

ALASKA STATE LEGISLATURE

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Department of Family &
Community Services

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Department of Health

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Department of Law

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University of Alaska



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REPRESENTATIVE ANDY JOSEPHSON

Finance Committee Co-Chair – Operating Budget

April 15, 2026

To: Senator Elvi Gray-Jackson
Chair, Legislative Budget & Audit Committee

From: Representative Andy Josephson

Re: Audit Request, Temporary Assistance for Needy Families program (Department of Health, Division of Public Assistance)

Dear Senator Gray-Jackson and Members of the Committee:

I respectfully request an audit of the Temporary Assistance for Needy Families program, administered by the Division of Public Assistance in the Department of Health.

BACKGROUND

The Temporary Assistance for Needy Families (TANF) program, a federal block grant, serves as one of the nation's primary economic security and stability programs for families and children with low incomes. States have considerable flexibility in using TANF funds to implement programs that best serve their distinct communities. The Department of Health's Division of Public Assistance (DPA) manages Alaska's TANF program to provide cash assistance and work services to low-income families with children, including:

- Work support services - Available services include help with transportation costs, including car repairs; help with interview clothing and personal grooming; and help with special tools, clothing, and equipment needed for employment. On-the-job training and wage supplementation programs are also available.
- Child care - Help with child care costs so that the adults in the family can work or take part in activities that will move them toward supporting themselves.

During the annual budget process, there has been a lack of information regarding the extent to which TANF funds have not been fully utilized. As of 2023, the most recent year for which data is available,

Alaska had accumulated \$15 million of unused TANF funds.¹ With the goal of ensuring that Alaska families are receiving the maximum benefits available through the TANF program, I am requesting an audit of the use of TANF funds.

AUDIT OBJECTIVES

The specific audit objectives, covering the period FY23 through FY26, include:

1. Prepare a schedule of federal and state TANF expenditures by activity over the scope period. Additionally, identify the types of expenditures that are included in the “Other Services” category.
2. Determine how DPA prioritizes the expenditure of available TANF funds among the various broad allowable categories, including work services and support, child care, and prevention.
3. Identify the amount of carryover for each fiscal year (starting with FY22 carryover to FY23). Determine the reasons why available TANF funds are not being fully utilized each year.
4. Identify any federal fines or penalties assessed on the TANF program. Determine the cause, amount, and disposition of any identified fines or penalties.
5. Follow up on any additional concerns that come to the Legislative Auditor’s attention during the course of the audit.

Thank you for your consideration. Please contact my office if you have any questions or need any further information regarding this audit request.

Sincerely,



Rep. Andy Josephson

House District 13

¹ Center on Budget & Policy Priorities, *Alaska TANF Spending*, https://www.cbpp.org/sites/default/files/atoms/files/tanf_spending_ak.pdf.