
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**R-1 RELIGIOUS WORKERS'
USE OF SOCIAL SECURITY
NUMBERS**

March 2009

A-08-08-18079

**MANAGEMENT
ADVISORY REPORT**



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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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SOCIAL SECURITY

MEMORANDUM

Date: March 9, 2009

Refer To:

To: The Commissioner

From: Inspector General

Subject: Management Advisory Report: R-1 Religious Workers' Use of Social Security Numbers (A-08-08-18079)

OBJECTIVE

Our objectives were to (1) assess Social Security number (SSN) use by nonimmigrants with an R-1 religious worker classification and (2) evaluate the Social Security Administration's (SSA) compliance with policies and procedures when processing R-1 SSN applications.

BACKGROUND

Each year, the Department of State issues thousands of visas to nonimmigrants who wish to work in a religious vocation or occupation in the United States. The Department of Homeland Security (DHS) admits religious workers under R-1 visas for an initial period of up to 30 months, with the potential for one extension of up to an additional 30 months. Regulations prohibit R-1 religious workers from obtaining employment in a secular occupation.¹

Under the *Social Security Act*, SSA assigns SSNs to all nonimmigrants, including R-1 religious workers, who enter the United States with work authorization.² To obtain an SSN, R-1 religious workers must complete, sign, and submit an *Application for a Social Security Card* (Form SS-5) to an SSA field office.³ In addition, R-1 religious workers must provide SSA acceptable evidence of age, identity, and lawful alien status/current authority to work.⁴ Wages and compensation paid to R-1 religious

¹ 8 C.F.R. §§ 214.2(r) and 274a.12(b)(16) and Federal Register / Vol. 73, No. 229 / Wednesday, November 26, 2008 / Rules and Regulations p. 72278.

² The *Social Security Act* § 205(c)(2)(B)(i), 42 U.S.C. § 405.

³ SSA, Program Operations Manual System (POMS), RM 00202.001A.

⁴ SSA, POMS, RM 00203.020(2)(b). SSA, POMS, RM 00203.500B. states that an *Arrival/Departure Record* (Form I-94) is evidence of employment authorization for R-1 religious workers.

workers for services performed are generally taxable and reportable on a *Wage and Tax Statement* (Form W-2).⁵ SSA posts reported earnings to its Master Earnings File.⁶

To accomplish our objectives, we identified a population of 5,392 nonimmigrants to whom SSA assigned original SSNs based on evidence they were R-1 religious workers from April 1, 2005 through March 31, 2006. From this population, we randomly selected a sample of 200 records to assess R-1 religious workers' use of SSNs and determine whether SSA personnel complied with Agency policies and procedures when processing R-1 SSN applications. Appendix B includes additional background information, Appendix C includes a detailed description of our scope and methodology, and Appendix D includes our sample appraisals.

DHS and the Government Accountability Office (GAO) have identified numerous incidences of fraud in the religious worker program. One GAO report stated that this fraud often involved false statements by petitioners about the length of time they were a member of a religious organization, their qualifying work experience, and the position being filled. The report also noted problems with applicants making false statements about their individual qualifications and plans while in the United States.⁷ DHS' assessment identified weaknesses that created vulnerabilities for fraud.⁸ As such, DHS recently made policy changes to reduce fraud and abuse in the R-1 visa program.⁹ Because the subject of this report involves immigration enforcement and visa-related issues, we plan to share our report with the DHS and Department of State Inspectors General.

RESULTS OF REVIEW

Based on the results of our review, we are concerned that some R-1 religious workers used their SSNs for purposes other than to work for their sponsoring religious organizations. In fact, about 3 (31 percent) of every 10 R-1 religious workers in our sample had solely religious wages posted to their earnings record for 2005 through 2007.¹⁰ Wages for the remaining individuals in our sample are categorized as follows.

⁵ Internal Revenue Service, Publication 519, *U.S. Tax Guide for Aliens*, Chapter 2 and SSA, POMS, RM 01105.003C.2.

⁶ SSA, POMS, RS 01404.003A.1.

⁷ GAO, Report to the Congressional Requesters, *Visa Issuance: Issues Concerning the Religious Worker Visa Program* (GAO/NSIAD-99-67) pp. 2 and 4 March 26, 1999.

⁸ U.S. Citizenship and Immigration Services, Office of Fraud Detection and National Security, *Religious Worker Benefit Fraud Assessment Summary*, July 2006.

⁹ Federal Register / Vol. 73, No. 229 / Wednesday, November 26, 2008 / Rules and Regulations p. 72278.

¹⁰ Some 2007 wages may not have posted as of July 2, 2008.

- About 4 (39 percent) of every 10 R-1 religious workers had no wages reported.¹¹
- About 1 (11 percent) of every 10 R-1 religious workers had only self-employment earnings.
- About 2 (19 percent) of every 10 R-1 religious workers' earnings records only had wages recorded from non-religious organizations (6 percent) or some combination of religious and non-religious wages and/or self-employment earnings (13 percent).

Based on our findings and those of DHS and GAO, we believe SSA should strengthen its evidentiary requirements for assigning SSNs to R-1 religious workers. We question whether assigning SSNs to R-1 religious workers who may use the SSN for purposes other than religious employment or will not receive wages for services rendered is prudent. Instead, we believe SSA should consider assigning SSNs to R-1 religious workers who provide current evidence they have secured employment or a promise of employment from their sponsoring religious organization and need an SSN for wage reporting purposes.

We also believe SSA should reemphasize the importance of understanding and following all policies and procedures when processing SSN applications from R-1 religious workers. Of the 200 sample items we reviewed, 26 (13 percent) contained at least 1 compliance error. As such, we estimate SSA personnel did not fully comply with SSA's procedures when assigning 701 original SSNs to R-1 religious workers during our audit period. The most common occurrences of SSA personnel's noncompliance with policies and procedures were failure to (1) document Systematic Alien Verification for Entitlements (SAVE)¹² program verifications or (2) correctly code Numident¹³ information.

¹¹ Religious organizations told us they generally report R-1 religious worker wages on Forms W-2. However, we found that some religious organizations did not pay wages but provided room, board and medical care.

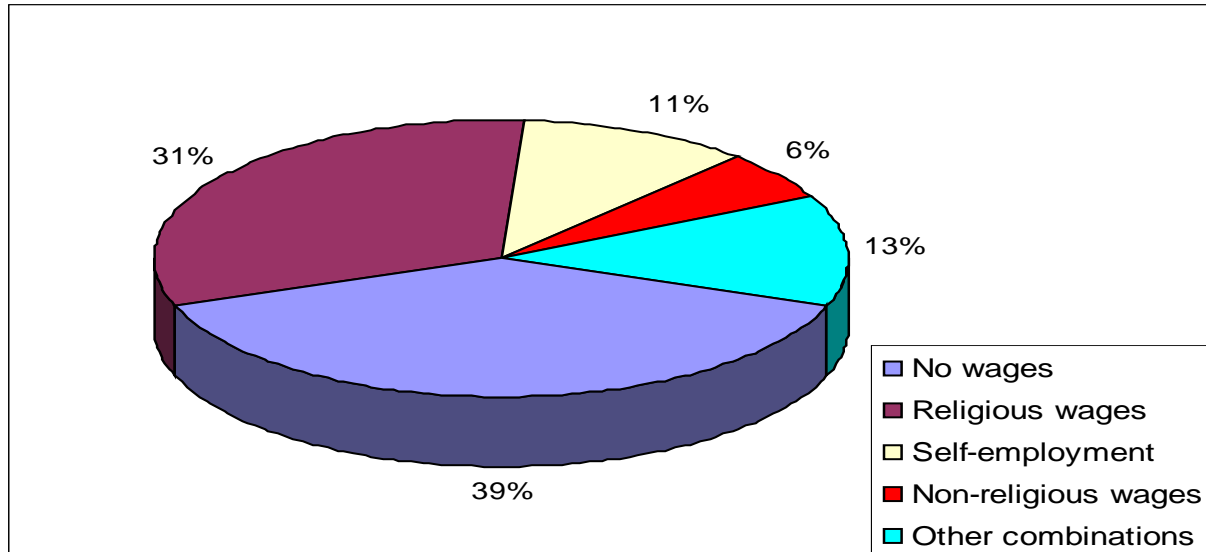
¹² SSA, POMS, RM 00203.730A and RM 00203.730B. DHS provides and maintains the SAVE program for benefit-granting agencies, such as SSA, to verify that alien applicants meet immigration status eligibility requirements. To properly assign SSNs to aliens, SSA uses SAVE to confirm the authenticity of immigration documents submitted to support the SSN card application and verify the immigration status and work authorization of applicants.

¹³ SSA, POMS, RM 00209.002. When SSA assigns an SSN to an individual, it creates a master record in its "Numident" file containing relevant information about the numberholder.

SOME R-1 RELIGIOUS WORKERS MAY HAVE USED SSNs FOR PURPOSES OTHER THAN WORK FOR A RELIGIOUS ORGANIZATION

Of the 5,392 R-1 religious workers to whom SSA assigned an SSN from April 1, 2005 through March 31, 2006, we estimate SSA assigned about 2,103 SSNs (39 percent) to R-1 religious workers who had no posted wages and 593 (11 percent) who had self-employment earnings from 2005 through 2007, as shown in Figure 1. As such, we could not determine whether these R-1 religious workers actually worked for a religious organization. Additionally, we estimate that 297 (6 percent) of the R-1 religious workers had non-religious wages posted to their SSA earnings record during the same period. Contrary to regulation, these nonimmigrants worked for a variety of non-religious organizations, including restaurants, temporary labor, and retail stores.

Figure 1: R-1 Religious Workers' Posted Wages (2005 through 2007)



Source: OIG analysis of Detailed Earnings Queries.

The following examples illustrate SSA's exposure to potential SSN misuse.

- One R-1 religious worker from Nigeria had recorded earnings totaling over \$28,000 from 11 different non-religious organizations.
- One R-1 religious worker from Peru had recorded earnings totaling over \$46,000 from six different non-religious organizations.
- One R-1 religious worker from Nigeria had recorded earnings totaling over \$18,000 from five different non-religious organizations.

- One R-1 religious worker from Nigeria had recorded earnings totaling over \$45,000 from four different organizations, but only about \$2,000 was from a religious organization.

To determine why some R-1 religious workers did not have wages posted to their earnings record or had self-employment earnings, we sent letters to 25 sponsoring religious organizations. Some religious organizations told us they reported wages for the identified R-1 religious workers on Forms W-2; however, SSA's Master Earnings File did not reflect these earnings.¹⁴ In addition, one organization told us it reported R-1 religious workers' self-employment earnings on Internal Revenue Service Form 1099-MISC, *Miscellaneous Income*. As such, these earnings would only be posted to SSA records if the R-1 religious worker filed an income tax return. Furthermore, some religious organizations told us they did not pay wages but provided room, board and medical care.

These scenarios may explain why about half of the R-1 religious workers in our sample had no earnings or had self-employment earnings posted to their SSA records. However, the scenarios also raise the question whether all R-1 religious workers need SSNs—if religious organizations do not report wages or R-1 religious workers do not file income tax returns. Although we acknowledge that existing law requires that SSA assign SSNs to all nonimmigrants who enter the United States with work authorization, we believe the Commissioner of Social Security has some flexibility in promulgating regulations that help decrease the potential of SSN misuse. For example, to enhance SSN integrity, SSA implemented a regulation for F-1 students (who also have work authorization) that requires evidence of actual or promised on-campus employment before SSN assignment.¹⁵

SSA SHOULD CONSIDER STRENGTHENING ITS EVIDENTIARY REQUIREMENTS FOR ASSIGNING SSNs TO R-1 RELIGIOUS WORKERS

Based on our findings and those of DHS and GAO, we believe SSA should consider strengthening its evidentiary requirements for assigning SSNs to R-1 religious workers. We recognize any potential evidentiary changes will require changes to existing regulations and SSA policies. However, this should not detract SSA from exploring ways of strengthening its evidentiary requirements for assigning SSNs to R-1 religious workers.

To enhance SSN integrity, we believe SSA should consider requiring that R-1 religious workers provide current evidence (for example, a letter from the sponsoring religious organization) of religious employment or a promise of employment before SSN assignment. Although R-1 religious workers may provide similar documentation to support their R-1 visa application, an extended period of time may pass before their arrival in the United States. As such, requiring a current letter would give SSA

¹⁴ We examined the Earnings Suspense File and did not identify these individuals.

¹⁵ 20 C.F.R. § 422.105(b).

additional assurance that the R-1 religious worker still plans to work for their sponsoring religious organization, as required by DHS regulations. As a check, SSA could compare the current letter with information on Form I-94, *Arrival/Departure Record*, which DHS provides to every alien who qualifies for admission as an R-1 religious worker and is endorsed with the name and location of the specific organizational unit of the religious organization for which the alien will be providing services in the United States.¹⁶

We believe SSA would not have assigned SSNs to hundreds of nonimmigrants during our audit period if it had required current evidence of religious employment. This would also help address GAO's concerns about R-1 religious workers making false statements on their visa applications about their plans while in the United States.

While we understand that some R-1 religious workers may take a vow of poverty and, as such, not receive wages for services rendered, we question why they need an SSN. Some religious organizations told us that R-1 religious workers often use their SSN to open a bank account, rent an apartment, or obtain a driver's license. While we understand that R-1 religious workers may desire an SSN to help them assimilate into American society, the purpose of the SSN is to keep an accurate record of earnings covered under Social Security and pay benefits on those earnings.¹⁷ As such, we believe SSA should consider not assigning SSNs to R-1 religious workers who may not have wage-reporting responsibilities, thus negating the need to obtain an SSN.

FIELD OFFICE PERSONNEL DID NOT ALWAYS COMPLY WITH POLICIES AND PROCEDURES WHEN PROCESSING R-1 RELIGIOUS WORKERS' SSN APPLICATIONS

We estimate SSA field office personnel did not fully comply with SSA's procedures when assigning 701 original SSNs to R-1 religious workers from April 1, 2005 through March 31, 2006. As shown in Table 1, the most common occurrences of SSA personnel's noncompliance with policies and procedures were failure to (1) document SAVE program verifications, (2) correctly code Numident evidence information, and (3) sufficiently document evidence of age, identity, and lawful alien status/current authority to work.

¹⁶ 8 C.F.R. § 214.2(r)(4).

¹⁷ SSA, POMS, RM 00201.001A.

Table 1: Specific Occurrences of Noncompliance in Sampled Items

Type of Compliance Error	Number of Occurrences
SAVE Verification not Documented	17
Numident Evidence (IDN) Code was Incorrect	8
Sufficient Evidence Was Not Documented	4
SAVE Class of Admission was not R-1	2
Improper Assignment of an SSN	1
Summary of Errors	Totals
Number of Noncompliance Errors¹⁸	32
Number of Sampled SSNs with at Least One Error	26
Sample Size	200
Percentage of Sampled SSNs with at Least One Error (26/200)	13

Source: OIG analysis of sample items.

We believe the following instances of SSA field office personnel's noncompliance with policies and procedures illustrate SSA's risk of exposure to improper SSN assignment and misuse. SSA reviewed our findings and confirmed the errors we identified.

- Field office personnel incorrectly coded R-1 nonimmigrants as permanent resident aliens in the Numident file.¹⁹ This error is significant because DHS generally admits R-1 religious workers for a period of 2½ to 5 years, whereas permanent resident aliens are legally afforded the privilege of residing permanently in the United States. Incorrectly coding SSN applications diminishes the integrity of SSA records.
- Field office personnel accepted expired foreign passports as evidence of identity, contrary to SSA policy.²⁰ Therefore, SSA did not have assurance the R-1 religious workers provided acceptable documentation to process the SSN applications.
- A field office employee improperly assigned an SSN to one R-1 religious worker when the immigration status on the SAVE response did not agree with the status on the Form I-94. In such instances, SSA policy requires that SSA personnel submit an additional verification request to resolve the conflicting information. Because the employee did not comply with policies and procedures, SSA assigned an SSN without knowing the nonimmigrant's true immigration status.

¹⁸ We acknowledge that some of the noncompliance errors we identified may no longer occur because of enhancements made to SSA's SS-5 Assistant.

¹⁹ SSA, POMS, RM 00202.235.

²⁰ SSA, POMS, RM 00203.200E.

Established policies and procedures can only be effective if personnel processing SSN applications comply with them. Based on our noncompliance findings, we believe SSA should reemphasize the importance of following all policies and procedures when processing SSN applications from R-1 religious workers and take corrective action to address performance problems or training needs when Agency personnel do not comply with this requirement. In addition, SSA should correct the Numident evidence code errors identified in this review.

CONCLUSION AND RECOMMENDATIONS

SSA should continue to enhance SSN integrity because some individuals will exploit even the smallest vulnerabilities in the Agency's controls. Unless SSA takes additional steps to strengthen its controls over SSN assignment for R-1 religious workers, threats to SSN integrity will remain. Given the potential for R-1 religious workers to use SSNs for purposes other than employment for a religious organization, we believe SSA would benefit by taking additional steps to reduce the possibility of such activity.

Accordingly, we recommend that SSA:

1. Consider requiring that R-1 religious workers provide current evidence of religious employment or a promise of employment and establish their need for an SSN for wage reporting purposes before assigning them an SSN. In considering this recommendation or other steps to enhance SSN integrity, we believe SSA should work with DHS to understand how implementation of DHS' November 2008 final rule may reduce fraud and abuse in the religious worker visa program.
2. Reemphasize to field office personnel the importance of following all policies and procedures when processing SSN applications for R-1 religious workers and take corrective action to address performance problems or training needs when Agency personnel do not comply with this requirement.
3. Correct R-1 religious workers' Numident evidence code errors we identified in our sample. We will provide further details regarding these individuals under separate cover.

AGENCY COMMENTS AND OIG RESPONSE

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



Patrick P. O'Carroll, Jr.

Appendices

APPENDIX A – Acronyms

APPENDIX B – Background

APPENDIX C – Scope and Methodology

APPENDIX D – Sample Appraisal

APPENDIX E – Agency Comments

APPENDIX F – OIG Contacts and Staff Acknowledgments

Acronyms

C.F.R.	Code of Federal Regulations
DHS	Department of Homeland Security
GAO	Government Accountability Office
IDN	Numident Evidence Code
OIG	Office of the Inspector General
POMS	Program Operations Manual System
R-1	Classification for a Nonimmigrant Religious Worker
SAVE	Systematic Alien Verification for Entitlements
SSA	Social Security Administration
SSN	Social Security Number

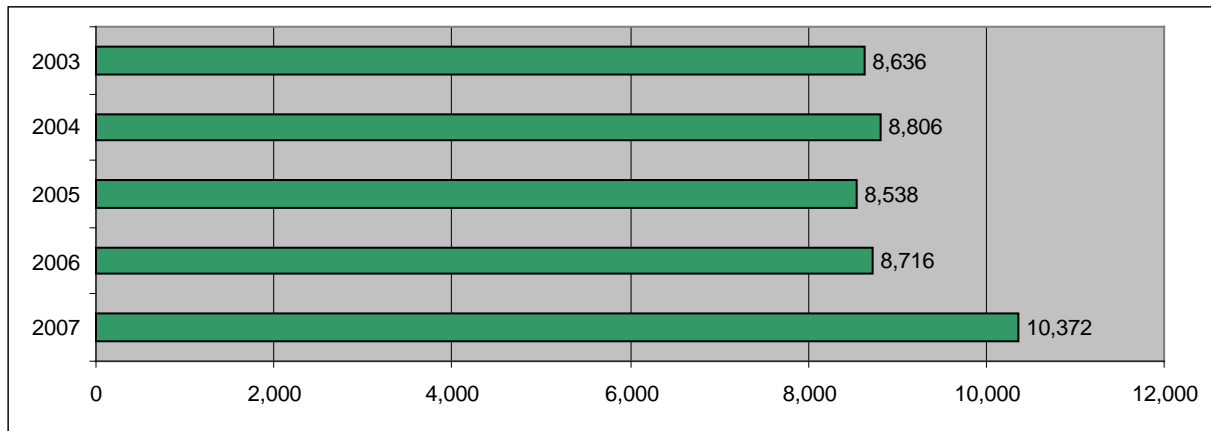
Forms

I-94	<i>Arrival/Departure Record</i>
SS-5	<i>Application for a Social Security Card</i>
W-2	<i>Wage and Tax Statement</i>
1099-MISC	<i>Miscellaneous Income</i>

Background

Issuances of nonimmigrant R-1 religious worker visas have increased since 2003, as shown in Table 1.

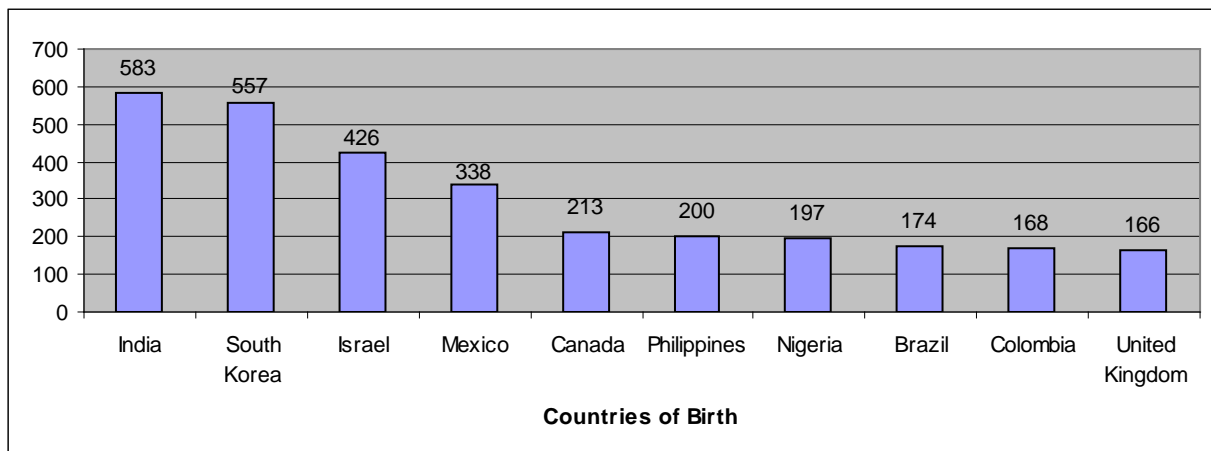
Table 1: Nonimmigrant Religious Worker Visas Issued by the Department of State from 2003 Through 2007 (Preliminary Data)



Source: Department of State Bureau of Consular Affairs.

As shown in Table 2, the largest numbers of R-1 religious workers assigned an original Social Security number (SSN) from April 1, 2005 through March 31, 2006 were born in India, South Korea, Israel, and Mexico.

Table 2: Top 10 Countries of Birth for R-1 Religious Workers Assigned an Original SSN from April 1, 2005 Through March 31, 2006



Source: OIG analysis of SSNs assigned to R-1 religious workers.

Scope and Methodology

To accomplish our objectives, we

- reviewed pertinent sections of the Social Security Administration's (SSA) policies and procedures;
- reviewed applicable laws and regulations;
- reviewed prior audit reports issued by the Department of Homeland Security and the Government Accountability Office;
- obtained a data extract of 5,392 original Social Security numbers (SSN) assigned to individuals with "R-1" or "R1" in the Modernized Enumeration System Transaction History File's evidence field (based on evidence recorded by field office staff during the SSN application process) from April 1, 2005 through March 31, 2006;
- randomly selected a sample of 200 records from our data extract;
- reviewed Numident records and analyzed Detailed Earnings Queries for 2005 through 2007;
- attempted to contact 25 religious organizations to determine why an R-1 religious worker may not have wages posted to their SSA earnings record or had self-employment earnings; and
- contacted the Departments of Homeland Security and State to obtain information on the sponsoring organizations of R-1 religious workers.

Our review of internal controls was limited to SSA's policies and procedures for assigning original SSNs to R-1 religious workers. We performed our audit at the Office of Audit in Birmingham, Alabama. The data were sufficiently reliable to meet our objectives.

The SSA entity audited was the Office of the Deputy Commissioner for Operations. We conducted this performance audit from March through October 2008 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Sample Appraisal

Table 1: Sample Results and Projection of R-1 Religious Workers' Posted Wages/Earnings for 2005 Through 2007

SAMPLE ATTRIBUTE APPRAISAL	
Total Population of Original Social Security Numbers (SSN) Assigned to R-1 Religious Workers from April 1, 2005 Through March 31, 2006	5,392
Sample Size	200
Attribute Projections	
Number of Instances in Sample Where R-1 Religious Workers Had Non-Religious Reported Wages for 2005 Through 2007	11
Estimate of Instances in Population Where R-1 Religious Workers Had Non-Religious Reported Wages for 2005 Through 2007	297
Projection—Lower Limit	170
Projection—Upper Limit	478
Attribute Projections	
Number of Instances in Sample Where R-1 Religious Workers Did Not Have Reported Wages for 2005 Through 2007	78
Estimate of Instances in Population Where R-1 Religious Workers Did Not Have Reported Wages for 2005 Through 2007	2,103
Projection—Lower Limit	1,798
Projection—Upper Limit	2,421
Attribute Projections	
Number of Instances in Sample Where R-1 Religious Workers Had Self-Employment Earnings for 2005 Through 2007	22
Estimate of Instances in Population Where R-1 Religious Workers Had Self-Employment Earnings for 2005 Through 2007	593
Projection—Lower Limit	411
Projection—Upper Limit	822
<i>Projections made at the 90-percent confidence level.</i>	

Table 2: Sample Results and Projection Where the Social Security Administration Did Not Comply with Policies and Procedures When Processing Original Social Security Number Applications for R-1 Religious Workers from April 1, 2005 Through March 31, 2006

SAMPLE ATTRIBUTE APPRAISAL	
Total Population of Original SSNs Assigned to R-1 Religious Workers from April 1, 2005 Through March 31, 2006	5,392
Sample Size	200
Attribute Projection	
Number of Instances in Sample Where the Social Security Administration (SSA) Did Not Comply with Policies and Procedures When Processing Original SSN Applications for R-1 Religious Workers	26
Estimate of Instances in Population Where SSA Did Not Comply with Policies and Procedures When Processing Original SSN Applications for R-1 Religious Workers	701
Projection—Lower Limit	504
Projection—Upper Limit	943
<i>Projections made at the 90-percent confidence level.</i>	

Agency Comments



SOCIAL SECURITY

MEMORANDUM

Date: February 17, 2009 **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, Management Advisory Report, "R-1 Religious Workers' Use of Social Security Numbers" (A-08-08-18079)--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's findings and recommendations are attached.

Please let me know if we can be of further assistance. Please direct staff inquiries to Candace Skurnik, Director, Audit Management and Liaison Staff, at extension 54636.

Attachment

COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT MANAGEMENT ADVISORY REPORT, "R-1 RELIGIOUS WORKERS' USE OF SOCIAL SECURITY NUMBERS" (A-08-08-18079)

We have reviewed the draft report and agree with the report's contents and findings. Our responses to the specific recommendations are provided below.

Recommendation 1

Consider requiring that R-1 religious workers provide current evidence of religious employment or a promise of employment and establish their need for a Social Security number (SSN) for wage reporting purposes before assigning them an SSN. In considering this recommendation or other steps to enhance SSN integrity, we believe the Social Security Administration should work with the Department of Homeland Security (DHS) to understand how implementation of DHS' November 2008 final rule may reduce fraud and abuse in the religious worker visa program.

Response

We agree with the intent of this recommendation. We will work with DHS in developing any new policy or procedure as it relates to the November 2008 rule.

Recommendation 2

Reemphasize to field office personnel the importance of following all policies and procedures when processing SSN applications for R-1 religious workers and take corrective action to address performance problems or training needs when agency personnel do not comply with this requirement.

Response

We agree. In March 2009, we will include a reminder item in the Employee Security Reminders Administrative Message issued to all employees.

Recommendation 3

Correct R-1 religious workers' Numident evidence code errors we identified in our sample. We will provide further details regarding these individuals under separate cover.

Response

We agree. We will correct the evidence code errors on the Numident once we receive the sample cases from OIG.

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:

Janet Matlock, Senior Auditor

Charles Lober, Information Technology Specialist

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