	16.09	23.56
So. Carolina	50.00	37.50	12.50
Tennessee	21.64	72.95	5.41
Illinois	39.98	40.29	19.73
Indiana	64.13	21.74	14.13
Michigan	67.02	18.08	14.89
Minnesota	60.71	21.43	17.86
Ohio	69.30	22.81	7.89
Wisconsin	44.12	14.71	41.17
Arkansas	39.68	30.95	29.37
Louisiana	30.00	70.00	0.00
New Mexico	57.43	25.90	16.67
Oklahoma	32.43	42.57	25.00
Texas	58.33	29.17	12.50
Colorado	69.18	16.98	13.84
Iowa	33.61	40.43	25.96
Kansas	59.77	11.50	28.73
Missouri	42.86	23.81	33.33
Montana	43.65	22.22	34.13
Nebraska	60.53	10.53	28.95
North Dakota	53.85	15.38	30.77
South Dakota	47.62	23.81	28.57
Utah	51.96	36.27	11.76
Wyoming	43.33	36.67	20.00
Alaska	45.45	18.18	36.36
Arizona	50.00	31.63	18.37
California	70.59	23.53	5.88
Guam	42.77	46.54	10.69
Hawaii	36.91	49.66	13.42
Idaho	20.27	34.87	44.86
Nevada	32.77	20.17	47.06
Oregon	37.17	34.51	28.32
Washington	69.23	23.08	7.69
U.S. Average	53.45	30.40	16.15

**TABLE 18: PERCENT OF VARIANCES BY TIME OF OCCURRENCE  
ALL ERROR CASES, FY 2014**

STATE	BEFORE OR AT MOST RECENT CERTIFICATION	SUBSEQUENT TO MOST RECENT CERTIFICATION	OCCURRENCE CANNOT BE DETERMINED
Connecticut	46.15	53.86	0.00
Maine	75.41	24.59	0.00
Massachusetts	55.73	42.62	1.64
New Hampshire	90.48	9.52	0.00
New York	70.10	29.90	0.00
Rhode Island	43.09	56.91	0.00
Vermont	80.39	19.61	0.00
Delaware	64.11	35.89	0.00
Dist. of Col.	80.50	19.50	0.00
Maryland	91.75	8.25	0.00
New Jersey	94.12	5.88	0.00
Pennsylvania	58.47	33.85	7.69
Virginia	39.42	60.58	0.00
Virgin Islands	97.18	2.83	0.00
West Virginia	76.58	22.47	0.96
Alabama	67.57	32.43	0.00
Florida	100.00	0.00	0.00
Georgia	88.14	11.86	0.00
Kentucky	75.34	24.66	0.00
Mississippi	53.85	46.15	0.00
No. Carolina	92.53	7.47	0.00
So. Carolina	87.50	12.50	0.00
Tennessee	78.36	21.64	0.00
Illinois	70.46	29.55	0.00
Indiana	65.21	33.70	1.09
Michigan	54.25	45.75	0.00
Minnesota	65.00	35.00	0.00
Ohio	65.79	34.21	0.00
Wisconsin	68.38	31.62	0.00
Arkansas	81.74	18.25	0.00
Louisiana	75.00	25.00	0.00
New Mexico	51.03	48.97	0.00
Oklahoma	86.49	13.51	0.00
Texas	70.84	29.17	0.00
Colorado	82.39	16.35	1.26
Iowa	80.86	19.14	0.00
Kansas	65.51	34.49	0.00
Missouri	47.62	52.38	0.00
Montana	58.73	40.48	0.79
Nebraska	55.27	44.74	0.00
North Dakota	69.23	30.77	0.00
South Dakota	66.66	33.33	0.00
Utah	76.47	23.53	0.00
Wyoming	66.67	33.33	0.00
Alaska	90.91	9.09	0.00
Arizona	69.39	30.61	0.00
California	64.71	35.29	0.00
Guam	52.21	47.80	0.00
Hawaii	57.71	41.61	0.67
Idaho	66.10	33.90	0.00
Nevada	72.27	27.73	0.00
Oregon	59.29	40.71	0.00
Washington	84.61	15.38	0.00
U.S. Average	70.64	28.92	0.44

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**Distribution of Variances By Time of Occurrence  
FY 2014**



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**TABLE 19: AGENCY AND CLIENT DOLLAR ERROR RATES - ALL ERRORS, FY 2014 a/**

STATE	DISTRIBUTION OF ALL VARIANCES (%)			DOLLAR ERROR RATES (%)			
	AGENCY	CLIENT	OTHER	AGENCY	CLIENT	OTHER	TOTAL
Connecticut	60.97	39.03	0.00	3.56	2.28	0.00	5.84
Maine	54.70	45.30	0.00	1.38	1.14	0.00	2.52
Massachusetts	37.69	61.60	0.71	1.92	3.14	0.04	5.09
New Hampshire	57.47	42.53	0.00	2.71	2.01	0.00	4.72
New York	49.05	50.95	0.00	2.57	2.66	0.00	5.23
Rhode Island	81.70	18.30	0.00	4.88	1.09	0.00	5.97
Vermont	88.65	11.35	0.00	2.45	0.31	0.00	2.76
Delaware	73.92	26.08	0.00	2.05	0.73	0.00	2.78
Dist. of Col.	53.98	46.02	0.00	3.98	3.40	0.00	7.38
Maryland	66.05	33.95	0.00	2.25	1.16	0.00	3.41
New Jersey	56.01	43.99	0.00	0.80	0.63	0.00	1.43
Pennsylvania	91.83	8.17	0.00	3.92	0.35	0.00	4.27
Virginia	30.89	69.11	0.00	1.46	3.27	0.00	4.73
Virgin Islands	24.01	71.41	4.58	0.76	2.27	0.15	3.18
West Virginia	58.38	41.30	0.32	2.86	2.02	0.02	4.90
Alabama	48.84	51.16	0.00	0.99	1.04	0.00	2.03
Florida	77.46	22.54	0.00	0.33	0.09	0.00	0.42
Georgia	54.27	44.62	1.11	3.52	2.90	0.07	6.49
Kentucky	56.53	43.47	0.00	3.39	2.61	0.00	6.00
Mississippi	57.09	42.91	0.00	0.66	0.50	0.00	1.16
No. Carolina	82.68	17.32	0.00	4.12	0.86	0.00	4.98
So. Carolina	55.21	44.79	0.00	0.60	0.49	0.00	1.09
Tennessee	31.53	68.47	0.00	0.34	0.74	0.00	1.08
Illinois	56.78	43.22	0.00	2.99	2.28	0.00	5.27
Indiana	67.77	32.23	0.00	3.23	1.53	0.00	4.76
Michigan	78.43	21.57	0.00	2.35	0.64	0.00	2.99
Minnesota	74.68	22.35	2.97	5.13	1.54	0.20	6.87
Ohio	79.70	19.94	0.36	3.72	0.93	0.02	4.67
Wisconsin	65.00	32.50	2.51	1.66	0.83	0.06	2.55
Arkansas	34.03	65.97	0.00	1.90	3.68	0.00	5.58
Louisiana	60.25	39.75	0.00	0.93	0.62	0.00	1.55
New Mexico	60.37	38.73	0.90	3.76	2.41	0.06	6.22
Oklahoma	39.04	60.96	0.00	2.18	3.40	0.00	5.58
Texas	54.40	45.60	0.00	0.34	0.29	0.00	0.63
Colorado	79.89	19.86	0.25	3.40	0.85	0.01	4.26
Iowa	47.18	52.82	0.00	2.17	2.43	0.00	4.60
Kansas	71.76	28.24	0.00	0.54	0.21	0.00	0.75
Missouri	79.18	20.82	0.00	1.19	0.31	0.00	1.50
Montana	68.06	31.94	0.00	4.93	2.32	0.00	7.25
Nebraska	80.66	19.34	0.00	2.40	0.58	0.00	2.98
North Dakota	34.47	65.53	0.00	0.60	1.13	0.00	1.73
South Dakota	34.21	65.79	0.00	0.43	0.83	0.00	1.26
Utah	56.01	43.99	0.00	1.56	1.23	0.00	2.79
Wyoming	61.82	38.18	0.00	3.21	1.98	0.00	5.19
Alaska	46.20	53.80	0.00	0.41	0.48	0.00	0.89
Arizona	56.06	43.94	0.00	2.90	2.28	0.00	5.18
California	71.56	28.44	0.00	3.67	1.46	0.00	5.13
Guam	43.22	56.78	0.00	3.06	4.02	0.00	7.08
Hawaii	64.55	35.45	0.00	2.67	1.46	0.00	4.13
Idaho	25.01	73.85	1.14	0.69	2.02	0.03	2.74
Nevada	53.56	45.67	0.76	4.08	3.48	0.06	7.61
Oregon	45.06	54.94	0.00	2.30	2.81	0.00	5.11
Washington	74.21	25.79	0.00	0.57	0.20	0.00	0.77
U.S. Average	61.81	37.96	0.23	2.26	1.39	0.01	3.65

a/ Agency/Client dollar errors are determined by allotting all errors to the first variance coded.

**TABLE 20: AGENCY AND CLIENT DOLLAR ERROR RATES - OVERPAYMENT ERRORS, FY 2014 a/**

STATE	DISTRIBUTION OF ALL VARIANCES (%)			DOLLAR ERROR RATES (%)			
	AGENCY	CLIENT	OTHER	AGENCY	CLIENT	OTHER	TOTAL
Connecticut	53.24	46.76	0.00	2.60	2.29	0.00	4.89
Maine	52.80	47.20	0.00	1.18	1.06	0.00	2.24
Massachusetts	32.18	67.01	0.81	1.38	2.88	0.03	4.29
New Hampshire	49.53	50.47	0.00	1.93	1.96	0.00	3.89
New York	41.35	58.65	0.00	1.82	2.58	0.00	4.40
Rhode Island	79.91	20.09	0.00	4.13	1.04	0.00	5.17
Vermont	89.20	10.80	0.00	2.10	0.25	0.00	2.35
Delaware	70.08	29.92	0.00	1.58	0.67	0.00	2.25
Dist. of Col.	46.01	53.99	0.00	2.83	3.32	0.00	6.14
Maryland	60.65	39.35	0.00	1.74	1.13	0.00	2.88
New Jersey	40.02	59.98	0.00	0.36	0.54	0.00	0.90
Pennsylvania	89.78	10.22	0.00	3.00	0.34	0.00	3.34
Virginia	30.89	69.11	0.00	1.44	3.23	0.00	4.68
Virgin Islands	19.84	74.24	5.92	0.50	1.87	0.15	2.51
West Virginia	55.41	44.24	0.36	2.42	1.94	0.02	4.37
Alabama	34.54	65.46	0.00	0.44	0.83	0.00	1.26
Florida	75.08	24.92	0.00	0.28	0.09	0.00	0.38
Georgia	45.21	53.39	1.40	2.23	2.63	0.07	4.93
Kentucky	48.82	51.18	0.00	2.44	2.56	0.00	5.00
Mississippi	49.68	50.32	0.00	0.47	0.48	0.00	0.95
No. Carolina	78.77	21.23	0.00	2.96	0.80	0.00	3.75
So. Carolina	40.48	59.52	0.00	0.40	0.59	0.00	0.99
Tennessee	25.03	74.97	0.00	0.25	0.75	0.00	1.00
Illinois	49.03	50.97	0.00	2.13	2.21	0.00	4.34
Indiana	62.14	37.86	0.00	2.39	1.45	0.00	3.84
Michigan	75.95	24.05	0.00	1.70	0.54	0.00	2.24
Minnesota	73.93	24.95	1.13	3.98	1.34	0.06	5.38
Ohio	76.51	23.06	0.44	2.95	0.89	0.02	3.85
Wisconsin	57.99	38.89	3.12	1.15	0.77	0.06	1.99
Arkansas	28.65	71.35	0.00	1.38	3.43	0.00	4.81
Louisiana	52.17	47.83	0.00	0.55	0.51	0.00	1.06
New Mexico	55.86	43.09	1.05	2.92	2.25	0.05	5.23
Oklahoma	30.58	69.42	0.00	1.42	3.23	0.00	4.66
Texas	49.48	50.52	0.00	0.16	0.17	0.00	0.33
Colorado	74.66	25.02	0.32	2.44	0.82	0.01	3.27
Iowa	35.56	64.44	0.00	1.28	2.31	0.00	3.59
Kansas	66.71	33.29	0.00	0.40	0.20	0.00	0.60
Missouri	75.45	24.55	0.00	0.99	0.32	0.00	1.32
Montana	54.14	45.86	0.00	2.71	2.29	0.00	5.00
Nebraska	76.21	23.79	0.00	1.76	0.55	0.00	2.32
North Dakota	27.74	72.26	0.00	0.44	1.13	0.00	1.57
South Dakota	28.46	71.54	0.00	0.32	0.81	0.00	1.13
Utah	41.93	58.07	0.00	0.86	1.20	0.00	2.06
Wyoming	54.51	45.49	0.00	2.37	1.98	0.00	4.35
Alaska	37.81	62.19	0.00	0.29	0.48	0.00	0.77
Arizona	47.08	52.92	0.00	1.92	2.15	0.00	4.07
California	64.65	35.35	0.00	2.68	1.47	0.00	4.14
Guam	41.49	58.51	0.00	2.13	3.00	0.00	5.13
Hawaii	59.67	40.33	0.00	2.05	1.39	0.00	3.44
Idaho	18.94	79.76	1.30	0.45	1.92	0.03	2.40
Nevada	47.32	51.77	0.91	2.99	3.27	0.06	6.32
Oregon	41.97	58.03	0.00	2.00	2.76	0.00	4.76
Washington	74.21	25.79	0.00	0.57	0.20	0.00	0.77
U.S. Average	55.33	44.43	0.24	1.64	1.32	0.01	2.96

a/ Agency/Client dollar errors are determined by allotting all errors to the first variance coded.

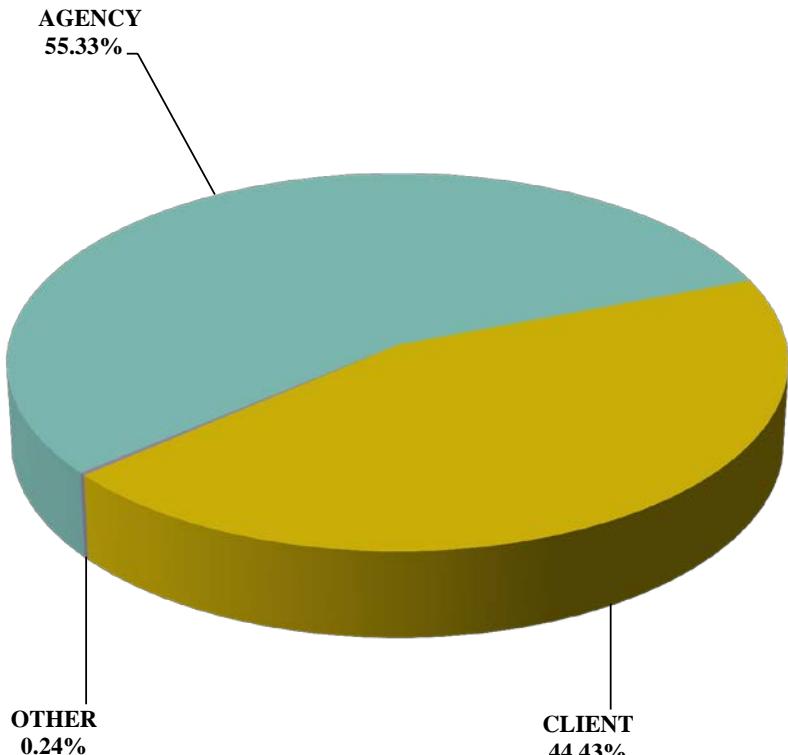
TABLE 21: AGENCY AND CLIENT DOLLAR ERROR RATES - UNDERPAYMENT ERRORS, FY 2014 a/

STATE	DISTRIBUTION OF ALL VARIANCES (%)			DOLLAR ERROR RATES (%)			TOTAL
	AGENCY	CLIENT	OTHER	AGENCY	CLIENT	OTHER	
Connecticut	95.91	4.09	0.00	0.91	0.04	0.00	0.95
Maine	70.51	29.49	0.00	0.20	0.08	0.00	0.29
Massachusetts	78.86	21.14	0.00	0.63	0.17	0.00	0.79
New Hampshire	100.00	0.00	0.00	0.83	0.00	0.00	0.83
New York	90.76	9.24	0.00	0.76	0.08	0.00	0.83
Rhode Island	95.22	4.78	0.00	0.76	0.04	0.00	0.80
Vermont	85.54	14.46	0.00	0.35	0.06	0.00	0.41
Delaware	100.00	0.00	0.00	0.53	0.00	0.00	0.53
Dist. of Col.	90.24	9.76	0.00	1.12	0.12	0.00	1.24
Maryland	100.00	0.00	0.00	0.54	0.00	0.00	0.54
New Jersey	100.00	0.00	0.00	0.53	0.00	0.00	0.53
Pennsylvania	100.00	0.00	0.00	0.93	0.00	0.00	0.93
Virginia	0.00	0.00	0.00	0.00	0.00	0.00	0.05
Virgin Islands	38.23	61.77	0.00	0.26	0.41	0.00	0.67
West Virginia	86.58	13.42	0.00	0.45	0.07	0.00	0.52
Alabama	72.05	27.95	0.00	0.55	0.21	0.00	0.77
Florida	100.00	0.00	0.00	0.05	0.00	0.00	0.05
Georgia	88.54	11.46	0.00	1.38	0.18	0.00	1.55
Kentucky	100.00	0.00	0.00	1.00	0.00	0.00	1.00
Mississippi	91.84	8.16	0.00	0.19	0.02	0.00	0.21
No. Carolina	94.80	5.20	0.00	1.16	0.06	0.00	1.23
So. Carolina	100.00	0.00	0.00	0.10	0.00	0.00	0.10
Tennessee	100.00	0.00	0.00	0.08	0.00	0.00	0.08
Illinois	95.76	4.24	0.00	0.89	0.04	0.00	0.93
Indiana	94.31	5.69	0.00	0.87	0.05	0.00	0.92
Michigan	88.70	11.30	0.00	0.66	0.08	0.00	0.75
Minnesota	77.30	13.29	9.41	1.15	0.20	0.14	1.48
Ohio	94.42	5.58	0.00	0.77	0.05	0.00	0.82
Wisconsin	93.67	6.33	0.00	0.53	0.04	0.00	0.56
Arkansas	75.01	24.99	0.00	0.58	0.19	0.00	0.77
Louisiana	89.85	10.15	0.00	0.44	0.05	0.00	0.49
New Mexico	87.14	12.86	0.00	0.86	0.13	0.00	0.99
Oklahoma	75.23	24.77	0.00	0.69	0.23	0.00	0.92
Texas	58.78	41.22	0.00	0.18	0.13	0.00	0.30
Colorado	97.77	2.23	0.00	0.97	0.02	0.00	0.99
Iowa	88.51	11.49	0.00	0.89	0.12	0.00	1.01
Kansas	100.00	0.00	0.00	0.14	0.00	0.00	0.14
Missouri	100.00	0.00	0.00	0.18	0.00	0.00	0.18
Montana	98.93	1.07	0.00	2.22	0.02	0.00	2.25
Nebraska	92.50	7.50	0.00	0.61	0.05	0.00	0.66
North Dakota	100.00	0.00	0.00	0.16	0.00	0.00	0.16
South Dakota	79.73	20.27	0.00	0.10	0.03	0.00	0.13
Utah	85.45	14.55	0.00	0.63	0.11	0.00	0.73
Wyoming	100.00	0.00	0.00	0.83	0.00	0.00	0.83
Alaska	100.00	0.00	0.00	0.13	0.00	0.00	0.13
Arizona	88.76	11.24	0.00	0.98	0.12	0.00	1.11
California	97.82	2.18	0.00	0.97	0.02	0.00	0.99
Guam	47.75	52.25	0.00	0.93	1.02	0.00	1.96
Hawaii	84.00	16.00	0.00	0.58	0.11	0.00	0.69
Idaho	69.62	30.38	0.00	0.23	0.10	0.00	0.33
Nevada	85.40	14.60	0.00	1.11	0.19	0.00	1.30
Oregon	100.00	0.00	0.00	0.35	0.00	0.00	0.35
Washington	0.00	0.00	0.00	0.00	0.00	0.00	0.00
U.S. Average	90.69	8.97	0.19	0.63	0.06	0.00	0.69

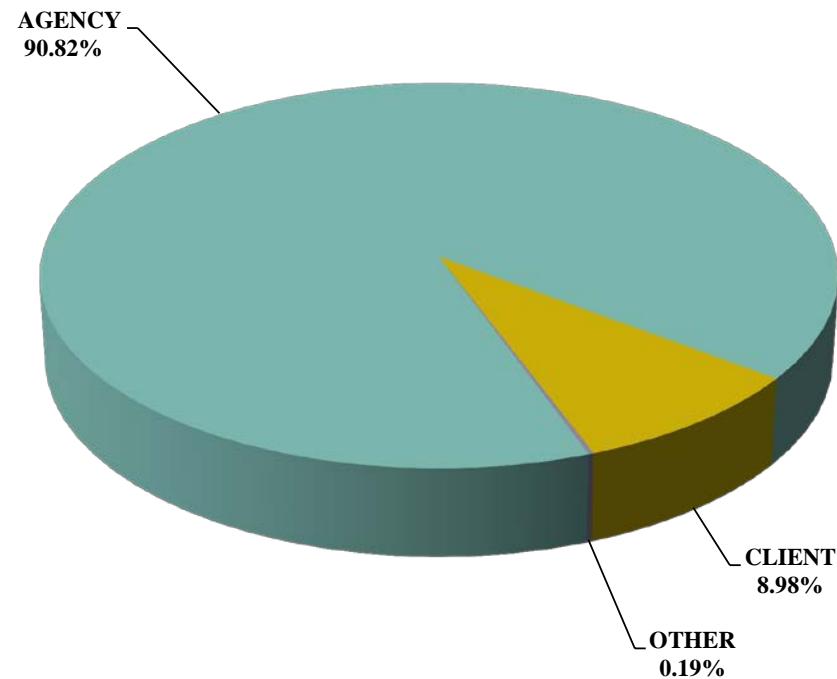
a/ Agency/Client dollar errors are determined by allotting all errors to the first variance coded.

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## Source of Error Dollars FY 2014

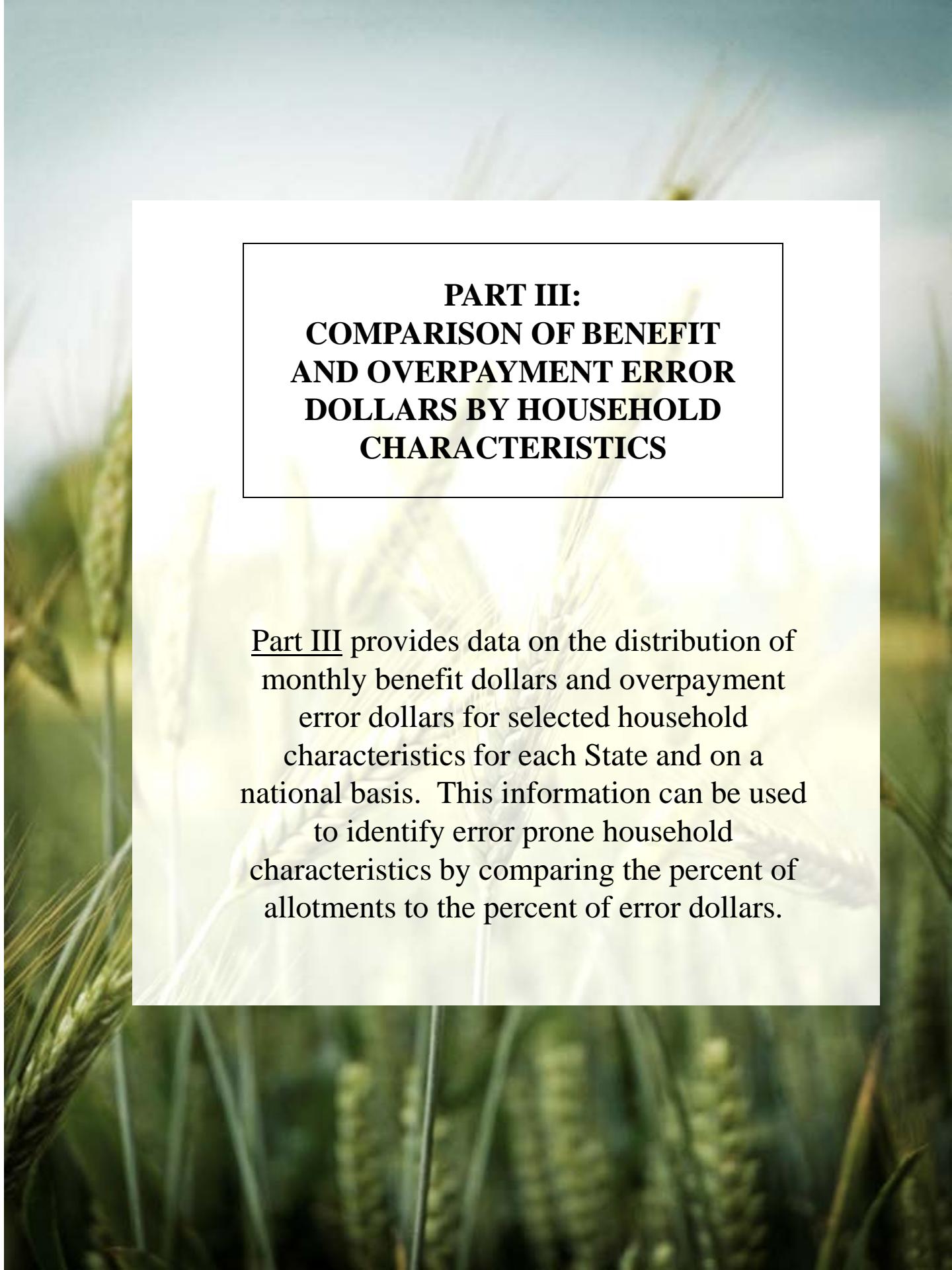


OVERPAYMENTS



UNDERPAYMENTS

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## **PART III: COMPARISON OF BENEFIT AND OVERPAYMENT ERROR DOLLARS BY HOUSEHOLD CHARACTERISTICS**

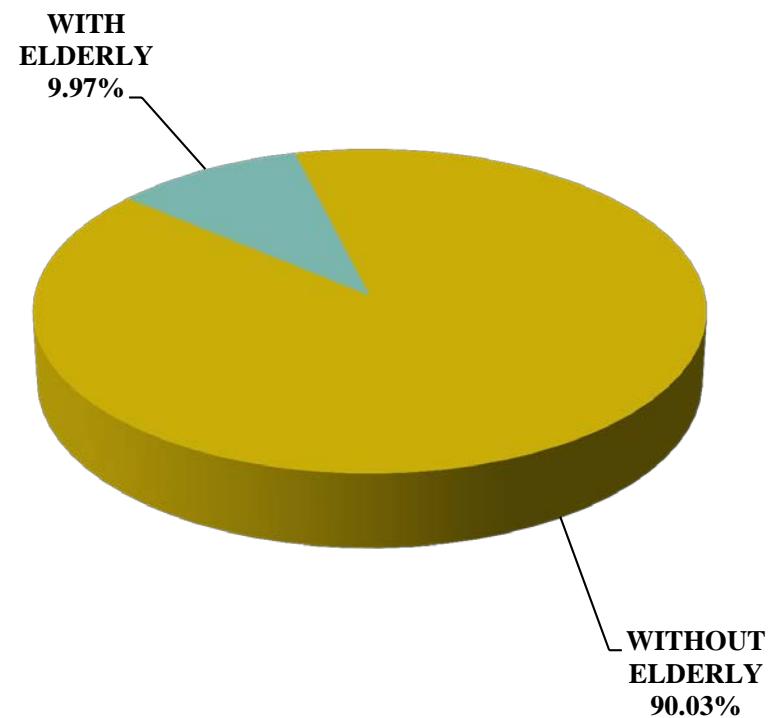
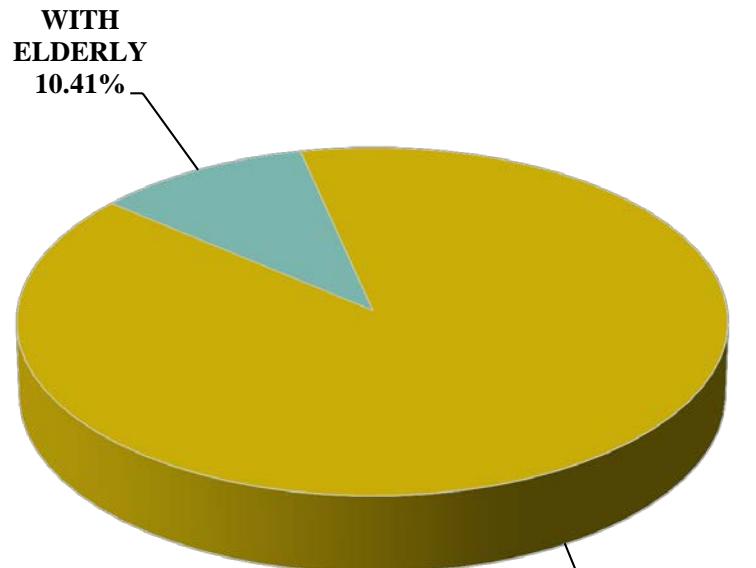
Part III provides data on the distribution of monthly benefit dollars and overpayment error dollars for selected household characteristics for each State and on a national basis. This information can be used to identify error prone household characteristics by comparing the percent of allotments to the percent of error dollars.

**TABLE 22: BENEFIT AND OVERPAYMENT DOLLARS BY HOUSEHOLD  
WITH/WITHOUT ELDERLY, FY 2014 a/**

STATE	WITH ELDERLY		WITHOUT ELDERLY	
	% OF BENEFIT DOLLARS	% OF ERROR DOLLARS	% OF BENEFIT DOLLARS	% OF ERROR DOLLARS
Connecticut	13.82	6.53	86.18	93.47
Maine	14.59	15.74	85.41	84.26
Massachusetts	19.93	18.27	80.07	81.73
New Hampshire	10.64	5.21	89.36	94.79
New York	24.51	14.35	75.49	85.65
Rhode Island	14.68	12.07	85.32	87.93
Vermont	20.51	12.95	79.49	87.05
Delaware	6.72	15.33	93.28	84.67
Dist. of Col.	10.09	12.73	89.91	87.27
Maryland	9.30	15.74	90.70	84.26
New Jersey	15.54	6.02	84.46	93.98
Pennsylvania	10.88	9.23	89.12	90.77
Virginia	5.39	0.00	94.61	100.00
Virgin Islands	8.51	10.57	91.49	89.43
West Virginia	9.16	11.85	90.84	88.15
Alabama	6.28	5.85	93.72	94.15
Florida	14.97	30.69	85.02	69.31
Georgia	7.36	6.71	92.64	93.29
Kentucky	7.17	2.45	92.83	97.55
Mississippi	6.53	3.36	93.47	96.64
No. Carolina	9.08	9.64	90.92	90.36
So. Carolina	8.10	0.00	91.90	100.00
Tennessee	7.29	0.00	92.71	100.00
Illinois	9.63	10.03	90.37	89.97
Indiana	6.60	5.50	93.40	94.50
Michigan	9.98	17.47	90.02	82.53
Minnesota	10.29	9.02	89.71	90.98
Ohio	8.62	5.98	91.38	94.02
Wisconsin	8.84	3.92	91.16	96.08
Arkansas	5.23	6.31	94.77	93.69
Louisiana	6.90	8.04	93.10	91.96
New Mexico	6.49	3.87	93.51	96.13
Oklahoma	7.21	4.44	92.79	95.56
Texas	9.28	28.90	90.72	71.10
Colorado	9.79	10.78	90.21	89.22
Iowa	6.18	4.67	93.82	95.33
Kansas	8.13	9.60	91.87	90.40
Missouri	8.97	16.35	91.03	83.65
Montana	10.83	10.75	89.17	89.25
Nebraska	6.78	9.60	93.22	90.40
North Dakota	10.66	0.00	89.34	100.00
South Dakota	10.44	0.00	89.56	100.00
Utah	6.43	8.84	93.57	91.16
Wyoming	5.12	4.51	94.88	95.49
Alaska	14.96	31.16	85.04	68.84
Arizona	8.28	14.88	91.72	85.12
California	5.33	9.36	94.67	90.64
Guam	8.01	2.70	91.99	97.30
Hawaii	13.97	12.70	86.03	87.30
Idaho	7.27	3.52	92.73	96.48
Nevada	8.28	14.07	91.72	85.93
Oregon	12.64	18.40	87.36	81.60
Washington	9.44	0.00	90.56	100.00
U.S. Average	10.41	9.97	89.59	90.03

a/ Elderly is defined as a person of 60 years of age or older.

## **Households with Elderly Member(s) Distribution of U.S. Benefit and Error Dollars FY 2014**



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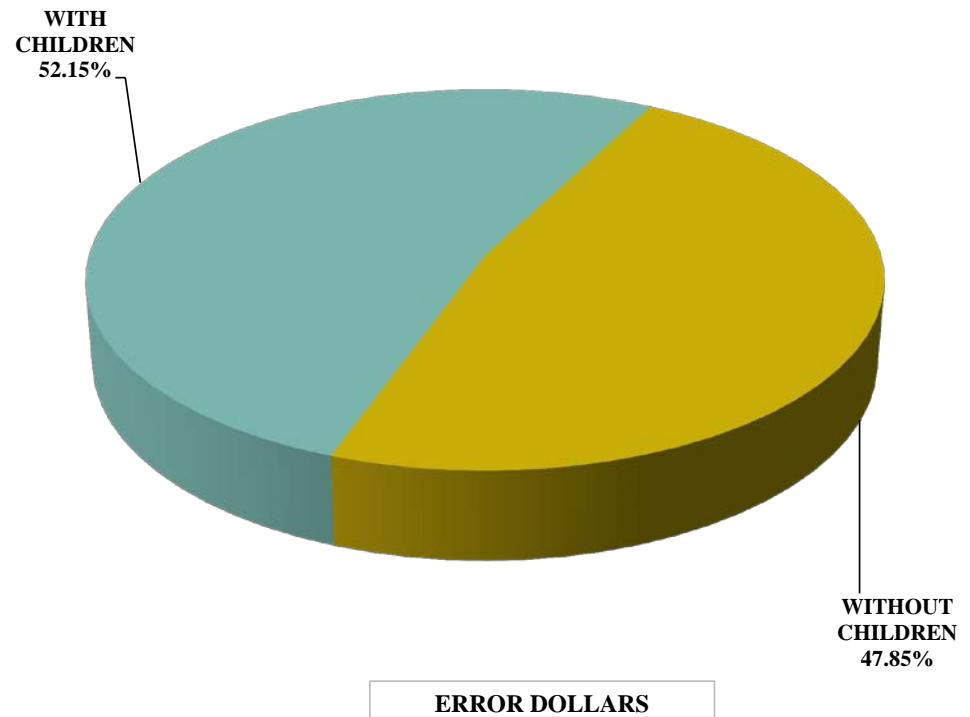
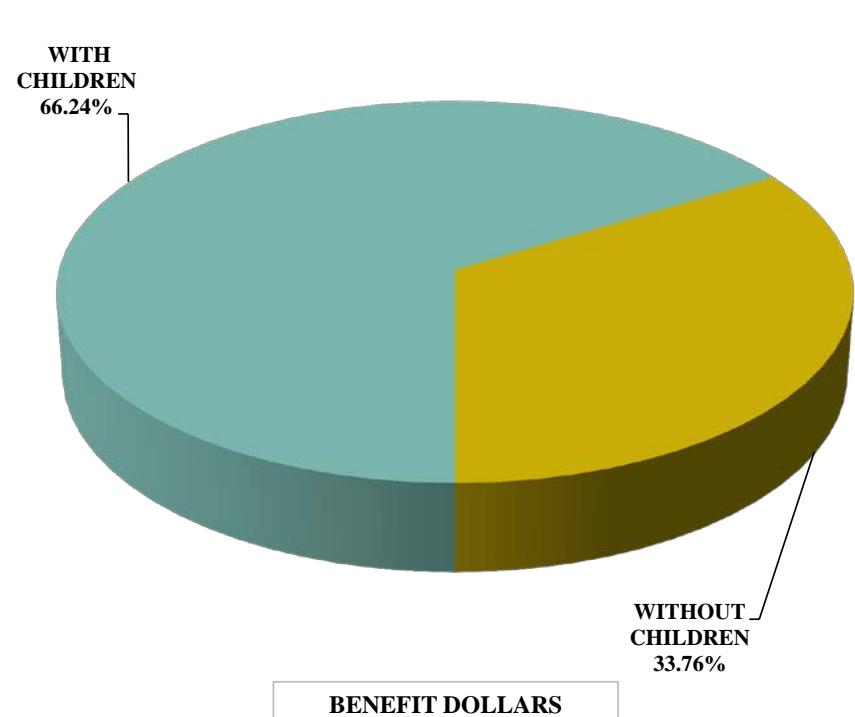
**TABLE 23: BENEFIT AND OVERPAYMENT DOLLARS BY HOUSEHOLD  
WITH/WITHOUT CHILDREN, FY 2014 a/**

STATE	WITH CHILDREN		WITHOUT CHILDREN	
	% OF BENEFIT DOLLARS	% OF ERROR DOLLARS	% OF BENEFIT DOLLARS	% OF ERROR DOLLARS
Connecticut	54.20	50.82	45.80	49.18
Maine	54.05	67.45	45.95	32.55
Massachusetts	46.79	44.82	53.21	55.18
New Hampshire	64.31	26.98	35.69	73.02
New York	51.06	25.09	48.94	74.91
Rhode Island	53.19	39.30	46.81	60.70
Vermont	55.10	75.42	44.90	24.58
Delaware	69.95	56.31	30.05	43.69
Dist. of Col.	52.93	53.32	47.07	46.68
Maryland	62.91	69.84	37.09	30.16
New Jersey	66.28	32.33	33.72	67.67
Pennsylvania	61.96	71.22	38.04	28.78
Virginia	68.20	0.00	31.80	100.00
Virgin Islands	73.51	74.17	26.49	25.83
West Virginia	67.22	65.56	32.78	34.44
Alabama	72.29	42.28	27.71	57.72
Florida	56.85	75.45	43.15	24.55
Georgia	68.59	50.80	31.41	49.20
Kentucky	65.41	71.89	34.59	28.11
Mississippi	72.04	78.22	27.96	21.78
No. Carolina	69.47	67.87	30.53	32.13
So. Carolina	71.66	17.71	28.34	82.29
Tennessee	66.39	46.33	33.61	53.67
Illinois	63.16	36.06	36.84	63.94
Indiana	71.43	38.99	28.57	61.00
Michigan	58.73	53.49	41.27	46.51
Minnesota	64.06	53.99	35.94	46.01
Ohio	66.35	61.68	33.65	38.32
Wisconsin	64.67	75.58	35.33	24.42
Arkansas	73.26	68.32	26.74	31.68
Louisiana	75.00	41.56	25.00	58.44
New Mexico	71.79	51.00	28.21	49.00
Oklahoma	71.41	35.53	28.59	64.47
Texas	82.09	34.85	17.91	65.15
Colorado	71.79	42.47	28.21	57.53
Iowa	69.80	51.16	30.20	48.84
Kansas	72.11	53.09	27.89	46.91
Missouri	65.10	36.48	34.90	63.52
Montana	65.84	37.33	34.16	62.67
Nebraska	72.11	43.49	27.89	56.51
North Dakota	69.80	88.87	30.20	11.13
South Dakota	71.79	24.90	28.21	75.10
Utah	79.70	63.77	20.30	36.23
Wyoming	80.44	22.99	19.56	77.01
Alaska	68.40	39.47	31.60	60.53
Arizona	74.73	55.80	25.27	44.20
California	76.14	77.92	23.86	22.08
Guam	83.85	56.71	16.15	43.29
Hawaii	59.72	41.57	40.28	58.43
Idaho	76.83	28.76	23.17	71.24
Nevada	65.49	49.32	34.51	50.68
Oregon	53.24	61.42	46.76	38.58
Washington	55.21	22.63	44.79	77.37
<b>U.S. Average</b>	<b>66.24</b>	<b>52.15</b>	<b>33.76</b>	<b>47.85</b>

a/ A child is defined as a person 17 years of age or younger.

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## Households with Children Distribution of U.S. Benefit and Error Dollars FY 2014



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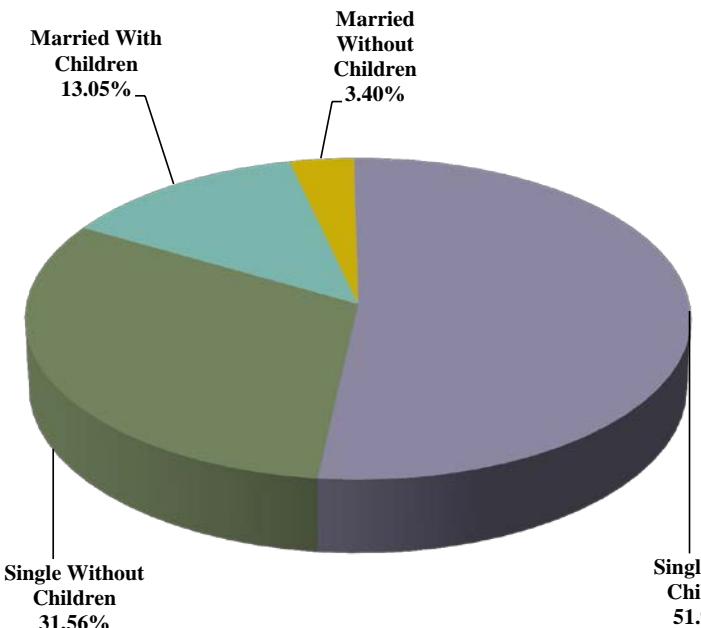
**TABLE 24: BENEFIT AND OVERPAYMENT DOLLARS BY HOUSEHOLDS  
WITH/WITHOUT NON-CITIZENS, FY 2014**

STATE	WITH NON-CITIZENS		WITHOUT NON-CITIZENS	
	% OF BENEFIT DOLLARS	% OF ERROR DOLLARS	% OF BENEFIT DOLLARS	% OF ERROR DOLLARS
Connecticut	5.00	1.83	95.00	98.17
Maine	2.12	0.00	97.88	100.00
Massachusetts	6.34	4.09	93.66	95.91
New Hampshire	4.15	3.46	95.85	96.54
New York	10.39	8.13	89.61	91.87
Rhode Island	7.89	5.27	92.11	94.73
Vermont	1.93	3.84	98.07	96.16
Delaware	5.93	1.62	94.07	98.38
Dist. of Col.	4.88	8.31	95.12	91.69
Maryland	4.92	0.00	95.08	100.00
New Jersey	13.73	3.10	86.27	96.90
Pennsylvania	3.08	0.93	96.92	99.07
Virginia	7.98	0.00	92.02	100.00
Virgin Islands	8.70	3.70	91.30	96.30
West Virginia	0.23	0.00	99.77	100.00
Alabama	2.90	0.00	97.10	100.00
Florida	10.37	0.00	89.63	100.00
Georgia	6.93	7.67	93.07	92.33
Kentucky	3.97	3.28	96.03	96.72
Mississippi	2.36	2.75	97.64	97.25
No. Carolina	7.43	12.14	92.57	87.86
So. Carolina	3.87	0.00	96.13	100.00
Tennessee	5.35	0.00	94.65	100.00
Illinois	9.71	7.66	90.29	92.34
Indiana	5.21	0.37	94.79	99.63
Michigan	3.00	0.75	97.00	99.25
Minnesota	6.51	7.03	93.49	92.97
Ohio	3.05	0.00	96.95	100.00
Wisconsin	7.12	15.74	92.88	84.26
Arkansas	4.91	6.25	95.09	93.75
Louisiana	2.65	6.16	97.35	93.84
New Mexico	8.64	13.27	91.36	86.73
Oklahoma	2.57	1.21	97.43	98.79
Texas	18.74	32.56	81.26	67.44
Colorado	15.43	14.83	84.57	85.17
Iowa	7.43	7.37	92.57	92.63
Kansas	5.59	0.00	94.41	100.00
Missouri	1.70	0.00	98.30	100.00
Montana	0.49	1.98	99.51	98.02
Nebraska	12.00	4.91	88.00	95.09
North Dakota	7.84	0.00	92.16	100.00
South Dakota	3.88	0.00	96.12	100.00
Utah	11.32	17.44	88.68	82.56
Wyoming	2.87	0.00	97.13	100.00
Alaska	0.00	0.00	100.00	100.00
Arizona	13.14	7.73	86.86	92.27
California	24.26	14.57	75.74	85.43
Guam	24.48	22.48	75.52	77.52
Hawaii	7.54	4.17	92.46	95.83
Idaho	8.18	3.90	91.82	96.10
Nevada	15.84	9.20	84.16	90.80
Oregon	8.71	8.51	91.29	91.49
Washington	11.30	0.00	88.70	100.00
U.S. Average	9.80	7.01	90.20	92.99

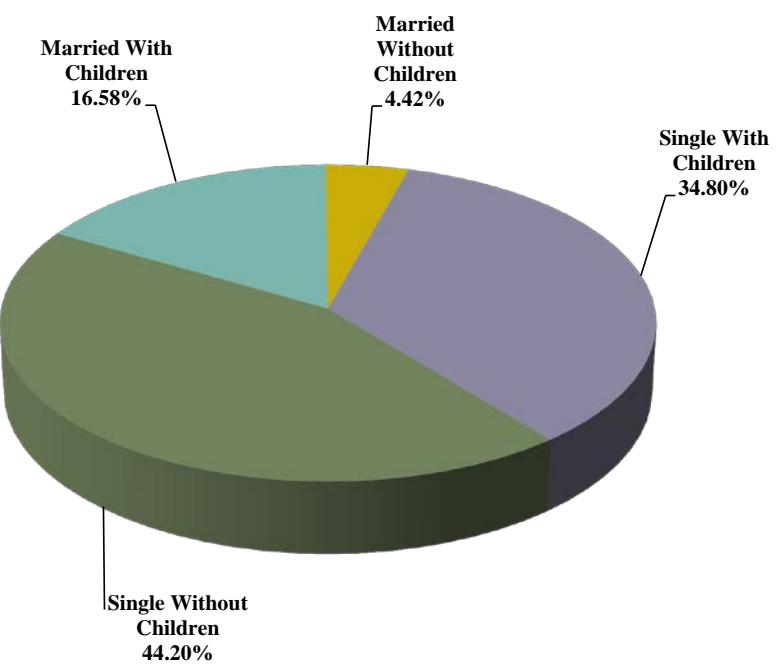
**TABLE 25: BENEFIT AND OVERPAYMENT ERROR DOLLARS BY MARRIED/SINGLE HEAD OF HOUSEHOLD WITH/WITHOUT CHILDREN, FY 2014**

STATE	With Spouse				No Spouse			
	With Children		Without Children		With Children		Without Children	
	% OF BENEFIT DOLLARS	% OF ERROR DOLLARS						
Connecticut	11.90	11.97	3.63	6.25	41.68	38.86	42.80	42.92
Maine	14.76	19.38	4.70	5.99	38.18	45.98	42.36	28.65
Massachusetts	4.86	3.41	4.43	1.21	41.33	39.61	49.38	55.77
New Hampshire	14.39	13.61	3.16	2.87	48.66	13.37	33.80	70.15
New York	12.84	8.66	5.21	8.20	37.80	16.37	44.14	66.78
Rhode Island	11.07	11.19	2.14	1.54	42.12	28.10	44.67	59.17
Vermont	13.82	30.33	4.75	3.63	39.76	45.09	41.67	20.95
Delaware	14.19	21.06	2.79	12.53	54.58	35.30	28.44	31.11
Dist. of Col.	1.59	0.71	2.25	3.26	50.41	52.61	45.75	43.42
Maryland	9.00	29.28	2.57	7.54	52.71	40.56	35.72	22.62
New Jersey	11.14	0.00	4.10	4.20	54.21	32.33	30.55	63.47
Pennsylvania	12.55	24.03	2.67	3.20	48.66	47.19	36.13	25.58
Virginia	10.92	0.00	3.40	0.00	55.71	0.00	29.97	100.00
Virgin Islands	5.80	6.77	2.45	7.01	65.79	66.54	25.96	19.68
West Virginia	18.74	30.60	5.58	10.75	45.90	32.74	29.79	25.91
Alabama	11.98	10.08	2.54	0.00	58.88	32.20	26.59	57.72
Florida	10.62	39.23	5.61	0.00	45.05	36.22	38.72	24.55
Georgia	9.95	17.24	2.87	7.57	57.61	33.56	29.57	41.62
Kentucky	16.74	20.87	3.92	3.57	47.25	44.94	32.09	30.62
Mississippi	10.02	12.31	2.52	2.83	61.04	65.91	26.41	18.95
No. Carolina	14.00	6.72	3.25	5.66	53.80	58.84	28.94	28.78
So. Carolina	10.00	11.45	1.71	0.00	60.83	6.27	27.46	82.29
Tennessee	11.97	19.91	3.19	0.00	53.07	26.42	31.77	53.67
Illinois	11.31	8.35	3.07	1.70	51.19	27.70	34.44	62.25
Indiana	13.05	6.14	2.67	3.98	56.76	32.86	27.52	57.02
Michigan	13.43	10.74	3.23	0.00	44.59	42.74	38.75	46.52
Minnesota	15.80	13.54	1.43	2.63	46.85	38.76	35.92	45.07
Ohio	14.76	23.29	2.86	3.33	50.21	37.29	32.16	36.10
Wisconsin	12.84	15.18	2.55	0.00	49.91	57.65	34.70	27.17
Arkansas	16.82	36.48	2.34	3.28	55.32	31.84	25.52	28.40
Louisiana	6.97	0.00	2.39	9.67	67.17	41.56	23.48	48.77
New Mexico	18.87	17.49	3.40	1.66	51.15	33.05	26.58	47.80
Oklahoma	19.13	9.20	4.33	1.83	50.79	25.52	25.76	63.45
Texas	13.52	0.00	1.73	0.00	66.92	34.85	17.83	65.15
Colorado	15.30	11.15	4.00	6.48	54.93	30.86	25.78	51.51
Iowa	16.11	14.18	2.58	1.30	52.33	36.17	28.99	48.36
Kansas	15.48	0.00	2.55	4.40	55.66	53.06	26.31	42.54
Missouri	15.36	33.82	3.78	0.00	48.99	2.66	31.87	63.52
Montana	18.57	11.52	3.19	4.85	45.77	25.43	32.46	58.20
Nebraska	16.08	14.71	2.07	2.56	54.28	26.00	27.56	56.73
North Dakota	12.88	24.07	3.05	4.18	55.59	64.80	28.47	6.95
South Dakota	13.94	2.86	2.16	0.00	56.00	22.04	27.90	75.10
Utah	27.10	25.90	3.05	14.68	51.67	35.06	18.18	24.36
Wyoming	13.50	5.08	1.00	3.30	65.88	17.91	19.63	73.71
Alaska	22.92	18.35	2.43	31.16	44.19	21.12	30.46	29.36
Arizona	15.36	19.84	2.79	2.51	58.43	35.96	23.42	41.69
California	13.98	26.05	3.39	5.09	60.22	50.60	22.41	18.26
Guam	32.68	31.41	3.77	2.64	49.54	25.29	14.01	40.65
Hawaii	20.08	19.37	6.49	9.44	38.45	21.38	34.98	49.81
Idaho	21.92	12.05	3.02	0.00	53.04	16.73	22.01	71.22
Nevada	12.44	14.28	2.58	6.44	52.68	34.21	32.31	45.07
Oregon	17.65	41.92	4.59	8.33	34.68	18.17	43.09	31.58
Washington	14.58	22.63	2.86	0.00	39.94	0.00	42.63	77.37
U.S. Average	13.05	16.58	3.40	4.42	51.99	34.80	31.56	44.20

## Marital and Family Status of Households Distribution of U.S. Benefit and Error Dollars FY 2014



BENEFIT DOLLARS



ERROR DOLLARS

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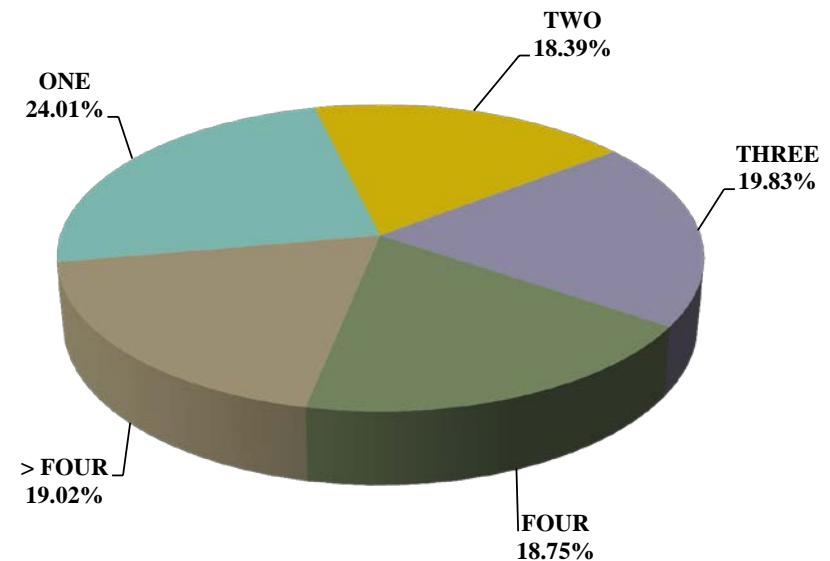
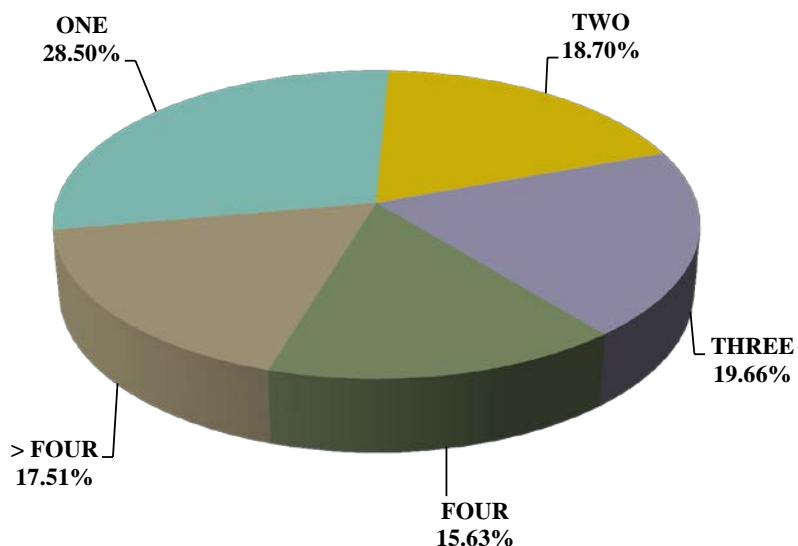
TABLE 26: BENEFIT AND OVERPAYMENT DOLLARS BY HOUSEHOLD SIZE a/, FY 2014

STATE	ONE		TWO		THREE		FOUR		> FOUR	
	% OF BENEFIT DOLLARS	% OF ERROR DOLLARS								
Connecticut	39.33	21.75	18.40	24.27	17.19	17.50	12.56	19.57	12.53	16.91
Maine	37.11	13.52	19.24	34.72	17.43	30.53	16.52	16.57	9.70	4.66
Massachusetts	46.62	37.72	17.57	10.92	18.41	18.16	12.25	32.42	5.14	0.79
New Hampshire	28.39	29.73	21.18	20.75	21.27	16.95	16.73	13.78	12.43	18.80
New York	41.51	25.21	18.77	29.06	15.32	23.91	10.51	7.05	13.88	14.77
Rhode Island	41.42	26.75	17.65	15.17	16.48	16.86	14.89	24.71	9.55	16.51
Vermont	36.87	11.71	18.47	13.76	21.87	28.49	12.93	16.97	9.85	29.08
Delaware	25.09	15.48	17.61	21.99	24.12	25.11	15.91	27.75	17.27	9.68
Dist. of Col.	40.46	39.54	20.60	17.60	15.34	16.50	11.94	13.96	11.66	12.40
Maryland	31.62	22.62	17.79	4.58	23.63	18.12	14.74	22.62	12.22	32.05
New Jersey	28.52	4.73	24.67	31.51	19.51	14.69	14.16	49.07	13.14	0.00
Pennsylvania	31.51	15.91	20.55	25.07	17.15	17.40	14.33	14.13	16.46	27.48
Virginia	26.45	44.52	21.83	0.00	21.65	0.00	14.40	55.48	15.66	0.00
Virgin Islands	19.20	15.27	22.32	31.03	21.19	26.81	14.92	4.67	22.37	22.22
West Virginia	23.44	22.10	19.65	8.42	21.32	27.16	20.43	20.69	15.16	21.63
Alabama	20.70	25.86	18.99	2.29	22.60	12.96	21.80	44.07	15.92	14.83
Florida	36.32	24.55	17.07	29.96	17.92	6.26	13.38	8.18	15.32	31.05
Georgia	23.83	22.29	20.45	22.18	21.65	22.84	16.02	12.96	18.05	19.73
Kentucky	26.00	18.79	18.61	17.37	21.64	23.14	17.91	14.88	15.84	25.82
Mississippi	22.07	15.17	17.13	5.62	23.20	34.73	21.37	12.46	16.24	32.02
No. Carolina	23.51	20.52	22.59	21.59	21.29	22.98	14.66	18.38	17.95	16.52
So. Carolina	23.35	0.00	20.75	0.00	22.00	35.37	16.37	64.63	17.53	0.00
Tennessee	28.21	0.00	17.91	22.86	21.86	13.91	16.56	4.96	15.47	58.27
Illinois	30.80	25.42	18.53	19.27	17.76	10.75	14.40	30.21	18.51	14.35
Indiana	22.23	19.28	17.77	14.11	23.06	26.48	19.96	15.82	16.97	24.31
Michigan	35.04	32.50	18.49	25.58	13.81	14.33	12.44	6.29	20.22	21.29
Minnesota	32.85	24.58	16.14	14.71	17.74	30.27	12.39	23.39	20.88	7.04
Ohio	28.45	26.59	18.92	13.36	18.82	22.72	14.20	15.99	19.60	21.33
Wisconsin	30.28	11.02	16.70	11.92	20.71	54.33	14.85	16.45	17.45	6.28
Arkansas	21.56	19.05	16.67	26.22	21.15	8.32	16.48	11.38	24.13	35.03
Louisiana	19.82	18.67	18.20	6.53	21.82	61.28	22.01	10.14	18.14	3.38
New Mexico	22.58	23.00	16.82	13.06	21.38	18.95	18.87	19.45	20.36	25.54
Oklahoma	21.35	15.36	16.83	14.90	22.42	23.81	17.93	21.85	21.46	24.07
Texas	17.86	65.15	16.65	0.00	22.06	7.10	20.29	15.72	23.14	12.04
Colorado	23.23	26.60	19.22	23.64	19.57	13.30	18.20	17.74	19.78	18.71
Iowa	24.97	22.97	16.77	21.34	20.69	20.48	14.42	14.52	23.16	20.68
Kansas	24.79	36.64	15.62	13.13	20.32	6.11	15.81	27.24	23.46	16.89
Missouri	28.62	40.28	16.95	0.00	18.97	4.35	16.70	49.44	18.77	5.93
Montana	25.98	21.13	17.47	24.02	15.22	10.76	18.66	30.87	22.67	13.23
Nebraska	23.91	26.47	15.36	16.89	19.74	20.62	18.40	17.19	22.58	18.82
North Dakota	26.17	9.15	19.74	14.51	19.41	47.54	15.53	5.58	19.15	23.21
South Dakota	24.37	16.61	13.83	20.85	17.58	8.56	18.56	3.07	25.65	50.91
Utah	16.62	18.57	13.44	26.17	22.93	15.73	19.74	1.30	27.27	38.24
Wyoming	15.61	9.50	15.12	17.91	29.07	18.08	20.29	37.76	19.91	16.74
Alaska	24.89	0.00	14.48	57.65	12.73	5.20	10.75	4.02	37.15	33.14
Arizona	20.96	28.62	15.21	8.82	19.75	31.85	19.68	7.55	24.39	23.16
California	21.79	20.23	21.51	18.37	23.00	21.96	17.03	18.58	16.66	20.85
Guam	11.11	12.58	14.31	10.54	12.29	5.34	20.09	28.80	42.20	42.73
Hawaii	32.33	25.43	17.54	25.34	14.17	8.87	9.99	28.14	25.97	12.22
Idaho	18.32	22.60	15.32	7.87	22.48	19.92	19.28	19.27	24.59	30.34
Nevada	29.27	29.52	18.80	22.70	14.36	16.16	18.04	23.09	19.54	8.52
Oregon	41.45	29.27	16.43	16.09	17.63	8.87	11.15	19.63	13.34	26.15
Washington	41.06	29.53	17.61	0.00	14.36	0.00	11.55	0.00	15.42	70.47
U.S. Average	28.50	24.01	18.70	18.39	19.66	19.83	15.63	18.75	17.51	19.02

a/ Cases coded with a HH size of zero are not included in this analysis

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**Household Size  
Distribution of U.S. Benefit and Error Dollars FY 2014**



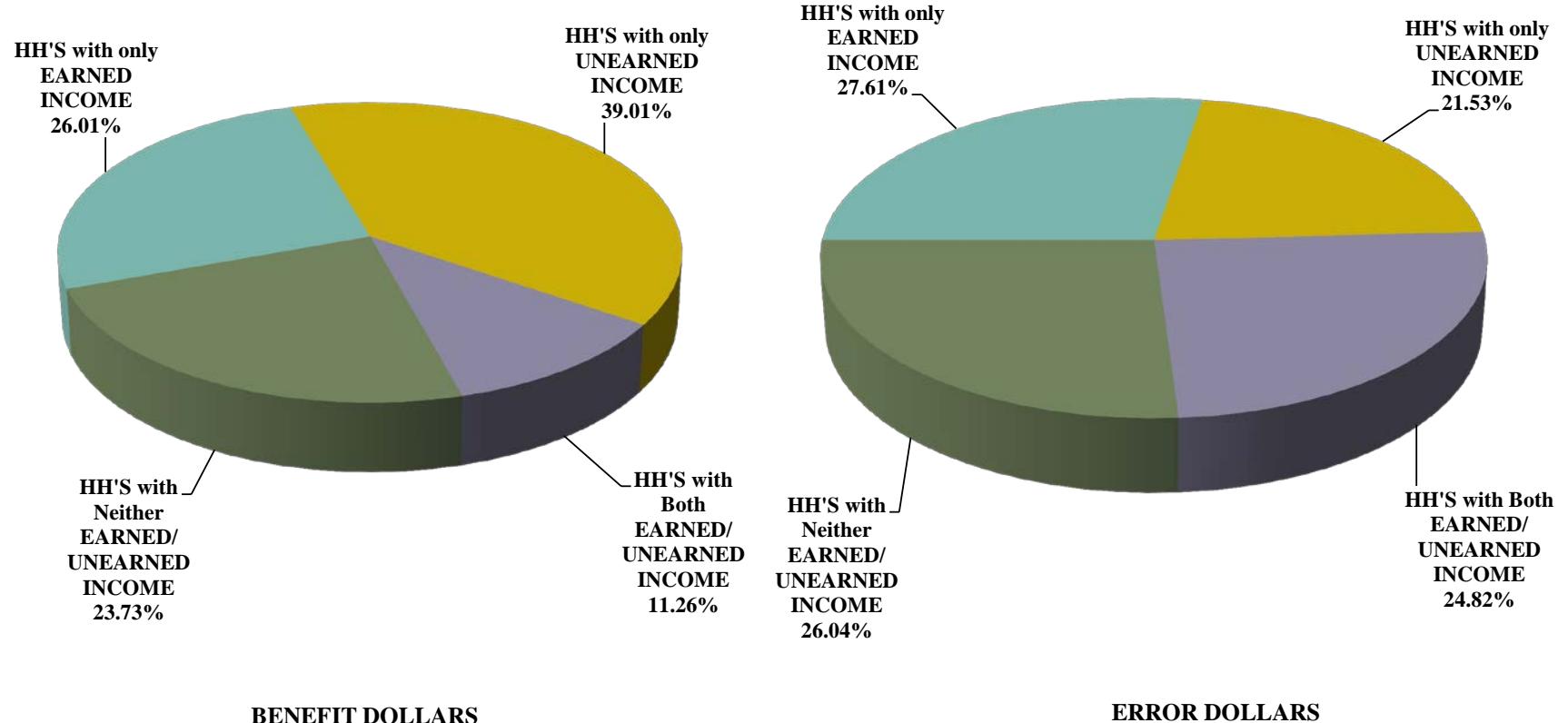
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**TABLE 27: BENEFIT AND OVERPAYMENT DOLLARS BY SOURCE OF INCOME, FY 2014**

STATE	HOUSEHOLDS WITH ONLY EARNED INCOME		HOUSEHOLDS WITH ONLY UNEARNED INCOME		HOUSEHOLDS WITH BOTH EARNED/UNEARNED		HOUSEHOLDS WITH NEITHER EARNED/UNEARNED	
	% OF BENEFIT DOLLARS	% OF ERROR DOLLARS	% OF BENEFIT DOLLARS	% OF ERROR DOLLARS	% OF BENEFIT DOLLARS	% OF ERROR DOLLARS	% OF BENEFIT DOLLARS	% OF ERROR DOLLARS
Connecticut	21.21	26.74	47.75	17.86	12.39	28.52	18.65	26.88
Maine	23.54	31.91	49.18	43.66	9.98	16.03	17.30	8.39
Massachusetts	16.62	19.96	60.50	31.18	7.87	27.59	15.01	21.27
New Hampshire	23.89	17.86	47.84	14.26	12.95	16.20	15.32	51.68
New York	22.20	16.75	52.05	17.20	13.08	14.28	12.67	51.77
Rhode Island	21.22	19.80	47.28	18.38	10.89	21.46	20.61	40.36
Vermont	20.27	23.23	60.59	44.98	12.64	24.44	6.51	7.35
Delaware	26.59	32.55	39.02	28.75	10.78	28.55	23.61	10.16
Dist. of Col.	11.56	34.37	49.15	37.06	5.85	18.87	33.44	9.69
Maryland	23.75	61.52	38.67	25.40	10.63	13.08	26.95	0.00
New Jersey	27.81	5.64	50.59	16.43	8.63	16.28	12.97	61.65
Pennsylvania	21.30	25.07	48.22	39.29	12.95	33.01	17.53	2.64
Virginia	25.95	11.64	37.76	0.00	13.52	14.51	22.78	73.85
Virgin Islands	26.56	20.02	45.93	26.45	14.52	39.47	12.99	14.06
West Virginia	21.65	47.29	45.51	28.83	10.51	20.37	22.33	3.51
Alabama	23.98	26.31	42.03	18.13	7.85	6.04	26.14	49.52
Florida	25.25	69.31	35.89	30.69	7.84	0.00	31.03	0.00
Georgia	27.42	33.98	30.62	24.50	8.89	17.81	33.07	23.71
Kentucky	19.06	38.31	41.17	20.53	12.20	33.47	27.58	7.69
Mississippi	20.00	34.17	41.58	29.39	9.27	29.72	29.15	6.72
No. Carolina	25.07	44.73	34.55	22.72	8.36	25.76	32.01	6.79
So. Carolina	27.46	11.45	36.61	6.27	8.93	0.00	27.00	82.29
Tennessee	22.36	20.33	37.39	17.98	7.81	0.00	32.44	61.69
Illinois	27.18	24.39	32.25	13.50	8.65	16.95	31.92	45.16
Indiana	26.69	6.59	33.94	31.24	14.39	16.88	24.99	45.29
Michigan	26.21	14.36	36.44	37.62	14.52	26.06	22.83	21.96
Minnesota	27.53	47.60	43.98	15.02	17.72	32.02	10.77	5.36
Ohio	25.22	17.86	39.63	22.21	13.34	46.63	21.80	13.30
Wisconsin	27.70	21.08	36.09	29.70	16.60	35.26	19.60	13.96
Arkansas	26.65	24.93	38.95	22.39	9.98	23.34	24.42	29.34
Louisiana	25.84	14.57	41.41	44.08	9.74	4.33	23.01	37.01
New Mexico	30.16	35.78	36.68	16.79	12.11	18.43	21.05	28.99
Oklahoma	25.13	14.17	38.37	15.34	8.27	15.56	28.23	54.93
Texas	32.90	12.93	30.56	41.19	12.02	21.93	24.53	23.95
Colorado	33.40	15.61	37.75	31.87	9.45	18.80	19.40	33.72
Iowa	29.39	30.70	34.08	16.84	14.95	35.88	21.57	16.57
Kansas	28.52	22.30	32.97	23.99	14.04	32.83	24.48	20.87
Missouri	20.52	45.76	42.33	13.38	10.97	18.04	26.18	22.82
Montana	27.36	21.57	37.45	20.95	9.13	5.13	26.06	52.36
Nebraska	28.08	20.89	36.33	24.67	17.16	17.31	18.43	37.12
North Dakota	20.44	12.00	42.74	16.29	21.80	71.72	15.02	0.00
South Dakota	25.64	9.93	35.50	10.24	13.58	6.07	25.28	73.75
Utah	34.10	27.97	30.26	21.25	11.81	8.84	23.83	41.93
Wyoming	29.64	12.44	30.77	6.06	11.53	10.55	28.06	70.95
Alaska	23.61	0.00	41.13	24.79	13.10	45.84	22.17	29.36
Arizona	35.28	37.54	28.58	18.55	12.14	21.22	24.00	22.69
California	28.01	34.76	38.41	19.12	13.25	38.58	20.32	7.54
Guam	36.58	36.62	33.93	7.71	11.09	19.85	18.41	35.81
Hawaii	30.10	15.54	35.98	25.79	14.58	21.53	19.33	37.15
Idaho	37.60	14.57	32.15	8.63	11.29	13.98	18.96	62.81
Nevada	30.30	24.39	34.93	26.59	10.98	32.65	23.78	16.37
Oregon	26.68	42.56	38.03	19.12	11.52	36.37	23.77	1.95
Washington	21.32	0.00	42.60	0.00	10.25	32.11	25.83	67.89
U.S. Average	26.01	27.61	39.01	21.53	11.26	24.82	23.73	26.04

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## Employment Status of Households Distribution of U.S. Benefit and Error Dollars FY 2014



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## Amount of Countable Resources Distribution of U.S. Benefit and Error Dollars FY 2014

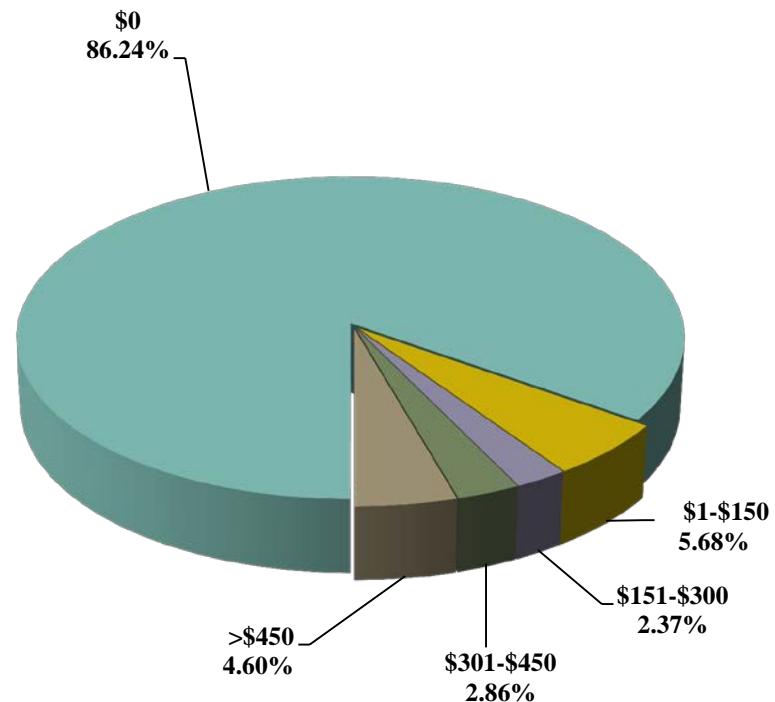
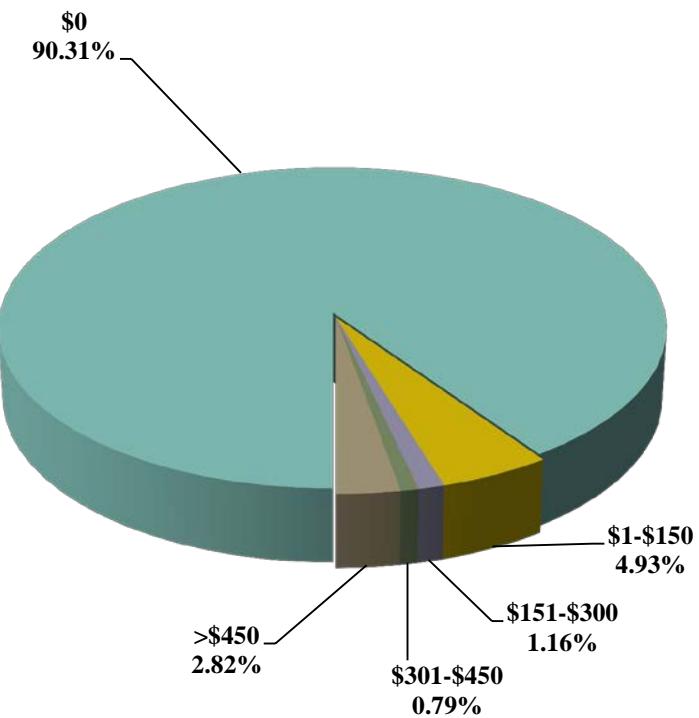


Exhibit #12

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## **PART IV: SAMPLE PARAMETERS**

Part IV provides information on State sampling parameters of the active and negative universes. For active cases we have also included completion rates and standard errors for the reported and regressed payment error rates.

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**TABLE 28: ACTIVE CASES - ESTIMATED CASELOADS, AVERAGE MONTHLY ALLOTMENTS  
AND AVERAGE MONTHLY ALLOTMENT PER CASE, FY 2014 a/**

STATE	AVERAGE MONTHLY CASELOAD	AVERAGE MONTHLY ISSUANCE	AVERAGE ALLOTMENT PER CASE
Connecticut	235,564	\$56,401,557	\$239
Maine	120,079	\$25,588,608	\$213
Massachusetts	456,257	\$97,657,952	\$214
New Hampshire	49,576	\$10,695,021	\$216
New York	1,601,996	\$393,984,683	\$246
Rhode Island	97,272	\$22,341,251	\$230
Vermont	45,655	\$10,647,443	\$233
Delaware	65,795	\$16,997,188	\$258
Dist. of Col.	77,885	\$17,274,455	\$222
Maryland	385,007	\$87,009,920	\$226
New Jersey	443,904	\$110,093,024	\$248
Pennsylvania	854,187	\$197,519,104	\$231
Virginia	423,592	\$100,815,893	\$238
Virgin Islands	12,053	\$4,567,215	\$379
West Virginia	167,435	\$38,603,947	\$231
Alabama	403,911	\$109,367,568	\$271
Florida	1,702,473	\$406,812,672	\$239
Georgia	802,537	\$215,816,618	\$269
Kentucky	399,175	\$94,079,504	\$236
Mississippi	295,380	\$74,730,016	\$253
North Carolina	743,642	\$188,735,600	\$254
South Carolina	382,885	\$96,905,280	\$253
Tennessee	631,017	\$157,208,171	\$249
Illinois	841,256	\$215,107,072	\$256
Indiana	395,211	\$106,476,944	\$269
Michigan	833,972	\$209,236,075	\$251
Minnesota	271,508	\$58,007,040	\$214
Ohio	853,980	\$194,844,512	\$228
Wisconsin	402,757	\$88,361,600	\$219
Arkansas	215,828	\$53,125,456	\$246
Louisiana	421,109	\$114,984,032	\$273
New Mexico	186,190	\$48,217,685	\$259
Oklahoma	268,061	\$67,740,880	\$253
Texas	1,577,917	\$426,716,672	\$270
Colorado	216,132	\$58,168,208	\$269
Iowa	185,046	\$43,199,104	\$233
Kansas	123,050	\$29,921,920	\$243
Missouri	389,995	\$94,151,584	\$241
Montana	55,654	\$13,983,981	\$251
Nebraska	72,793	\$18,461,968	\$254
North Dakota	24,422	\$6,124,651	\$251
South Dakota	42,465	\$12,352,639	\$291
Utah	88,315	\$25,871,120	\$293
Wyoming	14,224	\$3,956,584	\$278
Alaska	34,175	\$12,057,467	\$353
Arizona	427,894	\$118,698,576	\$277
California	1,863,642	\$587,856,896	\$315
Guam	14,733	\$8,734,377	\$593
Hawaii	95,125	\$42,252,128	\$444
Idaho	86,758	\$24,271,979	\$280
Nevada	169,125	\$40,636,128	\$240
Oregon	403,408	\$90,860,816	\$225
Washington	550,006	\$121,166,976	\$220
<b>U.S. Average</b>	<b>21,522,027</b>	<b>\$5,469,397,759</b>	<b>\$254</b>

a/ Average monthly caseloads, monthly allotments and average allotments per case are estimated from the samples.

TABLE 29: ACTIVE CASE SAMPLE SIZES AND COMPLETION RATES, FY 2014

STATE	AVERAGE MONTHLY CASELOAD	SELECTED CASES	CASES NOT SUBJECT TO REVIEW	CASES NOT COMPLETED	COMPLETED CASE REVIEWS a/	COMPLETION RATE b/
Connecticut	235,564	1,154	30	38	1,086	96.59
Maine	120,079	1,117	23	94	1,000	91.43
Massachusetts	456,257	1,048	29	81	938	91.96
New Hampshire	49,576	913	57	38	818	95.56
New York	1,601,996	1,080	49	96	935	90.70
Rhode Island	97,272	1,077	44	19	1,014	96.94
Vermont	45,655	821	27	88	706	85.89
Delaware	65,795	1,138	72	115	951	89.00
Dist. of Col.	77,885	1,113	51	12	1,050	98.87
Maryland	385,007	1,073	41	86	946	91.69
New Jersey	443,904	1,128	29	91	1,008	91.72
Pennsylvania	854,187	1,081	43	82	956	92.10
Virginia	423,592	1,069	49	132	888	87.14
Virgin Islands	12,053	320	14	0	306	100.00
West Virginia	167,435	1,099	19	102	978	90.52
Alabama	403,911	1,130	43	49	1,038	95.49
Florida	1,702,473	1,116	62	75	979	92.88
Georgia	802,537	1,153	62	70	1,021	93.63
Kentucky	399,175	1,101	18	4	1,079	99.63
Mississippi	295,380	1,166	27	75	1,064	93.42
North Carolina	743,642	1,073	41	7	1,025	99.32
South Carolina	382,885	1,138	43	24	1,071	97.81
Tennessee	631,017	1,171	33	114	1,024	89.97
Illinois	841,256	1,140	41	109	990	90.08
Indiana	395,211	1,120	35	107	978	90.14
Michigan	833,972	1,073	42	93	938	91.01
Minnesota	271,508	1,083	32	15	1,036	98.57
Ohio	853,980	1,150	45	127	978	88.51
Wisconsin	402,757	1,089	43	105	941	90.25
Arkansas	215,828	1,312	48	21	1,243	98.34
Louisiana	421,109	1,133	27	97	1,009	91.23
New Mexico	186,190	1,176	40	57	1,079	94.94
Oklahoma	268,061	1,133	47	28	1,058	97.42
Texas	1,577,917	1,144	46	125	973	88.62
Colorado	216,132	1,109	101	68	940	92.16
Iowa	185,046	1,076	53	105	918	89.61
Kansas	123,050	1,076	76	57	943	90.84
Missouri	389,995	1,078	35	159	884	84.76
Montana	55,654	1,007	57	98	852	89.31
Nebraska	72,793	1,038	62	85	891	87.35
North Dakota	24,422	488	13	7	468	98.32
South Dakota	42,465	807	29	5	773	99.36
Utah	88,315	1,081	42	49	990	95.28
Wyoming	14,224	371	33	0	338	100.00
Alaska	34,175	674	45	54	575	91.41
Arizona	427,894	1,110	71	59	980	94.32
California	1,863,642	1,144	118	115	911	88.79
Guam	14,733	539	28	28	483	94.52
Hawaii	95,125	1,144	62	122	960	88.72
Idaho	86,758	1,107	50	53	1,004	94.92
Nevada	169,125	1,142	117	50	975	95.12
Oregon	403,408	1,160	97	102	961	90.40
Washington	550,006	1,084	62	36	986	96.48
U.S. Total	21,522,027	55,067	2,503	3,628	48,936	91.92 c/

a/ Completed cases are only those cases coded class 1.

b/ Completion rates for stratified States are weighted with stratum caseloads.

c/ The U.S. completion rate is weighted by State average monthly caseload.

TABLE 30: ACTIVE CASE SAMPLE SIZES AND STANDARD ERRORS, FY 2014

STATE	STATE			FEDERAL		
	COMPLETED STATE REVIEWS	REPORTED PAYMENT ERROR RATE	STD ERROR REP. PAYMENT ERROR RATE a/	COMPLETED FEDERAL REVIEWS	REGRESSED PAYMENT ERROR RATE	STD ERROR REG. PAYMENT ERROR RATE a/
Connecticut	1,086	5.79	0.64	427	5.84	0.63
Maine	1,000	2.44	0.44	407	2.52	0.34
Massachusetts	938	4.76	0.70	383	5.09	0.73
New Hampshire	818	4.64	0.77	319	4.72	0.59
New York	935	5.07	0.66	383	5.23	0.66
Rhode Island	1,014	5.91	0.76	396	5.97	0.95
Vermont	706	2.58	0.52	286	2.76	0.64
Delaware	951	2.54	0.52	372	2.78	0.42
Dist. of Col.	1,050	7.22	0.84	413	7.38	0.66
Maryland	946	3.22	0.61	371	3.41	0.50
New Jersey	1,008	1.09	0.39	394	1.43	0.39
Pennsylvania	956	4.05	0.61	374	4.27	0.60
Virginia	888	0.28	0.16	348	4.73	0.95
Virgin Islands	306	3.33	0.74	164	3.18	0.65
West Virginia	978	4.74	0.68	383	4.90	0.67
Alabama	1,038	1.98	0.39	399	2.03	0.41
Florida	979	0.40	0.16	392	0.42	0.24
Georgia	1,021	6.55	0.67	394	6.49	0.57
Kentucky	1,079	6.00	0.68	370	6.00	0.64
Mississippi	1,064	1.12	0.27	380	1.16	0.31
North Carolina	1,025	4.98	0.55	394	4.98	0.59
South Carolina	1,071	0.41	0.15	368	1.09	0.69
Tennessee	1,024	0.84	0.28	396	1.08	0.46
Illinois	990	5.32	0.71	431	5.27	0.60
Indiana	978	4.59	0.67	388	4.76	0.62
Michigan	938	2.87	0.45	392	2.99	0.40
Minnesota	1,036	6.43	0.78	403	6.87	0.71
Ohio	978	4.47	0.68	375	4.67	0.63
Wisconsin	941	2.42	0.48	427	2.55	0.55
Arkansas	1,243	5.57	0.63	400	5.58	0.68
Louisiana	1,009	1.47	0.35	382	1.55	0.31
New Mexico	1,079	6.14	0.66	415	6.22	0.73
Oklahoma	1,058	5.53	0.72	407	5.58	0.52
Texas	973	0.58	0.15	360	0.63	0.14
Colorado	940	3.97	0.47	370	4.26	0.47
Iowa	918	4.30	0.66	357	4.60	0.66
Kansas	943	0.71	0.17	370	0.75	0.19
Missouri	884	1.34	0.44	346	1.50	0.23
Montana	852	6.85	0.88	335	7.25	0.76
Nebraska	891	2.83	0.45	350	2.98	0.38
North Dakota	468	1.73	0.60	214	1.73	0.75
South Dakota	773	1.16	0.36	318	1.26	0.20
Utah	990	2.75	0.39	389	2.79	0.40
Wyoming	338	5.18	1.17	175	5.19	1.12
Alaska	575	0.82	0.33	250	0.89	0.33
Arizona	980	5.09	0.70	389	5.18	0.77
California	911	4.66	0.65	349	5.13	0.84
Guam	483	6.91	0.77	196	7.08	0.72
Hawaii	960	3.85	0.55	359	4.13	0.53
Idaho	1,004	2.66	0.57	380	2.74	0.51
Nevada	975	7.29	0.80	408	7.61	0.83
Oregon	961	4.80	0.68	378	5.11	0.79
Washington	986	0.36	0.19	404	0.77	0.40
U.S. Total	48,936	3.41	0.11	19,230	3.65	0.13

a/ The listed standard errors can be used in conjunction with the FY- 14 error rates to calculate confidence intervals for the combined payment error rate. The 95% lower confidence limit is 1.96 standard errors less than the corresponding value, the upper 95% confidence limit is 1.96 standard errors greater than the value.

**TABLE 31: CASE AND PROCEDURAL ERROR RATE SAMPLE SIZES, FY 2014**

STATE	AVERAGE MONTHLY CASELOAD a/	SELECTED CASES	CASES NOT SUBJECT TO REVIEW	CASES NOT COMPLETED	COMPLETED CASE REVIEWS
Connecticut	12,970	697	29	0	668
Maine	8,899	856	104	0	752
Massachusetts	33,592	934	22	0	912
New Hampshire	3,913	586	27	0	559
New York	88,938	840	107	0	733
Rhode Island	4,267	606	0	0	606
Vermont	4,624	710	25	0	685
Delaware	5,518	714	26	0	688
Dist. of Col.	5,230	739	1	0	738
Maryland	14,613	753	68	0	685
New Jersey	21,451	793	20	0	773
Pennsylvania	52,764	719	38	0	681
Virginia	19,097	746	13	0	733
Virgin Islands	172	157	0	0	157
West Virginia	6,541	1,042	50	0	992
Alabama	25,474	713	7	0	706
Florida	157,262	698	32	0	666
Georgia	47,558	781	27	0	754
Kentucky	31,310	933	3	0	930
Mississippi	17,292	801	15	0	786
North Carolina	14,174	1,040	509	0	531
South Carolina	20,710	883	11	0	872
Tennessee	31,394	706	8	0	698
Illinois	29,211	884	65	0	819
Indiana	51,333	774	74	0	700
Michigan	49,032	743	23	0	720
Minnesota	33,278	936	153	0	783
Ohio	61,124	918	119	0	799
Wisconsin	61,030	1,084	366	0	718
Arkansas	18,240	812	44	0	768
Louisiana	32,765	766	75	0	691
New Mexico	12,057	922	30	0	892
Oklahoma	25,208	752	16	0	736
Texas	94,436	863	61	0	802
Colorado	20,285	1,061	312	0	749
Iowa	7,586	806	28	0	778
Kansas	12,463	723	4	0	719
Missouri	40,418	772	7	0	765
Montana	5,840	840	103	0	737
Nebraska	7,366	669	29	0	640
North Dakota	1,648	345	26	0	319
South Dakota	3,868	570	4	0	566
Utah	12,876	749	14	0	735
Wyoming	1,125	218	7	0	211
Alaska	2,585	405	22	0	383
Arizona	28,005	727	21	0	706
California	265,723	1,111	426	0	685
Guam	209	213	1	0	212
Hawaii	4,338	742	19	0	723
Idaho	5,074	733	25	0	708
Nevada	6,476	701	48	0	653
Oregon	24,191	735	20	0	715
Washington	42,099	735	44	0	691
<b>U.S. Total</b>	<b>1,587,647</b>	<b>39,756</b>	<b>3,328</b>	<b>0</b>	<b>36,428</b>

a/ Average monthly caseloads estimated by FNS using sampling interval and number of selected cases.