
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**ADMINISTRATIVE COSTS CLAIMED
BY THE FLORIDA DIVISION OF
DISABILITY DETERMINATIONS**

March 2007 A-15-06-16127

AUDIT REPORT



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SOCIAL SECURITY

MEMORANDUM

Date: March 23, 2007

Refer To:

To: Paul D. Barnes
Regional Commissioner
Atlanta

From: Inspector General

Subject: Administrative Costs Claimed by the Florida Division of Disability Determinations
(A-15-06-16127)

OBJECTIVE

The objectives of our audit were to evaluate the Florida Division of Disability Determination's (FL-DDD) internal controls over the accounting and reporting of administrative costs, determine whether costs claimed by the FL-DDD were allowable and properly allocated and funds were properly drawn. Our audit included the administrative costs claimed by the FL-DDD during Fiscal Years (FY) 2004 and 2005.

BACKGROUND

The Disability Insurance (DI) program, established under Title II of the Social Security Act (Act),¹ provides benefits to wage earners and their families in the event the wage earner becomes disabled. The Supplemental Security Income (SSI) program, established under Title XVI of the Act,² provides benefits to financially needy individuals who are aged, blind, and/or disabled.

The Social Security Administration (SSA) is responsible for implementing policies for the development of disability claims under the DI and SSI programs. Disability determinations under both DI and SSI are performed by disability determination services (DDS) in each State, Puerto Rico, and the District of Columbia in accordance with Federal regulations.³ In carrying out its obligation, each DDS is responsible for determining claimants' disabilities and ensuring that adequate evidence is available to support its determinations. To assist in making proper disability determinations, each

¹ 42 U.S.C. § 401, *et seq.*; 20 C.F.R. Part 404.

² 42 U.S.C. § 1381, *et seq.*; 20 C.F.R. Part 416.

³ 20 C.F.R. §§ 404.1601 *et seq.* and 416.1001 *et seq.*

DDS is authorized to purchase medical examinations, x-rays, and laboratory tests on a consultative basis to supplement evidence obtained from the claimants' physicians or other treating sources.⁴

SSA reimburses the DDS for 100 percent of allowable expenditures up to its approved funding authorization. The DDS withdraws Federal funds through the Department of the Treasury's (Treasury) Automated Standard Application for Payments (ASAP) system to pay for program expenditures. Funds drawn down must comply with Federal regulations⁵ and intergovernmental agreements entered into by Treasury and States under the *Cash Management Improvement Act of 1990*.⁶

An advance or reimbursement for costs under the program must comply with Office of Management and Budget (OMB) Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*. At the end of each quarter of the fiscal year, each DDS submits a *State Agency Report of Obligations for SSA Disability Programs* (SSA-4513) to account for program disbursements and unliquidated obligations.⁷ The Form SSA-4513 reports expenditures and unliquidated obligations for personnel service costs, medical costs, indirect costs, and all other nonpersonnel costs.

The Florida Department of Health (FL-DOH) is the FL-DDD's parent agency. The FL-DDD central office is located in Tallahassee, Florida. The FL-DDD also has branch offices in Jacksonville, Miami, Orlando, Pensacola, and Tampa in Florida.

RESULTS OF REVIEW

Generally, the FL-DDD had effective controls over the accounting and reporting of administrative costs; costs claimed by the FL-DDD were allowable and properly allocated; and funds were properly drawn. However, improvements are needed in the area of medical costs. Our review of administrative costs disclosed that the FL-DDD claimed consultative examination (CE) costs of \$1,055,629 that exceeded the highest allowable rate paid by Federal or other agencies in the State for the same or similar type of service. Additionally we found for FY 2005 the FL-DDD had overdrawn SSA funds totaling \$1,323,475.

⁴ 20 C.F.R. §§ 404.1624, 416.1024.

⁵ 31 C.F.R. § 205.1 *et seq.*

⁶ Pub. L. No. 101-453, 104 Stat. 1058, *codified at* 31 U.S.C. § 6501.

⁷ SSA, Program Operations Manual System (POMS), DI 39506.200 B.4, "Unliquidated obligations represent obligations for which payment has not yet been made. Unpaid obligations are considered unliquidated whether or not the goods or services have been received."

CONSULTATIVE EXAMINATION COSTS

For FYs 2004 and 2005, we found that in certain instances the FL-DDD reimbursed medical providers at payment rates in excess of the maximum rates paid by Federal or other agencies in the State.⁸ The related excess CE payments totaled \$1,055,629.

Federal regulations require that each State determine the payment rates for medical or other services necessary to make determinations of disability. The rates may not exceed the highest rate paid by Federal or other agencies in the State for the same or similar types of service.⁹ The State is responsible for monitoring and overseeing the rates of payment for medical and other services to ensure the rates do not exceed the highest rate paid by Federal or other agencies in the State.¹⁰

We compared the 2004 Calendar Year (CY) Medicare fee schedule¹¹ with the fees paid by the FL-DDD for selected medical examinations dated January through September 2004. We determined FL-DDD reimbursed physicians \$596,929 in excess of the 2004 Medicare rates. FL-DDD staff stated the basis for setting its CE fee schedule was the 1991 Medicare fee schedule rates. In August 2004, the FL-DDD updated its medical fee schedule to conform to the CY 2004 Medicare fee schedule. This schedule was approved by the SSA Atlanta regional office. However, we cannot determine whether SSA gave approval to the fee schedule prior to the revised August 2004 medical fee schedule.

For our CY 2005 comparison, we selected CE authorizations dated January through September 2005. We found for FY 2005, the FL-DDD continued to rely on its revised August 2004 medical fee schedule, although Medicare revised some fee amounts for CY 2005. As a result, the FL-DDD paid \$458,700 in excess CE payments. For the FL-DDD to comply with POMS for CEs incurred after January 1, 2005 and later, the FL-DDD needed to lower its fee amounts to the 2005 Medicare fee level. FL-DDD did not revise its fee schedule; instead it continued to charge fees based on its 2004 medical fee schedule. According to the FL-DDD staff, they did not revise the fees because they would lose a number of medical vendors, which are necessary for making disability determinations.

⁸ Medicare fee schedules are used by the FL-DDD in setting the maximum cost allowed for medical costs billed by providers.

⁹ 20 C.F.R. §§ 404.1624 and 416.1024.

¹⁰ 20 C.F.R. §§ 404.1519k(c) and 416.919k(c).

¹¹ Medicare fee schedules are issued on a CY basis.

Based on the POMS,¹² SSA should work with the FL-DDD to determine if approval would have been granted to charge CE fees in excess of Medicare rates for FY 2004 and 2005. If approval would not have been granted then SSA should take appropriate action, such as, instructing the FL-DDD to refund the excess CE payments and limit future CE rates of payment. Further, SSA should ensure all future revisions to CE fees in excess of the current Medicare fee rates receive approval before implementation.

CASH MANAGEMENT

According to Federal regulations “A State and a Federal Program Agency must limit the amount of funds transferred to the minimum required to meet a State’s actual and immediate cash needs.”¹³

In FY 2005, the FL-DDD overdrew \$1,323,475 in excess of its disbursements as reported on Form SSA-4513 for the period ended September 30, 2006. Treasury ASAP cash management records indicated the FL-DDD had withdrawn \$92,092,767. The SSA-4513 disbursements were \$90,769,292.

FL-DDD overdrew funds because its indirect cost rate was retroactively adjusted in July 2006. Consequently, this adjustment decreased FL-DDD’s indirect costs for the period July 2004 through June 2006. Subsequent to our September 30, 2006 analysis, the FL-DDD restored the overdrawn funds to ASAP.

CONCLUSION AND RECOMMENDATIONS

Our review of administrative costs generally found the FL-DDD had effective controls over the accounting and reporting of administrative costs. Further, we found costs claimed by the FL-DDD were allowable and properly allocated, and funds properly drawn. However, we did find that in certain instances, the FL-DDD’s medical payment rates exceeded the highest rate paid by Federal or other agencies in the State, resulting in excess payments of \$1,055,629 for FYs 2004 and 2005. Additionally, we found the FL-DDD experienced a decrease in indirect cost which caused an overdraw of SSA funds in FY 2005 by \$1,323,475. Subsequent to our fieldwork, FL-DDD restored the overdrawn funds to ASAP.

¹² DI 39545.625B.4 – If the DDS has difficulty obtaining specific examinations or tests under options DI 39545.625B.1 or DI 39545.625B.2, the DDS will submit a written waiver request to the Regional Office Disability Program Administrator.

¹³ 31 CFR Part 205.11(b).

We recommend SSA:

1. Work with the FL-DDD to determine if approval would have been granted to charge CE fees in excess of Medicare rates for FY 2004 and 2005. If approval would not have been granted then SSA should take appropriate action, such as, instructing the FL-DDD to refund the excess CE payments and limit future CE rates of payment.
2. Ensure FL-DDD receives approval for CE fees in excess of current Medicare fee rates before implementation.

AGENCY COMMENTS

Although the SSA did not indicate a concurrence of the first recommendation, the information they provided indicates it carried out the intent of our recommendation, and ultimately has decided it would have approved the use of CE fee levels in question to maintain a number of medical vendors. SSA agreed with the second recommendation. The full text of the Agency's comments is included in Appendix D.

STATE AGENCY COMMENTS

The FL-DDD concurred with both recommendations. The full text of the State Agency's comments is included in Appendix E.

OIG RESPONSE

We appreciate the comments received from SSA and FL-DDD and believe the responses and planned actions adequately address our recommendations. However, regarding Recommendation 1, in the future the FL-DDD should receive approval to use higher rates from SSA prior to implementation.



Patrick P. O'Carroll, Jr.

Appendices

APPENDIX A – Acronyms

APPENDIX B – Scope and Methodology

APPENDIX C – Florida Division of Disability Determinations Medical Costs

APPENDIX D – Agency Comments

APPENDIX E – State Agency Comments

APPENDIX F – OIG Contacts and Staff Acknowledgments

Acronyms

| | |
|----------|--|
| ACT | Social Security Act |
| ASAP | Automated Standard Application for Payment |
| CE | Consultative Examination |
| C.F.R. | Code of Federal Regulations |
| DDS | Disability Determination Services |
| DI | Disability Insurance |
| FLAIR | Florida Accounting Information Resource System |
| FL-DDD | Florida Division of Disability Determinations |
| FL-DOH | Florida Department of Health |
| FY | Fiscal Year |
| I Levy | I Levy Case Processing System |
| OMB | Office of Management and Budget |
| P.L. | Public Law |
| POMS | Program Operations Manual System |
| SSA | Social Security Administration |
| SSI | Supplemental Security Income |
| Treasury | Department of the Treasury |
| U.S.C. | United States Code |

Scope and Methodology

SCOPE

To achieve our objectives, we:

- Reviewed applicable Federal laws and regulations, pertinent parts of the Social Security Administration's (SSA) Program Operations Manual System and other criteria relevant to administrative costs claimed by the Florida Division of Disability Determinations (FL-DDD) and the draw down of SSA funds.
- Interviewed staff and officials at the FL-DDD, Florida Department of Health, SSA's Atlanta Regional Office and Headquarters Finance Office.
- Evaluated and tested internal controls regarding accounting, financial reporting, and cash management activities.
- Reconciled State accounting records to the administrative costs reported by the FL-DDD on the *State Agency Report of Obligations for SSA Disability Programs* (SSA-4513) for Fiscal Years (FY) 2004 and 2005.
- Examined specific administrative expenditures (personnel, medical services, and all other nonpersonnel costs) incurred and claimed by the FL-DDD for FYs 2004 and 2005 on the SSA-4513. We used statistical sampling to select expenditures to test for documentation of the medical services, personnel, and all other nonpersonnel costs.
- Examined and recalculated indirect costs claimed by the FL-DDD for FYs 2004 and 2005.
- Compared the amount of SSA funds drawn for support of FL-DDD operations to the cost records as reported on SSA-4513.

We determined the data provided by FL-DDD used in our audit was sufficiently reliable to achieve our audit objectives. We assessed the reliability of the data by reconciling it to the costs claimed on the SSA-4513. We also conducted detailed audit testing on selected data elements in the electronic data files. Additionally, we relied on the FL-DDD I Levy Case Processing System (I Levy) records for our consultative examination (CE) analysis. We believe for this analysis, the I-Levy records were sufficiently reliable. We performed our audit work at the FL-DDD central office in Tallahassee, Florida, along with limited work in the Pensacola, Florida branch office. Work was also conducted in our Office of Audit at SSA Headquarters. We conducted

fieldwork from July 2006 through November 2006. Our audit was conducted in accordance with generally accepted government auditing standards.

METHODOLOGY

Our sampling methodology encompassed the four general areas of costs reported on the SSA-4513 (1) personnel, (2) medical, (3) indirect, and (4) all other nonpersonnel costs. We obtained electronic records that supported the personnel, medical, and all other nonpersonnel costs for FYs 2004 and 2005 for use in sampling. These records were obtained from the Florida Accounting Information Resource system (FLAIR) used by the State of Florida and the FL-DDD for the preparation of the SSA-4513. Analytical work was conducted for the indirect costs (see the indirect cost section below). We obtained I Levy records for our comparison of CE fees per the FL-DDD fee schedule to the Medicare fee schedules for Calendar Years 2004 and 2005.

Personnel Costs

We randomly selected 1 pay period in the most recent year under review. We then selected a random sample of 50 regular employees. We tested FL-DDD payroll records to ensure it correctly paid employees and adequately documented these payments.

For medical consultant costs, we selected 1 pay period in the most recent year under review. We then selected a random sample of 50 consultants. We verified that the medical consultants were paid in accordance with the approved contract.

Medical Costs

We sampled 100 items (50 items from each FY) using a stratified random sample of medical costs based on the proportion of medical evidence of record and consultative examination costs to total medical costs claimed. Additionally, we conducted analytical work using I Levy data records to determine if the FL-DDD rates exceed the highest rate paid by Federal or other agencies in the State for the same or similar types of service.

Indirect Costs

We calculated the FL-DDD indirect costs for FYs 2004 and 2005 by applying the federally approved rates¹ to the payroll cost bases (direct salaries and wages including all fringe benefits). For the SSA-4513 reports, for the period ended December 31, 2005, we applied the final rate of 7.7 percent for the period October 1, 2003 to June 30, 2004 and the provisional rate² of 8.8 percent for the period July 1, 2004 to September 30, 2005. On July 1, 2006, the provisional rate of 8.8 percent was revised to

¹ Rates approved by the US Department of Health and Human Services (Federal cognizant agency) for the State Department of Health (the parent agency of the FL-DDD).

² Provisional rate – proposed rates based on projected direct and indirect costs for the applicable period.

a final rate of 5.1 percent. As a result, we recalculated the FY 2004 and 2005 indirect costs and compared our results to the FL-DDD revised SSA-4513 reports as of June 30, 2006.

All Other Nonpersonnel Costs

We selected a stratified random sample of 100 items (50 items for each FY) from the All Other Non-personnel Costs category (except for occupancy). Before selecting the sample items, we stratified the transactions in the nine cost categories. We then distributed the 50 sample items for each year between categories based on the proportional distribution of the costs. We conducted a 100 percent review of the DDS occupancy costs for 1 randomly selected month in FYs 2004 and 2005. Also, we reviewed the occupancy costs for the final month contained in our electronic data files for FYs 2004 and 2005.³

³ For FY 2004, occupancy costs through June, 2005 were included in our electronic files. For FY 2005 occupancy costs through November 30, 2005 were included in our electronic data files.

Appendix C

Florida Division of Disability Determinations Medical Costs

| FY 2004 Consultative Examinations (CE) Cost and Variance to Medicare Fee Schedule (Starting January 1, 2004) | | | | |
|---|--|------------------|------------------------|-------------------|
| Charge Area | Florida Div. of Disability Determinations (FL-DDD) CE Cost | Record Number | Medicare Fee Amount | Excess Payment |
| 1 | \$434,319 | 4,657 | \$348,122 | \$86,197 |
| 2 | 1,624,135 | 18,002 | 1,302,405 | 321,730 |
| 3 | 600,834 | 6,122 | 482,307 | 118,527 |
| 4 | 326,706 | 3,471 | 256,231 | 70,475 |
| Total all Charge Areas | \$2,985,994 | 32,252 * | \$2,389,065 | \$596,929 |

* The review was conducted with less than 100% of the Levy CE records

| FY 2005 CE Cost and Variance to Medicare Fee Schedule (Starting January 1, 2005) | | | | |
|---|--------------------|------------------|------------------------|-------------------|
| Charge Area | FL-DDD CE Cost | Record Number | Medicare Fee Amount | Excess Payment |
| 1 & 2* | \$567,909 | 5,045 | \$260,864 | \$307,045 |
| 3 | 200,170 | 2,103 | 99,346 | 100,824 |
| 4 | 1,081,164 | 8,017 | 1,030,333 | 50,831 |
| Total All Charge Areas | \$1,849,243 | 15,165 | \$1,390,543 | \$458,700 |

*Starting in FY 2005 charge area 1 & 2 were merged.

Agency Comments



SOCIAL SECURITY

Refer To: K. Killam 2-5727

MEMORANDUM

Date: March 7, 2007

To: Inspector General

From: Regional Commissioner
Atlanta

Subject: Administrative Costs Claimed by the Florida Division of Disability Determinations (A-15-06-16127)

Thank you for the opportunity to comment on the validity of the facts and reasonableness of the recommendations presented in your draft report of the Florida Division of Disability Determinations (FL-DDD). We believe that the OIG Audit, regarding internal controls over the accounting and reporting of administrative costs, the proper drawdown of funds and whether costs claimed by the FL-DDD were allowable and properly allocated, was detailed and thorough.

Specifically, our comments on the two recommendations are as follows:

- 1. Recommendation: Work with the FL-DDD to determine if approval would have been granted to charge CE fees in excess of Medicare rates for FY2004 and 2005. If approval would not have been granted, then SSA should take appropriate action, such as instructing the FL-DDD to refund the excess CE payments and limit future CE rates of payment.**

It is not clear whether SSA gave approval to the FL-DDD for the fee schedule change prior to the implementation of the revised 2004 medical fee schedule. However, the ability to obtain CE's is a vital part of the process of making disability determinations and SSA agrees with the FL-DDD that the fees had to be revised in order to maintain a number of medical vendors. Accordingly, approval would have been granted to the FL-DDD to charge CE fees in excess of Medicare rates for FY 2004 and 2005. No further action is required on this recommendation.

2. Ensure FL-DDD receives approval for CE fees in excess of current Medicare fee rates before implementation.

We agree with this recommendation. The FL-DDD and the Atlanta Regional Office staff have worked together to implement the 2006 Medicare Part B Physician and Non-Physician Fee Schedule and the 2006 Medicare Clinical Laboratory Fees. These fees were effective January 1, 2007. No further action is required on this recommendation.

Please direct any questions you may have to either Josie Irwin at (404) 562-1407 or Karen Killam at (404) 562-5727.

Paul D. Barnes

cc: James McHargue
Paul Buehler
Josie Irwin

State Agency Comments



Charlie Crist
Governor

Ana M. Viamonte Ros, M.D., M.P.H.
Secretary of Health

March 5, 2007

Social Security Administration, Region IV
Center for Disability Operations
Atlanta Federal Center
Attention: Ms. Karen Killam
61 Forsyth Street, S.W.
Suite 22T64
Atlanta, Georgia 30303

Dear Mrs. Killam:

The Florida Department of Health, Division of Disability Determinations (DDD) appreciates the opportunity to review the draft report entitled "Administrative Costs Claimed by the Florida Division of Disability Determinations (A-15-06-16127)." We have reviewed the report and concur with the findings. We were pleased that the findings were fairly negligible and we were able to readily rectify them. I am extremely fortunate to lead a staff committed to excellence in accounting for Social Security Administration funds and in the daily processing of disability determination claims.

In response to the second recommendation, after consultation with the Atlanta Regional Office, the Florida DDD implemented the 2006 Medicare Part B Physician and Non-Physician Fee Schedule and the 2006 Medicare Clinical Laboratory Fees effective January 1, 2007.

We would like to specifically thank the auditors Sig Wisowaty, Steve Sach, Sandra Westfall, and Florence Wolford for conducting the audit in a courteous and professional manner with minimal disruption to staff. If you have questions, please contact Starr Metcalf, Acting Bureau Chief for Administrative Services.

Sincerely,

A handwritten signature in black ink that reads "James M. MacHargue".

James M. MacHargue
Director

CC: Ana M. Viamonte Ros, Secretary
Lynn Riley, DOH Internal Audit
Kim Rolfe, DOH Internal Audit

OIG Contacts and Staff Acknowledgments

OIG Contacts

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Acknowledgments

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Sandra Westfall, Program Specialist

Florence Wolford, Auditor

Brennan Kraje, Statistician

Annette DeRito, Writer/Editor

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