
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**ADMINISTRATIVE COSTS CLAIMED
BY THE INDIANA DISABILITY
DETERMINATION BUREAU**

June 2006

A-05-05-15135

AUDIT REPORT



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SOCIAL SECURITY

MEMORANDUM

Date: June 12, 2006

Refer To:

To: James F. Martin
Regional Commissioner
Chicago

From: Inspector General

Subject: Administrative Costs Claimed by the Indiana Disability Determination Bureau
(A-05-05-15135)

OBJECTIVE

The objectives of our audit were to evaluate the Indiana Disability Determination Bureau's (IN-DDB) internal controls over the accounting and reporting of administrative costs, determine whether costs claimed by the IN-DDB were allowable and funds were properly drawn, and assess limited areas of the general security controls environment. Our audit included the administrative costs claimed by the IN-DDB during Fiscal Years (FY) 2003 through 2004.

BACKGROUND

The Disability Insurance (DI) program, established under Title II of the Social Security Act (Act), 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, provides benefits to financially needy individuals who are aged, blind, 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.¹ 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 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.

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 system to pay for program expenditures. Funds drawn down must comply with Federal regulations² and intergovernmental agreements entered into by Treasury and States under the *Cash Management Improvement Act of 1990*.³

An advance or reimbursement for costs under the program must comply with Office of Management and Budget 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.⁴ The Form SSA-4513 reports expenditures and unliquidated obligations for personnel service costs, medical costs, indirect costs, and all other nonpersonnel costs.

The Indiana Family and Social Services Administration (IN-FSSA) is the IN-DDB's parent agency. The IN-DDB is located in Indianapolis, Indiana.

RESULTS OF REVIEW

Generally, the IN-DDB had effective controls over the accounting and reporting of administrative costs. However, improvements are needed in the areas of medical costs and general security controls. Our review of administrative costs disclosed that the IN-DDB claimed consultative examination (CE) costs of \$137,015 that exceeded the highest allowable rate paid by Federal or other agencies in the State for the same or similar type of service. Furthermore, the IN-DDB did not have an updated Continuity of Operations Plan (COOP).

CONSULTATIVE EXAMINATION COSTS

For FYs 2003 and 2004, we found that in certain instances the IN-DDB reimbursed medical providers at payment rates in excess of the maximum rates paid by Federal or other agencies in the State. The related excess CE payments totaled \$137,015. 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

² 31 C.F.R. § 205.1 *et seq.*

³ Pub. L. No. 101-453, 31 U.S.C. § 6501.

⁴ SSA, 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."

exceed the highest rate paid by Federal or other agencies in the State for the same or similar types of service.⁵ 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.⁶

We compared the rates paid by Medicare with the fees paid by the IN-DDB for selected medical examinations and tests.⁷ We found that in certain instances the IN-DDB used payment rates that exceeded those allowed by Medicare totaling \$137,015 for FYs 2003 and 2004 (see Appendix C). The related excess payments were:

- \$87,549 in FY 2003, and
- \$49,466 in FY 2004

The IN-DDB was unable to provide justification for exceeding the Medicare rates. We recommend that SSA determine if it was necessary for the IN-DDB to exceed the highest allowable fees to obtain the services. If SSA determines that it was not necessary for the IN-DDB to exceed the highest allowable rates of payment, it should take appropriate action, such as instructing the IN-DDB to refund the excess CE payments and limiting future CE rates of payment.

GENERAL SECURITY CONTROLS

The IN-DDB's Security Plan did not contain a COOP to follow in the event of a disaster impacting DDS operations. According to SSA's instructions, the COOP should be included in Part F of the DDS' Security Plan.⁸ We were informed by the IN-DDB that a COOP existed but it had not been updated since 1999. This finding was also reported by the Chicago Regional Office in its November 2005 security review which recommended that all parts of the DDS COOP that can be completed should be and also recorded in Part F of the DDS Security Plan. The IN-DDB agreed with the Regional Office's recommendation and plans to develop an updated DDS COOP by summer 2006.

⁵ 20 C.F.R. §§ 404.1624 and 416.1024.

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

⁷ We also compared the fees for these medical examinations and tests to the Indiana Bureau of Developmental Disabled Services' rates of payment. The Medicare fees were the highest allowable fees.

⁸ The DDS Security Plan, Part F, should contain the COOP. SSA, POMS DI 39566.120.

CONCLUSION AND RECOMMENDATIONS

Our review of administrative costs disclosed that in certain instances, the IN-DDB's medical payment rates exceeded the highest rate paid by Federal or other agencies in the State, resulting in related excess payments of \$137,015 for FYs 2003 and 2004. Furthermore, the IN-DDB did not have an updated COOP to follow in the event of a disaster affecting DDS operations.

We recommend that SSA:

1. Determine whether it was necessary for the IN-DDB to exceed the highest allowable fees to obtain the CE services. If SSA determines that it was not necessary for the IN-DDB to exceed the highest allowable rates of payment, it should take appropriate action, such as instructing the IN-DDB to refund the excess CE payments and limiting future CE rates of payment.
2. Ensure the IN-DDB develops an updated COOP within a reasonable timeframe.

SSA and FSSA Comments

SSA agreed with our recommendations. FSSA, in commenting on our draft report, provided additional information for our consideration. Specifically, FSSA provided medical documentation in support of the CE costs claimed by the IN-DDB and additional information related to an existing but outdated COOP. See Appendix D and E for the full text of SSA and FSSA comments, respectively.

OIG Response

With regards to the additional medical documentation provided by FSSA, we found the documentation was not sufficient for us to change our conclusion that the IN-DDB claimed CE costs that exceeded the highest allowable rate paid by Federal or other agencies in the State for the same or similar type of service. However, given that the Chicago Regional Office concluded that the CE fees paid by the IN-DDB were necessary to provide timely and accurate disability determinations, we accept that determination. Additionally, we modified recommendation number two based on FSSA's comments that the IN-DDB's COOP needed to be updated instead of fully developed.



Patrick P. O'Carroll, Jr.

Appendices

[APPENDIX A](#) – Acronyms

[APPENDIX B](#) – Scope and Methodology

[APPENDIX C](#) – Indiana Disability Determination Bureau Medical Costs

[APPENDIX D](#) – Agency Comments

[APPENDIX E](#) – Indiana Family and Social Services Administration Comments

[APPENDIX F](#) – OIG Contacts and Staff Acknowledgments

Acronyms

ACT	Social Security Act
CE	Consultative Examination
C.F.R.	Code of Federal Regulations
COOP	Continuity of Operations Plan
CPT	Current Procedural Terminology
DDS	Disability Determination Services
DI	Disability Insurance
FY	Fiscal Year
IN-DDB	Indiana Disability Determination Bureau
IN-FSSA	Indiana Family and Social Services Administration
POMS	Program Operations Manual System
PUB. L.	Public Law
SSA	Social Security Administration
SSA-4513	State Agency Report of Obligations for SSA Disability Programs
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 Indiana Disability Determination Bureau (IN-DDB) and the drawdown of SSA program grant funds.
- Interviewed staff and officials at the Indiana Family and Social Services Administration (IN-FSSA), IN-DDB and SSA's Chicago Regional Office.
- Reviewed State policies and procedures related to personnel, medical services, and all other non-personnel costs.
- Evaluated and tested internal controls regarding accounting, financial reporting, and cash management activities.
- Reconciled State accounting records to the administrative costs reported by the IN-DDB on the *State Agency Report of Obligations for SSA Disability Programs* (SSA-4513) for Fiscal Years (FY) 2003 and 2004.
- Examined specific administrative expenditures (personnel, medical services, and all other nonpersonnel costs) incurred and claimed by the IN-DDB for FYs 2003 and 2004 on the SSA-4513. We used statistical sampling to select expenditures to test for documentation of the medical services and personnel costs.
- Examined indirect costs claimed by the IN-DDB for FYs 2003 and 2004.
- Compared the amount of SSA funds drawn for support of program operations to the expenditures reported on SSA-4513.
- Reviewed IN-DDB general security controls related to physical security and continuity of operations.

We determined that the data provided by IN-FSSA and IN-DDB 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.

We performed our audit at the IN-DDB and IN-FSSA in Indianapolis, Indiana and the Office of Audit in Chicago, Illinois. We conducted fieldwork from June 2005 through January 2006. Our audit was conducted in accordance with generally accepted government auditing standards.

METHODOLOGY

The 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 and paper accounting reports that supported the personnel, medical, and all other nonpersonnel costs for FYs 2003 and 2004 for use in sampling. These records were obtained from the accounting systems and accounting reports used by the State of Indiana and the IN-DDB for the preparation of the SSA-4513.

Personnel Costs

We randomly selected one pay period in the most recent year under review. We then selected a random sample of regular employees for review and testing of the payroll records.

For medical consultant costs, we selected the largest batched medical consultants' expense in the same month we randomly selected for direct disability determination services (DDS) personnel costs.

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.

Indirect Costs

IN-DDB indirect costs are computed by applying a federally approved rate to a cost base. This methodology was approved by the Department of Health and Human Services, Division of Cost Allocation, which is the Federal agency designated to negotiate and approve the indirect cost rate. As of March 31, 2005, the IN-DDB claimed indirect costs of \$1,647,441 for FY 2003 and \$1,672,394 for FY 2004. We reviewed the FY 2003 and 2004 indirect cost calculations to ensure the correct rate was applied.

All Other Nonpersonnel Costs

We conducted a 100 percent review of the DDS occupancy costs for FYs 2003 and 2004. The standard protocol for DDS administrative cost audits is to select a sample of 50 expense items for each FY stratified among the various areas of all other nonpersonnel costs. However, the structure of the IN-DDS' accounting records did not

allow us to use the standard protocol to select expense items for review. Therefore, for FY 2003 all other nonpersonnel costs, we selected the first 50 cost items listed on the Indiana DDS' September 2003 monthly expenditure postings report. For FY 2004 all other nonpersonnel costs, we selected 50 cost items from the Indiana DDS' September 2004 monthly expenditure postings based on the proportion of costs in each of the cost areas compared to the total costs claimed. When the required 50 items were not present on the September 2004 monthly expenditure postings report, we selected expense items from the preceding month, August 2004, to complete our review of expenses.

Indiana Disability Determination Bureau (IN-DDB) Medical Costs

Fiscal Year 2003						
IN-DDB Medical Code ¹	Current Procedural Terminology (CPT) Code ²	IN-DDB Fee	Highest Allowable Rate ³	Difference Between IN-DDB Fee and Highest Allowable Rate	Number of Exams	Amount in Excess of Highest Allowable Rate
44805	93017	\$ 175.00	\$ 58.23	\$ 116.77	407	\$ 47,525.39
44706	94010	\$ 50.00	\$ 36.51	\$ 13.49	1,272	\$ 17,159.28
77967	7356026	\$ 16.00	\$ 8.52	\$ 7.48	363	\$ 2,715.24
77867	73560TC	\$ 45.00	\$ 17.99	\$ 27.01	371	\$ 10,020.71
77868	73560TC	\$ 45.00	\$ 17.99	\$ 27.01	375	\$ 10,128.75
Total						\$ 87,549.37

Fiscal Year 2004						
IN-DDB Medical Code	CPT Code	IN-DDB Fee	Highest Allowable Rate	Difference Between IN-DDB Fee and Highest Allowable Rate	Number of Exams	Amount in Excess of Highest Allowable Rate
44809	93307TC	\$ 200.00	\$ 137.17	\$ 62.83	648	\$ 40,713.84
55504	92556	\$ 30.00	\$ 20.65	\$ 9.35	624	\$ 5,834.40
77851	73600TC	\$ 45.00	\$ 17.21	\$ 27.79	105	\$ 2,917.95
Total						\$ 49,466.19

¹ The IN-DDB identifies each medical examination and test with a numeric code.

² CPT is a uniform coding system maintained by the American Medical Association that is used primarily to identify medical services and procedures furnished by physicians and other health care professionals. The CPT codes in this table correspond to the listed IN-DDB codes.

³ Federal regulations state that rates of payment used by the State "...may not exceed the highest rate paid by Federal or other agencies in the State for the same or similar type of service." The State must also maintain documentation to support the rates of payment used.

Agency Comments

MEMORANDUM

Date: May 3, 2006
Refer

Refer To: S2D5G2

To: Inspector General

From: Regional Commissioner
Chicago

Subject: Draft Report of Administrative Costs Claimed by the Indiana Disability Determination Bureau
(Your Request for Comments E-Mailed April 20, 2006) -- REPLY

Thank you for the opportunity to comment on the subject report (A-05-05-15135). We have completed our review and have attached comments concerning the two findings contained in the draft report.

We appreciate the challenges and difficulties the audit team faced during this audit. The audit team worked closely with my staff, conducting several conference calls and face-to-face meetings. We appreciated the open lines of communication.

Again, we want to acknowledge the efforts of your staff in conducting such a comprehensive review of DDS activities.

Questions about this memorandum may be directed to Jim Jamison, Financial Management Team Leader, at 312-575-4212.

/s/
James F. Martin

Attachment

cc: Deputy Commissioner for Operations
Deputy Commissioner for Budget, Finance, and Management

Administrative Costs Claimed by the Indiana Disability Determination Bureau
(A-05-05-15135)

Recommendation 1 -- Determine if it was necessary for the IN-DDB to exceed the highest allowable fees to obtain the CE services. If SSA determines that it was not necessary for the IN-DDB to exceed the highest allowable rates of payment, it should take appropriate action, such as instructing the IN-DDB to refund the excess CE payments and limit future CE rates of payment.

Comment -- We agree that the IN-DDB is required to maintain documentation that the rate of payment for medical evidence and CEs does not exceed the highest rate paid by Federal or public agencies in the State for the same or similar services [20 CFR 404.1519k (a)]. We also agree that in this instance the IN-DDB had not followed the regulations and had not requested any waiver or exception from these requirements. However, based on the documentation they have submitted, we believe the actions of the DDB were justifiable and necessary in order to provide timely and accurate disability determinations. We believe that it was, and is, necessary for the IN-DDB to pay these higher fees for CE services, and would have approved an exception to the regulations had a timely request been made.

Historically, the IN-DDB has worked diligently to control medical case costs. We believe their CE fee schedule reflects the DDB's best efforts to obtain CE services that represent the best value to the Agency, considering such factors as reliability, quality, availability, timeliness, and claimant convenience. The DDB is unable to locate providers willing to perform these tests and procedures at a lower fee. We have reminded the DDB staff that they should request exceptions to the fee schedule regulations in writing, and that proper documentation (e.g., a printout of the State component and/or Medicare, or other Federal, fee schedule) should be maintained in the DDB for all other fees.

Recommendation 2 – SSA should ensure the IN-DDB develops a Continuity of Operations Plan (COOP) within a reasonable timeframe.

Comment -- We concur with this audit finding which mirrored a recommendation from a recent Regional Office security review. We will work with the DDB and our Central Office staff to develop a COOP. We expect to have a plan in place by the end of the FY.

**Indiana Family and Social Services
Administration Comments**



"People
helping people
help
themselves"

**Division of Disability And
Rehabilitative Services**

DISABILITY DETERMINATION BUREAU

P. O. Box 7069

INDIANAPOLIS, INDIANA 46207-7069

OFFICE OF THE DEPUTY DIRECTOR

INTER AGENCY MEMORANDUM

DATE: May 18, 2006
TO: Steven L. Schaeffer, Assistant Inspector General for Audit SSA/OIG
CC: Myles McFadden, DPA, SSA Chicago Regional Office
Peter A. Bisbecos, Director, FSSA/DDRS
David Nelson, Director of Finance, FSSA
Tina Keith, Accountant, FSSA
Debra Currey, Finance, FSSA
Scott Krumwied, Admin. Services Director, DDB
FROM: Patricia A. Carew-Ceesay, Deputy Director, DDB
SUBJECT: Administrative Costs Claimed by the Indiana
Disability Determination Bureau (A-05-05-15135)
REF: Draft Audit Report

The Indiana Disability Determination Bureau would like to submit the following comments on the subject Draft Audit Report.

The Disability Determination Bureau's Response to Findings Regarding the Consultative Examination Fee Schedule

The Disability Determination Bureau (DDB) has attached a file that indicates that during Federal Fiscal Years 2003 and 2004 the DDB was not reimbursing medical providers in excess of the maximum rates paid by Federal or other agencies within the State. Between the fees allowed by the Railroad Board Review (RBR) and fees allowed by the Indiana Vocational Rehabilitation Services (VRS) the DDB was within fees paid by these two entities. Vocational Rehabilitation basically paid prevailing rates. The DDB requested sample payments for the CPT codes in question. The results and comparisons are in the attached spreadsheets. Recently both the RBR and VR revised their fee schedules to be close to, if not within, Medicare rates. While for the most part DDB was

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INTER AGENCY MEMORANDUM

DATE: MAY 17, 2006

TO: STEVEN SCHAEFFER., ASSISTANT INSPECTOR GENERAL FOR AUDIT; SOCIAL SECURITY ADMINISTRATION

CC: PETER A. BISBECOS, DIRECTOR, DIVISION OF DISABILITY AND REHABILITATIVE SERVICES

RE: Administrative Costs Claimed By The Indiana Disability Determination Bureau
(A-05-05-15135)

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within the Medicare Fee schedule, the DDB fully intends revise its Fee Schedules to be within 100% of the Medicare Fee scheduled by the end of the Federal Fiscal Year 2006 third quarter. Of course there will continue to be minor and few exceptions to the fee schedules. A result of a lack of sources in an area; or the combination of test/exams at one location versus the payment of travel by the claimant to two locations; etc. But for the majority of fees allowed, the DDB will be in line with the Medicare rates.

The Disability Determination Bureau's Response to Findings Regarding the Continuity of Operations/Disaster Recovery

A Security Audit completed in late FY05 by Deloitte & Touche LLP under the direction of the Social Security Administration noted the need for the Indiana Disability Determination Bureau to update their current COOP. (see below). The DDB suggests that the wording of the finding be revised to reflect the need to update our current COOP versus the current wording that one needs to be developed.

Section F: CONTINUITY OF OPERATIONS/DISASTER RECOVERY

Observations and Recommendations

A review of the Continuity of Operations Plans (COOP) and the Disaster Recovery Plan (DRP) for the DDS found the COOP and DRP have not been updated since 1999. Specifically, we noted the mission critical functions and workloads that were identified have not been updated to incorporate new processes and procedures that have been implemented at the DDS. This condition increases the risk of not being able to resume normal business operations in a timely manner in the event of a disaster. [Question 5, September 2003]

We recommend the COOP and DRP be updated periodically in accordance with SSA's policies and procedures

INTER AGENCY MEMORANDUM

DATE: MAY 17, 2006

TO: STEVEN SCHAEFFER., ASSISTANT INSPECTOR GENERAL FOR AUDIT; SOCIAL SECURITY
ADMINISTRATION

CC: PETER A. BISBECOS, DIRECTOR, DIVISION OF DISABILITY AND REHABILITATIVE SERVICES

RE: Administrative Costs Claimed By The Indiana Disability Determination Bureau
(A-05-05-15135)

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**The Indiana Disability Determination Bureau's Response to the November 2005
Audit Findings & Recommendations:**

The Indiana DDB will work closely with our Chicago Regional Office DPA, currently Myles McFadden, to develop an updated DDS Continuity of Operations Plan.

Additional Comments on the Current OIG Audit Findings & Recommendations:

The above referenced updated COOP will be developed in coordination with the Chicago Regional Office and our DPA, in compliance with SSA's recently issued COOP Guidelines and Protocol.

Attachments (2)

Attachment 1 - Comparison of DDS Fees to Medicare and State Rates

Attachment 2 - Indiana Vocational Rehabilitation Services CPT Code Payment Amounts
For FFY2003 and FFY2004

OIG Contacts and Staff Acknowledgments

OIG Contacts

Mark Bailey, Director, Chicago Audit Division, (816) 936-5591

Teresa Williams, Audit Manager, Chicago, Illinois (312) 353-0331

Acknowledgments

In addition to those named above:

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Anthony Lesniak, Auditor

Sherman Doss, Auditor

Kenneth Bennett, Information Technology Specialist

Cheryl Robinson, Writer-Editor

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