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**OFFICE OF  
THE INSPECTOR GENERAL**

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**SOCIAL SECURITY ADMINISTRATION**

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**Follow-up Audit:  
Indirect Costs for the Connecticut  
Disability Determination Services  
for the Period July 1, 2003  
through June 30, 2005**

**September 2007 A-15-07-16034**

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**AUDIT REPORT**

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## **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.**

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## SOCIAL SECURITY

### **MEMORANDUM**

**Date:** September 28, 2007

**Refer To:**

**To:** Manuel J. Vaz  
Regional Commissioner  
Boston

**From:** Inspector General

**Subject:** Follow-up Audit: Indirect Costs for the Connecticut Disability Determination Services for the Period July 1, 2003 through June 30, 2005 (A-15-07-16034)

### **OBJECTIVE**

The objective of our review was to determine the status of the corrective actions that the State of Connecticut Department of Social Services (CT-DSS) has taken to address the recommendations in our previous report entitled, *Indirect Costs Claimed by the Connecticut Disability Determination Services* (A-15-03-23041) issued September 7, 2004.

### **BACKGROUND**

Disability determinations under the Social Security Administration's (SSA) Disability Insurance and Supplemental Security Income programs are required to be performed by Disability Determination Services (DDS) in each State according to Federal law and underlying regulations.<sup>1</sup> In carrying out its obligation, each DDS is responsible for determining claimants' disabilities and ensuring that adequate evidence is available to support its determinations. SSA reimburses the DDS for 100 percent of the allowable expenditures reported quarterly on Form SSA-4513, entitled *State Agency Report of Obligations for SSA Disability Programs* up to its approved funding authorization. The expenditures include both direct and indirect costs.<sup>2</sup>

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<sup>1</sup> 42 United States Code (U.S.C.) § 421; 20 Code of Federal Regulations (CFR) §§ 404.1601 *et seq.* and CFR 416.1001 *et seq.*

<sup>2</sup> Direct costs are those that can be identified specifically with a particular final cost objective (Office of Management and Budget (OMB) Circular A-87, entitled *Cost Principles for State, Local, and Indian Tribal Governments*, Attachment A, § E.1). Indirect costs are those (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. (OMB Circular A-87, Attachment A, § F.1).

SSA requested that we determine the status of the corrective actions the CT-DSS has taken to address the recommendations in our prior report<sup>3</sup> *Indirect Costs Claimed by the Connecticut Disability Determination Services* (A-15-03-23041). The specific recommendations were as follows:

1. Return \$287,442 of unallowable indirect costs associated with the 2nd and 3rd quarters of Federal Fiscal Year (FFY) 2003.
2. Ensure that the indirect costs for the 4th quarter of FFY 2003 indirect costs exclude costs for the Department of Administrative Services - Bureau of Collection Services (DAS-BCS) and the Connecticut Office of the Attorney General (CT-OAG).
3. Ensure that State Fiscal Year (SFY) 2004 Cost Allocation Plan<sup>4</sup> distributes statewide central service costs to the CT-DDS according to the relative benefits received in accordance with the Office of Management and Budget Circular A-87.
4. Request the Department of Health and Human Services - Division of Cost Allocation (DHHS-DCA) audit the reasonableness of the proposed SFY 2004 Cost Allocation Plan statewide allocation methodology taking into account the issues discussed in this report. (If DHHS-DCA has already approved the SFY 2004 Statewide Allocation Plan, SSA should request the DHHS-DCA revisit the statewide central service costs to ensure that the CT-DDS receives some relative benefit from these costs and amend the plan as needed.)

In addition, SSA requested that we determine the allowable indirect costs for the CT-DDS for the period July 1, 2003 through June 30, 2005 (SFYs 2004 and 2005).

## **RESULTS OF REVIEW**

The CT-DSS has taken corrective action to address the four recommendations in our prior report. A description of the SSA's Office of the Inspector General (OIG) prior recommendations and the CT-DSS corrective actions taken are as follows:

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<sup>3</sup> SSA's Boston Regional Commissioner Memorandum dated December 20, 2004.

<sup>4</sup> Public assistance cost allocation plan refers to a narrative description of the procedures that will be used in identifying, measuring and allocating administrative costs to all the programs administered or supervised by State public assistance agencies.

Recommendation #1 -- Instruct the CT-DDS to return \$287,442 of unallowable indirect costs associated with the 2<sup>nd</sup> and 3<sup>rd</sup> quarters of FFY 2003.

In January 2005, CT-DSS paid the \$287,442 of unallowable indirect costs identified in the prior audit report associated with the 2<sup>nd</sup> and 3<sup>rd</sup> quarters of FFY 2003 as shown below.

Table 1			
FFY 2003			
Description	Quarter Ending March 31, 2003	Quarter Ending June 30, 2003	Total
Statewide Cost Allocation Plan (SWCAP) (Estimated)	\$238,665	\$230,737	\$469,402
OIG Recommended SWCAP	<u>96,310</u>	<u>85,650</u>	<u>181,960</u>
Total – Unallowable Costs	\$142,355	\$145,087	\$287,442

Recommendation #2 -- Instruct the CT-DDS to ensure that the indirect costs for the 4<sup>th</sup> quarter of FFY 2003 exclude costs for the DAS-BCS and the CT-OAG.

We verified that the CT-DSS has excluded the DAS-BCS and credited the CT-OAG costs associated with the Quarter Ending (QE) September 30, 2003 (4<sup>th</sup> quarter FFY 2003). The CT-DSS returned \$45,811 as follows.

Table 2	
FFY 2003	
Description	QE September 30, 2003
DAS-BCS Refund	\$64,765
Less: Offset	<u>(51,768)</u>
Net DAS-BCS Refund	\$12,997
CT-OAG Credit	<u>32,814</u>
Total	<u>\$45,811</u>

## DAS-BCS REFUND

The Public Assistance Cost Allocation Plan (PACAP) describes how costs are allocated from the Department of Social Services to its components. The CT-DSS updated its PACAP to exclude 100 percent of the DAS-BCS costs allocated to the DDS. In December 2006, the CT-DSS reduced the SSA-4513, entitled *State Agency Report of Obligations for SSA Disability Programs* to reflect the exclusion of the DAS-BCS costs as shown above.

## OFFSET

In response to recommendation #1, CT-DSS returned disallowed funds of \$287,442. However, CT-DSS later appealed this decision and requested SSA reduce the amount disallowed to \$235,674—a difference of \$51,768. The original \$287,442 amount was calculated using an estimated SWCAP. In the appeal, CT-DSS provided additional documentation that it had lowered the SWCAP amount on the final SSA-4513, entitled *State Agency Report of Obligations for SSA Disability Programs* and that the State made appropriate funding adjustments to reflect the lower final SWCAP. Thus, CT-DSS was entitled to a recalculation based on the final SWCAP. On April 10, 2006, SSA approved the \$51,768 offset to the indirect cost disallowance (as shown in Table 2). Therefore, the CT-DSS appropriately offset our recommended disallowance of 4<sup>th</sup> quarter FFY 2003 costs by \$51,768.

## CONNECTICUT OFFICE OF THE ATTORNEY GENERAL CREDIT

The SWCAP allocates central service costs to the various bureaus and departments of the State of Connecticut. The State of Connecticut determined that a large portion of the CT-OAG costs should be a direct charge to the Child Support and Establishment of Paternity (Enforcement), Title IV-D program.<sup>5</sup> The State Comptroller's Office prospectively credited the CT-OAG costs in the SWCAP for the Title IV-D program, in accordance with OMB's Circular A-87. The Circular states in part "...when the actual costs of the year involved become known, the differences between the fixed amounts previously approved and the actual costs will be carried forward and used as an adjustment to the fixed amounts established for a later year."<sup>6</sup> Therefore, the SFY 2004 CT-OAG costs (associated with the Title IV-D program) were credited to the SFY 2006 SWCAP, and likewise the SFY 2005 CT-OAG costs were credited to the SFY 2007 SWCAP.

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<sup>5</sup> The Child Support Enforcement program, Title IV Part D of the Social Security Act, Sec. 451, 42 U.S.C. § 651. Its purpose was to authorize appropriations for the purpose of enforcing support obligations owed by noncustodial parents to their children and the spouse (or former spouse) with whom such children are living, locating noncustodial parents, establishing paternity, obtaining child and spousal support, and assuring that assistance in obtaining support will be available to all children for whom such assistance is requested.

<sup>6</sup> OMB Circular A-87, Attachment C, paragraph G (3) provides for carry forward adjustments of allocated central service costs.

**Recommendation #3 -- Instruct the CT-DDS to ensure that the SFYs 2004 and 2005 Cost Allocation Plans were distributing costs to the CT-DDS based on relative benefits received in accordance with OMB Circular A-87.**

We verified that the CT-DSS excluded DAS-BCS and credited the CT-OAG costs out of the indirect cost allocations for SFYs 2004 and 2005. In addition, we verified that the allocation methodology was corrected in July 2005. We found that the CT-DSS distributed costs to the CT-DDS based on relative benefits received in accordance with OMB Circular A-87. The CT-DSS returned \$566,552 as follows.

<b>Table 3</b>					
<b>FFY 2004</b>					
Description	QE December 31, 2003	QE March 31, 2004	QE June 30, 2004	QE September 30, 2004	Total
DAS-BCS Refund	\$95,328	\$73,071	\$54,089	\$68,254	\$290,742
OAG Credit	<u>32,978</u>	<u>31,870</u>	<u>31,124</u>	<u>27,358</u>	<u>123,330</u>
<b>Total</b>	<b><u>\$128,306</u></b>	<b><u>\$104,941</u></b>	<b><u>\$85,213</u></b>	<b><u>\$95,612</u></b>	<b><u>\$414,072</u></b>

<b>FFY 2005</b>					
Description	QE December 31, 2004	QE March 31, 2005	QE June 30, 2005	QE September 30, 2005	Total
DAS-BCS Refund	\$55,030	\$54,253	\$(40,718)	\$0	68,565
OAG Credit	<u>28,253</u>	<u>27,831</u>	<u>27,831</u>	<u>0</u>	<u>83,915</u>
<b>Total</b>	<b><u>\$83,283</u></b>	<b><u>\$82,084</u></b>	<b><u>(\$12,887)</u></b>	<b><u>\$0</u></b>	<b><u>\$152,480</u></b>

<b>Total Both Years</b>					<b>\$566,552</b>
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**Recommendation # 4 -- Instruct the CT-DDS to request that DHHS-DCA audit the reasonableness of the proposed SFY 2004 Cost Allocation Plan statewide allocation methodology taking into account the issues discussed in our prior report.**

The CT-DSS revised its PACAP to incorporate the changes we recommended and submitted the SFY 2006 PACAP to DHHS-DCA to be audited. As a result of the updates to the PACAP and SWCAP, effective July 1, 2005, the DAS-BCS and CT-OAG costs (associated with the Title IV-D program) were no longer allocated to the DDS. On July 7, 2005, the DHHS-DCA acknowledged receipt of the proposed revisions to the PACAP. On August 16, 2006, DHHS-DCA approved the PACAP, effective July 1, 2005.

### **New Indirect Cost Issues**

Our follow-up audit efforts identified two new issues regarding the CT-OAG and Cater Eligibility Management System (Cater EMS) indirect costs as shown below:

#### **CT-OAG**

We found that the updated 2006 PACAP description of the allocation base for CT-OAG costs was incomplete. Currently the description states that the CT-OAG costs are a direct charge to the Child Support Program. Our audit determined that not all the CT-OAG costs are associated with the Child Support Program and that CT-DSS correctly received an allocation of the residual CT-OAG costs. The residual CT-OAG costs are for services such as contract review, representation of employees for grievances, legal opinions, etc. We determined that the CT-DDS benefits from these types of costs. However, the PACAP did not identify the residual CT-OAG costs. Therefore, the description in the PACAP should be updated to include language that there is a residual CT-OAG cost allocation to the components of the Department of Social Services.

#### **Cater Eligibility Management System (Cater EMS)**

The Cater EMS indirect expense account accumulates costs for a database which contains client information such as name, address, income, etc. used to determine eligibility for State programs. There were no Cater EMS indirect costs allocated to the DDS in FFY 2004. However, in FFY 2005 and 2006, we found that \$412,986 in indirect costs for Cater EMS were allocated to the CT-DDS due to an error in the automated allocation system. The Department of Social Services corrected this erroneous allocation effective July 1, 2006. Therefore, we questioned \$412,986 Cater EMS indirect costs allocated to the DDS for FFYs 2005 and 2006 as follows.

**Table 4**

**FFY 2005**

Description	QE December 31, 2004	QE March 31, 2005	QE June 30, 2005	QE September 30, 2005	Total
Cater EMS	\$89,336	\$15,503	\$71,918	\$39,901	\$216,658

**FFY 2006**

Description	QE December 31, 2005	QE March 31, 2006	QE June 30, 2006	QE September 30, 2006	Total
Cater EMS	\$76,429	\$56,300	\$63,599	\$0	\$196,328

Total Both Years					\$412,986
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## **CONCLUSION AND RECOMMENDATIONS**

We found that the CT-DSS has taken corrective actions to address the recommendations in our previous report, *Indirect Costs Claimed by the Connecticut Disability Determination Services* (A-15-03-23041) and no further action is required on our four prior recommendations.

During our follow-up audit, we identified two issues requiring CT-DSS action. Specifically, we recommend SSA instruct the CT-DSS to:

1. Revise its PACAP to incorporate a description of the residual OAG costs and explain how the CT-OAG costs are allocated to its components, which includes the DDS.
2. Return \$412,986 of indirect costs associated with SFYs 2005 and 2006 for the Cater EMS expenses for which the DDS received no benefit.

## **AGENCY COMMENTS**

SSA agreed with our recommendations. See Appendix C for the full text of the Agency's comments.

## **STATE AGENCY COMMENTS**

The CT-DSS agreed with our recommendations, and provided additional information related to the adjustments. See Appendix D for the CT-DSS' comments.

## **OIG RESPONSE**

We are pleased that the CT-DSS agreed with our recommendations. However, final adjustments will need to be negotiated between SSA's Regional Office and the CT-DSS.

To clarify, we provided the CT-DSS notification, via e-mail, of the two items that would be included in our final report. The audit report, consistent with auditing standards, is the mechanism by which we make our recommendations and request your comments.

Any adjustments resulting from our recommendations and your planned corrections will be included in the scope of our current audit of the 2005 and 2006 administrative costs claimed by the CT-DDS (A-15-07-27176).



Patrick P. O'Carroll, Jr.

# **Appendices**

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[\*\*APPENDIX A\*\*](#) – Acronyms

[\*\*APPENDIX B\*\*](#) – Scope and Methodology

[\*\*APPENDIX C\*\*](#) – Agency Comments

[\*\*APPENDIX D\*\*](#) – State Agency Comments

[\*\*APPENDIX E\*\*](#) – OIG Contacts and Staff Acknowledgments

## **Appendix A**

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### **Acronyms**

CT-DDS	Connecticut Disability Determination Services
CT-DSS	Connecticut Department of Social Services
CT-OAG	Connecticut Office of Attorney General (State Central Services)
DAS-BCS	Department of Administrative Services; Bureau of Collection Services
DDS	Disability Determination Services
DHHS	Department of Health and Human Services
DHHS-DCA	Department of Health and Human Services-Division of Cost Allocation
EMS	Eligibility Management System
FFY	Federal Fiscal Year (October 1 through September 30)
OIG	Office of the Inspector General
OMB	Office of Management and Budget
PACAP	Public Assistance Cost Allocation Plan
QE	Quarter Ending
SFY	State Fiscal Year (July 1 through June 30)
SSA	Social Security Administration
SWCAP	Statewide Cost Allocation Plan
U.S.C.	United States Code

# **Scope and Methodology**

The Social Security Administration (SSA) requested this audit<sup>1</sup> in response to our prior audit *Indirect Costs Claimed by the Connecticut Disability Determination Services* (A-15-03-23041) issued September 7, 2004. Specifically, SSA requested we determine the status of the corrective action taken for the prior recommendations for the period July 1, 2003 through June 30, 2005. To complete our objectives, we:

- Reviewed Office of Management and Budget Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, SSA's Program Operations Manual System DI 39500 DDS Fiscal and Administrative Management, and other instructions pertaining to administrative costs incurred by Connecticut Disability Determination Services (CT-DDS).
- Reviewed the State Fiscal Year (SFY) 2004 and 2005 Statewide single audits for the State of Connecticut.
- Reviewed three prior SSA Office of the Inspector General reports as follows:
  - ✓ *Follow-Up Review on Potential Indirect Cost Rate Increases at Connecticut Disability Determination Services* (A-15-03-23041) dated September 7, 2004,
  - ✓ *Audit of the Administrative Costs Claimed by the Connecticut Disability Determination Services* (A-15-00-30016), dated September 17, 2001, and
  - ✓ *Limited Review of Connecticut Disability Determination Services' Lease Costs* (A-15-02-22040), dated October 3, 2002.
- Interviewed staff at the Connecticut Department of Social Services, State Comptrollers Office, State Auditors, SSA Regional Office, and Department of Health and Human Services – Division of Cost Allocation.
- Reviewed the computation of the indirect costs charged to the CT-DDS for State Fiscal Years (SFY) 2004 and 2005. The specific audit steps performed consisted of the following:
  - ✓ Obtained an understanding of the Connecticut Statewide Cost Allocation Plan (SWCAP) and the CT-DSS Public Assistance Cost Allocation Plan (PACAP).

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<sup>1</sup> SSA's Boston Regional Commissioner Memorandum dated December 20, 2004.

- ✓ Obtained an understanding of the Maxcars automated cost allocation software used to allocate the PACAP.
- ✓ Determined how indirect costs were allocated.
- ✓ Determined if the indirect cost allocation was consistent with the approved Cost Allocation Plan.
- ✓ Determined if the allocation method fairly and accurately allocated expenses to all benefiting agencies.
- Reconciled the accounting records to the CT-DDS indirect costs reported on Form SSA-4513, entitled *State Agency Report of Obligations for SSA Disability Programs*.
- Reconciled costs allocated from the State Central Services (through the SWCAP) to the Department of Social Services.
- Verified the SWCAP calculation for the removal of SFY 2004 and 2005 Title IV-D program costs from the Office of Attorney General allocation, and the corresponding credit to the SFY 2006 and 2007 SWCAP.
- Verified the PACAP calculation for the removal of SFY 2004 and 2005 Department of Administrative Services-Bureau of Collection Services from the DDS allocation.
- Reviewed 100 percent of the costs allocated and the allocation bases for the State Central Services to determine whether the DDS benefits from the services.
- Selected a sample of 4 high dollar indirect costs charged to the DDS, to ensure that the DDS benefited from the services.
- We did not perform substantive testing to determine the allowability and accuracy of the indirect costs allocated by the CT-Department of Social Services for FFYs 2005 and 2006. We will perform the substantive testing during our audit of the *Administrative Costs Claimed by the Connecticut Disability Determination Services* (A-15-07-27176).

We determined that the computerized data used during our review was sufficiently reliable given our audit objective and intended use of the data and should not lead to incorrect or unintended conclusions. This audit was conducted in accordance with generally accepted government auditing standards. Our audit was performed from February 2007 through June 2007. We performed our audit work at the CT-Department of Social Services in Hartford, Connecticut.

## **Appendix C**

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### **Agency Comments**



MEMORANDUM

Date: September 14, 2007

Refer To: S2D1B4/DI-  
16/2007-9417

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

From: Manuel J. Vaz /s/  
Regional Commissioner  
Boston

Subject: Follow-up Audit: Indirect Costs for the Connecticut Disability Determination Services (DDS) for the Period July 1, 2003 through June 30, 2005 (A-15-07-16034) – (Your Memo, 8/9/07) – REPLY

We have reviewed the draft report and per your request, provide the following comments on each recommendation. Overall, we concur with the draft report.

**Recommendation #1 – Instruct the CT DSS to revise its PACAP to incorporate a description of the residual OAG costs and explain how the CT-OAG costs are allocated to its components, which includes the DDS.**

Our impression from the first audit was that all CT-OAG costs (associated with Title IV-D program) were disallowed from the PACAP. Based on this audit, a finding has been made that the 2006 PACAP has some CT-OAG services which the DDS does in fact receive. The audit asks for a description of these ‘residual costs’ and the allocation method. We concur that this detailed information is needed, so we can verify that the services are received and that the allocation of the costs to the DDS is fair and reasonable. We would like to know the specific services being purchased, the basis on which billing will be made, and have a stipulation that the billing will only be for the services received.

**Recommendation #2 – The CT DSS should return \$412,986 of indirect costs associated with SFYs 2005 and 2006 for the Cater EMS expenses for which the DDS received no benefit.**  
Since the DDS does not use the Cater EMS system, we concur that the \$412,986 costs allocated for these services in FFY 2005 and 2006 should be totally refunded.

We are encouraged to see the agency address indirect costs, which have become a major operating cost for all DDSs. We appreciate the auditors due diligence in finding even more monetary findings related to indirect costs in the state of Connecticut. The complexity of indirect cost allocation plans and the changing costs and allocation methods combine to make this a very challenging area, as is evidenced by this one state's multiple monetary findings.

cc: Ruby Burrell, AC, ODD  
Theresa Washington, DCBFM, ALMS

## ***Appendix D***

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### **State Agency Comments**



MICHAEL P. STARKOWSKI  
Commissioner

**STATE OF CONNECTICUT**  
**DEPARTMENT OF SOCIAL SERVICES**  
**OFFICE OF THE COMMISSIONER**

September 17, 2007

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Patrick P. O'Carroll, Jr.  
Inspector General  
Office of the Inspector General  
Social Security Administration  
6401 Security Boulevard  
Baltimore, MD 21235

Dear Mr. O'Carroll:

This is in response to the draft report entitled *Follow-up Audit: Indirect Costs for the Connecticut Disability Determination Services for the Period July 1, 2003 through June 30, 2005 (A-15-07-16034)*. We are currently in the process of conducting our annual review and update of our Public Assistance Cost Allocation Plan and plan to revise the description that applies to the Office of the Attorney General to satisfy item #1 of the draft report.

At the time of the audit exit conference, the OIG/SSA provided the DSS Division of Financial Management & Analysis with a list of eight items for discussion (copy attached). Six of the eight items were resolved by providing additional information and explanation to OIG/SSA's questions. The two remaining items on the list were for CATER EMS Operations, item #2 of the draft report and SWCAP/DAS, not mentioned in the draft report. We were surprised to see the draft audit report which included the finding for CATER EMS Operations for \$412,986 and excluded the item for SWCAP/DAS, since the OIG/SSA auditors stated that the two items would offset each other and would not be mentioned in the audit report.

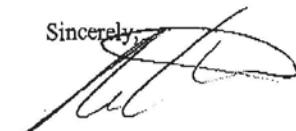
We concur with the decreasing adjustment of \$412,986 to SSA for CATER EMS Operation and plan to re-allocate these costs to benefiting programs with a more appropriate allocation basis. Depending on the outcome of the re-allocation process, the adjustment may be slightly more or slightly less than \$412,986. In addition, we plan to re-allocate \$252,373 in SWCAP and DAS costs using the allocation bases described in our PACAP. Although the total amounts for SWCAP and DAS offset each other, the allocation bases are different and would produce an increasing adjustment to SSA in the amount of approximately \$15,000.

In 2006, the Department of Social Services requested assistance from you and the DHHS/Division of Cost Allocation to satisfy all conditions of OIG Audit A-15-03-23041. We returned \$287,442 to SSA in 2005 and \$372,304 in 2006 and waited for final approval to report the remaining financial adjustments to the other Federal Agencies. Since we did not receive any advice from you or DCA, we plan to move ahead and report off setting adjustments to all of the other programs from the original set of adjustments, together with the second set of adjustments to fully satisfy OIG Audit A-15-03-23041. As previously stated, we will determine the final

financial adjustments for each program once we re-process the Cost Allocation for the respective quarters.

Please call Lee Voghel, Director of Financial Management & Analysis at (860) 424-5842 if you have any questions or need additional information.

Sincerely,



Michael P. Starkowski  
Commissioner

Attachment

xc: Amalia Vasquez Bzdyra, Deputy Commissioner of Administration  
Brenda Moore, Director Bureau of Rehabilitation Services  
Linda Hyatt, Administrator Bureau of Rehabilitation Services  
Lee Voghel, Director Financial Management & Analysis  
James Wietrak, Director Quality Assurance  
Robert I. Aaronson, DHHS, Division of Cost Allocation

## ***Appendix E***

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# **OIG Contacts and Staff Acknowledgments**

### ***OIG Contacts***

Victoria Vetter, Director, Financial Audit Division, (410) 966-9081

Mark Meehan, Acting Audit Manager, (410) 966-7147

### ***Acknowledgments***

In addition to those named above:

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Annette DeRito, Writer-Editor

For additional copies of this report, please visit our web site at [www.ssa.gov/oig](http://www.ssa.gov/oig) or contact the Office of the Inspector General's Public Affairs Specialist at (410) 965-3218. Refer to Common Identification Number A-15-07-16034.

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### **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.