OFFICE OF
THE INSPECTOR GENERAL

SOCIAL SECURITY ADMINISTRATION

ANNUAL EARNINGS TEST UNDERPAYMENTS
PAYABLE TO BENEFICIARIES

April 2012 A-09-11-11128

AUDIT 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.

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

We strive for continual improvement in SSA’s programs, operations and management by proactively seeking new ways to prevent and deter fraud, waste and abuse. We commit to integrity and excellence by supporting an environment that provides a valuable public service while encouraging employee development and retention and fostering diversity and innovation.
MEMORANDUM

Date: April 6, 2012

To: The Commissioner

From: Inspector General

Subject: Annual Earnings Test Underpayments Payable to Beneficiaries (A-09-11-11128)

OBJECTIVE

Our objective was to determine whether the Social Security Administration (SSA) correctly paid beneficiaries whose annual report data on the Master Beneficiary Record (MBR) exceeded their earnings on the Master Earnings File (MEF).

BACKGROUND

Social Security benefits are intended to replace, in part, earnings an individual or family loses because of retirement, disability, or death. However, in some cases, retired beneficiaries may continue working while receiving Social Security benefits. In those instances, Title II of the Social Security Act (Act) requires that SSA use an Annual Earnings Test (AET) to measure the extent of beneficiaries' retirement and determine the amount, if any, to be deducted from their monthly benefits. The Act provides for a two-tiered earnings test: one for beneficiaries under full retirement age and another for beneficiaries in the year they attain full retirement age.1

Beneficiaries whose total annual earnings are equal to or less than the annual exempt amount will receive full benefits for the year. Beneficiaries who are younger than full retirement age and earn an amount in wages, self-employment income, or both over the annual exempt amount receive reduced benefits.2 In 2008, the annual exempt amount for beneficiaries under full retirement age was $13,560.3 Generally, for every $2 beneficiaries earn over the annual exempt amount, SSA is required to deduct $1 in

1 Social Security Act §§ 203(b), 203(f), and 203(h), 42 U.S.C. §§ 403(b), 403(f), and 403(h).

2 SSA, POMS, RS 02501.021 B.1 (June 9, 2009).

3 SSA, POMS, RS 02501.025 D (January 19, 2011).
benefits. Each month in which SSA imposes an AET deduction will result in an increase in a beneficiary's monthly benefit amount at full retirement age.  

The Act requires that beneficiaries provide an annual report of earnings for a taxable year when they (1) are entitled to benefits for 1 or more months during the year, (2) earn over the annual exempt amount, and (3) are under full retirement age in at least 1 month. However, beginning in 1997, SSA amended its regulations to use the MEF to be the annual report required by the Act.

To ensure compliance with the AET provisions, SSA compares annual report data recorded on the MBR with earnings data recorded on the MEF. This process, called the Earnings Enforcement Operation (EEO), detects improper payments that may have been made during the year. SSA's Automated Job Stream (AJS-3) processes any beneficiary records identified by the EEO. The AJS-3 makes necessary changes to the beneficiary records, including establishing over- or underpayments. In addition, AJS-3 sends notices to the beneficiaries to inform them of the actions taken.

In a 2007 audit, we found that the EEO did not select beneficiaries who had annual report data on the MBR that was higher than the amount on the MEF. Our 2007 report included a recommendation that SSA determine whether it should revise the EEO to select these beneficiaries for review. In response to our 2007 audit, SSA stated it agreed with the intent of our recommendation and would study whether a policy change should be made. Based on a review of 2008 records that met these criteria, SSA determined it would not be productive to revise the EEO to select these cases.

For our current review, we identified 22,647 records of beneficiaries whose annual report data on the MBR was greater than their earnings on the MEF for Calendar Years (CY) 2005 through 2008 (see Appendix C).

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4 SSA, POMS, RS 02501.025 D (January 19, 2011) and RS 02501.080 A.1 (April 27, 2011).
5 SSA, POMS, RS 00615.480 (September 16, 2002) and RS 00615.482 (December 20, 2010).
6 Social Security Act, § 203 (h), SSA, POMS, RS 02510.001 (May 23, 2007).
7 The MBR contains identifying information for each beneficiary, including entitlement data, benefit payment history, and earnings reported by the beneficiary.
8 The MEF contains earnings for all workers. SSA posts earnings to the MEF based on information obtained from employers and the Internal Revenue Service (for self-employed individuals).
RESULTS OF REVIEW

SSA improperly paid beneficiaries whose MBR annual report data exceeded their earnings on the MEF. Based on a random sample of 200 beneficiaries, we found that SSA improperly paid 94 beneficiaries (47 percent) $132,628 in benefits. Specifically, SSA underpaid 90 beneficiaries $127,009 and overpaid 4 beneficiaries $5,619. As a result, we estimate that SSA improperly paid 10,644 beneficiaries about $15 million during CYs 2005 through 2008. In addition, unless SSA revises the EEO, we estimate it will improperly pay about $3.7 million, annually, to 2,661 beneficiaries. We are 90-percent confident the number of beneficiaries who were improperly paid ranged from 9,293 to 12,010, and the amount of improper payments ranged from $10.2 to $19.9 million (see Appendix C).

These errors occurred because SSA’s policy is to exclude from the EEO beneficiaries whose MBR annual report data exceeded the earnings recorded on SSA’s MEF.

Our sample results are summarized below.

### Annual Earnings Test Improper Payments to Beneficiaries

- **90 Underpayments (45%)**
- **4 Overpayments (2%)**
- **106 Correct Payments (53%)**

#### SSA Policy Excluded Potential Underpayments from the EEO

When beneficiaries initially apply for benefits, SSA requests that they provide an estimate of their expected earnings for the year. SSA records this information on the MBR and uses it to determine the amount of current and future benefits payable. Each year, SSA updates the MBR with a current year estimate based on the amount of actual earnings for the prior year unless the beneficiary provides a different amount.

The Act\(^\text{10}\) requires that beneficiaries provide an annual report of earnings for a taxable year when they (1) are entitled to benefits for 1 or more months during the year, (2) earn

\(^{10}\) *Social Security Act, § 203 (h), SSA, POMS, RS 02510.001 (May 23, 2007).*
over the annual exempt amount, and (3) are under full retirement age in at least 1 month. However, beginning in 1997, SSA amended its regulations to use the MEF as the annual report required by the Act. SSA made this change to reduce the reporting burden for beneficiaries. With this change, beneficiaries would only need to contact SSA to report their earnings if they need to provide additional information, such as special wage payments, or if the earnings information that SSA had was incorrect.

The EEO identifies beneficiaries whose estimated earnings or actual annual report of earnings on the MBR do not agree with the earnings amount on the MEF. However, SSA does not process the records of beneficiaries whose annual report data on the MBR exceed the earnings amount recorded on the MEF.\footnote{SSA, POMS, RS 02510.026 C.2.c (November 2, 2007).}

**Beneficiaries Excluded from Earnings Enforcement Were Improperly Paid**

SSA improperly paid $132,628 to 94 (47 percent) of the 200 beneficiaries in our sample. This consisted of 90 beneficiaries who were underpaid $127,009 and 4 beneficiaries who were overpaid $5,619 (see Appendix C). In addition, the underpayments may, in some cases, result in a lower ongoing monthly benefit amount at full retirement age and the overpayments in a higher ongoing monthly benefit amount at full retirement age. It may also result in a decrease or increase in monthly benefits payable to surviving spouses. These improper payments occurred because SSA specifically excluded these beneficiaries from the EEO because the annual report data on the MBR exceeded the earnings amount recorded on the MEF. In addition, our review disclosed that several of these beneficiaries may not have filed annual reports. Finally, we found that SSA employees recorded incorrect annual report data on the MBR.

*Beneficiaries May Not Have Filed Annual Reports* – SSA’s policy does not require that its employees retain evidence of annual reports submitted by beneficiaries. Consequently, during our review of the sample items, we did not find evidence that annual reports were actually filed. However, we did find evidence that beneficiaries did not file an annual report of earnings.

For six beneficiaries in our sample, AJS-3 recorded on the MBR estimated earnings for the current year that equaled the amount for the prior year. At the beginning of the following year, SSA employees recorded annual report data on the MBR equal to the estimated amounts. Further, there was no evidence that these beneficiaries filed annual reports of their earnings because SSA employees were not required to retain this information. As a result, these six beneficiaries were underpaid $4,741. We referred these cases to SSA for corrective action.

For example, a beneficiary was underpaid $1,440 in 2008 because annual report data on the MBR were higher than the earnings recorded on the MEF. For this beneficiary, AJS-3 recorded on the MBR the beneficiary’s estimated earnings of $41,164 for 2008 based on his actual earnings of $41,164 for 2007. In February 2009, an SSA employee
changed the MBR to show the $41,164 as an annual report for 2008. However, the MEF showed that the beneficiary’s actual earnings for 2008 were only $38,285. Since the MBR annual report data were higher than the earnings on the MEF, the EEO did not select this record for correction.

Incorrect Annual Report Data on the MBR - We found that SSA improperly paid beneficiaries because (1) SSA employees incorrectly recorded estimated earnings as annual reports of earnings, (2) the annual earnings amounts had obvious transposition errors, and (3) annual report data on the MBR included earnings that were not subject to the AET.

For example, a beneficiary was underpaid $338 because an SSA employee incorrectly recorded on the MBR her estimated earnings as an annual report (that is, actual earnings). When the beneficiary applied for benefits in April 2005, an SSA employee recorded on the MBR her 2005 estimated earnings of $21,816 as an annual report. SSA paid the beneficiary based on this estimate and did not adjust her benefit payments after the actual earnings of $21,140 were recorded on the MEF.

In another example, a beneficiary was underpaid $1,048 because his annual report data on the MBR included earnings that were exempt from the AET. Specifically, the MBR annual report data showed that the beneficiary earned $15,056 in 2007; however, the $15,056 included $6,427 that he did not earn in 2007. SSA did not adjust his benefit payments after his correct 2007 earnings of $8,629 were recorded on the MEF because the MBR annual report amount exceeded the amount on the MEF.

Summary of Incorrect MBR Annual Report Data

Our analysis of the 94 improper payments found that SSA should not rely on the annual report data on the MBR to determine whether beneficiaries were properly paid. The improper payments occurred because the annual report data on the MBR (1) were estimated amounts, (2) contained obvious recording errors, and (3) included earnings that were not subject to the AET. Finally, our interviews with a sample of beneficiaries also confirmed that the annual report data on the MBR were incorrect.

Estimated Amounts – 25 beneficiaries were improperly paid because the amount on the MBR was clearly an estimate and not an annual report. Below are four examples that illustrate why we concluded the MBR earnings were incorrect. In each example, the MBR and MEF amounts consistently agreed, except for the year in question. Based on our review of the MBR, MEF, and actions taken by SSA, we concluded that the MBR data for examples 1 through 3 were estimates that SSA incorrectly recorded as annual reports. The MBR estimated earnings are significantly higher than the earnings on the MEF. The round numbers also suggest they are estimates and not actual earnings. Example 4 shows that SSA incorrectly re-recorded the beneficiary’s 2007 actual earnings as 2008 earnings.
<table>
<thead>
<tr>
<th>Example</th>
<th>Year</th>
<th>MBR Earnings</th>
<th>MEF Earnings</th>
<th>Earnings Discrepancy</th>
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</thead>
<tbody>
<tr>
<td>1.</td>
<td>2007</td>
<td>$20,880</td>
<td>$20,880</td>
<td>$0</td>
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<tr>
<td></td>
<td>2008</td>
<td>$70,000</td>
<td>$20,033</td>
<td>$49,967</td>
</tr>
<tr>
<td>2.</td>
<td>2005</td>
<td>$40,000</td>
<td>$29,110</td>
<td>$10,890</td>
</tr>
<tr>
<td></td>
<td>2006</td>
<td>$13,907</td>
<td>$13,907</td>
<td>$0</td>
</tr>
<tr>
<td>3.</td>
<td>2006</td>
<td>$10,285</td>
<td>$10,285</td>
<td>$0</td>
</tr>
<tr>
<td></td>
<td>2007</td>
<td>$18,000</td>
<td>$11,436</td>
<td>$6,564</td>
</tr>
<tr>
<td>4.</td>
<td>2007</td>
<td>$41,164</td>
<td>$41,164</td>
<td>$0</td>
</tr>
<tr>
<td></td>
<td>2008</td>
<td>$41,164</td>
<td>$38,285</td>
<td>$2,879</td>
</tr>
</tbody>
</table>

**Recording Errors** - Four beneficiaries were improperly paid because there was an obvious transposition error for the annual report amounts recorded on the MBR. For example, a beneficiary’s MBR annual report data for 2005 had earnings of $19,825. However, the 9 and the 8 were incorrectly transposed since the actual earnings on the MEF were $18,925.

**Earnings Not Subject to the AET** - Five beneficiaries were improperly paid because the amount on the MBR incorrectly included special wage payments (for example, deferred compensation) that were not subject to the AET. SSA had recorded the special wage payments on the MEF and should have subtracted them from the annual report amount on the MBR. For example, a beneficiary’s MBR annual report data for 2007 had earnings of $15,056. The MEF also had earnings of $15,056; however, this amount included a $6,427 special wage payment that was not subject to the AET. Therefore, the correct annual report amount on the MBR for AET purposes should have only been $8,629.

**Beneficiary Interviews** – For the remaining 60 beneficiaries there was insufficient evidence to determine why the MBR annual report amounts were higher than the MEF amounts. Therefore, we interviewed a sample of nine beneficiaries\(^{12}\) to determine whether the MBR annual report data were correct. Our interviews found that SSA should not have used the MBR amounts to determine whether beneficiaries were properly paid. Specifically, six beneficiaries had MBR amounts that were incorrect because they included earnings not subject to the AET (for example, salaries and bonuses before retirement, investment income, or annuities). Two beneficiaries stated that the MEF amounts were correct, and they did not know the basis for the MBR amounts. One beneficiary stated that the MBR amount was incorrect because it was an estimate.

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\(^{12}\) We selected beneficiaries in current pay who had the largest discrepancy between the MBR and the MEF amounts for the most recent calendar years (2006 through 2008).
CONCLUSION AND RECOMMENDATIONS

SSA improperly paid beneficiaries whose MBR annual report data exceeded their earnings on the MEF. Based on a random sample of 200 beneficiaries, we found that SSA improperly paid 94 beneficiaries (47 percent) $132,628 in benefits. Specifically, SSA underpaid 90 beneficiaries $127,009 and overpaid 4 beneficiaries $5,619. As a result, we estimate that SSA improperly paid 10,644 beneficiaries about $15 million during CYs 2005 through 2008. In addition, unless SSA revises the EEO, we estimate it will improperly pay about $3.7 million, annually, to 2,661 beneficiaries (see Appendix C). These errors occurred because SSA’s policy excluded from the EEO beneficiaries whose MBR annual report data exceeded the earnings recorded on SSA’s MEF.

We recommend that SSA:

1. Take corrective action, as appropriate, for the 94 beneficiaries identified by our audit. Based on the results of the corrective action for the 94 beneficiaries, develop a cost-effective method to identify all improperly paid beneficiaries whose MBR annual report data exceeded the amount of earnings on the MEF since CY 2005.

2. Review its policies, procedures, and systems concerning earnings and benefit computations to provide accurate results for Title II beneficiaries.

AGENCY COMMENTS

SSA agreed with all our recommendations. The Agency’s comments are included in Appendix D.

Patrick P. O’Carroll, Jr.
Appendices

APPENDIX A – Acronyms
APPENDIX B – Scope and Methodology
APPENDIX C – Sampling Methodology and Results
APPENDIX D – Agency Comments
APPENDIX E – OIG Contacts and Staff Acknowledgments
## Acronyms

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Definition</th>
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<tr>
<td>Act</td>
<td><em>Social Security Act</em></td>
</tr>
<tr>
<td>AET</td>
<td>Annual Earnings Test</td>
</tr>
<tr>
<td>AJS-3</td>
<td>Automated Job Stream</td>
</tr>
<tr>
<td>CY</td>
<td>Calendar Year</td>
</tr>
<tr>
<td>EEO</td>
<td>Earnings Enforcement Operation</td>
</tr>
<tr>
<td>MBR</td>
<td>Master Beneficiary Record</td>
</tr>
<tr>
<td>MEF</td>
<td>Master Earnings File</td>
</tr>
<tr>
<td>OIG</td>
<td>Office of the Inspector General</td>
</tr>
<tr>
<td>POMS</td>
<td>Program Operations Manual System</td>
</tr>
<tr>
<td>SSA</td>
<td>Social Security Administration</td>
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</table>
Appendix B

Scope and Methodology

We obtained computer files from the Social Security Administration’s (SSA) Office of Systems that contained 526,067 records it had excluded from the Earnings Enforcement Operation (EEO) for Calendar Years (CY) 2005 through 2008.¹ For these records, we obtained information from the Master Beneficiary Record (MBR) to identify our population of 22,647 records that had (1) annual report data greater than the annual exempt amount by $200 or more and (2) differences in the amount of earnings recorded on the MBR and Master Earnings File (MEF) that was greater than $200. From this population, we selected a random sample of 200 records for review.

To accomplish our objective, we

• reviewed the applicable sections of the Social Security Act and SSA’s Program Operations Manual System;

• interviewed SSA employees from the Offices of Quality Performance and Retirement and Survivors Insurance Systems; and

• reviewed queries from SSA’s MBR and MEF to determine whether SSA properly adjusted benefits based on actual earnings.

• interviewed a sample of nine beneficiaries to determine whether the MBR annual report data were correct.

We determined the computer-processed data from the MBR were sufficiently reliable for our intended use. We conducted tests to determine the completeness and accuracy of the data. These tests allowed us to assess the reliability of the data and achieve our audit objectives. However, we did not determine the completeness of the data provided by SSA’s Office of Systems.

We performed audit work in Richmond, California, between February and August 2011. The entities audited were the Offices of Income Security Programs under the Office of the Deputy Commissioner for Retirement and Disability Policy; Retirement and Survivors Insurance Systems under the Office of the Deputy Commissioner for Systems; and Quality Performance under the Office of the Deputy Commissioner for Quality Performance.

¹ The Office of Systems did not provide all records for CY 2006 because it had removed some from SSA’s computer system because of limited storage.
We conducted our 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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.
Sampling Methodology and Results

From the population of 22,647 records described in Appendix B, we randomly selected a sample of 200 for review. For each beneficiary in our sample, we reviewed the Master Beneficiary Record and Master Earnings File (MEF) to determine whether the Social Security Administration (SSA) properly adjusted benefits based on the earnings posted to the MEF. Of the 200 beneficiaries in our sample, we found SSA improperly paid 94 (47 percent) beneficiaries $132,628. This consisted of 90 beneficiaries who were underpaid $127,009 and 4 who were overpaid $5,619. Projecting these results to the population of 22,647 beneficiaries, we estimate SSA improperly paid about $15 million to 10,644 beneficiaries during Calendar Years (CY) 2005 through 2008. The following tables provide the details of our sample results and statistical projections.

Table 1 – Population and Sample Size

<table>
<thead>
<tr>
<th>Description</th>
<th>Number</th>
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<tr>
<td>Population Size</td>
<td>22,647</td>
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<td>Sample Size</td>
<td>200</td>
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Table 2 – Improper Payments

<table>
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<th>Description</th>
<th>Number</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Sample Results</td>
<td>94</td>
<td>$132,628</td>
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<tr>
<td>Point Estimate</td>
<td>10,644</td>
<td>$15,018,132</td>
</tr>
<tr>
<td>Projection - Lower Limit</td>
<td>9,293</td>
<td>$10,155,416</td>
</tr>
<tr>
<td>Projection - Upper Limit</td>
<td>12,010</td>
<td>$19,880,847</td>
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</table>

Note: All projections are at the 90-percent confidence level.

To estimate the amount of improper payments annually if SSA does not revise the EEO, we divided our projections for the estimated number of and amount of improper payments by the number of years in our audit period.

Table 3 – Annual Improper Payments

<table>
<thead>
<tr>
<th>Description</th>
<th>Number</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Point Estimate</td>
<td>10,644</td>
<td>$15,018,132</td>
</tr>
<tr>
<td>Years (CYs 2005 Through 2008)</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Annual Estimate</td>
<td>2,661</td>
<td>$3,754,533</td>
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Appendix D

Agency Comments
MEMORANDUM

Date: March 26, 2012

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

From: Dean S. Landis   /s/
   Deputy Chief of Staff

Subject: Office of the Inspector General Draft Report, “Annual Earnings Test Underpayments Payable to Beneficiaries” (A-09-11-11128)--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 Teresa Rojas at (410) 966-7284.

Attachment
COMMENTS ON THE OFFICE OF THE INSPECTOR GENERAL DRAFT REPORT, “ANNUAL EARNINGS TEST UNDERPAYMENTS PAYABLE TO BENEFICIARIES” (A-09-11-11128)

GENERAL COMMENTS

We believe that changing our policy as suggested would not result in higher benefits for all beneficiaries and their families. To assist the reader in understanding our current policy, the report should include information about how earnings affect benefits and explain that beneficiaries get credit for months they do not receive a full monthly benefit because of work and earnings. We suggest the following language for OIG to use in its report:

A beneficiary can work while receiving retirement benefits. If the beneficiary is younger than full retirement age (FRA) and earns more than the allowable amount, we will reduce his or her benefit for that year. However, the benefit reductions are not lost. Once a beneficiary reaches FRA, his or her benefit will increase to account for each month we withheld full or partial benefits because of the excess earnings. We refer to this process as the “adjustment of the reduction factor” (ARF), and it increases the benefit at full retirement age. Each year we review the earnings records of beneficiaries who work. If an additional year of earnings is one their 35 highest earning years, we will automatically increase the ongoing monthly benefit.

For some beneficiaries, using the earnings on the Master Earnings File instead of the earnings on the Master Beneficiary Record could affect the ARF and result in lower ongoing benefits. This lower ongoing benefit amount also could reduce the amount of benefits payable to a surviving spouse because of the retirement insurance benefit limitation, which caps the benefit of a widow(er) whose spouse filed for early retirement benefits.

In addition, the report should explain the migration of the Automated Job Stream Earnings Enforcement (AJS3) to Title II Redesign (T2R). The upcoming T2R systems release will move the month of election in some cases to reflect the claimant’s choice of when to start benefits based on earnings.

RESPONSE TO RECOMMENDATIONS

Recommendation 1

Take corrective action, as appropriate, for the 94 beneficiaries identified by our audit. Based on the results of the corrective action for the 94 beneficiaries, develop a cost effective method to identify all improperly paid beneficiaries whose MBR annual report data exceeded the amount of earnings on the MEF since CY 2005.
Response

We agree. We will take corrective action on the 34 cases where we made inaccurate payments. We will not take action on those cases where we correctly applied existing policy. We will consider further action for beneficiaries whose Master Benefit Record annual report data exceeded the amount of earnings on the Master Earnings File since calendar year 2005, based on the outcome of the study referenced in recommendation two, subject to our rules of administrative finality.

Recommendation 2

Review its policies, procedures, and systems concerning earnings and benefit computations to provide accurate results for Title II beneficiaries.

Response

We agree. We will conduct a study once we complete the migration of AJS-3 to T2R.
Appendix E

OIG Contacts and Staff Acknowledgments

OIG Contacts

James J. Klein, Director, San Francisco Audit Division

Joseph Robleto, Audit Manager

Acknowledgments

In addition to those named above:

James Sippel, Senior Auditor

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