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**OFFICE OF  
THE INSPECTOR GENERAL**

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**SOCIAL SECURITY ADMINISTRATION**

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**PLAN TO ACHIEVE  
SELF-SUPPORT PROGRAM**

May 2010      A-01-09-19034

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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.

## Authority

The Inspector General Act created independent audit and investigative units, called the Office of Inspector General (OIG). The mission of the OIG, as spelled out in the Act, is to:

- Conduct and supervise independent and objective audits and investigations relating to agency programs and operations.
- Promote economy, effectiveness, and efficiency within the agency.
- Prevent and detect fraud, waste, and abuse in agency programs and operations.
- Review and make recommendations regarding existing and proposed legislation and regulations relating to agency programs and operations.
- Keep the agency head and the Congress fully and currently informed of problems in agency programs and operations.

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## SOCIAL SECURITY

### MEMORANDUM

Date: May 18, 2010

Refer To:

To: The Commissioner

From: Inspector General

Subject: Plan to Achieve Self-Support Program (A-01-09-19034)

### OBJECTIVE

The objective of our review was to determine whether the Plan to Achieve Self-Support (PASS) program helped disabled recipients return to work and generated savings for the Social Security Administration (SSA).

### BACKGROUND

Supplemental Security Income (SSI) is a nation-wide, Federal cash assistance program administered by SSA that provides a minimum level of income to financially needy individuals who are aged, blind, and/or disabled.<sup>1</sup> No individual shall be considered eligible for SSI payments for any period he or she has income or resources that exceed the allowable limits established under the *Social Security Act*.<sup>2</sup>

One of SSA's priorities is to support the efforts of disabled beneficiaries who want to work by developing policies and services to help them reach their employment goals. To that end, the Disability Insurance (DI) and SSI programs include a number of employment support provisions commonly referred to as work incentives.<sup>3</sup> The PASS program is one of these work incentives.

The *Social Security Act* authorizes the exclusion of the income and resources of an individual who has a disability or is blind when the individual needs such income and resources to fulfill an approved PASS.<sup>4</sup> The income and/or resources the individual

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<sup>1</sup> The *Social Security Act* § 1601 *et seq.*, 42 U.S.C. § 1381 *et seq.*

<sup>2</sup> The *Social Security Act* § 1611(a), 42 U.S.C. § 1382(a), 20 C.F.R. §§ 416.202(c) and (d).

<sup>3</sup> The DI program provides benefits to eligible individuals under Title II of the *Social Security Act*.

<sup>4</sup> The *Social Security Act* §§ 1612(b)(4)(A) and (B), 42 U.S.C. §§ 1382a(b)(4)(A) and (B), 20 C.F.R. §§ 416.1112(c)(9) and 416.1124(c)(13). Also, the *Social Security Act* § 1613(a)(4), 42 U.S.C. § 1382b(a)(4), 20 C.F.R. § 416.1210(f).

uses to pursue the PASS will not be counted in determining eligibility or payment amount for SSI, thus potentially allowing for SSI qualification and/or an increase in the recipient's SSI payment over the amount otherwise payable.

Each PASS must have an occupational goal. The individual should have either a specific work goal or a description of the type of job he or she expects to have at the end of the PASS plan. The work goal must be feasible and should be expected to increase the individual's prospect for self-support. Although Congress does not define self-support, SSA defines it as a reduction or elimination of SSA benefits. That means a PASS must be expected to generate sufficient earnings to substantially reduce or eliminate SSI or eliminate DI benefits.<sup>5</sup>

As of January 1, 1995, the *Social Security Act* requires that a PASS consider the length of time the individual needs to achieve the employment goal.<sup>6</sup> Before that date, a PASS could not exceed 36 or 48 months, depending on the length of education or training involved. PASS experts are required to conduct at least one progress review annually for each PASS participant.

In April 1996, SSA implemented several changes to the PASS provision, including establishment of a cadre of employees to review all PASS actions. In 1995 (before these changes), over 10,000 SSI recipients participated in the PASS program. However, this dropped to about 4,700 individuals in 1996 and was well below this level through 2008.

To perform our review, we identified 2,622 SSI recipients who participated in the PASS program in Calendar Year (CY) 2005. We randomly selected 50 cases from this population for detailed analysis. (See Appendix B for more information on our scope, methodology, and sample results.)

## RESULTS OF REVIEW

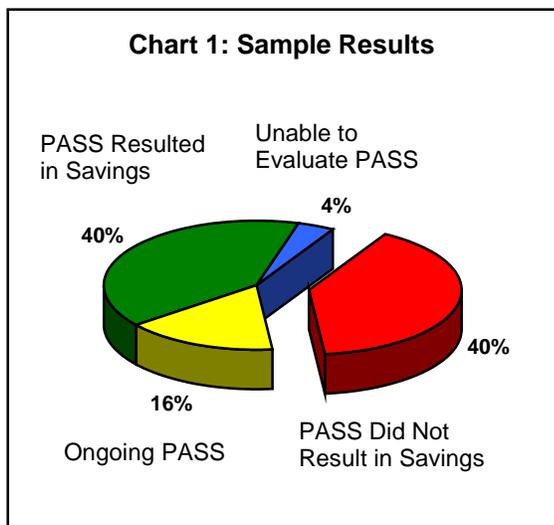
While the PASS program helped some recipients return to work, the costs of the program outweighed the savings. Based on our review, we estimate that, of the 2,622 recipients who had a PASS in CY 2005, approximately 2,100 completed a PASS that resulted in about \$28.8 million in additional SSI payments due to income exclusions.<sup>7</sup> Of these 2,100 recipients, about 1,050 had earnings that led to a reduction or suspension of benefits—resulting in savings of about \$11.6 million to the Agency.

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<sup>5</sup> 20 C.F.R. § 416.1181(a)(7).

<sup>6</sup> The *Social Security Act* § 1633(d), 42 U.S.C. § 1383b(d), 20 C.F.R. § 416.1181(b).

<sup>7</sup> In addition to the SSI funds paid to PASS participants, there are administrative costs associated with the program, such as the salary and benefits for the PASS cadre, which we did not quantify.



Our review of 50 cases found the following.

- In 20 cases (40 percent), the PASS did not result in savings to SSA.
- In 20 cases (40 percent), the PASS resulted in savings to SSA.<sup>8</sup>
- In 8 cases (16 percent), the PASS was still ongoing as of October 2009.
- In 2 cases (4 percent), the recipients died shortly after their PASS ended; therefore, we were unable to determine whether the PASS resulted in savings.

### **PASS DID NOT RESULT IN SAVINGS**

Of the 50 recipients in our sample, 20 had a completed PASS that did not result in savings to SSA. These 20 recipients received a total of about \$243,000 in additional SSI payments because of PASS income exclusions.<sup>9</sup> None of these recipients had earnings after the PASS ended that reduced or suspended their SSI or DI benefits.<sup>10</sup> SSA suspended more than half these PASS plans because the recipient did not follow the plan or did not provide necessary documentation. Additionally, 7 of these 20 recipients only became entitled to SSI because of the PASS program. Without PASS income exclusions, their income was too high to qualify for SSI payments. Of these seven recipients, four had earnings after the PASS ended. However, the earnings did not result in savings to SSA because there would not have been any SSI payments to the individuals without the PASS program.<sup>11</sup>

For example, a woman receiving both DI and SSI was approved for a PASS in December 2002. The PASS allowed her to set aside income needed to pay for start-up costs related to her occupational goal of becoming a musician. From December 2002 through August 2007, SSA did not count this income in determining her payment

<sup>8</sup> We assumed earnings after the PASS was completed resulted from the PASS program.

<sup>9</sup> This amount was paid over an average of 25 months, ranging from 5 to 87 months.

<sup>10</sup> An average of 38 months had elapsed from the date the PASS ended through October 2009, ranging from 12 to 54 months.

<sup>11</sup> We issued a report in September 1999 that quantified the SSI benefits paid to OASDI beneficiaries who would not otherwise be eligible for SSI without a PASS. In that report, we recommended that SSA pursue legislation to discontinue the practice of OASDI beneficiaries using PASS as a means to establish SSI eligibility. However, SSA did not agree with the recommendation. SSA, OIG, *Use of Plans for Achieving Self-Support to Obtain Supplemental Security Income Benefits* (A-01-98-61006).

amount for SSI. As a result, she received additional SSI payments of \$23,975. Since the PASS ended over 2 years ago, she has had no earnings and therefore her benefits were not reduced.

### PASS RESULTED IN SOME SAVINGS

Of the 50 recipients in our sample, 20 had a completed PASS that resulted in savings to SSA. These 20 recipients received a total of about \$307,000 in additional SSI payments because of PASS income exclusions.<sup>12</sup> All 20 recipients worked after the PASS ended, and their work caused benefit reductions or suspensions that resulted in about \$221,000 in savings to SSA from the date the PASS ended until October 2009.<sup>13</sup> Additionally, in 9 of these 20 cases, savings are ongoing because the recipients' benefits are currently suspended or reduced due to wages. (We did not calculate savings beyond October 2009 because we could not determine how long the recipients would continue to have their payments reduced because of earnings.)

For example, a woman receiving SSI was approved for a PASS in December 2004. The PASS allowed her to set aside income for her occupational goal of becoming an engineer. From December 2004 through August 2007, SSA did not count this income in determining her payment amount for SSI. As a result, she received additional SSI payments of \$4,788. When the PASS ended, she returned to work earning more than the allowable SSI income limit. As a result, SSA suspended her benefits. As of October 2009, her SSI suspension had resulted in savings to SSA of \$16,876.

Table 1 shows some cases had a small percentage of savings when compared to the amount of additional SSI paid, while other cases had a large percentage of savings. See Table B-4 in Appendix B for a breakout of the percentage of savings for each case.

<b>Table 1: Portion of Savings Compared to the Amount of Additional SSI Paid</b>	
<b>Number of Cases</b>	<b>Portion of Savings Compared to the Amount of Additional SSI Paid</b>
4	0-10%
2	11%-25%
3	26%-50%
2	51%-75%
1	76%-100%
8	Over 100%
<b>Total: 20</b>	

<sup>12</sup> This amount was paid over an average of 38 months, ranging from 9 to 125 months.

<sup>13</sup> An average of 38 months had elapsed from the date the PASS ended through October 2009, ranging from 1 month to 56 months. None of these recipients were eligible for SSI based solely on PASS income exclusions.

In another example, a woman receiving DI and SSI was approved for a PASS in November 2000. The PASS allowed her to set aside income needed for her occupational goal, which was originally to be a jeweler, but she changed her occupational goal in November 2003 to be a community college teacher. This income was used to pay for rent and tuition at a school in Germany as well as for vehicle repair expenses.<sup>14</sup> From November 2000 through November 2007, SSA did not count this income in determining her payment amount for SSI. As a result, she received additional SSI payments of over \$45,000. In November 2007, SSA suspended her PASS because she did not provide the documentation necessary for a progress review. Since the PASS was suspended, she earned income that resulted in savings to SSA of \$435.

### **ONGOING PASS**

Of the 50 cases in our sample, 8 still had an ongoing PASS. As of October 2009, these eight recipients had received a total of about \$165,770 in additional SSI payments because of PASS income exclusions. These PASSes have been ongoing for at least 4 years, with one as long as 7 years. Over the last 2 years, SSA has conducted progress reviews at least once annually for these eight cases. Additionally, two of these eight recipients became entitled to SSI because of the PASS program. Without PASS income exclusions, their income was too high to qualify for SSI payments.

For example, a man receiving both DI and SSI was approved for a PASS in June 2004. The PASS allowed him to set aside income needed for his occupational goal of becoming a truck driver. This income was used to pay for a truck, trailer, and driveway. Since June 2004, SSA did not count this income in determining his payment amount. As a result, he received additional SSI payments of \$42,311. SSA conducted progress reviews in April 2008 and August 2009. As a part of these reviews, the recipient submitted his self-employment tax returns for 2007 and 2008. These tax returns showed gross income of about \$81,000 for 2007 and \$99,000 for 2008, but, after his expenses (many of which were paid for by the PASS program) were deducted, his business showed a net loss. At his last review in August 2009, SSA decided to extend his PASS for another year because of the economy.

In another example, a woman receiving DI and SSI was approved for a PASS in December 2004. The PASS allowed her to set aside income needed for her occupational goal of becoming a social worker. This income was used to pay for school and relocation expenses. Since December 2004, SSA was not counting this income in determining her payment amount for SSI and as a result she received additional SSI payments of \$26,000. SSA performed progress reviews in June 2008 and February 2009. As part of these reviews, the recipient submitted receipts for items,

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<sup>14</sup> Although individuals who are outside the United States are generally ineligible for SSI, there is an exception for certain students who are temporarily abroad. Program Operations Manual System, SI 00501.411.

such as Internet and licensing fees, to be excluded as income. This recipient earned her Bachelor of Social Work degree in December 2007. In November 2009, she contacted SSA to request the PASS for another year so she could pursue her Master's degree in Social Work. She claimed she could not find a job, and there were more opportunities with a Master's degree.

## **CONCLUSION AND RECOMMENDATION**

Congress intended the employment support provisions, such as PASS, to provide disabled beneficiaries with the assistance needed to move from benefit dependence to independence. In other words, employment supports are designed to help beneficiaries enter, re-enter, or stay in the workforce by protecting their eligibility for cash payments and/or health care until their employment goal is achieved.

We found that the PASS program provided assistance to some recipients who wanted to return to work. Based on our review, we estimate that about 1,050 (of about 2,100) recipients who had a PASS in CY 2005, completed it and were able to move further toward independence. However, we also found that the program costs outweighed the savings. We estimate that SSA paid approximately \$28.8 million in additional SSI payments because of PASS income exclusions, but only \$11.6 million was saved as a result of the recipients earning enough through their work to result in a reduction or suspension of benefits.

Therefore, we recommend SSA reinforce to its PASS cadres that PASSes should be for feasible and realistic goals that are expected to increase (a) the recipient's prospect for self-support and (b) the likelihood of savings to SSA's programs.

## **AGENCY COMMENTS**

SSA agreed with the recommendation. The Agency informed us that it contacted all PASS specialists directly and reiterated their responsibilities in administering these policies. Although SSA agreed with the recommendation, the Agency also expressed some concerns about our report. SSA believes it is misleading to conclude broadly that the costs of the PASS program outweigh the savings when we did not include savings that will accrue to the program beyond October 2009. The full text of SSA's comments is included in Appendix C.

## OIG RESPONSE

We believe our conclusion that the costs of the PASS program outweigh the savings is supported by the facts presented in the report. Our results showed that only 9 of our 50 sample cases had a completed PASS and had income that resulted in ongoing savings to SSA as of October 2009. As of May 2010, ongoing savings had stopped in two of the nine cases. Specifically, savings stopped in December 2009 for one case and May 2010 in the other case. Further, for the remaining seven cases, the savings could stop at any time for any number of reasons, such as imprisonment, medical improvement, a change in living arrangements, excess resources, or wages and/or resources of a spouse. The average monthly savings for these seven cases was \$789—ranging from a low \$58 in monthly savings to a high of \$1,688 in monthly savings.



Patrick P. O'Carroll, Jr.

# *Appendices*

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[APPENDIX A](#) – Acronyms

[APPENDIX B](#) – Scope, Methodology, and Sample Results

[APPENDIX C](#) – Agency Comments

[APPENDIX D](#) – OIG Contacts and Staff Acknowledgements

## Acronyms

C.F.R.	Code of Federal Regulations
CY	Calendar Year
DI	Disability Insurance
PASS	Plan to Achieve Self-Support
SSA	Social Security Administration
SSI	Supplemental Security Income
U.S.C.	United States Code

# Scope, Methodology, and Sample Results

To accomplish our objective, we:

- Reviewed the applicable sections of the *Social Security Act* and the Social Security Administration's (SSA) regulations, rules, policies, and procedures.
- Reviewed prior Office of the Inspector General reports.
- Obtained a file of 2,622 Supplemental Security Income (SSI) recipients who had a Plan to Achieve Self-Support (PASS) in Calendar Year 2005.
- Selected a sample of 50 cases from the population for detailed analysis. For each case, we:
  - ✓ Determined whether the PASS ended or was ongoing.
  - ✓ Calculated the number of months SSA applied PASS income exclusions.
  - ✓ Calculated the amount of additional SSI payments made because of PASS income exclusions.
  - ✓ Calculated the number of months that elapsed from the date the PASS ended through October 2009.
  - ✓ Determined whether the PASS produced savings for SSA. We did this by determining whether the individual's SSI and/or Disability Insurance benefits were reduced or suspended because of earnings after the PASS ended. We calculated the savings, when applicable.
  - ✓ Referred cases with an ongoing PASS to SSA to obtain information regarding annual reviews.

We conducted our review between October and December 2009 in Boston, Massachusetts. We tested the data obtained for our audit and determined them to be sufficiently reliable to meet our audit objective. The principal entity audited was the Office of Program Development and Research under the Deputy Commissioner for Retirement and Disability Policy.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## SAMPLE RESULTS

<b>Table B-1: Population and Sample Size</b>	
Population size	2,622
Sample size	50

Note: All Projections are at the 90-percent confidence level.

<b>Table B-2: Additional SSI Payments Made Because of the PASS Program</b>	<b>Number of Recipients</b>	<b>Amount of Additional SSI Paid Because of the PASS</b>
Sample Results	40	\$549,975
Point Estimate	2,098	\$28,840,674
Projection Lower Limit	1,798	\$21,365,859
Projection Upper Limit	2,324	\$36,315,489

<b>Table B-3: Savings as a Result of the PASS Program</b>	<b>Number of Recipients</b>	<b>Amount of Savings to SSA Because of the PASS</b>
Sample Results	20	\$220,603
Point Estimate	1,049	\$11,568,401
Projection Lower Limit	745	\$6,429,109
Projection Upper Limit	1,376	\$16,707,693

<b>Table B-4: Percent of Savings Compared to the Amount of Additional SSI Paid</b>	
<b>Number of Cases</b>	<b>Portion of Savings Compared to the Amount of Additional SSI Paid</b>
1	1%
1	6%
1	7%
1	9%
1	24%
1	25%
2	26%
1	33%
1	51%
1	57%
1	82%
1	149%
1	164%
1	168%
1	175%
1	179%
1	204%
1	353%
1	582%
<b>Total: 20</b>	

## Agency Comments



## SOCIAL SECURITY

### MEMORANDUM

**Date:** May 05, 2010 **Refer To:** S1J-3

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

**From:** James A. Winn //s//  
Executive Counselor  
to the Commissioner

**Subject:** Office of the Inspector General (OIG) Draft Report, "Plan to Achieve Self-Support Program"  
(A-01-09-19034)—INFORMATION

Thank you for the opportunity to review and comment on the draft report. We appreciate OIG's efforts in conducting this review. Attached is our response to the report recommendation.

Please let me know if we can be of further assistance. Please direct staff inquiries to Candace Skurnik, Director, Audit Management and Liaison Staff, at (410) 965-4636.

Attachment

**COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL’S DRAFT REPORT,  
“PLAN TO ACHIEVING SELF-SUPPORT PROGRAM” (A-01-09-19034)**

This provides our comments on the subject draft report.

**GENERAL COMMENT**

We believe it is misleading for you to conclude broadly that the costs of the PASS program outweigh the savings when you have not included the savings that will accrue to the program beyond October 2009. You say on page two under “Results of Review” and again on page six under “Conclusion and Recommendation” that, “the costs of the program outweighed the savings.” We believe the report would be more informative if you discussed the fact that the PASS program incurs costs up-front, while savings accrue over several years.

Although you allude to the limited scope of the audit on Page 4, in footnote 13 you state, “We did not calculate savings beyond October 2009 because we do not know how long the recipients will continue to have their payments reduced because of earnings,” we believe you should discuss this important point more prominently and not relegate it to a footnote. The \$11.6 million in savings you describe is only part of the story -- one that grows increasingly outdated as time passes. The average reader will not glean this fact from the report. By way of contrast, we offer an example of one of your prior audits where you do consider the effects of time:

This past March, you issued an Evaluation Report titled, “Full Medical Continuing Disability Reviews.” In the report you make recommendations on the actions we should take to eliminate the 1.5 million case backlog of medical CDRs. You state further that, “We estimate SSA could potentially identify lifetime (underlined for emphasis) Federal benefit savings of almost \$15.8 billion if it had the resources to conduct all 1.5 million CDRs in FY 2010.” We are not suggesting that the magnitude of the ongoing PASS savings is anything near the CDR savings, but it is improper to totally discount longer-term savings while concluding that the PASS program is a losing proposition. You make a comparison of the costs incurred during a set period of time versus the savings accrued during that same time when it is clear that there are additional savings that should be included. We suggest you make an effort to estimate those savings or refrain from making the conclusion that the program results in a loss.

**COMMENT ON RECOMMENDATION**

**Recommendation**

SSA should reinforce to its PASS cadres that PASSes should be for feasible and realistic goals that are expected to increase: a) the recipient’s prospect for self-support; and b) the likelihood of savings to SSA’s programs.

## **Comment**

We agree. Program Operations Manual System (POMS) sections SI 00870.006 A.3 through A.5 specifically state that PASS goals must be feasible, and plans for achieving those goals must be viable. We contacted all PASS specialists directly and reiterated their responsibilities in administering these policies.

[SSA also provided technical comments which were incorporated into the final report where appropriate.]

## OIG Contacts and Staff Acknowledgments

### OIG Contacts

Judith Oliveira, Director, Boston Audit Division

David Mazzola, Audit Manager

### Acknowledgments

In addition to those named above:

Katie Greenwood, Auditor

Kevin Joyce, IT Specialist

For additional copies of this report, please visit our web site at [www.socialsecurity.gov/oig](http://www.socialsecurity.gov/oig) or contact the Office of the Inspector General's Public Affairs Staff Assistant at (410) 965-4518. Refer to Common Identification Number A-01-09-19034.

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OA conducts 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 reviews and program evaluations on issues of concern to SSA, Congress, and the general public.

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