



Office *of the* Inspector General

SOCIAL SECURITY ADMINISTRATION

Audit Report

Information Technology Service
Contract with Booz Allen Hamilton,
Inc.

A-14-13-13009 | August 2014



Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

MEMORANDUM

Date: August 14, 2014

Refer To:

To: The Commissioner

From: Inspector General

Subject: Information Technology Service Contract with Booz Allen Hamilton, Inc. (A-14-13-13009)

The attached final report presents the results of our audit. Our objectives were to (1) determine whether the Social Security Administration received the goods and services for which it contracted and (2) review the services provided by Booz Allen Hamilton, Inc., and the related costs charged to the Agency for adherence to the negotiated terms and applicable regulations.

If you wish to discuss the final report, please call me or have your staff contact Steven L. Schaeffer, Assistant Inspector General for Audit, at (410) 965-9700.

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.

Attachment

**Information Technology Service Contract with Booz Allen
Hamilton, Inc.
A-14-13-13009**



August 2014

Office of Audit Report Summary

Objectives

Our objectives were to (1) determine whether the Social Security Administration (SSA) received the goods and services for which it contracted and (2) review the services provided by Booz Allen Hamilton, Inc., (BAH) and the related costs charged to SSA for adherence to the negotiated terms and applicable regulations.

Background

On September 16, 2008, SSA entered into a 5-year Blanket Purchase Agreement (BPA) with BAH to place orders for information technology-related commercial services under the Federal Supply Schedule.

As of September 15, 2013, when the BPA expired, SSA had issued 91 calls and obligated \$45 million.

Our Findings

Based on our analysis, we determined that SSA ultimately received the services for which it contracted and was generally satisfied with BAH's work. However, we found that SSA

- did not always include appropriate, measurable requirements in its Statements of Work;
- did not fully comply with the Federal Acquisition Regulation's requirements for price reasonableness evaluations; and
- accepted quotes and invoices from BAH that did not meet the Agency's requirements.

Our Recommendations

Although the BPA expired on September 15, 2013, we believe SSA should consider the issues we identified in our audit when entering into, and managing, future contracts/BPAs. Therefore, when acquiring specialized commercial advisory and assistance services through the Federal Supply Schedule, we recommend that SSA:

1. Issue Statements of Work that include sufficient details to enable the Agency to assess the contractors' work performance against measurable performance standards.
2. Consider the proposed level of effort and mix of labor to perform specific tasks to determine whether the total price is reasonable before accepting a contractor's quote.

SSA agreed with our recommendations.

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ABBREVIATIONS

BAH	Booz Allen Hamilton, Inc.
BPA	Blanket Purchase Agreement
FAR	Federal Acquisition Regulation
GSA	General Services Administration
OIG	Office of the Inspector General
SOW	Statement of Work
SSA	Social Security Administration

OBJECTIVES

Our objectives were to (1) determine whether the Social Security Administration (SSA) received the goods and services for which it contracted and (2) review the services provided by Booz Allen Hamilton, Inc., (BAH) and the related costs charged to SSA for adherence to the negotiated terms and applicable regulations.

BACKGROUND

The General Services Administration (GSA) manages the Federal Supply Schedule, which provides agencies with a simplified process for obtaining commercial supplies and services.¹ GSA, the Department of Defense, and the National Aeronautics and Space Administration jointly issue the Federal Acquisition Regulation (FAR),² which establishes uniform policies and procedures for Executive agencies' acquisition of goods and services.³

GSA contracted with BAH to provide multiple services, including consultation services.⁴ This contract is available to Federal agencies through the Federal Supply Schedule. Included in the contract are established hourly labor rates for services that GSA has determined are fair and reasonable.

On September 16, 2008, SSA awarded a Blanket Purchase Agreement (BPA) with BAH to place orders for specialized advisory and assistance services under the consultation services category of the GSA/BAH contract.⁵ Under the BPA, BAH provided the following types of services:

- strategic technology planning;
- information technology project management support;
- information technology-related business support services; and
- systems security advisory services.

¹ FAR 8.402(a).

² We used the FAR that was in effect (FAR version FAC-2005-27, archived September 17, 2008) when the BPA was established on September 16, 2008. For a list of archived versions of the FAR, see http://acquisition.gov/far/old_html.html.

³ FAR 1.101 and *Foreword* section.

⁴ GSA Mission-Oriented Business Integrated Services Schedule Contract Number GS-23F-9755H. The contract period is October 1, 1997 through September 30, 2017.

⁵ SSA Award Number SS00-08-40029. FAR 13.303-1, states, in part, that "A blanket purchase agreement (BPA) is a simplified method of filling anticipated repetitive needs for supplies or services by establishing 'charge accounts' with qualified sources of supply..."

When the Agency needed services that were available through the BAH contract, it used the BPA to obtain the services. To request services under the BPA, the FAR generally required that the Agency issue a Request for Quotation that included a Statement of Work.

- **Statement of Work (SOW).** The FAR requires that agencies seeking commercial services priced at hourly rates prepare a SOW.⁶ The FAR requires that the SOW include, among other things, the work to be performed and applicable performance standards.⁷ To the maximum extent practicable, the agency requirements shall be performance-based statements.⁸
- **Request for Quotation.** The FAR generally requires that agencies prepare a Request for Quotation when ordering services requiring a SOW.⁹ The Request for Quotation must include the SOW and evaluation criteria.¹⁰ For the BAH BPA, the Agency's Request for Quotations specifically requested that BAH include cost details on the labor mix and level of effort required to complete the work.¹¹

In response to the Requests for Quotation, BAH prepared quotes. The FAR requires that SSA consider the level of effort and mix of labor to perform the specific task being ordered and determine that the proposed total price was reasonable.¹² Once SSA accepted the quote and the Agency and BAH agreed to terms, SSA placed the order and the work commenced.

As of September 15, 2013, when the BPA expired, SSA had issued 91 calls and obligated \$45 million.¹³

To accomplish our objectives, we obtained and reviewed the BPA, supporting documents, and applicable Federal laws and regulations. In addition, we selected and tested deliverables and invoices from 15 of the completed calls. See Appendix A for additional information about our scope and methodology.

⁶ FAR 8.405-3(b)(3).

⁷ FAR 8.405-2(b).

⁸ Id.

⁹ FAR 8.405-2(c).

¹⁰ Id.

¹¹ SSA requested this information for calls 1 through 75, and 77; and requested a subset of this information for calls 76 and 78 through 83. For calls 84 through 91, SSA issued emails requesting quotes. These emails did not contain any evaluation criteria, but did include the SOW as an attachment.

¹² FAR 8.404(d) and FAR 8.405-2(d).

¹³ While September 15, 2013 was the deadline for issuing calls against the BPA, some calls remained in-progress after that date. As of December 17, 2013, the Agency paid BAH \$41.6 million.

RESULTS OF REVIEW

We determined that SSA ultimately received the services for which it contracted and was generally satisfied with BAH's work. However, we found that SSA

- did not always include appropriate, measurable requirements in its SOWs;
- did not fully comply with FAR requirements for price reasonableness evaluations; and
- accepted quotes and invoices from BAH that did not meet the Agency's requirements.

Statements of Work

The FAR requires that SOWs include applicable performance standards,¹⁴ which establish the performance level required by the Government to meet the contract requirements.¹⁵ Performance-based standards are required to be measurable and structured to permit an assessment of the contractor's performance.¹⁶ Further, SSA's SOW policies state, in part,

The specification/SOW provides the basis for judging whether or not the contractor has met your requirements.

The SOW is a detailed description of work or services to be performed under a contract and therefore expresses exactly what the contractor and SSA are mutually agreeing to.

If requirements are not clearly and concisely stated, the contractor may perform in exact accordance with the contract, but provide unsatisfactory service or products. If there is any ambiguity or room for interpretation, contractors can be expected to make interpretations that work to their own advantage.¹⁷

Without specific performance standards, SSA may have received services under the contract that it did not need, or were not of value to the Agency. Following are two examples.

Post-Implementation Reviews. The Office of Management and Budget requires that Federal agencies conduct “. . . post-implementation reviews of information systems and information resource management processes to validate estimated benefits and costs, and document effective management practices for broader use...”¹⁸ In addition, the Office of Management and Budget

¹⁴ FAR 8.405-2(b). “To the maximum extent practicable, agency requirements shall be performance-based statements . . .” *Id.* See also FAR 37.603(a).

¹⁵ FAR 37.603(a).

¹⁶ *Id.*

¹⁷ SSA, Administrative Instructions Manual System, Material Resources Manual 06.19.10, August 12, 2004, Attachment A, § C.12.

¹⁸ Office of Management and Budget Circular A-130, *Management of Federal Information Resources*, Section 8b(1)(d)(i).

recommended that agencies consider various factors when conducting post-implementation reviews, including strategic and mission impact and effectiveness; customer and user satisfaction; investment performance; and evaluations of accuracy, timeliness, and quality of project information.¹⁹

SSA issued three calls related to developing and using a post-implementation review framework for the Agency's information technology projects: calls 16, 31, and 83. The SOWs for calls 16 and 31 did not specify that the framework must meet Federal requirements. BAH used the framework it developed under these two calls to conduct post-implementation reviews of two SSA projects.²⁰

In a prior OIG review, we found that the framework BAH developed—and used to perform two post-implementation reviews—did not fully meet Federal and SSA requirements.²¹ After we issued our evaluation report, SSA issued a third call: call 83. In response to call 83, BAH provided guidance that appeared to meet Federal requirements.²²

The total cost for these three post-implementation review calls was \$805,558. Had SSA carefully designed the first call to require that the deliverable—the post-implementation review framework—meet Federal requirements, SSA may have been able to avoid some of the costs of the subsequent calls.

Security Metrics Handbook. SSA issued a SOW with a task for BAH to produce a Security Metrics Handbook. The SOW stated,

The contractor shall produce a Security Metrics Handbook for the Agency. This will be done using a security measurement approach based on following [National Institute of Standards and Technology] 800-80 “Guide for Developing Performance Metrics for Information Security” and . . . 800-55 “Security Metrics Guide for Information Technology Systems.” The contractor shall use a best practices approach to address the challenges the Agency must address to effectively manage and disseminate information to decision makers.

¹⁹ Office of Management and Budget, *Capital Programming Guide*, Version 2.0, June 2006, p. 58-59.

²⁰ The two projects were iClaim (Call 16) and e-Pulling (Call 31).

²¹ SSA OIG, *The Social Security Administration's Post-Implementation Review Process* (A-14-10-30105), June 22, 2010.

²² Prior OIG and Government Accountability Office reviews provided the Federal requirements that must be met. Nonetheless, in SSA's SOW, the Agency asked BAH to research and obtain the appropriate Federal guidance. SSA OIG, *The Social Security Administration's Post-Implementation Review Process* (A-14-10-30105), June 22, 2010; SSA OIG, *Social Security Administration's Management of Information Technology Projects* (A-14-07-17099), July 26, 2007; and GAO-08-1020, *SSA Has Taken Key Steps for Managing Its Investments, but Needs to Strengthen Oversight and Fully Define Policies and Procedures*, September 2008.

We believe SSA should include in its SOWs measurable performance standards and the methods the Agency will use to assess contractor performance against performance standards.²³ Although SSA stated the contractor must develop a Handbook using an approach that is based on Federal standards, the Agency did not include in the SOW the specific performance standards that were required. Instead, BAH listed in its quote the details of what the Handbook would contain.

BAH revised the Handbook several times over 8 months before delivering the latest draft version to the Agency.²⁴ We believe the omission of measurable requirements in the SOW led to delays in obtaining a final version of the Handbook.²⁵

Price Reasonableness Evaluations

SSA concluded that BAH's rates were fair and reasonable because the proposed rates met the terms of the BPA and were equal to or lower than BAH's established GSA schedule prices. However, the FAR generally requires that agencies consider the proposed level of effort and mix of labor to perform specific tasks being ordered and determine whether the total price is reasonable before accepting a contractor's quote.²⁶ In addition, as part of the ordering procedures, the FAR requires that agencies document the evaluation methodology used in selecting the contractor to receive an order and the price reasonableness determinations.²⁷

To determine whether the total price quoted by a vendor is reasonable, agencies should determine whether the total number of hours seems realistic to achieve the SOW objectives. In addition, the agencies should determine whether the quoted position types—and the number of estimated hours per position type—are reasonable for each task in the SOW.

Although required by the Agency's Requests for Quotation, none of BAH's price quotes in the 15 calls we reviewed contained the labor-hour estimates, detailed by skill category and applied to each task's milestones or deliverables. Furthermore, SSA accepted BAH's quotes even though it did not have this information. In addition, in only 1 of the 15 calls, were we able to find documentation indicating that SSA evaluated the reasonableness of the prices. In the remaining

²³ The FAR states, "Performance-based contracts for services shall include – . . . (2) Measurable performance standards . . . and the methods of assessing contractor performance against performance standards." FAR 37.601(b)(2). We believe this requirement should apply to BPAs as well.

²⁴ BAH submitted a version to SSA on January 21, 2009 and a modified, version on April 6, 2009. Then, BAH submitted another revision on July 10, 2009. As of August 17, 2009, the last correspondence we obtained showed that SSA components had until August 21, 2009 to complete their comments.

²⁵ By the time SSA implemented the Handbook—which cost \$107,000—the Federal security community was taking a different direction regarding security monitoring. The Handbook served briefly as a transition guide until SSA implemented its continuous monitoring strategy and adopted tools to provide security program metrics. On December 9, 2013, the Agency informed us that it had stopped using the Handbook.

²⁶ FAR 8.404(d) and FAR 8.405-2(d).

²⁷ FAR 8.405-2(e)(4) and (6).

14 calls, SSA did not formally assess the level of effort and labor mix to determine the reasonableness of the overall price.

The FAR also requires that agencies document the rationale for using other than a firm-fixed-price or performance-based order.²⁸ Of the 15 calls in our sample, 9 were firm-fixed-price orders.²⁹ The remaining six were other types of orders (for example, a time-and-materials order);³⁰ however, SSA did not document its rationale for selecting the order type, as required by the FAR.³¹

Without detailed cost information, SSA may have been unable to consider the level of effort and mix of labor proposed to perform specific tasks and determine whether the total price was reasonable. Furthermore, the information is necessary for SSA to determine the appropriate type of order to use and document that determination, as required by FAR.

By not having detailed cost information when evaluating the reasonableness of the quotes, SSA is at risk of not obtaining the best value at the lowest cost to meet its needs.

Actual Cost Details

The terms of the BPA required that the vendor supply SSA with an accounting of the direct labor charged, by labor category, for each deliverable of each call. This accounting must list each employee, the hours worked, and the hourly rate.³²

We reviewed two invoices for each call in our sample. For the 15 calls in our sample, we found that BAH did not provide the cost information required by the BPA when submitting deliverables to SSA.³³ Nonetheless, SSA accepted and paid the invoices, and did not enforce the BPA requirements.³⁴

²⁸ FAR 8.405-2(e)(7)(i).

²⁹ A firm-fixed price contract/order provides for a price that is not subject to any adjustment on the basis of the contractor's cost experience in performing the contract. FAR 16.202-1.

³⁰ A time and materials contract/order provides for acquiring supplies or services on the basis of direct labor hours at specified fixed hourly rates and the actual cost for materials. FAR 16.601(b)(1) and (2).

³¹ FAR 8.405-2(e)(7)(i); FAR 12.207(b); and FAR 16.601 (c).

³² SSA, SS00-08-40029, *Blanket Purchase Agreement (BPA) for Specialized Advisory and Assistance Services*, § A.1.7.

³³ BAH submitted monthly invoices, but only those for the six calls using a time and material ordering approach had accounting data similar to the BPA deliverable requirements. However, none of these invoices linked the cost information to the deliverables.

³⁴ We found no evidence that SSA and BAH subsequently modified the BPA to waive this required information.

CONCLUSIONS

We determined that SSA ultimately received the services for which it contracted and was generally satisfied with BAH's work. However, we found that SSA

- did not always include appropriate, measurable requirements in its SOWs;
- did not fully comply with FAR requirements for price reasonableness evaluations; and
- accepted quotes and invoices from BAH that did not meet the Agency's requirements.

Because some SOWs did not include appropriate, measurable requirements, it may have taken longer for SSA to receive the deliverables it requested, and SSA may have paid more than necessary.

RECOMMENDATIONS

Although the BPA expired on September 15, 2013, we believe SSA should consider the issues we identified in our audit when entering into and managing other contracts/BPAs in the future. Therefore, when acquiring specialized commercial advisory and assistance services through the Federal Supply Schedule going forward, we recommend that SSA:

1. Issue SOWs that include sufficient details to enable the Agency to assess the contractors' work performance against measurable performance standards.
2. Consider the proposed level of effort and mix of labor to perform specific tasks to determine whether the total price is reasonable before accepting a contractor's quote.

AGENCY COMMENTS

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

OTHER MATTERS

The terms of the BPA required that the vendor supply SSA with an accounting of the direct labor charged, by labor category, for each deliverable of each call. This accounting must list each employee, the hours worked, and the hourly rate.³⁵ We reviewed two invoices for each call in our sample. For the 15 calls in our sample, we found that BAH did not provide the cost

³⁵ SSA, SS00-08-40029, *Blanket Purchase Agreement (BPA) for Specialized Advisory and Assistance Services*, § A.1.7.

information required by the BPA when it submitted deliverables to SSA.³⁶ Nonetheless, SSA accepted and paid the invoices but did not enforce the BPA requirements.³⁷

SSA stated that the BPA only allowed for firm-fixed-price call orders. According to the Agency, the contractor's quote includes a proposed payment schedule that lists the labor mix, level of effort, and hourly rate based on GSA's schedule pricing, and SSA considers all of these factors before determining whether the quote is fair and reasonable. Further, the Agency stated, "It is the contractor's responsibility to complete all tasks using any necessary resources to ensure deliverables are met by the established delivery schedule. We do not otherwise monitor labor, material, or other costs for firm-fixed price call orders."

We believe actual labor, material, and other costs for deliverables is valuable information for SSA, as it would help the Agency to (1) determine whether it obtained the best value to meet its needs and (2) evaluate how well the contractor estimated costs, which in turn would help SSA when evaluating future quotes for similar calls.

³⁶ BAH submitted monthly invoices, but only those for the six calls using a time and material ordering approach had accounting data similar to the BPA deliverable requirements. However, none of these invoices linked the cost information to the deliverables.

³⁷ We found no evidence that SSA and BAH subsequently modified the BPA to waive this required information.

APPENDICES

Appendix A – SCOPE AND METHODOLOGY

Our objectives were to (1) determine whether the Social Security Administration (SSA) received the goods and services for which it contracted and (2) review the services provided by Booz Allen Hamilton, Inc., (BAH) and the related costs charged to SSA to ensure both parties adhered to the negotiated contract terms and applicable regulations.

To accomplish the audit objective we:

- Reviewed the Blanket Purchase Agreement SSA awarded to BAH¹ on September 16, 2008 to obtain specialized advisory and assistance services from a Federal Supply Schedule.²
- Reviewed applicable Federal laws, regulations, guidelines, and standards as well as SSA's policies and procedures.
- Interviewed SSA subject matter experts including the current Contracting Officer and Contracting Officer Technical Representative.
- Sampled 15 of the 69 calls completed as of December 31, 2012 and tested at least 1 deliverable and 2 invoices.³ For each sampled call, we obtained information about the processes used to approve the statement of work; accept BAH quotes, deliverables, and invoices; and rate BAH's quality and timeliness of work. We determined whether
 - ✓ SSA received all the key deliverables and services it contracted;
 - ✓ SSA paid the invoices in the proper amount and on-time, in accordance with the *Prompt Payment Act*; and
 - ✓ the deliverables met the Statement of Work's stated purpose and requirements, and provided value for SSA.

We performed our work from March through December 2013 in Baltimore, Maryland. The principal entities audited were SSA's Offices of Acquisitions and Grants and Financial Policy and Operations as well as various components in the Office of Systems.

¹ SSA Award Number SS00-08-40029.

² General Service Administration Mission Oriented Business Integrated Services Schedule Contract Number GS-23F-9755H.

³ We used a multi-stage, non-statistical sample based on the call value, subject area, and project. Specifically, we selected the 10 largest calls by dollar amount, and selected 5 calls from what we believed to be the more important projects. The calls we sampled were: 04, 13, 14, 20, 28, 31, 33, 38, 39, 52, 54, 56, 58, 61, and 62.

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 conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix B – AGENCY COMMENTS



SOCIAL SECURITY

MEMORANDUM

Date: July 3, 2014

Refer To: S1J-3

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

From: Katherine Thornton
Deputy Chief of Staff

Subject: Office of the Inspector General Draft Report, "Information Technology Service Contract with Booz Allen Hamilton, Inc." (A-14-13-13009) - INFORMATION

Thank you for the opportunity to review the draft report. Please see our attached comments.

Please let me know if we can be of further assistance. You may direct staff inquiries to Gary S. Hatcher at (410) 965-0680.

Attachment

**COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL DRAFT REPORT,
“INFORMATION TECHNOLOGY SERVICE CONTRACT WITH BOOZ ALLEN
HAMILTON, INC.” (A-14-13-13009)**

Recommendation 1

Issue Statements of Work (SOW) that include sufficient details to enable the Agency to assess the contractors' work performance against measurable performance standards.

Response

We agree. We have established guidelines for the SOW to include a section for performance standards for technical acceptance or acceptable trade-off standards. In accordance with Federal Acquisition Regulation requirements, to the maximum extent possible, we work with Task Managers to draft SOWs that clearly identify measurable performance standards that define technical acceptance criteria and other pertinent information. Our contracting staff reviews the SOW early in the acquisition process to ensure understanding, accuracy, and completeness.

Recommendation 2

Consider the proposed level of effort and mix of labor to perform specific tasks to determine whether the total price is reasonable before accepting a contractor's quote.

Response

We agree. However, we believe we already consider the proposed level of effort and mix of labor to determine if a contractor's quote is reasonable. All procurement packages must include an Independent Government Cost Estimate (IGCE), which includes the estimated labor mix and level of effort needed to perform the tasks successfully. The Task Managers use the IGCE to plan acquisition costs. Our contracting staff uses the IGCE, market research, and other pricing tools to determine if the offered pricing is fair and reasonable.

Specifically, we award all call orders under the Specialized Assistance and Advisory Services (SAAS) Blanket Purchase Agreement (BPA) as firm-fixed price. The contractor's quote includes a breakdown of the labor mix and level of effort appropriate for the requirements specified for contractor completion. Task Managers evaluate this information for appropriateness and prepare a formal technical evaluation report for the contracting staff. Task Managers resolve and note any major discrepancies between the IGCE and contractor quotes in the technical evaluation report. The contracting staff reviews the report and makes the final decision of price reasonableness.

Appendix C – MAJOR CONTRIBUTORS

Jeffrey Brown, Director

Grace Chi, Audit Manager

Alan Lang, Senior Auditor

Asad Isfahani, Auditor

MISSION

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