
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**SINGLE AUDIT OF THE
STATE OF ILLINOIS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2006**

February 2008

A-77-08-00008

**MANAGEMENT
ADVISORY REPORT**



Mission

By conducting independent and objective audits, evaluations and investigations, we inspire public confidence in the integrity and security of SSA's programs and operations and protect them against fraud, waste and abuse. We provide timely, useful and reliable information and advice to Administration officials, Congress and the public.

Authority

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

- Conduct and supervise independent and objective audits and investigations relating to agency programs and operations.**
- Promote economy, effectiveness, and efficiency within the agency.**
- Prevent and detect fraud, waste, and abuse in agency programs and operations.**
- Review and make recommendations regarding existing and proposed legislation and regulations relating to agency programs and operations.**
- Keep the agency head and the Congress fully and currently informed of problems in agency programs and operations.**

To ensure objectivity, the IG Act empowers the IG with:

- Independence to determine what reviews to perform.**
- Access to all information necessary for the reviews.**
- Authority to publish findings and recommendations based on the reviews.**

Vision

We strive for continual improvement in SSA's programs, operations and management by proactively seeking new ways to prevent and deter fraud, waste and abuse. We commit to integrity and excellence by supporting an environment that provides a valuable public service while encouraging employee development and retention and fostering diversity and innovation.



SOCIAL SECURITY

MEMORANDUM

Date: February 13, 2008

Refer To:

To: Candace Skurnik
Director
Audit Management and Liaison Staff

From: Inspector General

Subject: Management Advisory Report: Single Audit of the State of Illinois for the Fiscal Year Ended June 30, 2006 (A-77-08-00008)

This report presents the Social Security Administration's (SSA) portion of the single audit of the State of Illinois for the Fiscal Year (FY) ended June 30, 2006. Our objective was to report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to SSA for resolution action.

The accounting firm of KPMG performed the audit. The Department of Health and Human Services' (HHS) desk review concluded that the audit met Federal requirements. In reporting the results of the single audit, we relied entirely on the internal control and compliance work performed by KPMG and the reviews performed by HHS. We conducted our review in accordance with the *Quality Standards for Inspections* issued by the President's Council on Integrity and Efficiency.

For single audit purposes, the Office of Management and Budget assigns Federal programs a Catalog of Federal Domestic Assistance (CFDA) number. SSA's Disability Insurance (DI) and Supplemental Security Income (SSI) programs are identified by CFDA number 96. SSA is responsible for resolving single audit findings reported under this CFDA number.

The Illinois Disability Determination Services (DDS) performs disability determinations under SSA's DI and SSI programs in accordance with Federal regulations. The DDS is reimbursed for 100 percent of allowable costs. The Department of Human Services (DHS) is the Illinois DDS' parent agency.

The single audit reported:

1. DHS did not calculate interest liability in accordance with the methodology outlined in the Treasury-State agreement (Attachment, Pages 1 and 2). DHS responded that the State FY 2005 and 2006 interest liability was recalculated using the correct methodology (Attachment, Page 2). Since the U.S. Department of the Treasury is responsible for oversight of Treasury-State interest liability, we are not making a formal recommendation to SSA.
2. System programmers had inappropriate access to the DHS payroll system and personal information contained therein (Attachment, Pages 3 and 4). DHS disagreed stating that it has an adequate system of internal controls to ensure the propriety of the data in the payroll system (Attachment, Pages 4 and 5).
3. The Illinois Department of Central Management Services did not establish adequate procedures to identify excessive internal service fund balances (Attachment, Pages 6 through 8). DHS responded that it has an ongoing process for evaluating fund balances, which is in compliance with Federal guidelines (Attachment, Pages 8 and 9).

We recommend SSA:

1. Verify that DHS has adequate access controls in place over its payroll system so that the personal information of Illinois DDS employees is secured.
2. Ensure DHS has a process in place for evaluating internal service fund balances that will prevent the Illinois DDS from being inappropriately charged for services received.

Please send copies of the final Audit Clearance Document to Ken Bennett. If you have any questions contact Ken Bennett at (816) 936-5593.



Patrick P. O'Carroll, Jr.

Attachment

STATE OF ILLINOIS

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2006

State Agency: Illinois Department of Human Services (IDHS)

Federal Agency: US Department of Education (USDE)
US Department of Health and Human Services (USDHHS)
US Social Security Administration (USSSA)

Program Name: Rehabilitation Services – Vocational Rehabilitation Grants to States
Block Grants for Prevention and Treatment of Substance Abuse
Social Security Disability Insurance

CFDA # and Program Expenditures: 84.126 (\$82,347,000)
93.959 (\$69,615,000)
96.001 (\$61,815,000)

Award Numbers: H126A050018/H126A050018A (84.126)
(CFDA number) 05B1ILSAPT/06B1ILSAPT (93.959)
0504ILD100/0604ILD100 (96.001)

Questioned Costs: \$6,871

Finding 06-14 *Inaccurate Interest Liability Calculations*

IDHS did not properly calculate its interest liabilities for the Rehabilitation Services – Vocational Rehabilitation Grants to States (Vocational Rehabilitation), Block Grants for Prevention and Treatment of Substance Abuse (SAPT), and Social Security Disability Insurance (SSDI) programs.

Annually, the State of Illinois negotiates the Treasury-State Agreement (TSA) with the US Department of the Treasury (the Treasury) which details the funding techniques to be used for the draw down of federal funds. Certain approved funding techniques utilized by the State require the use of a clearance pattern which identifies the average number of days federal funds are held by the State. The clearance pattern is used to calculate the State's interest liability for the program.

The TSA requires IDHS to determine the total time federal funds are held by measuring two separate time periods: the time federal funds are held in a State account prior to being disbursed (preissuance time) and the time federal funds are held by the State between the issuance and the clearance of warrants (clearance time). The preissuance time is to be measured annually by selecting a statistical sample of warrants and calculating the weighted average number of days between the date federal funds were deposited and the date the warrant was issued. The clearance time is to be calculated and certified at least every five years and is included in the TSA. The sum of these time periods is used to calculate the State's interest liability.

During our testwork over the June 30, 2005 interest calculation (submitted in fiscal year 2006), we noted IDHS improperly used a simple average time instead of the dollar weighted average time in calculating the preissuance time. In addition, the clearance time used to calculate the administrative interest liabilities for the Vocational Rehabilitation, SAPT, and SSDI programs was one day as opposed to the six, nine, and six days, respectively, prescribed in the TSA. As a result, the interest liabilities calculated by IDHS were overstated by \$663 for the Vocational Rehabilitation program and were understated by \$6,042 and \$829 for the SAPT and SSDI programs, respectively.

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Schedule of Findings and Questioned Costs

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According to the Treasury-State Agreement signed between the US Department of Treasury and the State of Illinois, IDHS is required to calculate an interest liability on federal funds for the Vocational Rehabilitation, SAPT, and SSDI programs based on the annual program expenditures times the average equivalent yield of the 13-week Treasury bills auctioned during the year times the sum of the preissuance time and the clearance time. Additionally, the A-102 Common Rule requires non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include procedures in place to ensure the interest liability calculation is performed in accordance with the TSA.

In discussing these conditions with IDHS personnel, they state IDHS followed its process for interest liability calculations that had been in place since fiscal year 2002.

Failure to calculate the interest liability in accordance with the TSA may result in an underpayment of an interest liability to the federal government. (Finding Code 06-14)

Recommendation:

We recommend IDHS recalculate the interest liability for the year ended June 30, 2005 using the methodology stated in the TSA. A review of the interest liability calculation should be performed by an independent person that is knowledgeable of the TSA requirements.

IDHS Response:

Disagree. IDHS has already recalculated our fiscal year 2005 and fiscal year 2006 interest liability using the dollar weighted methodology, and it resulted in a net overpayment of \$10,249. Fiscal year 2005 recalculation resulted in an underpayment totaling \$6,208 and fiscal year 2006 recalculation indicated an overpayment totaling \$16,457. We disagree with the auditors' assertion that the incorrect clearance time was used in the calculation. The clearance times shown in Exhibit II represent the combined pre-issuance and clearance time for payroll expenditures used in the prior year's calculation. We performed the calculations in accordance with Section 8.7.1C of the TSA using clearance times for payroll warrants that were recalculated in fiscal year 2004 in response to audit recommendation 03-27. The clearance patterns for payroll warrants averaged one day since 73% of IDHS employees are on direct deposit for payroll earnings. The clearance pattern documentation was included with our fiscal year 2004 interest calculations. The pre-issuance time plus the one-day clearance pattern equals the six, nine and six days for the mentioned programs shown in Exhibit II. IDHS will notify the agency responsible for negotiating the TSA agreement that the proper clearance time for payroll expenditures of the SAPT, VR and SSDI programs is one day.

Auditors' Comment:

The TSA requires interest to be calculated based upon the clearance times specified in Exhibit II of the TSA. To the extent the TSA contains inaccurate clearance patterns, IDHS should work with the Governor's Office of Management and Budget to amend the TSA to include the corrected clearance patterns.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2006

State Agency: Illinois Department of Human Services (IDHS)

Federal Agency: US Department of Agriculture (USDA)
US Department of Education (USDE)
US Department of Health and Human Services (USDHHS)
US Social Security Administration (USSSA)

Program Name: Food Stamps Cluster
Special Supplemental Nutrition Program for Women, Infants, and Children
Rehabilitation Services – Vocational Rehabilitation Grants to States
Special Education – Grants for Infants and Families with Disabilities
Temporary Assistance for Needy Families
Child Care Development Fund Cluster
Social Services Block Grant
Block Grants for Prevention and Treatment of Substance Abuse
Social Security Disability Insurance

CFDA # and Program Expenditures: 10.551/10.561 (\$1,570,652,000)
10.557 (\$183,714,000)
84.126 (\$82,347,000)
84.181 (\$26,207,000)
93.558 (\$556,455,000)
93.575 / 93.596 (\$213,191,000)
93.667 (\$115,496,000)
93.959 (\$69,615,000)
96.001 (\$61,815,000)

Award Numbers: 2IL400098/2IL420120 (10.551/10.561)
(CFDA number) 20051W100342/20051W100642/20061W100342/20061W100642 (10.557)
H126A050018/H126A050018A (84.126)
H181A030001/H181A040003/H181A050007 (84.181)
G-0602ILTANF/G-0501ILTANF (93.558)
G0601ILCCDF/G-0501ILCCDF (93.575)
G-0401ILSOSR/G-0501ILSOSP (93.667)
05B1ILSAPT/06B1ILSAPT (93.959)
0504ILD100/0604ILD100 (96.001)

Questioned Costs: None

Finding 06-18 Inadequate Controls Over Access to Information Systems

IDHS does not have adequate controls over user access rights to its information systems.

Employees and local agency personnel are assigned access to IDHS information systems based upon the needs of their positions and duties performed. The IDHS Systems Administrator assigns user access rights. This assignment is based upon the completion and approval of an access request form by each user and the user's supervisor. The access request form identifies the user's name, certain personal information, location or local agency, and the user's access rights being requested.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2006

During our review of the procedures for granting access to applications used to administer IDHS' federal programs, we noted program developers had access to the production environment for the payroll system to perform system updates. Individuals responsible for the development of information systems should only have access to the development environments. Separation of duties should be maintained by not allowing developers access to the production environment.

The A-102 Common Rule requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include ensuring the information systems associated with the administration of the federal programs are adequately secured.

In discussing these conditions with IDHS officials, they stated IDHS management believes that they have implemented adequate internal controls and compensating controls over the issues noted by the auditors within the IDHS Division of Management Information Services. These controls include automated monitoring and logging of access, management review, balancing controls with both the Department of Central Management Services and the Illinois State Comptroller's offices.

Failure to adequately control the access rights of system users may result in granting user access to employees who do not need or should not have access and may result in inadequate segregation of duties. (Finding Code 06-18)

Recommendation:

We recommend IDHS establish an adequate segregation of duties between those employees who develop and maintain the system from those who are authorized to use the system. Additionally, we recommend IDHS establish periodic reviews of user rights to ensure the access granted is appropriate.

IDHS Response:

Disagree. Due to the age and complexity of the payroll system, IDHS does allow the MIS Human Resource Systems personnel direct access to the production data to correct errors and problems that cannot be corrected by any other means. However, management has implemented an adequate system of internal controls, including both preventative and detective controls, to insure the propriety of the data. The auditors did not perform any review of the system of internal controls nor did they conduct any review of the changes made to production data. Generally Accepted Auditing Standards would have required such a review before making comments and recommendations. At a minimum, a limited scope statement would have been made to inform the reader that the system of internal controls was not reviewed.

IDHS MIS and Human Resource management developed the current system of internal control with input from the Illinois Office of Internal Audit. In addition, the compliance audit firm completed an audit of the payroll system, its internal controls and the MIS access to production data. In the transmittal letter, dated March 14, 2007 from the compliance audit firm to the Auditor General, regarding their review of the Payroll and Timekeeping System (PTS) they stated, "Based on our review, it appears the PTS is functioning properly and appears to have adequate system and procedural controls established to ensure the system is processing adequately. However, although no

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2006

weaknesses were identified with the PTS application itself, our review identified Department-specific weakness, although not significant, relating to excessive access.” (Emphasis added)

In the Auditor General’s cover letter to the Agency, dated April 13, 2007 states in part, “... However, we recommend the Department continue to assess access to production and datasets to ensure that only personnel needing access for completing their job responsibilities have access and powerful access privileges to programs and datasets are restricted.

We also found that the number of changes to the PTS production data appears excessive as well. We recommend the Department consider modifying the PTS system to include additional update capabilities, including inherent controls and audit trails, within the application itself for making payroll data adjustments.”

We believe that had the single audit firm actually reviewed the entire system of internal control, they would have had a different conclusion.

In addition, IDHS MIS management has repeatedly informed the auditors that we perform a 100% review of EVERY user’s access rights. The review process has been in place for years and is initiated automatically by the computer system. Management must approve their staff’s access rights and an automated process follows up any outstanding responses. We are not sure why the auditors are recommending for the same controls that we have had in place for years.

Auditors’ Comment:

As previously stated, program developers should not have access to the production environment. Additionally, the “mitigating” controls identified in IDHS’ response are not documented, and, as a result, could not be verified by our audit procedures. Generally accepted auditing standards require that we obtain sufficient competent audit evidence to support our audit procedures, conclusions, and opinion on compliance for each major program. The lack of documentation in this situation does not enable us to obtain sufficient audit evidence that the mitigating controls discussed above are operating effectively.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2006

State Agency: Illinois Department of Central Management Services (DCMS)

Federal Agency: US Department of Agriculture (USDA)
US Department of Labor (USDOL)
US Department of Transportation (USDOT)
US Department of Education (USDE)
US Election Assistance Commission (USEAC)
US Department of Health and Human Services (USDHHS)
US Social Security Administration (USSSA)
US Department of Homeland Security (USDHS)

Program Name: Food Stamp Cluster
Child Nutrition Cluster
Special Supplemental Nutrition Program for Women, Infants and Children
Child and Adult Care Food Program
Employment Services Cluster
Unemployment Insurance
Trade Adjustment Assistance – Workers
Workforce Investment Act Cluster
Airport Improvement Program
Highway Planning and Construction Cluster
Title I Grants to Local Educational Agencies
Special Education Cluster
Federal Family Education Loans – Guaranty Program
Vocational Education – Basic Grants to States
Rehabilitation Services – Vocational Rehabilitation Grants to States
Special Education – Grants for Infants and Families with Disabilities
Twenty-First Century Community Learning Centers
Reading First State Grants
Improving Teacher Quality State Grants
Help America Vote Act Requirements Payments
Aging Cluster
Immunization Grants
Centers for Disease Control and Prevention – Investigations and Technical Assistance
Temporary Assistance for Needy Families
Child Support Enforcement
Low-Income Home Energy Assistance
Child Care Development Funds Cluster
Foster Care – Title IV-E
Adoption Assistance
Social Services Block Grant
State Children’s Insurance Program
Medicaid Cluster
HIV Care Formula Grants
Block Grants for the Prevention and Treatment of Substance Abuse
Social Security – Disability Insurance
Homeland Security Cluster

CFDA # and Program Expenditures: 10.551/10.561 (\$1,570,652,000)
10.553/10.555/10.556/10.559 (\$347,962,000)
10.557 (\$183,714,000)
10.558 (\$100,742,000)

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For the Year Ended June 30, 2006

17.207/17.801/17.804 (\$40,785,000)
17.225 (\$1,845,449,000)
17.245 (\$32,701,000)
17.258/17.259/17.260 (\$152,912,000)
20.106 (\$91,286,000)
20.205 (\$1,019,336,000)
84.010 (\$540,016,000)
84.027/84.173 (\$474,180,000)
84.032 (\$278,810,000)
84.048 (\$44,344,000)
84.126 (\$82,347,000)
84.181 (\$26,207,000)
84.287 (\$38,329,000)
84.357 (\$18,751,000)
84.367 (\$120,713,000)
90.401 (\$43,944,000)
93.044/93.045/93.053 (\$45,663,000)
93.268 (\$39,597,000)
93.283 (\$35,187,000)
93.558 (\$556,455,000)
93.563 (\$114,700,000)
93.568 (\$189,157,000)
93.575/93.596 (\$213,191,000)
93.658 (\$230,236,000)
93.659 (\$88,344,000)
93.667 (\$115,496,000)
93.767 (\$502,539,000)
93.775/93.777/93.778 (\$5,223,946,000)
93.917 (\$36,660,000)
93.959 (\$69,615,000)
96.001 (\$61,815,000)
97.004/97.067 (\$65,682,000)

Questioned Costs: Cannot be determined

Finding 06-95 *Inadequate Process for Monitoring Internal Service Fund Balances*

DCMS did not establish adequate procedures to identify fund balances in excess of maximum amounts allowed under OMB Circular A-87.

Certain administrative functions of the State, including communications, statistical services, and facilities management, are coordinated on a statewide basis through the use of internal service funds. DCMS is responsible for administering the internal service funds and determining the rates to be charged for the services provided. In determining the rates, DCMS estimates the costs of providing the administrative services on a statewide basis and the level of service to be provided. Because these rates are estimates and may be charged to the State's federal programs, DCMS is required to evaluate the fund balances within the

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2006

internal service funds to ensure they do not exceed 60 days of cash expenses for normal operations incurred for the period.

During our audit, we noted CMS had accumulated fund balances in its Communications Revolving Fund (CRF) and Statistical Services Revolving Fund (SSRF) funds in excess of amounts allowed under OMB Circular A-87 during state fiscal years 2004 and 2005. Upon further review, the fiscal year 2006 fund balances of these funds were determined to be in excess of amounts allowed under A-87. The excess fund balances, including prior year carryforward balances were estimated to be \$9,438,065 and \$10,593,225 as of June 30, 2006 for the CRF and SSRF, respectively.

According to the OMB Circular A-133 Compliance Supplement dated March 2006, working capital reserves (fund balances) are generally not allowed to exceed more than 60 days of cash expenses for normal operations. A working capital reserve exceeding 60 days may be approved by the cognizant federal agency. Additionally, the A-102 Common Rule requires non-Federal entities receiving Federal awards to establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal control should include establishing procedures to evaluate the fund balances of internal service funds on a periodic basis to identify whether amounts in excess of those allowed under federal regulations exist.

In discussing these conditions with DCMS officials, they stated that they believed they were in compliance with the federal guidelines.

Failure to properly monitor fund balances of internal service funds may result in claiming of unallowable costs. (Finding Code 06-95)

Recommendation:

We recommend DCMS establish a process for evaluating internal service fund balances and implement the necessary procedures to ensure these fund balances do not exceed the 60 day threshold allowed under OMB Circular A-87. DCMS should also implement procedures to ensure only expenditures meeting allowable cost criteria are used in establishing rates for expenditures charged to federal programs.

DCMS Response:

DCMS does not concur with the finding.

DCMS does have an ongoing process for evaluating internal service fund balances. DCMS complies with federal guidelines to adjust excess balances. DCMS allocates all direct and indirect costs by service according to A-87 guidelines, matches revenues to costs for each service, calculates profit/loss as well as working capital balances by service, reports annually to USDHHS through the SWCAP Section II Reconciliation, and negotiates resolutions regarding allowable costs and balances.

Federal guidelines determine rules for the calculation of excess balances and lay out remedies for correcting those balances. The remedies include cash refunds, billing credits, rate adjustments, and reallocation of costs. The State of Illinois has historically employed all four methods of "truing up" with the USDHHS. During the period in question, the state adjusted some rates as well as reallocated costs, which slowed the accumulation of excess balances but did not eliminate some accumulated balances. These balances were carried forward into future year reconciliations as required.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2006

While a reconciliation must be completed annually, OMB A-87 does not specify a timeframe for resolution of excess balances. If the State chooses to reconcile through a cash refund, it is somewhat dependent on the delayed federal review cycle (which occurs approximately every two years). The State cannot make a repayment without a letter of determination from USDHHS. There is no requirement that the State resolve balances prior to the federal review of the SWCAP, and, in fact, it may prove disadvantageous for the State to do so.

Auditors' Comment:

As previously stated, DCMS does not have an adequate process to identify and properly account for excess fund balances on a timely basis as required under OMB Circular A-87. Specifically, working cash reserves are generally not allowed to exceed 60 days unless approved by the cognizant federal agency. DCMS' noncompliance with these regulations is evidenced by multiple years of accumulated excess balances for which they believe it is the responsibility of the cognizant agency to approach them to settle. We disagree with DCMS' response that OMB Circular A-87 does not specify a timeframe for resolution of excess balances. OMB Circular A-87 Attachment C Section G(4) states "a comparison of the revenue generated by each billed service (including total revenues whether or not billed or collected) to the actual allowable costs of the service will be made at least annually, and an adjustment will be made for the difference between the revenue and the allowable costs." We believe that excess balances should be resolved on an annual basis in conjunction with the reconciliation, either through return to the applicable federal agencies or by adjustment (reduction) of the subsequent year's rates.

Overview of the Office of the Inspector General

The Office of the Inspector General (OIG) is comprised of our Office of Investigations (OI), Office of Audit (OA), Office of the Chief Counsel to the Inspector General (OCCIG), and Office of Resource Management (ORM). To ensure compliance with policies and procedures, internal controls, and professional standards, we also have a comprehensive Professional Responsibility and Quality Assurance program.

Office of Audit

OA conducts and/or supervises financial and performance audits of the Social Security Administration's (SSA) programs and operations and makes recommendations to ensure program objectives are achieved effectively and efficiently. Financial audits assess whether SSA's financial statements fairly present SSA's financial position, results of operations, and cash flow. Performance audits review the economy, efficiency, and effectiveness of SSA's programs and operations. OA also conducts short-term management and program evaluations and projects on issues of concern to SSA, Congress, and the general public.

Office of Investigations

OI conducts and coordinates investigative activity related to fraud, waste, abuse, and mismanagement in SSA programs and operations. This includes wrongdoing by applicants, beneficiaries, contractors, third parties, or SSA employees performing their official duties. This office serves as OIG liaison to the Department of Justice on all matters relating to the investigations of SSA programs and personnel. OI also conducts joint investigations with other Federal, State, and local law enforcement agencies.

Office of the Chief Counsel to the Inspector General

OCCIG provides independent legal advice and counsel to the IG on various matters, including statutes, regulations, legislation, and policy directives. OCCIG also advises the IG on investigative procedures and techniques, as well as on legal implications and conclusions to be drawn from audit and investigative material. Finally, OCCIG administers the Civil Monetary Penalty program.

Office of Resource Management

ORM supports OIG by providing information resource management and systems security. ORM also coordinates OIG's budget, procurement, telecommunications, facilities, and human resources. In addition, ORM is the focal point for OIG's strategic planning function and the development and implementation of performance measures required by the Government Performance and Results Act of 1993.