
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION



**ECONOMIC RECOVERY PAYMENTS FOR
SOCIAL SECURITY AND SUPPLEMENTAL
SECURITY INCOME BENEFICIARIES**

September 2010 A-09-10-11017

AUDIT REPORT



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SOCIAL SECURITY

MEMORANDUM

Date: September 24, 2010

Refer To:

To: The Commissioner

From: Inspector General

Subject: Economic Recovery Payments for Social Security and Supplemental Security Income Beneficiaries (A-09-10-11017)

OBJECTIVE

Our objective was to determine whether the Social Security Administration (SSA) properly issued economic recovery payments¹ (ERP) to eligible beneficiaries, as authorized under the *American Recovery and Reinvestment Act of 2009* (ARRA).²

BACKGROUND

ARRA provided for a one-time ERP of \$250 to certain adult Social Security and Supplemental Security Income (SSI) beneficiaries.³ Individuals eligible for benefits for any of the 3 months before the month of enactment (that is, November 2008, December 2008, and January 2009) could receive the one-time payment. To receive the payment, beneficiaries had to reside in 1 of the 50 States, the District of Columbia, Puerto Rico, Guam, the U.S. Virgin Islands, American Samoa, or the Northern Mariana Islands. If individuals received both Social Security and SSI, they were eligible for only one \$250 payment.⁴

In addition, ARRA provided for a one-time payment to Department of Veterans Affairs (VA) and Railroad Retirement Board (RRB) beneficiaries. VA and RRB were responsible for certifying and paying individuals under their respective programs.⁵ If

¹ Also referred to as stimulus payments or one-time payments.

² Pub. L. No. 111-5, Division B, Title II § 2201, H.R. 1-336 to 1-340.

³ We use the term “beneficiary” generically in this report to refer to both Social Security beneficiaries and SSI recipients.

⁴ Pub. L. No. 111-5, Division B, Title II § 2201(a), H.R. 1-337.

⁵ Pub. L. No. 111-5 Division B, Title II § 2201, H.R. 1-336 to 1-340.

individuals received both Social Security or SSI payments and VA or RRB benefits, they were eligible for only one \$250 payment.⁶

SSA was required to identify and certify the Social Security and SSI beneficiaries eligible for an ERP and provide the Department of the Treasury (Treasury) with the information to disburse the payments.⁷ In April 2009, SSA identified all beneficiaries who met the eligibility criteria from its payment records. In May 2009, about 52 million beneficiaries received their \$250 payments, totaling about \$13 billion. Through December 2010, SSA will perform periodic catch-up runs to identify and certify newly eligible and payable individuals.

RESULTS OF REVIEW

The vast majority of ERPs SSA certified in May 2009 was properly issued to eligible beneficiaries under ARRA. However, SSA could have prevented the issuance of ERPs to some ineligible beneficiaries. In addition, SSA did not always recover erroneous ERPs from deceased beneficiaries and issued ERPs to beneficiaries who were incarcerated at the time of payment. We estimate about:

- 71,688 beneficiaries were deceased before the payment certification date and received \$18 million in ERPs. This included 8,207 “Prouty” beneficiaries⁸ who received \$2.1 million in ERPs.
- 17,348 beneficiaries⁹ were incarcerated and received \$4.3 million in ERPs (see Appendix C). Under ARRA, most of these beneficiaries were eligible for an ERP. ARRA did not prohibit ERPs for incarcerated beneficiaries who were otherwise eligible to receive them.

These conditions occurred because SSA (1) was unaware of beneficiary deaths and incarcerations that were reported after it had certified the ERPs, (2) relied on questionable data in its payment records, and (3) did not review all available records, such as the Numident for death information and Prisoner Update Processing System (PUPS) for beneficiary incarcerations. Finally, ARRA did not provide the authority for SSA or Treasury to reclaim erroneous ERPs issued to deceased beneficiaries.

⁶ Pub. L. No. 111-5, Division B, Title II § 2201(a)(3), H.R. 1-337.

⁷ Pub. L. No. 111-5, Division B, Title II § 2201(b), H.R. 1-338.

⁸ Pub. L. No. 89-368 § 302 added Section 228 to the *Social Security Act (Act)*, which provided benefits for men who were age 72 before 1968 with little or no opportunity to obtain Social Security coverage during their working years. Widows who were age 72 before 1970 whose husbands died without Social Security coverage also qualified for these benefits. These monthly payments are referred to as “Special Age 72” or “Prouty” benefits after Senator Winston Prouty, who sponsored the bill. 42 U.S.C. § 428.

⁹ Includes beneficiaries whose benefits were suspended because they were in prison, in a mental institution, a predator, or had an “unknown” status.

DECEASED BENEFICIARIES

Our review disclosed that 71,688 beneficiaries who were deceased before the payment certification date received an ERP. This included 63,481 beneficiaries whose deaths had been reported to SSA and 8,207 Prouty beneficiaries whose deaths were generally not reported to SSA. As a result, we estimate SSA issued about \$18 million in ERPs to deceased beneficiaries, including about \$2.1 million to Prouty beneficiaries.

ARRA states that an ERP shall not be issued to any individual whose date of death occurs before the date on which the individual is certified to receive a payment.¹⁰ SSA policy states that if a beneficiary is eligible to receive an ERP, but dies before payment, no ERP will be issued.¹¹

Beneficiary-Reported Deaths – Of the 71,688 deceased beneficiaries who received an ERP, SSA received death information for 63,481 individuals. In some instances, SSA was unaware the beneficiaries had died when it certified their eligibility to receive an ERP. In other instances, SSA was aware but did not review its Numident¹² record for death information before certifying the ERP. As a result, we estimate these beneficiaries received about \$15.9 million in ERPs.

Based on a random sample of 50 deceased beneficiaries, we found 43 (86 percent) were deceased before the payment certification date, but the death had not been reported to SSA. However, for the remaining seven (14 percent) beneficiaries, SSA was aware the beneficiary had died but did not review its Numident for death information before it certified the ERP. Instead, SSA relied only on its payment records—which did not contain any death information. Had SSA reviewed the death information on the Numident before certifying payments, about 14 percent of the ERPs to deceased beneficiaries could have been avoided. If SSA subsequently determined the Numident death information was erroneous and the beneficiary was alive, it could have certified the ERP in a catch-up run.

For example, one beneficiary died on June 21, 2005. SSA received a death report and posted the information on its Numident on June 25, 2005. However, SSA did not review its Numident before certifying the ERP. Therefore, SSA certified the beneficiary was eligible for an ERP on April 27, 2009. The ERP was issued on May 7, 2009 via direct deposit to a joint bank account and has not been returned to SSA.

¹⁰ Pub. L. No. 111-5, Division B, Title II § 2201(a)(4)(D), H.R. 1-338.

¹¹ SSA, Program Operations Manual System (POMS), GN 02820.010.B and GN 02820.020.B. On August 13, 2010, SSA revised its policy to state that if a beneficiary dies after certification but before receiving the payment, an ERP will be issued to an authorized representative of the deceased's estate upon return of the original payment.

¹² The Numident is a master file that contains personal identifying information for each individual who has been issued a Social Security number.

Reclamation of Payments Issued to Deceased Beneficiaries – Generally, SSA processes a stop payment to request that Treasury reclaim payments not due, including any checks or electronic fund transfers (EFT) issued after a beneficiary's death.¹³ For the ERPs, checks issued to deceased beneficiaries that are subsequently negotiated are subject to Treasury reclamation. However, EFTs issued to deceased beneficiaries are not subject to reclamation¹⁴ because ARRA did not provide SSA or Treasury the authority to reclaim erroneous ERPs issued to deceased beneficiaries.

Of the 50 beneficiaries in our sample, 47 had at least 1 Social Security benefit that was issued after the beneficiaries' deaths. Because SSA had the authority to initiate reclamation of benefit payments after death, they were all returned. However, since SSA could not initiate reclamation for the ERPs, it only received returned checks or credits for 26 (52 percent) of the 50 beneficiaries in our sample. For the 26 payments that were returned, 17 were EFTs and 9 were checks. For the remaining 24 outstanding payments, 22 were EFTs while 2 were checks.

Prouty Beneficiaries – The 1966 amendments to the Act included a provision, referred to as the Prouty amendment, that provides for special payments to individuals aged 72 and older who were too old to have worked long enough after passage of the Act to be insured for Social Security benefits.¹⁵

Of the 71,688 deceased beneficiaries who received an ERP, 8,207 were Prouty beneficiaries whose deaths were generally not reported to SSA. Based on a random sample of 50 beneficiaries, we found these individuals were, according to SSA's records, between the ages of 112 and 136 and had not received a Social Security benefit for at least 30 years. According to the Gerontology Research Group, there were 22 individuals who were 110 years or older in the United States as of November 2009. The oldest validated living centenarian in the United States was age 114 as of November 2009.¹⁶

As a result, we concluded it was unlikely that any Prouty beneficiaries were entitled to an ERP. SSA subsequently informed us there was one Prouty beneficiary who was still alive and eligible for an ERP. We estimate these beneficiaries received about \$2.1 million in erroneous ERPs. When SSA determined these beneficiaries were eligible for an ERP, it considered neither the age of the beneficiaries nor the lack of contact with these individuals in over 30 years.

¹³ SSA, POMS GN 02408.001.

¹⁴ SSA, POMS GN 02820.053.C.2.

¹⁵ See Footnote 8 and SSA, POMS, RS 00211.001.

¹⁶ Gerontology Research Group, *Validated Living Supercentenarians*, November 2009.

We reviewed a sample of 50 Prouty beneficiaries who received an ERP. For the 50 beneficiaries in our sample, 48 payments totaling \$12,000 had been returned, and 2 payments totaling \$500 were still outstanding as of December 2009. For example, SSA suspended benefits to a Prouty beneficiary in June 1969. The beneficiary was born on December 12, 1890 and, according to SSA's records, was 118 years old when the ERP was issued on May 7, 2009. The beneficiary's age exceeded that of the oldest living person in the United States. As of December 2009, the ERP had been neither negotiated nor returned to SSA.

We believe SSA should take actions to terminate the records for Prouty beneficiaries, since they should be presumed to be deceased. Such action should prevent any additional payments (for example, ERP and Social Security benefits) from being issued to these individuals. According to SSA staff, the Agency has decided to terminate some of the beneficiary records using a presumed date of death of March 15, 2009. As of December 2009, only 5 of the 50 beneficiaries' records in our sample had been terminated for death. Finally, SSA also informed us that of the 8,207 ERPs paid to Prouty beneficiaries, 8,163 have been returned, repaid by personal check, or are no longer negotiable.

INCARCERATED BENEFICIARIES

Our review disclosed that 17,348 incarcerated beneficiaries¹⁷ received an ERP. This included beneficiaries who were ineligible for an ERP under ARRA and beneficiaries who were eligible for the ERP but were incarcerated at the time of payment. Based on a random sample of 50 beneficiaries, we estimate SSA issued about \$4.3 million in ERPs to incarcerated beneficiaries.

Under ARRA, beneficiaries who were incarcerated in their most recent month of entitlement during the 3-month period (that is, November 2008, December 2008, and January 2009) were not eligible for an ERP.¹⁸ However, ARRA did not contain any provision to preclude the payment of an ERP to beneficiaries who were eligible for an ERP but incarcerated at the time of certification or payment.

SSA receives inmate reports, which include dates of conviction and incarceration, from Federal, State, and local correctional and mental health facilities. SSA maintains this information in PUPS to control, monitor, and suspend benefits to individuals who should not be receiving them.¹⁹

¹⁷ See Footnote 9.

¹⁸ Pub. L. No. 111-5, Division B, Title II § 2201(a)(4), H.R. 1-337 to 1-338.

¹⁹ SSA, POMS SI 02310.073.

Ineligible Beneficiaries – Of the 50 beneficiaries in our sample, 5 (10 percent) were ineligible for an ERP. We found SSA had previously suspended benefits for the five beneficiaries and noted on their payment records the reason for suspension was “unknown.” However, SSA had not taken appropriate follow-up action to determine the actual reason for suspension. In addition, we found three of these beneficiaries had PUPS records that showed they were incarcerated. Consequently, these beneficiaries received ERPs even though they were ineligible during the 3-month period defined in ARRA. SSA has received returned checks for all five beneficiaries.

For example, SSA suspended benefits to a beneficiary in June 1988. SSA noted the reason for suspension was “unknown” and, according to PUPS, the beneficiary had been incarcerated since June 1988. As a result, SSA improperly certified the beneficiary as eligible to receive an ERP, which was issued on May 7, 2009. Had SSA resolved the “unknown” suspension or reviewed PUPS before certifying the ERP, it could have prevented the issuance of the ERP to the incarcerated beneficiary. On May 29, 2009, this ERP was returned to SSA.

Eligible Beneficiaries – Of the 50 beneficiaries in our sample, 45 (90 percent) were eligible for an ERP but incarcerated at the time of payment. When the ERPs were issued, according to SSA policy, the Agency generally did not send underpayments to incarcerated beneficiaries while they were physically residing in a correctional or mental institution.²⁰ In December 2009, the Act was amended to prohibit the payment of any retroactive Social Security or SSI benefits to individuals while they are in prison, in violation of conditions of their parole or probation, or fleeing to avoid prosecution for a felony or crime punishable by sentence of more than 1 year.²¹ SSA is prohibited from paying any retroactive benefits until the beneficiary is no longer a prisoner, probation or parole violator, or fugitive felon.

However, neither the December 2009 amendment to the Act nor ARRA included any prohibition of the payment of an ERP to beneficiaries who were incarcerated at the time of payment. Beginning in September 2009, SSA withheld ERPs to beneficiaries who were incarcerated at the time of payment.

²⁰ SSA, POMS, GN 02607.550.A.2 and SI 02310.070.

²¹ *No Social Security Benefits for Prisoners Act of 2009*, Pub. L. No. 111-115, December 15, 2009.

CONCLUSION AND RECOMMENDATIONS

The vast majority of ERPs SSA certified in May 2009 was properly issued to eligible beneficiaries under ARRA. However, SSA could have prevented the issuance of ERPs to some ineligible beneficiaries. In addition, SSA did not always recover erroneous ERPs from deceased beneficiaries and issued ERPs to beneficiaries who were incarcerated at the time of payment. We estimate about (1) 71,688 beneficiaries were deceased before the payment certification date and received \$18 million in ERPs, and (2) 17,348 beneficiaries were incarcerated and received \$4.3 million in ERPs (see Appendix C). Under ARRA, most of these incarcerated beneficiaries were eligible for their payments.

Under ARRA, SSA is performing periodic catch-up runs to identify and certify newly eligible and payable individuals through December 2010. We have initiated an audit of these payments to determine whether SSA accurately disbursed the catch-up ERPs to eligible beneficiaries.²²

Should another ERP be enacted into law, we recommend SSA:

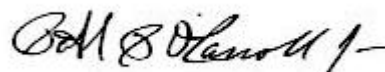
1. Review the Numident and PUPS to identify deceased and incarcerated beneficiaries before certifying their eligibility to receive an ERP.
2. Work with Treasury to obtain the authority to reclaim ERPs issued to deceased beneficiaries.
3. Ensure ERPs are not issued to beneficiaries who are incarcerated at the time of payment.

In addition, we recommend SSA:

4. Take appropriate action to terminate the records for Prouty beneficiaries to prevent further erroneous payments from being issued to these individuals.

AGENCY COMMENTS

SSA generally agreed with our recommendations. The Agency's comments are included in Appendix D.



Patrick P. O'Carroll, Jr.

²² SSA, OIG, *Economic Recovery Payments: Catch-up Payments* (A-09-10-11099).

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

Act	<i>Social Security Act</i>
ARRA	<i>American Recovery and Reinvestment Act of 2009</i>
EFT	Electronic Fund Transfer
ERP	Economic Recovery Payment
MBR	Master Beneficiary Record
PHUS	Payment History Update System
POMS	Program Operations Manual System
Pub. L. No.	Public Law Number
PUPS	Prisoner Update Processing System
RRB	Railroad Retirement Board
SSA	Social Security Administration
SSI	Supplemental Security Income
SSR	Supplemental Security Record
Treasury	Department of the Treasury
U.S.C.	United States Code
VA	Department of Veterans Affairs

Scope and Methodology

We obtained data extracts from the Social Security Administration's (SSA) Master Beneficiary Record (MBR), Supplemental Security Record (SSR), and Payment History Update System (PHUS) of beneficiaries who received an economic recovery payment (ERP) in May 2009. From 1 segment of the MBR and SSR,¹ we identified a population of 2.6 million beneficiaries who received an ERP. In addition, we obtained data extracts of 3 populations consisting of (1) 63,481 beneficiaries who were deceased before the payment certification date, (2) 17,348 incarcerated beneficiaries, and (3) 8,207 Prouty beneficiaries. For each population, we selected a random sample of 50 beneficiaries for review.

To accomplish our objective, we reviewed

- the *American Recovery and Reinvestment Act of 2009*;
- applicable Federal laws and regulations, SSA's Program Operations Manual System, and other policy memorandums; and
- queries from SSA's MBR, SSR, PHUS, Numident, Prisoner Update Processing System, and Economic Recovery List Query.

We determined the computer-processed data were sufficiently reliable for our intended use. We conducted tests to determine the completeness and accuracy of the data, which allowed us to assess the reliability of the data and achieve our audit objective.

We performed audit work in Richmond, California, between August 2009 and February 2010. The entity reviewed was the Office of the Deputy Commissioner for Operations.

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.

¹ The MBR and SSR are divided into 20 segments, with each segment representing 5 percent of all records.

Sampling Methodology and Results

Based on a data extract from 1 segment of the Social Security Administration's (SSA) Master Beneficiary (MBR) and Supplemental Security Records (SSR), we identified a population of 2,603,365 beneficiaries who received an economic recovery payment (ERP) of \$250 in May 2009. SSA issued about \$650.8 million in ERPs to these beneficiaries.¹ From this population, we selected a random sample of 50 beneficiaries to determine whether they were entitled to an ERP. Our review disclosed that SSA properly issued an ERP to all 50 beneficiaries. In addition, we expanded our work to perform targeted reviews of deceased, incarcerated, and Prouty beneficiaries.

Deceased Beneficiaries – We obtained a data extract from all segments of the MBR, SSR, and Numident to identify beneficiaries who received an ERP in May 2009 but were deceased before SSA's payment certification date. From this extract, we identified a population of 63,481 deceased beneficiaries who received \$15.9 million in ERPs. Based on a random sample of 50 beneficiaries, we found all 50 individuals had, according to SSA's records, died before SSA certified their eligibility to receive an ERP.

Assuming the population of deceased beneficiaries exhibited similar characteristics as our sample results, we expect a high percentage, if not all, of these beneficiaries are deceased. As a result, we estimated about 63,481 beneficiaries were deceased before the payment certification date and received approximately \$15.9 million in ERPs.

Incarcerated Beneficiaries – We obtained a file of all beneficiaries who received an ERP in May 2009 while benefits were suspended because they were in prison, in a mental institution, a predator, or had an "unknown" status. From this file, we identified a population of 17,348 incarcerated beneficiaries who received \$4.3 million in ERPs. Based on a random sample of 50 beneficiaries, we found all 50 individuals were, according to SSA's records, incarcerated when the ERP was issued.

Assuming the population of incarcerated beneficiaries exhibited similar characteristics as our sample results, we expect a high percentage, if not all, of these beneficiaries to be incarcerated. As a result, we estimated about 17,348 beneficiaries were incarcerated at the time of payment and received approximately \$4.3 million in ERPs. Under the *American Recovery and Reinvestment Act of 2009*, most of these beneficiaries were eligible for an ERP since they were not incarcerated during the 3-month eligibility period (that is, November 2008, December 2008, and January 2009).

¹ The MBR and SSR are divided into 20 segments, with each segment representing 5 percent of all records. For the entire MBR and SSR, we estimate about 52 million beneficiaries received \$13 billion in ERPs.

Prouty Beneficiaries – We obtained a data extract from all segments of the MBR to identify beneficiaries in suspended pay status who received an ERP in May 2009 and were eligible for “Special Age 72” benefits under the Prouty amendment to the *Social Security Act*. From this extract, we identified a population of 8,207 Prouty beneficiaries who received \$2.1 million in ERPs. Based on a random sample of 50 beneficiaries, we found these individuals were, according to SSA’s records, between the ages of 113 and 132. Therefore, we concluded all 50 beneficiaries were deceased.

Assuming the population of Prouty beneficiaries exhibited similar characteristics as our sample results, we expect a high percentage, if not all, of these beneficiaries are deceased. As a result, we estimated about 8,207 Prouty beneficiaries were deceased and received approximately \$2.1 million in ERPs.

Agency Comments



SOCIAL SECURITY

MEMORANDUM

Date: September 01, 2010

Refer To:

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

From: James A. Winn /s/
Executive Counselor
to the Commissioner

Subject: Office of the Inspector General (OIG) Draft Report, "Economic Recovery Payments for Social Security and Supplemental Security Income Beneficiaries" (A-09-10-11017)--INFORMATION

Thank you for the opportunity to review the draft report. Attached is our response to the report's findings and recommendations.

Please let me know if we can be of further assistance. Please direct staff inquiries to Rebecca Tothero, Acting Director, Audit Management and Liaison Staff at (410) 966-6975.

Attachment

The OIG Draft Report, “Economic Recovery Payments (ERP) for Social Security and Supplemental Security Income Beneficiaries” (A-09-10-11017)

We offer the following comments and responses to your recommendations.

General Comments

We are pleased with your finding that “The vast majority of ERPs SSA certified in May 2009 were properly issued to eligible beneficiaries under ARRA.” In the short timeframe imposed by the *American Recovery and Reinvestment Act of 2009* (ARRA), we issued economic recovery payments (ERP) accurately to more than 99.8 percent of approximately 52 million eligible Social Security and Supplemental Security Income beneficiaries. We worked with Treasury, developed new processes, and began issuing ERPs about 30 days earlier than the legislatively mandated deadline. This was a major accomplishment for our agency.

Responses to Recommendations

Recommendation 1:

“Should another ERP be enacted into law, we recommend SSA: Review the Numident and Prisoner Update Processing System (PUPS) to identify deceased and incarcerated beneficiaries before certifying their eligibility to receive an ERP.”

Response

We agree that the Numident in conjunction with the Master Beneficiary Record (MBR) and Supplemental Security Income Record (SSR) would be useful in confirming death information. We will use the Numident for that purpose if another ERP becomes law.

We disagree with your recommendation that we should use PUPS data to identify incarcerated beneficiaries. PUPS is updated continually using information provided electronically by Federal, State, and local correctional and mental health facilities. PUPS is updated, however, only when beneficiaries are initially incarcerated, not when they are released. The database does not contain prisoner versus non-prisoner indicators. Considering this, PUPS would be of no use in identifying beneficiaries who are presently incarcerated, and if we used PUPS, we might inadvertently withhold payments to eligible beneficiaries. Considering these factors, we will continue to rely on the MBR and SSR to determine if beneficiaries are incarcerated.

Recommendation 2:

“Should another ERP be enacted into law, we recommend SSA: Work with Treasury to obtain the authority to reclaim ERPs issued to deceased beneficiaries.”

Response

We agree. If new legislation is pending, we will work with Treasury, Congress, and the Office of Management and Budget (OMB), and to the extent possible, suggest and support provisions giving us reclamation authority for payments made by electronic funds transfer to deceased beneficiaries.

Recommendation 3:

“Should another ERP be enacted into law, we recommend SSA: Ensure ERPs are not issued to beneficiaries who are incarcerated at the time of payment.”

Response

We agree, and if another ERP were enacted, we would take the actions described in our response to recommendation 1. Also, as with our response to recommendation 2, we will work with Congress and OMB on proposed legislation, and to the extent possible, support provisions specifically prohibiting payments to incarcerated beneficiaries, both at the time of certification and payment.

Recommendation 4:

Take appropriate action to terminate the records for Prouty beneficiaries to prevent further erroneous payments from being issued to these individuals.

Response

We agree. As noted below in “Other Technical Comments,” one person remains eligible for benefits under Prouty regulations. We will perform research and, where appropriate, take actions to terminate the remaining cases.

[SSA also provided technical comments that have been addressed, where appropriate, in the report.]

OIG Contacts and Staff Acknowledgments

OIG Contacts

James J. Klein, Director, San Francisco Audit Division

Jack H. Trudel, Audit Manager

Acknowledgments

In addition to those named above:

Wilfred Wong, Senior Auditor

Leticia Lew, Program Analyst

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