
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**ASSIGNMENT OF
SOCIAL SECURITY NUMBERS
TO J-1 EXCHANGE VISITORS**

July 2007

A-08-07-17076

AUDIT REPORT



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SOCIAL SECURITY

MEMORANDUM

Date: July 20, 2007

Refer To:

To: The Commissioner

From: Inspector General

Subject: Assignment of Social Security Numbers to J-1 Exchange Visitors (A-08-07-17076)

OBJECTIVE

Our objective was to assess the Social Security Administration's (SSA) process for assigning Social Security numbers (SSN) to J-1 exchange visitors.

BACKGROUND

Through the Exchange Visitor Program, administered by the Department of State, foreign nationals may visit the United States under a J-1 visa to work and travel. The Exchange Visitor Program has 13 program categories. We focused on the camp counselor and summer work/travel categories, the participants of which are generally permitted to stay in the United States for a maximum of 4 months.¹ For purposes of this report, we use the term "exchange visitors" to refer to individuals in these two categories. Designated sponsoring organizations facilitate their entry into the United States to complete their program objectives. At the conclusion of their program, participants are expected to return to their home countries.

Through the summer work/travel program, foreign post-secondary students may enter the United States to work and travel during their summer vacations. Participants typically work in non-skilled service positions at resorts, hotels, restaurants, and amusement parks. Through the camp counselor program, foreign university students, youth workers, and other specially qualified individuals at least 18 years of age and proficient in English may work as counselors in U.S. summer camps.² While SSA data do not identify in which of the 13 J-1 programs SSN applicants entered the

¹ *Mutual Educational and Cultural Exchange Act of 1961*, Public Law 87-256, as amended, 22 United States Code (U.S.C.) § 2451 *et seq.*

² Regulations governing the summer work/travel and camp counselor programs are found at 22 Code of Federal Regulations (C.F.R.) § 62.32 and 22 C.F.R. § 62.30, respectively.

United States, we estimated that SSA assigned about 100,000 SSNs in Calendar Year 2005 to exchange visitors in the summer work/travel (75,000 participants) and camp counselor (25,000 participants) categories.³

Because exchange visitors are authorized to work in the United States, they are eligible for SSNs. Exchange visitors applying for an original SSN must complete, sign and submit an *Application for a Social Security Card* (Form SS-5) at an SSA field office and provide acceptable evidence of (1) age, (2) identity, (3) and work-authorized immigration status.⁴ SSA policy requires that field office personnel verify the exchange visitor's status and immigration information with the Department of Homeland Security (DHS) before completing the SSN application. Wages and other compensation paid to exchange visitors for services performed as an employee are usually subject to tax withholding at the same rates as resident aliens and U.S. citizens.⁵ However, exchange visitors are exempt from Social Security taxes.⁶

To accomplish our objective, we reviewed SSA's policies and procedures for assigning original SSNs to exchange visitors and interviewed representatives from SSA's Offices of Public Service and Operations Support and Income Security Programs. We visited six field offices in four regions to discuss their procedures for processing SSN applications from exchange visitors. We also visited selected summer camps and employers in the areas serviced by these field offices and interviewed officials responsible for hiring exchange visitors. Additionally, we contacted several camp organizations and met with representatives of international cultural exchange organizations to obtain their experiences with exchange visitors. To discuss alternative ways of reporting wage and tax information, we interviewed officials from the Internal Revenue Service (IRS). Appendix B includes a detailed description of our scope and methodology.

³ We based this estimate on evidence recorded by SSA field office staff during the SSN application process and from discussions with employers and international cultural exchange organizations. Field office staff enters SSN applicant information into SSA's Modernized Enumeration System (MES), which includes nonimmigrants' classification codes (for example, "J-1.") However, MES does not capture the camp counselor or summer work/travel program sub-categories. Nevertheless, we searched MES text fields for key phrases like "camp," "counselor," or sponsor organization names.

⁴ SSA's policies and procedures for assigning original SSN cards, including to J-1 exchange visitors, are set forth in regulation at 20 C.F.R. 422.104-107 and in its Program Operations Manual System (POMS), section RM 00203.480.

⁵ IRS Publication 519, *U.S. Tax Guide for Aliens*.

⁶ Section 210(a)(19) of the Social Security Act and 20 C.F.R. § 404.1036(b).

RESULTS OF REVIEW

Based on our interviews with employers, international cultural exchange organizations, and SSA personnel, we are concerned about SSA's assignment of SSNs to exchange visitors. We question whether exchange visitors who can work and travel in the United States for a maximum of 4 months should be assigned SSNs that are *valid for life*. In addition, exchange visitors are exempt from Social Security taxes.

While we recognize current law allows exchange visitors to obtain an SSN, we believe this practice creates opportunities for potential SSN misuse. For example, an SSN makes it easier for exchange visitors to remain in the country and continue working after their immigration status expires, which weakens SSN integrity and could affect homeland security.⁷ In addition, some exchange visitors leave their employer or return to their home country before receiving their SSN card, thus increasing the potential for dishonest individuals to obtain and misuse these cards. Further, some of the employers and field office personnel with whom we spoke stated that exchange visitors who receive their SSN cards do not always recognize their value and therefore do not adequately safeguard them—often misplacing the cards and requesting replacements. For these reasons, employers, international cultural exchange organizations, and field office personnel we interviewed questioned the assignment of SSNs to exchange visitors and shared our concerns about the potential for SSN misuse and identity theft.

We believe SSA can reduce the risk of SSN misuse by considering alternatives to assigning SSNs to exchange visitors. One alternative could include the potential for the IRS to issue exchange visitors Individual Taxpayer Identification Numbers (ITIN).⁸ We recognize any potential alternatives will require changes to existing SSA and IRS policies and may necessitate legislative and regulatory remedies. However, existing policies and regulations should not detract SSA from working with the IRS to explore alternatives to assigning SSNs to exchange visitors while reducing opportunities for SSN misuse. Because the subject of this report involves possible legislative and policy changes for IRS, we plan to share a copy of this report with the U.S. Treasury Inspector General for Tax Administration.

⁷ In our September 2005 report, *Impact of Nonimmigrants Who Continue Working After Their Immigration Status Expires* (A-08-05-15073), we estimated that thousands of nonimmigrants continued working after their immigration status expired. This report focused on all nonimmigrants and did not specifically discuss exchange visitors.

⁸ IRS issues ITINs to foreign nationals and others who have Federal tax reporting or filing requirements and do not qualify for SSNs.

ASSIGNMENT OF SSNs TO EXCHANGE VISITORS CREATES OPPORTUNITIES FOR SSN MISUSE

Some employers, international cultural exchange organizations and camp directors acknowledged that having an SSN makes it easier for exchange visitors to remain in the country and continue working after their immigration status expires. International cultural exchange organization representatives stated that exchange visitors from Eastern European countries are more likely to overstay their visas. In fact, the Government Accountability Office estimated that about one in four exchange visitors it reviewed from a Foreign Service post in the former Soviet Union had potentially overstayed their visas.⁹ Furthermore, some employers acknowledged the potential for exchange visitors to use the work/travel program simply as a means of obtaining an SSN. For example, 1 employer told us that 28 of 143 (about 20 percent) exchange visitors hired last summer left shortly after receiving their SSN cards. This example provides evidence of the SSN's importance, especially to noncitizens who plan to overstay their visas or allow others to use their SSNs to work.

Unauthorized work by nonimmigrants weakens SSN integrity and may require that the Agency pay future benefits to these individuals.¹⁰ In addition, nonimmigrants who overstay their authorized periods of admission can potentially affect homeland security because they may obtain employment in sensitive areas, such as airports, hospitals, or mass transit systems.

Some exchange visitors leave their employer or return to their home country before receiving their SSN cards, thus increasing the potential for dishonest individuals to obtain and misuse these cards. Employers, international cultural exchange organizations and camp directors told us they are unsure how to handle these SSN cards. Employers and camp directors told us they forward the SSN cards overseas or to other addresses in the United States, some keep the cards, and some return them to local field offices. The following examples illustrate SSA's exposure to potential SSN misuse.

- One employer told us they had about 1,000 SSN cards for exchange visitors who returned to their home country before receiving their cards. The employer told us they typically keep SSN cards for 2 years and then return them to the local field office if the exchange visitor does not return for employment.
- An employer showed us a stack of SSN cards they received after exchange visitors had left the employer or returned home. The employer told us they planned to forward these SSN cards overseas or to other addresses in the United States.

⁹ *State Department: Stronger Action Needed to Improve Oversight and Assess Risks of the Summer Work Travel and Trainee Categories of the Exchange Visitor Program* (GA0-06-106, October 2005).

¹⁰ POMS, section RS 01901.740.C, states that unauthorized work by exchange visitors is covered for Social Security purposes, unless excluded by some other provision of law under Section 210 of the *Social Security Act*.

- One international cultural exchange representative told us he did not know what to do with SSN cards for exchange visitors who had returned to their home country, so he threw the cards in the trash.

We do not believe employers and camp directors should forward SSN cards to foreign countries, keep them for extended periods of time, or throw them in the trash. We encouraged field office personnel to instruct employers and camp directors to return SSN cards to local field offices when they arrive after exchange visitors' departures.

Exchange visitors may create other opportunities for SSN misuse when they receive their SSN cards and do not adequately safeguard them. For example, some employers and camp directors told us it is not unusual for exchange visitors to lose their SSN cards. This problem not only increases the risk of identity theft but may also require that SSA issue replacement cards. Employers and camp directors attributed lost SSN cards to exchange visitors' failure to realize the importance of protecting their cards. Furthermore, some employers, international cultural exchange organizations and camp directors acknowledged the potential for exchange visitors to allow other individuals to use their SSNs to work.

Field office personnel with whom we spoke acknowledged that assignment of SSNs to exchange visitors creates opportunities for SSN misuse. They stated that having an SSN card makes it easier for exchange visitors to remain in the country and continue working after their immigration status expires. They also confirmed that some exchange visitors return to their home countries or leave their employers before receiving their SSN cards, and others lose their cards, which may require that SSA issue replacement SSN cards. These vulnerabilities, coupled with the short time exchange visitors can legally stay in the United States, caused SSA employees to question whether SSA should assign SSNs to exchange visitors.

OPPORTUNITY FOR SSA TO REDUCE ITS RISK OF SSN MISUSE

We believe SSA has an opportunity to reduce the risk of SSN misuse by considering alternatives to assigning SSNs to exchange visitors. We recognize any potential alternatives will require changes to existing law and SSA and IRS policies. However, existing law and regulations should not detract SSA from working with the IRS to explore alternatives to assigning SSNs to exchange visitors while reducing opportunities for SSN misuse.

One alternative could include the potential for the IRS to issue ITINs to exchange visitors. Under current law, ITINs are only used for Federal income tax purposes and are available to individuals who do not qualify for SSNs.¹¹ Additionally, the IRS generally issues ITINs at the end of the year in conjunction with tax returns. Given the unique status of exchange visitors, we believe SSA could work with the IRS to grant exceptions to such individuals. That is, if SSA stopped assigning SSNs to exchange

¹¹ 26 C.F.R. § 301.6109-1(d)(3)(i) and (ii) and IRS Publication 15 (Circular E), *Employer's Tax Guide*.

visitors, the IRS could issue them ITINs and allow employers to report wages under those numbers. SSA, in conjunction with the IRS, should develop a process to identify exchange visitors' earnings to prevent wages from being placed in SSA's Earnings Suspense File.¹²

IRS ITIN program officials told us they believed any obstacles could be remedied by policy and/or legislative changes, thus allowing the IRS to issue ITINs to exchange visitors if SSA stopped assigning them SSNs. Field office personnel recognized the need for SSA and the IRS to work together to develop alternatives to assigning SSNs to exchange visitors.

CONCLUSION AND RECOMMENDATIONS

We question whether exchange visitors who can work and travel in the United States for a maximum of 4 months should be assigned SSNs that are *valid for life*. In addition, exchange visitors are exempt from Social Security taxes. We recognize SSA cannot address this issue alone. However, we believe SSA should work with the IRS to develop alternatives to assigning SSNs to exchange visitors. Ultimately, the success of SSA's efforts will depend on how successful it is in obtaining assistance and support from the IRS.

Accordingly, we recommend that SSA:

1. Work with the IRS to develop alternatives to assigning SSNs to summer work/travel and camp counselor exchange visitors. This could include the potential for the IRS to issue ITINs to these individuals.
2. Until an alternative to SSN assignment is developed, instruct employers, camp directors, and international cultural exchange organizations to return SSN cards to local field offices when cards arrive after exchange visitors' departure.

AGENCY COMMENTS AND OIG RESPONSE

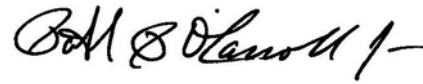
We believe SSA's response and planned actions adequately address Recommendation 2. However, we believe SSA's response to Recommendation 1 does not effectively address our concern that assignment of SSNs to exchange visitors creates opportunities for potential SSN misuse. Moreover, we question whether exchange visitors who can work and travel in the United States for a maximum of 4 months and are exempt from Social Security taxes should be assigned SSNs that are valid for life. Given SSA's commitment to SSN integrity, we continue to believe the Agency should work with the IRS to develop alternatives to assigning SSNs to summer work/travel and camp counselor exchange visitors.

¹² SSA places wages that fail to match name and SSN records in its Earnings Suspense File. Additionally, currently, SSA places all wages reported under ITINs in the Earnings Suspense File.

Regarding SSA's response to Recommendation 1, we acknowledge that we did not identify any specific evidence of fraud, waste or abuse in SSA programs. However, we believe our audit demonstrated that assignment of SSNs to exchange visitors creates opportunities for SSN misuse. As discussed in the report, some exchange visitors may (1) use the work/travel program simply as a means of obtaining an SSN; (2) leave their employer or return to their home country before receiving their SSN card, thus increasing the potential for dishonest individuals to obtain and misuse these cards; and (3) not adequately safeguard SSN cards—often misplacing them and requesting replacements.

These reasons, coupled with the short time exchange visitors can legally stay in the United States, caused camp directors, international cultural exchange organizations, and SSA personnel we interviewed to question the assignment of SSNs to exchange visitors and share our concerns about the potential for SSN misuse and identity theft. In fact, we did not interview anyone during our audit who told us SSA should continue assigning SSNs to exchange visitors. As such, we encourage SSA reconsider its response to Recommendation 1.

SSA also provided technical comments that we considered and incorporated, where appropriate. SSA's comments are included in Appendix C.

A handwritten signature in black ink, appearing to read "Patrick P. O'Carroll, Jr.", with a stylized flourish at the end.

Patrick P. O'Carroll, Jr.

Appendices

APPENDIX A – Acronyms

APPENDIX B – Scope and Methodology

APPENDIX C – Agency Comments

APPENDIX D – OIG Contacts and Staff Acknowledgments

Acronyms

C.F.R.	Code of Federal Regulations
DHS	Department of Homeland Security
ITIN	Individual Taxpayer Identification Number
IRS	Internal Revenue Service
POMS	Program Operations Manual System
SSA	Social Security Administration
SSN	Social Security Number
U.S.C.	United States Code

Scope and Methodology

To achieve our objective, we

- Reviewed applicable Federal laws, regulations, and Social Security Administration (SSA) policies and procedures for assigning original Social Security numbers (SSN) to exchange visitors.
- Interviewed representatives from SSA's Offices of Public Service and Operations Support and Income Security Programs.
- Obtained a data extract from SSA's Modernized Enumeration System Transaction History File for the period April through December 2005, in which we identified and analyzed SSNs assigned to exchange visitors. Field office staff enters SSN applicant information into SSA's Modernized Enumeration System, which includes nonimmigrant classification codes (for example, "J-1.") However, Modernized Enumeration System does not capture the camp counselor or summer work/travel subcategories for SSN applicants. Nevertheless, we searched Modernized Enumeration System text fields for key phrases like "camp," "counselor," or known sponsor organization names. Using the results of this search and information we obtained from our discussions with employers and sponsoring organizations, we estimated the number of J-1 exchange visitors.
- Visited six SSA field offices in Massachusetts, Colorado, Nevada, and Florida. We selected these offices because they were among the top offices in terms of processing exchange visitor SSN applications and because of their geographic location. At each field office, we interviewed management and staff about their procedures and experiences with processing exchange visitor SSN applications.
- Visited six summer camps in Massachusetts. At each camp, we interviewed responsible officials about the number of camp counselors hired, how and when counselors applied for SSNs, the length of time it took to receive SSN cards, and any problems they had experienced with the program. We also contacted several camp organizations to obtain their experiences with exchange visitors and their efforts to help them obtain SSNs.
- Met with international cultural exchange organization representatives to discuss their experiences with exchange visitors.
- Visited nine large employers of summer work/travel participants in Alabama, Colorado, Nevada, and Florida and contacted one employer by telephone.

- Interviewed Internal Revenue Service Individual Taxpayer Identification Number program officials regarding wage and tax-related issues.

Because we were unable to firmly establish a universe of J-1 exchange visitors participating in the camp counselor and summer work/travel programs to whom SSA assigned SSNs, we were unable to select and review a sample of these SSNs and determine whether the individuals (1) earned wages during their programs; (2) continued to earn wages after their programs and visas expired; and (3) appropriately departed the United States and returned to their home countries. As such, our results are based on discussions with knowledgeable employers, organizations and SSA personnel as well our own observations.

The SSA entity reviewed was the Office of the Deputy Commissioner for Operations. We relied primarily on Modernized Enumeration System data to complete our review and determined the data used in the report were sufficiently reliable given the audit objective and use of the data. We conducted our work from August 2006 through March 2007 in accordance with generally accepted government auditing standards.

Agency Comments



SOCIAL SECURITY

MEMORANDUM

Date: July 09, 2007 **Refer To:** S1J-3

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

From: David V. Foster /s/
Chief of Staff

Subject: Office of the Inspector General (OIG) OIG Draft Report, "Assignment of Social Security Numbers to J-1 Exchange Visitors" (A-08-07-17076)--INFORMATION

We appreciate OIG's efforts in conducting this review. Our comments on the draft report's content and recommendations are attached.

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

Attachment:
SSA Response

COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT REPORT, "ASSIGNMENT OF SOCIAL SECURITY NUMBERS TO J-1 EXCHANGE VISITORS" (A-08-07-17076)

Thank you for the opportunity to review and comment on the draft report. The Social Security Administration (SSA) appreciates the complexities involved in any discussion regarding the enumeration process for J-1 exchange visitors, specifically the summer work/travel participants and camp counselors who are in the United States for only a short period of time. SSA is required to assign Social Security numbers (SSN) to exchange visitors under the Social Security Act, section 205(c)(2)(B)(i), and regulations, 20 C.F. R. 422.104. We take seriously our responsibility to ensure the integrity of SSNs and to safeguard SSN cards. The policies we have in place are designed to ensure that SSA issues SSN cards only to those individuals who are truly eligible to receive them. Therefore, we are pleased that OIG did not find any evidence that demonstrated either a lack of enforcement of the Social Security Act or immigration laws, nor did OIG identify any fraud, waste or abuse in the administration of SSA programs.

Our comments to the specific recommendations are provided below. We are also providing some technical comments.

Recommendation 1

SSA should work with the Internal Revenue Service (IRS) to develop alternatives to assigning SSNs to summer work/travel and camp counselor exchange visitors. This could include the potential for the IRS to issue Individual Taxpayer Identification numbers (ITIN) to these individuals.

Response

We disagree. We do not believe that we should pursue a significant change in the law and related policies when OIG has not found evidence of fraud, waste or abuse within SSA programs. As noted above, SSA is required to assign SSNs to exchange visitors under the Social Security Act, Section 205(c)(2)(B)(i), and regulations, 20 C.F. R. 422.104.

In addition to the legal requirement to assign SSNs to these individuals, changing the way SSA enumerates individuals under just 2 of the 13 types of possible J-1 exchange visas would create inconsistencies within our policy regarding J-1 visas. Moreover, SSA assigns SSNs for other categories of work-authorized nonimmigrants, some covered by Social Security programs and some noncovered, all of which are eligible for an SSN under current law.

Finally, due to the ongoing immigration reform debate, a piecemeal approach to address the problem of visa overstayers may not be productive. This issue should instead be addressed holistically in the context of the pending immigration reform.

Recommendation 2

Until an alternative to SSN assignment is developed, instruct employers, camp directors, and international cultural exchange organizations to return SSN cards to local field offices when cards arrive after exchange visitors' departure.

Response

We agree. SSA procedures in the Program Operations Manual System (POMS) RM 00201.080 currently address how to handle undeliverable SSN cards. We agree that providing information to employers, camp directors and international cultural exchange organizations about the importance of safeguarding exchange visitors' SSN cards and returning unclaimed cards to SSA offices will minimize opportunities for SSN card misuse. We will add information to POMS within 60 days to alert the field offices to the necessity of communicating this message to employers and camp directors in their local areas. We will also add information addressing this matter to the SSA website and coordinate with the Department of State and the Department of Homeland Security to make this information available to both J-1 exchange visitors and to international cultural exchange organizations.

OIG Contacts and Staff Acknowledgments

OIG Contacts

Kimberly A. Byrd, Director, 205-801-1650

Jeff Pounds, Audit Manager, 205-801-1606

Acknowledgments

In addition to those named above:

Charles Lober, Auditor in Charge

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