
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

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

July 2004 A-07-04-14051

AUDIT REPORT



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SOCIAL SECURITY

MEMORANDUM

Date: July 16, 2004

Refer To:

To: James C. Everett
Regional Commissioner
Denver

From: Assistant Inspector General
for Audit

Subject: Administrative Costs Claimed by the Wyoming Disability Determination Services
(A-07-04-14051)

OBJECTIVE

The objectives of our audit were to evaluate the Wyoming Disability Determination Services' (WY-DDS) internal controls over the accounting and reporting of administrative costs, determine whether costs claimed were allowable and funds were properly drawn, and assess limited areas of the general security controls environment. Our audit included the administrative costs claimed by the WY-DDS during Fiscal Years (FY) 2000 through 2002.

BACKGROUND

Disability determinations under the Social Security Administration (SSA) Disability Insurance and Supplemental Security Income programs are performed by Disability Determination Services (DDS) in each State or other responsible jurisdictions. Such determinations are required to be performed in accordance with Federal law and underlying regulations.¹ In carrying out its obligation, each DDS is responsible for determining claimants' disabilities and ensuring that adequate evidence is available to support its determinations. To assist in making proper disability determinations, the DDS is authorized by SSA to purchase consultative examinations to supplement evidence obtained from the claimants' physicians or other treating sources. SSA

¹ 42 United States Code (U.S.C.) § 421; 20 Code of Federal Regulations (C.F.R.) §§ 404.1601 et seq. and 416.1001 et seq. (2004).

authorizes an annual budget to reimburse the DDS for 100 percent of allowable expenditures.²

The DDS withdraws Federal funds through the Department of the Treasury's (Treasury) Automated Standard Application for Payments (ASAP) system to pay for program expenditures. Funds drawn down must comply with Federal regulations³ and intergovernmental agreements entered into by Treasury and States under the Cash Management Improvement Act of 1990.⁴ At the end of each quarter of the FY, the DDS submits a *State Agency Report of Obligations for SSA Disability Programs* (SSA-4513) to account for program disbursements and unliquidated obligations.

The Wyoming Division of Vocational Rehabilitation (WY-DVR) is the WY-DDS' parent agency. The WY-DDS is located in Cheyenne, Wyoming. See Appendix B for the scope and methodology of our review.

RESULTS OF REVIEW

The WY-DDS had effective internal controls over the accounting and reporting of administrative costs and the costs it claimed during our audit period were allowable. However, improvements are needed in the WY-DDS' inventory procedures. In addition, SSA should rescind the WY-DDS' FY 2000 funding authority in the ASAP system since it is no longer needed to make disability determinations.

INVENTORY PROCEDURES

The WY-DDS' inventory list was not complete because it did not include information on 27 computers and 7 printers. According to the WY-DDS, the lack of appropriate inventory procedures occurred because there was uncertainty between the WY-DDS and SSA on who was responsible for the inventory of this equipment. According to SSA instructions, "the State is responsible for maintenance and inventory of all equipment acquired whether purchased through SSA or the State."⁵ Maintaining complete inventory records will help prevent and/or detect stolen or misplaced equipment.

² 20 C.F.R. §§ 404.1626 and 416.1026 (2004).

³ 31 C.F.R. § 205.1 (2004).

⁴ Public Law No. 101-453.

⁵ Program Operations Manual System DI 39530.020.

ASAP SYSTEM ACCOUNT BALANCE

Each DDS withdraws Federal funds through the ASAP system to pay for program expenditures. Funds withdrawn through the ASAP system are restricted solely for program use, and any unused money is to be returned to Treasury.⁶ For each FY, State DDSs are assigned an Account Identification number in the ASAP system. SSA is responsible for establishing, maintaining and funding DDS accounts in the ASAP system to control the flow of funds to the State. Cash draws made from the Account Identification number are to reimburse the DDS for expenditures incurred during the same period as the Account Identification number's FY reporting period.⁷ The ASAP system controls the amount of funds a DDS can draw from Treasury based on the funding amount authorized by SSA in each account.

On October 26, 2001, the WY-DDS submitted its final SSA-4513 for FY 2000, which reported to SSA that it had expended all funds necessary to make FY 2000 disability determinations. However, as of April 23, 2004, the WY-DDS' FY 2000 ASAP account had an available balance of \$20,453. SSA should rescind the remaining ASAP funding authority to eliminate the risk that the State could inadvertently obtain the funds.⁸

CONCLUSION AND RECOMMENDATIONS

The WY-DDS generally had effective internal controls over the accounting and reporting of administrative costs and the costs it claimed during our audit period were allowable.

We recommend that SSA:

1. Instruct the WY-DDS to maintain a comprehensive inventory list that includes all computer equipment.
2. Reduce the WY-DDS' FY 2000 ASAP funding authority by \$20,453.

AGENCY COMMENTS

In response to our draft report, the Denver Regional Office agreed with our first recommendation. With regards to the second recommendation, the Regional Office stated that in March 2002 it requested the Office of Disability Determinations to reduce the WY-DDS' excess funding authority by \$20,453. Accordingly, the Regional Office stated that no further action was required on its part and requested that we delete our recommendation. The WY-DDS agreed with our recommendations. The full text of SSA and WY-DDS comments are included in Appendix C and D, respectively.

⁶ 42 U.S.C. § 421 (f) (2004).

⁷ 31 U.S.C. § 1502 (a) (2004).

⁸ Office of Disability Determinations informed us that the WY-DDS' FY 2000 funding authority was reduced by \$20,453 on July 12, 2004.

OIG RESPONSE

Although the Denver Regional Office requested that the WY-DDS' FY 2000 ASAP funding authority be reduced, the action had not been processed at the time of our draft audit report. In fact, over two years had elapsed since the Regional Office's request. Accordingly, our recommendation was appropriate. Following receipt of the Denver Regional Office's comments to our draft report, Office of Disability Determinations informed us that the WY-DDS' FY 2000 ASAP funding authority was rescinded on July 12, 2004.



Steven L. Schaeffer

Appendices

APPENDIX A – Acronyms

APPENDIX B – Scope and Methodology

APPENDIX C – Agency Comments

APPENDIX D – DDS Comments

APPENDIX E – OIG Contacts and Staff Acknowledgments

Appendix A

Acronyms

| | |
|----------|--|
| ASAP | Automated Standard Application for Payments |
| C.F.R. | Code of Federal Regulations |
| DDS | Disability Determination Service |
| FY | Fiscal Year |
| SSA | Social Security Administration |
| SSA-4513 | State Agency Report of Obligations for SSA Disability Programs |
| Treasury | Department of the Treasury |
| U.S.C. | United States Code |
| WY-DDS | Wyoming Disability Determination Services |
| WY-DVR | Wyoming Division Vocational Rehabilitation |

Scope and Methodology

SCOPE

To achieve our objective, we:

- Reviewed applicable Federal regulations, pertinent parts of Program Operations Manual System DI 39500 *DDS Fiscal and Administrative Management*, and other instructions pertaining to administrative costs incurred by Wyoming Disability Determination Services (WY-DDS) and the draw down of Social Security Administration (SSA) funds.
- Reviewed the Wyoming single audit report by McGee, Hearne & Piaz, Certified Public Accountants. The single audit report did not identify any findings related to the WY-DDS.
- Interviewed staff at WY-DDS, Wyoming Division of Vocational Rehabilitation (WY-DVR) and SSA Denver Regional Office.
- Reviewed State policies and procedures related to personnel, medical services, and all other nonpersonnel costs.
- Evaluated and tested internal controls regarding accounting and financial reporting and cash management activities.
- Reviewed the reconciliation of official State accounting records to the administrative costs reported by WY-DDS on the *State Agency Report of Obligations for SSA Disability Programs* (SSA-4513) for Fiscal Years (FY) 2000 through 2002.
- Reviewed and examined the administrative expenditures (personnel, medical service, and all other nonpersonnel costs) incurred and claimed by WY-DDS for FYs 2000 through 2002 on the SSA-4513. We used statistical sampling to select documents to test for support of the medical service and all other nonpersonnel costs.
- Examined the indirect costs claimed by WY-DDS for FYs 2000 through 2002.
- Compared the amount of SSA funds drawn for support of program operations to the expenditures reported on the SSA-4513.
- Reviewed WY-DDS general controls related to physical security and continuity of operations.

We determined that the data provided by WY-DVR and used in our audit was sufficiently reliable to achieve our audit objectives. We assessed the reliability of the data by reconciling it with the costs claimed on the SSA-4513. We also conducted detailed audit testing on selected data elements in the electronic data files.

We performed audit work in Cheyenne, Wyoming at the WY-DDS and WY-DVR. We conducted field work from September 2003 through March 2004. The audit was conducted in accordance with generally accepted government auditing standards.

METHODOLOGY

We reviewed the \$5,946,332 administrative costs WY-DDS reported on its SSA-4513 for FYs 2000 through 2002. The sampling methodology encompassed the four general areas of costs reported on the SSA-4513 (1) personnel, (2) medical, (3) indirect, and (4) all other nonpersonnel costs. We obtained a data extract of all costs and the associated invoices for FYs 2000 through and 2002 for use in statistical sampling. This was obtained from the accounting systems used in the preparation of the SSA-4513.

Personnel Costs

We reviewed 19 employees from one judgmentally selected pay period in FY 2002 and 17 medical consultants from a different pay period in FY 2002. We tested the payroll records to ensure individuals were paid correctly and payroll was adequately documented.

Medical Costs

We sampled 150 items (50 items from each FY) using a stratified random sample of medical costs based on the proportion of Medical Evidence of Record and Consultative Examination costs to the total medical costs claimed.

Indirect Costs

WY-DDS indirect costs are computed by applying a Federally approved rate to a cost base.¹ This methodology was approved by the Department of Labor, which is the Federal agency designated the responsibility of approving indirect costs for the WY-DVR. During FYs 2000 through 2002, WY-DDS claimed \$324,607 for indirect costs. We reviewed the FY 2000, 2001, and 2002 indirect cost calculations to ensure the correct rate was applied.

¹ The cost base represents the total of personnel costs less early retirement payouts less medical consultants plus supportive services less equipment less direct charges from other State agencies plus other electronic data processing costs plus rent.

All Other Nonpersonnel Costs

We sampled 150 items (50 expenditures from each FY) using a stratified random sample based on the proportion of costs in each of the 10 SSA-4513 all other nonpersonnel cost categories to the total all other nonpersonnel cost. In addition, we reviewed all occupancy costs for each FY.

Appendix C

Social Security Administration Comments



SOCIAL SECURITY

MEMORANDUM

Date: JUN 29 2004

Refer To: S2D8G4:RC FM 14-1

To: Assistant Inspector General for Audit

From: James C. Everett *James Everett*
Denver Regional Commissioner

Subject: Administrative Costs Claimed by the Wyoming Disability Determination Services (DDS)
(A07-04-14051) (Your Memo, 6/14/2004)—REPLY

Thank you for providing us the opportunity to review the draft report of audit for the Wyoming DDS. There were two recommendations in the audit.

The first recommendation was that improvements were needed in the DDS inventory procedures. We concur with this recommendation.

The second recommendation was for SSA to rescind the funding in the ASAP system for the fiscal year 2000 funding. The closeout fiscal report (SSA-4513) for fiscal year 2000 was dated October 26, 2001 and reported the DDS expended a total of \$1,609,500 and all obligations had been liquidated. The funding authorization at that time was for the amount of \$1,629,953. The authorization form SSA-872, revision 14, was issued on March 12, 2002, and reduced authorized funds to the amount of the SSA-4513. No further action is required. Copies of the SSA-4513 and SSA-872 are attached. Please delete this recommendation.

Please let me know if you have any questions or concerns. The staff contact is Bob Carmichael, telephone (303) 844-4878.

Attachments



SOCIAL SECURITY

Office of the Regional Commissioner
Denver Region
Federal Office Building, Suite 325
1961 Stout Street
Denver, Colorado 80294-3538

Mr. Gary Child, Administrator
Division of Vocational Rehabilitation
1100 Herschler Building
Cheyenne, Wyoming 82002

Dear Gary:

Enclosed is form SSA-872, State Agency Obligational Authorization for Disability Programs, Revision #14, for the period October 1, 1999, through September 30, 2000. The approval includes obligational authority for all disability functions under titles II and XVI of the Social Security Act.

This funding is allocated under the provisions of Public Law (PL) 106-113 enacted November 29, 1999, and provides \$1,609,500 for the operation of the Wyoming DDS for the period indicated above. There were no changes in the controlled costs. This change was based on the most recent SSA-4513, State Agency Report of Obligations for SSA Disability Operations.

If you have any questions, please call Bob Carmichael, telephone (303) 844-4878.

Sincerely,

Katherine E. Kintzler
Richard J. Gonzalez
Regional Commissioner

Enclosures
SSA-872

cc:
Vicki Johnson w/enclosure

| | | | |
|---|------------------|---|--------------------------------|
| STATE AGENCY OBLIGATIONAL AUTHORIZATION FOR DISABILITY PROGRAMS | | <input checked="" type="checkbox"/> DDS | <input type="checkbox"/> DHU |
| | | INITIAL | REVISION 14 |
| NAME OF AGENCY Division of Vocational Rehabilitation Disability Determination Services Cheyenne, Wyoming 82002 | STATE WYOMING | SA CODE 530 | FEDERAL FISCAL YEAR 2000 |

I. Total Funds Approved for Fiscal Year..... \$ 1,609,500
 Total Workload

This budget approval is subject to the restrictions indicated below:

A. CUMULATIVE OBLIGATIONAL AUTHORIZATION:

| | Oct-Dec | Oct-Mar | Oct-Jun | Oct-Sept |
|---------------|-----------|-------------|-------------|-------------|
| TOTALS -----> | \$556,990 | \$1,162,980 | \$1,431,845 | \$1,609,500 |

B. CONTROLLED COSTS

| | |
|-------------------------------|------------|
| 1. CDR Funding | \$ 554,260 |
| 2. Electronic Data Processing | \$ 6,000 |
| 3. | \$ |
| 4. | \$ |
| 5. | \$ |
| 6. | \$ |

II. PAYMENT CLAUSE

PMS LETTER OF CREDIT--PAYMENT UNDER THIS AWARD WILL BE MADE AVAILABLE THROUGH THE HHS PAYMENT MANAGEMENT SYSTEM (PMS). PMS IS ADMINISTERED BY THE FEDERAL ASSISTANCE FINANCING BRANCH (FAFB), OFFICE OF THE DEPUTY ASSISTANT SECRETARY, FINANCE, WHICH WILL FORWARD INSTRUCTIONS FOR OBTAINING PAYMENTS. INQUIRIES REGARDING PAYMENT SHOULD BE DIRECTED TO:

CHIEF, FEDERAL ASSISTANCE FINANCING BRANCH
 P.O. BOX 6005
 ROCKVILLE, MARYLAND 20852
 PHONE- (301) 443-1250

| | | |
|---|---|-------------------------------|
| | CENTRAL REGISTRY SYSTEM/ENTITY IDENTIFICATION NUMBER (INSERT THE ASSIGNED 11 CHARACTER) (CRS/EIN CODE) | |
| | 1 - 8 3 0 2 0 8 6 6 7 - D 6 | |
| PMS DOCUMENT NUMBER (INSERT THE 10 CHARACTER OBLIGATING DOCUMENT NUMBER) 04 - 0004 WYD100 | FISCAL YEAR/COMMON ACCOUNTING NO. (CAN) FISCAL YEAR (LAST DIGIT) | CAN (7 DIGIT) 0 4005938 |
| SIGNATURE <i>Katherine E. Kuhn for Richard J. Gonzalez</i> | TITLE Regional Commissioner | DATE 3/12/02 |

FORM SSA-872

Social Security Administration

VAL REPORT

| STATE AGENCY REPORT OF OBLIGATIONS FOR SSA DISABILITY PROGRAMS (See Instructions and Paperwork/Privacy Act Notice on Reverse) | | | X DDS | DHU |
|---|---|------------------------------------|-----------------------------|-----------|
| NAME OF AGENCY DEPARTMENT OF EMPLOYMENT DIVISION OF VOCATIONAL REHABILITATION | STATE | SA CODE | | |
| | WYOMING | 530 | | |
| | FISCAL YEAR 2000 | FOR PERIOD From: 10/01/99 | To: 09/30/01 | |
| | (A) DISBURSEMENTS | (B) UNLIQUIDATED OBLIGATIONS | (C) TOTAL OBLIGATIONS | |
| 1. Personnel Service Costs | 744,837 | 0 | 744,837 | |
| 2. Medical Costs (Sum of 2a + 2b) | 535,204 | 0 | 535,204 | |
| a. Consultative Examinations (Sum of a1 + a2 + a3) | 387,035 | 0 | 387,035 | |
| (1) Disability Insurance Claims (DI) | 146,506 | 0 | 146,506 | |
| (2) Supplemental Security Income Claims (SSI) | 134,271 | 0 | 134,271 | |
| (3) Concurrent DI/SSI Claims | 106,258 | 0 | 106,258 | |
| b. Medical Evidence of Record (Sum of b1 + b2 + b3) | 148,169 | 0 | 148,169 | |
| (1) Disability Insurance Claims (DI) | 70,200 | 0 | 70,200 | |
| (2) Supplemental Security Income Claims (SSI) | 38,665 | 0 | 38,665 | |
| (3) Concurrent DI/SSI Claims | 39,304 | 0 | 39,304 | |
| 3. Indirect Costs | 115,554 | 0 | 115,554 | |
| 4. All Other Nonpersonnel Costs | 213,905 | 0 | 213,905 | |
| 5. Total: (Sum of lines 1, 2, 3, + 4 above) | 1,609,500 | 0 | 1,609,500 | |
| 6. Cumulative Quarterly Obligational Authorization | | | | 1,629,953 |
| 7. SSA-871 Attached | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| 8. Indirect Costs Calculations (Include pertinent information; etc, base, exclusions, etc. Attach the latest indirect costs agreement if approved since submission of prior SSA-4513.) | | | | |
| Please see attached Indirect Cost calculations. | | | | |
| 9. REMARKS: Final Report | | | | |
| I CERTIFY THAT THE ABOVE REPORT AND ANY SUPPORTING STATEMENTS ARE TRUE STATEMENTS OF DISBURSEMENTS AND UNLIQUIDATED OBLIGATIONS FOR THE DETERMINATION(S) OF DISABILITY UNDER THE PROVISIONS OF THE SOCIAL SECURITY ACT AS AMENDED. | | | | |
| SIGNATURE <i>Kymberly A. Freeman for Gary W. Child</i> | TITLE Administrator | DATE 10-26-01 | | |

FORM SSA-4513

Appendix D

Wyoming Disability Determination Services Comments

Date: July 12, 2004

To: Steven L. Schaeffer, Assistant Inspector General for Audit
Social Security Administration

From: Vicki L. Johnson, Program Manager

Re: Response to Office of the Inspector General Audit Draft

Subj: Administrative Cost Claimed by the Wyoming Disability Determination Services
(A-07-04-14051)

MEMORANDUM

I am responding to the draft report *Administrative Costs Claimed by the Wyoming Disability Determination Services* on behalf of Kathy Emmons, Director of the Department of Workforce Services.

The only audit consideration for the DDS was the lack of a comprehensive inventory list of SSA-purchased computer equipment. While the DDS has a very extensive listing of state owned equipment, there was confusion as to the responsibility for the list keeping on the equipment that SSA sent to the DDS. Once informed that it was the DDSs' responsibility, we took immediate action to create a spreadsheet for such an inventory list. That list was completed the day of notification (mid-audit) and continues to be maintained.

The other consideration on the audit was SSA's responsibility and has also been resolved.

Finally, I would be remiss if I did not acknowledge the efforts of the OIG audit team of Ron Bussell, Tonya Coffelt and Khristan Kaufman. They were most thorough, professional and pleasant with which to work. We certainly appreciate all of their efforts to oversee the integrity of the program. Thank you for your attention to this matter.

Sincerely,

Vicki L. Johnson
Program Manager

CC: Kathy Emmons, Director DWS
Jim McIntosh, Administrator DVR
James Everett, Social Security Administration Regional Commissioner

Sandy Williams, SSA Director Center for Disability
Joe Marci, SSA Disability Program Administrator
Bob Carmichael, SSA Budget Officer

Appendix E

OIG Contacts and Staff Acknowledgments

OIG Contacts

Mark Bailey, Director, Central Audit Division (816) 936-5591

Ron Bussell, Audit Manager, (816) 936-5577

Acknowledgments

In addition to those named above:

Kenneth Bennett, Information Technology Specialist

Tonya Coffelt, Auditor

Khristan Kaufman, Auditor

Cheryl Robinson, Writer-Editor

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