



## **Report Summary**

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Social Security Administration  
Office of the Inspector General

### ***Defense Contract Audit Agency's Audit of Lockheed Martin Services, Inc. Incurred Costs for Calendar Year Ending December 31, 2004 (Limited Distribution) (A-15-07-27117)***

Our objective was to summarize the findings related to the Social Security Administration (SSA) from the Lockheed Martin Services, Inc. (LMSI) Fiscal Year 2004 Incurred Cost audit, as reported by the Defense Contract Audit Agency (DCAA) in Audit Report Number 6501-2004B10100001, dated October 23, 2006. SSA had two contracts with LMSI related to DCAA's audit.

As a result of this audit, DCAA questioned \$2.5 million in costs related to SSA. Based on our review of DCAA's audit report and the contracts involved, we recommended that SSA instruct LMSI to return the unallowable costs to SSA.

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