

Office of the Inspector General

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William A. Halter
Deputy Commissioner
of Social Security

Inspector General

Performance Measure Review: Review of the Social Security Administration's
Fiscal Year 2000 Annual Performance Plan (A-02-99-03007)

Attached is a copy of the subject final report. The objective of this review was to assess the Social Security Administration's Fiscal Year 2000 Annual Performance Plan's compliance with the Government Performance and Results Act and the Office of Management and Budget.

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 from 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.

James G. Huse, Jr.

Attachment

**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**REVIEW OF THE SOCIAL
SECURITY ADMINISTRATION'S
FISCAL YEAR 2000 ANNUAL
PERFORMANCE PLAN**

NOVEMBER 1999 A-02-99-03007

AUDIT REPORT



Office of the Inspector General

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The Government Performance and Results Act (GPRA), Pub. L. No. 103-62, 107 Stat. 285 (1993), requires that the Social Security Administration (SSA) develop performance indicators that assess the relevant service levels and outcomes of each program activity. These indicators and goals are reported in SSA's Annual Performance Plan (APP). The APP establishes the connection between long-term strategic goals, daily Agency operations, and the results to be achieved for a proposed level of resources. The APP should also describe the means employed to verify and validate the measured values used to report on program performance. This report documents our review of SSA's Fiscal Year (FY) 2000 APP, the second submitted by SSA.

RESULTS OF REVIEW

SSA's FY 2000 APP demonstrates a commitment, and improvement, in SSA's efforts to comply with GPRA and meet congressional expectations for information about the Agency's performance goals. The FY 2000 APP represents a significant improvement over the FY 1999 APP. Acknowledging the evolving nature of GPRA reporting, we believe that action can be taken to more fully comply with GPRA and Office of Management and Budget requirements, and make future performance plans even more useful to decision makers. Specifically, SSA could: (1) establish performance measures for all major management challenges; (2) refine existing, and add additional, indicators to better reflect planned performance; (3) more specifically identify resources needed to achieve planned performance, and (4) identify known data weaknesses, and planned corrective actions.

SSA's APP DEMONSTRATES IMPROVEMENT AND COMMITMENT TO GPRA

SSA redesigned its FY 2000 APP to respond to weaknesses noted in its FY 1999 APP. Specifically, we found that the FY 2000 APP includes an explanation of SSA's unique budget account structure and its relationship to the strategic goals, a description of key

initiatives for achieving performance goals, and additional detail on the procedures used to verify and validate performance data. Acknowledging that the FY 2000 APP was much improved over last year's plan, the Committee on Ways and Means, Subcommittee on Social Security, rated SSA's FY 2000 APP 84.5 out of a possible score of 100. A similar review of the FY 1999 APP had resulted in a score of 17. The Subcommittee particularly noted SSA's attention to strategies and resources for achieving intended performance, relating budgetary resources to performance goals, and recognizing crosscutting agencies and organizations. We further believe that inclusion of trend data for many of the performance goals was informative in assessing planned performance over time.

PERFORMANCE MEASURES NOT ESTABLISHED FOR ALL MANAGEMENT CHALLENGES

Responding to prior criticism, SSA included a section in the FY 2000 APP to discuss key initiatives that address major management problems, such as disability redesign, earnings improvement, debt collection, and improvement of field office telephone service. OMB GPRA implementation guidance¹ suggests establishing goals to address major management problems. The value of an APP is increased if it includes performance goals to address mission-critical management problems. We found that, while the newly incorporated key initiatives section of the APP provides a description of planned strategies and milestones, strategies are not always translated into performance measures. The absence of performance measures addressing major management problems does not allow evaluation of the progress made in these areas. For example,

- The APP discusses various initiatives taken as part of SSA's multiyear disability redesign project; however, there are no specific performance measures to gauge progress. In a March 1999 report² on the disability redesign, the General Accounting Office noted that SSA needs adequate performance goals and measures for key initiatives and objectives in order to monitor and assess the impact of any changes made.
- While SSA has an initiative in its comprehensive 5-year earnings improvement program to reduce both the rate of growth and the size of the earnings suspense file, there is no corresponding performance measure presented to evaluate progress in the area of this major management challenge.
- The Debt Collection Improvement Act of 1996 (DCIA) authorized new procedures to collect Old-Age and Survivors Insurance (OASI) overpayments. A recent audit by SSA's independent public accountants recommended that, although SSA had made noteworthy progress in its efforts to collect overpayments, the procedures could be strengthened as authorized by the

¹ OMB Circular A-11, Part 2.

² SSA Disability Redesign: Actions Needed to Enhance Future Progress (GAO/HEHS-99-25).

DCIA. While the APP describes various efforts at improving debt collection within two major key initiatives (Combating Fraud and Title XVI Debt), there are no specific performance measures to track progress at implementing the initiatives.

- SSA acknowledges that field office telephone service is less than “world-class,” but notes that the lack of management information makes it difficult to determine where and how to focus improvement efforts. While the key initiatives section of the APP notes plans to conduct ongoing activities to measure quality and courtesy of field office telephone service, no specific measures of work to be accomplished or results to be achieved are included.
- Both the Office of the Inspector General (OIG) and its contract independent auditors have reported that SSA’s systems are vulnerable to fraud, but that SSA has made noteworthy progress to implement needed improvements. We believe that including a performance measure to assess SSA’s progress toward making these improvements would be beneficial.

SOME MEASURES COULD BETTER REFLECT PERFORMANCE

The output and outcome goals in the FY 2000 APP, and the corresponding strategies to achieve them, establish a basis for understanding planned performance and the strategies to achieve them. Nevertheless, certain measures could be refined to better reflect actual performance, additional measures would provide greater accountability, and trend data for output measures would provide perspective on planned performance. Specifically,

- The measurement of initial disability claims average processing time represents a combined measure of both OASI and Supplemental Security Income (SSI) claims processing. We believe that there should be individual measures for OASI and SSI. Historically, there have been differences in the amount of time it takes to process cases in the different programs, and regulation³ established different threshold levels for OASI and SSI disability claims processing times.
- The goal of awarding a contract to design a methodology to validate a single medical listing is vague in that it does not provide perspective on the scope of the effort. It would be more valuable if there were an indication for the basis of which listings would be validated first, such as the most commonly approved medical listing. Similarly, SSA’s goal of awarding a contract to establish a Disability Research Institute does not provide specifics on how such an Institute would further SSA’s mission nor on the measurable output or outcome of the Institute.
- The APP contains objectives for which performance measures are not established. For instance, there are objectives to issue 50 percent of initial disability decisions

³ 20 CFR 404.1642, which established processing time standards for State disability determination services.

within 60 days of filing, and to issue 30 percent of hearing decisions within 120 days of the request date. However, there are no corresponding performance indicators. While the FY 1999 APP had such indicators, SSA notes that the FY 2000 APP does not because SSA will be reevaluating processing time objectives as part of the disability redesign. While acknowledging the broad effects of the redesign, we believe that SSA should continue to report and be accountable for the processing of these claims and decisions via establishment of specific indicators while the redesign is in process. Similarly, while the accuracy of disability payments is a strategic objective, there is no corresponding performance goal. We believe that SSA's efforts to establish such a measure could be established as a goal to gauge progress.

- The APP contains output measures for budgeted workloads—the number of Social Security number (SSN) requests processed, the number of 800 number calls handled, and annual earnings postings—that are presented in an Appendix in support of various strategic goals. However, the funds budgeted to implement this workload are separately presented in the APP under discussion of the related goal, and there is no baseline data to provide perspective on the reasonableness of the measures. We believe aligning the output measures for budgeted workloads with funds budgeted for such workloads in the discussion of the goal would provide greater perspective and a more complete picture of SSA's planned performance.

ALL MEASURES DO NOT SPECIFICALLY IDENTIFY RESOURCES WITH PLANNED PERFORMANCE

GPRA allows flexibility to aggregate, disaggregate, or consolidate an Agency's program activities so that they align with performance goals. SSA's FY 2000 APP aligns performance goals by major functional responsibility rather than by budget account. However, the resources, human capital, and technology necessary to achieve most performance goals are not adequately described. This is particularly important given congressional concern that the recent multi-billion dollar investment for the reengineering of SSA processes had not been adequately linked to direct improvements in service, productivity, and efficiency, and had not resulted in attainment of performance goals.

While SSA acknowledges, and we recognize that SSA's business processes support multiple programs and strategic objectives, we believe specific costs could be identified with many specific performance measures. For instance, under the strategic objective to promote policy changes that relate to the disability program, the goal for three of the five measures involves contracted services. Additionally, staffyears associated with many planned output goals could be disclosed. The Statement of Federal Financial Accounting Standard, Number 4, requires that agencies determine the full cost of each program activity. Specifying the planned cost and resources of these activities would provide a better link between performance and resources.

In addition, more detail on the level of information technology resources needed, and its effect upon productivity, would be beneficial. For instance, the goal to provide overnight electronic SSN verification for employers was reported in both the FY 1999 and 2000 APP's. The FY 2000 APP notes that adequate hardware, software, and telecommunications capacity must be in place. While the availability of such is crucial to the outcome, there is no discussion of what resources are needed to implement the equipment. A similar discussion would be informative for three other goals that support the indicator to make available new or expanded services electronically. The report on SSA's FY 2000 APP by the Committee on Ways and Means, Subcommittee on Social Security similarly noted that future plans would benefit from more specific information regarding technology strategies, resources, and performance goals.

KNOWN DATA LIMITATIONS AND WEAKNESSES ARE NOT IDENTIFIED

SSA provides a good description of the procedures used to verify and validate performance data, and identifies known limitations of some of the measurements. Other limitations, however, are not disclosed. For instance, note is made that the measure for processing of SSN cards does not include requests through the Enumeration-at-Birth system; and there is no mention that the percent of earnings posted to individuals' accounts does not include self-employment earnings. Additionally, known data weaknesses are not disclosed as required. For instance,

- SSA has acknowledged weaknesses with its SSI debt management system, which result in inaccurate reporting and accounting of SSI overpayments and underpayments. While SSA is taking action to correct these weaknesses, the APP does not disclose the potential effect upon the debt collection measures, as required.
- OIG previously reported⁴ that not all aspects of the SSN issuance process were measured and inaccurate data was utilized to measure the process. Responding to the report, SSA agreed to improve the accuracy of the data, but the APP did not note planned actions to improve data accuracy.

CONCLUSIONS AND RECOMMENDATIONS

The FY 2000 APP addressed many of the concerns expressed about SSA's FY 1999 APP. Improvements included an explanation of SSA's budget structure and how it relates to the strategic goals, a description of key initiatives, and detail on verification and validation procedures. These improvements provide decision-makers a perspective on strategies, planned performance, and measurement processes. We believe that future APP's would be enhanced if SSA:

⁴ Performance Measure Audit: Timely Issuance of Social Security Number Cards (A-02-97-93003), April 1998

1. establishes performance measures for all major initiatives and management problems;
2. provides measures that better reflect planned performance;
3. more specifically identify the resources, human capital, and technology needed for planned performance, and
4. discloses known data limitations and weaknesses and planned corrective actions.

AGENCY COMMENTS

SSA agreed in principle with our four recommendations, but not with all the findings. The agency noted that our conclusion that the FY 2000 APP represents a significant improvement over the FY 1999 APP, and reflects SSA's efforts to improve the information provided about its performance goals in the APP's.

SSA agreed with our recommendation that performance measures be established in the APP for all major management challenges. SSA stated that progress on major management challenges to date had been tracked either through a performance measure in the APP or at the Executive level. SSA agreed to include the 11 major management challenges identified by GAO or OIG in its FY 2001 APP. Similarly, SSA, agreed to include in the FY 2001 APP more information on the resources, human capital, and technology needed for planned performance.

SSA agreed with our overall finding that certain performance measures could be refined to better reflect actual performance, but did not agree with all the specific findings. Specifically, while agreeing that separate measures for title II and title XVI are sensible for internal tracking, SSA did not necessarily believe they were appropriate at this time for external reporting. SSA stated that it would be considering alternatives to refine average disability processing time in the future. SSA also stated that it did not agree that the value of establishing a Disability Research Institute was not clear in the APP. It noted that the Institute is intended to increase the base of research, evaluation, and analyses available to the agency. SSA also stated that prior indicators related to disability and hearings decision processing times were eliminated and replaced by interim measures to help the agency focus on its management strategy to maintain processing times and improve accuracy for initial disability claims.

SSA agreed to disclose known data limitations and weaknesses in future APP's, as appropriate. SSA noted that it has disclosed the limitation on the SSN requests processed, and SSA did not believe that sufficient information was provided to comment on our finding that all aspects of the SSN process were not measured and that inaccurate data were utilized in the measurement process.

SSA also provided technical comments that were considered and incorporated, where appropriate, in this final report. The full text of SSA's comments is included in Appendix C.

OIG RESPONSE

We acknowledge the improvements made by SSA in its FY 2000 APP, and recognize the evolutionary nature of the APP. Our recommendations are designed to continue the evolution toward greater usefulness to both internal and external stakeholders. We continue to believe that separate measures for title II and title XVI processing are appropriate due to the different nature of the two disability programs and separate customer bases. While we recognize that the Institute will be an important factor in SSA's multi-year strategy to develop disability policy, we continue to believe that the APP could provide more specific outcomes on how such an Institute would further SSA's mission. Similarly, while acknowledging the developmental process of SSA's disability redesign, we believe measures, even if interim, are appropriate to gauge progress toward stated objectives as redesign efforts continue.

We noted that SSA discloses that SSN requests processed through the Enumeration-at-Birth system are excluded from the measure. As is noted in the report, our comment about inaccuracies in the measurement of SSN cards dealt with issues raised in a prior OIG report, "Performance Measure Audit: Timely Issuance of Social Security Number Cards (A-02-97-93003). We continue to believe that recording the time and date at the beginning and end of the entire process and preventing inaccurate data entries are necessary to provide an accurate measurement of actual processing time.

James G. Huse, Jr.

APPENDICES

APPENDIX A – Background

APPENDIX B – Scope and Methodology

APPENDIX C – Agency Comments

APPENDIX D - Major Contributors to this Report

BACKGROUND

Congress enacted the Government Performance and Results Act of 1993 (GPRA) to improve the performance of the Federal Government through a process by which agencies establish goals for program performance and measure their results.

Performance-based management, as envisioned by GPRA, is a dynamic and complementary process of setting a strategic direction, defining annual goals and measures, and reporting on performance. GPRA requires agencies to prepare a multiyear strategic plan that sets the general direction for their efforts. Agencies also must prepare an annual performance plan (APP) that establishes the connections between the long-term strategic goals outlined in the strategic plans and the day-to-day activities of managers and staff. Additionally, GPRA requires that each agency report annually on the extent to which it is meeting its annual performance goals and the actions needed to achieve or modify those goals that have not been met.

In October 1997, the Social Security Administration (SSA) released its first strategic plan, "Keeping the Promise," since becoming an independent Agency in 1995. SSA has established five broad strategic goals in support of its mission, each of which has supporting strategic objectives. The five strategic goals are to:

- Promote valued, strong and responsive Social Security programs and conduct effective policy development, research and program evaluation.
- Deliver customer-responsive, world-class service.
- Make SSA program management the best in business, with zero tolerance for fraud and abuse.
- Be an employer that values and invests in each employee.
- Strengthen public understanding of the Social Security programs.

SSA's Fiscal Year (FY) 2000 APP was submitted with its FY 2000 budget request. The APP is organized by the five strategic goals, for which SSA describes the activities performed in support of the goal. There are 18 strategic objectives supporting the 5 strategic goals, each of which has one or more performance indicators and goals established for FY 2000. A general rationale, as well as baseline performance data, data sources and background information, is provided for each of the indicators. SSA has also developed a set of strategies, called programs for objective achievement, which should lead to achievement of each strategic objective. Each program for objective achievement is supported by one or more key initiatives for implementing required change activities.

SCOPE AND METHODOLOGY

The objective of this review was to assess the extent to which the Social Security Administration's (SSA) Fiscal Year (FY) 2000 Annual Performance Plan (APP) complies with the requirements of the Government Performance and Results Act (GPRA) and the Office of Management and Budget's (OMB) Circular A-11. This review is part of Office of the Inspector General's (OIG) on-going efforts to respond to a request by Congressmen Armey, Burton, Horn, and Sessions that the OIG examine SSA's development of its performance measures and goals.

To meet our objectives, we reviewed SSA's FY 2000 APP to determine its adherence to the GPRA and OMB requirements, as well as to APP guidance issued by the General Accounting Office (GAO). We analyzed the FY 2000 APP to determine whether SSA addressed the weakness noted by GAO⁵ in SSA's FY 1999 APP. We compared SSA's FY 1999 and FY 2000 APPs, to determine the extent to which the FY 2000 APP addressed weaknesses that we had identified in the FY 1999 APP. In addition, we reviewed the May 11, 1999 report by the Committee on Ways and Means, Subcommittee on Social Security that evaluated SSA's FY 2000 APP. We analyzed SSA's FY 2000 Justification of Estimates for Appropriations Committees to identify actions taken by SSA in response to weaknesses noted in the FY 1999 APP.

We also analyzed the FY 2000 APP to assess the extent to which the performance measures established were comprehensive and appropriate for what they purported to measure, and the extent to which the measures addressed major initiatives and management challenges identified by our on-going work of SSA's programs. In addition, we reviewed SSA's draft responses to the Senate Appropriations Committee's questions on GPRA implementation.

The work was performed by the New York Regional Office from June 4, 1999 through June 25, 1999. Our audit was performed in accordance with generally accepted government auditing standards.

⁵ "The Results Act: Observations on SSA's FY 1999 Performance Plan" (GAO/HEHS-98-178R), June 1998.

APPENDIX C

AGENCY COMMENTS

COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT
REPORT, "PERFORMANCE MEASUREMENT REVIEW: REVIEW OF THE SOCIAL
SECURITY ADMINISTRATION'S FISCAL YEAR 2000 ANNUAL PERFORMANCE
PLAN" (A-02-99-03007)

Recommendation

Establish performance measures for all major initiatives and management problems.

Comment

We agree that, to ensure success in responding to major management challenges, it is useful to have measurable goals, indicators or initiatives that are tracked. We believe that for some major management problems, numeric outcome or output goals, as envisioned by the Government Performance and Results Act (GPRA), are appropriate. For others, we believe that measurable milestones of initiatives that are tracked at the Executive level are appropriate. For all our major management problems, we have one and/or the other.

We are including in our Fiscal Year (FY) 2001 Annual Performance Plan (APP) (to be issued in February 2000) the 11 major management challenges identified by the General Accounting Office and OIG, and the Social Security Administration's (SSA) approach and commitments to addressing and/or resolving them. For all the challenges identified, we have adopted an approach that includes tracking measurable performance goals, including, as appropriate, outcomes, outputs and/or milestones.

In addition, our FY 2001 APP will contain discrete sections which display the performance measures which are being used to measure the impact of our plans to address our two key management challenges - the Supplemental Security Income (SSI) Program Management Improvement and the Social Security and SSI Disability Program Management Improvement.

Recommendation

Provide more accurate measures of planned performance.

Comment

We agree in principle with the OIG finding that, in certain cases, certain measures could be refined to better reflect actual performance and will incorporate the finding as appropriate. However, we do not agree with the specific findings as is discussed below.

We do not agree that the goal breakouts proposed by OIG for disability claims average processing time (i.e., title XVI and title II) are necessarily the best way to proceed at this time. However, we do agree that for internal purposes, tracking the two processing times separately is sensible, and we would note our Tracking Report contains these breakouts. In evolving our measures for the improvement of disability program management, we are considering alternatives for refining processing time measures; these will be contained in our FY 2001 APP.

We also do not agree with OIG's statement that the value of establishing a Disability Research Institute is not clear from the APP. We clearly state on page 29 that the Disability Research Institute would provide research findings in critical disability policy areas, disseminate important findings, provide a mechanism for training scholars in disability research and assist in finding methods of sharing disability administrative data with researchers. These activities increase the base of research, evaluation and analyses available to the Agency. The improved base of knowledge will be used, as stated in the strategic objective, to shape the disability program. On page 3 of our plan, we explain that our strategy for achieving the objective to develop disability policy based on research, evaluation, and analysis will take several years to implement and will require legislation. We further explain that we are using milestones and deliverables related to supporting research and policy development efforts as interim indicators of our progress. Accordingly, we believe OIG should delete the statement that the value of establishing a Disability Research Institute is not clear.

OIG's comment that the elimination of certain indicators related to disability claims and hearings processing time in the FY 2000 plan results in those workloads not being measured is erroneous. As we stated in our plan, we chose to use the indicators in our FY 2000 plan as interim measures because they help us to focus on our management strategy to maintain processing times and improve accuracy for initial disability claims. Continuing to use

indicators that we believe were more appropriately dropped would be unwarranted and inappropriate.

Recommendation

More specifically identify the resources, human capital and technology needed for planned performance.

Comment

We agree in principle with this recommendation and will include in the FY 2001 APP more information on the resources, human capital and technology needed for planned performance.

Recommendation

Disclose known data limitations and weaknesses and planned corrective actions.

Comment

We agree in principle that data limitations and weaknesses should be identified in the APP and will incorporate the recommendation as appropriate.

However, we disagree with OIG's specific findings that SSA fails to acknowledge in the FY 2000 APP that all aspects of the Social Security number (SSN) process are not measured. In fact, we clearly state in the definition of the indicator that source data exclude SSNs assigned via the Enumeration-at-Birth process and the time associated with the delivery of the SSN card to the applicant. This erroneous statement should be deleted from the final OIG report.

We do not believe the report reflects sufficient information for us to comment on the OIG finding that not all aspects of the SSN process were measured and that inaccurate data were utilized to measure the process.

With respect to the SSI program, the existing debt management material weakness ("Inaccurate Reporting and Accounting of the Title XVI Overpayments and Underpayments") results in data inaccuracies in information that include debt detection and clearance. Correcting the material weakness will provide SSA increased control over debts and accounting accuracy that will directly improve the information available for performance measurement. For example, SSA implemented a new software release

in July 1999 that improves control over SSI debts and reduces the extent to which debts remain unresolved on closed out records by automatically transferring debts to new records for resolution. To the extent that these transferred debts are collected on new records, this new software release will increase debt recoveries and reduce the degree to which these debts would otherwise be written off. We acknowledge that other aspects of correcting the accounting for debt will result in SSA having better information, and in some cases more information than is now available, to accurately account for (and measure) new debt detection and clearance, including recovery of debt as part of overall debt clearance.

Technical Comments

Page 3, first bullet - OIG indicates that while SSA "...plans to conduct ongoing activities to measure the quality and courtesy of field office (FO) telephone service, no specific measures of work to be accomplished or results to be achieved are included." The

Agency began to monitor the quality and courtesy of FO telephone service effective September 1, 1999, and the first report of the results is scheduled for September 2000. This activity is included in the Agency's overall Market Measurement Program. Once the baseline data on performance become available, we will consider establishing a performance goal regarding the quality/courtesy of FO telephone service.

Page 3, "Some Measures Could More Accurately Reflect Performance" - Since the term "accurate" is an absolute, the term "more" should not be associated with it. We suggest that all uses of "more accurately" be rephrased.

Third bullet, "Some Measures Could More Accurately Reflect Performance" - OIG states that "...while the accuracy of disability payments is a strategic objective, there is no corresponding performance goal." OIG further states that it believes SSA's efforts to establish such a measure could be established as a goal to gauge progress. The Deputy Commissioner, Office of Disability and Income Security Programs (ODISP), is the Program for Objective Achievement sponsor for establishing this measure and the Office of Quality Assurance and Performance Assessment (OQA) is the component that will conduct the review of the sampled disability cases. OQA has been conducting the review of the nondisability aspects of the sampled cases for a number of months. ODISP is developing procedures to have the Disability Determination Services conduct

a continuing disability review of the medical factors of the sampled cases.

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APPENDIX E

SSA ORGANIZATIONAL CHART
