
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**ADMINISTRATIVE COSTS CLAIMED
BY THE LOUISIANA DISABILITY
DETERMINATION SERVICES**

November 2005

A-06-05-15032

AUDIT REPORT



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SOCIAL SECURITY

MEMORANDUM

Date: November 28, 2005

Refer To:

To: Ramona Schuenemeyer
Regional Commissioner
Dallas

From: Inspector General

Subject: Administrative Costs Claimed by the Louisiana Disability Determination Services
(A-06-05-15032)

OBJECTIVE

Our objectives were to (1) determine whether costs claimed on the *State Agency Report of Obligations for SSA Disability Programs* for the period October 1, 2001 through September 30, 2003, were allowable and properly allocated and funds were properly drawn; (2) evaluate Louisiana Disability Determination Services' (LA-DDS) internal controls over the accounting and reporting of administrative costs; and (3) perform a limited review to assess the general security control environment.

BACKGROUND

The Disability Insurance (DI) program, established under Title II of the Social Security 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 adequate evidence is available to support its determinations. To assist in making proper disability determinations, each 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.

¹ 20 Code of Federal Regulations (CFR) §§ 404.1601 *et seq.* and 416.1001 *et seq.*

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 (OMB) Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*. At the end of each quarter of the Fiscal Year (FY), each DDS submits a *State Agency Report of Obligations for SSA Disability Programs* (Form SSA-4513) to account for program disbursements and unliquidated obligations for the FY.⁴ The Form SSA-4513 reports expenditures and unliquidated obligations for Personnel Service Costs, Medical Costs, Indirect Costs, and All Other Nonpersonnel Costs.

LA-DDS is a component of the Louisiana Department of Social Services (LA-DSS) and has area offices in Baton Rouge, Shreveport, and New Orleans, Louisiana. LA-DSS completes and submits Form SSA-4513, and prepares requests to transfer cash from Treasury to the State Treasurer. As of June 30, 2005, LA-DDS had reported program disbursements and unliquidated obligations on Form SSA-4513 as shown on the table below.

LA-DDS Report of Disbursements and Unliquidated Obligations		
Reporting Item	FY 2002	FY 2003
Disbursements		
Personnel	\$15,800,625	\$16,918,798
Medical	\$10,212,691	\$ 9,395,608
Indirect Costs	\$ 2,369,014	\$ 2,686,907
Other Nonpersonnel	\$ 3,427,381	\$ 3,663,914
Total Disbursements	\$31,809,711	\$32,665,227
Unliquidated Obligations	\$ 0	\$ 18,125 ⁵

² 31 C.F.R. § 205.1 *et seq.*

³ Public Law 101-453.

⁴ SSA, Program Operations Manual System (POMS), DI 39506.200 B.4, *The Reporting Process – Recording and Reporting Obligations* states, "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."

⁵ This amount was cleared in the system as of July 1, 2005.

RESULTS OF REVIEW

For FYs 2002 and 2003, disbursements charged to SSA for LA-DDS operations were generally allowable and allocable and funds were properly drawn. However, we found improper charges for payment of unused leave to terminated employees and internal control weaknesses for the authorization and review of applicant travel disbursements. We also identified areas of general security control where enhancements were needed.

PAYMENT OF UNUSED LEAVE TO TERMINATED EMPLOYEES

LA-DDS improperly charged costs associated with the payment of unused leave for terminated employees. These costs should have been allocated as general administrative expenses across all activities of the governmental unit or component. In FY 2002, 34 employees separated from service and were given lump-sum payments totaling \$48,524 for their accumulated leave balances. In FY 2003, 33 employees separated from service and were given lump-sum payments totaling \$71,698.

Federal regulations state that payments for unused leave for employees who terminate their employment through retirement or other separation are allowable "...provided they are allocated as a general administrative expense to all activities of the governmental unit or component."⁶ Thus, the costs are not allowable as direct charges. Additionally, on July 31, 2002, the Acting Associate Commissioner for Disability sent DDS Administrators' Letter No. 615 reminding the administrators of the correct procedure for reporting payments for accumulated leave or severance pay when an individual leaves employment. The letter urged DDSs to examine their indirect cost agreements to ensure they are structured to account for payment of unused leave to retired/terminated employees in accordance with OMB Circular A-87.⁷

ALLOWABILITY OF COSTS – APPLICANT TRAVEL

LA-DDS did not have adequate internal controls for applicant travel disbursements to reduce the risk of fraud, waste, or mismanagement of funds. We found that taxi tickets could be processed although they lacked the required authorizations, cab company invoices could be paid although the attached tickets did not fully support the amount invoiced, and the potential existed for duplicate payments. LA-DDS claimed \$1,017,920 in applicant travel disbursements: \$582,741 for FY 2002 and \$435,179 for FY 2003. The disbursements consisted of costs claimed by individuals and vendors. One vendor, a cab company, received payments totaling \$317,660, 31 percent of the \$1,015,900. To bill for its services, the cab company compiled the tickets each month and submitted an invoice for the total of the batched tickets.

⁶ OMB Circular A-87, Attachment B, Section 8.d (3). (Revised 5/10/04).

⁷ DDSAL 615, effective July 31, 2002.

In reviewing applicant travel disbursements, we expanded our sample to review the specific charges submitted by the cab company. Due to fluctuations in vendor payments to this cab company, we randomly selected two monthly invoices for this company--one from FY 2003 which is within the scope of our review and one in FY 2004 to review the most current information. The monthly invoices contained 190 and 387 taxi tickets, respectively. From each of the monthly invoices, we selected a random sample of 45 tickets to ensure the payments were properly authorized. In addition, we reviewed all the attached tickets from the invoices for the 2 months selected plus tickets from invoices for 4 additional months to determine whether any duplicate payments had been made. For the 6 months, 1,823 tickets, totaling \$102,822, in applicant travel costs were itemized for the 6 monthly invoices.

We found 8 of the 90 tickets attached to 2 of the invoices were not signed as authorized. We did not find any duplicate tickets from reviewing the tickets attached to the 6 invoices; however, we found that all of the invoices were not properly supported. Federal cost principles in OMB Circular A-87 state “costs must... be adequately documented”⁸ to be allowable. We were unable to determine whether any of the 60 missing tickets represented billings for duplicate charges. We did find a separate instance, apart from the tickets tested from the 6 months selected, where an area office made a duplicate payment to a vendor within a 2-day period.

We determined the LA-DDS staff responsible for processing the invoices for payment did not verify that tickets were properly authorized or that the attached tickets adequately supported the amounts the vendor invoiced. Per our discussions with LA-DDS, we found that there were no written policies and procedures to ensure that applicant travel costs are reasonable, properly authorized, and adequately supported. Further, the potential for error was greater for vendor payments than for individual payments because the LA-DDS used the information in the claimant’s consultative examination file to verify the claimant was scheduled for an examination and travel was authorized. However, payments to transportation companies were not maintained in the payment history of the claimant’s file. Consequently, LA-DDS was not able to detect duplicate vendor payments.

GENERAL SECURITY CONTROLS

We conducted general security controls reviews at three area offices and identified the following weaknesses:

- The LA-DDS contract for janitorial services provided for cleaning services after business hours when DDS employees were not present. The janitorial staff were not escorted when they cleaned the buildings. SSA policy states that “Under no circumstances is a non-employee to be left unescorted in any area of the DDS.”⁹

⁸ OMB Circular A-87, Attachment A, Section C.1 (j) (Revised 5/10/04).

⁹ SSA, POMS, DI 39566.120 C.1.f., *DDS Sample Security Profile – Exhibit 1*.

Additionally, SSA policy states “SSA requires that all claimant records and files be maintained in a locked drawer, cabinet or room when there is no authorized individual on location...”¹⁰ During our site visits, we noticed that several employees left sensitive materials on their desks when they went home for the night.

- Security access codes in two area offices were not changed after an employee left employment of the DDS. Combination or cipher lock codes should be changed when staff with knowledge of them leaves or no longer has a need to know them, or whenever compromise of the code occurs or is suspected.¹¹
- The security environment did not prohibit unauthorized access to one of the area offices. The unrestricted public access created a risk of unauthorized access to LA-DDS office space and sensitive SSA information during and after non-working hours. SSA policy states that “Under no circumstances is a non-employee to be left unescorted in any area of the DDS.”¹²

CONCLUSION AND RECOMMENDATIONS

LA-DDS disbursements charged to SSA for FYs 2002 and 2003 were generally allowable and allocable except for payments for unused leave balances paid to employees who terminated their employment with the LA-DDS. We identified internal control weaknesses with the authorization and review of applicant travel costs and cited weaknesses with general security controls.

We recommend that SSA instruct the LA-DDS to:

1. Refund costs charged to SSA for unused leave payments for LA-DDS employees who terminated their employment through retirement or other separation. This consisted of \$48,524 identified during FY 2002 and \$71,698 during FY 2003.
2. Develop written policies and procedures to ensure that applicant travel costs are reasonable, properly authorized, and adequately supported.
3. Ensure security codes are changed timely in the event of staff departure or a possible security breach.
4. Implement improved security measures to prohibit unauthorized access to SSA facilities.

¹⁰ SSA, POMS, DI 39566.080 A.1., *Safeguarding and Disposition of Data and Records*.

¹¹ DDS, Security Document, Chapter VII Physical Security, Access Controls.

¹² SSA, POMS, DI 39566.120 C.1.f., *DDS Sample Security Profile – Exhibit 1*.

SSA COMMENTS

SSA agreed with all our recommendations. Concerning recommendation 1, SSA agreed that terminal leave payments should be charged as part of indirect costs. However, based on notification from the United States Department of Health and Human Services, SSA has decided not to pursue these funds retroactively. The full text of SSA's comments is included in Appendix D.

STATE AGENCY COMMENTS

The LA-DSS agreed with all our recommendations. Concerning recommendation 1, while the LA-DSS agreed that terminal leave payments should be charged as part of indirect costs, it did not agree with the request for reimbursement. Pursuant to notification from the United States Department of Health and Human Services, LA-DSS did not believe these funds should be charged retroactively. However, the DDS agreed to take corrective action for future terminal leave payments. The full text of the Agency's comments is included in Appendix E.

OIG RESPONSE

We appreciate SSA and the DDS's agreement to our recommendations. Concerning recommendation 1, we are encouraged that the LA-DDS will charge these costs appropriately in the future.



Patrick P. O'Carroll, Jr.

Appendices

APPENDIX A – Acronyms

APPENDIX B – Scope and Methodology

APPENDIX C – Louisiana Disability Determination Services, Schedule of Costs
Reported, Questioned and Allowed

APPENDIX D – SSA Comments

APPENDIX E – State Agency Comments

APPENDIX F – OIG Contacts and Staff Acknowledgments

Acronyms

C.F.R.	Code of Federal Regulations
DI	Disability Insurance
DDS	Disability Determination Services
Form SSA-4513	State Agency Report of Obligations for SSA Disability Programs
FY	Fiscal Year
LA-DDS	Louisiana Disability Determination Services
LA-DSS	Louisiana Department of Social Services
OMB	Office of Management and Budget
POMS	Program Operations Manual System
SSA	Social Security Administration
SSI	Supplemental Security Income
Treasury	Department of the Treasury

Scope and Methodology

We reviewed the administrative costs the Louisiana Disability Determination Services (LA-DDS) reported to the Social Security Administration (SSA) on State Agency Report of Obligations for SSA Disability Programs (Form SSA-4513) for the period October 1, 2001 through September 30, 2003. We obtained sufficient evidence to evaluate administrative costs in terms of their allowability under Office of Management and Budget Circular A-87, Cost Principles for State, Local and Indian Tribal Governments, and appropriateness as defined by SSA's Program Operations Manual System. The LA-DDS reported disbursements of \$31,809,711 in Fiscal Year (FY) 2002 and \$32,665,227 in FY 2003.

To accomplish our audit objectives, we

- obtained computerized data from the State to support amounts reported on Form SSA-4513 and tested the reliability of the data by comparing disbursements, by category and in total, with amounts reported on Form SSA-4513.
- reconciled the amount of Federal funds drawn for support of program operations to the allowable expenditures.
- reconciled the accounting records to the costs reported by LA-DDS on its Form SSA-4513 for FYs 2002 and 2003.
- reviewed LA-DDS' policies and procedures related to personnel, medical, indirect, and non-personnel costs.
- interviewed staff from SSA, Louisiana Department of Social Services, and LA-DDS.
- documented our understanding of the LA-DDS' system of internal controls over the accounting and reporting of administrative costs.
- conducted limited general control testing related to physical access security and security within the LA-DDS.
- selected a random sample of personnel, medical, and non-personnel costs.
 - sampled 50 employees from one pay period in FY 2003 and traced information to accounting records, timesheets, and personnel files.
 - sampled all 52 medical consultants on the LA-DDS staff paid during one pay period in FY 2003. We then determined whether the consultants were paid

according to the terms of the employment contract and ensured the selected medical consultants were licensed.

- sampled 50 medical cost payments from both FY 2002 and FY 2003 using a stratified random sample. We stratified medical costs into Medical Evidence of Record and Consultative Examinations and determined whether sampled costs were allowable.
- sampled 50 transactions per year from the all other non-personnel cost category from the 2,916 transactions for FY 2002, and 2,893 transactions for FY 2003. We also compared the sampled transactions to supporting documentation.
- examined indirect costs claimed by LA-DDS for FYs 2002 and 2003 and the corresponding Cost Allocation Plans.
- conducted an expanded review of applicant travel disbursements for FYs 2003 and 2004.

The entity audited was the LA-DDS within the Louisiana Department of Social Services. We performed our audit at the LA-DDS State Office in Baton Rouge, Louisiana; the Baton Rouge, Shreveport, and New Orleans, Louisiana Area Offices; Louisiana Department of Social Services Fiscal and Management Offices, Baton Rouge, LA; and the SSA Regional Office Dallas, Texas. We conducted our audit in accordance with generally accepted government auditing standards.

**Louisiana Disability Determination Services,
Schedule of Costs Reported, Questioned and
Allowed**

FY 2002 COSTS			
Description	Costs Reported	Costs Questioned	Costs Allowed
Personnel	\$15,800,625	\$48,524	\$15,752,101
Medical	\$10,212,691	\$0	\$10,212,691
Indirect	\$2,369,014	\$0	\$2,369,014
All Other	\$3,427,381	\$0	\$3,427,381
Totals	\$31,809,711	\$48,524	\$31,761,187

FY 2003 COSTS			
Description	Costs Reported	Costs Questioned	Costs Allowed
Personnel	\$16,918,798	\$71,698	\$16,847,100
Medical	\$9,395,608	\$0	\$9,395,608
Indirect	\$2,686,907	\$0	\$2,686,907
All Other	\$3,663,914	\$0	\$3,663,914
Totals	\$32,665,227	\$71,698	\$32,593,529

SSA Comments



SOCIAL SECURITY

MEMORANDUM

Date: October 21, 2005

To: Patrick P. O'Carroll, Jr
Inspector General

From: Ramona Schuenemeyer
Regional Commissioner
Dallas

Subject: Administrative Costs Claimed by the Louisiana Disability Determination Services
(A-06-05-15032) -- Reply

We appreciate the opportunity to comment on this draft audit report. We are generally in agreement with each of the recommendations and are working with the DDS to implement any necessary changes. We appreciate the willingness of OIG Audit staff in the Dallas Region to work with us during the course of the audit.

Our responses to the recommendations contained in the narrative report are as follows:

1. Refund costs charged to SSA for unused leave payments for Louisiana DDS employees who terminated their employment through retirement or other separation.

We agree that terminal leave payments should be charged as part of indirect costs. The Louisiana DDS indirect cost charges are allocated as part of the Department of Social Services cost allocation plan which is approved by the Department of Health and Human Services. The cost allocation plan was revised effective in FY 2005 and terminal leave is now included in the cost pools and allocated to the DDS. In a letter dated October 15, 2004, the Louisiana Department of Social Services was notified that the United States Department of Health and Human Services would not enforce retroactivity of these provisions for state agencies but will instead enforce these provisions prospectively beginning October 1, 2004. Therefore, we consider the terminal leave charges to be non-refundable for FY 2002 and FY 2003.

2. Develop written policies and procedures to ensure that applicant travel costs are reasonable, properly authorized, and adequately supported.

We concur. The DDS has reviewed and strengthened their applicant travel authorization process.

3. Ensure security codes are changed timely in the event of staff departure or a possible security breach.

We concur. The DDS is aware of the need to change codes on a timely basis.

4. Implement improved security measures to prohibit unauthorized access to the SSA facilities.

We concur. We are working with the DDS to secure their space and prohibit unauthorized access.

If you would like to discuss this, please call me. If your staff has questions, please have them call Irving Wilkerson at 214-767-4281 in Management and Operations Support, Center for Disability.

State Agency Comments



State of Louisiana

Department of Social Services

OFFICE OF THE SECRETARY

755 THIRD STREET 2ND FLOOR

P.O. BOX 3776

PHONE - 225/342-0286 FAX 225/342-8636

BATON ROUGE, LOUISIANA 70821

KATHLEEN BABINEAUX BLANCO
GOVERNOR

ANN SILVERBERG WILLIAMSON
SECRETARY

November 18, 2005

Patrick P. O'Carroll, Jr.
Inspector General
Social Security Administration

Re: Administrative Costs Claimed by the Louisiana Disability Determination Services (A -06-05-15032)

Dear Sir:

This letter provides the Department of Social Services response to the draft audit report of the Louisiana Disability Determination Services. We appreciate this opportunity to comment. We will work with the DDS to implement any necessary changes. Our remarks are noted below.

Recommendation 1: Refund costs charged to SSA for unused leave payments for Louisiana DDS employees who terminated their employment through retirement or other separation.

Response: The Department of Social Services agrees that terminal leave payments should be charged as part of indirect cost, however we do not agree to the request for reimbursement. The Louisiana DDS indirect cost charges are allocated as part of the Department of Social Services cost allocation plan which is approved by the U. S. Department of Health and Human Services. The cost allocation plan was revised effective in FY 2005 and terminal leave is now included in the cost pools and allocated to the DDS. In a letter dated October 15, 2004, the Louisiana Department of Social Services was notified that the United States Department of Health and Human Services would not enforce retroactivity of these provisions for state agencies but will instead enforce these provisions prospectively beginning October 1, 2004. Therefore, we consider the terminal leave charges to be non-refundable for FY 2002 and FY 2003.

Recommendation 2: Develop written policies and procedures to ensure that applicant travel costs are reasonable, properly authorized, and adequately supported.

Response: The DDS has reviewed and strengthened their applicant travel authorization process.

Recommendation 3: Ensure security codes are changed timely in the event of staff departure or a possible security breach.

Response: The DDS is aware of the need to change codes on a timely basis and does so when appropriate.

Recommendation 4: Implement improved security measures to prohibit unauthorized access to the SSA facilities.

Response: The Department leases space for the DDS and will work with the owner, but any modifications must meet with the landlord's approval and be funded by SSA.

If you have any questions or need additional information, please let me know.

Sincerely,

/S/

Ann S. Williamson
Secretary
Department of Social Services

"AN EQUAL OPPORTUNITY EMPLOYER"

OIG Contacts and Staff Acknowledgments

OIG Contacts

Paul Davila, Director, (214) 767-6317

Paul Wood, Audit Manager, (214) 767-0058

Staff Acknowledgments

In addition to those named above:

Warren Wasson, Auditor-in-Charge

Ashley Moore, Auditor

Brennan Kraje, Statistician

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