



SOCIAL SECURITY

Office of the Inspector General

MEMORANDUM

Date: September 18, 2001

Refer To:

Laurie Watkins

To: Acting Regional Commissioner
for Philadelphia

From: Inspector General

Subject: Payments Made to Selected Representative Payees after the Deaths of Social Security Beneficiaries (A-13-01-21028)

The attached is a copy of our final report that conveys the results of our subject review. The objectives of our review were to:

- Provide an accounting for all benefit payments issued and recoveries made on behalf of 33 Social Security beneficiaries after their deaths.
- Determine whether there was potential fraud and/or misuse related to any benefit payments made after beneficiaries' deaths.

Please comment within 60 days from the date of this memorandum on corrective action taken or planned on each recommendation. If you wish to discuss the final report, please call me or have your staff contact Steven L. Schaeffer, Assistant Inspector General for Audit, at (410) 965-9700.

A handwritten signature in black ink, appearing to read "James G. Huse, Jr."

James G. Huse, Jr.

Attachment

**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**PAYMENTS MADE TO SELECTED
REPRESENTATIVE PAYEES AFTER
THE DEATHS OF SOCIAL
SECURITY BENEFICIARIES**

September 2001 A-13-01-21028

**MANAGEMENT
ADVISORY REPORT**



Mission

We improve SSA programs and operations and protect them against fraud, waste, and abuse by conducting independent and objective audits, evaluations, and investigations. We provide timely, useful, and reliable information and advice to Administration officials, the Congress, and the public.

Authority

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

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

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

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

Vision

By conducting independent and objective audits, investigations, and evaluations, we are agents of positive change striving for continuous improvement in the Social Security Administration's programs, operations, and management and in our own office.

Executive Summary

OBJECTIVES

Our objectives were to:

- Provide an accounting for all benefit payments issued and recoveries made on behalf of 33 Social Security beneficiaries after their deaths.
- Determine whether there was potential fraud and/or misuse related to any benefit payments made after beneficiaries' deaths.

BACKGROUND

In September 1999, the U.S. Attorney for the District of Columbia established the Group Homes Task Force to respond to concerns about the sufficiency of care given to individuals living in group home settings in the District of Columbia. One area of the Group Homes Task Force's investigation focused on individuals who died while in a group home setting. This included group home residents who were receiving benefits from the Social Security Administration (SSA) at the time of their death.

SSA appointed the District of Columbia's Department of Human Services (DHS) as a representative payee (Rep Payee) for those SSA beneficiaries judged incapable of managing or directing the management of their benefits. As such, DHS receives and manages payments for as many as 13,500 SSA beneficiaries. The Bureau of Payments and Collections (BPC), a component of the District's Chief Financial Office, receives and processes the monthly SSA benefit payments issued to DHS on behalf of these beneficiaries. BPC also maintains a ledger system that tracks payments received and expenses incurred for each SSA beneficiary.

In support of the Group Homes Task Force's investigation, we provided investigative and audit assistance related to benefit payments made to DHS for 26 SSA beneficiaries and to other Rep Payees for 7 beneficiaries who resided at group homes at the time of their deaths.

RESULTS OF REVIEW

We accounted for payments and payment-related recoveries made after the deaths of 33 beneficiaries. Although we did not identify specific instances of fraud and/or misuse, we identified several conditions that increased the risk of misuse of payments made after a beneficiary's death. Specifically, we found the following.

- Overpayments of \$7,449 made to DHS were written off.
- Group home providers did not return unspent beneficiary funds to the Rep Payee.
- Rep Payee financial records were not accurate.
- Beneficiaries' deaths were not reported timely.
- Dates on death certificates and SSA's payment records did not always match.

CONCLUSIONS AND RECOMMENDATIONS

Although we did not detect fraud and/or misuse, there are several conditions that warrant SSA regional management's immediate attention. These conditions increase the risk of misuse of payments made after a beneficiary's death by Rep Payees or others. We recommend that SSA:

1. Collect the \$7,449 in overpayments made to DHS that were deemed uncollectible and written off.
2. Work with DHS to identify and recover all unspent allowances that group home organizations accumulated so the related funds can be appropriately distributed.
3. Require that DHS correct inaccurate, incomplete, inconsistent, and misleading information in its beneficiary ledger accounts and develop and implement procedures to ensure the receipt and disbursement of funds are properly recorded.
4. Remind DHS of its responsibilities as a Rep Payee to report all beneficiary deaths by the 10th day of the month following a beneficiary's death.
5. Resolve beneficiary date-of-death discrepancies we identified and develop and implement procedures for the timely and accurate recordation of dates of death.

AGENCY COMMENTS

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

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Acronyms

BPC	Bureau of Payments and Collections
DHS	Department of Human Services
SSA-623	Representative Payee Report
MBR	Master Beneficiary Record
Rep Payee	Representative Payee
SSA	Social Security Administration
SSR	Supplemental Security Record

Introduction

OBJECTIVES

Our objectives were to:

- Provide an accounting for all benefit payments issued and recoveries¹ made on behalf of 33 Social Security beneficiaries after their deaths.
- Determine whether there was potential fraud and/or misuse related to any benefit payments made after beneficiaries' deaths.

BACKGROUND

In September 1999, the U.S. Attorney for the District of Columbia established the Group Homes Task Force to respond to concerns about the sufficiency of care given to individuals living in group home settings in the District of Columbia. One area of the Group Homes Task Force's investigation focused on individuals who died while in a group home setting. This included group home residents who were receiving benefits from the Social Security Administration (SSA) at the time of their death.

SSA appointed the District of Columbia's Department of Human Services (DHS) as a representative payee (Rep Payee) for those SSA beneficiaries judged incapable of managing or directing the management of their benefits. As such, DHS receives and manages payments for as many as 13,500 SSA beneficiaries. The Bureau of Payments and Collections (BPC), a component of the District's Chief Financial Office, receives and processes the monthly SSA benefit payments issued to DHS on behalf of these beneficiaries. BPC also maintains a ledger system that tracks payments received and expenses incurred for each SSA beneficiary.

In support of the Group Homes Task Force's investigation, we provided investigative and audit assistance related to benefit payments made to DHS for 26 SSA beneficiaries and to other Rep Payees for 7 beneficiaries who resided at group homes at the time of their deaths.

¹ Recovery of overpayments are made by either direct repayment by the Rep Payee or return check actions processed by the U.S. Department of the Treasury.

SCOPE AND METHODOLOGY

The Office of the Inspector General's Office of Investigations identified 33 SSA beneficiaries who died in a group home setting and had payments issued to Rep Payees after their deaths. Of these, DHS served as the Rep Payee for 26 beneficiaries, and non-governmental entities were the Rep Payee for the remaining 7 beneficiaries. We reviewed these cases to provide an accounting for all payments and recoveries made after the beneficiaries' deaths. For all beneficiaries, we reviewed the payment and recovery data SSA maintained. In addition, we examined beneficiary-related financial information BPC maintained.

We identified, obtained, and examined the following information for the 33 Social Security beneficiaries.

- Death certificates.
- SSA Master Beneficiary Records (MBR),² Supplemental Security Records (SSR),³ Payment History Update System records, and beneficiary Numidents (that is, records pertaining to Social Security numbers).
- DHS documents including individual beneficiary ledgers, repayment documentation, and internal memorandums.
- SSA-generated documents and memorandums.
- Laws, regulations, and policies relevant to the cases under investigation.

We also conducted interviews with DHS and BPC personnel in Washington, D.C., and SSA personnel in Philadelphia, Pennsylvania.

We performed this review from April through September 2000.

² The MBR is an electronic file containing information related to beneficiaries that receive benefits under the Old-Age and Survivors Insurance and/or Disability Insurance programs.

³ The SSR is an electronic file containing information related to Supplemental Security Income recipients.

Results of Review

We accounted for payments and payment-related recoveries made after the deaths of the 33 beneficiaries in our review. Although we did not identify specific instances of fraud and/or misuse, we identified several conditions that increased the risk of misuse of payments made after a beneficiary's death. Specifically, we found SSA wrote off certain overpayments made to DHS, group homes did not return unspent beneficiary funds to the Payee, DHS did not maintain accurate financial records, DHS did not report beneficiaries deaths timely, and SSA did not resolve beneficiary dates of death discrepancies.

Accounting for Payments and Recoveries

Based on our review of the payments issued and recoveries made for 33 SSA beneficiaries, we determined the following.

- For 30 beneficiaries, \$32,140 in payments was made to Rep Payees after their deaths.
 - DHS was the Rep Payee for 24 of the 30 beneficiaries and received \$27,009 in payments after their deaths. Of this, SSA recovered \$17,602 and wrote off \$7,449 as uncollectible. There was an outstanding overpayment balance of \$1,958 due from DHS to SSA.
 - Non-governmental entities were the Rep Payees for the six remaining beneficiaries. These entities received \$5,131 in payments after the beneficiaries' deaths. Of this, SSA recovered \$4,691 and wrote off \$440⁴ as uncollectible.
- No payments were made after death for three beneficiaries. DHS was the Rep Payee for two of the beneficiaries, and a non-governmental entity was the Rep Payee for the third beneficiary. Benefits for these individuals had been terminated before their death for other reasons.
- SSA records show \$780 in underpayments for five beneficiaries. DHS was the Rep Payee for all five individuals.

⁴ We did not determine whether the overpayment write-offs of \$440 to non-governmental entities were appropriate.

**Overpayments Made to
Department of Health
Services Were Written off**

An SSA overpayment is the total benefit amount paid to, or on behalf of, an individual that exceeds the total amount that should have been paid. A payment issued to a Rep Payee after a beneficiary's death constitutes an overpayment. After a beneficiary's death has been

reported, SSA sends a letter to the Rep Payee to inform the Payee an overpayment has been made. Included in the letter is a request to repay the overpaid amount. The Rep Payee is required to repay to SSA all such payments made after death.

In determining whether to write off overpayments, SSA should consider the following:

- individual fault,⁵
- defeat the purpose of the program,⁶
- whether recovery would be against "equity and good conscience,"⁷
- the Payees present and prospective ability to repay the debt within a reasonable time,⁸ and
- whether adjustment or recovery would impede efficient or effective administration of the title XVI program due to the small amount involved.⁹

Of \$27,009 in overpayments made to DHS after the beneficiary's death, we identified \$7,449 that SSA wrote off as uncollectible. The overpayments that were written off involved payments made after the deaths of eight beneficiaries.

Our review of the eight cases showed that seven were for overpayments of less than \$500. SSA sent reminder notices requesting repayment of the overpayments. However, SSA stopped sending the notices when DHS did not respond. The remaining overpayment resulted in a \$5,600 write-off. SSA did not send a notice informing DHS of the \$5,600 overpayment.

While writing off overpayments made to a governmental Rep Payee may be in accordance with SSA policy, it may not be prudent, since it is highly probable the overpayment will be recovered within a reasonable period of time. Furthermore, the

⁵ 20 C.F.R. §§ 404.506, 404.507, 416.550 and 416.552.

⁶ 20 C.F.R. §§ 404.506, 404.508, 416.550 and 416.553. For example, to deprive the person of income required for ordinary and necessary living expenses.

⁷ 20 C.F.R. §§ 404.506, 404.509, 416.550 and 416.554. For example, if the individual changed his or her position for the worse or relinquished a valuable right because of reliance upon a notice that payment would be made.

⁸ 20 C.F.R. § 404. 515(a), (c).

⁹ 20 C.F.R. § 416.555.

governmental entity, as a Rep Payee, has a fiduciary duty to SSA, as well as the beneficiary, to properly account for all beneficiary financial activity.

We requested SSA to review the propriety of those write-offs. However, we believe it is unlikely that proper application of the criteria set forth above would result in write-offs for these cases. In addition, BPC beneficiary ledgers indicated the overpayments had not been spent and were available for repayment to SSA. Therefore, it appears SSA inappropriately wrote off \$7,449 in recoverable overpayments.

Group Home Providers Did Not Return Unspent Beneficiary Funds to the Representative Payee

SSA requires that group home providers set aside \$35 in benefit payments each month to meet a beneficiary's personal needs. Therefore, \$35 of each benefit payment is credited to the beneficiary's personal allowance account. DHS matches this amount. That is, \$70 is credited to the beneficiaries'

personal allowance account. On behalf of DHS, BPC forwards these funds to the group home where the beneficiary resides. The remaining benefit payment is credited to the beneficiary's cost-of-care account to offset the cost of the beneficiary's care.

BPC maintains individual ledgers to account for SSA beneficiary personal allowance funds. At the request of a beneficiary's group home, subject to the approval of a beneficiary's caseworker, BPC issues group home organizations a \$210 payment each quarter, representing a 3-month beneficiary personal allowance. The group home is required to maintain accounting records that reflect how the payments were used.

We identified eight instances where group home providers received personal allowance funds from BPC after a beneficiary's death or hospitalization. Our review of BPC accounting records showed that quarterly allowance payments were made to group home providers after the deaths of seven beneficiaries. An allowance payment was made to a group home for another beneficiary during the 6 weeks the beneficiary was hospitalized before death. We found that two group homes repaid the beneficiary allowance payments received after death. However, in the remaining six cases, there was no evidence in BPC ledgers the group homes repaid the allowances.

BPC lacks procedures for recovery of funds from group homes after the beneficiary's death. BPC personnel acknowledged the absence of procedures to ensure that BPC recovers personal allowance overpayments after the beneficiaries' deaths.

We also learned that BPC does not have procedures to ensure that group homes return unspent beneficiary allowances that have been accumulated at the time of a beneficiary's death. Our review of 24 BPC beneficiary ledgers showed that group homes had remitted unspent allowances for only 4 beneficiaries. The group homes were holding the unspent funds at the time of the beneficiaries' deaths. For the remaining 20 beneficiaries, there was no indication in BPC ledgers the group homes had returned unspent allowances to BPC.

DHS, as Rep Payee, is responsible for accumulating and accounting for all beneficiary assets at death for purposes of making a lawful distribution. The lack of internal accounting controls in this area has resulted in a condition where group homes regularly retain unspent personal allowances of SSA beneficiaries who have died.

***Representative Payee
Financial Records Were
Not Accurate***

Each year, SSA mails the *Rep Payee Report*, Form SSA-623 (SSA-623), to Rep Payees. The Rep Payee is supposed to complete the SSA-623 by providing information about the management of payments issued to the Rep Payee on behalf of a beneficiary during the prior 12-month reporting period. The report elicits such information as the following:

- whether the beneficiary lived with the same person or in the same institution during the reporting period,
- use of benefits for the reporting period,
- whether benefit payments were saved and the method used for investing those savings, and
- whether the Payee was convicted of a felony during the reporting period.

The Rep Payee is required to maintain a system of records that accurately supports the information furnished on the SSA-623. Caseworkers within the Mental Retardation Developmental Disabilities Administration, a component of DHS, complete the SSA-623 for those beneficiaries for whom DHS is the Rep Payee. Caseworkers use information from the group home providers and BPC to complete the SSA-623.

Our review showed that DHS was not meeting its responsibility to properly account for and accurately report all financial activity involving SSA beneficiaries. The beneficiary ledgers BPC maintained were inaccurate, incomplete, and inconsistent. Therefore, DHS was not provided with reliable information to complete the SSA-623. In addition, BPC records of repayments made to SSA were misleading and resulted in erroneous information in beneficiary ledgers.

BPC's beneficiary ledgers were inaccurate and incomplete. The beneficiary ledgers did not reflect all financial activity that occurred for 5 of 24 beneficiaries. During our examination of BPC beneficiary case file documentation, we found evidence that funds were remitted to BPC after the deaths of two beneficiaries. However, when we examined the respective beneficiary ledgers, we found no entries for the remittances. We also identified three DHS overpayment remittances that were made to SSA that were not reflected in the affected beneficiaries' ledgers. All of these errors impact the accuracy of the information reported on the SSA-623s.

BPC's beneficiary ledgers were not consistently maintained. We found gaps in the accounting information in 8 of the 24 ledgers BPC provided for our examination. For example, one ledger showed financial activity until December 1994 and no transactions in 1995. The next entry in the ledger, was dated January 1996. While the beneficiary ledger showed no activity for 1995, other BPC and SSA records showed the beneficiary payments were issued from January through July 1995.

Supporting documents of BPC's remittances to SSA were erroneous. BPC provided us with various documents (revenue refund vouchers, refund request memorandums, refund/release memorandums, etc.) as evidence that overpayments had been repaid to SSA. In two instances, the documents appeared authentic, as they were essentially the same as other documents we examined to verify repayments made to SSA. However, when we examined SSA records, we found the two repayments, totaling \$1,050, were not reflected in SSA records. We requested front and back copies of the two canceled checks to confirm the repayments actually occurred. BPC informed us that the District's Treasury Department never issued the checks. In one case, the beneficiary's ledger showed an entry that reflected a fictitious repayment to SSA that was supported by the erroneous documents. BPC reduced this beneficiary's ledger balance by the amount of the fictitious repayment.

**Beneficiaries' Deaths
Were Not Reported
Timely**

Rep Payees are responsible for promptly notifying SSA of any event that affects the amount of benefits they receive or the right to receive benefits. Rep Payees must promptly report a beneficiary's death to SSA because death terminates a beneficiary's eligibility for benefits. SSA requires Rep Payees to report the death by the 10th day of the month following the beneficiary's death.¹⁰

Based on our review of MBR, SSR, and death certificate information, we found that 30 of 33 beneficiaries' records contained date-of-death information. Of the 30 records that contained date-of-death information, 29 contained death information that was reported 30 days or more after the beneficiary's death.

DHS was the Rep Payee for 24 of these 30 beneficiaries. The elapsed number of days until DHS reported a death to SSA, for 23 of the 24 beneficiaries, ranged from 29 to 1,113 days. In one case, DHS did not report the beneficiary's death to SSA until 1,113 days after the death had occurred. Nine other beneficiary deaths were not reported to SSA until 180 days or longer after death had occurred.

When we inquired as to why the reporting delays occurred, DHS personnel informed us that BPC requires a death certificate before it reports a beneficiary's death to SSA. While this practice could explain some of the delays, it does not sufficiently address the case where one beneficiary's death was reported to SSA 1,113 days after the beneficiary died and the nine other beneficiary deaths that were not reported until 180 days or longer after death. When DHS eventually reported the deaths, SSA processed the information without delay.

Delays in reporting beneficiary deaths also occurred for all six beneficiaries who had a non-governmental Rep Payee. The elapsed number of days before beneficiary deaths were reported to SSA ranged from 34 to 212 days. We did not contact the non-governmental Rep Payees involved to determine why the delays occurred.

The delays in Rep Payees reporting beneficiaries' deaths resulted in \$32,140 in benefit overpayments for 30 of 33 beneficiaries. As a result, SSA has unnecessarily incurred additional expense in tracking and attempting to recover the overpayments made to these Rep Payees.

¹⁰ 20 C.F.R. § 416.714 (a).

**Dates on Death
Certificates and SSA
Payment Records Did
Not Always Match**

After an individual becomes entitled to SSA benefits, SSA must accurately record any changes in circumstances that affect eligibility to ensure the correct payment of benefits. The reliability of SSA's payment records (for example, MBR and SSR) depends on timely input of accurate information reflecting changes in beneficiaries' circumstances. This includes the recording of beneficiaries' deaths.

During our review of SSA records for 33 beneficiaries, we found the date of death information for 13 beneficiaries did not agree with the death information on the respective death certificates. The comparison of death certificates to date of death information on the MBR and SSR records showed date of death discrepancies for 10 beneficiaries. Our comparison revealed the following.

For six beneficiaries, the date of death recorded on the death certificates differed from 1 to 5 months from the dates recorded in SSA's records. Therefore, these discrepancies affected the amount of benefits payable on behalf of the beneficiaries.

- In five of these cases, the death certificate showed a date of death earlier than the date of death on the SSR. In four of those cases, SSA's records incorrectly showed underpayments, when in fact overpayments occurred. In one case, payments were issued after death. However, the Department of the Treasury recovered the payments.
 - In one case, the death certificate had a date of death 1 month later than the date of death on the SSR. If the death certificate is correct, an underpayment is payable to the beneficiary's estate.
- For four beneficiaries, the date-of-death discrepancy had no effect on payments because the differences were within the same month.

For three beneficiaries, our comparison of death certificates to the death information on the MBR and SSR records showed that SSA did not have any date-of-death information recorded. Fortunately, there were no overpayments made on behalf of these beneficiaries because their benefits had been previously terminated.

Conclusions and Recommendations

Although we did not detect fraud and/or misuse, there are several conditions that warrant the immediate attention of SSA regional management. These conditions increase the risk of misuse of payments made after the death of a beneficiary by Rep Payees or others. We recommend that SSA:

1. Collect the \$7,449 in overpayments made to DHS that were deemed uncollectible and written off.
2. Work with DHS to identify and recover all unspent allowances that group home organizations accumulated so the related funds can be appropriately distributed.
3. Require that DHS correct inaccurate, incomplete, inconsistent and misleading information in its beneficiary ledger accounts and develop and implement procedures to ensure the receipt and disbursement of funds are properly recorded.
4. Remind DHS of its responsibilities as a Rep Payee to report all beneficiary deaths by the 10th day of the month following a beneficiary's death.
5. Resolve beneficiary date-of-death discrepancies we identified and develop and implement procedures for the timely and accurate recordation of dates of death.

AGENCY COMMENTS

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

Appendices

Appendix A

Agency Comments



SOCIAL SECURITY

MEMORANDUM

Date: August 24, 2001

To: James G. Huse Jr.
Inspector General

From: Laurie Watkins
Acting Regional Commissioner
Philadelphia Region

Subject: Payments Made to Selected Rep Payees After the Deaths of Social Security Beneficiaries
(A-13-01-21028)

Attached are our comments on the draft report. We appreciate the opportunity to provide our views. If you wish to discuss the draft report, please call me at 215-597-5157.

Laurie Watkins

Attachment

COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT REPORT, “PAYMENTS MADE TO SELECTED REP PAYEES AFTER THE DEATHS OF SOCIAL SECURITY BENEFICIARIES (A-13-01-121028)”

We appreciate the opportunity to respond to your recommendations in this draft report. The region has already begun an aggressive approach, in partnership with the District of Columbia Department of Human Services (DCDHS), to address areas of vulnerability within the representative payee program.

Recommendation 1

Collect the \$7,449 made to DHS that were deemed uncorrectable and written off.

Philadelphia Region Comment

We agree and will be working with DCDHS to have the unspent funds returned to SSA.

Recommendation 2

Work with DHS to identify and recover all unspent allowance that group home organizations accumulated so the related funds can be appropriately distributed.

Philadelphia Region Comment

We have already begun to address with DCDHS the need for adequate internal accounting controls over unspent personal allowances of SSA beneficiaries who have died.

Recommendation 3

Require that DHS correct inaccurate, incomplete, inconsistent and misleading information in its beneficiary ledger accounts and develop and implement procedures to ensure the receipt and disbursement of funds are properly recorded.

Philadelphia Region Comment

We agree that appropriate corrective action must be taken by DCDHS and will work with them to ensure that the controls put in place are adequate to safeguard that beneficiary funds are being properly accounted for.

Recommendation 4

Remind DHS of its responsibilities as a Rep Payee to report all beneficiary deaths by the 10th days of the month following a beneficiary’s death.

Philadelphia Region Comment

We agree that reminders are necessary. The importance of timely and accurate reporting of all changes which affect payment has been emphasized to DCDHS every time the local field office management meets with the DCDHS officials and will continue to be a discussion topic at future meetings.

Recommendation 5

Resolve beneficiary date-of-death discrepancies we identified and develop and implement procedures for the timely and accurate recordation of dates of death.

Philadelphia Region Comment

We have already begun to correct the records containing date of death discrepancies and will review the procedures DCDHS has implemented to insure compliance with our regulations and to prevent future occurrences of this nature.

Appendix B

OIG Contacts and Staff Acknowledgments

OIG Contacts

Shirley E. Todd, Director, General Management Audit Division (410) 966-9365

Jim Klein, Audit Manager (410) 965-9739

Acknowledgments

In addition to those named above:

Harold Hunter, Auditor-in-Charge

Kimberly Beauchamp, Writer-Editor

For additional copies of this report, please contact the Office of the Inspector General's Public Affairs Specialist at (410) 966-5998. Refer to Common Identification Number A-13-01-21028.

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President, Federal Managers Association	1
Regional Public Affairs Officer	1
Total	97

Overview of the Office of the Inspector General

Office of Audit

The Office of Audit (OA) conducts comprehensive financial and performance audits of the Social Security Administration's (SSA) programs and makes recommendations to ensure that program objectives are achieved effectively and efficiently. Financial audits, required by the Chief Financial Officers Act of 1990, assess whether SSA's financial statements fairly present the Agency's financial position, results of operations, and cash flow. Performance audits review the economy, efficiency, and effectiveness of SSA's programs. OA also conducts short-term management and program evaluations focused on issues of concern to SSA, Congress, and the general public. Evaluations often focus on identifying and recommending ways to prevent and minimize program fraud and inefficiency.

Office of Executive Operations

OEO supports the OIG by providing information resource management; systems security; and the coordination of budget, procurement, telecommunications, facilities and equipment, and human resources. In addition, this office is the focal point for the OIG's strategic planning function and the development and implementation of performance measures required by the *Government Performance and Results Act*. OEO is also responsible for performing internal reviews to ensure that OIG offices nationwide hold themselves to the same rigorous standards that we expect from SSA, as well as conducting investigations of OIG employees, when necessary. Finally, OEO administers OIG's public affairs, media, and interagency activities, coordinates responses to Congressional requests for information, and also communicates OIG's planned and current activities and their results to the Commissioner and Congress.

Office of Investigations

The Office of Investigations (OI) conducts and coordinates investigative activity related to fraud, waste, abuse, and mismanagement of SSA programs and operations. This includes wrongdoing by applicants, beneficiaries, contractors, physicians, interpreters, representative payees, third parties, and by SSA employees in the performance of their duties. OI also conducts joint investigations with other Federal, State, and local law enforcement agencies.

Counsel to the Inspector General

The Counsel to the Inspector General provides legal advice and counsel to the Inspector General on various matters, including: 1) statutes, regulations, legislation, and policy directives governing the administration of SSA's programs; 2) investigative procedures and techniques; and 3) legal implications and conclusions to be drawn from audit and investigative material produced by the OIG. The Counsel's office also administers the civil monetary penalty program.