

---

**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**

---



## Mission

By conducting independent and objective audits, evaluations and investigations, we inspire public confidence in the integrity and security of SSA's programs and operations and protect them against fraud, waste and abuse. We provide timely, useful and reliable information and advice to Administration officials, Congress and the public.

## Authority

The Inspector General Act created independent audit and investigative units, called the Office of Inspector General (OIG). The mission of the OIG, as spelled out in the Act, is to:

- Conduct and supervise independent and objective audits and investigations relating to agency programs and operations.
- Promote economy, effectiveness, and efficiency within the agency.
- Prevent and detect fraud, waste, and abuse in agency programs and operations.
- Review and make recommendations regarding existing and proposed legislation and regulations relating to agency programs and operations.
- Keep the agency head and the Congress fully and currently informed of problems in agency programs and operations.

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

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

## Vision

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



# 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.<sup>1</sup>

Under the *Social Security Act*, SSA assigns SSNs to all nonimmigrants, including R-1 religious workers, who enter the United States with work authorization.<sup>2</sup> 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.<sup>3</sup> In addition, R-1 religious workers must provide SSA acceptable evidence of age, identity, and lawful alien status/current authority to work.<sup>4</sup> Wages and compensation paid to R-1 religious

---

<sup>1</sup> 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.

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

<sup>3</sup> SSA, Program Operations Manual System (POMS), RM 00202.001A.

<sup>4</sup> 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).<sup>5</sup> SSA posts reported earnings to its Master Earnings File.<sup>6</sup>

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.<sup>7</sup> DHS' assessment identified weaknesses that created vulnerabilities for fraud.<sup>8</sup> As such, DHS recently made policy changes to reduce fraud and abuse in the R-1 visa program.<sup>9</sup> 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.<sup>10</sup> Wages for the remaining individuals in our sample are categorized as follows.

---

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

<sup>6</sup> SSA, POMS, RS 01404.003A.1.

<sup>7</sup> 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.

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

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

<sup>10</sup> 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.<sup>11</sup>
- 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)<sup>12</sup> program verifications or (2) correctly code Numident<sup>13</sup> information.

---

<sup>11</sup> 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.

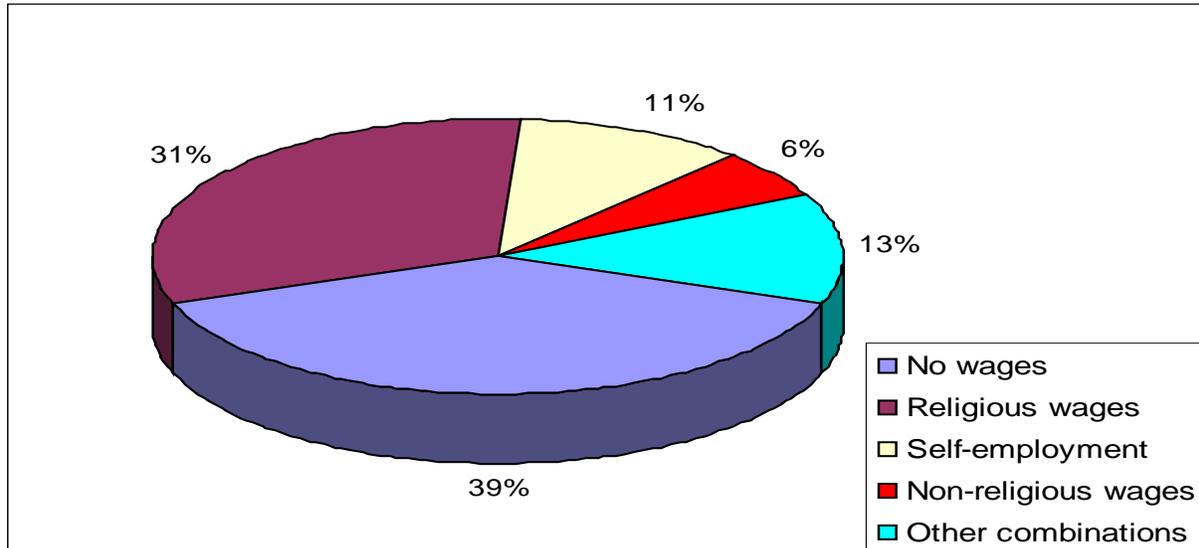
<sup>12</sup> SSA, POMS, RM 00203.730A and RM 00203.730B. DHS provides and maintains the SAVE program for benefit-granting agencies, such as SSA, to verify that alien applicants meet immigration status eligibility requirements. To properly assign SSNs to aliens, SSA uses SAVE to confirm the authenticity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

<sup>13</sup> 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.<sup>14</sup> 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.<sup>15</sup>

### **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

---

<sup>14</sup> We examined the Earnings Suspense File and did not identify these individuals.

<sup>15</sup> 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.<sup>16</sup>

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.<sup>17</sup> 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.

---

<sup>16</sup> 8 C.F.R. § 214.2(r)(4).

<sup>17</sup> 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
<b>Number of Noncompliance Errors<sup>18</sup></b>	<b>32</b>
<b>Number of Sampled SSNs with at Least One Error</b>	<b>26</b>
<b>Sample Size</b>	<b>200</b>
<b>Percentage of Sampled SSNs with at Least One Error (26/200)</b>	<b>13</b>

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.<sup>19</sup> 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.<sup>20</sup> 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.

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

<sup>19</sup> SSA, POMS, RM 00202.235.

<sup>20</sup> 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

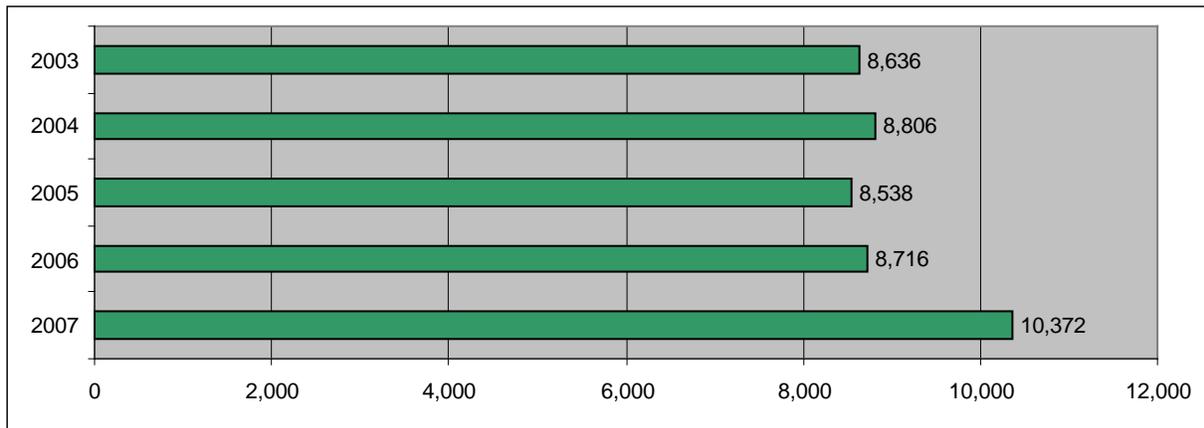
### Forms

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.

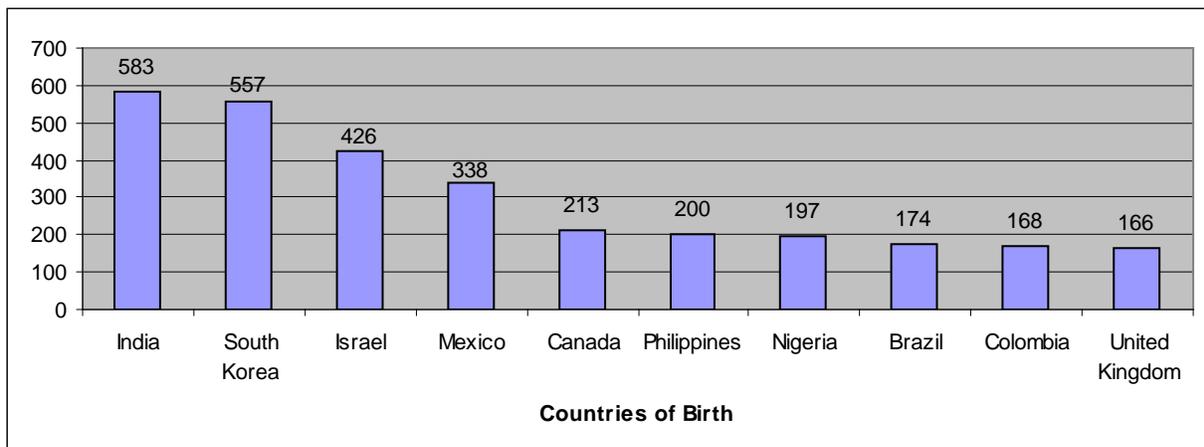
**Table 1: Nonimmigrant Religious Worker Visas Issued by the Department of State from 2003 Through 2007 (Preliminary Data)**



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**

<b>SAMPLE ATTRIBUTE APPRAISAL</b>	
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
<b>Attribute Projections</b>	
Number of Instances in Sample Where R-1 Religious Workers Had Non-Religious Reported Wages for 2005 Through 2007	11
<b>Estimate of Instances in Population Where R-1 Religious Workers Had Non-Religious Reported Wages for 2005 Through 2007</b>	297
Projection—Lower Limit	170
Projection—Upper Limit	478
<b>Attribute Projections</b>	
Number of Instances in Sample Where R-1 Religious Workers Did Not Have Reported Wages for 2005 Through 2007	78
<b>Estimate of Instances in Population Where R-1 Religious Workers Did Not Have Reported Wages for 2005 Through 2007</b>	2,103
Projection—Lower Limit	1,798
Projection—Upper Limit	2,421
<b>Attribute Projections</b>	
Number of Instances in Sample Where R-1 Religious Workers Had Self-Employment Earnings for 2005 Through 2007	22
<b>Estimate of Instances in Population Where R-1 Religious Workers Had Self-Employment Earnings for 2005 Through 2007</b>	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**

<b>SAMPLE ATTRIBUTE APPRAISAL</b>	
Total Population of Original SSNs Assigned to R-1 Religious Workers from April 1, 2005 Through March 31, 2006	5,392
Sample Size	200
<b>Attribute Projection</b>	
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
<b>Estimate of Instances in Population Where SSA Did Not Comply with Policies and Procedures When Processing Original SSN Applications for R-1 Religious Workers</b>	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

For additional copies of this report, please visit our web site at [www.socialsecurity.gov/oig](http://www.socialsecurity.gov/oig) or contact the Office of the Inspector General's Public Affairs Staff Assistant at (410) 965-4518. Refer to Common Identification Number A-08-08-18079.

## **DISTRIBUTION SCHEDULE**

Commissioner of Social Security

Office of Management and Budget, Income Maintenance Branch

Chairman and Ranking Member, Committee on Ways and Means

Chief of Staff, Committee on Ways and Means

Chairman and Ranking Minority Member, Subcommittee on Social Security

Majority and Minority Staff Director, Subcommittee on Social Security

Chairman and Ranking Minority Member, Committee on the Budget, House of Representatives

Chairman and Ranking Minority Member, Committee on Oversight and Government Reform

Chairman and Ranking Minority Member, Committee on Appropriations, House of Representatives

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

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

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

Chairman and Ranking Minority Member, Committee on Finance

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

Chairman and Ranking Minority Member, Senate Special Committee on Aging

Social Security Advisory Board

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

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

### **Office of Audit**

OA conducts financial and performance audits of the Social Security Administration's (SSA) programs and operations and makes recommendations to ensure program objectives are achieved effectively and efficiently. Financial audits assess whether SSA's financial statements fairly present SSA's financial position, results of operations, and cash flow. Performance audits review the economy, efficiency, and effectiveness of SSA's programs and operations. OA also conducts short-term management reviews and program evaluations on issues of concern to SSA, Congress, and the general public.

### **Office of Investigations**

OI conducts investigations related to fraud, waste, abuse, and mismanagement in SSA programs and operations. This includes wrongdoing by applicants, beneficiaries, contractors, third parties, or SSA employees performing their official duties. This office serves as liaison to the Department of Justice on all matters relating to the investigation of SSA programs and personnel. OI also conducts joint investigations with other Federal, State, and local law enforcement agencies.

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

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

### **Office of External Relations**

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

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

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