OFFICE OF
THE INSPECTOR GENERAL

SOCIAL SECURITY ADMINISTRATION

ADMINISTRATIVE COSTS CLAIMED BY THE OKLAHOMA DISABILITY DETERMINATION SERVICES

January 2006 **A-07-05-15102**

AUDIT REPORT

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SOCIAL SECURITY

MEMORANDUM

Date: January 24, 2006 Refer To:

To: Ramona Schuenemeyer
Regional Commissioner
Dallas

From: Inspector General

Subject: Administrative Costs Claimed by the Oklahoma Disability Determination Services (A-07-05-15102)

OBJECTIVE

The objectives of our audit were to evaluate the Oklahoma Disability Determination Services' (OK-DDS) internal controls over the accounting and reporting of administrative costs, determine whether costs claimed were allowable and funds were properly drawn, and assess limited areas of the general security controls environment.

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 that 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 C.F.R. §§ 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 (ASAP) system to pay for program expenditures. Funds drawn down must comply with Federal regulations[2] 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 the Office of Management and Budget's (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* (SSA-4513) to account for program disbursements and unliquidated obligations.[4] The SSA-4513 reports expenditures and unliquidated obligations for personnel service costs, medical costs, indirect costs, and all other nonpersonnel costs.

The Oklahoma Department of Rehabilitation Services (OK-DRS) is the OK-DDS's parent agency. The OK-DDS is located in Oklahoma City, Oklahoma.

RESULTS OF REVIEW

Generally, the OK-DDS had effective internal controls over the accounting and reporting of administrative costs. However, improvements are needed in the areas of unliquidated obligations, cash management, and personnel. With the exception of the OK-DDS not returning funds from cancelled and outdated warrants to SSA, the costs claimed during our audit period were allowable.

UNLIQUIDATED OBLIGATIONS

As of June 30, 2005, the OK-DDS reported unliquidated obligations of $88,681 and $170,772 for FYs 2003 and 2004, respectively that were not supported by valid documentation, such as purchase orders.[5] SSA instructions state in part, that valid unliquidated obligations should be supported by documents/records that describe the

[2] 31 C.F.R. § 205.1 et seq.

[3] Cash Management Improvement Act of 1990, Pub. L. No. 101-453, 104 Stat. 1058. 1990 (codified at 31 U.S.C.§ 6501 (1990).

[4] See Program Operations Manual System (POMS), DI 39506.200(B)(4) (Unliquidated obligations represent obligations for which payment has not yet been made. Unpaid obligations are considered unliquidated whether or not the goods or services have been received.)

[5] The amount of unliquidated obligations was obtained from both the FY 2003 SSA-4513 and the FY 2004 SSA-4513 for the quarter ending June 30, 2005.

nature of the obligations and support the amounts recorded.[6] SSA's ability to effectively manage the allocation and use of budgeted funds is lessened when unliquidated obligations are not accurately reported.

The OK-DDS agreed the unliquidated obligations were unsupported and stated that it plans to improve its system to accurately report unliquidated obligations. The OK-DDS provided us with the SSA-4513s for the quarter ending September 30, 2005, which showed that unliquidated obligations were reduced to amounts supported by valid documentation. SSA should ensure that the OK-DDS implements procedures to accurately report unliquidated obligations.

CASH MANAGEMENT

ASAP Account Balance

As of September 2005, excess funding authorization existed in the FYs 2003 and 2004 ASAP accounts in the amounts of $33,598 and $174,342, respectively.[7] SSA establishes the DDS' funding authority for each account within the ASAP system. Funds drawn through the ASAP system are restricted solely for program use and any unused funds are to be returned to Treasury.[8] SSA should reduce DDS funding authorizations when they are no longer needed to make disability determinations. Rescinding excess funding authorization will decrease the risk of funds being spent on expenditures not related to the proper FY.

Cash Draws

The OK-DDS's parent agency, OK-DRS, drew funds from one FY's ASAP account to pay another FY's expenditures. Specifically, the OK-DRS used FY 2002 funds to pay for FY 2003 expenditures in the amount of $900,000. The OK-DRS stated that this was a mistake and to correct the error, $150,742 was transferred to the FY 2002 ASAP account from the FY 2003 ASAP account and FY 2003 funds of $749,258 was used to pay FY 2002 expenditures.

The improper transfer of funds between ASAP accounts and the use of one FY's funds to pay another FY's expenditures violates Federal law which states, "The balance of an appropriation or fund limited for obligation to a definite period is available only for

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[6] POMS, DI 39506.203, Updating and Reconciling Unliquidated Obligations.

[7] Excess funding authority occurred in the ASAP system when the OK-DDS deobligated the unsupported unliquidated obligations identified in our audit to amounts supported by valid documentation. Although the unsupported unliquidated obligations were deobligated, SSA has not reduced the excess funding authority in the ASAP system that resulted from the deobligation.

[8] 42 U.S.C. § 421 (f).

payment of expenses properly incurred during the period of availability or to complete contracts properly made within that period of availability and obligated consistent with section 1501 of this title."[9]

The ASAP system has a feature that allows recipients of Federal funds to transfer cash between accounts. SSA has the option to have this feature disabled. However, the Dallas Regional Office prefers that the feature remain enabled to allow DDSs to transfer funds between ASAP accounts, as needed. If the feature remains enabled, the Regional Office needs to establish an oversight process to properly monitor DDS cash management activities, including the transfers of funds between ASAP accounts. The lack of proper oversight of DDS cash management activities places Federal funds at risk of mismanagement.

Cancelled and Outdated Warrants

The OK-DDS' parent agency, OK-DRS, did not have a process in place to return all funds from cancelled and outdated warrants (checks) to SSA. Our review of cancelled and outdated warrants for the month of August 2004 disclosed that the OK-DRS did not return $1,095 from cancelled and outdated warrants to SSA, as shown in the following table.[10]

WARRANT CLASSIFICATION FOR AUGUST 2004	NUMBER OF WARRANTS	NUMBER OF WARRANTS WITH FUNDS NOT RETURNED TO SSA	PERCENTAGE OF WARRANTS WHERE FUNDS WERE NOT RETURNED TO SSA	FUNDS FROM WARRANTS NOT RETURNED TO SSA
Statutory[11]	59	55	93%	$1,068
Hard[12]	6	1	17%	$27

According to Federal regulations, "All money paid to a State under this section shall be used solely for the purposes for which it is paid; and any money so paid which is not used for such purposes shall be returned to the Treasury of the United States for deposit in the Trust Funds."[13]

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[9] 31 U.S.C. § 1502 (a).

[10] In March 2005, we requested documentation from the OK-DRS on cancelled and outdated warrants for FYs 2003 and 2004. As of the date of this report, the OK-DRS only provided us with complete documentation for August 2004.

[11] OK-DRS classifies statutory cancelled warrants as warrants issued by the State that remain outstanding for a period of ninety days after funds are available.

[12] OK-DRS classifies hard cancelled warrants as warrants cancelled for reasons other than being outstanding.

[13] 42 U.S.C. § 421 (f).

The OK-DRS stated that it is in the process of improving procedures to ensure that funds from cancelled and outdated warrants are returned to SSA. The OK-DRS should identify all cancelled and outdated warrants related to the OK-DDS for October 1, 2002 through September 30, 2005, and return the funds to SSA.

PERSONNEL

The OK-DDS did not review the Department of Health and Human Services (HHS), Office of the Inspector General (OIG) *Monthly Report of Exclusions Sanction Listings and Reinstatements* to ensure that medical consultants were not sanctioned from participation in any Federal or federally-assisted program. As part of the background checks for DDS medical consultants, SSA policy states that DDSs should review the HHS OIG *Monthly Report of Exclusions Sanction Listings and Reinstatements.* This listing contains names of physicians and health care providers whose services have been suspended for improprieties in the field of health care and is provided by other Federal agencies, such as the Centers for Medicare and Medicaid Services.[14]

The OK-DDS is at risk of contracting with medical consultants whose services have been sanctioned by other Federal agencies, if it does not review the HHS sanction listings. The OK-DDS stated that it was unaware of the requirement to review the HHS sanction listing, but will do so in the future. Since learning of this requirement, the OK-DDS stated it reviewed the sanction listing and none of its current medical consultants were listed. The OK-DDS plans to incorporate this process with its existing medical consultant background check procedures.

CONCLUSION AND RECOMMENDATIONS

Generally, the OK-DDS had effective internal controls over the accounting and reporting of administrative costs. However, improvements are needed in the areas of unliquidated obligations, cash management, and personnel. With the exception of our findings related to cancelled and outdated warrants, the costs claimed by the OK-DDS during our audit period were allowable.

We recommend that the SSA Regional Commissioner:

1. Instruct the OK-DDS to implement procedures to ensure unliquidated obligations are accurately reported.

2. Rescind the excess ASAP funding authority of $33,598 and $174,342 for FYs 2003 and 2004, respectively.

3. Establish an oversight process to properly monitor DDS cash management activities, including the transfer of funds between ASAP accounts.

[14] POMS, DI 39569.004, (D) (1) (a) Program Integrity.

4. Instruct the OK-DDS to refund $1,095 related to cancelled and outdated warrants for August 2004.

5. Require the OK-DDS to identify all funds from cancelled and outdated warrants from October 1, 2002 to September 30, 2005, and return the funds to SSA.

6. Instruct the OK-DDS to implement procedures to ensure funds from cancelled and outdated warrants are returned to SSA in the future.

7. Ensure the OK-DDS reviews the HHS OIG *Monthly Report of Exclusions Sanction Listings and Reinstatements* as part of its medical consultant background check process.

Agency Comments

In commenting on our draft report, SSA and OK-DRS agreed with our recommendations. See Appendix C and D respectively, for the full text of SSA's and OK-DRS's comments.

Patrick P. O'Carroll, Jr.

Appendices

Acronyms

Act	Social Security Act
ASAP	Automated Standard Application for Payments System
C.F.R.	Code of Federal Regulations
DDS	Disability Determination Services
DI	Disability Insurance
FY	Fiscal Year
HHS	Department of Health and Human Services
OIG	Office of the Inspector General
OK-DDS	Oklahoma Disability Determination Services
OK-DRS	Oklahoma Department of Rehabilitation Services
OMB	Office of Management and Budget
POMS	Program Operations Manual System
Pub. L.	Public Law
SSA	Social Security Administration
SSI	Supplemental Security Income
SSA-4513	State Agency Report of Obligations for SSA Disability Programs
Treasury	Department of the Treasury
U.S.C.	United States Code

Scope and Methodology

SCOPE

To achieve our objective, we:

- Reviewed applicable Federal laws and regulations, pertinent parts of Social Security Administration's (SSA) Program Operations Manual System and other criteria relevant to administrative costs claimed by the Oklahoma Disability Determination Services (OK-DDS) and the drawdown of SSA program grant funds.
- Interviewed staff and officials at the OK-DDS, Oklahoma Department of Rehabilitation Services (OK-DRS), and the SSA Dallas Regional Office.
- Reviewed State policies and procedures related to personnel, medical services, and all other nonpersonnel costs.
- Evaluated and tested internal controls regarding accounting, financial reporting, and cash management activities.
- Reconciled State accounting records to the administrative costs reported by the OK-DDS on the *State Agency Report of Obligations for SSA Disability Programs* (SSA-4513) for Fiscal Years (FY) 2003 through 2004.
- Examined specific administrative expenditures (personnel, medical services, and all other nonpersonnel costs) incurred and claimed by the OK-DDS for FYs 2003 and 2004 on the SSA-4513. We used statistical sampling to select expenditures to test for support of the medical service and all other nonpersonnel costs.
- Examined the indirect costs claimed by the OK-DDS for FYs 2003 through 2004.
- Compared the amount of SSA funds drawn for support of program operations to the expenditures reported on the SSA-4513.
- Determined whether funds from August 2004 cancelled warrants were properly returned to SSA.
- Determined if unliquidated obligations were properly supported.
- Reviewed OK-DDS general security controls related to physical security and continuity of operations.

We determined that the data provided by OK-DRS and OK-DDS used in our audit was sufficiently reliable to achieve our audit objectives. We assessed the reliability of the data by reconciling it with the costs claimed on the SSA-4513. We also conducted detailed audit testing on selected data elements in the electronic data files.

We performed work at the OK-DDS and OK-DRS in Oklahoma City, Oklahoma and the Office of Audit in Kansas City, Missouri. We conducted fieldwork from April 2005 through September 2005. The audit was conducted in accordance with generally accepted government auditing standards.

METHODOLOGY

SAMPLING METHODOLOGY

The sampling methodology encompassed the four general areas of costs reported on the SSA-4513 (1) personnel, (2) medical, (3) indirect, and (4) all other nonpersonnel costs. We obtained a data extract of all costs and the associated invoices for FYs 2003 through 2004 for use in statistical sampling. This was obtained from the accounting systems used in the preparation of the SSA-4513.

Personnel Costs

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

For medical consultant costs, we selected two pay periods from the most recent year under review. We selected two pay periods because during our audit period the medical consultants were converted from contractual employees to OK-DDS employees; therefore, paid by two different methods. The first pay period selected was prior to the medical consultants being converted to OK-DDS employees. The second pay period selected was after the medical consultants were converted to OK-DDS employees. For each pay period, we reviewed the same medical consultants and verified that the medical consultants were paid correctly before and after the conversion.

Medical Costs

We sampled 100 items (50 items from each FY) using a stratified random sample of medical cost based on the proportion of medical evidence of record and consultative examination costs to the total medical costs claimed.

Indirect Costs

OK-DDS indirect costs are computed by applying a federally approved rate to a cost base.[1] This methodology was approved by the Department of Education, which is the Federal agency designated to negotiate and approve the indirect cost rate. As of June 30, 2005, the OK-DDS claimed indirect costs of $836,623 for FY 2003 and $973,948 for FY 2004. We reviewed the FY 2003 and 2004 indirect cost calculations to ensure the correct rate was applied.

All Other Nonpersonnel Costs

We sampled 100 items (50 expenditures from each FY) using a stratified random sample. The random sample was based on the proportion of costs in each of the cost categories to the total costs claimed.

[1] The cost base represents the total of direct costs less capital expenditures, alterations, renovations, flow through funds and that portion of each sub award in excess of $25,000 per year. Terminal leave will be allocated as an indirect cost. All items having an acquisition cost of $5,000 or more and an estimated useful life of at least one year are classified as equipment.

Agency Comments

MEMORANDUM

Date: January 9, 2006

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

From: Ramona Schuenemeyer
Regional Commissioner
Dallas

Subject: Administrative Costs Claimed by the Oklahoma Disability Determination Services (A-07-05-15102) -- Reply

We appreciate the opportunity to comment on this draft audit report. We are in agreement with each of the recommendations and are working with the Oklahoma Disability Determination Services (DDS) and Department of Rehabilitative Services (DRS) to implement any necessary changes. We appreciate the willingness of the OIG Audit staff to work with us during the course of the audit.

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

1. Instruct the Oklahoma DDS to implement procedures to ensure unliquidated obligations are accurately reported.

   We concur. We will review DRS/DDS procedures to ensure unliquidated obligations are supported and accurately reported.

2. Rescind the excess Automated Standard Application for Payments (ASAP) funding authority for FYs 2003 and 2004.

   This finding has been implemented. Revised budget approvals were issued in December 2005 to reflect the amount reported on the SSA-4513 quarterly obligations report as of September 30, 2005.

3. Establish an oversight process to properly monitor DDS cash management activities, including the transfer of funds between ASAP accounts.

   The Office of Finance monitors DDS cash draws in ASAP to ensure funds are not

overdrawn. We will continue to work with them on cash management and explore options available to monitor the transfer of funds between ASAP accounts.

4. Instruct the Oklahoma DRS to refund $1,095 related to cancelled and outdated warrants for August 2004.

   We concur. We will request a refund for these cancelled warrants.

5. Require the Oklahoma DRS to identify all funds from cancelled and outdated warrants from October 1, 2002 to September 30, 2005, and return the funds to SSA.

   We concur. Oklahoma DRS is reviewing their procedures to ensure funds from cancelled and outdated warrants are identified and returned to SSA.

6. Instruct the Oklahoma DRS to implement procedures to ensure funds from cancelled and outdated warrants are returned to SSA in the future.

   We concur. Oklahoma DRS is reviewing their procedures to ensure funds from cancelled and outdated warrants are returned to SSA.

7. Ensure the Oklahoma DDS reviews the HHS OIG *Monthly Report of Exclusions Sanction Listings and Reinstatements* as part of its medical consultant background check process.

   We concur. The DDS is now aware of this procedure and has incorporated this check into the hiring process of new medical consultants. They are also regularly checking the OIG sanctions database for their current medical consultant staff.

Please call me if you would like to discuss our response. If your staff has questions, please have them call Mitchi Stover at 214-767-4281 in Management and Operations Support, Center for Disability.

State Agency Comments

January 17, 2006

From: Kevin Statham
Financial Manager
Department of Rehabilitation Services

Recommendation
Instruct the Oklahoma Disability Determination Services (OK-DDS) to deobligate unliquidated obligations for FYs 2003 and 2004 in the respective amounts of $88,681 and $170,772.

Agency Response
Department of Rehabilitation Services (DRS) is in the process of decreasing our FY 2003 Unliquidated Obligations by $88,886 and decreased the Fiscal Year (FY) 2004 Unliquidated Obligations by $180,508. The adjusted obligation will be reflected on the Quarterly Report. FY 2004 is $9,736 more than the auditors figure due to a recalculation of the Unliquidated Indirect Costs.

Recommendation
Rescind the excess Automated Standard Application for Payments System (ASAP) funding authority for FYs 2003 and 2004.

Agency Response
Agency concurs as it pertains to rescinding excess funding. Quarterly reports will account for adjustments above the finding as they affect the indirect cost calculation.

Recommendation
Establish an oversight process to properly monitor (Disability Determination Services) DDS cash management activities, including the transfer of funds between ASAP accounts.

Agency Response
Agency will comply with requirements deemed necessary by the Social Security Administration (SSA) Regional Office.

Recommendations
Instruct the OK-DDS to refund $1,095 related to cancelled and outdated warrants for August 2004.

Require the OK-DDS to identify all cancelled and outdated warrants not properly returned to the OK-DDS from October 1, 2002 to September 30, 2005 and return the funds to SSA.

Instruct the OK-DDS to implement procedures to ensure funds from cancelled and outdated warrants are returned to SSA in the future.

Agency Response
The Agency concurs with the finding and will adjust the quarterly report as necessary. Additionally the Agency has identified and implemented processes to appropriately adjust the expenditures.

Recommendations
Require the OK-DDS to verify that its current medical consultants are not sanctioned from participation in any Federal or federally assisted program.

Instruct the OK-DDS to review the HHS OIG *Monthly Report of Exclusions Sanction Listings and Reinstatements* as part of its medical consultant background check process.

Agency Response
Under Personnel findings DDD has verified that all our current Medical consultants are not on the Department of Health and Human Services OIG Monthly Report of Exclusions Sanction Listings and Reinstatements. DDD plans to include this process for all future medical consultants as part of their background checks.

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:

Kenneth Bennett, Information Technology Specialist

Douglas Kelly, Auditor

Wanda Craig, Auditor

Cheryl Robinson, Writer-Editor

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