
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**ANALYSIS OF MULTIPLE, UNRELATED
TITLE II PAYMENTS
TO THE SAME BANK ACCOUNT**

March 2003

A-15-01-11033

AUDIT REPORT



Mission

We improve SSA programs and operations and protect them against fraud, waste, and abuse by conducting independent and objective audits, evaluations, and investigations. We provide timely, useful, and reliable information and advice to Administration officials, the Congress, and the public.

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The Inspector General Act created independent audit and investigative units, called the Office of Inspector General (OIG). The mission of the OIG, as spelled out in the Act, is to:

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SOCIAL SECURITY

MEMORANDUM

Date: March 3, 2003

Refer To:

To: The Commissioner

From: Inspector General

Subject: Analysis of Multiple, Unrelated Title II Payments to the Same Bank Account
(A-15-01-11033)

OBJECTIVE

Our objective was to develop a process the Social Security Administration (SSA) could use to identify fraudulent title II benefit payments. We also evaluated issues that arose during our audit that related to nursing homes directly receiving benefit payments and lack of cross-referencing of spousal accounts.

BACKGROUND

Title II programs provide a comprehensive package of protection against the loss of income due to retirement, disability, or death. SSA maintains a Master Beneficiary Record (MBR) to administer title II benefit payments. The MBR includes information, such as the beneficiary's name, Social Security number (SSN), address, payment information, and bank account information. In Fiscal Year (FY) 2001, SSA paid approximately \$402 billion to 45 million title II beneficiaries.

On August 17, 1988, we issued a report, *Identifying Unauthorized Multiple Payments to the Same Person at the Same Address* (A-04-87-03001). That report identified ways to improve SSA's Master File Duplicate Detection Operation (MAFDUP) to identify multiple check payments going to the same mailing address. MAFDUP served as a control to help detect fraud in SSA's programs.

SSA's programs have experienced considerable growth in electronic payment delivery since we completed the 1988 audit. In FY 2001, 79 percent of all title II benefit payments were being made through direct deposit. To assist SSA in its efforts to combat fraud, we initiated this audit to identify multiple payments going to the same bank account, rather than a mailing address, as MAFDUP identified.

SCOPE AND METHODOLOGY

To accomplish our objective, we used computer assisted auditing techniques (CAATs) to query the MBR to obtain a list of multiple benefit payments going to the same bank account in April 2001. Using CAATs, we identified and excluded bank accounts with multiple benefit payments if there was identifying information on the MBRs indicating known relationships, such as spouses, financial institutions, representative payees (Rep Payee), and communal accounts (for example, religious orders).

We then used CAATs to identify all instances of three or more title II beneficiaries' payments being direct deposited to the same bank account. We filtered the data to eliminate bank accounts where one of these conditions existed. After filtering the data, we identified a population of 34,496 MBRs with benefit payments being deposited into 5,542 bank accounts. We selected the 10 bank accounts with the largest number of title II benefit payments and 100 other randomly selected bank accounts to analyze. To ensure a broad coverage of the accounts, we stratified the 110 bank accounts into 6 groupings.

Table 1: Sample Groupings

Monthly Benefits Deposited Per Bank Account	Sample Bank Accounts Audited
183 and above	10 ¹
50 to 182	10
20 to 49	10
11 to 19	15
5 to 10	25
3 & 4	40
Total	110

We analyzed the sample of SSA's MBR and NUMIDENT records (SSA's records of applications for SSNs) to determine why multiple payments were being made to the same bank account. When we were unable to determine a relationship among payments by reviewing SSA's records, we contacted the banks to determine the ownership of the account (nursing home, trust account, individual, etc.)

We performed audit work at SSA Headquarters in Baltimore, Maryland. We also performed audit work at nursing homes in Long Beach and the Bronx, New York; East Orange, New Jersey; Union City and Reseda, California; and Cornwall, Elizabethville, and Warrington, Pennsylvania. We performed field work from March 2001 to April 2002. We conducted our audit in accordance with generally accepted government auditing standards.

¹ In one instance, the same nursing home had two bank accounts within this grouping.

RESULTS OF REVIEW

Our analysis of the 110 bank accounts did not identify any instances of potential fraud that would warrant further investigation. We found that the bank accounts were owned by either nursing homes/care facilities, family units, trust funds, other financial institutions or previously unidentified communal accounts.

While our CAATs testing did not identify any fraudulent cases, two other issues came to our attention during the audit that we believe are important and should be brought to SSA's attention.

- Nursing homes were directly receiving beneficiaries' title II payments but were not the Rep Payees for these beneficiaries. Because the nursing homes were not the official Rep Payees for the beneficiaries, they were not being held accountable for the use of those benefits payments.
- We found numerous MBRs that were not cross-referenced to show spousal relationships. In two cases, beneficiaries were underpaid because they were entitled to higher benefits on their spouses' MBRs.

Nursing Homes Were Not Held Accountable for Title II Benefits

We have identified Rep Payees as 1 of the 10 significant issues facing SSA management. The Social Security Act (Act)² provides for beneficiaries to be appointed a Rep Payee, regardless of legal competency or incompetency, if it is in the beneficiary's interest. The Act requires SSA to investigate Rep Payees before they are appointed. In addition, the SSA Program Operations Manual System (POMS), § GN 00502.020 (5), requires reevaluation of capability whenever there is an allegation or indication that a capable beneficiary may have become incapable (including admission to a mental hospital or nursing home). SSA leaves the issue of capability to the judgment of the claims representative/service representative. POMS, § GN 00502.020, provides two key questions as guidance in assessing capability:

- Does the individual have difficulty answering questions, securing evidence or understanding explanations and reporting instructions?
- If so, do you think this difficulty indicates the beneficiary cannot manage or direct the management of funds?

SSA is supposed to appoint a Rep Payee whenever it determines a beneficiary is incapable.

Of the 110 bank accounts we reviewed, 45 belonged to nursing homes. The nursing homes were not shown as being the Rep Payee on any of the beneficiaries' MBRs we reviewed. We selected 9 of the 45 nursing homes to visit to (1) gather information

² The Act § 205(j), 42 U.S.C. § 405(j).

pertaining to the beneficiaries' capability and (2) determine whether the nursing homes were maintaining accurate records of the receipts and uses of the beneficiaries' funds. The nine nursing homes we selected are in three SSA regions.

Eight of the nine nursing homes were recorded as being the Rep Payee for other SSA beneficiaries not covered by our audit. The ninth nursing home was not a Rep Payee for any beneficiaries. SSA's Representative Payee System (RPS)³ showed the 9 nursing homes were Rep Payees for a total of 406 beneficiaries. However, we found the 9 nursing homes were receiving benefit payments for an additional 1,497 SSA beneficiaries, a ratio of 3.7 to 1, for which the homes were not the Rep Payee.

Table 2: Beneficiaries in Nursing Homes Visited

Nursing Home Location/SSA Region	Number of Beneficiaries		Selected for Review
	Nursing Home Appointed as Rep Payee (Per RPS)	Nursing Home Not Appointed as Rep Payee (Per Audit)	
Cornwall, PA/ Region III	10	8	8
Warrington, PA/ Region III	225	39	10
Elizabethville, PA/ Region III	1	5	5
East Orange, NJ/ Region II	116	33	12
Long Beach, NY/ Region II	14	182	13
Bronx, NY/ Region II	21	448	15
Bronx, NY/ Region II	12	184	11
Reseda, CA/ Region IX	7	400	11
Union City, CA/ Region IX	0	198	10
Total	406	1,497	95

³ RPS contains information about Rep Payees for title II and title XVI payments. This includes current and prior Rep Payees, Rep Payee applicants who are not selected and those who cannot or should not be selected as Rep Payees.

We selected 95 of the 1,497 beneficiaries for on-site analysis to evaluate the extent to which the individuals appeared to be capable of managing their benefit payments without the appointment of a Rep Payee. We selected all of the beneficiaries at a nursing home if the CAATs identified the nursing home as receiving less than 10 beneficiaries' payments. If the nursing home was receiving payments for more than 10 beneficiaries, we selected the beneficiaries in the order they appeared in the CAATs listing and reviewed as many as we could during our 1-day visit at each nursing home. We found 11 of the 95 beneficiaries had died between our initial selection of MBRs and our visit to the nursing homes.

Of the 95 beneficiaries we selected for review, 34 beneficiaries or 35 percent of our sample did not appear capable of managing their own funds. During our visits to the nine nursing homes, we used a questionnaire (Appendix A) to conduct face-to-face interviews with the beneficiaries that were lucid. We reviewed the beneficiaries' medical records for 24 of the 34 individuals because officials at the nursing homes informed us the beneficiaries were not lucid enough for an interview. In all 24 of these instances, the beneficiaries' medical records supported the nursing home officials' statements that the beneficiary was not capable. The other 10 beneficiaries we interviewed were non-responsive to basic questions. The remaining 50 living beneficiaries appeared to be capable.

The nursing homes were acting as de facto Rep Payees for the 34 beneficiaries who appeared incapable. Because the nursing homes were not the official Rep Payees for the beneficiaries appearing incapable, the nursing homes were not subject to the same financial oversight and reporting responsibilities required of Rep Payees. We examined the nursing homes' accounting records for all of the 95 beneficiaries in our sample to ascertain whether the funds appeared to be properly used for the respective beneficiaries.

While we did not identify any significant accounting issues in the nine nursing homes we visited, SSA has found other organizational payees that have not properly performed their Payee responsibilities. Most of these cases involved poor performance of duties, such as reporting events timely, maintaining adequate accounting records, filing accounting reports, and refunding overpayments. We believe that nursing homes that serve as de facto Rep Payees represent an unknown risk relating to the potential misuse and/or overpayment of benefits. SSA should address these issues to improve its congressionally mandated oversight and monitoring responsibilities for Rep Payees.⁴

While SSA is responsible for ensuring Rep Payee compliance with SSA policies and procedures through on-site reviews,⁵ based on our discussions with SSA regions, we

⁴ The Act, § 205(j)(3)(A), 42 U.S.C. 405(j)(3)(A)

⁵ Triennial reviews are required by Emergency Message EM-00072 located in POMS, AO 49905.00, for fee-for-service Rep Payees, volume payees that have 100 or more beneficiaries, and individual payees with 20 or more beneficiaries. The reviews are intended to ensure Rep Payee compliance through face-to-face meetings and examination of a sample of beneficiaries' records. Payees subject to the review are identified using the RPS.

determined the nursing homes in our sample were not reviewed. In some cases, this could have been because the nursing homes were recorded on the RPS as the Rep Payee for only a small number of beneficiaries.

Although POMS, § GN 00502.020 (5), requires capability determinations when SSA becomes aware of a beneficiary's entry to a nursing home, SSA is not always aware when a beneficiary is admitted to a nursing home. If SSA is to deliver world-class service to the customers it serves, in accordance with its mission, it needs to be able to identify incapable beneficiaries and appoint Rep Payees for those individuals. SSA could then perform its monitoring duties to ensure the Rep Payee/nursing homes are taking proper care of the beneficiaries and maintaining an accounting of beneficiaries' payments. Lastly, SSA should make official capability determinations for all the beneficiaries in the nursing homes we visited. SSA could then appoint a Rep Payee and hold the Rep Payees accountable for funds of those beneficiaries' it finds incapable.

Spouses Were Not Receiving the Correct Benefit

Several of the records in our sample pertained to individuals who were related but whose MBRs were not cross-referenced. SSA's general practice is to cross-reference the SSNs for spousal accounts because of the possibility of dual entitlement (entitlement as either a primary or dependent beneficiary). As part of our CAATs testing, we looked for cross-references between the MBRs as indications of families, which in turn would explain multiple benefits being deposited into the same bank account. However, we determined during our manual review of the MBRs that SSA field offices (FO) did not always cross-reference SSNs between spouses.

We found 34 of the 40 bank accounts in sample grouping number 6 (refer to Table 1), with 3 or 4 deposits per bank account, were owned by related individuals but not identified as such by SSA. The relationships were generally spouses, children and/or siblings. This grouping contained 2,391, or 43 percent, of the 5,542 bank accounts in our population of bank accounts receiving deposits from multiple beneficiaries. We confirmed the relationships through analysis of MBR address data, individuals' applications for SSNs, and claims development information taken during application for benefits. We found that 19 of the 34 cases involved spouses that did not have their MBRs cross-referenced. We did not identify family units in any of the other groupings.

During our analysis of the 19 sample MBRs that were not cross-referenced, we found that 2 spouses of title II beneficiaries were not paid the full amount of benefits to which they were entitled. SSA FO staff had failed to determine whether the beneficiaries were entitled to a higher benefit as a spouse on their husband/wife's accounts. We requested that SSA confirm and calculate the additional benefits that could have been paid to the beneficiaries had they received the benefits when first eligible.⁶ The

⁶ Actual retroactive benefits would be less because of restrictions pertaining to retroactive awarding of benefits.

first beneficiary could have received an additional \$19,059 over 9 years, and the second beneficiary could have received an additional \$2,454 over 2 years. In both instances, beneficiaries were receiving benefits on their own accounts but were entitled to higher benefits on their spouse's account. The Act indicates that under certain circumstances a spouse is entitled to one-half of the primary wage earners' primary insurance amount⁷ (PIA) unless he/she is entitled to an amount equal or higher under his/her own account. In both cases we identified, the beneficiaries were entitled to higher benefits as a spouse than as the primary wage earner on their own accounts. During our audit, SSA was processing new spouses' claims from the two beneficiaries as a result of our inquiries.

During our review of claims data taken during the original application process for the two spouses discussed above, we noted the beneficiaries informed the FO staff that they were married. The marriage information was recorded in the identity screen. However, we found no evidence that FOs acted on that information to determine whether the beneficiaries were entitled to higher benefits on their spouses' account. The husband and wife's accounts were not cross-referenced. Staff members in the Office of Assistance and Insurance Program Quality informed us that cross-reference account numbers are not required entries in the claims process. We also reviewed POMS instructions for processing alerts that could be generated for missing or inconsistent data in the identity screen. We found no alert would be generated if a marriage was reported in the identity portion of the claim and no cross-reference SSN was entered.

Additional beneficiaries may be underpaid in the future because their accounts are not cross-referenced to their spouses' account. The Act, §202, indicates that widows/widowers could be entitled to as much as 100 percent of their spouses' PIA, and spouses are entitled to 50 percent of the PIA.⁸ Thus, while spouses may be receiving benefits on their own account that are equal or greater than 50 percent of their spouses PIA, they may be entitled to higher benefits as a widow/widower. Without cross-referenced accounts, SSA may not realize the need to process a survivor's claim when a death notice is received. Widow/widowers who are not aware of their entitlement or are incapable beneficiaries, such as those we found in the nursing homes, would not know to contact SSA to initiate the survivor's claim.

CONCLUSIONS AND RECOMMENDATIONS

While our testing of multiple payments to the same bank account did not reveal any instances of fraudulent benefit payments, we identified two issues during our audit that we believe warrant SSA's immediate attention. First, SSA needs to be more proactive in identifying beneficiaries in nursing homes that may not be capable of managing their funds. Second, SSA needs to implement policies and procedures for identifying dually

⁷ The Act § 202(b) and (c), 42 U.S.C. § 402 (b), and (c). Note: these sections require the reduction of these benefits under certain circumstances.

⁸ The Act § 202(e)(2)(D) and (f)(3)(D), 42 U.S.C. § 402(e)(2)(D) and (f)(3)(D). Also, see 20 C.F.R. § 404.338.

entitled beneficiaries and ensuring the beneficiaries receive all the benefits they are entitled.

We believe that for SSA to fulfill its Rep Payee monitoring and oversight responsibilities, it is important for SSA to have a process in place that identifies beneficiaries who require a Rep Payee to be appointed. Events such as entering a nursing home can be an indicator of possible beneficiary incapability. We believe SSA should consider using a CAATs tool, as we used for this audit, to identify beneficiaries benefit payments being directly deposited into nursing homes' bank accounts. The nursing homes could then be contacted to determine the beneficiaries' capability status.

In addition, we believe SSA should cross-reference all spousal accounts when the information is available to ensure beneficiaries are receiving the highest appropriate benefit payment. CAATs tools can also serve to identify situations where spousal accounts are not cross-referenced.

We recommend that SSA:

1. Implement policies and procedures necessary for detecting nursing homes receiving beneficiary funds without being the Rep Payee. Afterward, SSA should make appropriate capability determinations so that Rep Payees can be appointed (as needed) and held accountable.
2. Perform official capability determinations for all of the beneficiaries in the nursing homes we visited.
3. Implement policies and procedures for identifying spousal beneficiaries that are not cross-referenced, determine whether they are due additional benefits and notify all such beneficiaries of the option to elect higher benefits.
4. Amend POMS to make cross-referencing of SSNs a required entry for married beneficiaries.

AGENCY COMMENTS

In response to our draft report, SSA generally agreed with our recommendations. For recommendation 1 SSA is proposing an alternative to address the recommendation. In addition, SSA provided other comments relating to: i) the need for further review to determine if an assignment of benefits has occurred in violation of section 207 of the Act; ii) underpayments resulting from field office employees failure to pursue all payments at the time of application; and iii) concerns about the appropriateness of the questionnaire used. The full text of SSA's comments are found at Appendix C.

OIG RESPONSE

With respect to recommendation 1, we agree that SSA should look into alternatives to address the recommendation. However, SSA needs to develop a mechanism to identify beneficiary funds going to nursing homes in which the nursing home is not the representative for individual beneficiaries.

With respect to recommendation 2, we do not agree that SSA should make capability determinations only for those individuals randomly selected in a sample. We have changed our report so that it is consistent in saying that all beneficiaries in the nursing homes we visited should have capability determinations.

With respect to SSA's "Other Comments" section, we respond:

- We agree SSA should perform additional investigative work to determine if there has been a violation of section 207.
- Lastly, SSA commented about the appropriateness of the OIG questionnaire. Our intention was only to perform an informal capability determination and not to go into the same detail that a formal SSA capability determination would require.

A handwritten signature in blue ink, appearing to read "James G. Huse, Jr.", is positioned above the printed name.

James G. Huse, Jr.

Appendices

APPENDIX A - Office of the Inspector General Questionnaire for Determining Beneficiary Capability

APPENDIX B - Acronyms

APPENDIX C - Agency Comments

APPENDIX D - OIG Contacts and Staff Acknowledgements

Office of the Inspector General Questionnaire for Determining Beneficiary Capability

We explained that the beneficiaries' cooperation was voluntary, and they did not have to answer our questions. We also explained that we were performing an audit of the nursing home's records because the beneficiary's payments were being deposited in the nursing home's bank account. We asked the beneficiary the following questions (Office of Management and Budget approval number 0960-0630).

- Are you satisfied with the living arrangements provided by the Rep Payee?
- Are you satisfied with the clothing and personal items provided by the Rep Payee?
- Are you satisfied with the food provided by the Rep Payee?
- Does the Rep Payee pay your bills in a timely manner?
- Does the Rep Payee let you know how much money he/she has saved for you?

Acronyms

Act	The Social Security Act
CAATs	Computer Assisted Auditing Techniques
FO	Field Office
FY	Fiscal Year
MAFDUP	Master File Duplicate Detection Operation
MBR	Master Beneficiary Record
PIA	Primary Insurance Amount
POMS	Program Operations Manual System
Rep Payee	Representative Payee
RPS	Representative Payee System
SSA	Social Security Administration
SSN	Social Security Number

Agency Comments



SOCIAL SECURITY

MEMORANDUM

31094-24-752

Date: January 16, 2003

Refer To: S1J-3

To: James G. Huse, Jr.
Inspector General

From: Larry W. Dye /s/
Chief of Staff

Subject: Office of the Inspector General (OIG) Draft Report, "Analysis of Multiple, Unrelated Title II Payments to the Same Bank Account" (A-15-01-11033)—INFORMATION

We appreciate OIG's efforts in conducting this review. Our comments on the report content and recommendations are attached.

Please let us know if we can be of further assistance. Staff questions can be referred to Trudy Williams on extension 50380.

Attachment:
SSA Response

COMMENTS OF THE SOCIAL SECURITY ADMINISTRATION (SSA) ON THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT REPORT, “ANALYSIS OF MULTIPLE, UNRELATED TITLE II PAYMENTS TO THE SAME BANK ACCOUNT” (A-15-01-11033)

Thank you for the opportunity to review and comment on the subject draft report. As requested, below are our comments.

Recommendation 1

SSA should implement policies and procedures necessary for detecting nursing homes receiving beneficiary funds without being the Rep Payee. Afterward, SSA should make appropriate capability determinations so that Rep Payees can be appointed (as needed) and held accountable.

Comment

While we agree with the general thrust of this proposal, we believe further study is needed before committing resources to developing policies and procedures to this effort. Specifically, we believe we should look to whether a change of direct deposit to a facility’s bank account is an indication that capability development is needed.

We will explore the feasibility of sending a “Dear Colleague” letter to nursing homes of record, concerning beneficiary capability and explaining the representative payee program.

The report does not acknowledge that the beneficiaries may have been capable at the time of admittance to the nursing home and, over time, became incapable. In such cases, the field office may have investigated the initial change of address to a nursing home, found the person capable and continued to issue the check in the beneficiary’s name.

Recommendation 2

SSA should perform official capability determinations for all of the beneficiaries in the nursing homes we visited.

Comment

We agree that the informal capability determination conducted as part of this review may be an indication of the need for a formal capability review. We agree to do capability determinations for all 34 beneficiaries identified in the review that appeared to be incapable. However, it should be noted that recommendation 2 as stated on page 9 in the report, “Perform official capability determinations for all of the beneficiaries in the nursing homes we visited.” is not consistent with the recommendation stated at the top of page 7, “Lastly, SSA should make official capability

determinations for the 34 beneficiaries in our sample that appeared to be incapable so Rep Payees can be appointed, where necessary.”

Recommendation 3

SSA should implement policies and procedures for identifying spousal beneficiaries that are not cross-referenced, determine whether they are due additional benefits and notify all such beneficiaries of the option to elect higher benefits.

Comment

We agree. SSA has been exploring automated methods to ensure we detect situations where a title II beneficiary or Supplemental Security Income (SSI) recipient become eligible for some other benefit, including spouse's and divorced spouse's benefits.

Recommendation 4

SSA should amend the POMS to make cross-referencing of SSNs a required entry for married beneficiaries.

Comment

We agree. As previously stated in response to recommendation three, SSA has been exploring automated methods to ensure we detect situations where a title II beneficiary or SSI recipient become eligible for some other benefit, including spouse's and divorced spouse's benefits.

Other Comments

On page 3 of the report, under the heading, “RESULTS OF REVIEW” paragraph 1, sentence 1, states that 110 bank accounts did not have any indication of fraud that would warrant further investigation. The reason given was the accounts were owned by the facility. An additional review of these accounts should be done. Section 207 of the Act prohibits assigning benefits. It appears, without further narrative, that these accounts do not show proper ownership of funds and may be in violation of section 207. If an investigation of account titles is warranted, it is SSA’s responsibility to investigate.

There were two cases cited where substantial underpayments were found. The report infers that the overpayment occurred because the MBRs were not cross-referenced. However, the reason for the overpayment was the failure of the FO to pursue all payments to which the individual was entitled at the time the initial claims were adjudicated.

In the report at Appendix A: The questionnaire used by the auditors to conduct the informal capability determination was not appropriate. The term “rep payee” is used throughout the questionnaire, as though the beneficiary already had a payee. We believe this may have been confusing to the beneficiary and affected the results. Further, the questionnaire seems to focus more on payee suitability than beneficiary capability.

OIG Contacts and Staff Acknowledgments

OIG Contacts

Fredrick C. Nordhoff, Director Financial Audit Division (410) 965-6676

Victoria Vetter, Audit Manager, Financial and Compliance Audits (410) 966-9081

Acknowledgments

In addition to those named above:

Lance Chilcoat, Auditor

Mark Meehan, Auditor

For additional copies of this report, please visit our web site at www.ssa.gov/oig or contact the Office of the Inspector General's Public Affairs Specialist at (410) 966-1375. Refer to Common Identification Number A-15-01-11033.

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Counsel to the Inspector General

The Counsel to the Inspector General provides legal advice and counsel to the Inspector General on various matters, including: 1) statutes, regulations, legislation, and policy directives governing the administration of SSA's programs; 2) investigative procedures and techniques; and 3) legal implications and conclusions to be drawn from audit and investigative material produced by the OIG. The Counsel's office also administers the civil monetary penalty program.