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**OFFICE OF  
THE INSPECTOR GENERAL**

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**SOCIAL SECURITY ADMINISTRATION**

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**CONTROLS OVER  
MISCELLANEOUS PAYMENTS  
MADE THROUGH  
THE SINGLE PAYMENT SYSTEM**

**October 2007**

**A-09-07-17119**

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**AUDIT REPORT**

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## **Mission**

**By conducting independent and objective audits, evaluations and investigations, we inspire public confidence in the integrity and security of SSA's programs and operations and protect them against fraud, waste and abuse. We provide timely, useful and reliable information and advice to Administration officials, Congress and the public.**

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## SOCIAL SECURITY

### **MEMORANDUM**

**Date:** October 25, 2007

**Refer To:**

**To:** The Commissioner

**From:** Inspector General

**Subject:** Controls over Miscellaneous Payments Made Through the Single Payment System  
(A-09-07-17119)

### **OBJECTIVE**

Our objective was to determine whether the Social Security Administration (SSA) had adequate controls over miscellaneous payments made through the Single Payment System (SPS).

### **BACKGROUND**

SSA administers the Old-Age, Survivors and Disability Insurance (OASDI) program under Title II of the *Social Security Act*.<sup>1</sup> SSA generally provides monthly benefits to eligible individuals through its Title II system. However, certain types of payments that cannot be made through the Title II system are processed through SPS. For example, SPS is used to pay death underpayments to non-beneficiaries<sup>2</sup> when the payment due a beneficiary exceeds \$29,999.99 or issue a returned Lump Sum Death Payment. SPS was designed to ensure the timeliness of these payments, stop duplicate and erroneous payments, and provide management information.

Our audit included a review of the approximately \$373 million in SPS death underpayments paid to 327,580 non-beneficiaries for the period July 1, 2002 through April 10, 2006. We also examined a population of 2,281 individuals who may have received duplicate SPS payments totaling \$48.3 million during this period.

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<sup>1</sup> The *Social Security Act* §202, 42 U.S.C. §402 (2005).

<sup>2</sup> A non-beneficiary is usually a family member who is eligible to receive a death underpayment but is otherwise not entitled to benefits.

## RESULTS OF REVIEW

We found that SSA's controls to prevent or detect improper or duplicate miscellaneous payments were generally effective. However, SSA needs to improve its controls over the retention of supporting documentation for miscellaneous SPS payments and the recording of Social Security numbers (SSN) for SPS payments issued to non-beneficiaries. Based on our review of a random sample of 275 death underpayments from the population of 327,580 non-beneficiaries, we found that SSA

- improperly paid an estimated \$7.3 million to 11,912 non-beneficiaries,
- did not retain adequate supporting documentation for an estimated \$98 million in payments made to 50,030 non-beneficiaries (see Appendix C),
- did not obtain or record the SSNs for 176,029 (53 percent) of the 332,680 death underpayments issued to non-beneficiaries, and
- paid improper duplicate payments of \$27,480 to 3 individuals.

### Improper Death Underpayments Paid to Non-Beneficiaries

Death underpayments occur when beneficiaries die before they receive all benefits due to them or before they endorse a benefit check payable before the month of death.<sup>3</sup> Death underpayments are payable to relatives or the legal representatives of the estates of deceased beneficiaries under the following order of priority established by the *Social Security Act*.

1. A spouse who was living with the beneficiary at the time of death or a spouse entitled on the same earnings record at the time of death.
2. A child entitled on the same earnings record.
3. A parent entitled on the same earnings record of the deceased person.
4. A spouse not entitled on the same earnings record.
5. A child not entitled on the same earnings record.
6. A parent not entitled on the same earnings record.
7. A legal representative of the estate.<sup>4</sup>

Based on our review of a random sample of 275 non-beneficiaries who were paid a death underpayment, we found that SSA improperly paid \$6,192 to 10 individuals.

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<sup>3</sup> Benefits are only payable to beneficiaries for months in which they were alive for the entire month. See the *Social Security Act* §202, 42 U.S.C. §402 (2005).

<sup>4</sup> The *Social Security Act* § 204 (d), 42 U.S.C. §404 (2005) and SSA, Program Operations Manual System (POMS), GN 02301.030.

Projecting our sample results to our population of 327,580 non-beneficiaries, we estimate that SSA improperly paid \$7.3 million to 11,912 non-beneficiaries (see Appendix C). This occurred, in part, because SSA paid some individuals more than the amount to which they were entitled, issued payments to individuals who were not entitled or did not pay the full underpayment amount to entitled individuals.

*Incorrect Payment Amount Processed* – According to the *Social Security Act*,<sup>5</sup> death underpayments due to more than one individual in the same order of priority must be divided equally. For example, if there are two children entitled to the payment, each child must receive an equal share of the death underpayment. However, our audit disclosed that SSA did not always pay the correct amount when two or more individuals were entitled to a death underpayment. Specifically, we identified three non-beneficiaries who were paid more than the amount due. This occurred, in part, because SSA technicians incorrectly divided the underpayments among the entitled non-beneficiaries or simply made payments for incorrect amounts. As a result, these three individuals received \$1,763 more than they were entitled.

*No Death Underpayment Due* – We identified three individuals to whom SSA issued \$3,439 in death underpayments. However, in two cases, the payment was for the month the beneficiary died and therefore was not a death underpayment payable to the non-beneficiary. In the third case, SSA issued a payment that was incorrectly recorded as a death underpayment. After the payment was issued, SSA determined it was not due the beneficiary and recovered it.

*Individual Was Not Entitled* – SSA improperly paid a death underpayment to one individual who was not entitled to receive it. This occurred because an SSA technician did not follow the priority order for payment of the underpayment. Instead of paying the underpayment to the entitled child of the deceased beneficiary, SSA paid a widow who was not living with the deceased. As a result, the widow received \$570 to which she was not entitled. SSA subsequently paid the death underpayment to the child and established an overpayment for the widow. However, SSA terminated its collection efforts for the overpayment.

*Outstanding Death Underpayments* – Individuals who were qualified to receive death underpayments did not always receive the full amount that was payable on behalf of the deceased beneficiaries. Specifically, we determined that three non-beneficiaries did not receive the full amount of the underpayment. This occurred because SSA did not pay two individuals the amount of unnegotiated checks due a deceased beneficiary and did not pay the entire underpayment amount due one individual. Consequently, these three individuals did not receive \$420 in payments to which they were entitled.

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<sup>5</sup> The *Social Security Act* § 204 (d), 42 U.S.C. § 404 (2005) and SSA, POMS GN 02301.030.

## Unsupported Death Underpayments

A written request for a death underpayment is not required if SSA's records contain sufficient information to determine the identities and current addresses of all persons entitled to the underpayment.<sup>6</sup> Otherwise, a written request is required from at least one person entitled to receive a portion of the underpayment.<sup>7</sup> The written request must include (1) the applicant's relationship to the deceased, (2) the names and addresses of individuals in the highest order of priority for payment, (3) the applicant(s) SSN (if they have one), and (4) whether the deceased had a surviving spouse living in the same household at the time of death. SSA uses the application Form SSA-1724, *Claim for Amounts Due in the Case of a Deceased Beneficiary*, to obtain this information.<sup>8</sup> SSA requires that claims folders, either in electronic or paper form, contain documentation that supports the underpayments issued to these individuals.<sup>9</sup> Specifically, SSA policy requires that staff retain a scanned copy of the Form SSA-1724 in SSA's Paperless Processing Center System, which is a document imaging and management system. After SSA determines the Form SSA-1724 image is clearly readable, the original document may be destroyed.<sup>10</sup>

We found that SSA did not have adequate paper or electronic documentation to support 42 (15 percent) of the 275 death underpayments to non-beneficiaries. Specifically, SSA had not obtained or retained the Form SSA-1724 or any other written documentation to support the issuance of the death underpayments. In addition, there was insufficient information in SSA's records to determine the identities and addresses of all persons entitled to the underpayment. As a result, we could not determine whether \$82,505 in payments to the 42 non-beneficiaries was paid to the correct individual. Projecting our sample results to the population, we estimate that SSA did not have adequate documentation to support \$98 million in death underpayments paid to 50,030 non-beneficiaries (see Appendix C).

For example, in one case, SSA paid an individual a death underpayment of \$1,849. A scanned image of the SSA-1724 was not in the Paperless Processing Center System. In addition, we requested the claims folder to determine whether the Form SSA-1724 or any other documentation existed to support the individual's entitlement to the underpayment. Unfortunately, the claims folder had been destroyed. We also found that the payment was issued without an SSN, which prevented us from determining the identity or the relationship between the non-beneficiary and the deceased beneficiary.

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<sup>6</sup> SSA, POMS, GN 02301.050.

<sup>7</sup> SSA, POMS, GN 02301.050.

<sup>8</sup> SSA, POMS, GN 02301.050.

<sup>9</sup> SSA, POMS, GN 01070.550.

<sup>10</sup> SSA, POMS, GN 01085.030.

### **Underpayments Processed Without the Recipient's Social Security Number**

SSA procedures require that individuals provide an SSN on applications for a death underpayment unless they do not have an SSN. Generally, individuals requesting death underpayments use the Form SSA-1724.<sup>11</sup> Although this Form includes a field for the SSN, our review of the SPS input screen used by SSA technicians to process miscellaneous payments disclosed that the SSN field is optional. SSA technicians can bypass the field and process payments without the SSN.

In our July 2004 audit of *Title II Underpayments for Deceased Beneficiaries*, we found that 51 percent of death underpayments were issued without an SSN. At that time, SSA policy did not require the collection of an SSN to pay a death underpayment. In response to our report, in January 2005, SSA revised its procedures to require an SSN if the non-beneficiary had one.<sup>12</sup>

To assess the effectiveness of SSA's policy change to require an SSN, we analyzed the SPS death underpayments made from July 2002 through December 2004 and from January 2005 through April 10, 2006. Although SSA's policy has resulted in a slight improvement in the collection and recording of SSNs for SPS payments, we found SSA continues to issue SPS payments without recording the recipients' SSNs (see table below).

SPS Payment	July 2002 Through December 2004	January 2005 Through April 10, 2006	July 2002 Through April 10, 2006
Issued Without an SSN	118,489	57,540	176,029
Issued with an SSN	93,772	62,879	156,651
Total Payments	212,261	120,419	332,680
Percent of Payments Issued Without an SSN	56	48	53

SSA is required to provide the SSN on the Social Security Benefit Statement (SSA-1099) to notify recipients as well as the Internal Revenue Service of SSA benefits received during the year that are subject to income tax.<sup>13</sup> However, when SSA does not include the SSN on the SPS payment, the SSA-1099 will not contain the recipient's SSN. Consequently, SSA did not provide the Internal Revenue Service with needed SSNs for 176,029 individuals who received \$209 million in payments that are subject to income tax.

<sup>11</sup> SSA, POMS, GN 02301.050.

<sup>12</sup> SSA, POMS, GN 02301.050.

<sup>13</sup> SSA, POMS, GN 05001.005 and OS 15010.525.

**SSNs Were Obtained** – We found that SSA obtained or already had the SSN for many of the individuals who received a death underpayment. From our sample of 275 cases, SSA issued 88 payments after it changed its policy to require an SSN. Of these, we found that SSA issued 43 payments without including the SSN; however, we were able to locate the SSN for 17 (40 percent) of the payments. We found that 15 individuals provided their SSN on the SSA-1724 or as an attachment to the Form, and 2 individuals' SSNs were in the claim folders. For example, in one case, the surviving spouse of the deceased beneficiary completed and submitted a SSA-1724 to claim an \$11,411 death underpayment. The widow included her SSN on the SSA-1724. However, when the payment was processed through SPS, the SSA technician did not enter it in the SSN field.

### **Improper Duplicate Payments**

SPS was created, in part, to reduce duplicate and erroneous payments. To do this, SPS creates systems alerts that warn technicians of potential problems with a particular payment action.<sup>14</sup> For example, SPS will generate a systems alert if a potential payment action could result in a duplicate payment. According to SSA policy, the technician is required to review the Payment History Update System, which records all SPS payments, prior to initiating the alerted payment action.<sup>15</sup> However, SSA technicians can override the SPS alerts and process the payment without providing an explanation or obtaining supervisory approval.

We identified a population of 2,281 individuals who may have received duplicate payments from July 2002 through April 10, 2006. These individuals received at least two payments issued for the same reason and for the same amount. Based on a random sample of 100 of these payments, we found that SSA improperly issued duplicate payments totaling \$27,480 to 3 individuals.

Our review disclosed that SSA controls did not always prevent improper duplicate payments through SPS. Specifically, based on our review of SSA records, we determined that technicians improperly overrode alerts that a pending payment action could result in a duplicate payment. In these cases, a review of Payment History Update System would have revealed that the pending payment was a duplicate. For example, one individual received four payments issued via both the Title II system and SPS. Consequently, this individual was improperly paid \$26,053.

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<sup>14</sup> SSA, Modernized Systems Operations Manual, Special Payment System 001.017.

<sup>15</sup> SSA, POMS, SM 00834.001.

## **CONCLUSION AND RECOMMENDATIONS**

We found that SSA's controls to prevent or detect improper or duplicate miscellaneous payments were generally effective. However, SSA needs to improve its controls over the retention of supporting documentation for miscellaneous SPS payments and the recording of Social Security numbers for SPS payments issued to non-beneficiaries. Specifically, our review identified an estimated \$7.3 million in improper payments to 11,912 non-beneficiaries and unsupported payments of \$98 million to 50,030 non-beneficiaries. We also found that SSA needs to improve controls to ensure SSNs are properly recorded on SPS payments, and to prevent improper duplicate payments.

We recommend that SSA:

1. Take corrective actions on the improper and duplicate SPS payments identified by our audit.
2. Remind staff of the proper procedures to follow when determining underpayment amounts payable to non-beneficiaries.
3. Establish an appropriate control to ensure the SSA-1724 or other written application for a death underpayment is retained.
4. Establish a SPS alert for all instances in which a SSN is not recorded for non-beneficiaries.
5. Remind staff to review Payment History Update System to identify and prevent improper duplicate SPS payments.

## **AGENCY COMMENTS**

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



Patrick P. O'Carroll, Jr.

# **Appendices**

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[\*\*APPENDIX A\*\*](#) – Acronyms

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

[\*\*APPENDIX C\*\*](#) – Sampling Methodology and Results

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

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

## ***Appendix A***

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### **Acronyms**

POMS	Program Operations Manual System
SPS	Single Payment System
SSA	Social Security Administration
SSN	Social Security Number

### **Scope and Methodology**

We obtained a file containing information on payments issued through the Social Security Administration's (SSA) Single Payment System (SPS) between July 1, 2002 and April 10, 2006. From this file, we identified two populations. The first population consisted of 327,580 individuals who were issued death underpayments, and the second population consisted of 2,281 individuals who may have received duplicate payments. We randomly selected a sample of 275 individuals from the first population and 100 individuals from the second population.

To achieve our objective, we

- reviewed the applicable sections of the *Social Security Act*, U.S. Code, and SSA's Program Operations Manual system;
- interviewed SSA employees from the Western Program Service Center and the Office of Retirement and Survivors Insurance Systems;
- reviewed prior Office of the Inspector General audit reports pertaining to death underpayments;
- reviewed actions SSA took to address recommendations from the prior report;
- obtained necessary files from the Master Beneficiary Record and Payment History Update System;
- reviewed SSA's paperless system for supporting documentation; and
- obtained and reviewed case folders as needed.

We verified the payment information contained in SPS against the Payment History Update System. For each death underpayment reviewed, we determined whether adequate documentation existed to support the payment and whether SSA complied with its policies and procedures for issuing the payment. For each potential duplicate payment reviewed, we reviewed SSA's records to assess the validity of the payments. Based on this analysis, we determined the number and amount of improper and unsupported payments made through SPS.

We determined the computer-processed data were sufficiently reliable to achieve our audit objective. We performed our work in Richmond, California, and Baltimore, Maryland, between December 2006 and May 2007. The entity audited was the Office of the Deputy Commissioner for Operations. We conducted our audit in accordance with generally accepted government auditing standards.

## **Appendix C**

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### **Sampling Methodology and Results**

We obtained a file containing information on payments issued through the Social Security Administration's (SSA) Single Payment System between July 1, 2002 and April 10, 2006. From this file, we identified two populations. The populations consisted of individuals who received death underpayments and individuals likely to have received duplicate payments.

We identified a population of 327,580 individuals who received death underpayments. We randomly selected 275 individuals to determine whether SSA complied with its policies and procedures for the payment of death underpayments to non-beneficiaries.

Based on a random sample of 275 individuals who received death underpayments from July 1, 2002 through April 10, 2006, we found that SSA improperly paid \$6,192 in payments to 10 individuals on behalf of deceased beneficiaries. We also found that SSA did not retain adequate documentation to support about \$83,000 in payments made to 42 individuals who received death underpayments. Projecting these results to our population of 327,580 individuals, we estimate that SSA paid about \$7.3 million in improper payments to 11,912 individuals and \$98 million in unsupported payments to 50,030 individuals. The following tables provide the details of our sample results and statistical projections.

**Table 1 – Improper Payments**

Projection	Number of Errors	Amount
Sample Results	10	\$6,192
Point Estimate	11,912	\$7,376,351
Lower Limit	6,508	\$1,864,344
Upper Limit	19,946	\$12,888,358

**Table 2 – Unsupported Payments**

Projection	Number of Errors	Amount
Sample Results	42	\$82,505
Point Estimate	50,030	\$98,280,016
Lower Limit	38,711	\$31,726,705
Upper Limit	63,221	\$164,833,327

All statistical projections are reported at the 90-percent confidence level.

## ***Appendix D***

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### **Agency Comments**



## SOCIAL SECURITY

### MEMORANDUM

Date: October 10, 2007 Refer To: S1J-3

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

From: Larry W. Dye /s/

Subject: Office of the Inspector General OIG Draft Report, "Controls Over Miscellaneous Payments Made Using the Social Security Administration's Single Payment System" (A-09-07-17119)--  
INFORMATION

We appreciate OIG's efforts in conducting this review. Our response to the report findings and recommendations are attached.

Please let me know if we can be of further assistance. Staff inquiries may be directed to Ms. Candace Skurnik, Director, Audit Management and Liaison Staff, at extension 54636.

Attachment:  
SSA Response

**COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT REPORT, "CONTROLS OVER MISCELLANEOUS PAYMENTS MADE USING THE SOCIAL SECURITY ADMINISTRATION'S SINGLE PAYMENT SYSTEM" (A-09-07-17119)**

Thank you for the opportunity to review and comment on the draft report. Our responses to the specific recommendations are provided below.

**Recommendation 1**

Take corrective actions on the improper and duplicate Single Payment System (SPS) payments identified by our audit.

Response

We agree. We will take corrective actions as resources permit.

**Recommendation 2**

Remind staff of the proper procedures to follow when determining underpayment amounts payable to non-beneficiaries.

Response

We agree. While some regions have already issued processing reminders, we will issue a national reminder by the end of calendar year 2007 for determining the underpayment amounts payable to non-beneficiaries.

**Recommendation 3**

Establish an appropriate control to ensure the SSA-1724 or other written application for a death underpayment is retained.

Response

We agree. We will explore appropriate controls to ensure retention of documentation for death underpayments. We will establish appropriate controls as resources permit.

**Recommendation 4**

Establish a SPS alert for all instances in which a Social Security number (SSN) is not recorded for non-beneficiaries.

Response

We agree in principle. However, changes to systems would involve additional resources beyond what is currently available to process this workload. National reminders will assist staff in identifying instances in which an SSN is not recorded for non-beneficiaries.

### **Recommendation 5**

Remind staff to review Payment History Update System (PHUS) to identify and prevent improper duplicate SPS payments.

### **Response**

We agree. We will issue a reminder to review the PHUS to identify and prevent improper duplicate SPS payments by the end of calendar year 2007.

## ***Appendix E***

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# **OIG Contacts and Staff Acknowledgments**

### ***OIG Contacts***

James J. Klein, Director, San Francisco Audit Division, (510) 970-1739

Joseph Robleto, Audit Manager, (510) 970-1737

### ***Acknowledgments***

In addition to those named above:

Regina Finley, Auditor-in-Charge

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[www.socialsecurity.gov/oig](http://www.socialsecurity.gov/oig) or contact the Office of the Inspector General's Public Affairs Specialist at (410) 965-3218. Refer to Common Identification Number A-09-07-17119.

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## **Office of Audit**

OA conducts and/or supervises financial and performance audits of the Social Security Administration's (SSA) programs and operations and makes recommendations to ensure program objectives are achieved effectively and efficiently. Financial audits assess whether SSA's financial statements fairly present SSA's financial position, results of operations, and cash flow. Performance audits review the economy, efficiency, and effectiveness of SSA's programs and operations. OA also conducts short-term management and program evaluations and projects on issues of concern to SSA, Congress, and the general public.

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OI conducts and coordinates investigative activity related to fraud, waste, abuse, and mismanagement in SSA programs and operations. This includes wrongdoing by applicants, beneficiaries, contractors, third parties, or SSA employees performing their official duties. This office serves as OIG liaison to the Department of Justice on all matters relating to the investigations of SSA programs and personnel. OI also conducts joint investigations with other Federal, State, and local law enforcement agencies.

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ORM supports OIG by providing information resource management and systems security. ORM also coordinates OIG's budget, procurement, telecommunications, facilities, and human resources. In addition, ORM is the focal point for OIG's strategic planning function and the development and implementation of performance measures required by the Government Performance and Results Act of 1993.