
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**ADMINISTRATIVE COSTS CLAIMED
BY THE NEW MEXICO DISABILITY
DETERMINATION SERVICES**

September 2008

A-06-08-18034

AUDIT REPORT



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SOCIAL SECURITY

MEMORANDUM

Date: September 29, 2008

Refer To:

To: Ramona J. Schuenemeyer
Regional Commissioner
Dallas

From: Inspector General

Subject: Administrative Costs Claimed by the New Mexico Disability Determination Services
(A-06-08-18034)

OBJECTIVE

The objectives of our audit were to evaluate the New Mexico Disability Determination Services' (NM-DDS) internal controls over the accounting and reporting of administrative costs, determine whether costs claimed were allowable and properly allocated and funds were properly drawn, and assess limited areas of the general security controls environment. Our audit included the administrative costs claimed by NM-DDS during Federal Fiscal Years (FFY) 2005 and 2006.

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, and/or disabled.

The Social Security Administration (SSA) is responsible for implementing policies for the development of disability claims under the DI and SSI programs. Disability determinations under both DI and SSI are performed by disability determination services (DDS) in each State, Puerto Rico, and the District of Columbia in accordance with Federal regulations.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

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.²

SSA reimburses the DDS for 100 percent of allowable expenditures up to its approved funding authorization. The DDS withdraws Federal funds through the Department of the Treasury's (Treasury) Automated Standard Application for Payments (ASAP) system to pay for program expenditures. Funds drawn down must comply with Federal regulations³ and intergovernmental agreements entered into by Treasury and States under the *Cash Management Improvement Act of 1990*.⁴ For FFYs 2005 and 2006, the authorized funding was \$11,660,853 and \$12,267,739, respectively.

Reimbursement for costs under the program must comply with Office of Management and Budget (OMB) Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*. At the end of each quarter of the fiscal year, each DDS submits a *State Agency Report of Obligations for SSA Disability Programs* (Form SSA-4513) to account for program disbursements and unliquidated obligations.⁵ The Form SSA-4513 reports expenditures and unliquidated obligations for Personnel Service Costs, Medical Costs, Indirect Costs, and All Other Nonpersonnel Costs.

The New Mexico Division of Vocational Rehabilitation (NM-DVR) is NM-DDS' parent agency. NM-DVR is located in Santa Fe, New Mexico, and NM-DDS is located in Albuquerque, New Mexico. NM-DVR is responsible for the draw down of SSA funds to pay expenses of NM-DDS. Additionally, NM-DVR distributes indirect costs to NM-DDS resulting from the application of an indirect cost rate that is approved by the Department of Education.

RESULTS OF REVIEW

For FFY 2006, NM-DVR could not provide detailed accounting records to support approximately 15 percent of the DDS' administrative costs, which prevented us from identifying and selecting a valid statistical sample of transactions for detailed review. As a result, we could not determine whether disbursements NM-DDS charged for FFY 2006 were allowable and properly allocated.

Our review of FFY 2005 data showed that disbursements charged to SSA for that year were generally allowable and allocable. NM-DVR made unsupported adjustments to

² 20 C.F.R. §§ 404.1624, 416.1024.

³ 31 C.F.R. § 205.1 *et seq.*

⁴ Public Law No. 101-453, 104 Stat. 1058, in part amending 31 U.S.C. §§ 3335, 6501 and 6503.

⁵ SSA, Program Operations Manual System (POMS), DI 39506.201 and 202. POMS, DI 39506.200 B.4 provides, in part, that "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."

move funds from one FFY to another based on the Form SSA-4513 reports submitted to the Dallas Regional Office. Also, NM-DDS could not provide documentation that indicated the Dallas Regional Office provided prior approval for DDS employee travel, when required. We also identified weaknesses in the general security controls at NM-DDS.

FFY 2006 ACCOUNTING RECORDS

SSA requires that State agencies retain financial records and supporting documentation until a Federal audit has been performed and all findings have been resolved.⁶ However, for FFY 2006, NM-DVR could not provide detailed accounting records to support approximately 15 percent of the DDS' administrative costs claimed on the Form SSA-4513. As a result, we could not select a valid statistical sample of transactions from which to audit costs for FFY 2006 and verify or reconcile disbursements. Consequently, we could not determine whether FFY 2006 costs claimed by the DDS were allowable and properly allocated. NM-DDS stated that the July 2006 implementation of a new accounting system prevented either NM-DDS or NM-DVR from providing detailed accounting transactions that could be reconciled to amounts claimed on Form SSA 4513.

We compared NM-DDS administrative costs charged in FFY 2005 with amounts charged in FFY 2006. Based solely on this comparison, administrative costs charged in FFY 2006 appeared reasonable. However, this does not relieve the NM-DDS of the responsibility to retain complete financial records that account for administrative costs charged to SSA. While we understand that implementation of a new accounting system can present challenges, SSA must have assurance that administrative costs paid during the transition period are allowable and properly allocated.

FFY 2005 ACCOUNTING RECORDS

Administrative costs charged to SSA during FFY 2005 were generally allowable and allocable. However, during our review, we identified two discrepancies involving cash management and DDS employee out-of-State travel.

Cash Management

NM-DVR made unsupported accounting adjustments to move funds from one FFY to another. To remedy differences between reported and actual amounts in the accounting records, NM-DVR made at least three unsupported ASAP adjustments affecting FFY 2005 appropriations.

⁶ SSA, POMS, DI 39509.005 C.1.b, *State Agency Responsibility – Records and Reports*.

Unsupported ASAP Adjustments Involving FFY 2005 Appropriations				
Date	FFY	Increase	Decrease	Justification Provided
February 9, 2005	2002	\$1		To reflect correct spending for FFYs 2002-2005
	2003		\$30,750	
	2004		\$111,304	
	2005	\$142,053		
February 3, 2006	2004		\$128,377	Adjustment for Final 4513 Report
	2005	\$128,377		
February 27, 2007	2005		\$92,890	Adjustment for 4513 2 nd Quarter Report
	2006	\$92,890		
	2006	\$3,350		
	2007		\$3,350	
Unsupported Adjustments		\$366,671	\$366,671	

Given NM-DDS' recurring use of unsupported adjustments to move funds to/from one fiscal year to another, it would have been necessary to reconstruct cash draws dating back several fiscal years to the present date to determine whether cash draws were appropriate. We did not expand the scope of our review of cash draws since we found no indication that the NM-DDS used the Federal funds for disbursements other than those allowable for reimbursement by SSA.

The transfer of funds between accounts could allow for an inappropriate use of one FFYs appropriation to be used to pay the expenses of another FFY. Federal statute states that the balance of an appropriation or fund limited for obligation to a definite period is available only for payment of expenses properly incurred during the period of availability or to complete contracts properly made within that period of availability and obligated.⁷ A lack of proper oversight of DDS cash management activities places Federal funds at-risk of mismanagement.

Through the end of FFY 2007, controls were not in place to prevent DDSs from making accounting adjustments that transferred funds between fiscal years. To better monitor the draw down of funds, effective October 1, 2007, SSA disabled ASAP's Book Entry Adjustment feature that previously allowed the DDSs to make these transfers. When and if such adjustments are necessary, the DDSs should contact the applicable Regional Office and request SSA enable the Book Entry function. With this request, the DDS will need to provide the reason this adjustment is necessary and attach any supporting documentation (identifying the correct account year), such as signed authorizations for purchases, rentals, and travel.⁸

⁷ 31 U.S.C. § 1502(a).

⁸ DDSAL-742, dated September 26, 2007.

DDS Employee Travel

NM-DDS could not always provide evidence or documentation to indicate the Dallas Regional Office had approved employee travel, when required.⁹ Specifically, we found no documentation to indicate SSA officials provided prior written approval for NM-DDS employees to incur travel expenses to attend the National Association of Disability Examiners meeting. Before attending this meeting, the NM-DDS should have provided the Regional Office with the following information:

- location of conference, meeting, training, etc., and name of the sponsoring agency;
- job titles of the DDS attendees and estimated travel costs; and
- documentation on subject matter relevance in terms of contributions/effectiveness for disability staff.

Although amounts expended for this travel were small in comparison to the SSA funds NM-DDS received, the oversight and control of DDS travel costs is an issue that requires management's attention.

GENERAL SECURITY CONTROLS

As part of our audit, we performed a limited assessment of the general security controls environment at NM-DDS. Overall, the general security controls were adequate. However, we identified areas where improvements can be made in (1) safeguarding personally identifiable information (PII) and (2) segregation of duties to ensure proper internal controls over the disbursements process.

Safeguarding of PII

NM-DDS disclosed claimants' PII to vendors. During the disability determination process, NM-DDS purchases medical services that include consultative examinations and medical evidence of record. Our review revealed that the NM-DDS provided medical service vendors with applicants' PII including full name and Social Security number (SSN). Although we have no reason to believe this information was abused, this practice could result in the accidental disclosure of claimants' PII. Federal guidance dictates that agencies reduce their current holdings of all PII to the minimum necessary for the proper performance of a documented agency function.¹⁰ Agencies must also review their use of SSNs in agency systems and programs to identify instances in which collection or use of the SSN is superfluous.¹¹

⁹ SSA, POMS, DI 39524.001(C)(2), DDS Travel.

¹⁰ OMB Memorandum M-07-16, Attachment 1 § B.1.a.

¹¹ OMB Memorandum M-07-16, Attachment 1 § B.2.a.

On October 5, 2007, SSA's Office of Disability Determinations informed regional offices that DDSs should review their processes to eliminate the use of the SSN on correspondence where possible. NM-DDS staff informed us that they have begun to remove SSNs from consultative examination and medical evidence of record documents. NM-DDS is moving from paper documents to electronic documents. The bar coding on the electronic documents will eliminate the need for an SSN to match the documents to the applicable file.

Segregation of Duties

NM-DDS did not maintain adequate segregation of duties to ensure proper internal controls over the disbursement process. DDS management has overall responsibility for the security of its site and compliance with established security policies and procedures. One of those responsibilities is to ensure that separation of duties exists among DDS personnel so no one individual has full range of access to all processing transactions.¹² The same individual recorded invoices when they were received at NM-DDS, initiated the purchase orders, maintained the purchase order files or documentation, approved the payment process for forwarding to NM-DVR, received the checks back from NM-DVR and mailed the checks. NM-DDS management had not implemented compensating controls and acknowledged this was an internal control weakness that increased the opportunity for fraud to occur or go undetected. In May 2008, NM-DDS submitted a proposal to address this internal control weakness.

CONCLUSION AND RECOMMENDATIONS

Because NM-DVR did not maintain adequate detailed accounting records to support NM-DDS' FFY 2006 administrative costs, we were unable to determine whether disbursements were allowable and properly allocated.

Regarding FFY 2005 administrative costs, amounts charged to SSA were generally allowable and allocable. The NM-DVR made unsupported adjustments to move funds from one FFY to another, and the NM-DDS could not always provide documentation that indicated the Dallas Regional Office provided prior approval for DDS employee travel, when required. We also identified general security control weaknesses that required attention. To address the conditions noted in this report, we recommend SSA:

1. Ensure NM-DDS maintains adequate accounting records to support disbursements reported on Form SSA-4513 and retain these records until a Federal audit has been performed and all findings have been resolved.
2. Require that DDSs in the Dallas Region obtain approval to transfer funds between ASAP accounts.

¹² DDSAL-577, Section II, dated August 6, 2001.

3. Ensure that NM-DDS adheres to the POMS requirements for out-of-State travel.
4. Work with NM-DDS to ensure the general security controls weaknesses are addressed.

AGENCY AND NM-DVR COMMENTS

SSA and NM-DVR agreed with our recommendations. See Appendices C and D, respectively, for the full text of SSA's and NM-DVR's comments.

A handwritten signature in black ink, appearing to read "Patrick P. O'Carroll, Jr.", with a stylized flourish at the end.

Patrick P. O'Carroll, Jr.

Appendices

APPENDIX A – Acronyms

APPENDIX B – Scope and Methodology

APPENDIX C – Agency Comments

APPENDIX D – New Mexico Division of Vocational Rehabilitation Comments

APPENDIX E – OIG Contacts and Staff Acknowledgments

Acronyms

Act	<i>Social Security Act</i>
ASAP	Automated Standard Application for Payments
C.F.R.	Code of Federal Regulations
DDS	Disability Determination Services
DDSAL	Disability Determination Services Administrators' Letters
DI	Disability Insurance
FFY	Federal Fiscal Year
MIP	New Mexico Micro Information Products
NM-DDS	New Mexico Disability Determination Services
NM-DVR	New Mexico Division of Vocational Rehabilitation
OMB	Office of Management and Budget
PII	Personally Identifiable Information
POMS	Program Operations Manual System
SSA	Social Security Administration
SSA-4513	<i>State Agency Report of Obligations for SSA Disability Programs</i>
SSI	Supplemental Security Income
SSN	Social Security Number
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 New Mexico Disability Determination Services (NM-DDS) and the draw down of SSA funds.
- Interviewed staff and officials at NM-DDS, New Mexico Division of Vocational Rehabilitation (NM-DVR), and SSA's Dallas Regional Office.
- Evaluated and tested internal controls regarding accounting, financial reporting, and cash management activities.
- Reconciled State accounting records to the administrative costs reported by NM-DDS on the *State Agency Report of Obligations for SSA Disability Programs* (SSA-4513) for Federal Fiscal Year (FFY) 2005.
- Examined specific administrative expenditures (Personnel, Medical, and All Other Nonpersonnel Costs) incurred and claimed by NM-DDS for FFY 2005 on the SSA-4513. We used statistical sampling to select expenditures to test for documentation of the Medical, Personnel, and All Other Nonpersonnel Costs.
- Examined the process and conducted analysis of Indirect Costs claimed by NM-DDS for FFY 2005.
- Compared the amount of SSA funds drawn to support NM-DDS operations to the cost records as reported on SSA-4513.

We determined the data provided by NM-DDS for FFY 2005 used in our audit were sufficiently reliable to achieve our audit objectives. We assessed the reliability of the data by reconciling them 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 work at NM-DDS in Albuquerque, New Mexico, and NM-DVR offices in Santa Fe, New Mexico. We conducted fieldwork from December 2007 through April 2008. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable

basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

METHODOLOGY

Our sampling methodology encompassed the three general areas of costs reported on the SSA-4513 (1) Personnel, (2) Medical, and (3) All Other Nonpersonnel Costs. We obtained electronic records that supported the Personnel, Medical, and All Other Nonpersonnel Costs for FFY 2005 for use in sampling. These records were obtained from the New Mexico Micro Information Products (MIP) system and used by NM-DDS to prepare the Form SSA-4513. MIP was replaced by the Statewide Human Resource, Accounting, and Management Reporting system in July 2006. For indirect costs, we reviewed the applicable rates and analyzed the calculations for the cost reported on the Form SSA-4513. We obtained medical service cost records from the MIP system. We tested and compared the consultative examination fees assigned by the NM-DDS fee schedule and recorded in the General Ledger to other State and Federal fee schedules for FFY 2005.

Personnel Costs

We randomly selected 1 pay period in FFY 2005. We then selected a random sample of 50 regular employees. We tested NM-DDS payroll records to ensure it correctly paid employees and adequately documented these payments. For medical consultant costs, we selected 1 pay period in FFY 2005. We reviewed all the consultants in that pay period and verified that each was paid in accordance with approved contracts.

Medical Costs

We sampled 50 items from Medical Costs for FFY 2005 using a random sample of Medical Costs based on the proportion of medical evidence of record and consultative examination costs to total Medical Costs claimed. Additionally, we conducted analytical work to determine whether NM-DDS rates exceeded the highest rate paid by Federal or other State agencies for the same or similar types of service.

Indirect Costs

Indirect Costs for NM-DDS are the applicable rate times the base. The base is total direct costs less items of equipment, alterations, renovations and flow-through funds and that portion of each sub-award in excess of \$25,000 per year. Additionally, fringe benefits for terminal leave for employees will not be charged as direct cost.

All Other Nonpersonnel Costs

We selected a stratified random sample of 50 items from FFY 2005 from the All Other Nonpersonnel Costs category (except for occupancy). Before selecting the sample items, we stratified the transactions in the nine cost categories. We then distributed the 50 sample items for the year between categories based on the proportional distribution of the costs. We conducted a 100-percent review of NM-DDS occupancy costs for FY 2005.

Agency Comments

September 16, 2008

Dallas Reply: Signed Draft Report (A-06-08-18034) -- NM DDS

Pat,

We appreciate the opportunity to comment on this draft audit report. We agree with the recommendations and are working with the DDS to implement the necessary changes. We would like to thank the OIG Audit staff in the Dallas Region for the excellent manner in which they were able to organize and perform this audit. We appreciate their efforts to keep all parties informed of their progress during the course of the audit.

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

1. Ensure NM-DDS maintains adequate accounting records to support disbursements reported on Form SSA-4513, and retain these records until a Federal audit has been performed and all findings have been resolved.

We concur with this recommendation. The NM-DDS Division of Vocational Rehabilitation (DVR) is aware of this requirement. Due to implementation of a new State accounting system in July 2006, it was difficult for DVR to provide detailed accounting records. These records should be available for future years under the current accounting system.

2. Require that DDSs in the Dallas Region obtain approval to transfer funds between the Department of Treasury's Automated Standard Application for Payments system (ASAP) accounts.

We concur with the recommendation. Effective October 1, 2007 the DDSs are required to obtain SSA approval to make ASAP adjustments between fiscal years. The DDS is aware of this new requirement.

3. Ensure NM-DDS adheres to the POMS requirements for out-of-State travel.

We concur with the recommendation. The DDS is aware of the requirement to obtain SSA approval for out-of-state travel.

4. Work with NM-DDS to ensure the general security controls weaknesses are addressed.

We concur with the recommendation. The DDS has addressed the security controls weaknesses by making the following changes: 1) effective April, 2008 removed SSNs from consultative examination and medical evidence of record documents; and 2) effective April 2008 initiated a separation of duties for approving and mailing MER payment checks.

If members of your staff have any questions, please have them call Janice Grann at 214-767-4281 in Management and Operations Support, Center for Disability.

Ramona

New Mexico Division of Vocational
Rehabilitation Comments



**NEW MEXICO
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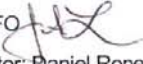
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GARY BEENE
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VOCATIONAL REHABILITATION

Memo

To: Teresa S. Williams, Senior Auditor - SSA
From: Jessica Lucero, CFO 
CC: Gary Beene, Director; Daniel Roper, DDS
Date: September 18, 2008
Re: Responses to Administrative Costs Claimed by the New Mexico Disability Determination Audit Findings

In response to the result of your review for administrative costs claimed by NM-DDS during Federal Fiscal Years (FFY) 2005 and 2006 we have responded to your recommendations as follows:

- 1.) Recommendation: Ensuring NM-DDS maintains adequate accounting records to support disbursements reported on Form SSA-4513 and retain these records until a Federal audit has been performed and all findings have been resolved.
 - 1.) Management's Response: Report generated from the old accounting system prior to PeopleSoft was more user friendly in allowing a proper audit trail for supporting documentation. Due to the implementation of the State of New Mexico centralized accounting system on July 1, 2006 numerous reports were provided to serve as supporting documentation for July, August and September 2006 disbursements. As the State of New Mexico's agencies become familiar with the operations of the PeopleSoft software and we receive additional assistance from the State of New Mexico's Department of Finance and Administration on how to pinpoint a detailed specified report we will ensure that reports provided will support all administrative costs detailed on the SSA-4513.
 - 2.) Recommendation: Require that DDS in the Dallas Region obtain approval to transfer funds between ASAP accounts.
 - a. Management's Response: We will ensure that contact and approval is obtained by the Dallas Region prior to making any transfer of funds to comply with procedures specified as of October 1, 2007.

-
- 3.) Recommendation: Ensure that NM-DDS adheres to the POMS requirements for out-of-state travel.
- a. Management Responses: We will ensure all out-of-state travel is approved by the Dallas Regional Office prior to traveling dates. We will also ensure that proper supporting documentation of the approval by the Regional Office is maintained with payment supporting documentation.
- 4.) Recommendation: Work with NM-DDS to ensure the general security controls weaknesses are addressed.
- a. Management Response: NM DDS will ensure that all superfluous SSN's/PII are removed from consultative exam notices, acknowledgement forms and authorizations for DDS to release CE report to treating physicians. The NMDDS is quickly moving from paper documents to electronic documents and in most instances, bar coding of documents will eliminate the need for SSN's.
- 5.) Finding related to segregation of duties to ensure proper internal controls over the disbursement process.
- a. Management Response: Effective June 2008, the Division of Vocational Rehabilitation's Fiscal Unit is now vouchering all SSA disbursements entries for administrative payments to ensure that proper internal controls are maintained surrounding segregation of duties. A detailed plan regarding the separation of duties was also implemented at the NMDDS to ensure that the person entering the requisition does not receive copy or distribute warrants.

OIG Contacts and Staff Acknowledgments

OIG Contacts

Ron Gunia, Director, Dallas Audit Division, (214) 767-6620

Jason Arrington, Audit Manager, (214) 767-1321

Acknowledgments

In addition to those named above:

Teresa S. Williams, Senior Auditor

Ashley Moore, Auditor

Wanda Renteria, Auditor

Erica Estrada, Senior Analyst

Kim Beauchamp, Writer/Editor

Brennan Kraje, Statistician

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