
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**ADMINISTRATIVE COSTS
CLAIMED BY THE
MICHIGAN DISABILITY
DETERMINATION SERVICES**

September 2009 A-05-08-18017

AUDIT REPORT



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SOCIAL SECURITY

MEMORANDUM

Date: September 30, 2009 **Refer To:**

To: James F. Martin
Regional Commissioner
Chicago

From: Inspector General

Subject: Administrative Costs Claimed by the Michigan Disability Determination Services
(A-05-08-18017)

OBJECTIVE

For our audit of Fiscal Years (FY) 2006 and 2007 administrative costs claimed by the Michigan Disability Determination Services (MI-DDS), our objectives were to

- evaluate MI-DDS' internal controls over the accounting and reporting of administrative costs;
- determine whether costs claimed by MI-DDS were allowable and properly allocated, and funds were properly drawn; and
- assess limited areas of the general security controls environment.

BACKGROUND

Disability determinations under the Social Security Administration's (SSA) Disability Insurance and Supplemental Security Income programs are performed by disability determination services (DDS) in each State or other responsible jurisdiction, according to Federal regulations.¹ Each DDS is responsible for determining claimants' disabilities and ensuring that adequate evidence is available to support its determinations. To make proper disability determinations, each DDS is authorized to purchase consultative medical examinations and medical evidence of record from the claimants' physicians or other treating sources. SSA pays the DDS for 100 percent of allowable expenditures using a *State Agency Report of Obligations for SSA Disability Programs* (Form SSA-4513).²

¹ 20 Code of Federal Regulations (C.F.R.) §§ 404.1601 *et seq.* and 416.1001 *et seq.*

² For additional background information, see Appendix B.

RESULTS OF REVIEW

Generally, MI-DDS had effective controls over the accounting and reporting of administrative costs. The costs MI-DDS claimed on Forms SSA-4513 for FYs 2006 and 2007—totaling \$142,796,032—were allowable and funds were properly drawn. However, we found the general security control environment could be improved. Specifically, MI-DDS' security plan did not cover all the required parts outlined in SSA policy. In addition, MI-DDS did not maintain complete inventory records of computer equipment. Moreover, one retired contractor's computer access was not properly terminated. Finally, SSA did not rescind excess funding authorization balances from FYs 1999 and 2001 of \$16,588 and \$6,985, respectively.

GENERAL SECURITY CONTROLS

We had findings related to the (1) security plan; (2) computer inventory records and encryption; and (3) contractor systems access.

Security Plan Did Not Cover Required Eight Parts

MI-DDS Business Continuity Plans, in combination with emergency procedures for each of the four DDS offices, did not cover all eight required parts at the time of our review. According to SSA's Program Operations Manual System (POMS), each DDS must establish and maintain a DDS security plan.³ In the event of a disruption to any SSA system, a Business Continuity Plan can be activated and conducted in tandem with the security plan to ensure the recovery of the affected functions. However, the Business Continuity Plan, in combination with each DDS' emergency procedures, did not cover all eight required parts of a security plan, as outlined in SSA policy.⁴ Since SSA's policy for an eight-part security plan was not followed, essential information was missing.⁵ For instance, the plan was missing descriptions of

1. security measures in place during non-business hours,
2. systems review and recertification, and
3. security violations and resolution.

MI-DDS stated it was unaware of SSA's security plan requirements, though we located a November 2008 memorandum from SSA reminding all DDS Administrators of the eight parts of a security plan.⁶ In response to our inquiry, the MI-DDS contacted SSA

³ SSA, POMS, DI 39567.160.A—*DDS Security Plan Overview*.

⁴ SSA, POMS, DI 39567.160.B—*DDS Security Plan Overview*.

⁵ We did not find this information in the other sections of the plan.

⁶ SSA, *Annual Security Reminders – INFORMATION*, DDS Administrators' Letter DDSAL 779 SEN, November 5, 2008.

regional office staff about updating the security plan. We recommend SSA work with MI-DDS to ensure it timely updates and submits a security plan that meets SSA requirements.

Inventory Records Did Not List Laptops

MI-DDS did not maintain complete inventory records of computer equipment because it excluded SSA-purchased laptop computer equipment from the MI-DDS inventory lists. During our visit, we identified four laptops that were not part of the inventory. SSA policy states an appropriate inventory and control mechanism is required to account for all property used for disability program purposes.⁷ SSA policy also makes each State responsible for maintaining an inventory of all equipment acquired—whether purchased through SSA or the State.⁸ Additionally, SSA policy requires that all sensitive equipment, including laptop computers,⁹ be inventoried.¹⁰ Finally, SSA has additional instructions related to laptop computer equipment, including a requirement that these laptops be encrypted using SSA-approved methods.¹¹ Of the four laptops, staff stated that only one was encrypted. DDS management noted that although the remaining three laptops did not contain encryption software, the laptops were no longer being used and were locked in a cabinet.

According to MI-DDS staff, the DDS did not record SSA-purchased computer equipment in the official State inventory system because, according to State policy, equipment with a purchase value of less than \$5,000 did not need to be inventoried. As noted earlier, SSA policy requires an inventory of such equipment and does not specify a purchase value.¹² Not maintaining adequate inventory records hinders detection of stolen or misplaced equipment. We have identified this issue in another report, and SSA agreed

⁷ SSA, POMS, DI 39563.200—*Public Law 96-265*.

⁸ SSA, POMS, DI 39530.020.A—*DDS Responsibilities for Equipment*. Section B states that the equipment inventory must include for each item the following information: (1) description; (2) source of funds used in purchase (for example, State or Federal); (3) unit cost (applicable for State purchases only); (4) inventory or serial number; (5) date purchased; and (6) physical location, including building address and room or floor location.

⁹ SSA, Administrative Instructions Manual System (AIMS) Guide, Materiel Resources Manual (MRM) 04.01.03—*SSA Property Management Program, Including Duties and Responsibilities of SSA Employees*.

¹⁰ SSA, AIMS Guide, MRM 04.04.04—*Physical Inventory of Personal Property*, and 20 C.F.R. §§ 404.1628 and 416.1028.

¹¹ SSA, POMS, DI 39567.145.B—*DDS Encryption Policy and Procedures*.

¹² While SSA also uses a \$5,000 threshold for inventorying “equipment,” the policy specifically excludes computer equipment, stating, “Electronic data processing (EDP) equipment is to be considered separately from other equipment.” SSA, POMS, DI 39530.001.A.4—*DDS Equipment--General*.

that the DDS should inventory laptops.¹³ We recommend that SSA instruct MI-DDS to ensure all SSA-purchased computer equipment is tracked in an inventory system that complies with SSA's policies. In addition, since SSA regional office staffs were unable to provide a master inventory list identifying all SSA-purchased computer equipment, we also recommend that the SSA Regional Office staff verify the completeness of MI-DDS' updated inventory list.

Terminated Contractor Still Had Active Directory Account

According to SSA's POMS, DDS management must ensure inactive computer accounts are disabled after 30 days of inactivity or immediately upon a user's separation from duty.¹⁴ However, in our review of departing staff and contractors, we found that while a former medical contractor's access to the DDS system was disabled after he retired in September 2008, MI-DDS did not disable his Active Directory account.¹⁵ Individuals with an Active Directory account can still sign on to SSA's system. As a result of our inquiry, MI-DDS disabled his remaining access. Of the 116 cases we reviewed,¹⁶ this was the only incident we identified. Moreover, we believe the risk to SSA systems was minimal since the contractor did not have physical access to SSA computer systems either in-person or remotely, which would be necessary to use his Active Directory account.

CASH MANAGEMENT

As of May 2009, excess funding authorization existed in the FYs 1999 and 2001 Automated Standard Application for Payments (ASAP) accounts in the amounts of \$16,588 and \$6,985, respectively.¹⁷ SSA establishes the DDS funding authority for each account in the ASAP system. Funds drawn through the ASAP system are

¹³ SSA OIG, *Administrative Costs Claimed by the Nebraska Disability Determination Service* (A-07-07-17170), June 2008. In this report, we recommended SSA instruct the DDS to immediately establish and maintain proper equipment inventory in compliance with Agency and State policies. SSA agreed with the recommendation.

¹⁴ SSA, POMS, DI 39567.090—*Disabling DDS Systems Profiles*.

¹⁵ Active Directory stores information about users, computers, printers, and network resources and makes the resources accessible to users and applications. Active Directory makes it easier to administer the network and apply permissions to specific groups and users.

¹⁶ We reviewed 116 accounts related to departing staff and contractors over the past 5 years.

¹⁷ The excess funding authority likely occurred in the ASAP system when the DDS deobligated the unliquidated obligations, but SSA did not reduce the excess funding authority in the ASAP system that resulted from the deobligation.

restricted to program use, and any unused funds are to be returned to the Department of the Treasury within 5 years of availability.¹⁸ SSA immediately rescinded the cash balances after our inquiry.

CONCLUSION AND RECOMMENDATIONS

While MI-DDS' internal controls over the accounting and reporting of administrative costs were effective, the general physical security controls can be improved. We recommend that SSA:

1. Work with MI-DDS to ensure it timely updates and submits a security plan that meets SSA requirements.
2. Instruct MI-DDS to ensure all SSA-purchased laptop computer equipment is encrypted with software that complies with SSA's policies.
3. Instruct MI-DDS to ensure all SSA-purchased computer equipment is tracked in an inventory system that complies with SSA's policies.
4. Once MI-DDS has provided an updated inventory list of all SSA-purchased computer equipment, verify the completeness of the updated inventory list.

AGENCY COMMENTS

SSA and the Michigan Department of Human Services agreed with the findings and recommendations (see Appendices D and E for these comments).



Patrick P. O'Carroll, Jr.

¹⁸ The Social Security Act § 221(f), 42 United States Code (U.S.C.) § 421(f); see also, 31 U.S.C. §§ 1502 and 1552. We did not find any other accounts with excess funding authorizations beyond this 5-year period.

Appendices

APPENDIX A – Acronyms

APPENDIX B – Background, Scope, and Methodology

APPENDIX C – Schedule of Total Costs Reported on Forms SSA-4513—State Agency Reports of Obligations for SSA Disability Programs

APPENDIX D – SSA Comments

APPENDIX E – Michigan Department of Human Services Comments

APPENDIX F – OIG Contacts and Staff Acknowledgments

Appendix A

Acronyms

Act	<i>Social Security Act</i>
AIMS	Administrative Instructions Manual System
ASAP	Automated Standard Application for Payments
C.F.R.	Code of Federal Regulations
DDS	Disability Determination Services
DI	Disability Insurance
Form SSA-4513	<i>State Agency Report of Obligations for SSA Disability Programs</i>
FY	Fiscal Year
MI-DDS	Michigan Disability Determination Services
MRM	Materiel Resources Manual
OIG	Office of the Inspector General
OMB	Office of Management and Budget
POMS	Program Operations Manual System
Pub. L. No.	Public Law Number
SSA	Social Security Administration
SSI	Supplemental Security Income
U.S.C.	United States Code

Background, Scope, and Methodology

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, 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 the DI and SSI programs 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 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.

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 Automated Standard Application for Payments system to pay for program expenditures. Funds drawn down must comply with Federal regulations² and intergovernmental agreements entered into by the Department of the Treasury and States under the *Cash Management Improvement Act of 1990*.³ An advance or 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 (FY), each DDS submits a *State Agency Report of Obligations for SSA Disability Programs* (Form SSA-4513) to account for program disbursements and unliquidated obligations.

¹ 20 C.F.R. §§ 404.1601 *et seq.* and 416.1001 *et seq.*

² 31 C.F.R. Part 205.

³ Pub. L. No. 101-453.

SCOPE

To accomplish our objectives, we reviewed the administrative costs the Michigan Disability Determination Services (MI-DDS) reported on its Forms SSA-4513 for FYs 2006 and 2007. For the periods reviewed, we obtained evidence to evaluate recorded financial transactions and determine whether they were allowable under OMB Circular A-87, and appropriate, as defined by SSA's Program Operations Manual System (POMS).

We also:

- Reviewed applicable Federal laws, regulations and pertinent parts of POMS and other instructions pertaining to administrative costs incurred by MI-DDS and the draw down of SSA funds.
- Reviewed the State of Michigan Single Audit report issued in 2006.
- Interviewed staff at MI-DDS and the Chicago Regional Office.
- Evaluated and tested internal controls regarding accounting and financial reporting and cash management activities.
- Verified the reconciliation of official State accounting records to the administrative costs reported by MI-DDS on Forms SSA-4513 for FYs 2006 and 2007.
- Examined the administrative expenditures (Personnel, Medical, and All Other Non-Personnel costs) incurred and claimed by MI-DDS for FYs 2006 and 2007 on Forms SSA-4513.
- Examined the Indirect costs claimed by MI-DDS for FYs 2006 and 2007 and the corresponding Indirect Cost Rate Agreements.
- Compared the amount of SSA funds drawn to support program operations to the allowable expenditures reported on Forms SSA-4513.
- Conducted limited general control testing, which encompassed reviewing the physical access security within the DDS.

The electronic data used in our audit were sufficiently reliable to achieve our audit objectives. We assessed the reliability of the electronic data by reconciling them with the costs claimed on the Forms SSA-4513. We also conducted detailed audit testing on selected data elements in the electronic data files.

We performed our audit at the MI-DDS in Detroit, Michigan; Kalamazoo, Michigan; Lansing, Michigan; and the Office of Audit in Chicago, Illinois, from March through June 2009. We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient and 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

SAMPLING METHODOLOGY

Our sampling methodology encompassed the four general areas of costs as reported on Forms SSA-4513: (1) Personnel, (2) Medical, (3) Indirect, and (4) All Other Non-Personnel costs. We obtained computerized data from MI-DDS for FYs 2006 and 2007 for use in statistical sampling. Also, we reviewed general security controls the DDS had in place.

Personnel Costs

We sampled 50 employee salary items from 1 randomly selected pay period in FY 2007. We tested regular and overtime payroll and hours for each individual selected. We verified that approved time records were maintained and supported the hours worked. We tested payroll records to ensure the MI-DDS correctly paid employees and adequately documented these payments.

We also sampled 50 medical consultant costs from 1 randomly selected pay period in FY 2007. We determined whether sampled costs were reimbursed properly and ensured the selected medical consultants were licensed.

Medical Costs

We sampled a total of 100 medical evidence of records and consultative examination records (50 items from each FY) using a proportional random sample. We determined whether sampled costs were properly reimbursed.

Indirect Costs

We reviewed the indirect cost base and computations used to determine those costs for reimbursement purposes. Our objective was to ensure SSA reimbursed MI-DDS in compliance with the approved Indirect Cost Rate Agreement. We analyzed the approved rate used, ensuring the indirect cost rate changed when the Indirect Cost Rate Agreement was modified. We reviewed the documentation and traced the base amounts to Forms SSA-4513 for the indirect cost computation components. We determined whether the approved rate used was a provisional, predetermined, fixed or final rate.

All Other Non-Personnel Costs

We stratified All Other Non-Personnel costs into nine categories: (1) Occupancy, (2) Contracted Costs, (3) New Electronic Data Processing, (4) Equipment Rental, (5) Communications, (6) Applicant Travel, (7) DDS Travel, (8) Supplies, and (9) Miscellaneous. We selected a stratified random sample of 51 items from FY 2006 and 50 items from FY 2007 based on the percentage of costs in each category (excluding the rent portion of Detroit DDS Occupancy) to total costs. We also performed a 100-percent review of the rent portion of Occupancy expenditures for the Detroit DDS office.⁴

General Security Controls

We conducted limited general security control testing. Specifically, we reviewed the following eight areas relating to general security controls: (1) Perimeter Security, (2) Intrusion Detection, (3) Key Management, (4) Internal Office Security, (5) Equipment Rooms, (6) Security Plan, (7) Continuity of Operations, and (8) Other Security Issues. We determined whether the general security controls the DDS had in place were satisfactory.

Personally Identifiable Information

We reviewed a random sample of various mailed documents MI-DDS produced to determine if personally identifiable information was referenced only on those deemed necessary.

⁴ We reviewed rent expenditures for the Detroit DDS office to follow up on an audit finding identified in our May 2004 report, *Administrative Costs Claimed by the Michigan Disability Determination Services* (A-05-03-13036).

Appendix C

Schedule of Total Costs Reported on Forms SSA-4513—State Agency Reports of Obligations for SSA Disability Programs

Michigan Disability Determination Services FISCAL YEARS (FY) 2006 and 2007 COMBINED			
REPORTING ITEMS	FY 2006 DISBURSEMENTS	FY 2007 DISBURSEMENTS	TOTAL DISBURSEMENTS
Personnel	\$47,970,856	\$45,672,482	\$93,643,338
Medical	15,976,014	14,676,886	30,652,900
Indirect	3,554,689	3,175,993	6,730,682
All Other	6,216,690	5,552,422	11,769,112
TOTAL	\$73,718,249	\$69,077,783	\$142,796,032

Note: We did not identify any unliquidated obligations during this period.

SSA Comments



SOCIAL SECURITY

MEMORANDUM

Date: September 21, 2009 **Refer To:** S2D5G2

To: Inspector General

From: Regional Commissioner
Chicago

Subject: Administrative Costs Claimed by the Michigan Disability Determination Services (Your Request for Comments dated August 20, 2009) – REPLY

Thank you for the opportunity to comment on the subject draft report (A-05-08-18017). We have completed our review, and are pleased to concur with your assessment that the DDS' internal controls over administrative cost accounting and reporting are effective. We agree with the four findings contained in the draft report, and have no additional comments.

We appreciate the challenges and difficulties the audit team faced during this audit, and want to acknowledge the efforts of your staff in conducting such a comprehensive review of DDS activities. The audit team worked closely with my staff, and we appreciated the open lines of communication.

Questions about this memorandum may be directed to Jim Jamison, Financial Management Team Leader, at 312-575-4212.

/s/
Mary Mahler for
James F. Martin

cc: Deputy Commissioner for Operations
Deputy Commissioner for Budget, Finance and Management

Appendix E

Michigan Department of Human Services Comments



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF HUMAN SERVICES
LANSING



ISMAEL AHMED
DIRECTOR

September 22, 2009

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

Subject: A-05-08-18017

Dear Mr. O'Carroll,

Thank you for the opportunity to respond to the draft report, *Administrative Costs Claimed by the Michigan Disability Determination Services*. Corrective actions to address the findings are identified below.

Finding 1: Security Plan Did Not Cover Required Eight Parts

Finding: MI-DDS (Michigan Disability Determination Services) Business Continuity Plans, in combination with emergency procedures for each of the four DDS offices, did not cover all eight parts of a security plan as required by Social Security Administration (SSA) policy. The plan was missing descriptions of (1) security measures in place during non-business hours, (2) system review and recertification, and (3) security violations and resolution.

Corrective Action: MI-DDS will work with SSA Regional Office in the immediate future to ensure the security plan includes all required parts according to SSA policy. MI-DDS expects the revised security plan to be completed by April 1, 2010.

Finding 2: Inventory Listing Did Not List Laptops

Finding: MI-DDS did not maintain complete inventory records of computer equipment because it excluded SSA-purchased laptop computer equipment from the MI-DDS inventory lists. In addition, SSA requires laptop computer equipment be encrypted using SSA-approved methods.

Corrective Action: MI-DDS will develop and maintain a complete inventory record of all computer equipment, including laptops. Currently, each individual MI-DDS area office statewide has retained its own individual inventory. Those inventories will be updated and incorporated into one master DDS Agency inventory that complies with SSA policy. MI-DDS expects the master equipment inventory listing to be compiled no later than April 1, 2010.

Systems staff will take steps to identify and retrieve any laptop not currently encrypted. All laptops will either be encrypted or salvaged by January 1, 2010.

Finding 3: Terminated Contractor Still Had Active Directory Account

Finding: The review disclosed that while a former medical contractor's access to the DDS system was disabled after he retired, MI-DDS did not disable his Active Directory account. Individuals with an Active Directory account can still sign on to SSA's system.

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Corrective Action: MI-DDS will update its State Office Memoranda (which constitute work rules) to include a special section on departing Contractors to ensure Local Contract Administrators complete Systems Modification forms that will ensure actions are taken to remove systems and building access, and will address other security related issues.

MI-DDS enjoyed working with your Office of Inspector General representatives, Elizabeth Ochoa, Senior Auditor, and Wai Ho Yung, Auditor, these past months. They conducted themselves professionally and yet were very relatable, as well. The audit was most productive and efficient.

If you have any questions, please contact Jess Ruiz, DDS Financial Manager at (517) 373-4520 or via email at jess.ruiz@ssa.gov.

Sincerely,

Charles Jones
Acting DDS Director

c: Ismael Ahmed, DHS Director
Stanley Steward, DHS Chief Deputy Director
Dave Ludington, DDS/ASP Administration
Jess Ruiz, DDS Financial Manager
Cindy Osga, DHS Office of Monitoring and Internal Control
Walter Bayer, Director, Chicago Audit Division
Annette Dunn, Audit Manager, Chicago Audit Division
Elizabeth Ochoa, OIG Senior Auditor

Appendix F

OIG Contacts and Staff Acknowledgments

OIG Contacts

Walter Bayer, Director, Chicago Audit Division

Annette Dunn, Audit Manager, Chicago Audit Division

Acknowledgments

In addition to those named above:

Elizabeth Ochoa, Auditor-in-Charge

Gregory Geisert, Auditor

Nichole Purnell, Auditor

Wai Ho Yung, Auditor

Brennan Kraje, Jr., Statistician

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