

Summary of Personnel Costs and Hiring Practices of the Georgia Disability Adjudication Services
A-04-12-22135



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Social Security Administration Office of the Inspector General

Objective

To (1) evaluate Georgia Disability Adjudication Services' (GA-DAS) internal controls over the accounting and reporting of personnel costs; (2) determine whether the personnel costs claimed by GA-DAS were accurate and allowable, and funds were properly drawn for these costs; and (3) determine whether GA-DAS complied with Social Security Administration (SSA) policies, procedures, and guidelines when hiring personnel.

Background

Disability determination services (DDS) in each State or other responsible jurisdiction perform disability determinations. SSA reimburses the DDS for 100 percent of allowable expenditures up to its approved funding authorization for costs reported on a *State Agency Report of Obligations for SSA Disability Programs* (Form SSA-4513).

Our Findings

During our audit period, most of the personnel costs GA-DAS claimed were appropriate. However, we identified instances of overpayments and actions that indicated GA-DAS needed to better adhere to SSA policies and procedures. Specifically, GA-DAS incorrectly used \$7,097 of SSA funds to pay the salary of a Georgia Department of Labor employee on loan to GA-DAS.

In addition, SSA granted excessive systems access to the same individual based on inaccurate information provided by GA-DAS. That is, GA-DAS did not indicate on the required request form that the individual was not a permanent employee. Finally, GA-DAS paid \$115,701 in temporary salary increases to certain employees without SSA's approval with SSA policies and procedures.

Our Recommendations

We recommend SSA:

1. Work with GA-DAS to ensure its leadership and parent agency are properly trained and counseled on SSA personnel policies.
2. Closely monitor the GA-DAS' personnel costs until the Atlanta Regional Office is satisfied GA-DAS is complying with SSA policies and procedures.
3. Verify that GA-DAS credits \$4,858 to the personnel costs claimed on the SSA-4513 for fourth quarter of Fiscal Year 2012.

SSA's response indicated they agreed with our recommendations.