
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**EARNINGS RECORDS WITH MULTIPLE
EMPLOYER IDENTIFICATION NUMBERS**

January 2009

A-08-08-18002

AUDIT REPORT



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.

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- 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.
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- Access to all information necessary for the reviews.
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SOCIAL SECURITY

MEMORANDUM

Date: January 5, 2009

Refer To:

To: The Commissioner

From: Inspector General

Subject: Earnings Records with Multiple Employer Identification Numbers (A-08-08-18002)

OBJECTIVE

Our objective was to assess the probability that more than one individual worked under the same Social Security number (SSN) when the earnings record indicated a large number of employers reported wages for the numberholder in Tax Year (TY) 2005.

BACKGROUND

Because the Social Security Administration (SSA) bases future benefits on earnings an individual accumulates over his or her lifetime, accuracy in recording those earnings is critical. SSA maintains a Master Earnings File (MEF)¹ of annual wages reported by employers and the Internal Revenue Service (IRS) for U.S. workers.² SSA's ability to ensure individuals' earnings are properly credited to the MEF is greatly dependent on employers and employees accurately reporting SSNs *and* names on a Form W-2 (*Wage and Tax Statement*).

SSA uses automated edits to match individuals' SSNs *and* names on W-2s to its Numident file—the repository for all issued SSNs.³ When SSA cannot associate

¹ The MEF contains all earnings data reported by employers and self-employed individuals. SSA uses the data to determine eligibility for, and the amount of, Social Security benefits (71 Federal Register 1796, 1819-1820 [January 11, 2006]).

² The *Social Security Act* § 205(c)(2)(A), 42 U.S.C. § 405(c)(2)(A) requires that SSA maintain records of wage amounts employers pay to individuals.

³ When SSA assigns an SSN to an individual, it creates a master record in its Numident file containing relevant information about the numberholder. Such information may include the numberholder's name, date and place of birth, parents' names, citizenship status, and date of replacement Social Security cards issued. See 71 Federal Register 1796, 1815-1816 (January, 11, 2006).

reported earnings to a specific name/SSN combination, it posts the W-2 data in the Earnings Suspense File (ESF)—the repository for all unmatched wage items, including disclaimed wages.⁴

When an individual assumes another person’s identity to work in the United States—using the numberholder’s actual SSN *and* name to do so—wages reported for that individual will be posted to the true numberholder’s account. Generally, unless the true numberholder recognizes the overstatement of earnings and disclaims the wages with SSA and/or the IRS, these earnings remain overstated in SSA’s records. This may result in SSA paying individuals more benefits than they are entitled to receive.

To accomplish our objective, we obtained an extract of SSNs with earnings records that contained six or more employer identification numbers (EIN)⁵ in TY 2005. From our universe of 881,019 SSNs, we created 3 populations: SSNs with 6 to 12 EINS (Category A), 13 to 100 EINs (Category B), and over 100 EINs (Category C). The population and sample sizes for each category are shown in Table 1.

Table 1: Details for TY 2005 Earnings Records Selected for Review

Category	Number of Employers Reporting Wages for Numberholders	Universe of SSNs in Category	Sample Size
A	6 to 12	859,402	250
B	13 to 100	21,603	200
C	Over 100	14	14
Total		881,019	464

When reviewing the sample items, we performed a variety of analyses to determine whether SSN misuse may have occurred—that is, whether it appeared another person used the numberholder’s SSN for work purposes. For example, we reviewed the dollar amounts of the various wage postings to determine whether multiple full-time jobs were purported for each numberholder during the same period. More information regarding our scope and methodology can be found in Appendix B.

⁴ Disclaimed wages are earnings posted to a numberholder’s record, which he/she alleges do not belong to him/her. There are numerous reasons why disclaimed wages occur. However, for our review, we focused only on those disclaimed wage items that appeared to have resulted from another person using the numberholder’s SSN *and* name to work.

⁵ The EIN is a nine-digit number assigned by the IRS to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. SSA records employers’ EINs with the associated wage postings in the MEF.

From our analyses, we determined that 41 of the cases had multiple wage postings that appeared to involve more than 1 individual using the same SSN *and* name to work. For these 41 SSNs, we contacted approximately 564 employers to verify whether the individual(s) who worked using the SSNs *and* names of the true numberholders were employed full- or part-time. Additionally, we asked that the employers provide the numberholders' dates of employment. With this information, we determined whether it was feasible that one individual was employed by multiple employers during TY 2005—or whether multiple individuals used the same SSN *and* name to work during that period. Additionally, we referred 14 cases with apparent anomalies involving numberholders with over 100 employers during the audit period to our Office of Investigations for further review. Our Office of Investigations looked at these 14 cases but did not find convincing evidence of any improper activity.

RESULTS OF REVIEW

Our audit confirmed that earnings records with wages reported by multiple employers in 1 year *may* indicate SSN misuse. That is, when SSA receives wage reports for one numberholder from more than six employers in 1 year, it may suggest that multiple individuals are using the SSN *and* name to work. For example, in our sample of numberholders with wages reported by 6 to 12 employers, it appears that 1.6 percent of the SSNs/names were used by more than 1 person to work in the U.S. economy. Additionally, in our sample of numberholders with wages reported by 13 to 100 employers, we estimate that 2,268 (10.5 percent) of the 21,603 SSNs in the population were used by more than 1 person for work purposes.

Along with our Office of Investigations, we determined there are legitimate reasons an individual may receive wage reports from multiple employers. For example, for TY 2005 cases in which over 100 employers reported wages for a numberholder, we found no evidence of SSN misuse. Rather, it appears these 14 numberholders served as resident agents, officers and/or board members for numerous “passive investment corporations” and received wages from each.⁶

Without extensive research into each instance where more than six employers reported wages for a numberholder in a TY, we believe it would be imprudent to conclude that SSN misuse occurred in each case. Accordingly, we are not recommending that SSA take action to routinely examine such occurrences. However, when a numberholder disclaims wages from an employer and reports SSN misuse to SSA, we believe the Agency should implement procedures that preclude it from posting any future wages reported by these same employers.⁷ Additionally, we believe SSA could better ensure

⁶ Passive investment corporations deal with what are considered intangible assets and income, such as royalties, interest, fees, intellectual property rights, and trademarks.

⁷ We recommended that SSA take this action in our recent report, *Social Security Number Misuse for Work and the Impact on the Social Security Administration's Master Earnings File (A-03-07-27152)*, September 2008.

the integrity of its enumeration⁸ process by placing a special indicator code on Numident records when a numberholder disclaims wages and/or alleges SSN misuse. This indicator should prevent the issuance of replacement SSN cards and/or SSN Verification Printouts without independent verification of identity documents.

CATEGORY A (6 TO 12 EMPLOYERS)

We determined that 4 (1.6 percent) of the 250 sample SSNs were potentially used by more than 1 person to work in TY 2005.⁹ Furthermore, during 2004 and 2005, two (0.8 percent) of these numberholders contacted SSA and/or the IRS to dispute earnings reported under their SSNs.

We recognize there are instances when individuals work more than one full-time job. However, we believe it improbable that one person could work multiple full-time jobs simultaneously, especially when their W-2s indicate they live in two or more States or different sections of the country.¹⁰ For instance, one earnings record revealed that the numberholder worked for eight employers in TY 2005 with total earnings over \$111,000. These employers were generally associated with construction companies and temporary agencies. Although we did not receive employment verifications from all employers, three stated the individual who worked under our sample numberholder's SSN *and* name was employed full-time during the same 6 months. These three employers sent the individual's W-2s to addresses in Florida and Tennessee. This individual's earnings records from 2004 through 2006 showed that he worked for an average of 10 employers each year with total reported earnings from \$56,000 to \$156,000. However, based on the responses of the employers we contacted, we do not believe it is feasible only one employee used this SSN *and* name to work.

SSA did not have a process to routinely distinguish the probability for SSN misuse in such cases. We understand that to do so, SSA would need to contact numberholders and employers to verify posted wages, which may prove to be labor-intensive and costly. To its credit, SSA issues numberholders an annual *Social Security Statement* on wages reported under their SSN.¹¹ However, SSA must rely on numberholders and/or the IRS to report earnings that resulted from SSN misuse.

⁸ Enumeration is the process SSA uses to assign SSNs and issue original and replacement SSN cards.

⁹ We believe this figure may be conservative as we did not contact the employers of all 250 cases in this sample. We plan to provide these SSNs to our Office of Investigations for further examination.

¹⁰ We did not verify whether these individuals lived or ever lived at the addresses documented on their W-2s.

¹¹ The *Social Security Statement* provides estimates of individuals' Social Security benefits under current law and provides updates to their latest reported earnings. Section 1143 of the *Social Security Act*, as amended, requires that SSA issue *Statements* automatically, without request, to all SSN holders age 25 and older who are not yet in benefit status and for whom the Agency can determine a current mailing address.

CATEGORY B (13 TO 100 EMPLOYERS)

We determined that 21 (10.5 percent) of the 200 SSNs reviewed were potentially used by more than 1 individual to work in TY 2005.¹² Therefore, we estimate 2,268 of the 21,603 SSNs were potentially misused by another for work purposes.¹³ Furthermore, between 2000 and 2008, 14 (7 percent) of these numberholders contacted SSA and/or the IRS to dispute earnings reported under their SSN.

We acknowledge that some individuals work more than one full-time job. However, we believe it improbable that individuals could work multiple full-time jobs during the same time period, while their W-2s indicate they lived in different geographic locations. The following instances from our sample illustrate the probability that SSN misuse occurred.

- One individual's earnings record revealed he worked for 22 employers in TY 2005 with total earnings over \$202,000. Many of this numberholder's employers were associated with the meat packing and temporary staffing industries. While we did not receive employment verifications from all of these employers, five verified that the individual who used our sample numberholder's SSN *and* name was employed full-time all year. These five employers sent the individual's W-2s to Kansas and New Jersey. This individual's earnings records from 2004 through 2006 showed that he worked for an average of 20 employers each year with total reported earnings from \$167,000 to \$221,000. However, the true SSN owner denied working with some of the employers who reported wages under his SSN *and* name.
- Another individual's earnings record indicated he worked for 20 employers, including some in the temporary agency, meat packing, and construction industries during TY 2005. While we did not receive employment verifications from all of the employers, four confirmed that the individual who used the true numberholder's SSN *and* name worked full-time all year. These employers sent W-2s to addresses in Georgia, Maryland, North Carolina, and Missouri. This individual's earnings records from 2004 through 2006 showed that he worked for an average of 19 employers each year with total reported earnings from \$159,000 to \$277,000. However, in 2005, the true SSN owner denied working with some of the employers and disclaimed approximately \$156,000 of the wages reported under his SSN *and* name.

CATEGORY C (OVER 100 EMPLOYERS)

For Category C, we did not find any evidence that multiple individuals were using a numberholder's SSN for work purposes. Initially, we were concerned because over 100 companies reported earnings in TY 2005 for each of these 14 SSNs. In addition, it

¹² We plan to provide these SSNs to our Office of Investigations.

¹³ We believe this is a conservative estimate as we did not contact the employers of all 200 cases in this sample. Appendix B contains our sample appraisal.

appeared that most of the companies listed on each SSN's earnings record were located in Delaware or Nevada. Furthermore, there were multiple instances in which companies listed on 1 numberholder's record were also listed as an employer of 1 of the other 13 individuals in our sample. As such, we asked our Office of Investigations to assist us in examining whether SSN misuse may have been associated with these SSNs. We determined that Delaware and Nevada have business-friendly laws and regulations for passive investment corporations. It appears the 14 individuals who received wages from more than 100 employers in TY 2005 were serving as resident agents, officers and/or board members for numerous corporations—and received W-2s from each.

OPPORTUNITY FOR SSA TO IMPROVE ITS EARNINGS AND ENUMERATION PROCESSES

We acknowledge that SSA's ability to accurately record individuals' earnings greatly depends on employers and employees correctly reporting SSNs *and* names. Additionally, we are aware that investigating each case in which over six employers reported annual wages for an individual would be labor-intensive and costly—and would produce mixed results. Nonetheless, we believe SSA could improve its earnings process by discontinuing the posting of wages to earnings records when the true numberholder previously disclaimed wages from the employer(s). Further, SSA could improve its enumeration process by updating the Numident with a special indicator when individuals' posted earnings resulted from SSN misuse.

Based on our review of the MEF and Item Correction system,¹⁴ we determined that SSA continued to post earnings from companies—even though the numberholders had notified SSA that they were never employed by the company. For Categories A and B, collectively, 16 individuals contacted SSA and/or the IRS and disputed working for some employers listed on their earnings record. As a result, SSA removed the disclaimed wages from the individuals' accounts. For example, one of our sample numberholders disclaimed over \$110,000 of wages in TY 2004 reported by seven employers. Although SSA removed the TY 2004 disclaimed wages from the numberholder's record, the Agency posted wages reported by these same employers the following year.

We believe SSA can effectively improve its earnings process by reducing this type of posting. Additionally, such a measure would prevent the true numberholder from being required to visit SSA and/or the IRS each year to disclaim these wages—helping improve public perception of SSA and reduce the Agency's workload.

We recently recommended the Agency consider implementing a cost-effective method that automatically posts to the ESF subsequent wage items that have the same

¹⁴ SSA's Item Correction system enables certain SSA employees to correct individuals' earnings details on their MEF records as well as add, change, move, or delete earnings overnight via an on-line system.

characteristics of previously disclaimed wage items.¹⁵ While SSA agreed with our recommendation, it responded with the following.

We will evaluate the systems resources needed to implement the proposed process and the potential effects on our operations to determine whether the proposed changes are cost-effective, feasible, and desirable. We believe disclaimed wage items identified in this proposed process would invariably be the result of “identity theft” or “fraud” and the OIG, Office of Investigation should receive referrals for these items. Therefore, implementing an automatic process would require a wide range of resources, in addition to system costs, throughout the agency.

We are encouraged that SSA will evaluate the possibility of the proposed process and therefore we will not make a further recommendation to address the earnings recordation process in this report. However, we will monitor the Agency’s progress in addressing this corrective action and make further recommendations in future audits, as necessary.

In addition to improving its earnings process, we believe SSA can improve the integrity of its enumeration process by linking SSN misuse identified in the earnings process to the true SSN owner’s Numident. In 2007, SSA established a special indicator code on the Numident that signifies SSN misuse. However, the Agency uses this code only when it assigns a new SSN to the numberholder.¹⁶ We believe the Agency should consider implementing another special indicator code when it and/or the IRS establishes SSN misuse and SSA removes the associated earnings from numberholders’ accounts. We also believe any special indicator established should require that field office staff independently verify the requestor’s identity before SSA’s enumeration system permits issuance of SSN Verification Printouts or replacement cards.

CONCLUSION AND RECOMMENDATION

Although our audit confirmed that earnings records with wages reported by multiple employers in 1 year may be indicative of SSN misuse, we also noted some legitimate reasons for such occurrences. Without performing extensive research for each instance in which six or more employers reported wages for a numberholder in a TY, we believe it would be imprudent to conclude that SSN misuse occurred in every case. Accordingly, we are not recommending that SSA take any action to routinely examine such instances. However, as we recommended in a previous report,¹⁷ when a

¹⁵ SSA OIG, *Social Security Number Misuse for Work and the Impact on the Social Security Administration’s Master Earnings File (A-03-07-27152)*, September 2008.

¹⁶ SSA, POMS, RM 00204.405.

¹⁷ *Supra*, note 15.

numberholder disclaims wages from an employer and reports SSN misuse to SSA, we believe the Agency should implement procedures precluding future posting of wages from the employer. Additionally, we believe SSA could better ensure the integrity of its enumeration process by placing a special indicator code on Numident records when a numberholder disclaims wages and/or alleges SSN misuse.

Accordingly, we recommend SSA:

1. Evaluate the feasibility of adding a special indicator code on the Numident for those numberholders who disclaimed wages with SSA or the IRS and alleged that someone other than the true numberholder used his or her SSN *and* name to work. This indicator should prevent the issuance of replacement SSN cards and/or SSN Verification Printouts without independent verification of identity documents.

AGENCY COMMENTS

SSA agreed with our recommendation. The Agency's comments are included in Appendix C.



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

ESF	Earnings Suspense File
EIN	Employer Identification Number
IRS	Internal Revenue Service
MEF	Master Earnings File
OIG	Office of the Inspector General
SSA	Social Security Administration
SSN	Social Security Number
TY	Tax Year
U.S.C	United States Code

Form

W-2	<i>Wage and Tax Statement</i>
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Scope and Methodology

To accomplish our objective, we performed the following steps.

- Reviewed applicable Federal laws and regulations as well as pertinent sections of the Social Security Administration's (SSA) policies and procedures.
- Reviewed Office of the Inspector General reports.
- Obtained a data extract from SSA's Master Earnings File (MEF) for numberholders whose records contained six or more employer identification numbers (EIN) in Tax Year (TY) 2005.
- Divided our universe of 881,019 Social Security number (SSN) records in the MEF into the following three categories.
 - Category A – SSNs with 6 to 12 EINs. We identified a population of 859,402 SSNs for Category A, and we randomly selected 250 SSNs to review.
 - Category B – SSNs with 13 to 100 EINs. We identified a population of 21,603 SSNs for Category B, and we randomly selected 200 SSNs to review.
 - Category C – SSNs with over 100 EINS. We identified a population of 14 SSNs for Category C, and we performed a 100-percent review.

For Categories A, B, and C, we performed the following steps to isolate those SSN records that indicated there was a higher probability that more than one individual used the same SSN *and* name (assumed another's identity) to work.

- Reviewed numberholders' Numidents to determine age and number of replacement cards SSA issued to them.
- Reviewed TY 2005 detailed earnings queries and looked for wage postings with dollar amounts that could be indicative of a full-time job.
- Obtained and reviewed TY 2005 Form W-2 (*Wage and Tax Statement*) information to determine whether the SSN *and* name reported matched our sample record data. We also reviewed the numberholder's address on the W-2.

- Compared numberholders' W-2 addresses to LexisNexis¹ addresses.

From this preliminary review of Categories A, B, and C, we

- isolated 41 SSNs in Categories A and B for further analysis (Category A had 9 SSNs and Category B had 32 SSNs) and
- provided the list of Category C SSNs to our Office of Investigations for further analysis.

For the 41 SSNs (Categories A and B) isolated for further analysis, we performed the following additional steps.

- Reviewed detailed earnings queries for TYs 2004 through 2006 for any commonalities.
- Reviewed each sample number's Numident to determine whether the numberholder was native or foreign born.
- Reviewed each sample number's SSN verification printouts issued since October 2001.
- Obtained summary earnings queries, where appropriate, to review each numberholder's work history.
- Contacted approximately 564 employers to verify whether the individual who used our sample record's SSN *and* name worked full- or part-time and their dates of employment.
- Reviewed SSA's Item Correction system to determine whether numberholders had previously disputed earnings that SSA posted between 2000 and 2008 and SSA recorded that the numberholder and/or the Internal Revenue Service indicated SSN misuse.

We found the data used for this audit were sufficiently reliable to meet our audit objective. The entity audited was the Office of Central Operations under the Deputy Commissioner of Operations. Our work was conducted at the Atlanta Audit Division, Birmingham, Alabama, from January through October 2008. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and

¹ LexisNexis is an on-line service that provides comprehensive information, such as legal, news, business and public records content.

conclusions based on our audit objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. The following table shows our sample size, results, and appraisal.

Table 1: Sample Results and Projection for Category B

SAMPLE ATTRIBUTE APPRAISAL	
Total Population of SSNs with 13 to 100 EINs (Category B) in TY 2005	21,603
Sample Size	200
Number of Instances in Sample Where It Appears an SSN was Used By More Than One Individual for Work Purposes	21
Estimate of Instances in Population Where It Appears an SSN was Used By More Than One Individual for Work Purposes	2,268
Projection—Lower Limit	1,547
Projection—Upper Limit	3,186
<i>Projection made at the 90-percent confidence level.</i>	

Agency Comments



SOCIAL SECURITY

MEMORANDUM

Date: December 22, 2008 **Refer To:** S1J-3

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

From: James A. Winn -- /s/
Chief of Staff

Subject: Office of the Inspector General (OIG) Draft Report, "Earnings Records with Multiple Employer Identification Numbers" (A-08-08-18002)--INFORMATION

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

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

Attachment

**COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL’S DRAFT REPORT,
“EARNINGS RECORDS WITH MULTIPLE EMPLOYER IDENTIFICATION
NUMBERS” (A-08-08-18002)**

Our response to your specific recommendation is as follows.

Recommendation

Evaluate the feasibility of adding a special indicator code on the Numident for those numberholders who disclaimed wages with SSA or the Internal Revenue Service and alleged that someone other than the true numberholder used his or her Social Security number (SSN) and name to work. This indicator should prevent the issuance of replacement SSN cards and/or SSN Verification Printouts without independent verification of identity documents.

Comment

We agree to evaluate the feasibility of adding special indicators in cases of disclaimed wages. We take very seriously our commitment to maintaining the integrity of the enumeration process. We currently have policies and procedures in place to ensure that we issue a replacement Social Security card or an SSN printout only to the individual to whom the SSN is assigned.

OIG Contacts and Staff Acknowledgments

OIG Contacts

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

Theresa Roberts, Audit Manager, (205) 801-1619

Acknowledgments

In addition to those named above:

Kozette Todd, Auditor-In-Charge

Kathy Yawn, Senior Auditor

Charles Lober, Information Technology Specialist

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