
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**FEDERAL EMPLOYEES'
COMPENSATION ACT – SOCIAL SECURITY
ADMINISTRATION EMPLOYEES**

September 2006

A-15-06-26123

**EVALUATION
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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SOCIAL SECURITY

MEMORANDUM

Date: September 25, 2006

Refer To:

To: The Commissioner

From: Inspector General

Subject: Federal Employees' Compensation Act - Social Security Administration Employees (A-15-06-26123)

OBJECTIVE

Our objective was to determine the extent to which improper payments may result when one or more of the following conditions exist for Social Security Administration (SSA) Federal Employees' Compensation Act (FECA) recipients.

- An invalid Social Security number (SSN).
- A death reported on the Agency's Death Master File (DMF).¹
- Compensation for lost wages for periods when "earned wages"² were reported on the Agency's Master Earnings File (MEF).³
- Title II benefits⁴ with no corresponding offset for reimbursed lost wages.

This review was conducted for research and statistical purposes. As such, our office will not take any action that might affect the rights, benefits or privileges of specific individuals identified during the course of the review.

¹ The DMF contains death information reported by various sources.

² We define earned wages to include regular wages reported on IRS Form W-2, net self-employment earnings (net profit or loss from IRS Schedule C line 31 times the applicable Federal Insurance Contributions Act percent), and tip income.

³ The MEF, formally known as the Earnings Recording and Self-Employment Income System, Social Security Administration/Office of Systems, (SSA/OS), 60-0059, contains identification, wage, and earnings information for Social Security numberholders. 71 Federal Register (FR) 1796, 1819-1820 (Jan. 11, 2006).

⁴ Social Security Act § 201, et seq., 42 U.S.C. § 402, et seq.

BACKGROUND

FECA (5 U.S.C. § 8101, et seq.) provides income and medical cost protection to covered Federal civilian employees injured on the job, employees who have incurred a work-related injury or occupational disease and beneficiaries of employees whose death is attributable to a job-related injury or occupational disease. It provides payment as compensation for lost wages, monetary awards for medical care, vocational rehabilitation, and survivor's compensation. FECA is administered by the Office of Workers' Compensation Programs (OWCP), within the U.S. Department of Labor's (DoL) Employment Standards Administration.

SSA is responsible for continuing an employee's regular wages, without charging annual or sick leave for up to 45 days while the employee is recovering from a FECA-covered injury or disease. When the 45-day period lapses, DoL provides compensation for lost wages and medical benefits. SSA reimburses DoL through annual operating appropriations.

In Federal Fiscal Years (FFY) 2004 and 2005,⁵ DoL reported it paid approximately \$2.4 and \$2.5 billion, respectively, in compensation for lost wages and medical benefits for about 163,000 recipients. Approximately, 60,000 of the 163,000 recipients were on the periodic roll.⁶ In FFYs 2004 and 2005, SSA reimbursed DoL approximately \$23.5 and \$22.8 million for about 2,700 recipients. Approximately, 600 of the 2,700 recipients were on the periodic roll.

This review was performed as part of a nationwide effort to determine whether Federal employees are receiving compensation for lost wages for periods when earned wages were reported on SSA's MEF.

SCOPE AND METHODOLOGY

The DoL, Office of Inspector General (OIG) provided two data files containing SSA FECA recipient data. The files included case management and Calendar Year (CY) 2004 compensation for lost wages. These files were merged to obtain a complete record for each SSA FECA recipient for CY 2004.

⁵ *Labor Department Federal Budget Appendix for Fiscal Year 2006.*

⁶ The periodic roll is compensation for wage loss reserved for cases that involve clearly defined and well established long-term disability, early in the life of the case. Periodic roll payments may be made in both traumatic injury and occupational disease cases. The case status codes are PN, PR, PW, and PS (see footnote 7, Appendix B).

We performed a computerized comparison of data provided by DoL OIG against SSA's Numident Master File (Numident),⁷ DMF, MEF, and Master Beneficiary Record (MBR).⁸

The Privacy Act of 1974, as amended, places limitations on the use of records. According to the Act, "...no record which is contained in a system of records may be disclosed to a recipient agency or non-Federal agency for use in a computer matching program except pursuant to a written agreement between the source agency and the recipient agency or non-Federal agency...."⁹ However, the term "matching program" does not include "...matches performed to support any research or statistical project, the specific data of which may not be used to make decisions concerning the rights, benefits, or privileges of specific individuals."¹⁰ This applies to our computerized comparison of data, which was performed for research and statistical purposes only. See Appendix B - Scope and Methodology.

RESULTS OF REVIEW

Based on our comparisons, we determined:

1. Twenty-one recipients earned wages and received compensation for lost wages while classified by OWCP as long-term disabled individuals who have no wage earning capacity or reemployment potential for the indefinite future, or their reemployment or earnings capacity had not yet been determined. The risk of improper compensation for lost wages increases when an individual considered to have a long-term disability without wage earning capacity earns wages. Although 21 recipients were identified, we did not review their individual case files to determine whether improper payments occurred.¹¹

The total amount of compensation for lost wages paid to these individuals in CY 2004 was \$525,730. The wages earned by the recipients ranged from about \$67 to \$30,561. See Chart 1.

⁷ The Numident, which is an electronic component of the SSA record system, Master Files of Social Security Numberholders and SSN Applications, SSA/OS, 60/0058, is a record of identifying information (such as name, date of birth, date of death, mother's maiden name, etc.) provided on SSN applications, and other pertinent enumeration information. 71 FR 1796, 1815-1816 (Jan. 11, 2006).

⁸ The MBR contains information about each claimant who has applied for retirement, survivors, or disability benefits or who is to be enrolled in the Hospital Insurance or Supplementary Medical Insurance program. For example, the MBR contains claimant's name, date of birth, gender, etc. MBR, SSA/Office of Retirement and Survivors Insurance Systems, 60-0090. 71 FR 1796, 1826-1827 (Jan. 11, 2006).

⁹ 5 U.S.C. § 552a(o)(1).

¹⁰ 5 U.S.C. § 552a(a)(8)(B)(ii).

¹¹ Use and disclosure of wage and earnings information is regulated under the Internal Revenue Code, 26 U.S.C. § 6103. DoL routinely obtains consent from FECA recipients for the disclosure of wage and earnings information maintained by SSA for FECA income verification purposes.

CHART 1 - Wages Earned by Periodic Roll Recipients

| Total Recipients | \$67 - \$1,000 | \$1,001 - \$5,000 | \$5,001 - \$10,000 | \$10,000 - \$15,000 | \$15,000 and Greater |
|-------------------------|-----------------------|--------------------------|---------------------------|----------------------------|-----------------------------|
| 21 | 8 ¹² | 3 | 4 | 2 | 4 |

2. Three recipients with a death indicator annotated¹³ on their Numident record, were included on the DMF, and received excess payments of compensation for lost wages.¹⁴ The total amount of excess payments made to these individuals was \$142,550. The payments ranged from \$1,116 to \$135,621. One of the three recipients received \$135,621 in excess payments. The recipient's annotated date of death was November 27, 2000; however, the recipient continued to receive compensation for lost wages until June, 2004. See Chart 2.

CHART 2 - Death Master File Comparison Results

| Recipient | Annotated Date of Death | CY 2004 FECA Compensation | Status Code | Total Received After the Annotated Date of Death |
|------------------|--------------------------------|----------------------------------|--------------------|---|
| 1 | 11/27/2000 | \$28,426.00 | PR | \$135,621.43 |
| 2 | 11/16/2004 | \$18,407.00 | PR | \$5,812.57 |
| 3 | 05/29/2005 | \$13,203.44 | C5 | \$1,116.00 |
| Total | | | | \$142,550.00 |

Subsequent to the date of our fieldwork, the names, SSNs, dates of death and amounts of excess payments were provided to the Agency to take any action it deemed necessary. An Agency representative responded that:

In 2004, SSA headquarters began matching employees receiving workers' compensation benefits against SSA death records to ensure that those receiving benefits were not

¹² Of the eight individuals who earned \$67 - \$1,000, one was classified as no wage earning capacity or re-employment potential for the indefinite future (status code PN). The individual earned \$741 in CY 2004.

¹³ The recipients' Numident records contained a death indicator and the recipient was included on the DMF. However, we did not verify whether the person was deceased.

¹⁴ We define "excess payments" as compensation for lost wages paid 2 or more months after a recipient's annotated date of death. The term "excess payments" was defined by the DoL OIG in its 1998 audit report, FECA Excess Payment Recovery Procedures Need Improvement, No. 03-98-003-04-431 (available at www.oig.dol.gov/public/reports/oa/1998/03-048-003-04-431s.htm), as compensation benefit payments issued subsequent to a FECA recipient's death.

deceased. Since 2004, we have done this on a quarterly basis after receipt of the charge back listing from the Department of Labor.

As a result, SSA management stated it previously identified these individuals and alerted DoL. Further, "...DoL had recovered the total overpayments in two of the three and the third was in the process of being recovered by DoL."

3. Seven recipients received Disability Insurance (DI) benefits and compensation for lost wages in CY 2004 with no indicator on their MBR that SSA took action to reduce DI benefits. The Social Security Act provides, when a DI beneficiary under age 65 also receives public disability benefits, which includes Workers' Compensation, the DI benefit may be reduced.¹⁵ The total amount of compensation for lost wages was about \$128,000. Further, we determined approximately \$35,000 in DI benefits were potentially overpaid to these recipients. The overpayments ranged from \$398 to \$13,702. See Chart 3.

CHART 3 – Potential Overpayments of Title II Benefits

| Recipient | Compensation for Lost Wages Received in CY 2004 | Title II Benefits Received in CY 2004 | Title II Benefits if Compensation for Lost Wages Recorded | Total Overpayment |
|------------------|--|--|--|--------------------------|
| 4 | \$16,555.26 | \$3,000.00 | \$3,000.00 | \$0.00 |
| 5 | \$30,892.72 | \$14,797.20 | \$7,507.32 | \$7,289.88 |
| 6 | \$18,625.00 | \$13,701.60 | \$0.00 | \$13,701.60 |
| 7 | \$7,509.96 | \$11,460.00 | \$11,460.00 | \$0.00 |
| 8 | \$14,779.00 | \$3,108.00 | \$0.00 | \$3,108.00 |
| 9 | \$27,586.94 | \$9,816.00 | \$9,417.68 | \$398.32 |
| 10 | \$12,344.48 | \$10,848.00 | \$0.00 | \$10,848.00 |
| Total | \$128,293.36 | \$66,730.80 | \$31,385.00 | \$35,345.80 |

Agency staff stated that SSA has a computer matching agreement with DoL. Under the matching agreement, SSA matches FECA data to the Agency's MBR and Supplemental Security Record. This match should identify FECA recipients who received DI benefits and may require an offset for reimbursed lost wages.

¹⁵ The Social Security Act § 224, 42 U.S.C. § 424a.

4. Two recipients had invalid SSNs, but no compensation for lost wages were paid to these individuals in CY 2004. Although no compensation for lost wages were paid to these individuals, invalid SSNs pose a risk individuals could receive benefit payments under a false identity.

Agency management stated that it notified DoL of the incorrect SSNs and "... DOL had corrected their records to reflect the correct SSNs."

CONCLUSION AND RECOMMENDATIONS

Based on the results of our analyses, the potential exists for improper payments to occur and continue to be paid if SSA does not implement corrective action to improve its oversight and monitoring of its FECA program.

Therefore, we recommend SSA:

1. Coordinate with OIG to develop a computer matching agreement with DoL to acquire FECA recipient data to match on a periodic basis with data contained in SSA's systems. A matching agreement will be necessary to identify and resolve improper payments such as the ones identified in this report.
2. Perform periodic reviews using available internal data to detect FECA recipients who, for various reasons, may not be eligible to receive FECA benefits.

AGENCY COMMENTS

SSA agreed with our recommendations. The text of SSA's comments is included in Appendix D.



Patrick P. O'Carroll, Jr.

Appendices

[APPENDIX A](#) – Acronyms

[APPENDIX B](#) – Scope and Methodology

[APPENDIX C](#) – Data Reliability, Internal Controls, and Review Standards

[APPENDIX D](#) – Agency Comments

[APPENDIX E](#) – OIG Contacts and Staff Acknowledgments

Acronyms

| | |
|----------|--|
| CY | Calendar Year |
| DI | Disability Insurance |
| DMF | Death Master File |
| DoL | Department of Labor |
| FECA | Federal Employees' Compensation Act |
| FFY | Federal Fiscal Year |
| FR | Federal Register |
| MBR | Master Beneficiary Record |
| MEF | Master Earnings File |
| Numident | Numident Master File |
| OASI | Old-Age and Survivors Insurance |
| OIG | Office of Inspector General |
| OS | Office of Systems |
| OWCP | Office of Workers' Compensation Programs |
| SSA | Social Security Administration |
| SSN | Social Security Number |
| U.S.C. | United States Code |

Scope and Methodology

The Department of Labor (DoL), Office of Inspector General provided two data files containing Social Security Administration (SSA) Federal Employees' Compensation Act (FECA) recipient data. The data files included case management and Calendar Year (CY) 2004 compensation for lost wage information. The SSA FECA recipients were compared to SSA's Numident Master File (Numident),¹ Death Master File (DMF),² Master Earnings File (MEF),³ and Master Beneficiary Records (MBR).⁴ A description of the data files, and methodologies used to perform our comparisons follow:

Data Files

Case Management File – This file contains general case information for all active and inactive SSA FECA recipients as of June 30, 2005. The types of information included are the recipient's name, address, Social Security number (SSN), type of injury, date of injury, etc. There are 10,663 SSA recipient cases included in the file. These cases represent 8,417 individuals.⁵ Of the 8,417, about 2,700 were reported by SSA as active recipients. The records of the 8,417 individuals were compared to SSA's Numident and DMF.

¹ The Numident, which is an electronic component of the SSA record system, Master Files of Social Security Numberholders and SSN Applications, Social Security Administration/Office of Systems (SSA/OS), 60/0058, is a record of identifying information (such as name, date of birth, date of death, mother's maiden name, etc.) provided on SSN applications, and other pertinent enumeration information. 71 Federal Register (FR) 1796, 1815-1816 (Jan. 11, 2006).

² The DMF contains death information reported by various sources.

³ The MEF, formally known as the Earnings Recording and Self-Employment Income System, SSA/OS, 60-0059, contains identification, wage, and earnings information for Social Security numberholders. 71 FR 1796, 1819-1820 (Jan. 11, 2006).

⁴ The MBR contains information about each claimant who has applied for retirement, survivors, or disability benefits or who is to be enrolled in the Hospital Insurance or Supplementary Medical Insurance program. For example, the MBR contains claimant's name, date of birth, gender, etc. MBR, SSA/Office of Retirement and Survivors Insurance Systems, 60-0090. 71 FR 1796, 1826-1827 (Jan. 11, 2006).

⁵ An individual could have more than one case.

CY 2004 Compensation for Lost Wages File - This file contains CY 2004 compensation for lost wage data for 597 SSA recipients' on the periodic roll.⁶ These recipients are identified by case status codes of PN, PR, PS, and PW.⁷

We merged the Case Management and CY 2004 Compensation for Lost Wages files. We combined these files to obtain a complete FECA record for each SSA recipient for CY 2004. As a result, we obtained CY 2004 case management and compensation for lost wages information for 597 recipients on the periodic roll. Using the merged file, we determined 401 of 597 SSA FECA recipients were classified by the Office of Workers' Compensation Programs as PN or PR⁸ for the entire CY 2004.

Numident Comparison

We compared the SSNs of 8,417 SSA FECA recipients included in the Case Management File to the Numident to determine if the recipients' SSNs were valid.

DMF Comparison

We compared 8,417 SSA FECA recipients included in the Case Management File to the Agency's Numident and DMF. Of the 8,417 recipients, we identified 242 who had a death indicator annotated on their Numident and included on the DMF. Of the 242 recipients, 22 received compensation for lost wages in CY 2004. Of the 22, 9 were closed cases. For the remaining 13, we reviewed quarterly chargeback reports⁹ submitted by DoL detailing compensation for lost wages paid to SSA recipients. We reviewed these reports to determine if compensation for lost wages was paid subsequent to the recipient's annotated date of death or if payments were paid to a survivor of a deceased recipient. We did not verify whether the recipient was deceased.

⁶ The periodic roll is compensation for wage loss reserved for cases that involve clearly defined and well established long-term disability, early in the life of the case. Periodic roll payments may be made in both traumatic injury and occupational disease cases. The case status codes are PN, PR, PW, and PS.

⁷ DoL defines status codes as: **PN** - Entitled to payment on the periodic roll; formerly determined to have no wage earning capacity or re-employment potential for indefinite future. **PR** - Entitled to payment on the periodic roll; re-employment or earning capacity not yet determined. **PS** - Entitled to payment for scheduled award, whether periodic or lump sum. **PW** - Entitled to reduced compensation reflecting partial wage earning capacity or actual earnings.

⁸ Of the 401, there were 131 PNs (33 percent) and 270 PRs (66 percent).

⁹ The chargeback reports prior to the 4th quarter of 2000 were not available. Therefore, we could not verify compensation for lost wages prior to this period.

MEF Comparison

We compared 401 FECA recipients included in the merged file and classified by OWCP as PN and PR for the entire CY 2004 to the Agency's MEF to determine if the recipients received both earned wages and compensation for lost wages.

MBR Comparison

The Social Security Act (Act) provides, when a Title II Disability Insurance (DI) beneficiary under age 65 also receives public disability benefits, which includes Workers' Compensation, the DI benefit may be reduced.¹⁰ The Act requires disability benefits be reduced when the worker is also eligible for periodic or lump-sum Workers' Compensation payments, so the combined amount of Workers' Compensation and Social Security disability benefits does not exceed 80 percent of the worker's average current earnings.¹¹ The combined payments after the reduction, however, will never be less than the amount of Social Security disability benefits before the reduction.¹²

We compared 597 SSA FECA recipients included in the merged file to the Agency's MBR. Of the 597, we determined 299 had Old-Age and Survivors Insurance (OASI) or DI benefit information on their MBR. We reviewed their MBRs to determine: 1) if the recipient was currently receiving OASI or DI benefits, 2) the recipient's age, 3) the recipient's full retirement age and date of entitlement, and 4) if the receipt of workers' compensation was recorded. In cases where compensation for lost wages was not recorded on the recipient's MBR, we ascertained if the compensation was properly excluded. If not, we recalculated the recipient's Title II benefits taking into account their compensation for lost wages. As a result, we determined possible benefit overpayments due to the Agency.¹³

¹⁰ The Social Security Act § 224, 42 U.S.C. § 424a.

¹¹ 42 U.S.C. § 424a.

¹² Ibid.

¹³ To perform this calculation, we determined the recipient's High 5 and High 1 salary and applied the highest of the two in the calculation of Title II benefits. However, we did not calculate the Average Monthly Wage which should be compared to the High 5 or High 1.

Data Reliability, Internal Controls and Review Standards

We determined the computer-processed data to be sufficiently reliable for its intended use. We tested the Social Security number (SSN) data element included in the data files provided by the U.S. Department of Labor (DoL), Office of Inspector General (OIG). The use of this data element was limited to determining the number of Calendar Year (CY) 2004 Social Security Administration (SSA) Federal Employees' Compensation Act (FECA) recipients. The test performed determined the accuracy, and validity of the SSNs.

The data elements obtained from the Numident Master File (Numident),¹ Death Master File (DMF),² Master Earnings File (MEF),³ and Master Beneficiary Record (MBR)⁴ and used for our comparisons were sufficiently reliable. Any data limitations were minor and should not lead to an incorrect or unintentional message.

We did not review recipient case files to determine if any additional FECA data provided by the DoL's OIG was accurate, complete and valid.

We did not assess SSA's internal controls used to administer its FECA program. We performed our fieldwork from February 2006 through June 2006. Our review was conducted in accordance with the *Quality Standards for Inspections* issued by the President's Council on Integrity and Efficiency.

¹ The Numident, which is an electronic component of the SSA record system, Master Files of Social Security Numberholders and SSN Applications, Social Security Administration/Office of Systems (SSA/OS), 60/0058, is a record of identifying information (such as name, date of birth, date of death, mother's maiden name, etc.) provided on SSN applications, and other pertinent enumeration information. 71 FR 1796, 1815-1816 (Jan. 11, 2006).

² The DMF contains death information reported by various sources.

³ The MEF, formally known as the Earnings Recording and Self-Employment Income System, SSA/OS, 60-0059, contains identification, wage, and earnings information for Social Security numberholders. 71 Federal Register (FR) 1796, 1819-1820 (Jan. 11, 2006).

⁴ The MBR contains information about each claimant who has applied for retirement, survivors, or disability benefits or who is to be enrolled in the Hospital Insurance or Supplementary Medical Insurance program. For example, the MBR contains claimant's name, date of birth, gender, etc. MBR, SSA/Office of Retirement and Survivors Insurance Systems, 60-0090. 71 FR 1796, 1826-1827 (Jan. 11, 2006).

Agency Comments



SOCIAL SECURITY

MEMORANDUM

Date: September 14, 2006 **Refer To:** S1J-3

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

From: Larry W. Dye /s/
Chief of Staff

Subject: Office of the Inspector General (OIG) Draft Report, "Federal Employees' Compensation Act - Social Security Administration Employees" (A-15-06-26123) -- INFORMATION

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

Let me know if we can be of further assistance. Staff inquiries may be directed to Candace Skurnik, Director, Audit Management and Liaison Staff on extension 54636.

Attachment:
SSA Response

COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL (OIG) DRAFT REPORT, "FEDERAL EMPLOYEES' COMPENSATION ACT - SOCIAL SECURITY ADMINISTRATION EMPLOYEES" (A-15-06-26123)

Thank you for the opportunity to review and comment on the draft report regarding Social Security Administration (SSA) employees and the Federal Employees Compensation Act (FECA). Although we have concerns with the findings as stated in the draft report, we fully concur with the recommended actions.

The report acknowledges that, for the 21 workers' compensation recipients who had earnings reported in calendar year (CY) 2004 and at the same time received workers' compensation benefits, OIG did not review individual case files to determine whether any improper payments occurred. SSA reported all of these individuals to the Department of Labor (DoL) as having potential earnings prior to the initiation of OIG's audit. Further, SSA is continuing to work with DoL to determine whether any workers' compensation overpayments resulted from the CY 2004 earnings so that appropriate corrective action can be initiated by DoL, if warranted. Finally, it is important to note that while some types of earnings (such as lump sum annual leave payments and settlement payments) may be considered wages for Internal Revenue Service purposes, such wages are not considered earnings that would affect the receipt of workers' compensation benefits.

Similarly, regarding the two cases in which the recipients had invalid Social Security numbers (SSNs), Agency management notified DoL of the incorrect SSNs prior to the initiation of the OIG audit. Further, DoL corrected their records to reflect the correct SSNs.

Regarding the potential overpayments of Title II and Title XVI benefits, SSA has been developing a computer matching agreement with DoL that would match workers' compensation recipients' earnings with SSA's Master Beneficiary Record and Supplemental Security Income Record so that benefits could be adjusted based on receipt of workers' compensation benefits where appropriate. Prior to the initiation of the audit, SSA has been successful in obtaining access to DoL's Agency Query System for that purpose.

Even though the report makes no finding as to whether any improper payments occurred, we agree that the potential for improper payments exists. Nonetheless, it should be noted that in 2003, SSA implemented the types of corrective actions (i.e., matching earnings records, death records, etc.) recommended in the draft report, albeit using a different methodology than is recommended in the report.

Our specific responses to the report's recommendations are provided below.

Recommendation 1

Coordinate with OIG to develop a computer matching agreement with DoL to acquire FECA recipient data to match on a periodic basis with data contained in SSA's systems. A matching agreement will be necessary to identify and resolve improper payments such as the ones identified in this report.

Response:

We agree. SSA has been working to develop such a computer matching agreement with DoL to acquire FECA recipient data to periodically match that data with data contained in SSA's systems. As agreed, your office will be crafting the agreement, with advisory support

Recommendation 2

Perform periodic reviews using available internal data to detect FECA recipients who, for various reasons, may not be eligible to receive FECA benefits.

Response:

We agree. SSA has been performing such periodic reviews since 2003. We expect that the computer matching agreement referenced in Recommendation 1 will be completed shortly and make the periodic reviews that have been conducted since 2003 much less labor intensive.

OIG Contacts and Staff Acknowledgments

OIG Contacts

Victoria Vetter, Director, Financial Audit Division, (410) 966-9081

Brian Karpe, Audit Manager, Financial Audit Division, (410) 966-1029

Acknowledgments

In addition to those named above:

Ronald Anderson, Auditor-in-Charge

Brennan Kraje, Statistician

Annette DeRito, Writer/Editor

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