

Office of the Inspector General

November 26, 1999

William A. Halter
Deputy Commissioner
of Social Security

Inspector General

Audit of Quality Review Process at the Office of Central Operations (A-03-97-31002)

Attached is a copy of the subject final report. The objective of our review was to determine whether the Office of Central Operations' Division of Earnings Record Operations and Division of Employer Services had a quality review process in place, and if so, whether the process measured their performance.

You may wish to comment on any further action taken or contemplated on our recommendations. If you choose to offer comments, please provide them within 60 days of the date of this memorandum. If you wish to discuss the final report, please call me or have your staff contact Daniel R. Devlin, Acting Assistant Inspector General for Audit, at (410) 965-9700.

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Attachment

**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**AUDIT OF QUALITY REVIEW
PROCESS AT THE OFFICE
OF CENTRAL OPERATIONS**

November 1999 A-03-97-31002

AUDIT REPORT



EXECUTIVE SUMMARY

OBJECTIVE

The objective of this review was to determine whether the Office of Central Operations' (OCO) Division of Earnings Record Operations (DERO) and Division of Employer Services (DES) had a quality review process in place, and if so, whether the process measured their performance.

BACKGROUND

The Federal Managers' Financial Integrity Act (FMFIA) of 1982 established specific requirements with regard to management controls. Management controls, in the broadest sense, include the plan of organization as well as methods and procedures adopted by management to ensure that its goals are met. Management controls include processes for planning, organizing, directing, and controlling program operations. Office of Management and Budget (OMB) Circular A-123, *Management Accountability and Control*, revised June 21, 1995, implements FMFIA and requires that agency managers incorporate basic management controls in the strategies, plans, guidance, and procedures that govern their programs and operations. Among these, is the requirement that management controls support the effectiveness and integrity of every step of the process and provide management continual feedback.

Developing Quality Review Plans

DERO is responsible for determining the accuracy of earnings record data so field offices can properly adjudicate claims for all types of benefits. DES is responsible for identifying and resolving discrepant and/or missing employer earnings reports. Quality Review Plans (QRP) provide DERO and DES a systematic approach for monitoring and measuring the quality of earnings record data reviews. The QRPs enable management to monitor the accuracy of earnings processing on a sample of the Divisions' workloads,¹ make needed changes, generate error reports to document any changes, and authorize earnings information to be updated to individuals' records in the Master Earnings File (MEF).

¹ DERO's workloads consist of claims, pre-claims, earnings adjustments, field investigation cases, and various other State functions. DES' two major workloads are the Internal Revenue Service/Social Security Administration employer reconciliation workload and the correction of employer wage report information.

Performance Goals

In 1984, a Social Security Administration (SSA) work group developed the preliminary policies and procedures for OCO's quality review process, as required by FMFIA and OMB. The work group established accuracy goals for DERO and DES to measure their performance. DERO's accuracy goal was 94 to 96.9 percent, and DES' accuracy goal was 94 to 96 percent. These accuracy goals are still in effect.

SCOPE AND METHODOLOGY

We reviewed OCO's operating procedures for conducting quality reviews and the individual QRPs for each Division. To determine whether the quality review process monitors and measures performance, we requested DERO and DES' quality review statistics for October 1997 through March 1998. We used information provided by OCO to calculate: (1) the number of cases quality reviewed, (2) actions that were determined correct, (3) substantive deficiencies,² and (4) technical deficiencies.³ We also computed error rates and accuracy rates within each workload to determine whether each Division met its desired accuracy goal for the months provided.

RESULTS OF REVIEW

DEVELOPING A QUALITY REVIEW PLAN

DES and DERO developed individual QRPs to provide a systematic approach for measuring the quality of earnings record data reviews in 1987 and 1988, respectively. DERO revised its QRP in December 1997 to enhance its electronic quality review reporting process. DES revised its QRP in May 1996 to include on-line access and update capability for reconciliation data.

OCO could not provide us complete data on the DERO and DES quality reviews performed from October 1997 to March 1998 because OCO stopped accumulating data on its quality review plans in 1995. We could not determine the extent to which errors occurred and the cumulative effect these errors had on operations. Additionally, we could not determine whether there was a uniform system of feedback to employees and managers to improve the quality of work products and enable management to acquire data to assess individual performance. We did obtain DERO cases for December 1997 and DES cases for October and November 1997. Our review of the partial statistics indicated that DERO and DES were conducting quality reviews, identifying errors, and taking corrective action.

² A substantive deficiency results in incorrect posting of earnings data to the MEF.

³ A technical deficiency does not affect the MEF, but the case was improperly handled in OCO and may require corrective action.

MEASURING ACHIEVEMENT OF PERFORMANCE GOALS

Since 1984, OCO's performance accuracy goal for processing its earnings case workload for DERO and DES has been 94 to 96.9 percent. We could not determine whether DERO and DES were meeting these goals for the period of our review because OCO was not accumulating data to measure performance. DERO and DES met their desired substantive accuracy goals in the individual months for which they provided us raw data.

DERO

Before 1995, DERO was required to submit monthly quality review statistics to the Operations Support/Systems Planning Staff. With the implementation of Earnings Modernization (EM) Release 4.4, a system designed to capture earnings data electronically, DERO decided to discontinue the monthly statistical reports.⁴ Discontinuing these reports prevented OCO from capturing and tracking workload data and measuring performance.

In September 1997, DERO formed a work group to improve the quality of its services. One of the work group's initiatives was to revive the suspended written statistical report and create an electronic version of the report. This report would include statistical data and identify areas of concern for training and possible procedural changes. However, in May 1998, OCO management placed the electronic statistical report initiative on hold because of other priorities. As of May 1999, the report was still on hold.

DES

DES, on the other hand, maintained accuracy reports on-line. The reports tracked unit and branch processing accuracy and contained commentary on trends and problem areas. The reports stay within DES and enable module management to identify unit problem areas. OCO does not have a process to accumulate the results of these accuracy reports to measure performance against its goals and monitor its operations' efficiency.

CONCLUSION AND RECOMMENDATION

The conditions noted in this report indicate that OCO's quality review process did not adequately measure its performance because OCO abandoned a process to accumulate statistical data. As such, management is unable to determine whether quality review goals are being met.

⁴ EM Release 4.4 allows DERO personnel to key SSA-1826 (Itemized Statement of Earnings) data directly into the Modernized OCO System.

We recommend that OCO develop management reports for DERO and DES that accumulate quality review data to measure actual performance against performance goals.

AGENCY COMMENTS

SSA agreed with our recommendation. SSA plans to establish a work group for each Division to analyze the work processes to be reviewed and develop a feedback mechanism that captures and documents the results of the QRP process. The full text of SSA's comments is included in Appendix B.

OIG RESPONSE

We agree with SSA's plan to implement our recommendation. Taking these steps will allow OCO to capture and track workload data and measure performance within the Divisions.

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INTRODUCTION

OBJECTIVE

The objective of this review was to determine whether the Office of Central Operations' (OCO) Division of Earnings Record Operations (DERO) and Division of Employer Services (DES) had a quality review process in place, and if so, whether the process measured their performance.

BACKGROUND

The Federal Managers' Financial Integrity Act (FMFIA) of 1982 established specific requirements with regard to management controls. Management controls, in the broadest sense, include the plan of organization as well as methods and procedures adopted by management to ensure that its goals are met. Management controls include processes for planning, organizing, directing, and controlling program operations. Office of Management and Budget (OMB) Circular A-123, *Management Accountability and Control*, revised June 21, 1995, implements FMFIA and requires that agency managers incorporate basic management controls in the strategies, plans, guidance, and procedures that govern their programs and operations. Among these, is the requirement that management controls support the effectiveness and integrity of every step of the process and provide management continual feedback.

OMB Circular A-123 defines management controls as the organization, policies, and procedures used to reasonably ensure that: (1) programs achieve their intended results; (2) resources are used consistent with agency mission; (3) programs and resources are protected from waste, fraud, and mismanagement; (4) laws and regulations are followed; and (5) reliable and timely information is obtained, maintained, reported, and used for decisionmaking.

The Commissioner of the Social Security Administration (SSA) decided in December 1996 to merge the Office of Central Records Operations (OCRO), an earnings component responsible for verifying individual employee wages and resolving discrepant employer earnings reports, and the Office of Disability and International Operations, a claims and benefits component. In January 1997, SSA convened a work group to develop a conceptual model for the merged organization. In 1998, the work group created OCO from this merger.

In addition to DERO and DES, OCO has two other components. The Wilkes-Barre Data Operations Center and the Center for Systems and Logistics are responsible for

processing the approximately 250 million paper and electronic wage items that are submitted during the annual wage reporting operation.

Quality Review Process

DERO determines whether earnings record data are correct thereby allowing SSA's field offices (FO) to properly adjudicate claims for all types of benefits. DERO is responsible for individual employee wage item corrections through Item Corrections.⁵

DERO's workloads consist of the following.

- Claims – FOs, Payment Centers, and the Railroad Retirement Board electronically submit earnings record requests to determine eligibility for benefits.
- Pre-claims – correspondence received from the public pertaining to earnings data before eligibility for benefits.
- Earnings Adjustments – a maintenance workload received by electronic listings or paper formats identifying potential errors in individual earnings records.
- Field Investigation Cases – assistance is provided to the FOs by investigating and capturing information on individual earnings records for claims and disagreement cases.
- State Functions – balancing reports and preparing audit statements, correcting wage reports, verifying check issuance, and charging interest on delinquent payments.

DES is responsible for identifying and resolving discrepant and/or missing employer earnings reports identified during either the electronic processing of annual wage reports or the trust fund reconciliation between the Internal Revenue Service (IRS) and SSA.⁶ DES is also responsible for resubmitting electronic reports and the correction of reports (W-3/W-2s) through Report Corrections.⁷

⁵ Item Corrections provide on-line access for correcting an individual's earnings record, whether related to a claims action or as an independent action.

⁶ In the Reconciliation process, SSA compares Forms W-3/W-2 earnings information, received and processed from employers, to the same information received and processed by the IRS on Federal Tax Returns, Form 941. Employers who have not reported to SSA or reported discrepant money amounts (less money than IRS) become an IRS/SSA reconciliation case.

⁷ Report Corrections provide an automated system to process employer report corrections for Tax Years 1978 and later.

The purpose of the quality review in both Divisions is to: (1) determine the quality of the work product, (2) provide feedback to improve the quality of the work product, and (3) provide data for the assessment of individual performance. The Divisions provide review results to individuals being reviewed, managers, and persons responsible for reviewing, training, and maintaining the procedure.

During the quality review process, a reviewer verifies wage earner or employer information via on-line earning screens to determine whether the technician took the correct action when processing the earnings information and updating it in the Master Earnings File (MEF). The reviewer prepares a review form for each quality review case selected and uses a deficiency list to code deficiencies of work not processed in accordance with existing Modernized Systems Operations Manual procedures and instructions. Within DERO, the benefit and earnings technician completes the review form and codes any deficiencies. In DES, the lead clerk reviews each case selected, identifying and recording the deficiencies in an appropriate manner. The unit manager initials and dates the review form, retains a copy, and forwards the original to the claims clerk along with any case material to be corrected.

Developing Quality Review Plans

DERO and DES established individual Quality Review Plans (QRP) to provide a structured framework for the quality review process within the Divisions. The QRPs enable management to monitor the accuracy of earnings processed on a sample of the Divisions' workloads, make needed changes, generate error reports to document any changes, and authorize earnings information to be updated to individuals' records in the MEF. Each QRP is comprised of the following components: (1) method of sampling, (2) review amount, (3) review responsibility, (4) review process, (5) review procedures, (6) list of deficiencies, and (7) employee rebuttal process.

Performance Goals

In 1984, a SSA work group developed the preliminary policies and procedures for OCO's quality review process, as required by FMFIA and OMB. The work group established accuracy goals for each of its Divisions to measure their performance. DERO's accuracy goal was 94 to 96.9 percent, and DES' accuracy goal was 94 to 96 percent. These accuracy standards are still in effect.

Individual Feedback and Training

DERO and DES offer individual feedback results to employees based on processed or completed work. Managers for both Divisions meet with each employee and discuss errors made in the employee's work. The corresponding review results improve the quality of the employee's work product as well as provide data to assess individual performance. Module management provides all processing procedures, including

memorandums and changes in procedure. DERO and DES provide employees refresher and/or full training courses as needed, depending on individual review results or employee request.

OCO Work Group

In February 1993, an internal work group comprised of representatives from the earnings components as well as union members performed an in-depth analysis of OCO's quality review processes and made recommendations to improve them. The work group also examined OCO's methodologies to determine whether they were effectively measuring quality of service and identifying opportunities to improve processes or training needs.

The work group found that the QRP structure did not contribute to the overall quality of the work it reviewed. Its findings included: (1) on-line systems were not being checked in all cases when review was performed, (2) there were no follow-up reviews to ensure that corrections were made, and (3) there were no mechanisms to identify procedural and training needs.

Based on its findings, the work group made several recommendations to improve the QRP including: (1) conduct an in-depth review on all cases selected for review, (2) develop and conduct an in-line review to determine which parts of the processes are more vulnerable, and (3) develop a better mechanism to communicate review results to all appropriate parties in a timely manner.

Also during this time, OCO management was re-evaluating its quality review system. First, OCO management was implementing the Total Quality Improvement Initiative, which was designed to help OCO achieve customer satisfaction by involving all employees in improving the organization's work processes. Second, OCO introduced various earnings modernization (EM) releases with their own built-in system edit checks to help prevent errors. For example, the software will not accept entering other than nine digits in the Social Security number data field. If a technician does so, the system automatically alerts the technician so the error can be corrected.

SCOPE AND METHODOLOGY

To accomplish our objective, we reviewed FMFIA of 1982, SSA's *Keeping the Promise - Strategic Plan 1997 - 2002*, Chapter 1190 (*Quality Review*) of the Modernized Systems Operations Manual, and individual QRPs for each Division. We talked with OCO personnel to determine the procedures used during the quality review process, sampling techniques, and specific on-line screens queried during the review process.

We requested DERO and DES quality review statistics for the period October 1997 through March 1998. These statistics were to include individual job functions or workloads within each Division, number of cases processed each month, number of

cases reviewed, number of substantive and technical deficiencies identified, accuracy percentage by workload and by Division, and desired accuracy goal for each month. OCO only provided information covering a portion of our review period because it did not compile statistics for the entire period. OCO provided us statistical data from DERO for December 1997 and from DES for October through November 1997.

We used information provided by OCO to calculate: (1) the number of cases quality reviewed, (2) actions that were determined correct, (3) substantive deficiencies, and (4) technical deficiencies. We also computed error rates and accuracy rates within each workload to determine whether the Divisions met their desired accuracy goal for the months provided. We met with technicians to gain an understanding of the quality review process and the processing of earnings information.

We did not include the Wilkes-Barre Data Operations Center or the Center for Systems and Logistics operations in this review.

We conducted our audit field work from September 1997 through April 1998 at OCO and its predecessor OCRO in Baltimore, Maryland. We conducted this audit in accordance with generally accepted government auditing standards.

RESULTS OF REVIEW

OCO has a quality review process in place and regularly conducts quality reviews. DERO and DES have established that QRPs allow management to monitor the accuracy of earnings processing within the Divisions. However, OCO was unable to provide quality review statistics for our review period because it stopped summarizing and analyzing those statistics in early 1995. Further, we were unable to determine the extent to which errors occurred and whether managers discussed these errors with employees.

OCO established accuracy goals in 1984, but it did not collect or analyze data to measure against these goals. Discontinuing the monthly statistical reports prevented OCO from capturing and tracking workload data and measuring performance. Without such information, OCO did not know how well its quality review process was working and whether each Division met its monthly accuracy goals. Additionally, OCO could not identify certain patterns or trends in the types of processing deficiencies without the monthly reporting of quality review statistics.

DEVELOPING A QUALITY REVIEW PLAN

DES and DERO developed individual QRPs to provide a systematic approach to monitoring and measuring the quality of earnings record data reviews in 1987 and 1988, respectively. A DERO work group revised DERO's QRP in December 1997. DES modified its QRP in May 1996 to include on-line access and update capability for reconciliation data.⁸ The QRPs provide the guidelines and instructions for carrying out the quality review process within the Divisions.

OCO could not provide requested data on the quality reviews performed from October 1997 to March 1998 because it stopped compiling quality review statistics in 1995. OCO provided us case statistics from DERO for December 1997 and from DES for October through November 1997. Our review of the partial statistics found that quality reviews were being conducted, errors were identified, and corrective actions were taken. However, we could not determine the extent to which errors occurred and the cumulative effect these errors had on operations.

Because of the lack of statistical reports, we could not determine whether there was a uniform system of feedback to employees and managers to improve the quality of work products and enable management to acquire data for assessing individual performance. For those workloads selected for quality review, DERO and DES provide selective training to employees, depending on review results.

⁸ EM Release 1.5 provides on-line access and update capability for reconciliation data.

MEASURING ACHIEVEMENT OF PERFORMANCE GOALS

Since the implementation of the quality review process in 1984, OCO had conducted random daily reviews of employee workloads. Until March 1995, DERO compiled quality review statistics and reported those statistics each month to OCO's Operations Support/Systems Planning Staff. DES maintained statistical accuracy reports on-line; however, DES did not submit them monthly to OCO management.

The Divisions' statistical reports contained a compilation of quality review statistics, including the percentage of cases reviewed by individual job function, the number of substantive and technical deficiencies detected, and the percentage of accuracy achieved for that month. Additionally, OCO compared the monthly quality review results to the Divisions' desired accuracy goal to determine whether the Divisions met their expected performance levels.

DERO

With the discontinuance of monthly statistical reports in 1995, DERO no longer had a consistent means of compiling and reporting quality review statistics. Consequently, there was no continual feedback provided to OCO management. Therefore, OCO's quality review process lacks controls required by FMFIA and OMB Circular A-123.

In 1995, DERO stopped compiling the monthly statistical reports with EM Release 4.4. This Release provided electronic capturing of earnings record data. SSA believed that quality control information was being captured through the SSA-3024 Workload Experience Report. However, SSA also discontinued the requirement for employees to enter workload and quality review data on SSA-3024. Rather, it was used solely for recording time for cost and budget purposes. DERO was not capturing quality review statistics and providing those statistics to OCO.

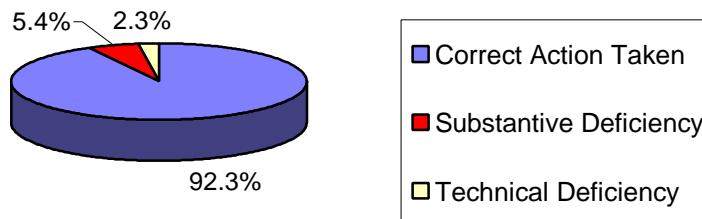
In September 1997, DERO formed an EM Release 4.4 work group to improve and update the quality of services provided to the public. One of the work group's initiatives was to revise the 1988 QRP and incorporate new review processes to improve quality services. Another of its initiatives was to revive the suspended statistical report and create an electronic version of that report. The report would include statistical data and identify areas of concern for training and possible procedural changes.

DERO's work group produced a draft QRP in December 1997 that specified a representative sample of work would be reviewed and recorded within DERO. Additionally, the QRP stated that managers would establish and maintain monthly statistical reports and forward those reports to the Analyst Office to ensure that the proper amount of work was being reviewed for each individual. However, in May 1998, OCO management placed the electronic statistical report initiative on hold because of other priorities. As of October 1999, it was still on hold.

Although we requested quality review data for the period October 1997 through March 1998, DERO only provided statistical data for December 1997. We analyzed the December data and computed error and accuracy rates to determine whether DERO met its desired accuracy goal for the month.

The December data contained quality reviews of 1,281 cases. We summarized the raw data and found that the DERO reviewers identified substantive deficiencies in 69 cases (5.4 percent) and technical deficiencies in 30 cases (2.3 percent) (see Figure 1). Thus, DERO met its substantive accuracy goal of 94 to 96.9 percent in December 1997. However, DERO had not performed such a summarization, and we were unable to determine whether DERO met its goal for the period of our review.

Figure 1: Results of Quality Review in DERO (December 1997)



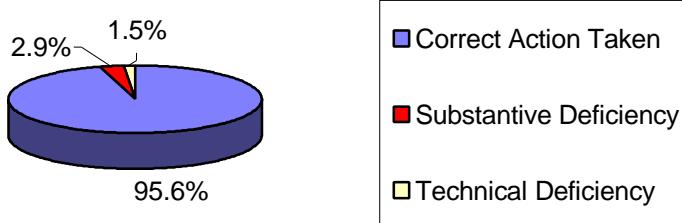
DES

DES, on the other hand, maintains accuracy reports on-line. The reports track unit and branch processing accuracy and contain commentary on trends and problem areas. However, DES does not submit the reports to OCO each month. Rather, the reports stay within DES and enable module management to identify unit problem areas.

Although we requested quality review data for the period October 1997 through March 1998, DES only provided statistical data for October through November 1997. We computed error and accuracy rates within each workload to determine whether DES met its desired accuracy goal for those two months.

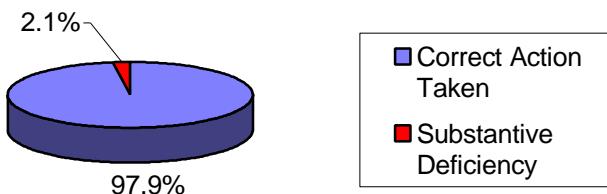
DES performed quality reviews of 723 cases for October 1997. We summarized the raw data on the trend reports and found that the DES reviewers identified substantive deficiencies in 21 cases (2.9 percent) and technical deficiencies in 11 cases (1.5 percent) (see Figure 2). Thus, DES met its accuracy goal of 94 to 96 percent in October 1997. However, DES had not performed such a summarization, and we were unable to determine whether DES met its goal for the entire period of our review.

Figure 2: Results of Quality Review in DES (October 1997)



DES performed quality reviews on 140 cases for November 1997. We summarized the raw data on the trend reports and found that the DES reviewers identified substantive deficiencies in 3 cases (2.1 percent). They did not detect any technical deficiencies (see Figure 3). Thus, DES met its substantive accuracy goal of 94 to 96 percent in November 1997. However, DES had not performed such a summarization, and we were unable to determine whether DES met its goal for the entire period of our review.

Figure 3: Results of Quality Review in DES (November 1997)



According to OCO officials, the reasons for the incomplete and missing information were:

- DERO stopped maintaining the monthly statistical reports in early 1995, thus eliminating the summary compilation of statistics;
- DES changed the format of its trend reports in 1996, which in turn caused it to lose several months of quality review statistics; and

- the implementation of the various EM releases has changed the way OCO's Divisions perform their quality review process and account for the individual statistics.

Because of the lack of performance statistics, we were unable to determine whether DERO and DES met their desired accuracy goal for the period of our review. For DERO, this accuracy goal was 94 to 96.9 percent, and, for DES, the accuracy goal was 94 to 96 percent. DERO and DES met their desired accuracy goals in the individual months for which they provided us with raw data.

CONCLUSION AND RECOMMENDATION

The conditions noted in this report indicate that OCO's quality review process did not adequately measure its performance because OCO abandoned a process to accumulate statistical data. As such, management is unable to determine whether quality review goals are being met.

We recommend that OCO develop management reports for DERO and DES that accumulate quality review data that measure actual performance against performance goals.

AGENCY COMMENTS

SSA agreed with our recommendation. SSA plans to establish a work group for each Division to analyze the work processes to be reviewed and develop a feedback mechanism that captures and documents the results of the QRP process.

SSA will establish the work groups by the end of October 1999; develop QRPs for management approval no later than June 2000; and implement the review process no later than 60 days after approving the plan. The full text of SSA's comments is included in Appendix B.

OIG RESPONSE

We agree with SSA's plan to implement our recommendation. Taking these steps will allow OCO to capture and track workload data and determine whether quality review goals are being met within the Divisions.

APPENDICES

ACRONYMS

DERO	Division of Earnings Record Operations
DES	Division of Employer Services
EM	Earnings Modernization
FMFIA	Federal Managers' Financial Integrity Act
FO	Field Office
IRS	Internal Revenue Service
MEF	Master Earnings File
OCO	Office of Central Operations
OCRO	Office of Central Records Operations
OMB	Office of Management and Budget
QRP	Quality Review Plan
SSA	Social Security Administration

APPENDIX B

SSA COMMENTS

COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT REPORT,
"AUDIT OF QUALITY REVIEW PROCESS AT THE OFFICE OF CENTRAL
OPERATIONS" (A-03-97-31002)

Recommendation

Develop Office of Central Operations management reports for the Division of Earnings Record Operations (DERO) and the Division of Employer Services (DES) that accumulate quality review data that measure actual performance against performance goals.

Comment

We agree. In order to accumulate statistical data to measure work performance for DERO and DES we will:

- o Establish a workgroup for each division to review and analyze the work processes to be reviewed;
- o Review and revise old review forms and reports to meet the needs of the review;
- o Determine selection processes for the workloads;
- o Develop a feedback process to provide training needs to the training staff;
- o Develop a feedback mechanism that captures and documents the results of the Quality Review Plan (QRP) process; and,
- o Provide a mechanism to provide information to the Center for Program Support on the need for procedural changes identified by the QRP.

The workgroups will convene by the end of October 1999 and develop QRPs for management approval no later than June 2000. Upon approval of the plans, the review process will be implemented no later than sixty days after approval.

APPENDIX C

MAJOR CONTRIBUTORS TO THIS REPORT

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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-03-97-31002.

APPENDIX D

SSA ORGANIZATIONAL CHART
