

GAO

Report to the Chairman, Committee on
Finance, U.S. Senate

April 2006

SOCIAL SECURITY ADMINISTRATION

Additional Actions Needed to Prevent Improper Benefit Payments under Social Security Protection Act



Highlights of [GAO-06-196](#), a report to Chairman, Committee on Finance, U.S. Senate

Why GAO Did This Study

Continued high levels of unauthorized immigrant workers in the United States have fostered concerns about whether they should be eligible for Social Security benefits. Until recently, the Social Security Administration (SSA) allowed noncitizens to collect benefits, regardless of their work authorization status, provided that they met certain legal presence requirements. However, in March 2004, Congress passed the Social Security Protection Act, which under Section 211, requires that noncitizens assigned a Social Security number (SSN) after 2003 have work authorization from current or past qualifying work to collect benefits. This report describes (1) the steps SSA has taken to implement Section 211 and how effective SSA's policies and procedures are in preventing improper benefit decisions, and (2) how Section 211 has affected the payment of benefits to unauthorized workers.

What GAO Recommends

To improve its processing of claims covered by Section 211, GAO recommends that SSA: (1) establish a control to identify claims that may have been erroneously decided, (2) provide staff with enhanced training to assist them in properly deciding such claims, and (3) provide staff with a standardized format for preparing disapproval letters. In commenting on a draft of this report, SSA agreed with GAO's recommendations and has begun taking action to address them. www.gao.gov/cgi-bin/getrpt?GAO-06-196.

To view the full product, including the scope and methodology, click on the link above. For more information, contact Barbara Bovbjerg at (202) 512-7215 or bovbjergb@gao.gov.

SOCIAL SECURITY ADMINISTRATION

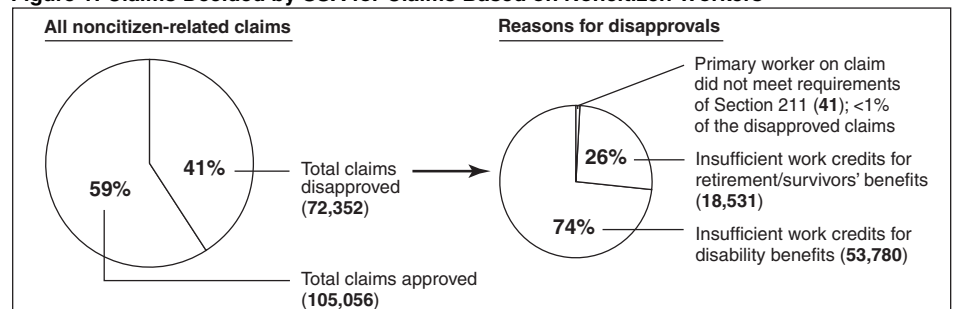
Additional Actions Needed to Prevent Improper Benefit Payments under Social Security Protection Act

What GAO Found

SSA has issued guidance and provided training to assist staff in processing benefit claims under Section 211, but the absence of certain internal controls has allowed some errors to go undetected. SSA issued detailed guidance in August 2004 and subsequently provided staff with training on the law, which some SSA field offices supplemented with additional training. Although SSA's policies and procedures were fairly detailed, GAO found several incorrect claims determinations and a lack of internal review for preventing them. With regard to the provisions of Section 211, GAO found that SSA improperly approved 17 of the 19 claims that involved noncitizen workers who had been issued SSNs after 2003 and who lacked required work authorization. GAO also found that 1 of the 41 claims that SSA disapproved was improper. SSA officials stated that the improper determinations were likely due to staff's unfamiliarity with the new requirements. In addition, GAO found that letters sent to claimants informing them of disapproval decisions did not always contain all required information.

Because Section 211 does not apply to noncitizens who were assigned SSNs before 2004, few noncitizens have been affected by the law thus far. As shown below, only 41 (less than 1 percent) of the approximately 72,000 noncitizen-related claims SSA disapproved during 2004 and 2005 were due to Section 211. It is likely that the number of disapprovals based on the law will grow as more unauthorized workers file for benefits in coming years. However, opportunities may exist for certain noncitizens who receive their SSNs after 2003 to collect benefits without current work authorization. For example, noncitizens who are issued SSNs under temporary work visas may be able to engage in work not authorized under their visas and subsequently claim benefits based on that work. Although SSA officials told GAO the likelihood of this occurring was low, the SSA Inspector General reported in 2005 that a significant number of temporary visa holders overstayed their visas.

Figure 1: Claims Decided by SSA for Claims Based on Noncitizen Workers



Source: GAO analysis of claims processed by SSA that were potentially subject to Section 211.

Note: Workers earn work credits based on the amount of their earnings while employed in jobs covered by Social Security.

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Abbreviations

CRS	Congressional Research Service
DHS	Department of Homeland Security
ESF	Earning Suspense File
OIG	SSA Office of Inspector General
POMS	Program Operations Manual System
SSA	Social Security Administration
SSPA	Social Security Protection Act
SSN	Social Security Number

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United States Government Accountability Office
Washington, DC 20548

April 28, 2006

The Honorable Charles E. Grassley
Chairman
Committee on Finance
United States Senate

Dear Mr. Chairman:

In fiscal 2005, the Social Security Administration (SSA) paid out approximately \$514 billion in benefits through its two largest programs (Old Age Survivors and Disability Programs), with payments to some 48 million beneficiaries monthly. These beneficiaries included both citizens and noncitizens. However, continued high levels of unauthorized immigrant workers have fostered concerns about whether they should be eligible for Social Security benefits, despite the fact that some pay Social Security taxes. Noncitizens cannot legally work in the United States unless they are specifically authorized. According to a June 2005 Pew Hispanic Center Report, more than 10 million of the approximately 24 million noncitizens living in the United States in 2004 were authorized to work. About 6.3 million workers, however, were estimated to lack such authorization. Until recently, the lack of such work authorization did not prevent noncitizens from receiving Social Security benefits. To prevent payment of Social Security benefits in the future to certain noncitizens not authorized to work, Congress passed the Social Security Protection Act of 2004, which under Section 211 requires that noncitizen workers assigned a Social Security Number (SSN) after 2003 have work authorization to qualify for benefits.

Because of your interest in SSA's implementation of Section 211 and whether the law has prevented unauthorized workers from collecting benefits, you asked us to determine: (1) what steps SSA has taken to implement Section 211 and how effective are SSA's policies and procedures in preventing improper benefit decisions and (2) how Section 211 has affected the payment of Social Security benefits to noncitizens for unauthorized work.

To complete our work, we reviewed and discussed with SSA headquarters officials the guidance that they issued to implement Section 211, the training provided to field office staff to assist them in properly processing claims, and the circumstances under which noncitizens could receive

benefits based on periods of unauthorized work. To ascertain whether SSA made proper decisions for claims covered by Section 211, we reviewed all 19 of the claims that SSA had approved for benefits between January 2004 and December 2005 that involved a primary worker who was a noncitizen (hereafter referred to as “noncitizen workers” or “workers”), and had been assigned an SSN after 2003, but lacked work authorization. We also reviewed all 41 of the claims that SSA had disapproved as of December 2005 as a result of Section 211. To assess the overall impact that Section 211 had on the payment of benefits to noncitizens, we reviewed data on all approved and disapproved claims involving noncitizen workers that SSA had processed from January 2004 to December 2005. In addition, we discussed with SSA officials various circumstances under which noncitizens could receive benefits based on unauthorized work. We conducted our work at SSA headquarters in Baltimore, Maryland, and at four SSA field offices—the Williamsburg District Office in Brooklyn, New York, and three branch offices in California—Culver City, Redlands, and Porterville. We selected these SSA offices because of the geographic proximity of multiple offices in a single state and because they had processed, individually or collectively within their region, a large number of Social Security benefit applications that had been disapproved under Section 211 at that time. We also met with officials at the Internal Revenue Service and the Department of Homeland Security (DHS) to discuss their policies regarding noncitizens issued temporary work visas. We conducted our work between February 2005 and January 2006 in accordance with generally accepted government auditing standards. Appendix I discusses our scope and methodology in further detail.

Results in Brief

SSA has issued guidance and provided training to assist staff in processing benefit claims under Section 211, but we found that staff improperly processed some of these claims and that the agency lacked certain internal controls for detecting such errors. Section 211 requires that claims based on a noncitizen worker who was assigned an SSN after 2003 show that the worker was either authorized to work in the United States or had a record of prior entry into the United States for certain work purposes. In August 2004, SSA issued detailed guidance to its staff to implement the new law. SSA also offered Section 211 training to its field office staff in September 2004, and some of the field offices we visited had supplemented this training with more specific training and peer group discussions. Although the agency’s policies and procedures were fairly detailed, we found that they were not always employed correctly in deciding applicants’ benefits eligibility under Section 211 for the claims we reviewed. In particular, we found that SSA improperly approved 17 of the 19 claims involving

noncitizen workers with SSNs assigned after 2003 but lacked work authorization. In addition, among the 41 claims that SSA had disapproved as a result of Section 211, we found one decision that was improper. SSA officials agreed with our determinations and said that they were due to staff's lack of familiarity with Section 211 requirements. However, SSA lacked internal control mechanisms for detecting such errors. Further, we found that letters sent to claimants to inform them of disapproval decisions did not always provide required information, such as their right to appeal. According to staff we interviewed, such inconsistencies occurred because they lacked a standardized format for such letters.

Because Section 211 does not apply to claims involving noncitizen workers whose SSNs were issued before 2004, it has not yet significantly reduced the number of noncitizens allowed benefits for unauthorized work. It is likely, however, that the number of disapproved claims will increase as more unauthorized workers file for benefits in the coming years. Of the approximately 72,000 claims disapproved by SSA as of December 2005, only 41 were due to Section 211. As more unauthorized workers file for retirement or disability benefits, the law's impact will presumably grow over time. However, opportunities may still exist for certain noncitizens to collect benefits without current work authorization. These noncitizens include, among others, college students, camp counselors, and international dignitaries. With such an SSN, these noncitizens could engage in work that is not authorized under their visas and potentially accrue enough work credits to qualify for benefits by continuing to work in the United States after their visas have expired. Although SSA officials told us the likelihood of this occurring was low, in 2005, the SSA Inspector General reported that a significant number of temporary visa holders overstayed their visas.

We are recommending that SSA adopt additional measures to help ensure the proper application of Section 211 to benefit decisions. In response to a draft of this report, SSA agreed with our recommendations and discussed various actions it is taking to address them.

Background

SSA pays retirement and disability benefits to both citizen and noncitizen workers who pay Social Security taxes and meet certain entitlement requirements. SSA also pays benefits to dependents of living workers and survivors of deceased workers who are entitled to benefits. Retirement,

disability, and survivor benefits are known as Title II Social Security benefits.¹ Historically, SSA paid benefits to noncitizens regardless of their work authorization status and/or lawful presence. SSA records earnings information for workers, regardless of their citizenship status, from earnings reports (IRS Form W-2, Wage and Tax Statement) submitted by employers and self-employed individuals. Workers in Social Security covered employment (“covered employment”) contribute to Social Security either through payroll taxes or self-employment taxes.² The earnings from these jobs are reported under a worker’s SSN, if the individual has been assigned one. In cases where SSA is unable to match a worker’s earnings report with a valid SSN, SSA records the worker’s earnings in its Earning Suspense File (ESF), which electronically tracks such earnings. If workers later receive work authorization and SSNs, SSA will credit previous unmatched earnings to them, if they can show that such earnings in the ESF belong to them. SSA later determines whether a worker accrues enough work credits to receive benefits (also referred to as “quarters of coverage”). In addition to this, workers must meet certain age requirements and, in the case of disability benefits, have medical certification of their disability. An individual typically needs to work at least 10 years (which is equivalent to 40 work credits) and be at least 62 years old to qualify for retirement benefits. Fewer work credits are needed for disability benefits. In general, these applicants must also show recent employment history and that they have worked for a certain number of years prior to their disability, both of which vary with the worker’s age. Dependents and survivors of workers may also qualify for benefits based on the workers’ entitlement. However, noncitizen workers and their dependents or survivors applying for benefits after 1996 must also prove that they meet certain lawful presence requirements to receive benefit payments.

¹Section 211 covers all Social Security benefits under Title II of the Social Security Act. Section 211 does not, however, cover Supplemental Security Income, which is a benefit under Title XVI of the Social Security Act.

²These taxes are withheld under the Federal Insurance Contributions Act (often referred to as FICA) and the Self-Employed Contributions Act (SECA). The 2006 FICA tax rate for employees is 7.65 percent (limited in part to established taxable earnings thresholds), which is matched by employers. The 2006 SECA tax rate for self-employed persons is 15.3 percent.

New Restrictions Now Prevent Payment of Benefits to Noncitizens Unauthorized to Work in the United States

While SSA previously paid benefits to all individuals who met Social Security entitlement requirements, without regard to their work authorization status, the Social Security Protection Act (SSPA)³ now prevents payment of benefits to noncitizens who lack authorization. According to a June 2005 Pew Hispanic Center report, about 6.3 million workers of the approximately 24 million noncitizens living in the United States in 2004 lacked such authorization.⁴ To qualify for benefits, Section 211 of the SSPA requires that claims based on a noncitizen worker assigned an SSN after 2003 prove that the worker meets one of the following requirements:

- has authorization to work in the United States or
- was temporarily admitted into the United States at any time as a business visitor or as a crewman under specified provisions of the Immigration and Nationality Act.

Congress passed the SSPA in March 2004, but made its provisions retroactive to benefit applications based on SSNs issued on or after January 1, 2004. Although the provisions of Section 211 apply directly to noncitizen workers, they can also affect the entitlement of any person applying for a benefit on the worker's record. For example, if a noncitizen worker is ineligible for benefits under Section 211, a child claiming benefits on the worker's record would also be disallowed, regardless of the child's citizenship or immigration status. Noncitizens assigned SSNs before January 1, 2004, are not affected by Section 211 restrictions. For noncitizens who meet the conditions of Section 211 or are exempt from its requirements, SSA counts all earnings from covered employment—including those from periods of unauthorized employment—toward their Social Security benefit. However, unauthorized workers no longer qualify for benefits if they were assigned an SSN on or after January 1, 2004, and do not meet the additional eligibility requirements under Section 211. In addition, since 1996, noncitizens and their noncitizen dependents or survivors must be lawfully present in the United States to receive benefits.⁵ If such noncitizens are entitled to benefits, but do not meet the lawful

³Pub. L. No. 108-203 (2004).

⁴*Unauthorized Migrants: Numbers and Characteristics*, Pew Hispanic Center Report, June 14, 2005. The estimates are based on the Urban Institute's data from the March 2004 U.S. Census Bureau's Current Population Survey.

⁵The lawful presence requirement was established under the Personal Responsibility and Work Opportunity Reconciliation Act, Pub.L. No. 104-193 (1996).

presence requirement, SSA approves their benefit application, but places their benefits in a suspended status, until they establish lawful presence. However, a noncitizen living outside of the United States may receive benefits under certain conditions. For example, a noncitizen may receive benefits outside of the United States if he/she is a citizen of certain countries that have agreements with the United States permitting such payments.

Other Initiatives Are Intended to Reduce Unauthorized Work

In addition to Section 211, there are other initiatives to reduce unauthorized work activity by noncitizens. Employers are required under the Immigration Reform and Control Act of 1986 to review certain documents and certify whether their workers are authorized to work in the United States, making it illegal for employers to knowingly hire unauthorized workers.⁶ To assist employers with this effort, SSA and DHS are offering services to help them verify whether a noncitizen is authorized to work in the United States. For example, SSA and DHS jointly operate an employee verification service called the Basic Pilot Program, which assists employers in verifying employment eligibility of newly hired workers, based on DHS and SSA records.⁷

In addition, Congress has recently passed the REAL ID Act of 2005, which could make it more difficult for noncitizens to engage in unauthorized employment by placing restrictions on state issuance of driver's licenses and personal identification cards.⁸ Under the law, beginning in May 2008, federal agencies may not accept for any official purpose driver's licenses or identification cards issued by a state unless the state meets certain minimum standards. These standards must include requirements that the state (1) receives proof and verifies, among other things, the person's SSN, or verifies that the person is not eligible for one, and (2) receives valid documentary evidence that the person is in the United States legally. Also, the law requires that driver's licenses and identification cards issued to certain noncitizens must expire when the individual's authorized stay in the United States ends or, if there is no definite authorized period of stay, after 1 year.

⁶Pub. L. No. 99-603 (1986).

⁷The Basic Pilot was established under the Illegal Immigration Reform and Immigrant Responsibility Act, Pub. L. No. 104-208 (1996).

⁸Pub. L. No. 109-13 (2004).

Despite these initiatives, however, there is evidence that many noncitizens are able to engage in unauthorized employment. For example, in an August 2005 study, the SSA Office of Inspector General found 85 cases involving noncitizens who were not authorized to work in the United States from its review of 100 randomly selected cases of 1,382 records involving individuals who had earnings posted to their Social Security earnings records from work done prior to receiving their SSN in 2000.⁹

SSA Has Tightened the Criteria for Issuing Nonwork SSNs

SSNs were originally created to record workers' earnings; however, SSA has assigned them to individuals over the years for various nonwork purposes (called "nonwork SSNs"), such as general identification. In recent years, SSA has tightened the criteria for assigning such SSNs. SSA also assigns SSNs to noncitizens who are authorized to work in the United States, which are known as work-authorized SSNs. In fiscal year 2005, SSA issued 1.1 million original SSNs to noncitizens, fewer than 15,000 of which were nonwork SSNs. As of 2003, SSA had assigned some 7 million nonwork SSNs. SSA started tightening the requirements for assigning nonwork SSNs in 1996 when the Internal Revenue Service began assigning taxpayer identification numbers to assist individuals who did not qualify for a SSN in filing their taxes. SSA further tightened the requirements for assigning nonwork SSNs, primarily due to the terrorist attacks of September 11, 2001, limiting them only to noncitizens when (1) a federal statute or regulation requires that they be assigned an SSN to receive a particular benefit or service to which they are entitled or (2) a state or local law requires that they be assigned an SSN to receive entitled public assistance benefits.

⁹Social Security Administration, Office of the Inspector General, *Reported Earnings Prior to the Issuance of a Social Security Number*, A-03-04-14037 (August 2005).

SSA Provided Guidance and Training to Its Staff to Implement Section 211, but Lacked Internal Controls for Assuring Proper Determinations

SSA has issued guidance and provided training to assist staff in processing benefit claims covered by Section 211; however, we found some improper determinations by staff and a lack of internal controls for detecting such errors. The claims with improper determinations consisted of 17 claims involving workers who were assigned nonwork SSNs after 2003, which should not have been approved, and 1 claim that was improperly disapproved. SSA agreed with our assessment and attributed the errors to staff's lack of familiarity with the new Section 211 requirements. Additionally, we found that letters sent to claimants to inform them of disapproval decisions did not always provide them with information on their right to appeal the decision and other required information.

SSA Provided Guidance and Training to Assist Staff in Properly Applying Section 211

SSA has provided guidance and training to assist staff in reaching proper determinations for claims covered by Section 211. With the SSPA's passage in March 2004 and retroactive effective date of January 1, 2004, SSA acted quickly to provide guidance to its field offices by issuing an emergency message on Section 211 in April 2004. This message explained the various provisions of the new law and instructed staff to hold all noncitizen claims that could have a potential Section 211 issue until detailed guidance could be developed. In August 2004, SSA issued detailed guidance through its Program Operations Manual System (POMS).¹⁰ The guidance explained the new requirements for approving claims under Section 211 and provided several hypothetical scenarios to illustrate how the guidance should be applied. Some SSA regional offices provided additional written guidance on Section 211. For example, one regional office provided staff with guidance that compared claims processing procedures in effect before the passage of the SSPA with those required under Section 211.

Although SSA's benefit application process is the same for citizens and noncitizens, Section 211 imposes additional requirements for claims based on a noncitizen worker assigned an SSN after 2003. For such claims, SSA's guidance on Section 211 directs field office staff to determine if the worker has work authorization or a record of prior entry into the United States for certain work purposes. This determination is in addition to the existing requirement that noncitizens residing in the United States who file for benefits are lawfully present to receive benefit payments or meet other

¹⁰The guidance for Section 211 is found at POMS RS 00301.102, "Additional Requirements for Alien Workers – Social Security Protection Act of 2004," issued August 18, 2004.

conditions to receive benefit payments outside of the United States. To process applications for benefits, SSA field office staff meet with applicants to explain the benefits for which they might qualify and review the evidence supporting the claim. After a claims representative makes the initial determination, a field office supervisor or an experienced colleague reviews the claim for the appropriateness of the decision.¹¹ Once a claims determination is made, SSA requires that field office staff send applicants a letter notifying them of the decision. For those claims disallowed as a result of Section 211 in which the primary worker lacked an SSN, SSA guidance requires field office staff to send a copy of the disallowance letter to agency headquarters. SSA headquarters uses this information to monitor the number of such cases, because there is currently no way to track this information in SSA's system without an SSN.

SSA also provided training to field office staff to assist them in properly applying Section 211. In September 2004, SSA headquarters provided interactive video training on the SSPA, as part of its monthly training for newly issued transmittals, which included a general discussion of the requirements of Section 211, among other topics. SSA later circulated a written summary of the broadcast to field offices for training purposes. In November 2004, SSA headquarters issued a transmittal to its 800-number call centers to assist staff in addressing inquiries about Section 211. Additionally, managers at three of the four field offices we visited told us they used peer group discussions and more specific training to supplement the headquarters training. One field office manager developed and administered a test to assess staff's understanding of the Section 211 requirements.

SSA Lacked Internal Controls to Detect Erroneously Decided Claims and Several Disapproval Letters Lacked Required Information

As part of our review, SSA provided us with records on all of the approximately 177,000 approved and disapproved claims that involved noncitizen workers—and therefore possibly covered by Section 211—that had been decided from January 2004 to December 2005. (See table 1.) These records included information on the type of claim, when the SSN was assigned, and whether the claimants were lawfully present. The majority of these claims were for retirement or disability benefits, which made up roughly 94 percent of all claims.

¹¹Although field office managers conduct monthly reviews of a random sample of all claims, SSA headquarters and field officials told us that due to the low number of Section 211-impacted claims, few if any have been included in these reviews.

Table 1: Number of Claims Based on Noncitizen Workers That SSA Decided during 2004 and 2005 by Claim Type

Type of claim	Approved	Percent	Disapproved	Percent	Total
Retirement	69,883	80	17,511	20	87,394
Disability ^a	26,499	33	53,012	67	79,511
Survivor	8,232	90	944	10	9,176
End stage renal disease	442	33	885	67	1,327
Total	105,056	59	72,352	41	177,408

Source: GAO analysis of SSA data.

Note: SSA decided an additional 49 claims that do not appear in this table because the claim type was not specified.

^aThese claims only include disability claims that SSA disapproved due to lack of work credits.

In assessing SSA’s claims determinations we found that 18 were erroneous. These 18 were;

- 17 approved claims based on noncitizen workers who had been assigned a nonwork SSN after 2003; and
- 1 disapproved claim in which SSA erroneously applied Section 211 to a survivor’s parent who was not the primary worker.¹²

In 17 of the 19 approved cases we reviewed in which the primary workers had been assigned a nonwork SSN after 2003, we found that the determinations were erroneous because the workers lacked the work authorization or past qualifying work experience required under Section 211. Our review of SSA’s records for the 17 erroneously decided claims showed that SSA paid benefits for 13 of the claims. In total, over the period of 2004 and 2005, SSA paid out approximately \$110,000 for these claims, almost all of which was in the form of recurring monthly payments. For the remaining four claims, SSA never began benefit payments due to beneficiaries’ lack of lawful presence or other reasons. In discussing the erroneously approved cases with SSA officials, they agreed that the cases had been improperly decided and said that the errors possibly resulted from some claims representatives’ lack of familiarity with the new requirements of Section 211. Also, in an earlier discussion with SSA officials, we asked whether they had considered installing an automated systems control to identify potentially erroneous claims. The officials told us that although the agency indeed considered such a control, SSA

¹²The 72,000 disapproved claims did not include any claims that were disapproved due to lack of evidence of a medical disability.

management decided that it was not needed due to the low number of claims involving Section 211 that had been processed overall.

For the 41 claims disapproved as a result of Section 211, we found that proper determinations had been made in all but one case. In assessing these cases, we reviewed all of the case file documentation. The documentation in some cases included only the letter notifying the claimant(s) of the disapproval decision, and in other cases this letter and a combination of other documents such as wage and earnings statements and immigration documentation. SSA disapproved 38 of the 41 claims because the primary worker lacked work authorization and had never been issued an SSN. Although the workers for the remaining three claims had been assigned SSNs after 2003, their claims were disapproved because they lacked work authorization. In several of the cases, it appeared that the primary workers had been employed in the United States and had paid Social Security taxes as documented by wage and earnings statements and other tax information included in the files. In some instances, the claimants said that the SSN that the worker had used had been made up or belonged to someone else. For the one claim that was incorrectly decided, SSA based its decision on a survivor's claim for a child on the widow's lack of an SSN, instead of the primary worker who had been assigned an SSN prior to 2004. After further review of this claim, SSA officials agreed that the claim had been improperly disapproved based on Section 211, but stated that the claim would remain in a disapproved status pending additional evidence supporting the child's relationship to the deceased worker.

In reviewing the 41 letters sent to claimants to inform them of disapproval decisions based on Section 211, we found that SSA staff did not always provide the claimants with information on their appeals rights and other required information. For example, in most cases, the letters did not inform claimants of their right to representation for appeals or refer them to a pamphlet explaining their right to question the decision as required by SSA's guidance. Also, in several cases, the letters did not apprise claimants of their right to appeal the decision or provide instructions on how to file an appeal. SSA field managers and staff told us that these inconsistencies occur because they lack a standardized format for preparing such disapproval letters. They suggested that automating the letters would help ensure that they provide all required information to claimants. When claimants do not receive such information, they could fail to file an appeal or secure representation on their behalf. As a result, claimants who might be found eligible for benefits upon appeal would not receive benefits to which they may be entitled.

Section 211 Has Impacted a Small but Potentially Growing Number of Claims, but May Not Restrict Benefits to Certain Temporary Noncitizen Workers

Though its impact may grow over time, Section 211 has not yet significantly reduced benefits to noncitizens; the law's restrictions, however, may not prevent benefits for certain temporary noncitizen workers who could engage in work not authorized by their visas. As of December 2005, SSA had disapproved only 41 claims of some 72,000 disapproved noncitizen-related claims due to Section 211 because SSA determined that the workers involved in the claims lacked necessary work authorization. While the number of disapproved claims could increase as more noncitizens file for retirement or disability claims in the coming years, there are still certain temporary workers who, upon receiving an SSN, could engage in employment not authorized by their visas. If these noncitizens remain in the country long enough after their visas expire, they could potentially earn enough work credits in such employment to eventually qualify for benefits.

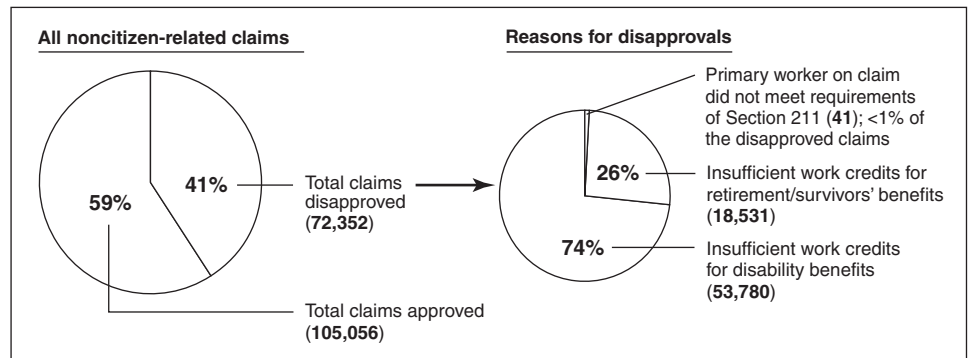
Section 211 Has Not Yet Significantly Reduced the Number of Noncitizens Receiving Benefits

Because Section 211 does not apply to claims based on noncitizen workers assigned SSNs prior to 2004, the law has not significantly reduced the number of noncitizens receiving benefits. However, the number of disapproved claims will likely increase as unauthorized workers file for benefits in the coming years. During 2004 and 2005, SSA disallowed roughly 72,000 of some 177,000 claims involving noncitizen workers, of which only 41 were disallowed because they lacked the necessary work authorization required under Section 211. In addition to the Section 211 exemptions, according to SSA officials, the minimal impact of the law to date may also be a result of unauthorized workers not applying for benefits after concluding that they would not be eligible.

As of December 2005, SSA approved roughly 60 percent of the approximately 177,000 claims, almost all of which involved noncitizens who were assigned a work-authorized SSN prior to 2004. Our review also showed that SSA disallowed roughly 72,000 benefit claims involving a noncitizen worker, almost always due to reasons other than Section 211. Almost 54,000 (74 percent) were disapproved because the primary worker upon whom the claim was based did not have sufficient work credits to qualify for disability benefits, which requires fewer than the 40 work credits generally required for retirement benefits. In addition, approximately 19,000 (26 percent) claims were disapproved because the

primary worker did not have sufficient work credits to qualify the claimant(s) for retirement or survivor benefits (fig. 1).

Figure 1: Claims Decided by SSA for Claims Based on Noncitizen Workers



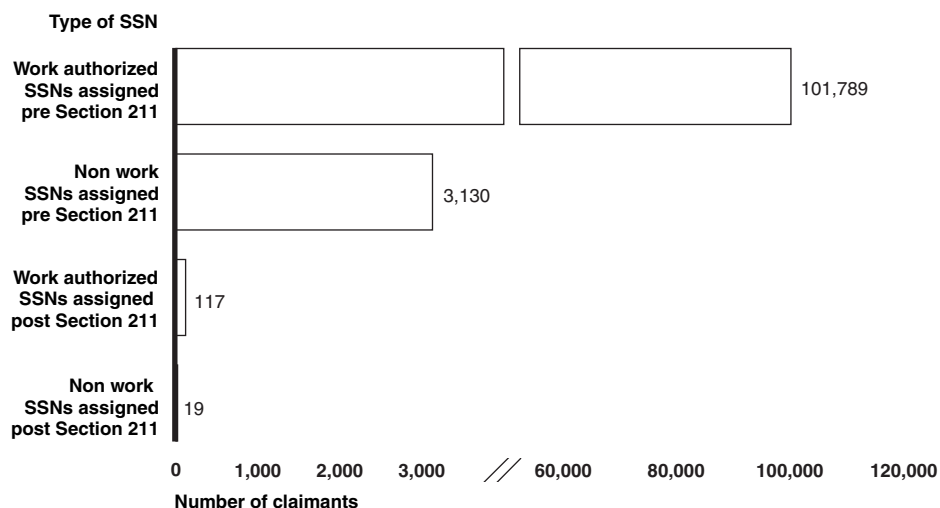
Source: GAO analysis of claims processed by SSA that were potentially subject to Section 211.

Although SSA has disallowed only 41 claims as a result of Section 211 requirements, the number will increase in future years as more unauthorized workers reach retirement age or become disabled. While the 41 disallowed claims affected workers who had applied for retirement or disability benefits, they predominantly affected claimants applying for survivor benefits. In fact, 31 of the 41 claims were for survivor benefits. These claims in several cases involved survivors who were U.S. citizens. In some of these cases, survivors of deceased workers were denied benefits because the worker did not meet the requirements of Section 211, even though the worker had enough work credits to qualify the claimants for survivor benefits.

While SSA data for the approximately 105,000 claims approved during 2004 and 2005 shows that 97 percent of the workers assigned SSNs before 2004 had work authorized SSNs, there are millions of noncitizens assigned nonwork SSNs before 2004 who may qualify for benefits in the coming

years because Section 211 does not affect them. As figure 2 shows, 3,130 claims were made based on noncitizen workers issued nonwork SSNs before 2004.

Figure 2: Number and Type of SSNs Assigned to Noncitizen Workers for Claims Approved during 2004 and 2005



Source: SSA.

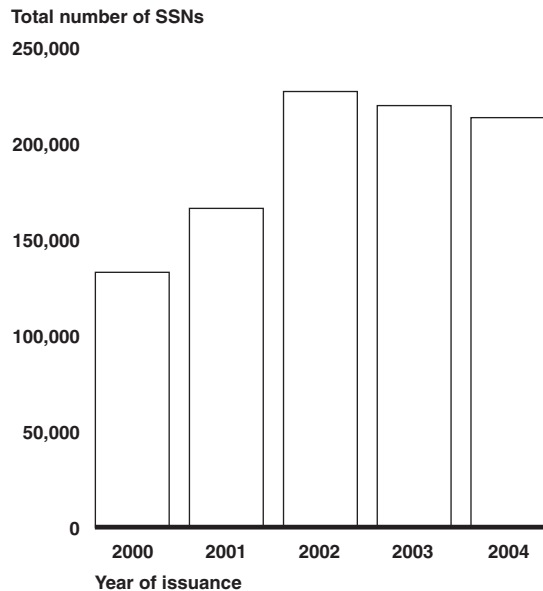
Section 211 May Not Restrict Benefits to Certain Noncitizen Temporary Workers Who Engage in Unauthorized Work

Even with Section 211 restrictions, opportunities may still exist for certain noncitizens assigned SSNs after 2003 to collect benefits without current work authorization. For example, some temporary workers—often referred to as nonimmigrants—legally admitted into the United States may receive benefits based on work not authorized by their visas.¹³ Currently, the Social Security Act directs SSA to take steps to issue SSNs to certain noncitizen visa holders granted permission to work in the United States by DHS under certain temporary visas. Such noncitizens include, among others, college students, camp counselors, and international dignitaries. (We selected certain visa categories under which noncitizens temporarily in the United States were most likely to receive a work authorized SSN based on information received from SSA. See app. II for a detailed description of the nonimmigrant classifications we used.) Between 2000

¹³ In addition to earning work credits by staying beyond their period of authorized admittance under their visas, a nonimmigrant could accrue work credits in subsequent periods of authorized re-admittance.

and 2004, SSA issued approximately 1 million SSNs to these noncitizens, and as shown in figure 3, the number of these SSNs substantially increased after 2001. By using their work authorized SSN, these workers could engage in employment covered by Social Security, but not authorized by their visa (which is considered illegal employment). If these workers accumulate enough work credits by overstaying their visas and meet age and other entitlement requirements, they would qualify for benefits based on the work authorized designation of their SSN. SSA's Office of the Inspector General estimated that out of the approximately 795,000 temporary visa holders that had received an SSN regardless of their visa type during fiscal year 2000 alone, some 32,000 had either continued working after their immigration status expired or may have allowed someone else to use their SSN to work after they left the United States.¹⁴

Figure 3: Total Number of Work Authorized SSNs Assigned to Noncitizens Issued Temporary Work Visas



Source: SSA.

SSA officials acknowledged that it was possible for these temporary workers to obtain benefits by using their SSN to engage in employment

¹⁴Social Security Administration, Office of the Inspector General, *Impact of Nonimmigrants Who Continue Working after their Immigration Status Expires*, A-08-05-15073 (September 2005).

not authorized under their visa. However, they said that the likelihood of this occurring was low, because such individuals would probably not stay in the country long enough to accrue sufficient work credits or meet lawful presence requirements. As demonstrated by the Office of the Inspector General report, however, temporary visa holders do, in many instances, continue working after their visas expire. Also, if temporary visa holders accrue sufficient work credits and meet other eligibility requirements, they may be able receive benefits without meeting the lawful presence requirement under certain conditions. For example, such temporary visa holders could receive benefits if they apply for benefits outside of the United States if they are citizens of certain countries that have agreements with the United States permitting such payments. Should such instances occur, SSA would be limited in its ability to detect them because it does not have the mechanisms to distinguish between individuals' authorized and unauthorized employment.

Conclusions

Section 211 has imposed new restrictions on the payment of Social Security benefits to noncitizens who work without authorization, but, not surprisingly, few have been denied benefits thus far. Under the law, noncitizens may continue to have earnings from unauthorized employment credited toward their benefits entitlement if they received their SSN in 2003 or earlier, or if their nonwork SSN was assigned after 2003 and they later obtain work authorization. Over time, however, this provision of the law will likely exert a greater impact on benefits paid based on unauthorized work. Although Section 211 will not prevent all such benefit payments, as in the instance regarding certain temporary visa holders, the new law is making a small but potentially growing difference. It will be important for SSA to continue to monitor the law's impact and, to the extent practicable, identify the remaining situations permitting benefit payments based on unauthorized work if they prove significant and measurable.

Meanwhile, SSA needs to take actions to ensure that Section 211 is properly administered. Our findings show that, in implementing Section 211, SSA has taken steps to prevent the payment of benefits for claims involving workers who lack work authorization, but additional actions are needed to ensure that claims are properly decided and that all claimants receive necessary information concerning the decision. Because we identified 17 claims that had been approved in error, developing an internal control to identify potentially erroneous claims decisions could reduce future errors. Additionally, it is important that SSA staff receive additional training on the proper application of Section 211 for claims

approved after 2004 in which workers lack work authorization. Without such measures, benefits may be paid to those who are not entitled to them and denied to those who are. Given the fact that over time the number of unauthorized workers reaching retirement age or becoming disabled will likely increase and therefore be subject to Section 211, these measures could help SSA ensure the integrity of the Social Security program and avoid erroneous payments. Also, with regard to disapproved claims, SSA has not developed a way to ensure that all unsuccessful applicants receive information on both their right to appeal the decision and information regarding whom to contact for questions about the decision—as required by its own policy. As a result, applicants who do not receive such information may not understand that they can appeal the decision, the process for filing an appeal, and the time frame within which such action must be taken.

Recommendations for Executive Action

To assure proper benefit eligibility determinations and appeals processes, we recommend that the Commissioner of Social Security:

- establish a control to identify potentially erroneous claims decisions for unauthorized workers assigned SSNs after 2003, such as an electronic edit check to identify such claims;
- provide enhanced training to staff to assist them in properly processing claims covered by Section 211; and
- develop a standardized format for disapproval letters to ensure that staff provide applicants with all required information regarding the disapproval decision.

Agency Comments

We obtained written comments on a draft of this report from the Commissioner of SSA. SSA's comments are reproduced in appendix III. SSA also provided additional technical comments, which have been included in the report as appropriate.

SSA agreed with our recommendations and discussed various actions it is taking to address them. In response to our first recommendation, SSA stated that it had implemented a new edit check into its Disability Insured Status Calculator Online program to screen for whether individuals meet the disability insured status rules. To assist staff in making proper claims determinations, SSA stated that the edit check generates an alert when an individual's SSN issue date is January 1, 2004, or later, and provides staff with a copy of the claims processing procedures relating to Section 211. While we commend SSA for its swift implementation of this action, we

believe that this improvement still leaves room for erroneous claims determinations to go undetected. One reason for this is that SSA's action only provides such alerts for disability claims, potentially leaving thousands of retirement, dependent, and survivor claims susceptible to error. Also, this action still relies only on SSA staff to make proper determinations. However, as our review demonstrated, this step alone is not sufficient to detect claims that were improperly decided. Therefore, we believe that SSA should install an automated systems edit to identify potentially erroneous claims decisions as we recommended.

In response to our second recommendation, SSA stated that it was updating its claims processing procedures relating to Section 211 of the SSPA and would provide staff with training on the new update when it is completed.

Regarding our third recommendation, SSA stated that it would require staff to use a notice that provides standardized appeals language and information on the disapproval decision, as part of its update to the Section 211 guidance. This notice is located in SSA's Distributed Online Correspondence System, which is separate from the Program Operations Manual System that contains Section 211 guidance. While existing guidance on Section 211 instructs staff to include appeals language and other required information in letters explaining disapproval decisions, it does not provide the exact language that staff are to include in the letters. Consequently, staff must use their discretion in determining what language should be included. As our review found, this resulted in several letters that did not provide unsuccessful claimants with information on their right to appeal the disapproval decision and other required information. While providing staff with such standardized language is a step forward, it will require SSA staff to combine language from the Section 211 guidance explaining why the worker did not meet the requirements of Section 211 with the standardized language from the notice. We believe that having staff prepare the letters using information from two different places could increase the likelihood that all required information may not be included. Thus, we still believe that a standardized letter containing all of the required information regarding the disapproval decision is needed.

As agreed with your office, unless you publicly announce its contents earlier, we plan no further distribution of this report until 30 days after its issue date. At that time, we will send copies of this report to the Commissioner of SSA, the Secretary of DHS, and the Commissioner of IRS, and other interested parties. Copies will also be made available at no charge on GAO's Web site at <http://www.gao.gov>.

If you have questions concerning this report, please call me on (202) 512-7215. Contact points for our Offices of Congressional Relations and Public Affairs, respectively, are Gloria Jarmon, who may be reached on (202) 512-4470, and Paul Anderson, who may be reached on (202) 512-4800.

Sincerely yours,

A handwritten signature in black ink that reads "Barbara D. Bovbjerg". The signature is written in a cursive style with a large, stylized initial 'B'.

Barbara D. Bovbjerg
Director, Education, Workforce,
and Income Security

Appendix I: Objectives, Scope, and Methodology

In assessing the Social Security Administration's (SSA) implementation of Section 211 and the adequacy of its policies and procedures, we reviewed the law and discussed its legal interpretation with GAO and SSA attorneys. We also reviewed prior GAO, SSA Office of Inspector General (OIG), Congressional Research Service (CRS), and other reports on the new law and related issues. We also reviewed various documents detailing SSA's guidance on Section 211. In particular, we examined relevant sections of SSA's Program Operations Manual System (POMS) that explained the procedures for processing claims covered by Section 211. We obtained information from officials in SSA headquarters in Baltimore, Maryland, and the four field offices we visited (Williamsburg Field Office in Brooklyn, New York, and the Culver City, Redlands, and Porterville Field Offices in California) on the training provided to staff. We selected the four field offices because of the geographic proximity of multiple offices in a single state and because the information that we had at the time of our visits showed that the offices had individually or collectively—within their region—processed a large number of claims that had been disapproved as a result of Section 211 requirements.

To ascertain whether SSA made proper decisions for claims involving primary workers who were noncitizens, we reviewed:

- (1) all 19 approved claims in which SSA had assigned a nonwork SSN to the noncitizen workers after 2003, and
- (2) all 41 disapproved claims in which SSA had reached its decision as a result of the Section 211 requirements.

To identify claims possibly covered by Section 211, we obtained data on claims that SSA had approved for benefit payments involving noncitizen workers between January 2004 and December 2005. SSA provided information on these claims from its electronic Master Beneficiary Record file, which maintains data on all benefit claims. From these files, we obtained data such as the filing date for the claim, the type of SSN assigned to the primary worker, the date the SSN was assigned to the worker, the type of claim, among other pieces of information. We reviewed these data from the Master Beneficiary Record for the 19 approved claims and discussed each of the claims with SSA officials. For the 41 claims that had been disapproved due to Section 211 requirements, we reviewed all of the available documentation associated with each claim and discussed the claims with SSA officials. The file documentation in some cases included only the letter notifying the claimant(s) of the disapproval decision, and in other cases, a combination

of other documents such as earnings statements and immigration documents. Additionally, we discussed with managers and staff in the four SSA field offices we visited the claims that they had disapproved based on Section 211. We did not review any approved cases in the four field offices, because information on the approved cases for the offices was not available at the time. To more generally assess the extent to which Section 211 had impacted the payment of benefits for claims that involved primary workers who were noncitizens—and therefore possibly covered by Section 211—we obtained data on all such claims that SSA had decided between January 2004 and December 2005. This data showed that SSA had decided a total of approximately 177,000 claims, of which some 105,000 had been approved and 72,000 had been disapproved.¹

To determine if there are circumstances under which certain noncitizens could still receive benefits based on unauthorized employment, we interviewed SSA headquarters officials and managers and staff in the four field offices we visited. We also obtained data from SSA on certain noncitizens issued temporary work visas that make them eligible to receive work-authorized SSNs. SSA officials identified 23 temporary visa categories that qualify individuals for such SSNs (app. II lists the 23 visa categories). We obtained data from SSA on the number of SSNs it had assigned to individuals for each of the visa types between 2000 and 2004. SSA's data showed that it had assigned almost 1 million SSNs to these temporary workers. We compared SSA's data to the number of temporary work visas that the Department of State had issued for the 23 visa types between 2000 and 2004 and found that SSA's overall numbers were reasonable. We also discussed with officials at the Internal Revenue Service and the Department of Homeland Security their policies regarding noncitizens issued temporary work visas.

We conducted our work between February 2005 and January 2006 in accordance with generally accepted government auditing standards.

¹SSA data showed that it had disapproved approximately 72,000 claims between January 2004 and December 2005 for failure to meet either work credit or Section 211 requirements; this total does not include any claims that were disapproved due to lack of evidence of a medical disability.

Appendix II: Examples of Temporary Visa Categories Issued SSNs

Visas	Authorized Activity Under Temporary Visa
Foreign Government Officials	
A-1	Ambassador, public minister, career, diplomatic or consular officer, and members of immediate family
A-2	Other foreign government official or employee, and members of immediate family
A-3	Attendant, servant, or personal employee of A-1 and A-2, and members of immediate family
Visitors	
C-2	Alien in transit to UN headquarters district under Section 11.(3), (4), or (5) of the Headquarters Agreement
C-3	Foreign government official, members of immediate family, attendant, servant, or personal employee, in transit
Academic Students	
F-1	Academic Student
Foreign Government Officials to International Organizations	
G-1	Principal resident representative of recognized foreign member government to international organization, and members of immediate family
G-2	Other representative of recognized foreign member government to international organization, and members of immediate family
G-3	Representative of non-recognized or nonmember government to international organization, and members of immediate family
G-4	International organization officer or employee, and members of immediate family
G-5	Attendant, servant, or personal employee of G-1, G-2, G-3, G-4, or members of immediate family
Temporary Workers	
H-1B	Specialty Occupations, fashion models
H-2A	Temporary Agricultural Worker
Exchange Visitors	
J-1	Exchange Visitors; visitor categories can include camp counselors, students, government visitors, physicians, professors, short-term scholars, and trainees
Vocational and Language Students	
M-1	Vocational student or other nonacademic student
North Atlantic Treaty Organization	
NATO-1	Principal Permanent Representative of Member State to NATO and resident members of official staff or immediate family
NATO-2	Other representatives of member State; Dependents of Member of a Force entering in accordance with the provisions of NATO Status-of-Forces agreement; Members of such a Force if issued visas

Appendix II: Examples of Temporary Visa Categories Issued SSNs

Visas	Authorized Activity Under Temporary Visa
NATO-3	Official clerical staff accompanying Representative of Member State to NATO or immediate family
NATO-4	Official of NATO other than those qualified as NATO-1 and immediate family
NATO-5	Expert other than NATO officials qualified under NATO-4, employed on behalf of NATO and immediate family
NATO-6	Member of civilian component who is either accompanying a Force entering in accordance with the provisions of the NATO Status-of-Forces agreement; attached to an Allied headquarters under the protocol on the Status of International Military headquarters set up pursuant to the North Atlantic Treaty; and their dependents
NATO-7	Servant or personal employee of NATO-1, NATO-2, NATO-3, NATO-4, NATO-5, NATO-6, or immediate family
International Cultural Exchange Visitors	
Q-1	International cultural exchange visitors; the "Q-1" visa is for certain international cultural exchange programs designed to provide practical training and employment, and sharing of the history, culture, and traditions of participants home country in the United States

Source: DHS.

Appendix III: Comments from the Social Security Administration



SOCIAL SECURITY

The Commissioner

April 14, 2006

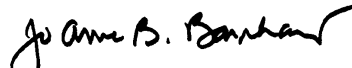
Ms. Barbara D. Bovbjerg
Director, Education, Workforce, and
Income Security Issues
U.S. Government Accountability Office
Washington, D.C. 20548

Dear Ms. Bovbjerg:

Thank you for the opportunity to review the draft report, "Social Security Administration: Additional Actions Needed to Prevent Improper Benefit Payments Under Social Security Protection Act" (GAO-06-196). Our comments are enclosed.

If you have any questions, please have your staff contact Ms. Candace Skurnik, Director, Audit Management and Liaison Staff, at (410) 965-4636.

Sincerely,



Jo Anne B. Barnhart

Enclosure

SOCIAL SECURITY ADMINISTRATION BALTIMORE MD 21235-0001

COMMENTS OF THE SOCIAL SECURITY ADMINISTRATION (SSA) ON THE GOVERNMENT ACCOUNTABILITY OFFICE (GAO) DRAFT REPORT, "SOCIAL SECURITY ADMINISTRATION: ADDITIONAL ACTIONS NEEDED TO PREVENT IMPROPER BENEFIT PAYMENTS UNDER SOCIAL SECURITY PROTECTION ACT" (GAO-06-196)

Thank you for the opportunity to review and provide comments on this GAO draft report. The report notes that SSA has issued guidance and provided training to assist SSA staff in processing benefit claims under Section 211 of the Social Security Protection Act (SSPA). We believe the actions cited below in response to GAO's recommendations strengthen our controls over our processing of such claims.

Recommendation 1

Establish a control to identify potentially erroneous claims decisions for unauthorized workers assigned Social Security numbers (SSN) after 2003, such as an electronic edit check to identify such claims.

SSA Comments

We agree. We have implemented a new edit check into the Disability Insured Status Calculator Online (DISCO) program, an automated screening tool used by our Claims Representatives, Service Representatives and Teleservice Representatives to screen for whether an individual meets the disability insured status rules. An alert is now generated when the SSN issue date is January 1, 2004, or later, on the first iteration of the NUMIDENT record (original SSN). The alert also generates a copy of our claims processing procedures relating to Section 211 of the SSPA (Programs Operations Manual System (POMS) section RS 00301.102, "Additional Requirements for Alien Workers – Social Security Protection Act of 2004"), for the adjudicator to review and apply when processing the claim.

Recommendation 2

Provide enhanced training to staff to assist them in properly processing claims covered by section 211.

SSA Comments

We agree. We are updating our claims processing procedures relating to Section 211 of the SSPA (POMS section RS 00301.102, "Additional Requirements for Alien Workers – Social Security Protection Act of 2004"). When we have completed the update of these procedures, we will include information on processing benefit claims under Section 211 in our monthly interactive video training that is provided to SSA field offices.

Appendix III: Comments from the Social Security Administration

Recommendation 3

Develop a standardized format for disapproval letters to ensure that staff provide applicants with all required information regarding the disapproval decision.

SSA Comments

We agree. In our update of procedures relating to Section 211 of the SSPA, now underway (POMS section RS 00301.102, "Additional Requirements for Alien Workers – Social Security Protection Act of 2004"), we are including a directive requiring the SSA adjudicator to use a notice titled "Disallowance - Title II Miscellaneous Reason" found in our Distributed Online Correspondence System (DOCS). The notice provides standardized appeals language and information on the disapproval decision.

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact

Barbara D. Bovbjerg (202) 512-7215 or bovbjergb@gao.gov

Acknowledgments

The following team members made key contributions to this report: Blake Ainsworth, Assistant Director, Susan Bernstein, Mary Crenshaw, Jason Holsclaw, Kevin Jackson, Mimi Nguyen, Daniel Schwimer, Vanessa Taylor, and Paul Wright.

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