



## SOCIAL SECURITY

### MEMORANDUM

Date: August 11, 2011

Refer To:

To: The Commissioner

From: Inspector General

Subject: Work Incentive Planning and Assistance Project (A-03-10-11054)

The attached final report presents the results of our audit. Our objectives were to determine whether the Social Security Administration had appropriate oversight and monitoring controls for the Work Incentive Planning and Assistance (WIPA) Project. In addition, we determined whether (1) expenditures for WIPA were allowable, supported, and in accordance with the grant's terms and (2) grantees accomplished the grant objectives.

If you wish to discuss the final report, please call me or have your staff contact Steven L. Schaeffer, Assistant Inspector General for Audit, at (410) 965-9700.

Patrick P. O'Carroll, Jr.

Attachment

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**OFFICE OF  
THE INSPECTOR GENERAL**

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**SOCIAL SECURITY ADMINISTRATION**

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**WORK INCENTIVE PLANNING AND  
ASSISTANCE PROJECT**

**August 2011**

**A-03-10-11054**

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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.

To ensure objectivity, the IG Act empowers the IG with:

- Independence to determine what reviews to perform.
- Access to all information necessary for the reviews.
- Authority to publish findings and recommendations based on the reviews.

## Vision

We strive for continual improvement in SSA's programs, operations and management by proactively seeking new ways to prevent and deter fraud, waste and abuse. We commit to integrity and excellence by supporting an environment that provides a valuable public service while encouraging employee development and retention and fostering diversity and innovation.

# Executive Summary

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## OBJECTIVE

The objectives of our review were to determine whether the Social Security Administration (SSA) had appropriate oversight and monitoring controls for the Work Incentive Planning and Assistance (WIPA) Project. In addition, we determined whether (1) expenditures for WIPA were allowable, supported, and in accordance with the grant's terms and (2) grantees accomplished the grant objectives.

## BACKGROUND

The *Ticket to Work and Work Incentives Improvement Act of 1999*<sup>1</sup> requires that SSA award cooperative agreements (or grants) to community-based organizations called WIPA organizations, formerly named Benefits Planning, Assistance and Outreach.<sup>2</sup> The grantees are required to disseminate accurate information to Social Security beneficiaries and recipients<sup>3</sup> with disabilities (including transition-to-work aged youth) about work incentives programs and issues related to such programs to assist them in their employment efforts. The ultimate goal is to assist disabled Social Security beneficiaries to succeed in their return to work efforts.

From 2006 through 2010, SSA awarded approximately \$93 million in grant funds to 103 WIPA grantees<sup>4</sup> across the United States and its territories, Puerto Rico and the U.S. Virgin Islands. The grant awards ranged from about \$396,000 to \$1.4 million over the 5-year period.

## RESULTS OF REVIEW

While SSA awarded approximately \$93 million to 103 grantees to provide work incentives planning and assistance to Disability Insurance and/or Supplemental Security Income beneficiaries, we found the Agency was unable to determine how many beneficiaries had received WIPA services since WIPA's inception in 2006. This occurred because beneficiary data collected and reported by the grantees was inconsistent, which caused the data to be unreliable for the period October 2006 through September 2008. SSA recognized the problem and implemented the Efforts to Outcome (ETO) system. ETO is a centralized database grantees used to track and

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<sup>1</sup> Pub. L. No. 106-170, § 101,113 Stat. 1860, 1863 (1999).

<sup>2</sup> *Id.* at § 121, 113 Stat 1887.

<sup>3</sup> We refer to both DI beneficiaries and SSI recipients as beneficiaries in this report.

<sup>4</sup> In total, SSA awarded funds to 108 grantees from 2006 through 2010. However, four grantees were replaced, and one grantee was terminated because the grantee was not able to meet the matching fund requirement.

monitor beneficiary information. While ETO showed 12,574 beneficiaries were enrolled in WIPA services during the 6-month period beginning in October 2009, we verified that 11,890 (95 percent) were eligible to receive WIPA services as they were receiving Social Security benefits. For the remaining 684 (5 percent) individuals, we found 507 were missing Social Security numbers (SSN), 128 had invalid SSNs, 38 were not receiving Social Security benefits, and 11 died before the WIPA enrollment date.

SSA had not established performance goals or specific targets to define the level of performance to be achieved by WIPA grantees. The lack of clearly defined performance goals contributed to the significant variation in the cost to enroll beneficiaries in WIPA services. The cost per enrollee ranged from \$138 to \$5,230 among the 103 grantees.<sup>5</sup> The average cost per enrollee was \$587 while the median was \$686 per enrollee. Without clear expectations of what grantees are to accomplish, it is difficult for SSA to adequately measure grantees' performance, or the success of WIPA.

Finally, although SSA provided a degree of oversight and monitoring of WIPA grantees, improvements were still needed because SSA did not conduct suitability determinations for 56 grant employees<sup>6</sup> as required by the grant award.<sup>7</sup> Initially, the Agency determined that suitability determinations were not required for some of these employees because the employees were in positions that did not appear to require access to personal identifiable information (PII). However, we found that at least nine of the grant employees were granted access to SSA's ETO system, which contains beneficiaries' PII, such as benefit and earnings information. In addition, two grantees could not demonstrate that they provided about \$41,000 in matching funds or in-kind services, and three grantees failed to submit a re-budgeting request to SSA after their Federal share portion of grant funds exceeded the threshold by about \$112,000 during 2 grant years.

## CONCLUSION AND RECOMMENDATIONS

From 2006 through 2010, SSA awarded about \$93 million in grant funds to 103 grantees to provide work incentives planning and assistance to Disability Insurance and/or Supplemental Security Income beneficiaries. However, the Agency was still unable to show employment outcomes for beneficiaries receiving WIPA services because of the challenges with the quality and accuracy of the beneficiary data collected and reported by WIPA grantees. In addition, SSA did not clearly outline

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<sup>5</sup> In addition to the lack of clearly defined performance goals, the disparity in the level of performance among the 103 grantees can be attributed to other factors, such as staffing level of grantees, location of the grantee in comparison to the population served, and leveraging of non-SSA funding by grantees. We obtained the costs per enrollee were from SSA's WIPA Average Cost per Enrollment report, as of February 2011 revised.

<sup>6</sup> After we notified the SSA about the 56 grant employees that did not receive the required suitability determinations, the Agency initiated and completed suitability determinations for 8 grant employees.

<sup>7</sup> SSA conducted suitability determinations for about 900 WIPA grant employees.

specific performance measurements that defined the level of performance the WIPA grantees were to achieve. Furthermore, we found that SSA was providing a degree of oversight and monitoring of WIPA grantees to ensure grantees complied with administrative, financial, and program policy and procedures. However, we believe the Agency still needs to make improvements related to suitability determinations, matching funds, and budget revisions.

Accordingly, we recommend SSA:

- Conduct periodic validity and integrity checks on the ETO data to ensure the data are reliable by verifying beneficiary names, SSNs, and benefit status. Based on the results of the validity and integrity checks, follow up with grantees who continue to enter inaccurate and incomplete information into the ETO system.
- Establish performance goals for WIPA that define the level of performance WIPA grantees are to achieve, ensuring the performance goals are quantifiable and measurable.
- Establish procedures to ensure all grantee employees receive a suitability determination before working on the WIPA grant.
- Require the two grantees provide adequate support for the matching share or take appropriate steps to recover the \$40,985 in grant funds.
- Send reminders to WIPA grantees about the importance of submitting revised budgets to SSA when the Federal share portion of funds exceed the \$5,000 threshold either within or between expense categories.

## **AGENCY COMMENTS**

SSA agreed with our recommendations. The Agency's comments are included in Appendix F.

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## OBJECTIVE

The objectives of our review were to determine whether the Social Security Administration (SSA) had appropriate oversight and monitoring controls for the Work Incentive Planning and Assistance (WIPA) Project. In addition, we determined whether (1) expenditures for WIPA were allowable, supported, and in accordance with the grant's terms and (2) grantees accomplished the grant objectives.

## BACKGROUND

The *Ticket to Work and Work Incentives Improvement Act of 1999*<sup>1</sup> requires that SSA award cooperative agreements (or grants) to community-based organizations called WIPA organizations, formerly named Benefits Planning, Assistance and Outreach (BPAO).<sup>2</sup> The grantees are required to disseminate accurate information to beneficiaries and recipients with disabilities<sup>3</sup> (including transition-to-work aged youth) about work incentives programs and issues related to those programs to assist them in their employment efforts. It is expected that this information will enable beneficiaries with disabilities to make informed choices about working, decide whether or when to assign their Ticket to Work,<sup>4</sup> and understand how work incentives can facilitate their transition into the workforce. The ultimate goal is to assist Social Security beneficiaries with disabilities to succeed in their return to work efforts.

From 2006 through 2010, SSA awarded approximately \$93 million in grant funds to 103 WIPA grantees<sup>5</sup> across the United States and its territories, Puerto Rico and U.S. Virgin Islands. The grant awards ranged from about \$396,000 to \$1.4 million over the 5-year period (see Table 1). Annually, the grantees received approximately \$100,000 to \$300,000 in funding.

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<sup>1</sup> Pub. L. No. 106-170, § 101, 113 Stat. 1860, 1863 (1999).

<sup>2</sup> *Id.* at § 121, 113 Stat. 1887.

<sup>3</sup> We refer to both DI beneficiaries and SSI recipients as beneficiaries in this report.

<sup>4</sup> Under the Ticket to Work Program, SSA issues tickets to eligible beneficiaries who, in turn, may choose to assign those tickets to an Employment Network of their choice to obtain employment services, vocational rehabilitation services, or other support services necessary to achieve a vocational (work) goal. The Employment Network, if it accepts the ticket, will coordinate and provide appropriate services to help the beneficiary find and maintain employment. *Supra* note 1 at § 101, 113 Stat. 1863.

<sup>5</sup> In total, SSA awarded funds to 108 grantees from 2006 through 2010. However, four grantees were replaced, and one grantee was terminated because the grantee was not able to meet the matching fund requirement.

**Table 1 — Grant Award Funds for 2006 Through 2010**

<b>Award Amount</b>	<b>Number of Grantees</b>	<b>Total Award Amount</b>
\$396,208 - \$499,999	23	\$10,663,878
\$500,000 - \$999,999	38	\$27,416,682
\$1,000,000 - \$1,447,469	42	\$54,820,684
<b>Total</b>	<b>103</b>	<b>\$92,901,244</b>

As part of the grant award, each grantee was required to establish counselors, called Community Work Incentives Coordinators (CWIC) who were to:<sup>6</sup>

- provide work incentives planning and assistance to Disability Insurance (DI) and/or Supplemental Security Income (SSI) beneficiaries;
- conduct outreach efforts to beneficiaries and their families who are potentially eligible to participate in Federal or State employment support programs; and
- work with Federal, State, private agencies, and nonprofit organizations that serve beneficiaries with disabilities.

WIPA grantees divide the services they provide into two types: (1) information and referral services and (2) WIPA services. The information and referral services include answering general questions about benefits or work support during one or two meetings. SSA requires that WIPA grantees devote about 20 percent of their resources to information and referral services and outreach activities. WIPA services involve a more intensive intake process and gathering information about the beneficiary and the benefits he/she receives. Under WIPA services, CWICs take a baseline assessment of the beneficiary and collect the beneficiary's goal, employment status, education level, and benefit information. SSA requires that WIPA grantees devote 80 percent of their resources to WIPA services.<sup>7</sup>

### **Evaluation of WIPA**

SSA contracted with a research firm to conduct three evaluations of the WIPA projects. Two of the three reports have been issued. The first report, *Process Evaluation of the Work Incentives Planning and Assistance Program*, issued in February 2009,<sup>8</sup> focused on three objectives. First, the evaluation captured stakeholder experiences with the program during start-up. Second, it identified early opportunities to implement program

<sup>6</sup> See Appendix C for listing of the terms and conditions of the WIPA grant award.

<sup>7</sup> See Appendix E for example of the data collected for WIPA beneficiaries.

<sup>8</sup> Mathematica Policy Research, Inc., *Process Evaluation of the Work Incentives Planning and Assistance Program*, dated February 2009.

improvements. Third, it addressed future program data collection, evaluations, and outcomes analyses, ensuring such activities would be based on an accurate understanding of program operations.

Overall, the report showed that the WIPA program had been rolled out essentially as intended and appeared to be operating smoothly. In addition, SSA was still developing certain aspects of WIPA, such as the data system to track overall activity and performance, and the case quality-monitoring tools and processes. Lastly, the report noted that the WIPA program goals and budget were misaligned. There was tension between the desire to provide intensive long-term support aimed at encouraging beneficiaries to increase their earnings and the available staffing and budget levels of the WIPA projects.

The second report, *Evaluation of the WIPA Program: Beneficiaries Served, Services Provided and Program Cost*, issued in September 2010, presented findings on the activities of the 103 grantees.<sup>9</sup> The report provided a national profile of beneficiaries served by WIPA projects and documented characteristics of beneficiaries who use WIPA services. It also documented the work incentives, benefits, and services that CWICs discussed with, or suggested to, beneficiaries and assessed the extent to which beneficiaries who enrolled in WIPA services had sustained contact with WIPA projects. Finally, the report related output measures, such as the number of beneficiaries enrolled in WIPA to the amount of funding each WIPA project receives, to determine its relative performance. Some of the key findings included the following:

- Variation in the completeness of data collected about WIPA enrollees makes it difficult to determine whether beneficiary characteristics and program activities at the national level represent all beneficiaries served by the WIPA program. While many WIPA projects worked diligently to ensure high quality, complete data entry in WIPA Efforts to Outcomes (ETO), overall, data collection efforts were not complete. About 10 percent of WIPA enrollees did not have a WIPA baseline assessment, meaning they were lacking all information about their status and service needs after being determined to need WIPA services.
- WIPA projects vary in service costs per beneficiary, with outliers contributing to the observed range. Whether measured in terms of client enrollments or the specific activities undertaken by WIPA staff, output varied substantially across the 103 WIPA grantees, even after taking into account variation in both SSA and non-SSA funding and input costs. Adjusting for funding levels and input costs, direct service per WIPA enrollee costs varied from \$49 to \$3,099.
- It was still too early to observe employment outcomes after beneficiaries received WIPA services, and program design did not allow for the estimation of program impacts.

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<sup>9</sup> Mathematica Policy Research, Inc., Final Report, *Evaluation of the Work Incentives Planning and Assistance (WIPA) Program: Beneficiaries Served, Services Provided and Program Costs*, dated September 16, 2010.

The third WIPA evaluation report, scheduled for completion in 2011, will examine the outcomes of beneficiaries who were enrolled and received WIPA services from October 1, 2009 through March 31, 2010.

## Grant Process

SSA's Office of Acquisition and Grants (OAG) oversees the grant award process. OAG processes grant applications and monitors them once they are awarded. OAG's monitoring duties include reviewing quarterly progress reports, reviewing annual Financial Status Reports (FSR),<sup>10</sup> making determinations on re-budgeting grant funds, reviewing requests for carryover funds, conducting necessary site visits, ensuring all grant employees obtain a suitability clearance,<sup>11</sup> and closing out the grant at the end of an award period.<sup>12</sup>

Once a grant is awarded, OAG requests that SSA's Office of Finance allocate funds to an account for fund activities. The Office of Finance sets up an account in which all grant funds for a grantee are allocated by fiscal year (FY). When the Office of Finance processes monthly reimbursement requests from the grantees and makes payments, a grantee can choose to either receive advanced payments or request reimbursements.

SSA's Office of Employment Support Programs (OESP) is responsible for the design, implementation, and monitoring of the WIPA Project. OESP's monitoring duties include reviewing quarterly progress reports, conducting necessary site visits, addressing program issues and concerns, ensuring that all CWICs complete SSA-sponsored training,<sup>13</sup> and ensuring grantee acceptance and compliance with the grant's terms and conditions. In addition, the Office of Program Development and Research is responsible for conducting analyses on the WIPA Project.

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<sup>10</sup> Federal agencies use the FSR (Form-269A) to monitor the financial progress of grants and show the status of funds.

<sup>11</sup> As required by the grant award, SSA requires that all employees working on federally funded WIPA grants undergo a suitability determination clearance. The process includes background checks and fingerprinting for all staff assigned to the grant. See Appendix C for terms and conditions of the grant award.

<sup>12</sup> SSA Grant Administration Manual, Section 4-05-00, August 22, 2007.

<sup>13</sup> In 2007, SSA partnered with the National Training Center (NTC) at Virginia Commonwealth University and implemented a comprehensive program of training and technical assistance for CWICs. The NTC provides the foundation of all CWIC training and certification activities, and all CWICs must be certified to provide WIPA services to Social Security beneficiaries.

## METHODOLOGY

To perform our analysis, we reviewed relevant Federal guidance<sup>14</sup> on grant management, SSA policies, and grant awards for the 103 grantees. Furthermore, we reviewed beneficiary information included in the ETO system for the period October 2009 through December 2010. We conducted a detailed review of 12 (11 percent) of the 103 grantees who received approximately \$13 million in grant awards.<sup>15</sup> We selected the 12 grantees based on the grant award amount and the location of the grantees. We sampled their transactions, payroll, indirect costs, and matching costs incurred from 2006 through 2009 to determine whether (1) grantees' expenditures were allowed, supported, and in accordance with the terms of the grant award and (2) grantees accomplished the grant objectives. See Appendix B for details on our scope and methodology.<sup>16</sup>

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<sup>14</sup> Office of Management and Budget Circulars A-21, *Cost Principles for Educational Institutions*, and A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

<sup>15</sup> See Appendix D for details about the 12 sampled grantees.

<sup>16</sup> The results for 12 grantees may not be representative of the total grant population because the grantees were judgmentally selected for review.

# Results of Review

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While SSA awarded approximately \$93 million to 103 grantees to provide work incentives planning and assistance to DI and/or SSI beneficiaries, we found the Agency was unable to determine how many beneficiaries had received WIPA services since WIPA's inception in 2006. This occurred because, initially, SSA allowed WIPA grantees to use their own data collection systems to track and monitor beneficiaries' information. The beneficiary data grantees collected and reported were inconsistent, which caused the data to be unreliable for the period October 2006 through September 2008. SSA recognized the problem and implemented the ETO, a centralized database used by grantees to track and monitor beneficiary information. However, the contractor determined the beneficiary information entered into ETO before October 2009 was unreliable because of issues with data quality, accuracy, and completeness.

Additionally, we found that while the ETO system showed 12,574 beneficiaries enrolled in WIPA services from October 2009 through March 2010, we verified that only 11,890 (95 percent) beneficiaries were eligible to receive WIPA services. For the remaining 684 individuals (5 percent), we found 507 were missing Social Security numbers (SSN), 128 had invalid SSNs, 38 were not receiving Social Security benefits, and 11 died before the WIPA enrollment date.

SSA had not established performance goals or specific targets to define the level of performance to be achieved by WIPA grantees. The Agency required that each grantee provide direct WIPA services to beneficiaries who lived in designated areas grantees served. This objective was vague because it did not define the level of performance to be achieved by the grantees. The lack of clearly defined performance goals contributed to the significant variation in the cost to enroll beneficiaries in WIPA services. The cost to enroll beneficiaries in WIPA services ranged from \$138 to \$5,230 among the 103 grantees.<sup>17</sup> The average cost per enrollee was \$587 while the median was \$686 per enrollee. Without clear expectations of what grantees are to accomplish, it is difficult for SSA to adequately measure grantees' performance, or the success of WIPA.

Finally, we determined that although SSA provided a degree of oversight and monitoring of WIPA grantees, improvements were still needed because SSA did not conduct suitability determinations for 56 grant employees<sup>18</sup>, as required by the grant award. Initially, the Agency determined that suitability determinations were not required for some of these employees because the employees were in positions that did not appear to require access to personal identifiable information (PII). However, we found that nine of these grant employees were granted access to SSA's ETO system, which

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<sup>17</sup> In addition to the lack of clearly defined performance goals, the disparity in the level of performance among the 103 grantees can be attributed to other factors, such as staffing level of grantees, location of the grantee in comparison to the population served, and leveraging of non-SSA funding by grantees.

<sup>18</sup> After we notified the SSA about the 56 grant employees that did not receive the required suitability determinations, the Agency initiated and completed suitability determinations for eight grant employees.

contains beneficiaries' PII, such as benefit and earnings information. In addition, two grantees could not demonstrate they provided about \$41,000 in matching funds or in-kind services, and three grantees failed to submit a re-budgeting request to SSA after their Federal share portion of grant funds exceeded the threshold by about \$112,000 during 2 grant years.

## MONITORING AND TRACKING WIPA ENROLLEES

The Agency could not determine how many beneficiaries received WIPA services since WIPA's inception in 2006. This occurred primarily because from October 2006 through September 2008, SSA allowed the 103 grantees to use their own data collection systems to track beneficiary information and report outcome data to SSA. While SSA provided the grantees with the required data to be collected,<sup>19</sup> the grantees expressed confusion about the data they were to collect and report to SSA. Some were collecting and reporting data based on the previous BPAO reporting requirements.<sup>20</sup> In addition, the method the grantees used to submit required data to SSA varied. Some grantees used their own management tracking systems (electronic and paper), while others used bullet points to report achievements on the quarterly progress reports. The lack of uniformity in the grantee's data collection led to unreliable and inconsistent beneficiary data, which made it impossible for SSA to determine the extent to which beneficiaries received WIPA services during the 2 years.

### Use of ETO System

The Agency recognized there was a problem with its method of collecting data from the grantees. In September 2007, SSA awarded a contract to design and implement a new secure Web-based system called ETO to provide program evaluation, monitoring, and internal case management for WIPA grantees.<sup>21</sup>

- Program Evaluation: ETO allowed SSA to evaluate beneficiary data entered by the WIPA grantees to assess the grantees' effectiveness in assisting beneficiaries in using work incentives and other programs to increase earnings. The type of data collected included beneficiary SSN and basic demographic information. The data collected would be matched against SSA's records to determine the extent to which beneficiaries who have received WIPA services used work incentives or increased their earnings.

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<sup>19</sup> 71 Fed. Reg. 28401 (May 16, 2006).

<sup>20</sup> About 82 of the 103 grantees were former BPAOs and had access to the former BPAO reporting system. This system became obsolete after the contract was terminated in September 2006.

<sup>21</sup> Mathematica Policy Research, Inc., Final Report, *Evaluation of the Work Incentives Planning and Assistance (WIPA) Program: Beneficiaries Served, Services Provided and Program Costs*, September 16, 2010.

- **Monitoring:** ETO allowed SSA to understand and track the services delivered by individual WIPA grantees and the program overall. The data collected included beneficiary characteristics and benefits received, types of services provided, number of beneficiary services, and assessments conducted; beneficiary employment goals; work incentives discussed and used; changes in employment status; and outreach activities.
- **Internal Case Management:** ETO had built-in reports and other features to allow the WIPA grantees to manage their cases and internal case monitoring.

ETO was implemented and made available to all grantees in October 2008. It was expected that the grantees would enter into ETO the current beneficiary information as well as backlog beneficiary information from 2008 and earlier. However, the contractor determined the data entered were unreliable because of issues with data quality, accuracy, and completeness. Specifically, they found the following issues.

- Data for beneficiaries who were enrolled in 2008 and earlier could not be transferred to ETO successfully because of the variation in data quality, completeness, and lack of compatibility with ETO.
- Most WIPA grantees did not start entering beneficiary data into the ETO until January 2009, creating a gap between the times backlog data were uploaded and the grantees entered current data. This caused the backlog data and current data to be mixed.
- In some instances, the date the backlog files were uploaded into ETO were erroneously recorded as the date a beneficiary started receiving WIPA services. Thus, many of these cases were identified as current rather than backlog cases.
- About 7 percent of the beneficiary records entered from May through August 2009 did not include SSNs. Missing SSNs make it difficult or impossible to merge the data with SSA's earnings and Ticket to Work records to determine whether the beneficiaries are working, or using their ticket.
- WIPA grantees were not always completing assessments for all beneficiaries whom they indicated as enrolled in WIPA. From May to August 2009, about one-third of the enrolled beneficiaries did not have a complete baseline assessment.

In response, SSA implemented the following actions to help improve the quality of the data entered into the ETO system by grantees.

- Conducted weekly intensive calls with each WIPA grantee identified as problematic.
- Created a team to improve existing materials and developed numerous guidance documents, manuals, and related materials to be used by grantees.

- Provided increased on-site technical assistance visits to provide training on ETO for grantees experiencing difficulties using the system.
- Increased the number of site reviews conducted by SSA focusing on ETO usage.
- Developed a protocol and flowchart including guidance for grantees on which entity to contact for different issues and problems.
- Held monthly teleconferences with grantees to review new guidance, approaches to data collection, and strategies for improving efficiency in data collection.

Based on actions taken by SSA and WIPA grantees to improve data quality, the contractor determined the beneficiary information that was most reliable for evaluating the short-term and intermediate outcomes for WIPA was entered in ETO from October 2009 through March 2010.<sup>22</sup> During this 6-month period, ETO showed the grantees provided first-time services to approximately 26,000 beneficiaries. This included 13,668 beneficiaries who received information and referral assistance, which involved answering general questions about benefits or work supports during a couple meetings and 12,610 beneficiaries who received WIPA services, which involved taking a baseline assessment of beneficiaries and collecting beneficiaries' employment goals, employment status, education level, and benefit information.

### Reliability of ETO Data After October 2009

Based on our review of the data entered into ETO from October 2009 through March 2010, we found there continued to be data quality, accuracy, and completeness issues. We focused our review on the 12,574 beneficiaries<sup>23</sup> who received intensive WIPA services because WIPA grantees were required to collect an extensive amount of information for these beneficiaries to provide WIPA services.<sup>24</sup> For example, the grantees were required to collect the first and last name, date of birth (DoB), gender, SSN, and benefits received at intake.<sup>25</sup> By collecting this information, grantees could verify beneficiaries' benefits and earnings information with SSA so the grantees could

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<sup>22</sup> Mathematica Policy Research, Inc., Final Report, titled *Evaluation of the Work Incentives Planning and Assistance (WIPA) Program: Beneficiaries Served, Services Provided and Program Costs*, dated September 16, 2010.

<sup>23</sup> Our numbers were slightly different from those reported in the evaluation report because we removed 36 duplicate records.

<sup>24</sup> We focused our review on WIPA services because it is a more intensive intake process and should account for about 80 percent of the WIPA grantee workload. We did not focus on the information and referral service because grantees were not always able to collect all of the required information such as SSNs because individuals were reluctant to provide their SSNs over the telephone.

<sup>25</sup> See Appendix E for the list of data collected for WIPA services.

target their WIPA services appropriately.<sup>26</sup> While the ETO system showed 12,574 beneficiaries were enrolled in WIPA, we could only verify that 11,890 (95 percent) beneficiaries were eligible to receive WIPA services. For the remaining 684 enrollees (5 percent), we found the following issues.

- Grantees failed to enter into ETO the SSNs for 507 enrollees. In addition, among the 507 enrollees, the grantees failed to capture the DoBs for 276 enrollees. Without the SSN and DoB, it will be difficult or impossible for SSA to match enrollee information to its benefit and earnings records to determine whether these enrollees were receiving benefits, returning to work, or increasing their earnings.
- Grantees collected names and SSNs for 128 enrollees that were invalid. The names and SSNs included in ETO did not match SSA's Numident record, which is the repository of all issued SSNs.<sup>27</sup>
- Grantees enrolled 38 individuals who did not file for or receive disability benefits. According to the grant award, grantees were to provide WIPA services to individuals who were receiving DI and/or SSI. To ensure individuals were eligible to receive WIPA services, grantees were required to obtain Benefit Planning Query (BPQY) statements from SSA to confirm whether individuals were receiving benefits.<sup>28</sup>
- Grantees enrolled 11 individuals whose Numident records showed they died about 1 month to 11 years before the enrollment date shown in ETO.

It is critical for grantees to enter accurate beneficiary information into ETO so SSA can match the data to its records to determine the degree to which beneficiaries have used work incentives or increased their earnings. In addition, without accurate beneficiary information, SSA cannot determine whether it is reimbursing grantees for allowable costs. Based on the discrepancies we found with the ETO data, we believe SSA needs to regularly conduct validity and integrity checks on the ETO data to ensure data are reliable. Further, the Agency should target its on-site visits to those grantees that continue to enter inaccurate and incomplete information into the ETO system.

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<sup>26</sup> In accordance with Federal Law, grantees were required to obtain a valid consent form from the beneficiary, which allowed SSA to disclose the benefit and earnings information to the grantee. See *Privacy Act of 1974*, 5 U.S.C. § 552a(b).

<sup>27</sup> The Numident is a record of identifying information (such as name, DoB, date of death, mother's maiden name, etc.) provided by the applicant on his or her *Application for a Social Security Number* (Form SS-5) for an original SSN and subsequent applications for replacement SSN cards. Each record is housed in the Numident Master File in SSN order.

<sup>28</sup> The BPQY statement is part of SSA's initiative to improve the delivery of service and information related to SSA work incentives and other employment support programs for beneficiaries with disabilities who want to work. The BPQY statement provides information regarding a disabled individual's benefits and employment history and can be requested by a beneficiary, representative, advocate, or other third-party organization such as WIPA grantees. See Programs Operation Manual System, TC 17001.052.

## PERFORMANCE MEASURES FOR WIPA

It was unclear whether grantees were meeting the objectives of WIPA because SSA had not established clearly defined performance goals that were measurable or quantifiable. The Agency required that each grantee provide direct WIPA services to beneficiaries who lived in designated areas grantees served. This objective was vague because it did not define the level of performance to be achieved by the grantees. We believe the lack of clearly defined performance goals contributed to the significant variation in the cost to enroll beneficiaries in WIPA services among the 103 grantees.

During the 15-month period (October 2009 through December 2010), ETO showed the 103 grantees enrolled about 33,000 beneficiaries for WIPA services, ranging from 24 to 1,194 beneficiaries. The cost to enroll a beneficiary in WIPA services varied significantly among the 103 grantees. The cost per enrollee was determined by dividing the grant award amount for the 15-month period by the number of beneficiaries enrolled in WIPA services.<sup>29</sup> For the 103 grantees, the cost per enrollee ranged from \$138 to \$5,230 (see Table 2). The average cost per enrollee was \$587 for the grantees while the median was \$686. We found that 23 (22 percent) of the grantees had the highest cost per enrollee ranging from \$1,000 to \$5,230. This population included four grantees who received \$100,000 in funding and four grantees who received \$300,000 in funding. Therefore, the level of funding did not affect the grantees' performance. For example, the cost per enrollee for a grantee in Ohio was \$2,071 because the grantee received about \$300,000 in funding and enrolled 140 beneficiaries. The cost per enrollee for a grantee located in Hawaii was about the same at \$1,973, but the grantee only received \$100,000 and enrolled 49 beneficiaries.

At the other end of the continuum, five grantees (5 percent) had the lowest cost per enrollee ranging from \$138 to \$249. Again, this population included grantees who received both the lowest and highest grant award amounts. For 75 grantees (73 percent), the cost per enrollee ranged from \$254 to \$957 (see Table 2). This range was reasonable when compared to grantees with the highest and lowest levels. However, without clearly defined performance goals, it is unclear whether these grantees were performing at a reasonable level.

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<sup>29</sup> We used 80 percent of the grant award amount because SSA required that grantees spend 80 percent of their resources on WIPA services.

**Table 2: Cost Per Enrollee by Grantees**

Cost Per Enrollee	Grant Award Amount				Total	Percent
	\$100,000	\$100,001 to \$199,999	\$200,000 to \$299,999	\$300,000		
\$138 - \$249	1	3	0	1	5	5
\$250 - \$499	6	9	9	0	24	23
\$500 - \$749	6	11	11	3	31	30
\$750 - \$999	2	5	8	5	20	19
\$1000 - \$5230	4	6	9	4	23	22
<b>Total</b>	<b>19</b>	<b>34</b>	<b>37</b>	<b>13</b>	<b>103</b>	<b>100<sup>(1)</sup></b>

**Note:** Last column adds up to 99 percent because of rounding.

**Source:** SSA's WIPA Average Cost Per Enrollment Report, as of February 2011 revised.

The disparity in the level of performance among the 103 grantees can be attributed to the lack of clearly defined performance goals as well as other factors, such as staffing level of grantees, location of the grantees in comparison to the population served, and leveraging of non-SSA funding by grantees. According to SSA staff, the level of performance among the grantees varied because grantees were diverse; some covered large rural regions while others had more beneficiaries within a close area. To address the issue, the Agency uses management information reports generated from ETO to monitor the progress of grantees and focus its oversight efforts on low performing grantees. Despite SSA's oversight efforts, without clear expectations of what grantees are to accomplish, it is difficult for SSA to adequately measure grantees' performance, or WIPA's success. During the audit, Agency staff stated they were developing benchmarks to set performance targets for the grantees and expected to finalize the benchmarks by June 30, 2011. We believe these benchmarks should include performance goals that define the level of performance to be achieved by WIPA grantees, ensuring that the performance goals are measurable and quantifiable.

## OVERSIGHT AND MONITORING OF WIPA GRANTS

Oversight and monitoring of grant activities is a key management tool, which helps ensure grantees comply with the terms and conditions of the grant award and appropriated funds awarded to grantees are properly expended. SSA provided a degree of oversight and monitoring of WIPA grantees by conducting on-site reviews of grantees, conducting teleconferences and quarterly meetings with grantees, reviewing required progress and financial reports, and conducting independent evaluations of the WIPA. However, improvements are still needed because we found that SSA did not conduct suitability determinations for all grant employees. In addition, two grantees could not demonstrate they had provided matching funds or in-kind services and three grantees failed to submit a re-budgeting request to SSA after their Federal share portion of grant funds had exceeded the threshold.

## Suitability Determination for Grant Employees

We found there were 56 WIPA grant employees<sup>30</sup> who did not receive a suitability determination security clearance, as required by the grant award.<sup>31</sup> The award letter for each year stated, “All employees working on federally funded WIPA projects must undergo a Suitability Determination Security Clearance. The process includes background checks and fingerprinting for all staff assigned to this project.”<sup>32</sup> We found that 9 of the 56 employees were provided access to ETO even though they had not received a suitability determination. SSA’s policy required that grant employees receive a favorable suitability determination before being granted access ETO because the system includes PII. The WIPA grantees were required to contact the contractor who manages the ETO system and request a new account for their employees. When the contractor received the request, they were required to verify with SSA whether the grant employee had received a favorable security determination. Agency staff could not find evidence that it conducted suitability determinations for the nine employees. Based on our review, Agency staff terminated the ETO access for six of the nine employees.

Initially, Agency staff stated that the remaining 47 employees did not receive a suitability determination because they were in positions that did not require interaction with beneficiaries and/or access to PII. Some of these positions included Attorneys, Bookkeepers, Program Directors, and Intake Specialists. However, it is feasible that employees in these administrative positions may have had indirect access to beneficiaries or to PII. After we brought this issue to their attention, OESP and OAG agreed that all employees working the WIPA grant must undergo a suitability determination as required by the grant award. Therefore, the Agency should ensure that the 56 grant employees receive a suitable determination and establish procedures to ensure that all grant employees receive a suitability determination.

## Matching Funds Requirement

WIPA required matching funds from grantees to broaden the impact on the work incentive program as the matching funds allow grantees to serve more beneficiaries. The matching funds can be cash or in-kind as long as the matching funds are verifiable from grantees’ records. Our review of grantees’ final FSRs and financial records for 2008 and 2009 showed that 2 of the 12 grantees did not substantiate that they provided the required matching share of \$41,000 (see Table 3). The grant award required that the grantees provide a matching share that equals a minimum of 5 percent of the total project costs. The matching share is calculated using the following formula: Federal share divided by .95 equals total project costs. The matching share equals the total

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<sup>30</sup> After we notified the SSA about the 56 grant employees that did not receive the required suitability determinations, the Agency initiated and completed suitability determinations for 8 grant employees.

<sup>31</sup> SSA conducted suitability determinations for about 900 WIPA grant employees.

<sup>32</sup> See Appendix C for terms and conditions of grant award.

project cost minus the Federal share. Since the two grantees did not demonstrate that the required matching funds were provided, we question \$41,000 in grant funds.

**Table 3— Unsupported Matching Share**

State of Grantee	Total Federal Share	Required Matching Share	Actual Matching Share	Questioned Costs
Kentucky	\$578,742	\$30,459	\$0 <sup>(1)</sup>	\$30,459
Utah	\$200,000	\$10,526	\$0 <sup>(1)</sup>	\$10,526
<b>Total</b>				<b>\$40,985</b>

**Note:** (1) During our site visits, the grantees could not provide support for any of its matching share.

### Budget Revisions

We found 3 of the 12 grantees failed to submit a budget revision<sup>33</sup> request to SSA after their Federal share portion of grant funds had exceeded the threshold by approximately \$112,000 in 2008 and 2009 (see Table 4). The grant award required that grantees contact SSA before a “significant rebudgeting” (in excess of \$5,000), either within or between expense categories, or “significant cumulative rebudgeting” of awarded grant funds, since it could possibly affect the scope or objectives of the grant. The three grantees failed to notify SSA that they needed to re-budget for rent and salary expenses.

**Table 4 — Budgeted Amount Exceeded Threshold**

Category	Kentucky	California	Ohio	Totals
<b>Budget Category</b>	<b>Rent/Utilities</b>	<b>Salaries</b>	<b>Salaries</b>	
<b>2008 Budgeted Amount</b>	\$11,200	\$101,760	\$0	\$112,960
<b>Actual Amount</b>	\$32,960	\$151,184	\$0	\$184,144
<b>Difference</b>	<b>\$21,760</b>	<b>\$49,424</b>	<b>\$0</b>	<b>\$71,184</b>
<b>2009 Budgeted Amount</b>	\$12,156	\$101,760	\$265,084	\$379,000
<b>Actual Amount</b>	\$32,515	\$112,860	\$274,470	\$419,845
<b>Difference</b>	<b>\$20,359</b>	<b>\$11,100</b>	<b>\$9,386</b>	<b>\$40,845</b>
<b>Total</b>	<b>\$42,119</b>	<b>\$60,524</b>	<b>\$9,386</b>	<b>\$112,029</b>

<sup>33</sup> Grantees are required to report deviations from the budget and request prior approvals for budget revisions by contacting SSA before a significant budget revision.

# Conclusions and Recommendations

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From 2006 through 2010, SSA awarded about \$93 million in grant funds to the 103 grantees to provide WIPA services to DI and/or SSI beneficiaries. However, the Agency was still unable to show employment outcomes for beneficiaries who received WIPA services because of the challenges with the quality and accuracy of the beneficiary data collected and reported by WIPA grantees. In addition, SSA did not clearly outline specific performance measurements that defined the level of performance the WIPA grantees were to achieve. As a result, the cost to provide WIPA services varied significantly among the 103 grantees ranging from \$138 to \$5,230. Without clear expectations of what grantees are to accomplish, it is difficult for SSA to adequately measure grantees' performance, or WIPA's success. Furthermore, we found that SSA was providing a degree of oversight and monitoring of WIPA grantees to ensure grantees complied with administrative, financial, and programmatic policy and procedures. However, we believe the Agency still needs to make improvements related to suitability determinations, matching funds, and budget revisions.

## RECOMMENDATIONS

We recommend that SSA:

1. Conduct periodic validity and integrity checks on the ETO data to ensure the data are reliable by verifying beneficiary names, SSNs, and benefit status. Based on the results of the validity and integrity checks, follow up with grantees who continue to enter inaccurate and incomplete information into the ETO system.
2. Establish performance goals for WIPA that define the level of performance WIPA grantees are to achieve, ensuring the performance goals are quantifiable and measurable.
3. Establish procedures to ensure all grantee employees receive a suitability determination before working on the WIPA grant.
4. Require the two grantees provide adequate support for the matching share or take appropriate steps to recover the \$40,985 in grant funds.
5. Send reminders to WIPA grantees about the importance of submitting revised budgets to SSA when the Federal share portion of funds exceed the \$5,000 threshold either within or between expense categories.

## AGENCY COMMENTS

SSA agreed with our recommendations. The Agency's comments are included in Appendix F.

# *Appendices*

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### Acronyms

CWIC	Community Work Incentives Coordinator
BPQY	Benefits Planning Query
BPAO	Benefits Planning, Assistance and Outreach
DI	Disability Insurance
DoB	Date of Birth
ETO	Efforts To Outcomes
Fed. Reg.	Federal Register
FY	Fiscal Year
FSR	Financial Status Report
OAG	Office of Acquisition and Grants
OESP	Office of Employment Support Programs
PII	Personally Identifiable Information
Pub. L. No.	Public Law Number
SSA	Social Security Administration
SSI	Supplemental Security Income
SSN	Social Security Number
U.S.C.	United States Code
WIPA	Work Incentive Planning and Assistance

#### Forms

Form-269A	<i>Financial Status Report</i>
Form-3288	<i>SSA Consent for Release of Information</i>

## Scope and Methodology

- Reviewed the Social Security Administration's (SSA) policies and procedures on grant management, including SSA's Grant Policy Handbook and Grant Administration Manual.
- Reviewed applicable Federal laws and regulations regarding grant awards as well as Office of Management and Budget Circulars A-21 (*Cost Principles for Educational Institutions*), A-122 (*Cost Principles for Non-Profit Organizations*), and A-133 (*Audits of States, Local Governments, and Non-Profit Organizations*).
- Reviewed two evaluation reports, *Process Evaluation of the Work Incentives Planning and Assistance Program*, dated February 2009 and *Final Report, Evaluation of the Work Incentives Planning and Assistance (WIPA) Program: Beneficiaries Served, Services Provided and Program Costs*, dated September 16, 2010.
- Reviewed the terms and conditions of the grant set forth in the solicitation and award.
- Reviewed the 103 grantees to determine whether a Single Audit was performed for Fiscal Years (FY) 2007 to 2009.
- Obtained and reviewed the grant files for all 103 WIPA grantees, which included grant award document, approved budgets, *Financial Status Reports* (Form-269A), quarterly progress reports, and other correspondence.
- Obtained and reviewed the 103 WIPA grantees' reimbursement histories from the Social Security Online Accounting and Reporting System.
- Selected 12 grantees for review based on the following criteria:
  - each SSA region was represented in the selection;
  - grantees with the highest dollar grant award;
  - grantees who were operating with a dual role of WIPA and Privacy and Advocacy providers; and
  - grantees that had single audit findings for FYs 2007 through 2009.

- Conducted 12 site visits and tested samples of grantees' direct costs, payroll, indirect costs, and matching costs.
- Reviewed the suitability status of WIPA employees to determine whether a suitability determination was conducted.
- Obtained and reviewed the data extract from the Efforts to Outcomes system of enrollee information for the period October 1, 2009 to March 31, 2010.
- Review Management Information Reports generated from the Efforts to Outcomes System for the period October 2009 through March 2011.
- Reviewed the Employee Verification System, the Master Beneficiary Record, and the Supplemental Security Record for the 12,574 individuals enrolled in WIPA services.

We performed our audit in the Philadelphia Audit Division and at the locations of the 12 sample grantees from July 2010 through March 2011. We determined that data used for this audit were sufficiently reliable to meet our audit objectives. We assessed the reliability of the data by reconciling sample invoices to the selected transactions. In addition, we verified beneficiary data for enrollees to SSA's records. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require 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

## Work Incentive Planning and Assistance Projects Grantee Terms and Conditions

Based on our review of the grant awards for 2006 through 2009, the Work Incentive Planning and Assistance (WIPA) grantees were subject to the following terms and conditions.

- Serve the designated counties.
- Send all Community Work Incentives Coordinators (CWIC) (who have not previously completed the Benefits Planning, Assistance and Outreach initial training class) to the official Social Security Administration (SSA)-sponsored initial training and all CWICs to refresher training as needed.
- Ensure that CWICs employed under the WIPA Project meet and maintain the standards of competency developed by SSA. All CWICs must meet specific SSA-defined criteria and pass an SSA-approved examination to continue to provide services to Social Security beneficiaries with disabilities. SSA will establish a nationwide CWIC Registry for trained and qualified CWICs.
- Provide training and technical assistance to CWICs about applicable State and local programs and the effect these programs have on other programs' eligibility and benefits.
- Provide direct WIPA services to Disability Insurance and/or Supplemental Security Income beneficiaries to assist them in their employment efforts.
- Conduct outreach efforts in collaboration with SSA's Program Manager for Recruitment and Outreach contractor to beneficiaries with disabilities (and their families) who are potentially eligible to participate in Federal or State work incentives programs.
- Collect and report beneficiary information to include the Social Security number, required by SSA for evaluation and statistical purposes only.
- All WIPA award recipients are required to protect personally identifiable information.
- All employees working on federally funded WIPA projects must undergo a suitability determination security clearance. The process includes background checks and fingerprinting for all staff assigned to this project.
- Submit to SSA quarterly progress reports and semi-annual *Financial Status Reports* (Form-269A).

## Summary of Sampled Grantees

<b>Grantee</b>	<b>State</b>	<b>Amount Awarded 2006 to 2010</b>	<b>Total over Expended WIPA Funds</b>	<b>Total Unsupported Matching in Kind</b>
1	Kentucky	\$1,364,262	\$42,119	\$30,459
2	Mississippi	\$1,443,126	None	None
3	Massachusetts	\$742,920	None	\$0
4	Ohio	\$1,335,246	\$9,386	None
5	Ohio	\$1,447,469	None	None
6	Louisiana	\$926,316	None	None
7	Utah	\$465,515	None	\$10,526
8	Missouri	\$655,261	None	None
9	New York	\$1,376,675	None	None
10	Pennsylvania	\$1,319,629	None	None
11	California	\$665,174	\$60,524	None
12	Washington	\$1,243,235	None	None
<b>Total</b>		<b>\$12,984,828</b>	<b>\$112,029</b>	<b>\$40,985</b>

## Example of Intake for Work Incentive Planning and Assistance Grantee

**Intake for WIPA Grantee Example**  
**WIPA Initial Contact and Demographics**

<i>*First Name</i>	
<i>Middle Initial</i>	
<i>*Last Name</i>	
<i>Suffix</i>	
<input type="checkbox"/> <i>I</i>	<input type="checkbox"/> <i>II</i>
<input type="checkbox"/> <i>III</i>	<input type="checkbox"/> <i>IV</i>
<input type="checkbox"/> <i>Jr.</i>	<input type="checkbox"/> <i>Sr.</i>
<i>Address 1</i>	
<i>Apt./Suite</i>	
<i>ZipCode</i>	
<i>E-Mail</i>	
<i>Home Phone</i>	
<i>Cell Phone</i>	
<i>Ext</i>	
<i>Work Phone</i>	
<i>TTY?</i>	
<input type="checkbox"/> <i>No</i>	<input type="checkbox"/> <i>Yes</i>
<i>TTY/Videophone number/IP address</i>	
<i>SSN</i>	
<i>DOB</i>	
<i>Gender</i>	
<i>Marital Status</i>	
<input type="checkbox"/> <i>Common Law</i>	<input type="checkbox"/> <i>Divorced</i>
<input type="checkbox"/> <i>Domestic Partner</i>	<input type="checkbox"/> <i>Married</i>
<input type="checkbox"/> <i>Separated</i>	<input type="checkbox"/> <i>Single</i>
<input type="checkbox"/> <i>Widowed</i>	
<i>Case Number</i>	
<i>*Benefits received at intake</i>	
<input type="checkbox"/> <i>Private Disability Insurance</i>	<input type="checkbox"/> <i>SSDI</i>
<input type="checkbox"/> <i>SSI</i>	<input type="checkbox"/> <i>Veterans benefits</i>
<input type="checkbox"/> <i>Workers Compensation</i>	
<i>*How did customer hear about the WIPA?</i>	
<input type="checkbox"/> <i>Community Rehabilitation Provider</i>	<input type="checkbox"/> <i>Developmental Disability Agency</i>
<input type="checkbox"/> <i>DOL One-Stop Center</i>	<input type="checkbox"/> <i>Employment Network</i>
<input type="checkbox"/> <i>Housing Agency</i>	<input type="checkbox"/> <i>Internet</i>

\* A demographic with an asterisk is a required field.

### Intake for WIPA Grantee Example

<input type="checkbox"/> <i>Maximus</i> <input type="checkbox"/> <i>Mental Health Agency</i> <input type="checkbox"/> <i>Other</i> <input type="checkbox"/> <i>Receipt of a Ticket</i> <input type="checkbox"/> <i>Television</i> <input type="checkbox"/> <i>Vocational Rehabilitation</i> <input type="checkbox"/> <i>WISE</i>	<input type="checkbox"/> <i>Medicaid</i> <input type="checkbox"/> <i>Newspaper</i> <input type="checkbox"/> <i>Other WIPA Outreach</i> <input type="checkbox"/> <i>SSA Field Office</i> <input type="checkbox"/> <i>Veteran Service Organization</i> <input type="checkbox"/> <i>Walk-In</i>
<b>*Employment status at intake</b>	
<input type="checkbox"/> <i>Considering employment</i> <input type="checkbox"/> <i>Job offer pending</i> <input type="checkbox"/> <i>Self employed</i>	<input type="checkbox"/> <i>Currently working</i> <input type="checkbox"/> <i>Looking for employment</i>
<b>Self-Reported Primary Disability</b>	
<input type="checkbox"/> <i>Blind or Visual Impairment</i> <input type="checkbox"/> <i>Cognitive/Developmental Disability</i> <input type="checkbox"/> <i>Infectious Disease</i> <input type="checkbox"/> <i>Mental and Emotional Disorders</i> <input type="checkbox"/> <i>Other</i> <input type="checkbox"/> <i>System Disease</i>	<input type="checkbox"/> <i>Cancer/Neoplasm</i> <input type="checkbox"/> <i>Hearing, Speech, and Other Sensory Impairment</i> <input type="checkbox"/> <i>Injury</i> <input type="checkbox"/> <i>Non-Spinal Cord Orthopedic Impairment</i> <input type="checkbox"/> <i>Spinal Cord Injury</i> <input type="checkbox"/> <i>Traumatic Brain Injury</i>
<i>If OTHER primary disability, please specify:</i>	
<b>Self-Reported Secondary Disability</b>	
<input type="checkbox"/> <i>Blind or Visual Impairment</i> <input type="checkbox"/> <i>Cognitive/Developmental Disability</i> <input type="checkbox"/> <i>Infectious Disease</i> <input type="checkbox"/> <i>Mental and Emotional Disorders</i> <input type="checkbox"/> <i>Other</i> <input type="checkbox"/> <i>System Disease</i>	<input type="checkbox"/> <i>Cancer/Neoplasm</i> <input type="checkbox"/> <i>Hearing, Speech, and Other Sensory Impairment</i> <input type="checkbox"/> <i>Injury</i> <input type="checkbox"/> <i>Non-Spinal Cord Orthopedic Impairment</i> <input type="checkbox"/> <i>Spinal Cord Injury</i> <input type="checkbox"/> <i>Traumatic Brain Injury</i>
<i>If OTHER secondary disability, please specify:</i>	
<b>Is beneficiary his her own payee?</b>	
<input type="checkbox"/> <i>No</i>	<input type="checkbox"/> <i>Yes</i>
<b>Name of Representative Payee</b>	
<b>Representative Payee Address</b>	
<b>Telephone number of Payee</b>	
<b>Special Language Consideration</b>	
<input type="checkbox"/> <i>English as a second language</i> <input type="checkbox"/> <i>Sign language interpreter</i>	<input type="checkbox"/> <i>Other special language needs</i>
<b>English Proficiency</b>	
<input type="checkbox"/> <i>Understand neither written nor verbal communication</i> <input type="checkbox"/> <i>Understands both verbal and written English communication</i>	<input type="checkbox"/> <i>Understand written English communication</i> <input type="checkbox"/> <i>Understands verbal English communication</i>

\* A demographic with an asterisk is a required field.

### Intake for WIPA Grantee Example

<i>Level of Education at Intake</i>	
<input type="checkbox"/> Associate/2 year degree	<input type="checkbox"/> Bachelor's degree
<input type="checkbox"/> Doctorate degree	<input type="checkbox"/> HS diploma or equivalent
<input type="checkbox"/> Less than HS diploma	<input type="checkbox"/> Master's degree
<input type="checkbox"/> Other degree or certification	<input type="checkbox"/> Some college
<i>Health Status at Intake (self-identified)</i>	
<input type="checkbox"/> Fair	<input type="checkbox"/> Good
<input type="checkbox"/> Poor	<input type="checkbox"/> Very Good
<i>Beneficiary services funding source</i>	
<input type="checkbox"/> Other funds	<input type="checkbox"/> State funds
<input type="checkbox"/> WIPA funds	
<i>AssignedStaffID</i>	
<i>Priority Level</i>	
<input type="checkbox"/> Basic	<input type="checkbox"/> High
<input type="checkbox"/> Low	<input type="checkbox"/> Medium

Date of beneficiary first inquiry :

Program Enrollment Information:

**\*Program Start Date:**

Projected End Date:

\* A demographic with an asterisk is a required field.

## Agency Comments



## SOCIAL SECURITY

### MEMORANDUM

Date: July 27, 2011 Refer To: S1J-3

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

From: Dean S. Landis /s/  
Deputy Chief of Staff

Subject: Office of the Inspector General Draft Report, "Work Incentive Planning and Assistance Project"  
(A-03-10-11054)--INFORMATION

Thank you for the opportunity to review the draft report. Please see our attached comments.

Please let me know if we can be of further assistance. You may direct staff inquiries to Frances Cord at (410) 966-5787.

Attachment

**COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT REPORT, “WORK INCENTIVE PLANNING AND ASSISTANCE PROJECT” (WIPA) (A-03-10-11054)**

We offer the following responses to your recommendations.

**Recommendation 1**

Conduct periodic validity and integrity checks on the Efforts to Outreach (ETO) data to ensure the data are reliable by verifying beneficiary names, SSNs, and benefit status. Based on the results of the validity and integrity checks, follow-up with grantees who continue to enter inaccurate and incomplete information into the ETO system.

**Response**

We agree. We now analyze data in our records and ETO system to ensure data is accurate and complete.

**Recommendation 2**

Establish performance goals for WIPA that define the level of performance the WIPA grantees are to achieve, ensuring the performance goals are quantifiable and measurable.

**Response**

We agree. We developed nine benchmarks, one annual performance indicator, companion guidance, and training materials for WIPA performance. We are in the process of developing a companion Services Report to allow us to monitor project performance and progress towards meeting the nine benchmarks.

We introduced the performance benchmarks to the 102 WIPA grantees, and provided training on methods to meet or exceed the standards. In addition, we included the nine benchmarks and the annual performance indicator in the ‘Terms and Conditions’ language of the grant effective July 1, 2011.

**Recommendation 3**

Establish procedures to ensure all grantee employees receive a suitability determination before working on the WIPA grant.

**Response**

We agree. We now require everyone working on a WIPA grant to undergo an investigation regardless of whether they have access to records, data, systems and/or premises.

#### **Recommendation 4**

Require that the two grantees provide adequate support for the matching share or take appropriate steps to recover the \$41,000 in grant funds.

#### **Response**

We agree. We are working with the two grantees to obtain supporting documentation for the amounts they reported on their financial reports. If the grantees are unable to provide documentation, they will revise their reports to include only funds they can substantiate. The grantees will have the remainder of the project period (through June 2012) to comply with their cost share obligation. We will monitor their final report closely, and require supporting documentation for their final matching. If the grantees are not able to meet their full match and provide supporting documentation, we will take actions to recover funds.

#### **Recommendation 5**

Send reminders to WIPA grantees about the importance of submitting revised budgets to SSA when the Federal share portion of funds exceed the \$5,000 threshold either within or between expense categories.

#### **Response**

We agree. We will continue to provide written reminders to grantees to obtain prior written approval when exceeding the threshold. We will also verbally remind them at the monthly WIPA meetings. In addition, during our current processing period, we prepared award documentation with language informing the grantees that we recently raised the threshold for budget revision requests for grants to 25 percent, not to exceed \$25,000 of the total direct costs.

## OIG Contacts and Staff Acknowledgments

### *OIG Contacts*

#### **OIG Contacts**

Cylinda McCloud-Keal, Director, Philadelphia Audit Division

Carol Madonna, Audit Manager

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Chairman and Ranking Minority, Subcommittee on Labor, Health and Human Services, Education and Related Agencies, Committee on Appropriations, House of Representatives

Chairman and Ranking Minority Member, Committee on Appropriations, U.S. Senate

Chairman and Ranking Minority Member, Subcommittee on Labor, Health and Human Services, Education and Related Agencies, Committee on Appropriations, U.S. Senate

Chairman and Ranking Minority Member, Committee on Finance

Chairman and Ranking Minority Member, Subcommittee on Social Security Pensions and Family Policy

Chairman and Ranking Minority Member, Senate Special Committee on Aging  
Social Security Advisory Board

## **Overview of the Office of the Inspector General**

The Office of the Inspector General (OIG) is comprised of an Office of Audit (OA), Office of Investigations (OI), Office of the Counsel to the Inspector General (OCIG), Office of External Relations (OER), and Office of Technology and Resource Management (OTRM). To ensure compliance with policies and procedures, internal controls, and professional standards, the OIG also has a comprehensive Professional Responsibility and Quality Assurance program.

### **Office of Audit**

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.

### **Office of Investigations**

OI conducts investigations 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 liaison to the Department of Justice on all matters relating to the investigation of SSA programs and personnel. OI also conducts joint investigations with other Federal, State, and local law enforcement agencies.

### **Office of the Counsel to the Inspector General**

OCIG provides independent legal advice and counsel to the IG on various matters, including statutes, regulations, legislation, and policy directives. OCIG also advises the IG on investigative procedures and techniques, as well as on legal implications and conclusions to be drawn from audit and investigative material. Also, OCIG administers the Civil Monetary Penalty program.

### **Office of External Relations**

OER manages OIG's external and public affairs programs, and serves as the principal advisor on news releases and in providing information to the various news reporting services. OER develops OIG's media and public information policies, directs OIG's external and public affairs programs, and serves as the primary contact for those seeking information about OIG. OER prepares OIG publications, speeches, and presentations to internal and external organizations, and responds to Congressional correspondence.

### **Office of Technology and Resource Management**

OTRM supports OIG by providing information management and systems security. OTRM also coordinates OIG's budget, procurement, telecommunications, facilities, and human resources. In addition, OTRM is the focal point for OIG's strategic planning function, and the development and monitoring of performance measures. In addition, OTRM receives and assigns for action allegations of criminal and administrative violations of Social Security laws, identifies fugitives receiving benefit payments from SSA, and provides technological assistance to investigations.