



Office of the Inspector General
SOCIAL SECURITY ADMINISTRATION

Audit Report

Administrative Costs Claimed by the
District of Columbia Disability
Determination Division

A-15-18-50628 | August 2019

MEMORANDUM

Date: August 5, 2019

Refer To:

To: Terry M. Stradtman
Regional Commissioner
Philadelphia

From: Assistant Inspector General for Audit

Subject: Administrative Costs Claimed by the District of Columbia Disability Determination Division (A-15-18-50628)

The attached final report presents the results of our review. Our objectives were to evaluate internal controls over the accounting and reporting of administrative costs and determine whether administrative costs claimed by the District of Columbia Disability Determination Division for Fiscal Years 2016 and 2017 were allowable and properly allocated.

If you wish to discuss the final report, please call me or have your staff contact Victoria Vetter, Director, Financial Audit Division, at (410) 966-9081.



Rona Lawson

Attachment

cc:

Trae Sommer, Acting Director for Audit Liaison Staff
Andrew Reese, Director, District of Columbia Department on Disability Services
Darryl Evans, Division Director, Disability Determination Division

Administrative Costs Claimed by the District of Columbia Disability Determination Division A-15-18-50628



August 2019

Office of Audit Report Summary

Objectives

To evaluate internal controls over the accounting and reporting of administrative costs and determine whether the administrative costs claimed by the District of Columbia Disability Determination Division (DC-DDD) for Fiscal Years (FY) 2016 and 2017 were allowable and properly allocated.

Background

Disability determination services (DDS) perform disability determinations under the Social Security Administration's (SSA) Disability Insurance (DI) and Supplemental Security Income (SSI) programs in accordance with Federal regulations. Each DDS is responsible for determining claimants' disabilities and ensuring adequate evidence is available to support its determinations.

SSA reimburses the DDS for 100 percent of allowable expenditures up to its approved funding authorization. Allowable expenditures include both direct and indirect costs.

The District of Columbia Department on Disability Services (Parent Agency) provides information, oversight, and coordination of services for people with disabilities. The Parent Agency supports the DC-DDD, which makes Social Security disability claim determinations.

Findings

Generally, the Parent Agency and DC-DDD had adequate internal controls to ensure administrative costs claimed were allowable and properly allocated. However, we identified deficiencies in the Parent Agency's development of final indirect costs and the Parent Agency and DC-DDD's internal controls over classifying administrative costs.

We questioned \$1,668,715 in indirect costs reimbursed to DC-DDD. In addition, we found the Parent Agency charged \$15,039 in unallowable costs for unused leave when employees retired or terminated employment, did not have supporting documentation for \$7,596 in communications costs, and reported \$43,372 in direct costs in the incorrect FY and cost category.

Recommendations

We recommend the SSA Regional Commissioner instruct the Parent Agency and DC-DDD to:

1. Refund \$1,668,715 to SSA associated with the FYs 2016 and 2017 indirect costs.
2. Establish a separate DC-DDD FY 2016 and 2017 indirect cost rate to properly assign indirect costs to the DC-DDD.
3. Provide the FY 2018 and future year indirect cost proposals to SSA to ensure these DC-DDD indirect costs are reasonable.
4. Refund \$15,039 of direct costs for unused leave for employees who retired or terminated employment.
5. Determine the validity of the unsupported communications costs of \$7,596 and require a refund of any unsupported disbursements.
6. Modify its procedures to properly allocate all costs to the correct FY and cost category.

SSA agreed with our recommendations.

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ABBREVIATIONS

C.F.R.	Code of Federal Regulations
DC-DDD	District of Columbia Disability Determination Division
DDS	Disability Determination Services
DI	Disability Insurance
Form SSA-4513	<i>State Agency Report of Obligations for SSA Disability Programs</i>
FY	Fiscal Year
HHS	Department of Health and Human Services
OIG	Office of the Inspector General
Parent Agency	District of Columbia Department on Disability Services
POMS	Program Operations Manual System
SSA	Social Security Administration
SSI	Supplemental Security Income

OBJECTIVES

Our objectives were to evaluate internal controls over the accounting and reporting of administrative costs and determine whether the administrative costs claimed by the District of Columbia Disability Determination Division (DC-DDD) for Fiscal Years (FY) 2016 and 2017 were allowable and properly allocated.

BACKGROUND

Disability determination services (DDS) perform disability determinations under the Social Security Administration's (SSA) Disability Insurance (DI)¹ and Supplemental Security Income (SSI)² programs in accordance with Federal regulations.³ Each DDS is responsible for determining claimants' disabilities and ensuring adequate evidence is available to support its determinations.

SSA reimburses the DDS for allowable direct and indirect costs. Direct costs can be identified specifically with a particular cost objective. For example, to assist in making proper disability determinations, each DDS is authorized to purchase medical examinations, x rays, and laboratory tests on a consultative basis to supplement evidence obtained from the claimants' physicians or other treating sources.⁴ Indirect costs arise from activities that benefit multiple programs but are not readily assignable to these programs without effort disproportionate to the results achieved. SSA reimburses each DDS for 100 percent of allowable expenditures up to its approved funding authorization⁵ for costs reported on a Form SSA-4513, *State Agency Report of Obligations for SSA Disability Programs*.⁶

¹ The DI program provides benefits to wage earners and their families who meet certain criteria in the event the wage earner becomes disabled or dies. See 20 C.F.R. §§ 404.315, 404.330, and 404.335 (govinfo.gov 2018).

² The SSI program provides a minimum level of income for people who are age 65 or over or who are blind or disabled and who do not have sufficient income and resources to maintain a standard of living at the established Federal minimum income level. See 20 C.F.R. § 416.110 (govinfo.gov 2018).

³ 20 C.F.R. §§ 404.1601, *et seq.* and 416.1001, *et seq.* (govinfo.gov 2018).

⁴ SSA, *POMS*, DI 39545.120, A (June 5, 2017).

⁵ Each quarter, SSA provides funds to States for the Federal FY (October 1 to September 30). Notification to the States of the cumulative amount of funds that may be obligated for approved necessary expenses and the dates covered by the funding is included in Form SSA-872 (*State Agency Obligational Authorization for SSA Disability Programs*). SSA, *POMS*, DI 39506.100, A (March 12, 2002).

⁶ SSA, *POMS*, DI 39501.020, B.1 (February 28, 2002). SSA, *POMS*, DI 39506.001, B.1 (March 12, 2002). SSA, *POMS*, DI 39506.202, A (February 20, 2015).

The District of Columbia Department on Disability Services (Parent Agency)⁷ provides information, oversight, and coordination of services for people with disabilities. The Parent Agency supports the DC-DDD, which makes Social Security disability claim determinations.

For FYs 2016 and 2017, the Parent Agency’s Form SSA-4513 (dated January 31, 2018) claimed costs of \$11.1 and \$12.2 million, respectively. We determined whether these costs were allowable and properly allocated. In addition, we reviewed the internal controls over cost accounting and reporting of those costs. See Appendix A for more information on our scope and methodology.

RESULTS OF REVIEW

Generally, the Parent Agency and DC-DDD had adequate internal controls to ensure administrative costs claimed were allowable and properly allocated. However, we identified deficiencies in the Parent Agency’s development of final indirect costs and the Parent Agency and DC-DDD’s internal controls in the classification of administrative costs. We questioned \$1,668,715 in indirect costs reimbursed to DC-DDD for FYs 2016 and 2017 combined. In addition, we found the Parent Agency

- charged \$15,039 in unallowable costs for unused leave when employees retired or terminated employment,
- did not have supporting documentation for \$7,596 in communications costs, and
- reported \$43,372 in direct costs in the incorrect FY and cost category.

Questioned Indirect Costs

We questioned \$1,668,715 in indirect costs⁸ as shown in Table 1.

Table 1: FYs 2016 and 2017 Indirect Costs

Indirect Costs	Form SSA-4513 Disbursements	Per OIG Audit	Questioned Costs
FY 2016	\$2,104,830	\$1,351,117	\$753,713
FY 2017	\$2,252,676	\$1,337,674	\$915,002
Total	\$4,357,506	\$2,688,791	\$1,668,715

⁷ The Parent Agency is immediately above the DDS in the State hierarchy and participates in management decisions that affect the DDS.

⁸ Indirect costs arise from activities that benefit multiple programs but are not readily assignable to those programs without effort disproportionate to the results achieved.

The Parent Agency calculated indirect costs using a 50-percent provisional indirect rate for FYs 2016 and 2017. A provisional rate is a temporary indirect cost rate used for funding, interim reimbursement, and reporting indirect costs on Federal awards, before a final rate⁹ for a specific time period is established. The provisional indirect rate was included in the Indirect Cost Rate Agreement¹⁰ between the Parent Agency and Department of Health and Human Services (HHS) and specified the reimbursable indirect cost rate allowable to the Parent Agency. The Parent Agency allocated indirect costs of \$2,104,830 and \$2,252,676 to the DC-DDD for FYs 2016 and 2017, respectively.

The Parent Agency must submit a final indirect cost rate proposal to HHS within 6 months of the close of the State FY (September 30).¹¹ The Parent Agency developed two indirect cost rate proposals¹² to determine its final FY 2016 and 2017 indirect cost rates. These proposals included the Parent Agency's methodology to allocate all costs to each of its public assistance programs, including DC-DDD. The Parent Agency's proposals allocated \$1,351,117 and \$1,337,674 in final indirect costs to the DC-DDD in FYs 2016 and 2017, respectively. Although we determined the Parent Agency's allocation methodology was acceptable, we questioned the difference between DC-DDD's provisional and final indirect costs: \$753,713 in FY 2016 and \$915,002 in FY 2017. Our total questioned indirect costs of \$1,668,715 is the difference between the amount reimbursed to DC-DDD, using the provisional rate, and its final indirect costs for each FY.

The Parent Agency's final rate proposals included a single indirect cost rate¹³ for the Parent Agency. However, the single final indirect rate was developed based on the total allocated indirect costs of all public assistance programs in the Parent Agency. Although the allocation methodology used to develop the rate is acceptable, a single final indirect rate improperly assigns additional indirect costs to DC-DDD. These additional indirect costs are included in the \$753,713 and \$915,002 questioned costs in FY 2016 and 2017, respectively. The Parent Agency should develop a separate DC-DDD final indirect cost rate, based on its allocated indirect costs, instead of an overall single final indirect rate across all programs for FYs 2016 and 2017.

⁹ The final rate is an indirect cost rate applicable to a specified past period that is based on the period's actual allowable costs. A final audit rate is not subject to adjustments.

¹⁰ SSA reimburses the Parent Agency for DC-DDD's indirect costs at the HHS approved reimbursable rate.

¹¹ 2 C.F.R. § 225 app. E, p. 180 (govinfo.gov 2012).

¹² The indirect cost rate proposal is the documentation prepared by a governmental unit, or subdivision thereof, to substantiate its request to establish an indirect cost rate.

¹³ The indirect cost rate is used to reasonably determine the proportion of indirect costs each program should bear. It is the ratio (expressed as a percentage) of the indirect costs to a direct cost base.

Finally, the Parent Agency is not required to, and did not, provide SSA its final indirect cost proposals. However, the Parent Agency should provide its indirect cost proposal to SSA before it sends the proposal to HHS because the indirect costs allocated to the DC-DDD require a separate indirect cost rate. This communication between SSA and the Parent Agency should ensure the propriety of the reimbursable indirect cost rate before HHS approves the proposal for FY 2018 and future years. If SSA believes special operating factors affect the DC-DDD indirect cost rate, SSA should notify HHS before it negotiates the rate to ensure the indirect costs are reasonable.

Unallowable Personnel Service Costs

In FY 2016, the Parent Agency inappropriately recorded \$15,039 for unused leave when an employee retired or terminated employment, as direct personnel service costs for DC-DDD.¹⁴ Federal regulations state¹⁵ unused leave when an employee retires or terminates employment is allowable as an indirect cost in the year of payment. Since terminal leave costs are included in indirect costs, they are not allowable as direct charges to the Government.

Unsupported Costs¹⁶

In FY 2017, the Parent Agency and DC-DDD could not support \$7,596 in communications costs claimed. Our random sample of 100 non-personnel costs selected a \$24,960 communications expenditure for testing; however, the Parent Agency and DC-DDD could only provide documentation to support \$17,364.

Misclassified Costs

Our review of sampled items identified reporting errors of \$43,372 in administrative costs claimed in the incorrect FY and cost category. These costs were allowable, so we are not recommending DC-DDD reimburse SSA. See Appendix A for our sampling methodology.

¹⁴ The DC-DDD personnel service cost includes salaries, terminal leave, life insurance, health benefits, retirement contributions, optical plan, dental plan, prepaid legal, Medicare contributions, retirement, metro benefits, health benefit fees, severance pay, and contracted medical consultants.

¹⁵ 2 C.F.R. § 200.431(b)(3)(i) (govinfo.gov 2018). OMB, *Frequently Asked Questions For The Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 C.F.R. 200*, p. 34 (July 2017).

¹⁶ Unsupported costs are questioned because they lack sufficient documentation.

Incorrect FY

We identified \$24,668 in medical and contracted cost that were recorded and reported in the incorrect FY. We identified 111 consultative examinations, totaling \$13,621, that DC-DDD performed in FY 2014; however, DC-DDD allocated these costs to FY 2016 medical costs. Although the consultative examinations were performed in FY 2014, the contractor billed DC-DDD for them in FY 2016. DC-DDD's procedures for ensuring costs from prior FYs were identified and properly allocated to the correct FY were insufficient. Specifically, it should strengthen its procedures to ensure costs are recorded for the year incurred. In addition, we identified a contracted cost of \$11,047 performed in FY 2016 that was improperly allocated to FY 2017.

Incorrect Cost Category

DC-DDD did not properly classify certain non-personnel costs on its Form SSA-4513. Specifically, DC-DDD improperly classified \$18,704 in the non-personnel cost categories in FYs 2016 and 2017. For example, according to SSA policy,¹⁷ non-personnel costs, such as postage and delivery service fees, are communications costs. However, DC-DDD mistakenly classified these as contracted costs. As another example, equipment purchased with an acquisition cost of \$5,000 or less should be classified as supplies;¹⁸ however, DC-DDD mistakenly recorded these costs as equipment.

CONCLUSIONS

Generally, the Parent Agency and DC-DDD had adequate internal controls to ensure administrative costs claimed were allowable and properly allocated. However, we identified deficiencies in the Parent Agency's development of final indirect costs and the Parent Agency and DC-DDD's internal controls in the classification of administrative costs. We questioned \$1,668,715 in indirect costs reimbursed to DC-DDD. In addition, we found the Parent Agency

- charged \$15,039 in unallowable costs for unused leave when employees retired or terminated employment,
- did not have supporting documentation for \$7,596 in communications costs, and
- reported \$43,372 in direct costs in the incorrect FY and cost category.

¹⁷ SSA, *POMS*, DI 39506.210, D.4 (March 12, 2002).

¹⁸ See Footnote 17.

RECOMMENDATIONS

We recommend the SSA Regional Commissioner instruct the Parent Agency and DC-DDD to:

1. Refund \$1,668,715 to SSA associated with the FYs 2016 and 2017 indirect costs.
2. Establish a separate DC-DDD FY 2016 and 2017 indirect cost rate to properly assign indirect costs to the DC-DDD.
3. Provide the FY 2018 and future year indirect cost proposals to SSA to ensure these DC-DDD indirect costs are reasonable.
4. Refund \$15,039 of direct costs for unused leave for employees who retired or terminated employment.
5. Determine the validity of the unsupported communications costs of \$7,596 and require a refund of any unsupported disbursements.
6. Modify its procedures to properly allocate all costs to the correct FY and cost category.

AGENCY COMMENTS

SSA agreed with all our recommendations but had additional comments on Recommendations 1 and 2, stating, “While the DC DDD Parent Agency, the Department on Disability Services (DDS), may provide an indirect cost rate proposal, it is the cognizant agency, in this case [HHS], who is ultimately responsible for establishing and assigning indirect cost rates. Therefore, we cannot instruct the DC DDD or the parent agency to provide a refund or establish an indirect cost rate. This would require negotiations directly with HHS.” See Appendix B for the full text of SSA’s comments.

OFFICE OF THE INSPECTOR GENERAL RESPONSE

In response to the Agency’s comments on Recommendation 1, SSA can request a refund. Federal regulations¹⁹ state

Refunds shall be made if proposals are later found to have included costs that are unallowable as specified by law or regulation, as identified in Appendix B to this part, or by the terms and conditions of Federal awards, or are unallowable because they are clearly not allocable to Federal awards. These adjustments or refunds will be made regardless of the type of rate negotiated (predetermined, final, fixed, or provisional).

¹⁹ 2 C.F.R. part 225, app. E (govinfo.gov 2012).

In this case, the Parent Agency’s single final indirect rate improperly assigns additional unallocable indirect costs to DC-DDD.

In response to the Agency’s comments on Recommendation 2, SSA can notify HHS of the need for a special indirect cost rate. Specifically, Federal regulations²⁰ state, “Where a Federal funding agency [that is, SSA] has reason to believe that special operating factors affecting its awards necessitate special indirect cost rates, the funding agency [that is, SSA] will, prior to the time the rates are negotiated, notify the cognizant Federal agency.” Therefore, SSA can instruct the DC-DDD or the Parent Agency via the cognizant Federal agency to establish a separate indirect rate.

OIG agrees HHS is responsible for final approval of indirect cost rates, and we will assist SSA and/or provide additional guidance as it implements our recommendations.



Rona Lawson
Assistant Inspector General for Audit

²⁰ 2 C.F.R. part 225, app. E (govinfo.gov 2012).

APPENDICES

Appendix A – SCOPE AND METHODOLOGY

Scope

To achieve our objective, we:

- Reviewed applicable Federal laws and regulations, the Social Security Administration’s (SSA) Program Operations Manual System, and other criteria relevant to administrative costs claimed by the District of Columbia Disability Determination Division (DC-DDD) and the drawdown of SSA program appropriations.
- Reviewed prior Office of the Inspector General DC-DDD reports.
- Interviewed staff at the Philadelphia Regional Office, District of Columbia Department on Disability Services (Parent Agency) and DC-DDD.
- Reconciled State accounting records to the administrative costs DC-DDD reported on the Form SSA-4513, *State Agency Report of Obligations for SSA Disability Programs*, for Federal Fiscal Years (FY) 2016 and 2017.
- Examined specific administrative expenditures (Personnel, Medical, and All Other Non-personnel costs) incurred and claimed by DC-DDD for FYs 2016 and 2017 on the Form SSA-4513. We used statistical sampling to select expenditures to test to support the Personnel, Medical, and All Other Non-personnel costs, as discussed in the Methodology section.
- Examined the DC-DDD indirect costs claimed for FYs 2016 and 2017.
- Compared the amount of SSA funds drawn to support program operations to the expenditures reported on the Form SSA-4513.
- Determined whether unliquidated obligations were properly supported.
- Reviewed DC-DDD’s equipment and inventory records.
- Reviewed policies and procedures related to protecting personally identifiable information.

We determined the data provided by the Parent Agency and DC-DDD and used in our audit were sufficiently reliable to achieve our audit objectives. We assessed the reliability of the data by reconciling to the costs claimed on the Form SSA-4513. We also conducted detailed audit testing on selected data elements in the electronic data files.

We conducted our review at SSA Headquarters in Baltimore, Maryland, as well as the Parent Agency and DC-DDD offices in Washington, DC, between August 2018 and February 2019. We conducted this performance 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.

Methodology

Indirect Costs

DC-DDD's indirect costs are computed by applying a federally approved rate to a cost base. This methodology was approved by the U.S. Department of Health and Human Services, which is the Federal agency designated to negotiate and approve the indirect cost rate. We re-performed the calculation to ensure its propriety. On the final Form SSA-4513, DC-DDD claimed indirect costs of \$2,104,830 and \$2,252,676 for FYs 2016 and 2017, respectively.

Sampling Methodology

The sampling methodology encompassed the three general areas of costs reported on the Form SSA-4513: (1) Personnel, (2) Medical, and (3) All Other Non-personnel costs. We obtained a data extract of all costs for FYs 2016 and 2017 for use in statistical sampling. We obtained this from DC-DDD and its accounting systems used in preparing the Form SSA-4513.

Personnel Costs

We reconciled DC-DDD's personnel costs to the Form SSA-4513. We randomly selected one pay period, ended June 10, 2017, for further review. We reviewed the payroll records of all 47 DDD employees in this pay period. For Medical Consultants, we randomly selected 50 items from January 2017 for review. We did not identify any exceptions in our sample of DDD employee and Medical Consultant personnel costs.

Medical Costs

We selected 200 items (100 items each from FYs 2016 and 2017) using a random sample. We randomly selected medical evidence of record and consultative examination invoice packets for review, followed by a random sample of the medical costs within each invoice packet. We identified 111 consultative examinations totaling \$13,621 that were performed in FY 2014 and improperly allocated to FY 2016.¹

All Other Non-Personnel Costs

We selected 100 items (50 items each from FYs 2016 and 2017) using weighted average random sampling.² The random sample was based on the proportion of costs in each of the cost categories to the total costs claimed. We identified 17 non-personnel test items totaling \$18,704 that were classified in the wrong cost category on the Form SSA-4513, 1 item totaling \$11,047 allocated to the wrong FY, and 1 item totaling \$7,596 that was not adequately supported.

¹ Of 200 medical cost test items, 4 were FY 2014 medical costs allocated to FY 2016. Upon further review of the FY 2016 invoice packet in which we selected our items, we identified 107 additional FY 2014 medical costs.

² In our prior review of *The District of Columbia's Disability Determination Division's Internal Controls over the Accounting and Reporting of Administrative Costs* (A-15-08-18019), we reviewed DC-DDD's non-personnel occupancy costs. In FYs 2016 and 2017, DC-DDD operated in a space under an SSA lease agreement and did not claim occupancy costs.

Appendix B – AGENCY COMMENTS

From: ||PHI ARC MOS <PHI.ARC.MOS@ssa.gov>

Sent: Thursday, July 11, 2019

Subject: Signed Draft Report (A-15-18-50628) - PHILADELPHIA RESPONSE

As requested, we have reviewed the draft report of the “Administrative Costs Claimed by the District of Columbia Disability Determination Division” audit. Overall, we agree with the findings, however, have concerns with recommendations one and two that relate to indirect cost. While the DC DDD Parent Agency, the Department on Disability Services (DDS), may provide an indirect cost rate proposal, it is the cognizant agency, in this case Health and Human Services (HHS), who is ultimately responsible for establishing and assigning indirect cost rates. Therefore, we cannot instruct the DC DDD or the parent agency to provide a refund or establish an indirect cost rate. This would require negotiations directly with HHS.

We would like to submit the following comments regarding the specific recommendations for your review and consideration:

1. **Refund \$1,668,715 to SSA associated with the FYs 2016 and 2017 indirect costs.** – We agree with this recommendation, however, the method and time frame of recouping the funds will have to be negotiated with HHS within subsequent years’ indirect cost agreements. The DC DDD would like to request additional information regarding the formula OIG used to calculate the indirect cost over charge.
2. **Establish a separate DC-DDD FY 2016 and 2017 indirect cost rate to properly assign indirect costs to the DC-DDD.** – We agree with this recommendation, and recommend that separate indirect cost rates are assigned to the DDD for each year, beginning with FY2017, however, this will also have to be negotiated directly with HHS.
3. **Provide the FY 2018 and future year indirect cost proposals to SSA to ensure these DC-DDD indirect costs are reasonable.** – We agree with this recommendation, however, regulations do not require the DDD to provide a copy of the indirect cost proposal to SSA.
4. **Refund \$15,039 of direct costs for unused leave for employees who retired or terminated employment.** – We agree with this finding and recommend that the DDD develop procedures to ensure that this does not occur in the future. The DC DDD questioned this finding with OIG stating that the DDD had addressed the terminal leave costs in August 2017. *Note:* OIG responded that while the FY2017 terminal leave costs were reversed, they also identified \$15,039 in FY 2016.
5. **Determine the validity of the unsupported communications costs of \$7,596 and require a refund of any unsupported disbursements.** – We agree with this recommendation. Further, if the DDD is unable to provide documentation to support these costs, we agree that the \$7,596 be refunded to SSA.

6. **Modify its procedures to properly allocate all costs to the correct FY and cost category.** – We agree with this recommendation. The DDD, however, questioned the findings that items were allocated under incorrect cost categories, and reported that the DDD was following SSA reporting instructions.

Staff may direct questions to the Center for Disability and Program Support (CDPS).

Van Roland
ARC MOS *for*
Terry M. Stradtman
Regional Commissioner

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