
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**KANSAS DEPARTMENT OF SOCIAL AND
REHABILITATION SERVICES,
AN ORGANIZATIONAL
REPRESENTATIVE PAYEE FOR THE
SOCIAL SECURITY ADMINISTRATION**

March 2007

A-07-07-17045

AUDIT REPORT



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SOCIAL SECURITY

MEMORANDUM

Date: March 23, 2007

Refer To:

To: Michael W. Grochowski
Regional Commissioner
Kansas City

From: Inspector General

Subject: Kansas Department of Social and Rehabilitation Services, an Organizational Representative Payee for the Social Security Administration (A-07-07-17045)

OBJECTIVE

Our objectives were to determine whether the Kansas Department of Social and Rehabilitation Services (SRS) (1) had effective safeguards over the receipt and disbursement of Social Security benefits and (2) ensured Social Security benefits were used and accounted for in accordance with the Social Security Administration's (SSA) policies and procedures.

BACKGROUND

Some individuals cannot manage or direct the management of their finances because of their youth or mental and/or physical impairments. Congress granted SSA the authority to appoint representative payees to receive and manage these beneficiaries' payments.^{1, 2} A representative payee may be an individual or an organization. SSA selects representative payees for Old-Age, Survivors and Disability Insurance (OASDI) beneficiaries or Supplemental Security Income (SSI) recipients when representative payments would serve the individuals' interests. Representative payees are responsible for managing benefits in the best interest of the beneficiary.³ Refer to Appendix B for additional Representative Payee responsibilities.

¹ We use the term "beneficiary" generically in this report to refer to both OASDI beneficiaries and SSI recipients.

² The *Social Security Act*, §§ 205(j) and 1631(a)(2), 42 U.S.C. §§ 405(j) and 1383(a)(2).

³ We use the term "benefits" generically in this report to refer to both OASDI benefits and SSI payments.

SRS is a State government foster care agency that operates as an organizational representative payee for children who received payments under SSA's OASDI and SSI programs. SRS contracts with third parties to provide its foster care services. For our audit period, April 1, 2005 to March 31, 2006, SRS served as representative payee for 1,044 beneficiaries. SSA's Kansas City Regional Office (KCRO) requested that we perform an audit of SRS based on issues identified in previous reviews. Refer to Appendix C for our Scope and Methodology.

RESULTS OF REVIEW

We found SRS could improve its safeguards for the receipt and disbursement of Social Security benefits. Specifically, SRS needs to improve its internal controls for:

- segregation of duties, and
- receipt of SSA benefit payments.

We also found SRS generally used and accounted for benefits according to SSA's policies and procedures. SRS typically used the benefits to offset the State's cost of providing for the beneficiaries' basic needs such as food, clothing, and shelter through its contracted foster care program. However, we found SRS could improve its process for monitoring beneficiary account balances to ensure balances do not exceed resource limitations.

SAFEGUARDS FOR THE RECEIPT AND DISBURSEMENT OF BENEFITS

We found SRS needs to improve its internal controls for the segregation of duties and the receipt of benefit payments. Internal controls are a major part of managing an organization. Internal controls serve as the first line of defense in safeguarding assets and preventing and detecting errors and fraud. The Government Accountability Office's (GAO) standards define the minimum level of internal control in government and provide the basis against which internal controls are to be evaluated.⁴

Segregation of Duties

SRS did not have adequate segregation of duties for the disbursement of SSA benefits. Specifically, one SRS employee had sole responsibility for writing checks, signing checks, recording transactions, and maintaining custody of blank checks. Furthermore, SRS did not have any compensating controls in place to monitor this employee's activities, such as a supervisory review. Although we found no indications of wrongdoing, inadequate internal controls create an opportunity for fraud, waste and abuse of beneficiary funds.

⁴ GAO, *Standards for Internal Control in the Federal Government* (GAO/AIMD-00-21.3.1 p. 7 November 1999).

Adequate segregation of duties ensures that key duties and responsibilities are divided or segregated among different people to reduce the risk of error or fraud. This should include separating the responsibilities for authorizing, processing and recording, reviewing transactions, and handling any related assets. No one individual should control all key aspects of a transaction or event.⁵

Receipt of SSA Benefit Payments

SRS did not have a process in place to properly monitor the amount of benefit payments it should receive from SSA on the behalf of beneficiaries in its care. During our review, we identified two SSA beneficiaries under the care of SRS whose benefit payments continued to be sent to the previous payee. This occurred because the bank account information was not changed in SSA's system to reflect SRS as payee. Specifically,

- About \$9,000 in SSI payments, for one beneficiary, was deposited into the bank account of the prior payee during the period of October 2005 to July 2006. SSA found that the benefit payments were used for purposes not related to the beneficiary's care and referred the case to the Office of the Inspector General (OIG). Following an investigation by the OIG, the prior payee agreed to make full restitution.⁶
- Approximately \$4,000 in disability insurance payments for the second beneficiary was deposited into the bank account of the prior payee during the period of November 2005 to July 2006. SSA found that the prior payee used the benefits for the beneficiary. No further action was taken because the beneficiary was returned to the prior payee's care.⁷

Since SRS did not have a process in place to properly monitor the amount of benefit payments it should receive from SSA, neither SSA nor SRS were aware the benefits were being deposited into the wrong bank accounts until it was discovered during our audit. SSA relies on representative payees to provide timely notification when benefits are not received.⁸ When SSA is notified of nonreceipt of benefit payments, SSA verifies the bank account information and takes corrective action, if necessary.⁹ Therefore, SRS should have a system in place to ensure it receives the correct amount of benefit

⁵ GAO, *Standards for Internal Control in the Federal Government*, (GAO/AIMD-00-21.3.1 p. 14 November 1999).

⁶ SSA issued a collection notice to the prior payee on December 19, 2006.

⁷ The prior payee was the beneficiary's father. The father used the funds to improve the beneficiary's living quarters while she was in foster care.

⁸ SSA sent SRS notices that indicated the amount of benefit payments and the date the payments should be received by SRS for its beneficiaries.

⁹ SSA, POMS, GN 02406.007D.

payments from SSA on behalf of the beneficiaries under its care. In addition, SRS should timely notify SSA when it does not receive benefit payments. However, SSA should also remind its field office employees to update the direct deposit bank information in its representative payee system when a change in payee occurs.

MONITORING SSI RECIPIENT ACCOUNT BALANCES

SRS allowed beneficiaries' account balances to exceed the \$2,000 maximum allowed by law.¹⁰ Specifically, we found 17 SSI beneficiaries in 66 separate instances had balances over the \$2,000 limit for at least 1 month during our audit period.¹¹ This occurred because SRS field office employees did not apply foster care expenses to the beneficiaries' accounts timely, which allowed balances to accumulate and exceed the limit and/or SRS field office employees did not monitor the account balances and take appropriate actions to spend down the funds when the balances approached the \$2,000 limit. SSA suggests that beneficiary accounts be monitored so that when balances approach the allowable resource limit, the representative payee can assess the personal needs, such as clothing, educational, or entertainment needs, of the beneficiaries. Assessing and meeting personal needs will help the representative payee maintain resources below the \$2,000 limit and could improve the quality of life of the beneficiaries.¹²

As representative payee, SRS is responsible for using benefits in the best interest of the beneficiaries and for reporting when the beneficiaries' resources exceed the \$2,000 limit. If SRS does not closely monitor the account balances and ensure the benefits are used in the beneficiaries' best interests, beneficiaries could be overpaid and could eventually lose their SSI eligibility.¹³ In fact, we found one case where SSA terminated a severely disabled SSI recipient's eligibility because his account balance was over \$2,000 for more than 12 months. The beneficiary reapplied and is currently receiving SSI payments. However, SSA is withholding a portion of those payments to repay an overpayment that was created because SRS allowed the beneficiary's account balance to remain above the limit.

CONCLUSION AND RECOMMENDATIONS

SRS could improve internal controls for the receipt and disbursement of Social Security benefits. Specifically, SRS needs to improve controls relating to segregation of duties for the disbursement of benefits and monitoring the receipt of benefits to ensure

¹⁰ 20 C.F.R. § 416.1205.

¹¹ This has been an ongoing concern of the KCRO. As a result, KCRO held a training session for SRS employees in October 2005. However, 22 of the 66 instances occurred after the training session.

¹² SSA, *Guide for Organizational Payees – Best Practices*.

¹³ Only 1 of the 17 beneficiaries incurred an overpayment because SRS typically returned benefits to SSA when it discovered an account was over the resource limit.

payments are received when expected. SRS generally used benefits to meet the needs of the beneficiaries. However, we found that SRS could improve its process for the accounting and use of benefits by implementing controls to prevent beneficiary account balances from exceeding resource limits.

We recommend SSA instruct SRS to implement controls to:

1. Ensure adequate segregation of duties are in place for the disbursement of benefits or implement appropriate compensating controls to monitor the disbursement of beneficiary funds.
2. Monitor the receipt of benefit payments and provide SSA with immediate notification of nonreceipt.
3. Monitor beneficiary account balances as they approach the \$2,000 SSI resource limit and determine if the beneficiary has personal needs that should be met.

In addition, we recommend SSA:

4. Remind its field office employees to update bank account information when a change in representative payee occurs.

AGENCY AND REPRESENTATIVE PAYEE COMMENTS

SSA and SRS agreed with our recommendations. See Appendix D for the full text of SSA's comments and Appendix E for the full text of SRS's comments.



Patrick P. O'Carroll, Jr.

Appendices

APPENDIX A – Acronyms

APPENDIX B – Representative Payee Responsibilities

APPENDIX C – Scope and Methodology

APPENDIX D – Agency Comments

APPENDIX E – Representative Payee Comments

APPENDIX F – OIG Contacts and Acknowledgments

Acronyms

C.F.R.	Code of Federal Regulations
GAO	Government Accountability Office
KCRO	Kansas City Regional Office
OASDI	Old-Age, Survivor and Disability Insurance
OIG	Office of the Inspector General
POMS	Program Operations Manual System
RPS	Representative Payee System
SRS	Kansas Department of Social and Rehabilitation Services
SSA	Social Security Administration
SSI	Supplemental Security Income
U.S.C.	United States Code

Representative Payee Responsibilities

Representative payees are responsible for using benefits to serve the beneficiary's best interests. The responsibilities include:¹

- Determine the beneficiary's current needs for day-to-day living and use his or her payments to meet those needs;
- Conserve and invest benefits not needed to meet the beneficiary's current needs;
- Maintain accounting records of how the benefits are received and used;
- Report events to the Social Security Administration (SSA) that may affect the individual's entitlement or benefit payment amount;
- Report any changes in circumstances that would affect their performance as a representative payee;
- Provide SSA an annual Representative Payee Accounting Report to account for benefits spent and invested;
- Return any payments to SSA for which the beneficiary is not entitled;
- Return conserved funds to SSA when no longer serving as the representative payee for the beneficiary; and
- Be aware of any other income Supplemental Security Income recipients may have and monitor their conserved funds to ensure they do not exceed resource limits.

¹ 20 C.F.R. § 404, subpart U, and § 416, subpart F.

Scope and Methodology

Our audit covered the period April 1, 2005 through March 31, 2006. To accomplish our objectives, we:

- Reviewed the Social Security Act, applicable Federal regulations, and Social Security Administration (SSA) policies and procedures pertaining to representative payees.
- Contacted SSA regional office and field office staffs to obtain background information about the Kansas Department of Social and Rehabilitation Services' (SRS) performance as a representative payee.
- Obtained from SSA's Representative Payee System (RPS) a list of individuals who were in SRS's care as of March 31, 2006 or who left SRS's care after April 1, 2005.
- Obtained from SRS a list of individuals who were in its care and had received SSA funds as of March 31, 2006 or who left its care after April 1, 2005.
- Compared and reconciled the RPS list to SRS's list to identify the population of SSA beneficiaries who were in the SRS's care from April 1, 2005 through March 31, 2006.
- Reviewed SRS's internal controls over the receipt and disbursement of Social Security benefits.
- Randomly selected a sample of 50 beneficiaries from a population of 1,044 beneficiaries in SRS's care from April 1, 2005 through March 31, 2006.
- Performed the following tests for the 50 randomly selected beneficiaries:
 - Compared and reconciled benefit amounts received according to SRS's records to benefit amounts paid according to SSA's records.
 - Reviewed SRS's accounting records to determine whether benefits were properly spent or conserved on the individual's behalf.
 - Traced a sample of recorded expenses to source documents and examined the underlying documentation for reasonableness and authenticity.

- Interviewed a non-random sample of 10 beneficiaries to determine whether their basic needs were being met.
- Reviewed the Representative Payee Accounting Reports for 20 of the 50 beneficiaries in our sample to determine whether SRS properly reported to SSA how benefits were used.
- Reviewed a non-random sample of five Representative Payee Applications (Form SSA-11-BK) to evaluate the completeness and appropriateness of the information provided.

We determined computer-processed data to be reliable for our intended use. We tested certain data elements of data extracts generated from the Agency's RPS. We completed tests to determine the completeness, accuracy and validity of the data. These tests allowed us to assess the reliability of the data and achieve our audit objectives.

We performed our audit in Kansas City, Missouri and Topeka, Kansas between July and December 2006. We conducted our audit in accordance with generally accepted government auditing standards.

Agency Comments

Sent: Friday, March 02, 2007 10:50 AM

To: Inspector General

From: Regional Commissioner
Kansas City

Subject: Kansas Department of Social and Rehabilitation Services, an Organizational Representative Payee for the Social Security Administration (A-07-07-17045)-- Response

Thank you and your staff for conducting the audit of the Kansas Department of Social and Rehabilitation Services (SRS). We agree with the recommendations outlined in the formal draft report. We will work closely with the servicing field office and the representative payee to ensure they understand and follow these recommendations.

If you have questions, please contact me at 816-936-5700. If your staff needs additional assistance or information they may contact Kathy Kazee, Center for Programs Support, at 816-936-5643.

/s/

Michael W. Grochowski

Representative Payee Comments

February 28, 2007

Mr. Patrick P. O'Carroll, Jr.
Inspector General
Social Security Administration
Baltimore, MD 21235-0001

Re: Draft Audit Report A-07-07-17045, Kansas Department of Social and Rehabilitation Services (SRS), An Organizational Representative Payee for the Social Security Administration

Dear Mr. O'Carroll:

We have received the draft report of the representative payee function in our Department and appreciate the opportunity to comment on the findings in the report. We want to thank you and your staff for their professionalism during the audit process and for their willingness to keep us informed of issues as the audit progressed. Our responses and corrective actions are as follows:

Safeguards for the Receipt and Disbursement of Benefits

Finding: We found that SRS needs to improve its internal controls for the segregation of duties and the receipt of benefit payments.

Response: Segregation of Duties. Prior to completion of the audit, SRS made some changes to comply with this finding. A written plan was composed showing the different roles involved at the central office level and the field staff level (see Attachment 1 of this document). This document was shared with the auditor in September, 2006.

Response: Receipt of Benefit Payments. The main issue behind this problem is that the Social Security Administration (SSA) did not change the payee in their system which resulted in SRS not receiving benefits for which they were entitled. The auditor explained that if SRS had been monitoring money they were expecting SRS could have notified SSA that money was not received which would have brought the situation to SSA's attention sooner.

Upon receipt of a letter from the Social Security Administration informing SRS that they will be a payee of a child's benefits it is SRS' practice to enter that child's information into WARDS. (The WARDS system was created to automate the record keeping necessary for Social Security, Veterans, Railroad and other benefits to be monitored where SRS is the payee for eligible foster care children.) The system is then ready to accept the first deposit when it arrives. We currently do not have an alert in WARDS that informs SRS workers that a deposit has not been received; some workers do keep their "payee notice" letters in a

pending file and check it regularly to see if a deposit has come in, while others simply expect the deposits will be received since SSA said they would. Since it will be at least a year before programming changes can be made to WARDS that will notify a worker of non-receipt of benefits, we plan to inform all WARDS staff to start the pending file (mentioned above) and to notify Social Security if a deposit has not been received within one (1) month of receipt of the "payee notice" letter.

Monitoring SSI Recipient Account Balances

Finding: SRS allowed beneficiaries' account balances to exceed the \$2,000 maximum allowed by law.


Response: The WARDS system became operational in August 2003. It was not until May 2005 that a report was programmed into WARDS that would warn workers that SSI balances were approaching (or were over) the \$2,000 limit. Prior to this report being created, workers did the best job they could monitoring balances. One issue that made this monitoring more difficult was the State's regional office realignment in July 2004 which caused staff to also be realigned to new job duties. We had many new workers to the WARDS system, and many new supervisors to those new workers. It took most of a year for staff to understand their new duties and learn all the rules they needed to follow.

It is not surprising that the auditor found clients who still had balances over \$2,000 during their audit period (April 2005-March 2006). The alert report in WARDS became available at the beginning of that audit period and workers were still learning their new roles and tasks. It is more unusual today for a client's balance to exceed \$2,000; and when it does SRS informs Social Security that they are researching the needs of the client in order to bring the balance down.

In addition to the efforts we've taken to correct the deficiencies noted in the report, we have requested our internal audit department to perform routine audits quarterly. These audits will consist of reviews of central office's finance department who has responsibility for paying expenses approved by SRS' regional office personnel and returning funds to Social Security once SRS is no longer payee. We plan to also audit SRS field staff in their record keeping, as well as beneficiaries, to assure that items purchased with Social Security benefits were actually attained by the beneficiary.

If you need any clarification of our corrective action plan or any other questions, please contact Mary S. Hoover, Chief Audit Executive at (785) 296-2973 or by email at msh@srs.ks.gov.

Sincerely,



Don Jordan, Secretary

Cc: Candace Shively, Deputy Secretary, ISD
Sandra Hazlett, Director, CFS
Mary S. Hoover, Chief Audit Executive
Kit Pitter, CFS

WARDS
SS Representative Payee Program
Fund Distribution Process

Central Office Positions:

WARDS Clerk (SRS Finance)

- receipt and processing of bank pre-notes;
- entering into WARDS manual deposits received;
- adding new clients to WARDS;
- generating reports and distributing statewide.

WARDS Supervisor (SRS Finance) (implemented 9/06)

- running batch processes in WARDS (download bank statement, download expenses [currently done by the WARDS System Administrator], SS returns, CSE distribution, SRS reimbursement);
- write checks from/to WARDS system.

Finance Accountant (SRS Finance) (implemented 9/06)

- approving and signing checks written by WARDS Supervisor

Finance Accounting Specialist (SRS Finance)

- reconciling bank statement

WARDS Rep Payee Program Manager (CFS)

- interpreting and clarifying federal policy related to the Rep Payee program;
- writing SRS policy of how SRS plans to follow federal regulations of the Rep Payee Program;
- upkeep of the policy portions of the WARDS Manual (Appendix D of the CFS E&P Manual);
- conducting annual trainings with SRS staff about policy changes in the Rep Payee Program;
- primary contact for SS Regional Office and SRS field staff for policy related questions and audits.

WARDS System Administrator (CFS)

- work with WARDS programmer to assure system is programmed according to policy;
- test system changes prior to implementation;
- primary contact for SRS field staff concerning problems or suggestions with the WARDS system;
- produce reports for federal audits and internal staff requests;
- work with Program Manager to address changes needed to WARDS to improve user functionality/changes in policy;

- maintain the "system user" portion of the WARDS manual (Appendix D of the CFS E&P Manual).

WARDS Auditor (SRS Office of Audits and Consulting)

- conduct yearly audit of SRS Finance's role in the WARDS system;
- conduct quarterly audit of SRS field staff of their performance as Rep Payee;
- consult with WARDS Program Manager to define scope of each audit.

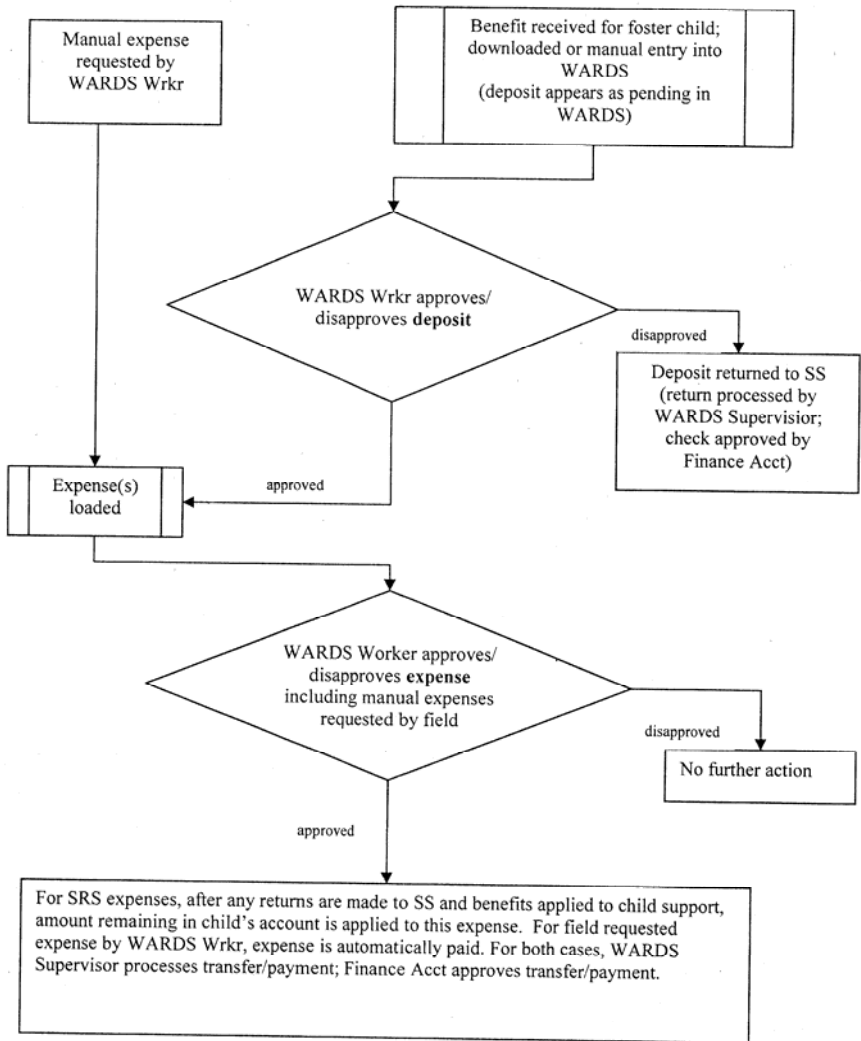
SRS Field Positions:

WARDS Leader

- serves as main contact for central office inquiries;
- trains staff on use of WARDS and policy regarding Rep Payee;
- reminds SRS and contracted social work staff of the importance of the Rep Payee role through yearly attendance of unit meetings, for example;
- grants access to the WARDS system to new users in their office (currently not functioning).

WARDS Worker

- approves/disapproves deposits and expenses in WARDS;
- maintains paper file of WARDS issues and transactions to include at a minimum a log of phone calls/transactions, receipts for manual expenses, and Rep Payee reports;
- monitors SSI balances and takes action to spend down the accounts when balance is reaching \$2,000;
- contacts Social Security (or agency granting the benefit) when changes occur with the client;
- sends bi-yearly reminders to SRS and contracted social workers that a client is receiving Social Security benefits and what those benefits can be used for.



OIG Contacts and Staff Acknowledgments

OIG Contacts

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

Ron Bussell, Audit Manager, Kansas City, Missouri (816) 936-5577

Acknowledgments

In addition to those named above:

Deb Taylor, Auditor-in-Charge

Nick Moore, Auditor

Ken Bennett, IT Specialist

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