



# SOCIAL SECURITY

Office of the Inspector General

## MEMORANDUM

Date: August 22, 2001

Refer To:

To: James F. Martin  
Regional Commissioner  
of Chicago

From: Inspector General

Subject: Financial-Related Audit of An Organizational Representative Payee for the  
Social Security Administration (A-05-00-10067)

The attached final report presents the results of our audit. Our objectives were to determine whether the organizational representative payee (1) had effective safeguards over the receipt and disbursement of Social Security benefits and (2) ensured Social Security benefits were used and accounted for in accordance with the Social Security Administration's policies and procedures.

Please comment within 60 days from the date of this memorandum on corrective action taken or planned on each recommendation. 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.

James G. Huse, Jr.

## Attachment

cc:  
Fritz Streckewald  
JoEllen Felice  
Helen Hepner

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**OFFICE OF  
THE INSPECTOR GENERAL**

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**SOCIAL SECURITY ADMINISTRATION**

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**FINANCIAL-RELATED AUDIT OF  
AN ORGANIZATIONAL  
REPRESENTATIVE PAYEE FOR THE  
SOCIAL SECURITY ADMINISTRATION**

**August 2001**

**A-05-00-10067**

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**AUDIT REPORT**

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## **Mission**

**We improve SSA programs and operations and protect them against fraud, waste, and abuse by conducting independent and objective audits, evaluations, and investigations. We provide timely, useful, and reliable information and advice to Administration officials, the 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**

**By conducting independent and objective audits, investigations, and evaluations, we are agents of positive change striving for continuous improvement in the Social Security Administration's programs, operations, and management and in our own office.**

# Executive Summary

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## OBJECTIVE

Our objectives were to determine whether the organizational representative payee (Rep Payee), (1) had effective safeguards over the receipt and disbursement of Social Security benefits and (2) ensured Social Security benefits were used and accounted for in accordance with the Social Security Administration's (SSA) policies and procedures.

## BACKGROUND

Some individuals cannot manage or direct the management of their finances because of their age or mental and/or physical impairments. Congress granted SSA the authority to appoint Rep Payees to receive and manage these beneficiaries' benefits and recipients' payments. A Rep Payee may be an individual or an organization. SSA selects Rep Payees for Old-Age, Survivors and Disability Insurance (OASDI) beneficiaries or Supplemental Security Income (SSI) recipients when representative payments would serve the individual's interests.

Rep Payees are responsible for using benefits to serve the beneficiary's or recipient's best interests. Their duties include:

- using benefits to meet the beneficiary's or recipient's current and foreseeable needs;
- conserving and investing benefits not needed to meet the individual's current needs;
- maintaining accounting records of how the benefits are received and used;
- reporting events to SSA that may affect the individual's entitlement or benefit payment amount;
- reporting any changes in circumstances that would affect their performance as a Rep Payee; and
- providing SSA an annual Representative Payee Report (RPR) accounting for how benefits were spent and invested.

The organizational Rep Payee we audited is an attorney located in Michigan. In addition to meeting SSA requirements, the Rep Payee acts as guardian for individuals who receive Social Security benefits and are incapable of caring for themselves.

## **RESULTS OF REVIEW**

Based on our examination, we concluded that the organizational Rep Payee generally (1) had effective safeguards over the receipt and disbursement of Social Security benefits and (2) ensured that Social Security benefits were used and accounted for in accordance with SSA's policies and procedures. We determined that, for 50 sampled beneficiaries randomly selected from 424 cases, (1) the Rep Payee accurately recorded benefits it received from SSA, (2) all expenses appeared to be proper, and (3) the Rep Payee maintained source documents that allowed us to determine the expenses were reasonable and authentic. However, we could not determine whether the Rep Payee properly reported to SSA how benefits were used for certain individuals because SSA could not locate 12 of 30 RPRs we requested (see Other Matters section of this report).

From September 1999 through August 2000, the Rep Payee received \$305,939 in SSA funds for the 50 sampled individuals. Except for one case, we found no problems with the Rep Payee's accounting for and/or use of those funds. One recipient received an SSI payment of \$359 for a month during which the individual exceeded the \$2,000 resource limit in conserved funds and was, therefore, ineligible. This occurred because the Rep Payee improperly monitored the recipient's conserved fund balances. Since this was an isolated error and the Rep Payee returned the funds to SSA, we have no recommendation.

SSA maintains information on Rep Payees and their beneficiaries in the Rep Payee System (RPS). When we attempted to identify the number of recipients in the Rep Payee's care, we initially found two listings in the RPS for the Rep Payee. These listings had different zip codes and locations. When we informed SSA regional staff, they queried the RPS and found another listing of recipients for the Rep Payee under another location. Each Rep Payee should be listed once in the RPS to enable users to easily identify all recipients in a Rep Payee's care.

## **CONCLUSIONS AND RECOMMENDATION**

Generally, the Rep Payee met its responsibilities for individuals receiving OASDI benefits and SSI payments. However, SSA needs to ensure that all of the Rep Payee's beneficiaries and recipients are listed in one location on the RPS to facilitate identifying all recipients in the Rep Payee's care.

We recommend that SSA update the RPS to consolidate the multiple entries for this Rep Payee and include all individuals for whom this Rep Payee was selected. In addition, SSA should ensure that all individuals assigned a Rep Payee have only one Rep Payee for all SSA benefits received.

## **AGENCY COMMENTS**

In response to our draft report, SSA agreed with our recommendation. The Agency added that the multiple listings for this Rep Payee have been consolidated. The full text of SSA's comments is included in Appendix B.

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# Acronyms

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OASDI	Old-Age, Survivors and Disability Insurance
POMS	Program Operations Manual System
Rep Payee	Representative Payee
RPR	Representative Payee Report
RPS	Representative Payee System
SSA	Social Security Administration
SSI	Supplemental Security Income



## OBJECTIVE

Our objectives were to determine whether the organizational representative payee (Rep Payee), (1) had effective safeguards over the receipt and disbursement of Social Security benefits and (2) ensured Social Security benefits were used and accounted for in accordance with the Social Security Administration's (SSA) policies and procedures.

## BACKGROUND

Some individuals cannot manage or direct the management of their finances because of their age or mental and/or physical impairments. Congress granted SSA the authority to appoint Rep Payees to receive and manage these beneficiaries' benefits and recipients' payments. A Rep Payee may be an individual or an organization. SSA selects Rep Payees for Old-Age, Survivors and Disability Insurance (OASDI) beneficiaries or Supplemental Security Income (SSI) recipients when representative payments would serve the individual's interest.

Rep Payees are responsible for using benefits to serve the beneficiary's or recipient's best interests. Their duties include:

- using benefits to meet the beneficiary's or recipient's current and foreseeable needs;
- conserving and investing benefits not needed to meet the individual's current needs;
- maintaining accounting records of how the benefits are received and used;
- reporting events to SSA that may affect the individual's entitlement or benefit payment amount;
- reporting any changes in circumstances that would affect their performance as a Rep Payee; and
- providing SSA an annual Representative Payee Report (RPR) accounting for how benefits were spent and invested.

Under the SSI program, a recipient is limited to \$2,000 in resources to remain eligible for benefits. If this resource limit is exceeded, benefit payments to that recipient are suspended. Such benefits will resume if the recipient's resources later fall below the limit. Since the Rep Payee is responsible for notifying SSA of any event that affects the

recipient's right to receive benefits, the Rep Payee must notify SSA if a recipient's resources exceed the \$2,000 limit in any given month.

Beneficiaries' funds not needed for the immediate or reasonably foreseeable current maintenance needs must be conserved or invested. Preferred investments for excess funds are U.S. Savings Bonds. Funds not needed for current maintenance may be deposited in an interest or dividend-bearing account in a bank, trust company, credit union, or Savings and Loan Association that is insured under either Federal or State law. Any interest earned on this account belongs to the individual, not the Rep Payee. SSA recommends that Rep Payees hold beneficiaries' conserved funds of \$150 or more in an interest-yielding account or investment.<sup>1</sup> The Rep Payee maintains conserved fund balances over \$500 in a separate, interest-yielding savings account. According to the Rep Payee, it maintains balances under \$500 in a separate noninterest-yielding checking account because service charges would exceed interest earned on these account balances.

About 6.5 million individuals have Rep Payees – approximately 4.2 million are OASDI beneficiaries, 1.7 million are SSI recipients, and 500,000 are entitled to both OASDI and SSI.<sup>2</sup> The chart below reflects the types of Rep Payees and the number of individuals they serve.

Type of Rep Payee	Number of Rep Payees	Number of Individuals Served
<b>Individual Payees:</b> Parents, Spouses, Adult Children, Relatives, and Others	4,155,000	5,750,000
<b>Organizational Payees:</b> State Institutions, Local Governments and Others	44,150	690,000
<b>Organizational Payees:</b> Fee-for-Service	850	60,000
<b>Total</b>	4,200,000	6,500,000

The organizational Rep Payee we audited is an attorney who acts as guardian for individuals who have no one else to care for them. After receiving a petition that someone is incapable of caring for himself or herself, the local probate court conducts hearings to determine who shall act as guardian. As a guardian, the Rep Payee is responsible for individuals' living conditions and medical treatment. Often, the court will designate the Rep Payee as conservator as well as guardian. As a conservator, the Rep Payee is responsible for financial matters. After becoming an individual's guardian, the Rep Payee then applies to SSA to become a Rep Payee.

<sup>1</sup> Program Operations Manual System (POMS) sections GN 00603.001 and GN 00603.010.

<sup>2</sup> Numbers do not add due to rounding.

As a guardian, the Rep Payee can also petition the local probate court to be compensated for services performed. Some of the services listed in the petition are the same services performed by a Rep Payee. If the probate court approves the petition, the Rep Payee can be compensated from the individual's account maintained by the law firm. This approval is required because of the fiduciary relationship between the court, the individual, and the guardian. SSA's policy allows for a guardian who is also a Rep Payee to be paid from SSA funds.<sup>3</sup> While the Rep Payee acts as both a guardian and a Rep Payee for many individuals, it receives guardianship and attorney fees by petitioning the local probate court and does not receive rep payee fees. We noted that for SSI recipients, these fees approximate what SSA would pay the Rep Payee for acting as a Rep Payee.

## **SCOPE AND METHODOLOGY**

Our audit covered the period September 1, 1999 through August 31, 2000. To accomplish our objectives, we:

- Reviewed the Social Security Act, SSA regulations, rules, policies and procedures pertaining to Rep Payees.
- Contacted SSA Regional Office and field office staff to obtain background information about the Rep Payee's performance as a Rep Payee.
- Obtained from SSA's Rep Payee System (RPS) a list of individuals who were in the Rep Payee's care and received SSA funds as of September 27, 2000 or who left the Rep Payee's care after August 31, 1999.
- Obtained from the Rep Payee a listing of individuals who were in its care and received SSA funds as of September 27, 2000 or who left its care after August 31, 1999.
- Compared and reconciled the RPS to the Rep Payee's listings to identify the population of SSA individuals who were in the Rep Payee's care during September 1999 through August 2000.
- Reviewed and tested the Rep Payee's internal controls over the receipt and disbursement of OASDI benefits and SSI payments.
- Performed the following tests for 50 sampled beneficiaries and recipients.
  - Compared and reconciled benefit amounts paid according to the Rep Payee's records to benefit amounts paid according to SSA's payment records.

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<sup>3</sup> POMS section GN 00602.040.A.

- Reviewed the Rep Payee's accounting records to determine whether benefits were properly spent or conserved on the individual's behalf. We also determined whether SSA was due a refund for overpaid benefits.
- Traced a sample of expenses to source documents and examined the underlying documentation for reasonableness and authenticity.
- Interviewed a sample of the Rep Payee's beneficiaries to determine whether their basic needs were being met.
- Performed third-party confirmations of the Rep Payee's bank account balances.
- Requested a sample of 30 RPRs from SSA to determine whether income and expenses were correctly reported to SSA and reviewed 18 of the 30 that were located by SSA.

We performed audit work in Detroit, Michigan, from October 2000 to February 2001. We conducted our audit in accordance with generally accepted government auditing standards.

# Results of Review

Based on our examination, we concluded that the Rep Payee generally (1) had effective safeguards over the receipt and disbursement of Social Security benefits and (2) ensured that Social Security benefits were used and accounted for in accordance with SSA's policies and procedures. Specifically, we determined that, for 50 sampled beneficiaries, (1) the Rep Payee accurately recorded benefits it received from SSA, (2) all expenses appeared to be proper, and (3) the Rep Payee maintained source documents that allowed us to determine the expenses were reasonable and authentic. However, we could not determine whether the Rep Payee properly reported to SSA how benefits were used because SSA could not locate 12 of 30 RPRs we requested (see Other Matters section of this report).

We selected a random sample of 50 beneficiaries and recipients from the 424 individuals who received benefits from September 1999 through August 2000. The Rep Payee received \$305,939 in benefits for these 50 individuals (see table below).

	Number Of Cases	Benefits Received		Total SSA Funds
		SSI	OASDI	
<b>SSI Only</b>	17	\$68,577	\$0	\$68,577
<b>OASDI Only</b>	26	\$0	\$187,501	\$187,501
<b>Concurrent</b>	7	\$23,932	\$25,929	\$49,861
<b>Total</b>	50	\$92,509	\$213,430	\$305,939

Except for one case, we found no problems with the Rep Payee's accounting for and/or use of those funds. One recipient received an SSI payment of \$359 for a month during which the individual exceeded the \$2,000 resource limit in conserved funds and was, therefore, ineligible. This occurred because the Rep Payee improperly monitored the recipient's conserved fund balances. This was an isolated error and the Rep Payee returned the funds to SSA.

## Resource Limit Exceeded

In 1 of the 50 cases reviewed, the Rep Payee received an SSI payment for a recipient who had exceeded the \$2,000 resource limit. This occurred because the Rep Payee inadequately monitored the conserved fund balance. As a result, SSA overpaid the recipient \$359 in SSI benefits for a 1-month period.

The Rep Payee maintains a separate ledger for each recipient. The Rep Payee uses these ledgers to record all checks received for the recipients and to record all payments made on the recipient's behalf. Our review of these ledgers disclosed that the conserved fund balance for one recipient was over the \$2,000 monthly resource limit allowed by the SSI program for 1 month. When we brought this to the Rep Payee's attention, it promptly returned the \$359 SSI payment to SSA. The Rep Payee stated that it would more closely monitor the SSI resource limitation, although it believed this was an isolated instance.

## **Multiple Listings Of Rep Payees In SSA's RPS**

SSA maintains information on Rep Payees and their beneficiaries in the RPS. When we attempted to identify the number of recipients in the Rep Payee's care, we initially found two listings in the RPS for the Rep Payee with different zip codes and locations. When we informed SSA regional staff, they queried the RPS and found another listing of recipients for the Rep Payee under another location. Each Rep Payee should be listed once in the RPS to enable users to identify all recipients in a Rep Payee's care.

# *Conclusions and Recommendation*

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Generally, the Rep Payee met its responsibilities for individuals receiving OASDI benefits and SSI payments. However, SSA needs to ensure that all of the Rep Payee's beneficiaries and recipients are listed at one location on the RPS to facilitate in identifying all recipients in the Rep Payee's care.

We recommend that SSA update the RPS to consolidate the multiple entries for this Rep Payee and include all individuals for whom this Rep Payee was selected. In addition, SSA should ensure that all individuals assigned a Rep Payee have only one Rep Payee for all SSA benefits received.

## **AGENCY COMMENTS**

In response to our draft report, SSA agreed with our recommendation. The Agency added that the multiple listings for this Rep Payee have been consolidated. The full text of SSA's comments is included in Appendix B.

## **REPRESENTATIVE PAYEE REPORTS**

One method SSA uses to monitor Rep Payees is the RPR. This report assists SSA in determining (1) the use of benefits during the preceding 12-month reporting period, (2) the Rep Payee's continuing suitability, and (3) the continuing need for representative payment. Depending on the responses, SSA may contact the Rep Payee to determine continued suitability. During our review, we found several completed RPRs that had questionable information. In addition, we found SSA could not always obtain and retrieve completed RPRs from the Rep Payee.

### **RPR with Conserved Funds in Excess of \$2,000**

In one case, the Rep Payee reported \$2,600 in conserved funds to SSA as of May 1999. This should have initiated a SSA review to determine whether the recipient was eligible for payments. However, no review was performed and, as a result, benefits continued without interruption. We confirmed that no overpayment had been recorded, and it was not noted that this SSI recipient was over the resource limit. This indicates that SSA did not properly review the RPR. SSA regional staff agreed that this case should have been reviewed for further development.

### **SSA Retrieval of RPRs**

To determine whether the Rep Payee properly reported to SSA how benefits were used, we requested from SSA the most recently completed RPRs for 30 of the Rep Payee's recipients. While the Rep Payee staff provided us with 29 of the 30 RPRs we requested, SSA was unable to provide 12 of the 30 RPRs requested. Because SSA did not provide all the RPRs requested, we could not independently confirm that the Rep Payee met its reporting responsibilities. For the 12 RPRs SSA did not provide, we could not determine whether the Rep Payee properly submitted the reports and SSA lost them or if they were never submitted. The Rep Payee showed us several letters it had written in response to second and third requests by SSA for RPRs it had already sent. Our review of the 18 RPRs SSA received from the Rep Payee disclosed that the Rep Payee submitted the RPRs between 8 and 279 days late.

### **Accounting for Expenses on RPRs**

For 12 of the 18 RPRs SSA received from the Rep Payee, all recipient expenses were reported under 1 question. Question "C" pertains to how much was spent on other things for the recipient, such as clothing, education, medical and dental expenses, and recreation or personal items during the 12-month reporting period shown on the



pre-printed RPR. The other two questions on the RPR pertain to how much was spent for food and housing (“B”) and any amount saved for that year (“D”).

We asked the Rep Payee about reporting all expenses under Question “C,” when food and housing expenses for residing in a nursing home were separated on the recipients’ ledger. We were given a copy of Internal Revenue Service Regulation 1.213-1 (e)(V)(a) which states that, “The entire cost of nursing home care is deductible for a mentally incompetent person who is unsafe when left alone.” The Rep Payee indicated it did not want to report one amount categorized as food and housing to SSA on Question “B” on the RPR, when Question “C” was used to report the same amount to the Internal Revenue Service. We believe the Rep Payee should properly classify the costs regardless of Internal Revenue Service reporting requirements. SSA regional staff agreed that the Rep Payee should appropriately allocate expenses between Questions “B” and “C.”

## **BLANK DISBURSEMENT CHECKS**

The blank disbursement checks the Rep Payee used to pay recipient expenses were kept in an unlocked drawer. The Rep Payee told us the office doors are locked at night when the last person leaves. The Rep Payee also told us that custodial services clean the offices after normal business hours. We believe that blank disbursement checks should be maintained in a locked drawer to help prevent unauthorized use.

# *Appendices*

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### Sampling Methodology and Results

We obtained from the Social Security Administration (SSA) Representative Payee System (RPS) and the representative payee (Rep Payee) separate listings of recipients who were in the care of the organizational Rep Payee and had received SSA funds as of September 27, 2000 or who left the Rep Payee's care after August 31, 1999. We compared and reconciled these lists to identify the population of 424 SSA beneficiaries and recipients who were in the Rep Payee's care from September 1999 through August 2000. From this population, we obtained a random sample of 50 cases. The Rep Payee received \$305,939 in SSA funds for the 50 sampled individuals from September 1999 through August 2000.

We reviewed the random sample to determine the accuracy of the Rep Payee's financial records. We compared and reconciled benefit amounts paid according to the Rep Payee's records to benefit amounts paid according to SSA payment records. We also reviewed the Rep Payee's accounting records to determine whether payments were properly spent or conserved on the beneficiaries and recipients' behalf. We determined whether SSA was due a refund of payments that were not properly used. We traced a sample of expenses to source documents and examined the underlying documentation for reasonableness and authenticity. We also interviewed a sample of 10 Rep Payee beneficiaries to determine whether their basic needs were being met.

Specifically, we determined that, for 50 sampled cases, (1) the Rep Payee accurately recorded benefits it received from SSA, (2) all expenses appeared to be proper, and (3) the Rep Payee maintained source documents that allowed us to determine the expenses were reasonable and authentic. Except for one case, we found no problems with the Rep Payee's accounting for and/or use of those funds. One recipient was overpaid \$359 in SSI benefits for a month in which the individual was ineligible because of excess resources.

## Agency Comments



## SOCIAL SECURITY

### MEMORANDUM

Date: July 19, 2001  
Refer To: S2D5G3

To: Inspector General

From: Regional Commissioner  
Chicago

Subject: Financial-Related Audit of An Organizational Representative Payee for the Social Security Administration (A-05-00-10067)(Your Request Dated June 28, 2001)—  
REPLY

We have reviewed the subject audit and concur with the findings.

SSA has been aware of multiple listings on the Representative Payee System (RPS) for some payees for sometime. We recently issued instructions to the field offices (FOs) regarding ways to correct RPS. We launched an effort to consolidate as many records as possible. The multiple listings for the organization that was the subject of this audit has been consolidated. In addition, FO staff have been alerted to review future accountings for proper reporting.

We would like to thank the Office of the Inspector General (OIG) for conducting this review. We appreciated the professionalism shown by the local OIG staff during the course of the review.

If your staff have any questions, they may call Denise Niesman of the Retirement and Survivors Insurance Team at (312) 575-4241.

  
James F. Martin

## **OIG Contacts and Staff Acknowledgments**

### ***OIG Contacts***

William Fernandez, Director, Program Benefits Audit Division, (510) 970-1739

Barry Shulman, Deputy Director, (312) 353-0331

### ***Acknowledgments***

In addition to those named above:

Richard Dubin, Auditor-in-Charge

Elizabeth Juarez, Auditor

Kimberly Beauchamp, Writer-Editor, Policy, Planning and Technical Services

For additional copies of this report, please contact the Office of the Inspector General's Public Affairs Specialist at (410) 966-5998. Refer to Common Identification Number A-05-00-10067.

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Treasurer, National Council of Social Security Management Associations, Incorporated	1
Social Security Advisory Board	1
AFGE General Committee	9
President, Federal Managers Association	1
Regional Public Affairs Officer	1
<b>Total</b>	<b>97</b>



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

## **Office of Audit**

The Office of Audit (OA) conducts comprehensive financial and performance audits of the Social Security Administration's (SSA) programs and makes recommendations to ensure that program objectives are achieved effectively and efficiently. Financial audits, required by the Chief Financial Officers Act of 1990, assess whether SSA's financial statements fairly present the Agency's financial position, results of operations, and cash flow. Performance audits review the economy, efficiency, and effectiveness of SSA's programs. OA also conducts short-term management and program evaluations focused on issues of concern to SSA, Congress, and the general public. Evaluations often focus on identifying and recommending ways to prevent and minimize program fraud and inefficiency.

## **Office of Executive Operations**

OEO supports the OIG by providing information resource management; systems security; and the coordination of budget, procurement, telecommunications, facilities and equipment, and human resources. In addition, this office is the focal point for the OIG's strategic planning function and the development and implementation of performance measures required by the *Government Performance and Results Act*. OEO is also responsible for performing internal reviews to ensure that OIG offices nationwide hold themselves to the same rigorous standards that we expect from SSA, as well as conducting investigations of OIG employees, when necessary. Finally, OEO administers OIG's public affairs, media, and interagency activities, coordinates responses to Congressional requests for information, and also communicates OIG's planned and current activities and their results to the Commissioner and Congress.

## **Office of Investigations**

The Office of Investigations (OI) conducts and coordinates investigative activity related to fraud, waste, abuse, and mismanagement of SSA programs and operations. This includes wrongdoing by applicants, beneficiaries, contractors, physicians, interpreters, representative payees, third parties, and by SSA employees in the performance of their duties. OI also conducts joint investigations with other Federal, State, and local law enforcement agencies.

## **Counsel to the Inspector General**

The Counsel to the Inspector General provides legal advice and counsel to the Inspector General on various matters, including: 1) statutes, regulations, legislation, and policy directives governing the administration of SSA's programs; 2) investigative procedures and techniques; and 3) legal implications and conclusions to be drawn from audit and investigative material produced by the OIG. The Counsel's office also administers the civil monetary penalty program.