
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**SINGLE AUDIT OF THE
STATE OF TEXAS
FOR THE FISCAL YEAR ENDED
AUGUST 31, 2004**

January 2006

A-77-06-00004

**MANAGEMENT
ADVISORY REPORT**



Mission

We improve SSA programs and operations and protect them against fraud, waste, and abuse by conducting independent and objective audits, evaluations, and investigations. We provide timely, useful, and reliable information and advice to Administration officials, the 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

By conducting independent and objective audits, investigations, and evaluations, we are agents of positive change striving for continuous improvement in the Social Security Administration's programs, operations, and management and in our own office.



SOCIAL SECURITY

MEMORANDUM

Date: January 31, 2006

Refer To:

To: Candace Skurnik
Director
Audit Management and Liaison Staff

From: Inspector General

Subject: Management Advisory Report: Single Audit of the State of Texas for the Fiscal Year Ended August 31, 2004 (A-77-06-00004)

This report presents the Social Security Administration's (SSA) portion of the single audit of the State of Texas, for the Fiscal Year ended August 31, 2004. Our objective was to report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to SSA for resolution action.

KPMG LLP performed the audit. The Department of Health and Human Services (HHS) desk review concluded that the audit met Federal requirements. In reporting the results of the single audit, we relied entirely on the internal control and compliance work performed by KPMG LLP and the reviews performed by HHS. We conducted our review in accordance with the *Quality Standards for Inspections* issued by the President's Council on Integrity and Efficiency.

For single audit purposes, the Office of Management and Budget assigns Federal programs a Catalog of Federal Domestic Assistance (CFDA) number. SSA's programs are identified by CFDA number 96. SSA is responsible for resolving single audit findings reported under this CFDA number.

During Fiscal Year 2004, SSA provided the State of Texas funding under a research and demonstrations grant. The purpose of the grant is to add to existing knowledge and improve methods and techniques for the management, administration, and effectiveness of SSA programs. With regards to the grant, the single audit reported that:

1. The State of Texas charged SSA \$4,508 for various services, such as billing and computer services, that were not allowed per the grant agreement. The corrective action plan indicated that the incorrect charges were transferred from the grant funding to state or indirect funding (Attachment A, pages 1 through 3).


Page 2 – Candace Skurnik

2. Cash draws were not in accordance with the Cash Management Improvement Act (CMIA) agreement. Specifically, cash draws exceeded the amount needed to cover expenses for 3 days. The corrective action plan indicated the State has defined the processes for identifying cash needs (Attachment A, pages 4 through 8).

We recommend that SSA:

1. Ensure that the unallowable costs of \$4,508 were not charged to its grant.
2. Verify that the State implemented procedures to draw cash in accordance with the CMIA agreement.

Please send copies of the final Audit Clearance Document to Shannon Agee and Rona Lawson. If you have questions contact Shannon Agee at (816) 936-5590.

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.

Attachments

HEALTH, DEPARTMENT OF

Reference No. 05-12

Allowable Costs/Cost Principles

Major Programs:

CFDA 10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children
Award year - October 1, 2003 to September 30, 2004 and October 1, 2002 to September 30, 2003
Award number - 6TX700506

CFDA 93.003 - Public Health and Social Services Emergency Fund
Award year - September 1, 2003 to August 31, 2005
Award number - 4U3RMC00046-02-06

CFDA 93.217 - Family Planning Services
Award year - April 1, 2003 to March 31, 2004
Award number - 6FPHPA060898-22-01

CFDA 93.268 - Immunization Grants
Award year - January 1, 2004 to December 31, 2004 and January 1, 2003 to December 31, 2003
Award number - H23/CCH622571-02-02 and H23/CCH622571-01

CFDA 93.283 - Centers for Disease Control and Prevention-Investigations and Technical Assistance
Award year - August 31, 2003 to August 30, 2005
Award number - U90/CCU617001038-04

CFDA 93.917 - HIV Care Formula Grants
Award year - April 1, 2004 to March 31, 2005, April 1, 2003 to March 31, 2004, and April 1, 2002 to March 31, 2003
Award number - 6X07HA00054-14-01, 6X07HA00054-13 and 6X07HA00054-12

CFDA 93.994 - Maternal and Child Health Block Grant to States
Award year - October 1, 2003 to September 30, 2005 and October 1, 2002 to September 30, 2004
Award number - 6B04MC02422-01-03 and 2B04MC00320-07

Medicaid Cluster

Award year - October 1, 2003 to September 30, 2004 and October 1, 2002 to September 30, 2003
Award number - 05-0405TX5028 / 05-0405TX5048 and 05-0305TX5028 / 05-0305TX5048

Non-major Programs:

CFDA 10.475 - Cooperative Agreements with States for Intrastate Meat and Poultry Inspection

CFDA 20.600 - State and Community Highway Safety

CFDA 93.110 - Maternal and Child Health Federal Consolidated Programs

CFDA 93.116 - Project Grants and Cooperative Agreements for Tuberculosis Control Programs

CFDA 93.130 - Primary Care Services-Resource Coordination and Development

CFDA 93.136 - Injury Prevention and Control Research for Women, Infants, Children and Youth

CFDA 93.215 - Hansen's Disease National Ambulatory Care Program

CFDA 93.235 - Abstinence Education

CFDA 93.558 - Temporary Assistance for Needy Families

CFDA 93.667 - Social Services Block Grant

CFDA 93.988 - State Based Diabetes Control Program

CFDA 93.991 - Preventive Health and Health Services Block Grant

CFDA 96.000 - Social Security Administration

CFDA 96.007 - Social Security-Research and Demonstration

Type of finding - Reportable Condition Control and Non-Compliance

HEALTH, DEPARTMENT OF

The State of Texas reorganized the health and human service agencies' structure effective September 1, 2004. In preparation for the reorganization, various services were centralized during fiscal year 2004 such as certain billing functions, computer system services, etc. Once the services were centralized, the Texas Department of Health (TDH) was inter-agency billed by Health and Human Services Commission (HHSC) for an allocation of the expenditures incurred. Our audit procedures included a review of selected invoices for the various major programs noted above. (See the specific sample sizes below) Based on this review, the costs do appear to be allowable under OMB Circular A-87 but are not allowed per the grant agreements. For example, review of the grant agreements for CFDA 93.217 noted that these centralized type services were not allowed per the approved budget. According to the program personnel, these costs were not anticipated during the negotiation of the fiscal year 2004 grant agreements and therefore were not included in the proposed budgets. Further, for the fiscal year 2005, TDH has included these expenditures in their indirect cost plan.

Questioned Cost:	\$ 736,677
U.S. Department of Agriculture	
U.S. Department of Health and Human Services	
Social Security Administration	
U.S. Department of Transportation	

Specifically for CFDA 93.217, of 30 expenses reviewed, three were for centralized charges and totaled \$612. Also per review of the matching provisions for CFDA 93.994, three of 30 expenses reviewed for allowability for matching purposes were for these centralized charges totaling \$13,730.

Total allocated expenses charged directly to the major and non-major programs for fiscal year 2004 were \$466,035 and are listed below by CFDA number. In addition, \$270,642 charged to general fund expenditure accounts could have been used for matching purposes.

<u>Federal Program</u>	<u>Amount Charged to the Federal Program</u>
CFDA 10.475	\$ 32,201
CFDA 10.557	94,211
CFDA 20.600	6,857
CFDA 93.003	5,450
CFDA 93.110	8,782
CFDA 93.116	12,273
CFDA 93.130	1,569
CFDA 93.136	1,506
CFDA 93.215	5,139
CFDA 93.217	3,301
CFDA 93.235	1,975
CFDA 93.268	36,912
CFDA 93.283	68,403
CFDA 93.558	1,303
CFDA 93.667	550
CFDA 93.988	7,043
CFDA 93.991	3,430
CFDA 93.994	102,445
CFDA 96.000	3,794
CFDA 96.007	714
Medicaid cluster	68,177
Total	\$ 466,035

HEALTH, DEPARTMENT OF

Recommendation:

Due to the reorganization noted above, TDH was unable to reverse these charges during fiscal year 2004. When discovered in October 2004 the legacy agencies had ceased to exist and there were no more federal draws for the legacy agency against which to net the unallowable expenditures. TDH should reverse these amounts in fiscal year 2005 against their next respective program cash draw.

Management Response and Corrective Action Plan:

As noted by the auditors, due to reorganization during fiscal year 2004 these computer services were centralized at the Health and Human Services Commission. With the assistance of the auditors, we have identified the erroneous posting to federal funds and have processed an expenditure transfer voucher to move the charges to state or indirect funding. For fiscal year 2005 the department, in compliance with OMB A-87, has included these charges in the proposed indirect cost rate that was submitted to the United States Department of Health and Human Services. In addition, the department will account for these expenditures on the Cash Management Improvement Act certification to be submitted in November 2005.

Implementation Date: January 15, 2005

Responsible Person: Wilson Day

HEALTH, DEPARTMENT OF

Management Response and Corrective Action Plan:

The Department implemented procedures effective September 1, 2002, to certify that contractors receiving awards for \$100,000 or more were not suspended or debarred. However, the Department's procedures did not cover contracts that were let prior to this period with renewals. The department will conduct a review of all contracts let prior to this period to ensure that any with renewals receive the required certification.

Implementation Date: February 1, 2005

Responsible Person: Bob Burnette

Reference No. 05-15

Cash Management

(Prior Audit Issue - 04-11, 04-13 and 03-20)

Major Programs:

CFDA 10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children
Award year - October 1, 2003 to September 30, 2004 and October 1, 2002 to September 30, 2003
Award number - 6TX700506

CFDA 93.003 - Public Health and Social Services Emergency Fund
Award year - September 1, 2003 to August 31, 2005
Award number - 4U3RMC00046-02-06

CFDA 93.217 - Family Planning Services
Award year - April 1, 2003 to March 31, 2004
Award number - 6FHPA060898-22-01

CFDA 93.268 - Immunization Grants
Award year - January 1, 2004 to December 31, 2004 and January 1, 2003 to December 31, 2003
Award number - H23/CCH622571-02-02 and H23/CCH622571-01

CFDA 93.283 - Center for Disease Control and Prevention-Investigations and Technical Assistance
Award year - August 31, 2003 to August 30, 2005
Award number - U90/CCU617001038-04

CFDA 93.917 - HIV Care Formula Grants
Award year - April 1, 2004 to March 31, 2005, April 1, 2003 to March 31, 2004, and April 1, 2002 to March 31, 2003
Award number - 6X07HA00054-14-01, 6X07HA00054-13 and 6X07HA00054-12

CFDA 93.940 - HIV Prevention Activities-Health Department Based
Award year - January 1, 2004 to December 31, 2004, January 1, 2003 to December 31, 2003 and January 1, 2002 to December 31, 2002
Award number - U62/CCU623516-01, U62/CCU602008-18-4, and U62/CCU602008-17-5

CFDA 93.994 - Maternal and Child Health Services Block Grant to States
Award year - October 1, 2003 to September 30, 2005 and October 1, 2002 to September 30, 2004
Award number - 6B04MC02422-01-03 and 2B04MC00320-07

Medicaid Cluster
Award year - October 1, 2003 to September 30, 2004 and October 1, 2002 to September 30, 2003
Award number - 05-0405TX5028 / 05-0405TX5048 and 05-0305TX5028 / 05-0305TX5048

Non-Major Programs:

CFDA 10.475 - Intrastate Meat and Poultry Program
CFDA 10.572 - WIC Farmers' Market Nutrition Program
CFDA 14.241 - Housing Opportunities for Persons with AIDS
CFDA 66.001 - Air Pollution Control Program Support
CFDA 66.032 - State Indoor Radon Grant
CFDA 66.606 - Surveys, Studies, Investigations, and Special Purpose Grants
CFDA 66.701 - Toxic Substances Compliance Monitoring Cooperative Agreements

HEALTH, DEPARTMENT OF

- CFDA 66.707 - TSCA Title IV State Lead Grants
- CFDA 66.930 - Pesticide Poisoning - Child Prevention
- CFDA 81.106 - Transport of Transuranic Wastes
- CFDA 81.119 - State Energy Program Special Projects
- CFDA 83.548 - Hazard Mitigation Grant
- CFDA 83.552 - Emergency Management Performance Grants
- CFDA 93.043 - Disease Prevention and Health Promotion Services
- CFDA 93.103 - Food and Drug Administration - Research
- CFDA 93.110 - Maternal and Child Health Federal Consolidated Programs
- CFDA 93.116 - Project Grants and Cooperative Agreements for Tuberculosis Control Programs
- CFDA 93.118 - Acquired Immunodeficiency Syndrome (AIDS) Activity
- CFDA 93.127 - Emergency Medical Services for Children
- CFDA 93.130 - Primary Care Services - Resource Coordination and Development
- CFDA 93.136 - Injury Prevention and Control Research and State and Community Based Programs
- CFDA 93.161 - Health Program for Toxic Substances and Disease Registry
- CFDA 93.197 - Childhood Lead Poisoning Prevention Program (CLPPP)
- CFDA 93.215 - Hansen's Disease National Ambulatory Care Program
- CFDA 93.234 - Traumatic Brain Injury - State Demonstration Grant Program
- CFDA 93.235 - Abstinence Education
- CFDA 93.259 - Rural Access to AEDs
- CFDA 93.262 - Occupational Safety and Health Research Grants
- CFDA 93.558 - Temporary Assistance for Needy Families
- CFDA 93.566 - Refugee and Entrant Assistance - State Administered Programs
- CFDA 93.576 - Refugee and Entrant Assistance - Discretionary Grants
- CFDA 93.667 - Social Services Block Grant
- CFDA 93.855 - Allergy, Immunology and Transplantation Research
- CFDA 93.919 - Cooperative Agreement for State-Based Comprehensive Breast and Cervical Cancer Early Detection Program
- CFDA 93.941 - HIV Demonstration, Research, Public and Professional Education Projects
- CFDA 93.944 - HIV/AIDS Surveillance
- CFDA 93.945 - Chronic Disease Prevention and Control
- CFDA 93.947 - Tuberculosis Demonstration, Research, Public and Professional Education
- CFDA 93.974 - Family Planning - Service Delivery Improvement Research Grant
- CFDA 93.977 - Preventive Health Services - Sexually Transmitted Disease Control Grants
- CFDA 93.978 - STD Research Public and Professional Education Projects
- CFDA 93.988 - State Based Diabetes Control Program
- CFDA 93.991 - Preventive Health and Health Services Block Grant
- CFDA 96.007 - Social Security - Research and Demonstration Highway Safety Cluster

Type of finding - Reportable Condition Control and Material Non-Compliance

The Cash Management Improvement Act (CMIA) states that State agencies are required to match disbursements with specific drawdowns of Federal funds. An agency is required to identify the date the funds were deposited in the State Treasury and the date payments were issued by the Comptroller. 31 CFR, Chapter II, Part 205, Section 12 (b) states, "a state will incur an interest liability to the Federal government on a refund transaction of Federal funds. A State interest liability will accrue from the day the refund is credited to a State account to the day the refund is either paid out for program purposes or credited to a Federal government account."

The Texas Department of Health (TDH) uses the pre-issuance funding technique. TDH calculates the clearance pattern for the Type A programs based on the dates and amounts of the deposit and disbursement of Federal funds. During fiscal year 2003, the amounts reported as disbursements for the period 1 calculation were not based on what was paid out by the Comptroller, but rather an estimate of payments, as it included the current days payables less the prior days payables. During fiscal year 2004, TDH developed a report (SSGR110S) to determine which payables were scheduled to pay for the next five days (from the date of the report).

Questioned Cost:	\$ 0
U.S. Department of Agriculture	
U.S. Environmental Protection Agency	
U.S. Department of Energy	
U.S. Federal Emergency Management Administration	
U.S. Department of Health and Human Services	
U.S. Department of Housing and Urban Development	
Social Security Administration	
U.S. Department of Transportation	

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The SSGR110S report was utilized to draw the funds by comparing the current cash balance with the cumulative accounts payable amounts scheduled to pay on the following two days. Payroll is not included in the SSGR110S report, so TDH included the monthly payroll in the mid-month draw even though the payroll was not liquidated until the first of the following month.

For the CMIA Subpart B programs, 40 draws for each program were compared to the respective SSGR110S report to see if the amount drawn was equivalent to the amount needed to cover expenses for three days. Per review of selected cash draws for the following programs, it was noted that the amounts drawn exceeded the needed amount per the SSGR110S report. In addition, for the programs noted below which are drawn together (i.e., the cash needs for several programs are combined into one cash request from the federal agency), TDH was unable to demonstrate an allocation methodology to ensure the funds were deposited into the correct federal agency fund when received.

The programs listed below are Subpart B programs, as such there is no interest liability.

- CFDA 93.217, 93.268, 93.283 and 93.940 - 15 of 40 cash draws for \$6,640,157 was over drawn. These three programs are drawn as a group with approximately 30 programs.
- CFDA 93.283 - 17 of 40 cash draws for \$2,462,293 was over drawn. In August 2004, the method of drawing for 93.283 was changed and the program was combined with four other programs and drawn as a group.
- CFDA 93.994 - 24 of 40 cash draws for \$498,461 was over drawn. In August 2004, the method of drawing for 93.283 was changed and the program was combined with four other programs and drawn as a group.
- CFDA 93.003 - 12 of 33 cash draws for \$10,103,424 was over drawn. Inconsistent methodology was used to draw funds on six of the 33 days. Instead of using the payable balances for two days, the ending cash balance plus the payables amount was drawn for three days, the payable balances less the previous draw request for two days, and the ending cash balance amount was drawn for one day.

31 CFR, Chapter II, Part 205, Subpart A, Negotiation of Intergovernmental Agreements for Financing Federal Assistance Programs - Interest Liabilities on Intergovernmental Funds Transfers, establishes the regulations for implementing the Cash Management Improvement Act of 1990 (CMIA). Per section 205.8(c)(1), "if a State has actual or constructive knowledge, at any time, that a clearance pattern does not correspond to a program's clearance activity, or if the program undergoes operational changes that may affect clearance activity, the State shall...(ii) Develop a new clearance pattern and certify that it corresponds to a program's clearance activity." The Texas Comptroller of Public Accounts (Comptroller) includes in its CMIA training/update programs instructions on how the agencies should monitor for changes in their clearance patterns within the 5-year certification period. For the CMIA Subpart A programs, TDH certified their clearance pattern for CFDA 10.557 and 93.917 for fiscal year 2004. The clearance pattern for period 1 (days from deposit date to disbursement date) was (1.31) days for CFDA 10.557 and .679 days for CFDA 93.917. TDH did not zero out the beginning balances in the 90-day calculation period as noted in the instructions to the CMIA Texas macro calculation. When the amounts were changed, the patterns did remain consistent in the CFDA 10.557 was a negative number of days and CFDA 93.917 was a positive number of days.

Total Federal revenue for the major and non-major programs for fiscal year 2004 was:

Federal Program	Federal Revenue by Program
CFDA 10.475	\$ 4,006,624
CFDA 10.557	457,757,626
CFDA 10.572	1,339,694
CFDA 14.241	2,950,651
CFDA 66.001	310,939
CFDA 66.032	6,767
CFDA 66.606	3,562
CFDA 66.701	117,398
CFDA 66.707	230,895

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<u>Federal Program</u>	<u>Federal Revenue by Program</u>
CFDA 66.930	9,603
CFDA 81.106	178,344
CFDA 81.119	702,767
CFDA 83.548	13
CFDA 83.552	105,823
CFDA 93.003	30,581,247
CFDA 93.043	78,339
CFDA 93.103	52,358
CFDA 93.110	908,733
CFDA 93.116	6,212,999
CFDA 93.118	257,417
CFDA 93.127	49,891
CFDA 93.130	233,694
CFDA 93.136	372,091
CFDA 93.161	459,026
CFDA 93.197	751,085
CFDA 93.215	281,570
CFDA 93.217	14,713,323
CFDA 93.234	29,099
CFDA 93.235	4,648,183
CFDA 93.259	(527)
CFDA 93.262	70,641
CFDA 93.268	124,080,615
CFDA 93.283	58,517,327
CFDA 93.558	21,451,818
CFDA 93.566	1,717,108
CFDA 93.576	112,245
CFDA 93.667	12,413,796
CFDA 93.855	2,818
CFDA 93.917	61,098,540
CFDA 93.919	41,509
CFDA 93.940	15,092,737
CFDA 93.941	159,906
CFDA 93.944	4,471,202
CFDA 93.945	404,181
CFDA 93.947	10,464
CFDA 93.974	123,530
CFDA 93.977	5,496,678
CFDA 93.978	352,884
CFDA 93.988	493,889
CFDA 93.991	5,337,642
CFDA 93.994	32,933,718
CFDA 96.007	51,654
Highway Safety Cluster	1,119,342
Medicaid Cluster	33,644,371
Total	\$ 906,547,849

HEALTH, DEPARTMENT OF

Recommendation:

Subpart B programs - TDH should train the cash management personnel on the proper use of the SGR0110S report to avoid drawing funds in excess of cash needs for a three-day period. In addition, TDH should change their policy on how to include payroll expenditures in the draw cycles so that the funds are drawn within three days of disbursement. This will properly reflect the pre-issuance funding techniques that TDH has adopted as their policy to be "administratively feasible" for CMIA Subpart B programs. In addition, a methodology should be implemented to ensure that single draws which include funds for multiple federal programs are correctly allocated back to the respective general ledger accounts.

Subpart A programs - TDH should follow the instructions to the 90-day work sheet utilized by Texas to calculate the clearance patterns and adjust the opening amounts of deposits or disbursements so that a zero balance is obtained on the first day of the pattern. This will more closely mirror the amount of interest payable or receivable from the federal government.

Management Response and Corrective Action Plan:

In fiscal year 2004, TDH drew federal funds for valid claims; however due to the creation of a new draw down report, a few of the processes were not clearly defined. This resulted in some of the draws for the Subpart B programs being made prior to the three-day period and a minimal interest liability. The Department will work with the auditors to identify any required adjustments for the Cash Management Improvement Act (CMIA) report due on December 1, 2005; to include any required adjustments for payroll processing. The Department has since defined these processes and continues to provide for an accurate cash draw of federal grants.

For subpart A programs, TDH utilized the instructions provided by the Comptroller of Public Accounts, CMIA agent for the state, in calculating the clearance patterns. The department believes that the Comptroller's procedures provided for an accurate accounting; however, the department is willing to research the optional CMIA Texas Macro, created by the State Auditor's office, to determine if it is a better tool to use in future reporting.

Implementation Date: December 1, 2005

Responsible Person: Wilson Day

Overview of the Office of the Inspector General

The Office of the Inspector General (OIG) is comprised of our Office of Investigations (OI), Office of Audit (OA), Office of the Chief Counsel to the Inspector General (OCCIG), and Office of Resource Management (ORM). To ensure compliance with policies and procedures, internal controls, and professional standards, we also have a comprehensive Professional Responsibility and Quality Assurance program.

Office of Audit

OA conducts and/or supervises 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 and program evaluations and projects on issues of concern to SSA, Congress, and the general public.

Office of Investigations

OI conducts and coordinates investigative activity 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 OIG liaison to the Department of Justice on all matters relating to the investigations of SSA programs and personnel. OI also conducts joint investigations with other Federal, State, and local law enforcement agencies.

Office of the Chief Counsel to the Inspector General

OCCIG provides independent legal advice and counsel to the IG on various matters, including statutes, regulations, legislation, and policy directives. OCCIG 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. Finally, OCCIG administers the Civil Monetary Penalty program.

Office of Resource Management

ORM supports OIG by providing information resource management and systems security. ORM also coordinates OIG's budget, procurement, telecommunications, facilities, and human resources. In addition, ORM is the focal point for OIG's strategic planning function and the development and implementation of performance measures required by the Government Performance and Results Act of 1993.